



**Republic of Sierra Leone**

*Office of the President*

**Report of the Governance Transition Team 2018**

## **Executive Summary**

This is the Report of the Governance Transition Team (GTT) as mandated by His Excellency President Julius Maada Bio when he announced its setting up in a State House Press Release on 6 April 2018, two days after being sworn into office.

An astonishing level of fiscal indiscipline and rampant corruption by the former APC Government of President Ernest Koroma had led to the near-collapse of Sierra Leone's economy by the time the Government of President Julius Maada Bio was sworn into office. The economy was left burdened with external debt amounting to US \$1.6 billion, domestic debt amounting to Le 4.99 trillion or US\$658 million, and an exploded payroll (salaries and other compensation for government employees) of Le.2 trillion (US \$263 million) or 14.4% of the GDP. The national currency became moribund, trading at Le.7600 to a dollar. In addition, the Government owes vendors (for goods and services) an extremely large amount of US \$1.4 billion. The State's liabilities as at 30 March 2018 amounted to US \$3.7 billion. Inflation as at March 2018 was 17.2. Overall, economic growth plummeted from 6% in 2016 to 3.7% in 2017. Consequent of the APC government's inability to close the fiscal gap and adhere to agreed actions under the Extended Credit Facility, the IMF suspended disbursement of both budgetary and balance of payment support to Sierra Leone in 2017. Other budgetary support agencies including World Bank, EU, and African Development Bank withheld their budgetary support from the second half of 2017 to date.

Servicing these debts alone amounts to US \$262 million per year. Against this huge financial burden, the domestic revenue for 2018 was projected to be a paltry US \$539 million. This is barely adequate to cover the Government's recurrent expenditure, not to mention its commitment to poverty reduction programmes and investing in social services.

Despite its rhetoric about 'inclusive governance', the former Government of President Koroma pursued a policy of 'tribalism' and regionalism in its recruitment and promotion of personnel at State House, in Government agencies and commissions, and in diplomatic postings. Ethnically favoured appointments constituted roughly 71 percent of all senior and middle-level appointments and postings to the country's foreign missions made by

former President Koroma's Government. Ethnic favouritism was also reflected in the APC Government's award of GoSL contracts, scholarships, commercial bank loans and regional distribution of development projects, with the neglect of Kenema and Kono in terms of roads infrastructure being most glaring.

The Anti-Corruption Commission (ACC) was politicised and made ineffective, and the Government routinely ignored the reports and recommendations of the Audit Service Sierra Leone.

The Governance Transition Team has uncovered evidence of the former APC Government facilitating the inappropriate acquisition of state's assets and properties by relatives and close friends of former President Koroma. There is also evidence of inflated Government contracts being inappropriately awarded to such relatives and friends. This unacceptable practice exacerbated poverty and illiteracy and helped erode confidence in the integrity of Government.

### **Recommendations**

1. Immediately direct the Audit Service Sierra Leone to undertake special Audits of all MDAs to establish how public assets and funds have been utilised by the former APC Government, as provided for in Section 119 of the 1991 Constitution; the Audit Service Act 2014 and Section 16 of the Public Financial Management Act 2016.
2. Immediately institute a Judge-led Special Commission of Inquiry with a limited timeframe and mandate to recover all stolen or inappropriately converted state funds and other assets, including buildings, quarters, land and the hundreds of vehicles still unaccounted for (presumably stolen by officials of the APC Government). The Commission should recommend for prosecution former APC officials whose corrupt conduct is found to be particularly egregious. The Commission should also seek an explanation from former officials, under Section 26 of the Anti-Corruption act dealing with "unexplained wealth", if it determines them to have accumulated such wealth during their time in public office.

3. Audit Service Sierra Leone to carry out technical audits of the agencies relating to telecommunications, energy, and revenue (NRA) as well as NASSIT, the Bank of Sierra Leone and the two state-owned Commercial Banks, which have been embroiled in loan scandals over the past years.
4. Review all middle-level and senior appointments made by the former APC Government in key agencies and departments to determine whether those appointments were merited and followed proper procedure, or were determined by 'tribalism' and patronage.
5. Review all contracts and financial transactions entered into by the former APC Government in the six months before elections were held in March 2018. This should include the contract for Mamamah Airport, several defence contracts, the sale of Government quarters and other properties, and the purchase of vehicles for Paramount Chiefs.
6. Freeze all payments to all local vendors above Le.400 million until special forensic audits of all the related contracts entered into by the former Government, and of money-generating and related agencies and commissions, including of their financial statements and technical capacity.
7. Set up an Ethics Office at State House that would serve as the internal control mechanism dealing with the Code of Conduct for Ministers, Deputy Ministers, heads of Agencies, Commissioners, Heads of State Parastatals and Board of Directors; ethical improprieties; public service discrimination based on ethnicity and gender; complaints of sexual and other forms of harassments, and, particularly, conflicts of interests involving senior level officials.
8. Authorise the Law Reform Commission to review the mandate of the 28 national Commissions with a view to reducing the number of Commissions and consolidating their mandates. The Commission should also draft a transition law

that would help facilitate a smooth and orderly transfer of power from one elected Government to another by specifying the date of general and presidential elections and inauguration of President elect.

9. Review both the recommendations of the Justice Cowan's Constitutional Review Committee and the APC Government's White Paper, which rejected almost all the key recommendations of the CRC. The review should include those sections of the constitution that address citizenship, with a view to granting full rights of citizenship to Sierra Leoneans who hold dual nationality.
10. Pursue an active policy to recruit more women in government agencies and ministries. Women currently represent less than 10 percent of the workforce, in all Government ministries, agencies and commissions.

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## Abbreviations

ACC	Anti- Corruption Commission
AGD	Accountant General's Department
APC	All Peoples Congress
ASSL	Audit Service Sierra Leone
BSL	Bank of Sierra Leone
CAC	Corporate Affairs Commission
CISU	Central Intelligence and Security Unit
CRF	Consolidated Revenue Fund
ECOWAS	Economic Community of West African States
EDSA	Electricity Distribution and Supply Authority
EPA	Environment Protection Agency
GTT	Governance Transition Team
GoSL	Government of Sierra Leone
GoSL	Government of Sierra Leone
JSCO	Justice Sector Coordinating Office
KPCS	Kimberley Process Certification Scheme
EITI	Extractive Industry Transparency Initiative
MDAs	Ministries, Departments, and Agencies
MFED	Ministry of Finance and Economic Development
NaCSA	The National Commission for Social Action

NCRA	National Civil Registration Authority
NPAA	National Protected Area Authority
NATCOM	National Telecommunications Commission
NASSIT	National Security and Insurance Trust
NDEA	National Drug Enforcement Agency
NFF	National Fire Force
NRA	National Revenue Agency
ONS	Office of National Security
PSC	Public Service Commission
RSLAF	Republic of Sierra Leone Armed Forces
RUF	Revolutionary United Front
SLPP	Sierra Leone Peoples Party
SLSAC	Sierra Leone Small Arms Commission
SLMA	Sierra Leone Maritime Administration,
SLP	Sierra Leone Police
SSL	Statistics Sierra Leone
TPMS,WA-SL Sierra Leone	Transport and Ports Management Systems, West Africa, Sierra Leone
UNDP	United Nations Development Programme



## **I. Introduction**

1. On 6 April 2018, by a Press Release from State House, His Excellency President Julius Maada Bio appointed a 12-member Governance Transition Team (GTT). The team comprised the following persons: Professor David J. Francis (Chair), Dr. Abass C. Bundu (member), Dr. Morie Manyeh (member), Mrs. Kona Koroma (member), Mr. Jacob Jusu Saffa (member), Alhaji Kanja Sesay (member), Dr. Alie Kabba (member), PC Charles Caulker (member), Mr. Umaru Koroma (member), Mr. Dennis Vandi (member), Ms. Melrose Kargbo (member), Mr. Sahr Jusu (member), Hon. Suahilo Koroma (member) and Dr. Dennis Sandy (Secretary).
2. The presidential press statement mandated the GTT to, inter alia, conduct an immediate stocktaking of the state of affairs of Government Ministries, Departments, and Agencies (MDAs), and to submit a report to the President and Vice President on its findings. (see Annex 1 for the GTT Terms of Reference.)

## **II. Methodology**

3. The Team commenced work immediately, following the conventional methodology of reviewing published and unpublished documentation from the government of former President Ernest Bai Koroma; status reports; handing over reports; the Auditor General's reports on MDAs and other documentation from our development partners. The team conducted dozens of interviews with senior staff and professionals who served in the previous administration. The Team also visited senior officials of almost all ministries, including Ministry of Internal Affairs (under which the following institutions and agencies fall: Sierra Leone Police, Sierra Leone Correctional Services, Immigration Department, National Fire Force, National Drug Enforcement Agency); Corporate Affairs Commission (CAC); National Civil Registration Authority (NCRA); Public Service Commission (PSC); House of Parliament; National Protected Area Authority (NPAA); Office of National Security; Central Intelligence and Security Unit; Ministry of Local Government and Rural Development; Anti-Corruption Commission; Sierra Leone Maritime Administration; Sierra Leone Small Arms Commission; Legal Aid Board; Administrator and Registrar General's Office; Justice Sector Coordinating Office; the

Office of the Attorney General and Ministry of Justice; and the Environment Protection Agency, among others.

4. To facilitate its work, the Team took a thematic approach, dividing MDAs into four main sectors of Finance and Economic Development; Governance; Social and Human Development; and Infrastructure. The Team interfaced with the staff of these institutions and thereafter engaged individually with heads of departments in order to ensure that this Report would be factual, measured and fair, and to keep abreast of information pertinent to the stocktaking exercise. Additionally, the Team provided questionnaires to all our interlocutors for them to provide details relating to their Ministries, Departments and Agencies.

The Governance Transition Team held a total of twelve internal meetings to compare notes in order to produce this Report.

### **III. Principles**

5. The underlying principles that guided this Report were democratic accountability, credibility, fairness, and proportionality. Democratic accountability, perhaps much more than the conduct of elections or the peaceful transfer of power, is what will guarantee the legitimacy and stability of our political system, by making it serve the needs of ordinary citizens and not just those of the political elite. The Team was therefore deeply conscious of His Excellency President Julius Maada Bio's vow to provide "Disciplined leadership for the efficient management of the State." The findings and recommendations of this Report reflect those underlying principles and values.

6. The GTT notes that democratic transition – the peaceful, orderly transfer of political power from one democratically elected government to another – is gradually becoming normative in Sierra Leone. The swearing in of President Bio represented the third constitutionally mandated transfer of presidential power since the return of multi-party politics in 1996. However, our political system, fashioned by the 1991 Constitution, has still not fully developed the mechanisms necessary to make presidential transitions truly orderly and routinised. Almost as though the transfer of power constituted an emergency situation, the Chief Justice rather hastily had President Bio sworn in at the Radisson Blu

Hotel, where he had been staying after armed Police attacked his home before the runoff votes. Several other ugly developments, including repeated cases of violence in parts of the country, the vandalism of the Presidential Lodge at Hill Station presumably by the staff of former President Koroma, and the frantic looting of government vehicles by outgoing officials, suggest the need for a legal framework and a properly mapped mechanism to guide the transfer of presidential power. The GTT hopes that this Report will contribute to the process of normalising our presidential transfer of power.

#### **IV. Findings of the Report**

##### **A. Finance and Economic Development**

7. The APC Government inherited a solvent nation with no external debt and with tens of millions of dollars in reserves in 2007. When the SLPP Government left power in 2007, it bequeathed to the incoming Government Le.524 billion at the Bank of Sierra Leone. In addition to this, the Koroma Government received within a period of five years over \$1.3 billion in external development assistance. The boom in iron ore production and other economic activities in 2012 and 2013 increased the value of the country's export to an unprecedented \$1.6 billion in 2014, and the APC Government claimed that economic growth had accelerated to 21.7% (the highest in the world). This phenomenal increase in revenue should have been used by the APC Government to create an environment of prosperity and inclusiveness that would have helped manage expectations, considering that the revenue from extractive industries is subject to changes, often traumatic ones, in part because commodity prices are set by the international market and not by the Government. Whatever the temptations, imprudent expenditure or public investment decisions must be avoided. Instead, the APC Government of former President Koroma failed massively in its budgetary discipline by embarking on an accelerated spending spree, mostly of prepaid taxes from the iron ore companies in anticipation of bonuses from their export. Once the price of iron ore began to drop, Government's indebtedness at home and abroad accelerated, creating an insidious state of dependency and forced austerity.

8. The result is that the APC Government left an economy burdened with external debt amounting to US \$1.6 billion, domestic debt amounting to Le 4.99 trillion or US\$658 million, and an exploded payroll (salaries and other compensation for government employees) of Le.2 trillion (US \$263 million) or 14.4% of the GDP. The domestic debt resulted from the previous Government's borrowing, using its overdraft facilities, from the Bank of Sierra Leone, the Commercial Banks, and other financial institutions. In addition to those borrowings, the Government owes local contractors and vendors (for goods and services) an astonishing US \$1.4 billion. The State's liabilities by the time President Bio was sworn into office, amounted to US \$3.7 billion. Servicing these debts – that is, simply paying the interests on the loans – amounts to US \$262 million per year. Against this huge financial burden, the domestic revenue projected in President Koroma's final budget amounted to a meagre US \$539 million. This is barely adequate to cover the Government's recurrent expenditure of wages and goods and services as well as paying the interests on its loans. According to the final budget statement of the APC Minister of Finance and Economic Development, Momodu Kargbo, on 27 October 2017, the monetary value of imports far outweighed the monetary value of exports, with Sierra Leone registering an increase in trade deficit of US\$300 million from US\$271 million for the first half of 2017. Funds to invest in poverty reduction or development must be sourced from donors, if and when available. Using its customary understated language, the International Monetary Fund (IMF) in a statement in June 2018 described the state of the economy inherited from the APC Government in the these words: "Inadequate budget revenue and *weak spending discipline* have led to a sizeable increase in the stock of budget arrears over the last year, *representing the main threat* to near-term macroeconomic stability."<sup>1</sup>In ordinary words, by the time President Bio assumed office on 4<sup>th</sup> April 2018, Sierra Leone was financially 'broke' and almost bankrupt.

9. The former insolvent APC Government sought to place the blame for this dismal situation on, in the words of former President Koroma as expressed in his handover notes, "the Ebola outbreak and concomitant [sic] collapse in price of our exports like Iron Ore."

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<sup>1</sup> Statement by the International Monetary Fund, June 12, 2018.

The GTT does not find this explanation plausible. There is no denying that the Ebola outbreak and the fall in commodity prices adversely affected the country. However, the outbreak occurred 7 years into the APC's administration, and just after the phenomenal rise in domestic revenue in 2013. In fact, in 2014, the year the Ebola outbreak began, the value of the country's export was US\$1.6 billion, decreasing slightly to \$1.4 billion in 2015, when Ebola was contained. Instead, the GTT found that an astonishing level of rampant corrupt, politically - organised racketeering, mismanagement, graft and lack of fiscal discipline by the APC Government must be blamed for the economic mess and near bankruptcy of Sierra Leone. Reckless spending, facilitated by the unrestrained use of the Government's overdraft privileges at the Bank of Sierra Leone, was the norm, leaving the economy substantially burdened by debt. Revenue generation from agencies and parastatals like the NRA and NATCOM was suboptimal, in part because of excessive leakages and tax exemptions, leading to Government being in arrears amounting to Le 115.2 billion between 2015 and 2017. Indeed, revenue raised by the former APC Government as a ratio of the GDP was substantially lower than that of Liberia and Guinea, Sierra Leone's comparable neighbours. By March 2018, Sierra Leone's revenue generation per GDP ratio was 12%, below the African average of 17%, and way below those of Guinea (18%) and Liberia (17%). Meanwhile, by the end of March 2018, inflation was close to 16%, and the value of the national currency had severely eroded, trading at Le 7,600 to US \$1.

10. This abysmal performance in domestic revenue generation, as noted above, was due in large measure to rampant corruption. This came in several forms, the most subtle and egregious of which was the rampant under-invoicing – with the connivance of senior Government officials – of import and export items at Customs. Ranking political leaders, senior officials at the Bank of Sierra Leone and at the NRA were complicit in this graft. There was also the granting of duty and tax waivers, including even Goods and Services Tax (GST), on many mining and other companies, including Sierra Rutile. APC officials at NRA and Customs also devised an ingenious scheme whereby taxable goods like cooking oil were declared as non-taxable water, cement as paper and other sundry taxable items as non-taxable commodities. These, and other forms of corrupt schemes and

leakages, ensured that the country was potentially losing Le.3 trillion (or US \$390 million) each year under the APC Government. The GTT understands that the beneficiaries of these duty waivers gave a percentage of their illegal savings to senior APC and government officials as bribes.

11. A large number of the local vendors to whom the Government owes US \$1.4 billion have murky backgrounds, and many of them have ownership links to top-level officials and family relations of former President Koroma APC Government officials. It is unacceptable for Government to continue to honour those transactions by making payments without verifying the owners of those companies and conducting a forensic audit of the transactions.

12. The GTT found that a key reason for the significant increase of the Government's wage bill over the past 10-year period was the appointment of hundreds of APC partisans, many of them unqualified, to extraneous jobs at State House, in agencies and Government Commissions. The latest Auditor General's report covering the year 2016 revealed another reason for the explosion of the State's payroll – "irregularities in payroll records... mainly in respect of consultants on open-ended contracts and staff receiving salaries twice from the Consolidated Revenue Fund." According to the report, "a considerable amount of money is lost annually because of systemic inefficiencies or inaction on the part of public officials who are supposed to safeguard public funds." It should be noted that the Auditor General has repeatedly highlighted this problem over the past years, but the APC Government flagrantly ignored it, like it did many of her other very cogent recommendations.

13. Moreover, the GTT found a lack of consistency with respect to compensation packages awarded to heads of agencies, commissions and parastatals, with the top and middle-level officials of NASSIT (the highest paid on the Government's payroll), the moribund Anti-Corruption Commission, and the National Revenue Agency drawing far larger salaries than, say, the top and middle-level officials of the far more effective Audit Service Sierra Leone (ASSL).(Annex II: See salary profile of officials from selected government agencies and commission).

14. The GTT examined a number of financial transactions which appeared to be marred by corruption and conflict of interest issues relating to the senior officials of the former Government, and which caused significant loss of income for the State. They include:

**a. Income Electrix and Aggreko Contracts**

15. In his inaugural address to Parliament on 5<sup>th</sup> October 2007, former President Koroma pledged as “the utmost priority of my government... the speedy restoration of electricity supply, not only to Freetown and its environs, but to all district headquarters towns.” He vowed that by the time he would have completed his presidency Sierra Leone would have attained “energy independence.” In the event, his approach to the electricity situation at the end of his 10-year presidency was the same as that at the start of it: instituting “emergency measures”. The Presidential Energy Emergency Task Force Mr. Koroma set up shortly after becoming President disappeared at the end of his final presidential term. The APC Government’s effort towards the energy sector, in fact, was marred by the same corrosive corruption and ethno-regional favouritism that characterised its approach towards governance.

16. Soon after the inauguration, the World Bank supported the Government’s energy policy with a grant of US \$7 million for a 15-megawatt thermal power station, which, because it was properly managed, helped improve, at least temporarily, electricity supply in Freetown. In contrast to the World Bank’s project, which was administered using competitive bidding, the US \$25 million the President set aside from the Consolidated Funds to procure a 25MW capacity plant was grossly mismanaged and pilfered. The Minister of Energy and Power, Afsatu Kabba, used it to award a contract to a little known Nigerian company based at Port Harcourt, Income Electrix Limited, on 23<sup>rd</sup> November 2007 in a bidding process that was as opaque as it was corrupt. There was no competitive bidding, and Minister Afsatu Kabba seemed to have singlehandedly handpicked the company for the contract, violating the government’s procurement rules. The technical committee of Koroma’s own Presidential Energy Emergency Task Force, led by Mr. Tani Pratt and Professor Jonas A. S. Redwood-Sawyerr, wrote a letter protesting her action and expressing concerns about the award of the contract with respect to non-adherence to

professional advice on financial and technical matters. The Minister of Finance and Economic Development also expressed concern about the contract's significant financial implications for Government, which the Ministry at the time calculated would eventually be about US\$65.5 million. A review by the Anti-Corruption Commission projected that the "real cost of the contract could reach US\$100 million a year, when penalty charges are levied on unpaid amount due to Income Electrix Limited."

17. In the event, though the contract was for the supply of 25MW of electricity, Income Electrix installed only a 10MW plant, which it commissioned on 12<sup>th</sup> February 2008. In fact, it turned out that the plant managed to supply only 2-3 MW, perhaps because the cost of running it at full capacity was in excess of US\$60 million per year. The Anti-Corruption Commission, under Mr. Abdul Tejan-Cole, summoned Minister Kabba for questioning, and recommended the contract to be cancelled. Before its cancellation, the inept Income Electrix contract had cost the Government around US \$100 million.<sup>2</sup>

18. Then in December 2017, the GoSL signed a hastily arranged contract with Aggreko International Projects Limited, said to be Scottish registered, for the provision and supply of 20MW for a period of 26 weeks, covering the March 2018 electoral period. This was another emergency venture with an obviously political twist – the irony being that one of the APC Government's first decision was to order emergency power, and one of its final ones was to do the same: so much for energy independence. The Aggreko contract, negotiated by Minister of Energy, Henry Macauley, was obviously extortionate. Aside from an initial charge of US\$1,690,000, which the Government paid before even the plants were installed, the Electricity Distribution and Supply Authority (EDSA) was to pay Aggreko US.35 Cents per Kilowatt of power – about 14 times the rate in Ethiopia – it supplied. The power services were to be based at Kissy and Wellington. EDSA was also to supply fuel to the company. At end of the contract period, in June 2018, Aggreko was to keep possession of its power plant. By the terms of the contract, the company could make US \$75 million for the supply of 20 megawatts of electricity in three years.

19. About the same time that the Aggreko contract was signed (December 2017), a Turkish powership called Karadeniz Powership Dogan Bey berthed in Sierra Leone. The



APC Government had proposed to sign a 5-year contract with Karadeniz for the supply of 100MW. Already under pressure from the IMF for its failure to raise revenue because of the many customs and tax waivers, the Koroma's Government balked at signing an agreement with Karadeniz for the supply of 100MW.

20. On assuming office, the current Government of President Bio opened negotiations with Karadeniz Powership Dogan Bey. In June 2018, it signed a contract for the supply of 30MW megawatts of electricity for three years for US \$40 million. This would save the Government US \$35 million against the corrupt Aggreko deal. The GTT strongly recommends that Afsatu Kabba, Henry Macauley and both the Income Electrix and Aggreko contracts be investigated with a view to prosecute for corruption

#### **b. NASSIT Ferries and Sewa Grounds Shopping Mall**

21. In 2008, NASSIT's former Director General, Edmund Koroma (said to be related to the former President) commissioned two refurbished ferryboats from the Netherlands. The ferries were meant to serve passengers plying between Freetown and Lungi International Airport. However, it turned out that the ferries were rotten, and that repairing them would bring their cost around US \$4.06 million. Brought to Freetown, the ferries remained berthed and idle for about two years. Public outcry over this daylight robbery forced the Anti-Corruption Commission, under the politically ambitious Joseph Fitzgerald Kamara, to act. However, instead of him charging Edmund Koroma and the three other NASSIT officials who were complicit in the theft, the ACC Commissioner sought to recover a fraction of the money they wasted through a settlement. He asked them to return US \$450,000 to the state. It is unclear whether the fine was paid, but Edmund Koroma was soon rewarded with an appointment by President Koroma as the new Financial Secretary for the Government – a far more consequential position. ACC Commissioner also watered down charges his predecessor had prepared against Allieu Sesay, who had been suspended as Commissioner General of the National Revenue Authority after Britain complained about his alleged misuse of donor funds, prompting an exasperated Judge to dismiss the charges and free Mr. Sesay in June 2011.

In June 2014 at a meeting in the office of the former Attorney-General and Minister of

Justice, Joseph F. Kamara, the Acting Director of NASSIT, Mayor of Freetown City Council, Herbert Williams, agreed on a project to transform Sewa Grounds into a Shopping Mall and parking lot. For this purpose, they formed the Sewa Grounds Market Company Limited. The Project cost was agreed at US \$36.1million, of which US \$27.3million was to be used for “construction engineering and consultancy”. NASSIT was to invest US\$7.5millions as well as provide a loan amounting to US\$13,908,057. Many experts consulted by the GTT opined that the project was overpriced and an unwise investment for NASSIT to undertake.

The GTT strongly recommends the investigation of Edmund Koroma, Joseph Fitzgerald Kamara, Herbert Williams, Allieu Sesay and both the NASSIT ferries and the Sewa Grounds Shopping Mall Project.

### **c. The Sale of Sierra Rutile Ltd.**

22. Before it ceased operations because of rebel attacks in 1995, Sierra Rutile Ltd. produced 25% of the world’s rutile. The company estimates its rutile reserves to be over 600 million tonnes, the world’s largest deposit. Production has been steady since the company reopened after the war with financial support to the Government by the European Union Euro 25 million and after an appeal by late President Ahmad Tejan Kabbah. As a result of the European Union Euro 25 million investment, the Government of Sierra Leone acquired 30% of the company’s shares by an agreement ratified by Parliament and signed by President Kabbah in 2005. On 30April 2012, the APC Government signed two agreements with the management of Sierra Rutile Ltd. seeking to amend the Sale and Purchase Agreement of Government Shares in the company. It proposed to make a deal with the company worth some US \$17.5 million, of which the sale of its shares would fetch US \$12,272,636 and Sierra Rutile Ltd was to pay advance tax for 2012-2014 to the tune of US \$ 5,299, 368. In fact, several experts, who wondered why the Government wanted to sell its shares in such a lucrative and strategic venture, estimated that, if competitively auctioned, the 30% shares would sell for at least US\$45 million.

23. It turned out that John Sisay – who is President Koroma’s nephew – bought the 30% shares using his company, SRL Company, which is incorporated in Sierra Leone, another incorporated in the Virgin Islands, presumably on his and the former President’s behalf. Disposal of all Government assets must be done through public auction. This requirement was blatantly ignored. APC presidential candidate, Samura Kamara, oversaw the sale at the time as Minister of Finance, and former Attorney General and Minister of Justice, Frank Kargbo, provided bogus legal justification for it.

24. On 12 December 2016, John Sisay and his company, with the concurrence of the former President, sold the 30% Government shares they had bought for US \$113 million, part of the sale of Sierra Rutile to another venture, Iluka Resources for US \$375 million. John Sisay, former President Koroma and other made a profit of US \$113 million from the sale of the 30% Government share which they had bought for a paltry US \$12 million. This is the sort of organised rampant corruption and theft that has brought the country to near-bankruptcy, and has the potential to erode the legitimacy of the state to its citizens. The GTT strongly recommends that John Sisay, former President Koroma, Samura Kamara and Frank Kargbo be investigated in relation to the fraudulent Sierra Rutile deal.

#### **d. Transport and Ports Management Systems’ Saga**

25. On 27 November 2014, the Government of Sierra Leone (as ‘sponsor’) and Transport and Ports Management Systems, West Africa, Sierra Leone (TPMS,WA-SL), as contractor, signed a contract. The company was contracted to improve the efficiency and effectiveness of the Sierra Leone Ports Authority (SLPA) in its non-core activities. An addendum to this agreement was agreed and signed on 20 April 2017. The agreement and addendum tasked the TPMS,WA-SL to track and monitor all cargos brought into and leaving the port of Sierra Leone. The company levies import and export fees on every cargo, with a schedule of payments set into the contract. The company was to keep 60% of this and Government was to be given 40%. By this agreement, TPMS should have deposited into Government’s Consolidated Fund US\$10,990,216 and in 2018 the amount would have been US\$4,036,068. The company was to pay penalty charges of 12% on

payments to the Government. Since the signing of the agreement, official records show that TPMS has paid only US\$1 million.

26. The records also indicate that in 2016, the APC Government, without explanation, had this profit sharing arrangement based on percentage of profit revoked, and pegged Government's receipts from the ports at US \$331,000 – a massive potential loss of US \$10 million in just two years to the time that the current Government took office. Since the contract was signed, TMPS has not honored its responsibility under the contract to provide Global Tracking & Maritime Reports to GoSL and NRA, amidst reports of under-invoicing of shipping items or goods, resulting in significant loss of revenue by Government. The GTT understands that this corrupt arrangement was made to profit Sahr William Ngegba, a major APC donor and Director of the company, at the expense of the GoSL. Mr. Ngegba is also behind a project to expand the seaport at the extortionate cost of almost US \$700 million. The GTT strongly recommends that Mr. Sahr Ngegba be investigated and made to account for the US \$10 million that the GoSL lost after this fraudulent arrangement was conducted.

#### **e. Passport Deals**

27. In December 2013, the Government signed a new contract with Netpage, which purportedly represents the old British firm, Thomas de la Rue, to produce e-passports for the GoSL. Thomas de la Rue has been under contract with the GoSL since February 2000 to supply machine-readable passports and their associated issuing system for Sierra Leone. Jamel Shallop, a Lebanese businessman, owns Netpage, which purportedly provides Thomas de la Rue's services in Sierra Leone. The new contract was for the purchase of "passport issuing and personalization" from Thomas de la Rue to enable Sierra Leone to "migrate from readable passports to ePassports, and the design of new ePassports." The total contract cost amounted to £2,195,360, of which the Government paid £1,680,641 upon signing the agreement. The other substantive terms of the contract are simply bizarre. All funds from the sale of the passports were to be given to Jamel Shallop and Co. Netpage and the Government of Sierra Leone would earn only the Le 10,000 that citizens pay to obtain the passport application form. The company, in other words, though paid for the service, benefits up to US \$100 per passport fee that citizens'

pay to actually obtain a new passport, and GoSL gets only about \$1.25. The GTT strongly recommends the contract with De la Rue and its supposed service provider company Netpage, be urgently reviewed.

28. Moreover, a verification exercise conducted by the GTT, of the issuance of 1,179 diplomatic passports, revealed that hundreds of ineligible citizens were granted diplomatic passports and that dozens of those passports could not be accounted for. Two official directives – a 1998 Cabinet Conclusion and a 2007 declaration by President Koroma – restricted ownership of diplomatic passports to the President, Vice President, Speaker of Parliament, Chief Justice, cabinet ministers and deputy ministers, diplomatic representatives and Members of Parliament (this last category was added by President Koroma’s Directive). However, a list of diplomatic passport holders obtained by the GTT shows such luminaries as ‘housewives’ of senior APC leaders, their business associates and sundry other categories of persons holding diplomatic passports. The GTT recommends that the issuance of Diplomatic passports be urgently reviewed and that the former Chief Immigration Officer, Kholifa Koroma, be investigated for his alleged complicity in the issuance of Diplomatic passports to hundreds of ineligible holders. If sold to outsiders, the diplomatic passports could fetch millions of dollars. The former Chief Immigration Officer must be made to account for those passports.

#### **f. Sale of GoSL Properties**

29. For the purposes of this Report, GoSL properties are limited to the houses and villas constructed for government officials, including civil servants; property belonging to the defunct Sierra Leone Selection Trust (SLST, subsequently National Diamond Mining Company); property belonging to the defunct Sierra Leone Produce Marketing Board (SLPMB); villas constructed by the GoSL to accommodate foreign officials during the hosting of the Organization of African Unity (OAU villas); and Government land, particularly those around these properties – on Hill Station, Spur Road, Spur Loop, Signal Hill, Wilkinson Road and a few other places.

30. With respect to those buildings, which the GoSL has across the country to serve as quarters for its employees, their allocation to serving officials, including ministers, had

always posed a problem, chiefly because they were too few to sufficiently go around. A few of these quarters specifically assigned or ‘pegged’ to certain public officers but many are available on application by eligible government officials. The Ministry of Works and Public Assets, which has overall responsibility for the provision and management of government residential quarters and for establishing policies and procedures to ensure that the allocation, occupation, and maintenance of quarters has not established clear and specific eligibility criteria for the allocation of quarters to occupants. A performance audit by the ASSL in 2016 found in five locations visited 787 quarters that were occupied across the country:

Location	Total	Percentage of total (%)
Western Area	318	41
Bo Town	262	33
Kenema Town	128	16
Makeni	54	7
Magburaka	25	3
Total	787	100

*Courtesy of Audit Service Sierra Leone*

31. Because the available Government quarters are not enough to be allocated to the over 3000 senior officials on the GoSL’s payroll, and because a large number of the quarters are in a state of disrepair, Government has had to rent private houses to accommodate officials rather than invest in the repairs of these Government quarters. Audit Service Sierra Leone calculated that at the end of, Government was renting 27 such private houses at an estimated cost of Le293,900,890 in 2014 and that Government was owing landlords Le145 million for financial year 2014. ASSL analysis, however, found that some of the rental arrears recorded were fraudulent, and that Government’s “records were out of date and contained numerous and significant errors”. For example, one property in Makeni ceased to be rented in 2010 and the landlord advised us that there was no amount

owing by the Government's tenant. However, the Ministry's 2014 listing of rental amount showed that the Ministry owed Le14,000,000 rent arrears to the landlord."<sup>2</sup>

32. The insufficiency of Government quarters has often caused acrimony. As a result, the Government of President Ahmad Tejan Kabbah made a Cabinet Conclusion – circulated as memo by the Permanent Secretary of the Ministry of Works, Housing and Technical Management – that all Government quarters should be sold at market value, “with priority to be given to present occupants” with right of first refusal. The Cabinet Conclusion, however, stated that “some Government quarters in the Western Area and the Provinces should be rehabilitated to house” top officials such as Ministers and “visitors from abroad.” Quarters used by Judges at Bellair Park, guesthouses at Brookfields in Freetown, security posts at Hill Station and Government quarters in the Provinces were also exempted from sale. Funds from the sale were to be invested in NASSIT so that they “will be used to finance the building of additional houses which will be sold or mortgaged to both civil servants and members of the public.”<sup>3</sup> Significantly for this Report, the Cabinet Conclusion prohibited all properties belonging to the defunct SLST (NDMC) and the SLPMB from being sold, mandating that they should instead be “added to the stock of houses and properties to be reserved.”

33. No sale of Government houses was recorded during the President Kabbah administration.

34. In 2010, the Government of President Koroma revisited the issue with a view to carrying out the sale. A memorandum from the Minister of Works dated 28<sup>th</sup> September 2010 urged the sale of Government houses in the Western Area by February 2011. The memo this time exempted from sale only the quarters for Judges at Bellair Park and in the provinces. It is not difficult to understand why.

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<sup>2</sup> ASSL, *Performance Audit on the Management of Government's Residential Quarters*, May 2016 at: <http://www.audit-service.gov.sl/report/assl-performance-audit-report-management-of-govt-residential-quarters-2016.pdf>

<sup>3</sup> It should be noted that other countries, Ghana and Nigeria, have done something similar for the same reasons.

35 The GTT requested, from the Ministry of Works and Public Assets, documentation relating to the status of the SLST properties, SLPMB properties, and the Cabinet Conclusion or authority relating to the sale or offer of Government quarters to Mohamed Wanza, a notorious Lebanese businessman who was stripped off his Sierra Leonean citizenship and deported because of his dangerous and nefarious activities. In a letter to the GTT dated 13<sup>th</sup> June 2018, the Permanent Secretary of the Ministry J.T Kanu stated that he was “unable to provide” information of the aforementioned properties and sale because “they do not fall within our mandate.”

36. Twelve houses belonging to the defunct SLST/NDMC on Spur Road and elsewhere in Freetown were quietly sold to John Sisay, who the GTT understands was acting on behalf of President Koroma, for sums way below the market value that had been set by an independent valuator contracted by President Koroma’s Government itself. The GTT was informed that the houses were bought for around US \$1.3 million, though the valuator had prized them at over US \$12 million. The Koroma Government also sold some SLPMB properties, as well as two Ministerial quarter to Wanza for undisclosed amounts. These transactions raise enough legal, ethical and moral questions for them to be reviewed, and the GTT recommends an immediate review.

37. The GTT reviewed documentation it got elsewhere relating to many of the extensive assets, including houses, land and other properties, belonging to the defunct SLPMB; 80 such assets all over the country are listed in the Government Gazette, though it appears that only 53 were repossessed by Government. They show that some of the assets were bought, clandestinely, by former President Koroma and his relatives, and all at below market prices. The Government furtively sold three SLPMB buildings on Hill Cot Road to an undisclosed buyer, presumably Mohamed Wanza. Note that a Cabinet Conclusion had explicitly stated that the SLPMB properties, like those of SLST/NDMC, must not be sold, and must be kept in reserve.

38. Mr. J.T. Kanu did submit a list of Government quarters approved and sold at the time, apparently in great haste, beginning in early January 2018 and ending, incredibly, on 29<sup>th</sup> March 2018, a day before the runoff elections that President Bio won. Aside from the indecency of making such controversial transactions when the APC knew it was at the



point of being replaced, the sales were simply fraudulent. The list records the sale of 29 houses, many to top APC officials and their relatives. The purchases by Sisay/Koroma are not included on this official list, for reasons that are not hard to fathom. The last sale on 29<sup>th</sup> March 2018, of IRO Villa B 49 at Contonment Road, Freetown, was to one Ibrahim Conteh, for a mere Le.80 million (US \$10,000). It should be noted that a plot of land in that area cost several times more than that money. One house on Spur Road is recorded 'sold' to Fanny Koroma, the daughter of then Minister of Works Alimamy Petitto Koroma, on 9 January 2018. Described as medical doctor, she is recorded to have paid Le.100 million (about US \$12,000), even though the market value for a plot of land in the area is more than ten times that amount. A special letter from the Minister of Works, Housing and Infrastructure, Alhaji Ibrahim Kemoh Sesay, to President Koroma, dated 5<sup>th</sup> December 2017, preceded the sale of the house to Ms. Koroma. It praised Ms. Koroma for her willingness to work "at very, very low salary" [sic], and that this willingness should not cause her to be "disenfranchised in any way." This letter does not make clear why Ms. Koroma was singled out among the hundreds of young medical doctors and other professionals working for the Government for the same or lower pay for this privilege, or why not selling Government property at giveaway prices might be considered disenfranchisement. Chief Justice Abdulai Charm is also recorded to have paid Le.100 million for a house at Hill Station, and Bockarie M. Foh is recorded as paying Le.135 million. Four other (suspiciously) unnamed buyers are recorded as buying two houses for Le. 50 million each, one for Le.80 million, and another for Le.100 million – all on 28 March 2018, two days before the runoff election that President Bio won. A ministerial quarter, expressly prohibited from being sold, on Hill Station was sold to Mrs. Vicky Jusu, who is not a civil servant and is therefore unqualified to purchase any Government quarter, for Le.135 million. Another ministerial quarter at Spur Loop was sold, for a measly Le.65 million (about US\$9,000), to Mrs. K.O Seisay, though she is not a civil servant and is, therefore, unqualified to buy any of the properties.

39. Mr. J.T. Kanu also submitted the "executive summary" of an assessment of the value of many of Government's properties by Yema Yeliba Property Agency of 9 Off Kingharman Road, Freetown. The assessment, it should be noted, was done in 2001, before the civil war was officially declared over. It was shortly after the devastation of

parts of Freetown by the Revolutionary United Front and the Armed Forces Ruling Council, including of many Government properties. Property prices were at their lowest at the time, and the valuations provided for the housing were apparently rejected by President Kabbah's Government because even for that time they were considered to be too low. Seventeen years later, when property prices in Freetown and elsewhere in Sierra Leone had appreciated more than twentyfold, President Koroma's Government dug out this assessment and apparently used it to sell, with frantic urgency, Government houses and properties. This is the type of organised criminal racketeering that permeated the APC Government of President.

40. These transactions, where not illegal, but certainly unethical and unacceptable. All such transactions made by the former APC Government in the three months leading to the March 2018 elections must be reviewed. The Government should appoint an independent valuator to make an assessment of the current market prizes of the fraudulent purchased houses. Property that was inappropriately sold, like those of the defunct SLST and SLPMB, must be returned to the State. The GTT strongly recommends that the sale of GOSL's property by the government of former President Koroma be immediately investigated with a view to prosecute for any wrong doing.

#### **g. Rent on Government Office**

41. Congruent with the sale of Government houses was President Koroma's Government practice of renting of private buildings for offices at extortionate cost. Most of the rented property belongs to top APC officials or their relatives and close friends. A house belonging to Mr. Emmanuel Osho-Coker, then Secretary to former President Koroma, at Hill Station was rented to Petroleum Directorate – which happens to be nearly dilapidated – for US \$145,000 a year. The building housing the Administrator General was rented from Mr. Renner Thomas at US \$92,940 per annum. Another belonging to Professor Strasser King and his wife Gladys (also a top Government employee), who was the Director of the Strategic Policy Unit in the Office of the President at State House, is rented to NRA for US \$82,964 per year.

42. The GTT accepts that there is nothing inherently corrupt or criminal about an employee of the Government renting out his or her private property to Government at exorbitant prices. But the practice is unseemly and probably unethical given that in many cases the Ministries and Agencies renting those private homes have their own buildings – for example the massive Electricity House on Siaka Stevens Street – which need only to be repaired. The GTT believes that the APC Government would simply have opted to refurbish those buildings rather than rent others if no powerful vested interest existed influencing the Government to rent, instead of building or repairing its own structures. The ASSL is renting property from Sierra Leone Lottery, which is inadequate to house all its staff, at US \$40,000 per annum because the Government has repeatedly failed to honour requisitions the ASSL has made to complete constructing its own building. The GTT recommends that the new Bio Government should end the dubious practice of renting private property to house government MDAs and instead invest in refurbishing Government buildings to provide accommodations for MDAs.

43. The Table below shows some of the exorbitant rent being paid by the GoSL for buildings housing Government offices:

#### **Rents on Selected GoSL offices**

NO	AGENCY	OFFICE LOCATION	RENT (US \$)	OWNER
1	EPA	21 Old Railway Line, Freetown	62,000 per year	Alhaji W Jalloh
2	Petroleum Directorate	Hill Station, Freetown	145,000 per year	Mr. Emmanuel Osho-Coker
3	NRA	19 Wellington Street	82,964 per year	Mrs Gladys Strasser King
4	NRA	17 Wellington Street	85,000 per year	Abu Bangura
5	NRA	38 Wellington Street	47,000 per year	Stronge Holdings
6	NRA	37 Wellington Street	35,000 per year	Mrs Alimatu Koroma

*Source – Rental documents sent to the Transition Team, April to May 2018*

#### **h. Balogun Koroma and Chinese Buses**

43. On 12<sup>th</sup> May 2014, Leonard Balogun Koroma, the Minister of Transport and Aviation, signed a contract with Liu Jianmin, Vice President of Poly Technologies, Inc., agreeing the purchase and shipment of 100 new buses from Poly Technologies to Sierra Leone. The Beijing-based Poly Technologies is a Chinese state-owned company. The contract covered, in addition to the 100 new buses, the supply of equipment, spare parts and associated training. The total value of the contract was US\$12,291,920 (Le.61.5 billion). The schedule of payment, according to the contract, began with a US\$2.4 million deposit on 30<sup>th</sup> May 2014 to end with the final payment on 31<sup>st</sup> May 2016. The buses arrived in Sierra Leone in July 2015. They included 50 city buses (having 19 seats each); 30 city buses (30 seats each), and 20 provincial buses (48 seats each).

44. It should be noted that Sierra Leone Roads Transport Corporation (SLRTC), which was marginalised by Minister Balogun Koroma during the negotiations leading to the contract, had earlier submitted a business proposal for the procurement of 100 buses, prepared in February 2014, stated that it would need “a total of Le26.5 billion” to procure 100 new buses. This was based on its previous experience purchasing strong and durable ASHOK Leyland buses from India. Le.26.5 billion, is a fraction of the Le.61.5 billion that Balogun Koroma paid for the Chinese buses, which turned out to be far less strong and durable than the ASHOK Leyland buses. However, though the Ministry of Finance paid the US \$12.2 million for the buses, it was considered a loan to SLRTC, which was to manage the buses, but whose own proposal for the purchase of the buses Minister Balogun Koroma had summarily rejected.

45. The SLTRC found the contract and the buses particularly concerning because it had advised that since the purchasing power of the travelling public in Sierra Leone is low, expensive buses should not be acquired. The corporation preferred buses that are also “low on fuel consumption as rising fuel prices has a direct impact on the entire operational life of the Corporation.” The GTT understands that many of the buses have already been disabled because they are of poor quality and the lack of replacement spares.

46. In a communication to the GTT (reproduced as Annex VI), the Technical Committee of SLRTC noted the following: “The Committee holds the view that the cost of the buses purchased from China and the social fare structure coupled by the inconsistent fuel support from the Government of Sierra Leone greatly hinder the operations of the Corporation.”

47. The communication also noted: “The committee holds the view that the US\$12 million spent on the procurement of the one hundred buses from China could have been wisely spent to procure at least two hundred buses.”

48. The GTT strongly recommends that the former Minister of Transport, Leonard Balogun Koroma, be investigated for negotiating this extortionate contract, which suggests that corrupt was his key strong motivation.

#### **i. Government of Sierra Leone Commercial Banks**

49. There are two Government-owned commercial banks, the Sierra Leone Commercial Bank (in which Government’s stake is 100%) and Rokel Commercial Bank (in which Government holds 51% of the shares). A perplexing picture emerges from an examination of the financial and credit status reports of the two banks. The banks have lost millions of dollars from unpaid or delinquent credits, mostly to people who are clearly in a position to pay back on their loans, but also to people who clearly should not be loaned the amount of money the banks had loaned out to them.

50. In 2015 alone, according to its own records, Sierra Leone Commercial Bank wrote off Le.29.7 billion as bad debt – that is loans it had given to senior APC officers and Ministers which it concluded will never be repaid. Among the debts it wrote off was one to Africa Sunshine Ltd., which is owned by Leonard ‘Logus’ Balogun Koroma and Alex Mansaray, amounting to over Le.3 billion. The loan was granted to the company in 2011 mainly on account of what the bank cryptically described as ‘simple deposit’. Others included Digital Systems, owned by one Alhaji Cole (Le.2.5 billion); Bao Limited (Le.1.8 billion), Sayenu, owned by Ibrahim Sayneu Sesay (Le.1.7 billion); Abass Jah (Le.727,319,294); Club Tourism and Entertainment, owned by Strasser-King (Le.659,874,225); Western African Trading Company, owned by former Minister of

Energy Henry Macualey (Le.487,798,843); Chief Tony (Le.238,498,279); Dr. Julius Spencer (Le.106,263,765); former Minister of Information Ibrahim Ben Kargbo (Le.765,570,851) and another Le.159,990,648; Sylvanus Forna Koroma (Le.68,003,404); and Dr. Soccoh Kabia (Le.78,102,904), among many others. The list has over 100 names and enterprises. For the period from late 2007, when President Koroma took office, to March 2018, when he handed over power, the commercial banks seemed to have prioritized giving loans to APC-connected businessmen and politicians. Names of persons suggesting that they originated from non-APC strongholds are very few and in between on the banks' loan lists. This apparent discriminatory practice must be investigated and officially deplored.

51. By far the most significant loan defaulter is Premier Investment Sierra Leone Co., which is owned by Kabba Khalu, a close friend of former President Koroma. He owes the bank Le.25 billion. This company was also involved in the corruption relating to Ebola contracts in 2014-2015. The GTT strongly recommends that the following be investigated with the view to commence criminal proceedings: the management team of Sierra Leone Commercial Bank and Rokel Commercial Bank; Leonard Balogun Koroma; Alex Manasary; Alhaji Cole; Ibrahim Sayneu Sesay; Abass Jah; Strasser-King; Henry Macaulay; Alhaji Ibrahim Ben Kargbo; Sylvanus Forna Koroma; Dr. Soccoh Kabia and Mr. Kabba Khalu.

52. For its part, Rokel Commercial Bank has written off over Le.80 billion as at 30 April 2018. Unpaid loans to the GoSL, including overdraft withdrawals with special request from the Ministry of Finance, amount to Le.45.1 billion.

53. The GTT is puzzled by the lack of interest of the Management of these two banks to actively pursue their creditors, many of whom are sufficiently solvent to pay back their loans. The GTT believes that one of two things, or indeed both, may be responsible for this disinterest. The Managements are utterly incompetent and have no business running a commercial bank; or the Managements may have made surreptitious arrangements with the creditors whereby part of the loans are paid to them personally, with the understanding that they will no longer pursue full payment of the loans. In either case, the

Management of both Commercial Bank and Rokel Commercial Bank should be immediately replaced and the Government should order a thorough audit of the banks.

#### **j. Ebola-related Contracts**

54. The Government gave all the major Ebola-related contracts to a small network of businessmen, each owning several companies, and all of them with close personal ties to top APC Government officials. As the Auditor-General detailed in several reports, the contracts were awarded on a pro forma basis, and contractors were given huge advances that were way beyond the legal limit. In fact, all the major contracts – for ambulances, medication, building of treatment centres, and vehicles and funeral hearses – were awarded to little known companies in a non-transparent and non-competitive manner; and standard processes for the award of state’s contracts, including those designed for emergency situations, were ignored. The Governance Transition Team is not persuaded by the argument made by APC Government of President Koroma that the financial management lapses documented by the Audit Service Sierra Leone were largely the result of the expediencies of the state of emergency occasioned by the Ebola outbreak, rather than by rampant corruption.

55. During the first phase, from late May 2014 to the end of October 2014, the APC Government relied mostly on locally generated resources – both state allocations and donations by individuals and businesses in Sierra Leone. Government expenditure towards the outbreak amounted to Le.84 billion (US \$19 million) during the period. The ASSL audit found that 30% of the funds could not be accounted for. The second phase, from November 2014 to April 2015, the World Bank’s contribution amounted to US \$318 million for Sierra Leone, of which US \$33.5million went directly to the Government of Sierra Leone to support NERC. The African Development Bank contributed US \$12 million. This money, though better managed after the contracting of a fiduciary agent, was used to award contracts to a tangle of corporate names, most of which had not been known before, and many without physical offices or registration records, according to the findings of the ASSL. Contracts awarded in 2014 to Ramesco General Supplies of 43 Sani Abacha Street, Freetown, to procure 10 ambulances, 5

Toyota Hilux trucks, one Toyota Landcruiser, 48 motorbikes, medical supplies, PPEs, infrared thermometers, and chlorine amounted to US \$7,496,423.97. All the contracts were awarded in a wholly non-transparent manner – without invitation for bids, without advertisement, acceptance letters, or specifications of service and goods. The World Bank, which reviewed the contracts, found that the goods were overpriced and some of the delivery was of poor quality. It expressly requested that its donated funds should not be used to make the payment to Ramesco.

56. A major contract was awarded to Premier Logistics and Supplies Ltd., though its owner, Kabba Khalu, was in 2013 prosecuted (along with several others) in Freetown for allegedly conspiring to defraud the Sierra Leone Commercial Bank of US \$6.9 million. Premier Logistics & Supplies was contracted to procure 10 Hard Top DM-SRS ambulances, 20 Hard Top Standard Basic ambulances and 20 Hard Top customised utility/hearse vehicles amounted to Le12,700,885,120. The contract was improperly entered into, and the goods were overpriced.

57. Kingdom Security Logistics, owned by Mahmoud Bahsoon, was selected as sole source for the procurement of 20 ambulances. An advance payment of 50% of the contract to Mr. Bahsoon was disbursed even before the contract documents were signed. The company charged the Government additional costs of US \$360,000 over the US \$1.1 million to airfreight 17 of the 20 ambulances, and it took several months for the remaining 16 to be delivered, no doubt negatively affecting the response effort.

58. The Parliamentary Public Accounts Committee held hearings on the findings of the ASSL relating to these contracts but its report was a whitewash. Worse, some of its limited recommendations were not implemented. The GTT recommends that President Bio's Government should investigate the management of Ebola funds. That the Government should urgently revisit this issue because in December 2017, a human rights organization, Centre for Accountability and the Rule of Law (CARL-SL), and survivors of the Ebola outbreak sued the GoSL in the ECOWAS Court of Human Rights alleging that Government mismanaged the response effort, leading to many unnecessary infections and death.



59. The new Government of President Bio should settle this embarrassing but important case out of court with the plaintiffs. The GTT recommends that the new Bio administration should launch its own investigation into the matter with a view to prosecuting and punishing those who mismanaged the Ebola funds. The GTT further recommends that all proceeds from the successful prosecution relating to the Ebola Funds and contracts should be used to compensate Ebola victims and survivors.

#### **k. Corrupt Arms Deal**

60. In 2013, the Government awarded Nabih Basma, a friend of then Defence Minister Paolo Conteh and owner of West Star, a US \$15 million contract to supply military vehicles to the Sierra Leone Army. According to ASSL's audit for the financial year ending 31<sup>st</sup> December 2014, Conteh and Basma had this contract overpriced by US \$6.1 million. The GTT strongly recommends that Mr. Paolo Conteh and Nabih Basma be investigated and directed to refund the sum of US\$6.1 million to the state.

61. The GTT also reviewed a number of other contracts, all of them amounting to around US\$190 million. The contracts were awarded to a small pool of vendors – with West Star being the most prominent – who happen to get most APC Government's contracts. All the contracts are overpriced, sometimes by over 300%. One contract for the construction of a military barracks in Kambia for US\$44 million does not even specify the number of structures to be built. Moreover, no justification is provided for the contract in any of the contract documents the GTT reviewed. Fortunately, no funds have been remitted for this particular contract, which the GTT recommends to be immediately cancelled. Instead, the GTT recommends that when the funds are available, the GoSL should prioritise refurbishing the existing barracks to a modern standard for the military. The GoSL should review all the other contracts with a view to either cancelling them or significantly reducing their prices. The contract given to Dr. Abdul Karim Koroma, who is not an historian or professional writer, for writing the history of the Republic of Sierra Leone Armed Forces for US \$108,857 must be reconsidered. Dr. Koroma was paid an initial US\$10,885 on 16 March 2016. There is no record that he has produced a draft or even an outline of the study. No further payment should be made to him before he submits an

acceptable draft of the study, to be determined after a review by a professional historian. The GTT recommends that all the companies that were implicated in fraudulent contracts relating to the response to the Ebola outbreak should be blacklisted and henceforth not be considered for any GoSL contract.

## **B. Social and Human Development**

62. Despite the former President's boast of increasing investments in education and health, many schools in the country are in dilapidated conditions, hospitals are poorly equipped, if at all, and Government drugs were routinely diverted to be sold in private clinics and pharmacies. Low morale of teachers and health workers, examination malpractices in schools, frequent strikes by teachers and lecturers, and the proliferation of counterfeit drugs have been the result. According to the Annual school Census 2016, gross enrollment at the primary school level is at 30.2%, one of the lowest in the region, and only two of five adult Sierra Leonean can read and write English, the country's official language.

63. There has been a total disruption of sporting activities in part because of the politically motivated rift between the Sierra Leone Football Association (SLFA) and the Ministry of Sport. The Ministry of Youth Affairs became an extension of the APC Youth Wing, and the Ministry of Social Welfare was reduced to irrelevance.

64. The outbreak of Ebola in 2014 exposed an astonishing level of dysfunction in the health sector prior to and during the crisis – the result of a combination of neglect and corruption by Government officials, particularly those in the Ministry of Health and Sanitation. The neglect and corruption undermined the response efforts, leading to the rapid spread of the virus and the death of 3995 people, including 221 health workers (more than the combined total for Guinea and Liberia).

## **C. Infrastructure**

65. To its credit, the former APC Government embarked on a large infrastructural programme, with the construction or rehabilitation of several important road networks. This effort, however, was undermined by the exorbitant costs of the road construction projects due in large part to rampant corruption; the poor quality of many of the

expensively constructed roads; and the triumph of tribal political instincts over national interests consideration. For example, the former APC Government did not refurbish or construct a single road in Kenema, one of the country's most important population and resource centres, because the city has few people who are not Mende, and it remained vocally pro-SLPP.

66. The cost of most of the APC constructed roads was almost certainly corruptly inflated. The expansion – not construction – of Wilkinson Road, for example, merely 5.2km, began with Le50.5 billion but was later inexplicably increased to Le80.3 billion, US \$18.5 million. It was a grotesquely poor job, without proper drainage system, leading to massive flooding making the road almost impassable during the rainy season. Lumley-Hill Cut Road, 3.4KM, cost Le.51 billion (US \$12million), in other words US \$3.5 million per kilometer; and the Lumley-Tokeh road, 21KM, cost Le147 billion (US \$33 million). The GTT strongly recommends that ALL roads contracts awarded by the former APC Government be investigated to ensure accountability for public funds. The GTT further recommends that the former Minister of Works and Infrastructure, Mr. Alimamy Petitto Koroma, who was instrumental in the award of most of those contracts, should be a focus of the investigation.

67. The exemplar of APC Government's cosmetic and corrupt approach to infrastructural development is the two solar-powered 'traffic lights' placed, close to Youyi Building and Main Motor Road in Freetown. The best that can be said about them is that they are aspirational. But this concession is obviated by their sheer cost: the GoSL claimed it paid, from the consolidated revenue, US \$603,000 for the two lamp standards.

#### **D. Governance**

68. Sierra Leone is an ethnically and culturally diverse society, and the results of national elections tend to reflect patterns of ethnically or regionally influenced voting. The key aspiration of any Political Party leader elected President in such a circumstance must be inclusive governance and national unity. In that, the APC Government failed woefully. Despite its rhetoric about 'inclusive governance', it practiced extreme forms of 'tribalism' and regionalism in its recruitment and promotion of personnel at State House,

in government ministries, in diplomatic postings, and particularly in state parastatals and agencies. Upon taking office in 2007, the APC Government summarily dismissed dozens of senior officials perceived to be supporters of the Sierra Leone Peoples' Party because they were of Mende and related ethnicity. It summarily replaced them, often without any consideration for merit and the imperatives of legally binding contracts, by individuals of Temne or Limba ethnicity, many of them from the APC presidential home district of Bombali. By the end of its second term in office in March 2018, such politically and ethnically based appointees dominated all government ministries, departments and agencies. They constituted roughly 71 percent of all senior and middle-level appointments made by former President Koroma's Government.

69. The APC Government also consistently demonstrated a lawless attitude towards the principles and letter of the Constitution, the supreme law of the land. In the process, the former APC Government he undermined both the rule of law and the separation of powers. Former President Koroma provoked a constitutional crisis by sacking the elected Vice President, Alhaji Samuel Sam Sumana, and replacing him with a handpicked member of his APC Victor Bockarie Foh, a decision that, upon a legal challenge, the ECOWAS Court of Human Rights found wanting. The former President undermined the independence and integrity of the judiciary, and politicized all the national security agencies, especially the Sierra Leone Police. The GTT strongly recommends that the conduct of the Judiciary and, in particular, the Supreme Court, be investigated in relation to the unconstitutional removal of the elected Vice President, Sam Sumana.

#### **F. Statistics Sierra Leone:**

70. The former APC Government also seriously compromised the effectiveness of Statistics Sierra Leone (SSL) so as to make politically motivated decisions, including the creation of new districts and the gerrymandering of new constituencies, mainly in the APC's strongholds. In fact, until the appointment of Professor Osman Sankoh, a competent and credible scientist in March 2018, SSL had been a dysfunctional and corrupt institution without proper leadership. Beginning in June 2017, the former Minister of State, Finance and Economic Development, Foday BL Mansaray, effectively ran it aground using Dr. Sullay Kamara, who continues to hold on to the position of

Chairman of the Statistics Sierra Leone Council, as head of a Transitional Management Team. Recruits were not properly vetted, and most of the middle to senior level personnel are alleged to be unqualified and incompetent; many are corrupt. Mr. Mansaray and the Transitional Management Team systematically looted millions of dollars in funds remitted by the Government to SSL to the point that by the time the new Statistician General took over management, SSL only had the equivalent of about US \$50 in its account. Four of SSL's vehicles were recently recovered from the home of Mr. Mansaray; 26 of 40 vehicles the Government purchased for the conduct of the 2015 National Housing and Population Census simply disappeared, presumably stolen by the APC appointed officials, and almost all remain unaccounted for. The former Statistician General, Mr. Mohamed King Koroma, who built himself several large mansions probably from funds stolen from SSL, is also believed to have looted some of those vehicles and is still to return them.

71. The GTT strongly recommends the immediate investigation of the following five Statistics Sierra Leone's directors: Lansana Kanneh (finance); Abu Bakar Turay (Economics); Peter S. Bangura (demographic statistics); Andrew Johnny (geographic information system); and Ibrahim Kargbo (data systems). They are all under investigation for corruption and theft; and have returned to work after hiding for a few weeks following the election of the current Government. In addition, the GTT recommends that FBL Mansaray; Dr. Sullay Kamara; Mr. Mohamed King Koroma; and SLL Transition Management Team be investigated with a view to commence criminal prosecution against them.

72. Almost all state-created Commissions – including National Youth Commission, National Commission on Democracy and sundry others – were politicized and reduced to irrelevance by the former APC Government.

73. Pledging 'zero tolerance' to corruption upon taking office in 2007, former President Koroma initially made important legal innovations to combat the scourge of corruption. In 2008, he amended the Anti-Corruption Act 2000, expanding its scope and granting the ACC prosecutorial powers. He also authorized the publication of the reports of the Auditor General for public consumption.

74. However, in 2010 he allowed his anti-corruption Commissioner, Abdul Tejan-Cole, to be intimidated into resigning by senior officials close to him that the Commissioner had felt necessary to prosecute using his new powers. The ACC has since then, despite its powers, been an ineffective and very politicised institution headed by an inexperienced and overpaid political lackey, Ady Macauley, who was seen attending several APC political campaign meetings just before the March 2018 elections, in violation of the Anti-Corruption Act 2008. He ignored corrosive cases of corruption like those involving Ebola-related funds and the misuse of funds for annual Muslim pilgrimage, Hajj, by senior state officials. President Koroma's Government conveyed the same ambiguous message with respect to the Auditor General's reports: allowing the contents of the reports to be circulated but failing to act upon almost all of the very important recommendations therein. This action, or lack of action, shows less a commitment to combating corruption than contempt for important state institutions and the country's legal strictures. The GTT strongly recommends that Ady Macauley be investigated for this failure to investigate and prosecute senior APC officials implicated in the Ebola and Hajj scandals.

75. The Governance Transition Team also has evidence of the former Government facilitating the inappropriate acquisition of state's assets and properties by relatives and close friends of the former President Koroma. There is also evidence of inflated Government's contracts being inappropriately granted to such relatives and friends. This unacceptable practice helped to erode confidence in the integrity of Government, undermined its legitimacy, and led to significant financial losses by the State.

### **Recommendations**

76. In writing this Report, the GTT understood that this has been a stocktaking exercise as well as a forward-looking one. Therefore, the general thrust of the recommendations below is aimed at improved governance, sound fiscal management, improved social service delivery, and, ultimately, a more responsible, transparent, and accountable governance. The recommendations fall into two categories. The GTT deems the first set of recommendations as imperative, meaning that they require immediate action by His Excellency the President. The second set of recommendations address broader

governance deficiencies, are meant to be both preventative and ameliorative, and can be implemented more methodically. The overarching aim of the recommendations is to set a standard for democratic accountability. They are made with the understanding that business as usual is simply not an option. The SLPP led Sierra Leone to independence in 1961; and SLPP Governments have always provided the benchmarks and standards for good governance. President Bio's Government must maintain this record.

1. The President should direct Audit Service Sierra Leone to immediately undertake a Special Audit of all MDAs and in particular, the issues of financial mismanagement and rampant corruption highlighted in the GTT report, in accordance with Section 119 of the 1991 constitution; the Audit Service Act 2014 and Section 16 of the Public Financial Management Act 2016. This recommendation is imperative.
2. The President should immediately institute a Judge-led Commission of inquiry with a limited timeframe and mandate to recover all stolen or inappropriately converted state funds and other assets, including vehicles, buildings, and land. The Judge-led Commission should recommend for prosecution of all former APC officials whose corrupt conduct is found to be particularly egregious. The Commission should also seek an explanation from former APC Government officials, under section 26 of the Anti-Corruption act dealing with "unexplained wealth", if it determines them to have accumulated such wealth during their time in public office. This is an imperative recommendation.
3. The President should order the Public Service Commission to immediately review all middle-level and senior appointments made by the APC former Government, particularly those that were made after the summary (and politically motivated) dismissal of the previous incumbents, to determine whether those appointments were merited and followed proper procedure, or were determined by 'tribalism'. This is also an imperative recommendation.

4. The President should place a freeze on the payment of all local vendors amounting to US \$1.2 billion until special forensic audits of all the related contracts entered into by the former APC Government, and of fiduciary and related agencies and commissions, including of their financial statements and technical capacity. The Audit Commission should, among others, seek to determine whether funds were improperly withdrawn and converted for private or political uses, including for recent APC political campaigns. The award of contracts should also be investigated to determine their propriety and fidelity with established standards. The Commission should investigate the finances of ACC to determine, among others, whether fines it had imposed on Senior APC officials of state and state agencies were paid, and what happened to those funds. This is an imperative recommendation.
5. As a preventive measure, the President should set up an Ethics Office at State House that would serve as the internal control mechanism dealing with ethical improprieties, public service discrimination based on ethnicity and gender, complaints of sexual and other forms of harassments, and, particularly, conflicts of interests involving senior level officials.
6. The Attorney General and Minister of Justice should set into place measures to enforce the surcharging powers granted to Audit Service Sierra Leone, so that it can directly disallow any unauthorised or non-transparent expenditure by any Government Ministry, Agency or Commission. This would help reduce waste and rampant corruption.
7. The President should authorise the Law Reform Commission to review the mandate of the 28 national Commissions with a view to reducing the number of Commissions, to about half the current number, and consolidating their mandates. The anticipated Independent Commission on Peace and National Cohesion should subsume the National Commission on Democracy and the National Youth



Commission. This will save the Government significant amounts of money, which might then be used to fund programmes of the remaining Commissions.

8. The President should order the review of both the recommendations of the Justice Cowan's Constitutional Review Committee, which conducted nation-wide consultations and produced a cogent report, and the APC Government's White Paper, which rejected almost all the key recommendations of the Committee. Many of the recommendations of Justice Cowan's Committee will improve the 1991 constitution, by clarifying some contentious or ambiguous issues. The provision of the Constitution with respect to citizenship should also be reviewed with a view to removing any restrictions on the rights of citizens who hold dual nationality.
9. An active policy to recruit more women in government agencies and ministries must be pursued to ensure the rapid increase of women, who currently represent less than 10 percent of the workforce, in all Government ministries, agencies and commissions.
10. Government vehicle fleet management is nonexistent, or where available is ran on an ad hoc or pro forma basis. The Government must seriously consider setting up a fleet management system that would remove the burden of maintenance, depreciation and fueling of vehicles.
11. The Government should immediately replace the top management of the two state-owned Commercial Banks, which have been embroiled in unpaid loan scandals over the past years.

## **V. The State of MDAs**

Below are snapshots of several Government agencies and ministries visited by the GTT. The picture, of course, is not complete; the malpractices described are far from being comprehensive. Even so, it is an utterly depressing picture. Fixing the problems described will require time, money and strong political will. But this Government must begin that process.

### **1. National Revenue Agency**

A review of NRA was conducted based on the “Status Report” and “Statements of Account” provided by the NRA, as well as visits to the NRA offices for interviews with senior staff.

The National Revenue Authority (“NRA”) provided the “Status Report on 2017 NRA Activities for the Cabinet Secretariat” and “Official Statements of Accounts (sic)” as requested by the Government Transition Team (“GTT”). GTT has reviewed the reports and information provided with a view to determining the effectiveness of NRA’s revenue collection operations and the efficiency and accountability of its internal operations.

#### **Status Report**

The Status Report included:

- Mandate of the NRA
- Strategic Objectives for the year 2017
- Activities and Results
- Key Outcomes/Achievements
- Critical Challenges
- Next Steps/Future Directions

## Statements of Account

The Statements of Account included:

- Statements of Account for the calendar years 2012 to 2017
- Summaries of the General Ledger Bank Account balances as of 31/12/2017 and 31/03/2018
- G/L Bank Account reports for the calendar months of December 2017 and March 2018
- The information provided is insufficient to enable GTT fully form a view of the efficiency and accountability of NRA's internal operations.
  - GTT requested corresponding balance sheets
  - GTT requested the details of the aggregate tax assessment calculations
  - GTT requested bank statements for NRA's bank accounts
- NRA provided certain balance sheets and bank statements per GTT's request
- The additional information provided allowed for further investigation but was still insufficient to definitively determine the completeness or accuracy of NRA's reporting of its activities.

## Review Findings

### Operating Income and Expenditure

- Inspection and analysis of the NRA operational income and expenditure revealed exceptional expenditures in 2017 of Le 8.3bn warranting further explanation.

### Bank Balances

- Review of the electronic copies of bank statements provided by NRA did not cover the accounts scheduled in the initial statements of account and lacked there were no reconciliations between the ledger balances and the bank statement balances.
- The bank statements revealed previously unlisted balances including a material one of Le 2bn as of March 2018.
- It was not possible to verify the balance sheet bank balances by reference to bank statements.

### 1. Balance Sheets

- Receivables and Non-current assets values increased markedly between 2012 and 2016.
  - Receivables increased six-fold.
  - Non-current assets increased ten-fold.

### **Government Revenue Assessments**

Estimates of the corporate, personal and GST import taxation bases were obtained and compared with the levels of taxes assessed and collected by NRA. It appears that the effective rates for the corporate taxes and GST on imports are significantly lower than the statutorily mandated rates, even after adjusting for the informal sector. Corporate taxes average 8% and GST on imports average 3%. Compared to a corporate tax rate of 30% and GST of 15%. It was not possible to determine the coverage of GST on domestic sales.

### **Auditor-General Report**

The report on the public accounts by the Audit Service Sierra Leone reveals a range of related issues regarding handling receipts and verifying and reconciling bank account balances.

### **Status Report on 2017 NRA Activities for Cabinet Secretariat**

The NRA has provided a Status Report on 2017 NRA Activities for Cabinet Secretariat. GTT has reviewed this report with the following findings.

### **Tax Administration Reform**

NRA indicated that the following tax administration reform initiatives contributed to a 14% increase in revenue collected in 2017 over 2016.

- Process automation.
- Conduct of tax payer sensitization and administration.
- Implementation of revenue enhancement and capacity building measures.
- Implementation of donor supported projects.
- Smuggling reduction initiatives in collaboration with SL Police.

### **Customer Relations Initiatives**

NRA outlined a range of initiatives to improve communication with taxpayers.

1. Launch of taxpayer call centre.
2. Conduct of customer satisfaction survey.
3. Study tour to Rwanda and Ethiopia re electronic cash register system.

### **Compliance tax gap study**

NRA has completed a compliance tax gap study with DFID support.

### **Ongoing comparative study on tax exemption regimes in sub-Saharan Africa**

NRA is conducting a comparative study on tax exemption regimes in sub-Saharan Africa.

### **Customs Imports**

The number of steps and documents required to clear imports at customs have been reduced.

### **Tax Policy Advice to MoFED**

NRA provided tax policy advice to MoFED regarding the development of :

- Revenue Administration Act
- Extractive Industry Revenue Bill
- Finance Bill 2018
- 2018 Budget Profile

### **Issues facing NRA**

The NRA claims that it does not receive its statutory collection commission of 3% of revenues collected in a timely manner which has led to an inability to operate efficiently. NRA also claims that tax exemptions and investment incentives have eroded the tax base and prevented optimal tax collection. Duty waivers amounted to Le 403 bn in 2017.

## **Analytical Review of Statements of Account**

NRA provided the “Statements of Account” for periods 2012 to Q1 2018 comprising the operating statements; and printouts of the general ledger bank accounts for December 2017 and March 2018. A follow-up request yielded balance sheets for calendar year ends 2011 to 2016.

The analytical review of NRA falls into three distinct areas:

1. Review of NRA’s operational income and expenditure to identify anomalies in expenditure patterns and consistency of income levels with tax collected.
2. Review of NRA’s cash balances for consistency with operations and verification with external sources.
3. Comparison of the taxes collected by NRA with the basis (company profits, personal income etc).

## **Review of Operating Income and Expenditure**

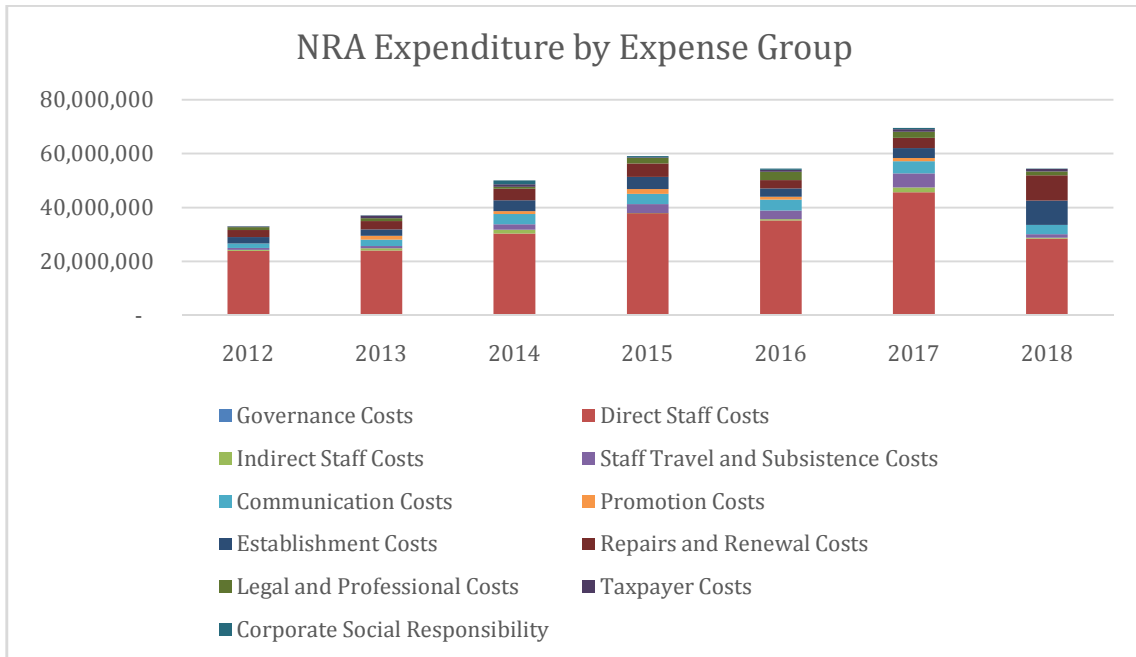
The expenditure for NRA was analysed by group and the 2018 Q1 items projected for the full year.

The year on year analyses reveal that 2017 contains exceptional expenditure items which could be anomalies and warrant further investigation.

The exceptional 2017 items are:

- Employers NASSIT contribution – Le 1.4bn
- Rent allowance excess – Le 2.5bn
- Leave allowance excess – Le 2.0bn
- Redundancy – Le2.4bn

The total exceptional excess identified on this basis is Le 8.3bn. It may be that certain items are legitimate but the breaks in the pattern of expenditure suggest that further investigation is warranted. The 2018 projection suggests that 2018 expenditures have reverted to normal levels.



NRA Operating Expenditure							
	2012	2013	2014	2015	2016	2017	2018
Governance Costs	-	93,919	65,399	222,040	179,882	231,478	42,000
Direct Staff Costs	23,874,749	24,006,602	30,300,254	37,654,580	35,041,063	45,415,783	28,357,280
Indirect Staff Costs	385,652	706,120	1,473,251	40,596	537,480	1,765,973	335,708
Staff Travel and Subsistence Costs	663,740	906,664	1,868,908	3,297,328	3,093,997	5,350,588	1,304,512
Communication Costs	1,770,980	2,347,061	3,826,720	3,915,420	3,986,351	4,481,943	3,478,360
Promotion Costs	-	1,398,984	1,082,521	1,703,492	1,211,750	1,080,816	-
Establishment Costs	2,309,481	2,444,900	4,017,370	4,513,716	3,047,837	3,716,781	9,000,132
Repairs and Renewal Costs	2,718,500	3,099,931	4,317,003	4,963,936	3,115,425	3,859,577	9,414,140
Legal and Professional Costs	937,849	1,057,276	758,821	2,114,710	3,104,086	2,228,821	1,521,320
Taxpayer Costs	303,734	891,869	926,321	166,010	665,625	924,970	925,660
Corporate Social Responsibility	111,040	91,550	1,454,013	478,500	490,100	512,343	92,000
	<b>33,075,725</b>	<b>37,044,876</b>	<b>50,090,581</b>	<b>59,070,328</b>	<b>54,473,596</b>	<b>69,569,073</b>	<b>54,471,112</b>

## Review of Cash Balances

The review of cash balances (and verification of operating income and expense) would normally be conducted as part of a full audit. This review has been limited to comparison of the provided bank balances with bank statements. It has not been possible to conduct this exercise fully. Bank records from the general ledger were initially only provided for the months of December 2017 and March 2018. The additional request for electronic copies of bank statements did not include statements for the accounts included in the ledger balances.

It was not possible to compare the historic levels of operating bank accounts with either bank statements of balance sheets as balance sheets were not provided for 2017 or 2018 and electronic bank statements were not provided for the operating accounts.

Account	Bank	2018	2017
Operating Account - 003001110618100154	SLCB	2,405,325,704	3,126,567,751
JICA - 003001116281100125	SLCB	3,314,015,546	1,878,482,668
Anti-Smuggling - 003001161001591382	SLCB	1,670,616,663	1,668,399,751
PSI Escrow - 003001112438100193 Le	SLCB	3,685,365,989	952,049,004
PSI Escrow - 003001112438100142 \$	SLCB	258,716	258,716
Donor Support AC - 00300111521030269 Le	SLCB		
Donor Support AC - 00300111521030172 \$	SLCB	47,257	47,257
		<b>11,075,629,875</b>	<b>7,625,805,147</b>

The electronic statements revealed a number of other accounts. The amounts are in Le'000s.

Account	Bank	2018	2017	2016	2015	2014	2013	2012	2011
Income Tax Treasury Account - 003000000581172164	SLCB	4,830	731,894	64,351	776,964	252,984	154,711	3,766	-
Customs and Excise Treasury Account - 003000000584172180	SLCB	-	87,647	-	-	74,394	110,345	124,177	303
General Revenue Treasury Account - 003000000586172126	SLCB	30	5,166	1,177	582	432	773	0	3
Goods and Services Account - 003000000841172128	SLCB	-	222,981	58,154	242,095	99,935	181,247	2,643	-
Mineral Resources Treasury Account - 003000000584172180	SLCB	-	1,300	-	1,250	750	600	5	-
Marine Resources Treasury Account - 003000000583172110	SLCB	3,050	-	410	(755)	(11)	(11)	144,984	250
Immigration Treasury Account - 003000000585172153	SLCB	-	732	1,311	40	7,185	-	1,500	10
Immigration Escrow - 003000000589172142	SLCB	-	-	(39,470)	(39,470)	-	-	-	-
Customs	GTB	-	-	-	(608)	-	-	-	-
Ecowas	GTB	-	-	-	(15)	-	-	-	-
GST	GTB	-	-	-	(840)	-	-	-	-
Income Tax	GTB	-	-	-	-	-	(335)	-	-
Mine and Minerals	GTB	-	-	300	-	-	-	-	-
Non-Tax	GTB	-	-	-	-	-	-	-	-
NRA \$	GTB	-	-	-	-	-	-	-	-
Processing Fee	GTB	2,060,635	-	-	-	-	-	-	-

These additional accounts appear to be specialised Treasury management accounts at SL Commercial Bank and daily clearing collection accounts held at Guaranty Trust Bank.

The Processing Fee account holds Le 2bn at 31<sup>st</sup> March 2018 which did not appear to have been included in the figures presented to the Transition Team.

### Review of Balance Sheets

In the absence of bank statement reconciliations to ledger accounts held at the NRA an analytical review of the balance sheet was performed.



Le '000	2016	2015	2014	2013	2012	2011
<b>Non-Current Assets</b>	<b>14,592,322</b>	<b>15,643,115</b>	<b>8,837,472</b>	2,735,449	1,596,827	1,592,816
<b>Current Assets</b>						
Investments			501,469	501,469	715,683	215,683
Inventories	156,653	156,653			156,653	156,653
Receivables and Prepayments	<b>40,921,620</b>	<b>36,711,580</b>	<b>15,868,826</b>	<b>19,491,893</b>	<b>6,485,182</b>	<b>1,550,236</b>
Cash and Cash Equivalents	16,029,270	19,372,382	41,575,865	29,618,735	12,078,726	14,642,315
	<b>57,107,543</b>	<b>56,240,615</b>	<b>57,946,160</b>	<b>49,612,097</b>	<b>19,436,244</b>	<b>16,564,887</b>
<b>Current Liabilities</b>						
Income Tax			1,304,637	1,304,637	1,304,637	1,304,637
Payables	9,559,242	2,051,072	4,970,063	7,363,074	6,059,447	5,314,226
	<b>9,559,242</b>	<b>2,051,072</b>	<b>6,274,700</b>	<b>8,667,711</b>	<b>7,364,084</b>	<b>6,618,863</b>
<b>Non-Current Liabilities</b>						
Capital Funds			1,212,709	1,212,709	1,212,709	1,212,709
Employee Benefit	11,086,975	11,803,081	12,362,512	10,853,989	10,030,374	2,780,954
	<b>11,086,975</b>	<b>11,803,081</b>	<b>13,575,221</b>	<b>12,066,698</b>	<b>11,243,083</b>	<b>3,993,663</b>
<b>Net Assets</b>	<b>51,053,648</b>	<b>58,029,577</b>	<b>46,933,711</b>	<b>31,613,137</b>	<b>2,425,904</b>	<b>7,545,177</b>
<b>Equity</b>						
Accumulated Fund	<b>51,053,648</b>	<b>58,029,578</b>	<b>46,933,711</b>	<b>31,613,137</b>	<b>2,425,904</b>	<b>7,545,177</b>

The figures that stand out are Non-Current Assets and Current Assets. The non-current assets figures rise dramatically from 2014 to 2016. No balance sheet information was provided after 2016. CAPEX highlighted in the operating statement submission amounted to Le 3bn in 2016 and Le 2.4bn in 2017. No CAPEX figures were provided for prior periods. The changes in Non-Current Assets suggest that at least Le 6.1bn and Le6.8bn of CAPEX occurred in 2014 and 2015 respectively.

Current assets exhibit an even more dramatic increase over the period growing from Le 1.5bn in 2011 to Le 40.9bn in 2016. The extent to which these are genuine fixed assets and receivables needs to be verified.

### Efficiency of Government Revenue Assessments

An additional exercise undertaken was to evaluate the amount of tax assessed and collected against independent measures of the tax base from which tax assessments were made. The unavailability of data means that this is imprecise but can provide an indication of problem areas.

Senior NRA officials were asked to provide a breakdown of tax and revenue assessments as follows. No figures were provided for 2012 and 2013. Figures are stated in Le ‘000s.

Item	2018	2017	2016	2015	2014
Company Tax	62,290,330	232,609,716	324,478,869	245,007,713	277,484,255
Personal Tax	181,262,754	950,477,133	936,434,893	650,328,894	629,716,885
Other Tax	2,377,759	47,255,009	64,111,596	37,285,187	8,531,997
Import GST	110,231,133	411,920,741	367,838,920	354,210,810	266,422,206
Domestic GST	68,208,710	260,298,998	242,434,413	207,906,135	198,866,645
	<b>424,370,686</b>	<b>1,902,561,597</b>	<b>1,935,298,691</b>	<b>1,494,738,739</b>	<b>1,381,021,988</b>

### Income Tax

Corresponding estimates of operating profit for the country, wage earnings and imports were obtained from Statistics Sierra Leone to determine the effective rate of assessment of various taxes.

Le m	2018	2017	2016	2015	2014
Operating Surplus			10,282,710	9,182,680	9,908,726
Employee Compensation			12,987,831	11,463,135	11,871,096
Property Income			(1,847,121)	(1,525,959)	(1,805,169)
			<b>21,423,420</b>	<b>19,119,856</b>	<b>19,974,653</b>
<b>Effective Corp Tax Rate</b>			<b>3%</b>	<b>3%</b>	<b>3%</b>
<b>Effective Personal Tax Rate</b>			<b>8%</b>	<b>7%</b>	<b>6%</b>

Statistics were only available up until 2016. The table above shows assessment rates of 3% and 7% for corporate tax and personal tax respectively. Due to the large informal sector we would expect the calculated effective tax rate to be lower. We can adjust for the level of informal sector. In the table below we assume that the informal sector accounts for 65% of the economy. The effective rates of tax based on this adjustment are 8% and 16% for corporate and personal tax respectively.

Le m		2016	2015	2014
Operating Surplus		3,598,949	3,213,938	3,468,054
Employee Compensation		4,545,741	4,012,097	4,154,884
Property Income		(646,492)	(534,086)	(631,809)
<b>Effective Corp Tax Rate</b>		<b>9%</b>	<b>8%</b>	<b>8%</b>
<b>Effective Personal Tax Rate</b>		<b>21%</b>	<b>16%</b>	<b>15%</b>

## GST

GST is calculated on imports and domestic sales. There are no figures available for total sales subject to GST. The effective rate of GST on imports has been calculated by dividing the assessed GST by total imports.

Le m			2017	2016	2015	2014
Imports - Goods			9,510,530	9,510,529	7,531,742	7,225,996
Imports - Total			3,753,880	3,087,171	2,627,189	4,669,076
Imports			13,264,411	12,597,701	10,158,931	11,895,072
<b>Effective Import GST</b>			<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>2%</b>

This suggests that the GST calculations should be reviewed more closely to determine the extent to which items subject to GST are not being assessed.

## Transfer Pricing

A number of trans-national corporations have operations in Sierra Leone where it is unclear to what extent local corporate taxes are being paid. The mineral industry has key examples where profits are declared on Sierra Leone operations at the group level but in respect of which corporate taxes may not have been paid in Sierra Leone.

Sierra Rutile, for example has the following income statement profile.

SUMMARY FINANCIALS (US\$'000)	2011	2012	2013	2014	2015
<b>Total Revenue</b>	<b>54,962</b>	<b>179,094</b>	<b>123,369</b>	<b>117,759</b>	<b>105,760</b>
Other Income	244	261	355	327	64
Total costs	(55,105)	(71,540)	(88,702)	(103,295)	(89,721)
<b>EBITDA</b>	<b>101</b>	<b>107,815</b>	<b>35,022</b>	<b>14,791</b>	<b>16,103</b>
Depreciation & Amortisation	(9,387)	(15,921)	(17,732)	(21,144)	(20,860)
<b>EBIT</b>	<b>(9,286)</b>	<b>91,894</b>	<b>17,290</b>	<b>(6,353)</b>	<b>(4,757)</b>
Interest expense	(1,793)	(3,407)	(5,079)	(1,260)	0,825
Taxation	(0,336)	(0,895)	(0,618)	(0,603)	(3,746)
<b>Net Profit / Loss (pre exceptionals &amp; non-cash stock option expenses)</b>	<b>(11,415)</b>	<b>87,592</b>	<b>11,593</b>	<b>(8,216)</b>	<b>(7,678)</b>
Other Items (provision for obsolete inventory, impairments, share option expenses, share	(16,570)	(4,090)	(1,694)	(1,250)	(5,521)
<b>Net Profit / Loss</b>	<b>(27,985)</b>	<b>83,502</b>	<b>9,899</b>	<b>(9,466)</b>	<b>(13,199)</b>

Tax relief is available for capital allowances and losses brought forward. A deeper review of individual companies is required to determine whether or not there have been unpaid taxes.

Natural resources exporters are a particular source of vulnerability to transfer pricing of profits so all major exporters financial statements need to be reviewed to ensure that profits are not transfer-priced losing the state needed revenues.

Tax rates are shown below.

Corporation Tax	
- Basic rate	30%
- Mining companies	30%
Capital gains	None
Rental income	10%
Dividends	0%
Interest	15%
Royalties	25%
Natural resource payments	25%
Payments to contractors	5%

Personal Tax	
Income tax	0--30%
Rental income	10%
Dividends	10%
Interest	15%
Royalties	25%
Natural resource payments	25%
Payments to contractors	5%

### **Governance**

The primary assurance of the custodianship of the NRA operation would normally be in the form of the annual audit and preparation of report and accounts. NRA audits have not been completed since 2016. The NRA is referenced in the Auditor-General's qualification of the 2015 Public Account for a variety of infractions. The following are excerpts from the Auditor General's letter on the Public Accounts.

#### **Domestic Revenue- Inadequate Reconciliations**

- There was no regular reconciliation between the cash books maintained by finance officers of the National Revenue Authority (NRA) in respect of the various revenue departments and the transit banks, and between NRA and the Bank of Sierra Leone (BSL).
- In addition, there was no process by which the amount of non-tax revenue assessed by revenue collecting MDAs was compared to the revenue collected by NRA.

## Assessment

Many of the key revenue streams are operated on a self-assessment system, with individuals and businesses completing their own returns. Consequently, there is a risk that deliberate or accidental inaccuracies in self-assessments may lead to under collection of tax. We recommend that the Commissioners of Domestic Tax and Customs Department introduce a compliance risk management process that will enable NRA to focus on the underlying drivers (not symptoms) of the inaccuracies in self-assessment, non-compliance and the promotion of diversity in the treatment of major tax compliance issues (registration, filing, reporting, and payment) rather than the adoption of a ‘one size fits all’ approach.

## Collection

Significant issues were identified in relation to the collection of revenue. These include:

- inadequate reconciliation between assessment and moneys collected by NRA; and
- Inadequate reconciliation between NRA cashbooks and transit bank statements.

Taxes due for collection from individuals, corporate bodies and other institutions by the Domestic Tax Revenue and Customs Divisions of the National Revenue Authority, but which had remained uncollected for stated reasons. During the period being reported on, arrears stood at approximately Le1.5 billion based on our samples tested. Most of the irregularities arose from assessed tax unpaid as well as poor supervision of Schedule Officers and a failure to enforce tax laws and financial regulations, and management’s failure to promptly settle disputes and sanction offenders. Government cannot afford to waste money and controls should be put in place to ensure that all money due is collected and banked. All NRA cashbooks should be regularly reconciled with assessments (tax or non-tax) to ensure that all assessments made have been recorded and that money has been received, and with the relevant bank statements to ensure all money received has actually been banked properly. These controls would help to ensure that all money due is properly collected and recorded by NRA and is in the relevant transit bank account ready for transfer to the bank of Sierra Leone and disclosure in the public accounts.

## Reporting

Once money from NRA is received by the transit banks it should be transferred to the Bank of Sierra Leone and recorded in IFMIS. However, the reconciliation between money received and NRA records is still not being performed properly and differences were identified between money collected as per NRA, money in the transit bank accounts, money in the Bank of Sierra Leone and revenue as disclosed in the public accounts. Without these regular reconciliations (at the assessment, collection and reporting stages) government revenue will remain relatively uncontrolled, funds are likely to be misused and it will prove impossible to ascertain whether revenue disclosed in the public accounts is free from material misstatement. It is also likely that revenue received is not being classified correctly to the correct revenue stream.

We were unable to estimate the potential misstatement due to the uncertainties surrounding the amount disclosed in the accounts and those recorded in the yearly reconciliation and bank confirmations. There is need for the Commissioner General and the Commissioners of Customs and Domestic Tax Department of the National Revenue Authority, the Directors and other responsible officials at MDAs, to strengthen supervision and internal control procedures in the public financial management and apply necessary sanctions against offending officers and clients/organisations that default in the collection, accounting and protection of revenue, as well as the settlement of tax obligations. “

## 2. Infrastructure MDAs

Good infrastructure is critical for economic development and poverty alleviation. Conversely, poor infrastructure affects productivity and raises production and transaction costs, which hampers growth by reducing the competitiveness of businesses and the ability of Governments to pursue economic and social development strategies. In this report, we briefly appraise the status quo of the infrastructure of Sierra Leone to tease out the general findings from the MDAs to establish a baseline for a seamless transition to the New Direction. This report has been prepared to include a portfolio of MDAs that constitute Sierra Leone's infrastructure as in the table below.

### Ministries in the Transition Team's Portfolio

Ministry/Agency	Allied Agency/Agencies
1. Water Resources	SALWACO, Guma Valley Water Company
2. Works, Housing and Infrastructure	SLRA, SALHOC
3. Energy	EDSA, EGTC, Nuclear Safety and Radiation Protection Authority, Barefoot Solar Women Training Centre
4. Information and Communication	NATCOM, IMC, RAIC, SLENA, SALPOST GDP, SALCAB, Sierratel, SLBC, ABC
5. Transport and Aviation	SLPA, SLMA, SLAA, SLCAA, SLRSA, SLRTA, SLNSC, SLMet
6. NACSA	

The report is organised by providing a brief introduction of each MDA followed by findings from the analysis of administered questionnaires and information gathered from interactions with the staff of MDAs.

#### a. Ministry of Water Resources (MWR)

The Ministry of Water Resources (MRW) has oversight responsibilities for two utilities: the Guma Valley Water Company (GVWC) and the Sierra Leone Water Company (SALWACO) as per policy proclamation *Water and Sanitation Policy 2010* and



legislations *GVWC Act 2017 and SALWACO Act 2017*. Rural water supply service provision is a devolved function to local councils as per Local Government Act (2004).

- In 2009 the Chinese Government agreed to provide a concessional loan of US\$28.8 million to build the Orugu dam<sup>4</sup> to ease water supply to Freetown. The Government may need to revisit this project.
- National Water and Sanitation Policy (2010) appears to be very ambitious and fit for purpose. However, it seems that the only achievement of the ministry since its establishment is “awareness creation”. There is the need for the MWR to provide updates on salient policy objectives such as
  - Development and expansion of sewerage system in urban centres
  - Leakage and wastage control measures
  - Improvement of the access to affordable water and sewerage disposal services in low income areas
  - Establishment of waste water treatment systems nationwide that meet international standards
  - Encourage commercial management and private sector participation in the provision of services related to water supply and sewerage.

#### **b. Ministry of Works, Housing and Infrastructure (MWHI)**

The MWHI has oversight responsibilities for Sierra Leone Road Authority (SLRA) and Sierra Leone Housing Corporation (SALHOC).

- The following road networks were identified for construction/reconstruction by the outgoing Government but nothing was done about them. These road projects may need to be revisited by the Government.
  - Kailahun–Koindu–Guinea Border Road
  - Sefadu–Guinea Border Road
  - Kenema–Joru–Zimmi Road
  - Rokupr Spur
  - Blama Loop
  - Kabala–Guinea Border Road
  - Bandajuma–Pujehun Road
  - Taiama–Njala University Road
  - Mange–Mambolo Road
  - Makeni–Kamakwie Road

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<sup>4</sup><https://www.ooskanews.com/middle-east-africa/china-lends-288-million-usd-sierra-leone-orugu-dam>

- Mile91–Yonibana Loop
- Mile91–Robol Junction Road
- Bo–Yele–Matotoka Road
- Bo–Matru Road
- Njala–Sembehun Junction Road

- The outgoing Government identified the construction of flyovers within Freetown in strategic areas, such as East End Police, Lumley roundabout and other suitable areas to ease congestion and to enhance traffic flow. It will be necessary for the present administration to revisit these ideas and put projects together for implementation.
- The construction of a bypass road along the coast of Freetown was another project identified by the outgoing administration. The present administration must undertake feasibility studies of a coastal road from Cline Town to Murray Town and explore means of construction.
- A Road Maintenance Fund Administration (RMFA) was established by the outgoing administration in April 2010 to manage funds for the maintenance of the national road network (NRN) in the country. It is strange that the management of this agency is far removed from SLRA which has been mandated by Government to develop national policies on the maintenance, rehabilitation, improvement and management of the NRN and exercise control over implementation. The current administration must review, rationalise and harmonise the management and operations of both SLRA and RMFA to reduce resource wastage and increase efficiency.

### **c. The Ministry of Energy**

The Ministry supervises EDSA, EGTC, Nuclear Safety and Radiation Protection Authority and the Barefoot Solar Women Training Centre.

- Karpowership-Karadeniz Dogan Bey Power Supply ship project to provide 30 MW to feed directly into the national grid. It is reported to have an installed capacity of 100 MW. Conflicting reports exist regarding the mode of financing of this project and the contract duration. For instance, in one report it is claimed that the project will be financed through EDSA revenue collection and duration of the contract is five years. In another document, it is reported that the financing arrangement is \$45.6 million per year and the contract is to last for three years.

- EDSA is saddled with a huge debt of about Le 214.4 billion with EGTC's obligation amounting to Le 73 billion. The increasing indebtedness of EDSA and low levels of payments to EGTC appear to impose a severe financial constraint on EGTC's operations to continue servicing EDSA.
- In 2016 Sierra Leone had the second highest electricity tariff rate in Africa, and it was nearly 14 times higher than the rate paid in Ethiopia.
- The Government of China provided a concessional loan for the design, supply and installation of a 30 MW thermal electricity plant in Freetown. This project presents an opportunity to increase power supply to Freetown during the dry season.
- There is the need to account for all pre-paid and post-paid metres supplied from GoSL, IDB and World Bank projects to verify whether the suppliers met their contract obligations.
- The luminosity of installed solar street lights in Freetown and the provinces are poor. The contract awarded to install 50,000 street lights around the country must ensure that the luminosity is of a better standard than those installed.
- The GoSL rented a 25 MW JVC thermal plant in April 2015 to service Freetown in the dry season. It appeared only 14 MW power plant was delivered, and even the delivered plant malfunctioned and never used. What was the cost of this project and how was it financed?

#### **d. Ministry of Transport and Aviation**

The Ministry has oversight responsibilities of the following parastatals and departments: SLPA, SLAA, SLRSA, SLMA, SLCAA, SLRTC, ATU, SLNSC, SLMET, FIAP and TIDU. The key findings of the Ministry are:

- Procurement of 100 Buses (POLYTEC): This was a project to supply 100 buses for SLRTC in 2014. The cost of the contract to supply the buses was \$12,291,920.00 or Le 53,051,803,801. All the buses were supplied, and the Government paid a deposit of Le 43,950,251,637, and an outstanding of Le 9,101,552,164.00 is still outstanding. This project should be investigated to ascertain whether it represented good value for tax payers' money. Also, some of the vehicles are not currently in use, and those that

started plying the routes of Freetown malfunctioned on their maiden trip which calls into question whether the buses bought are brand new or used.

- PLATINUM Co. was contracted to supply of 40 vehicles for the Law Officers Department. The worth of this contract was \$3,037,408 or Le14,936,028,603. The Government made an initial advance of \$1,518,704 or Le7,468,014,302. There appears to be a dispute between the Government and the supplier that led to the termination of the contract in 2017 even when the supplier received 50% of the payment and supplied only four vehicles. The project must be investigated to establish the facts.
- KODAMI Co. won a bid to supply 12 vehicles for the office of the Vice President. This contract is worth \$1,051,758 or Le 5,826,518,451. Despite Government making a 30% advance payment made in 2016, up till now not a single vehicle has been supplied. The Government must investigate this contract.
- SLAA is in the process of procuring one firefighting engine at the cost of \$700,000 is excessive. This procurement must be appraised to determine whether the cost of the fire engine represents good value for tax payers' money.
- Bollore Port Extension project is a major infrastructural project. However, it is unclear how this project was financed. The Government need to investigate this project to determine how the contract was awarded and to establish the facts surrounding the funding of this project.
- Freetown International Mamamah Airport Project is a hugely unpopular project that needs to be re-appraised to determine its benefits in relation to costs and distributional impacts. This project is supposed to be funded by a concessional loan from Export and Import Bank (EXIM BANK) of China. The funding of this project is in two phases: \$200M (Phase 1) and \$115M (Phase 2).

#### **e. The Ministry of information and Communication**

In 2007 the Ministry of Information and Broadcasting was renamed “The Ministry of Information and Communication” in a bid to widen its scope and activities to include ICT. With the emergence of ICT as the engine of growth in modern day economies, the

Ministry has grown in scope and importance, and if properly managed can become one of the highest revenue earning institutions in the country.

The Ministry has oversight responsibilities for the fibre optic network for NATCOM, IMC, RAIC, SLENA, SALPOST, GPD, SALCAB and Sierratel. The following observations were made in the Ministry.

- There is a reported inadequate Government budgetary support to the Ministry to carry out ICT projects that would enhance network connectivity of MDAs and the public.
- Lack of office space for the growing staff size at the Ministry is impacting on the productivity of staff.
- There is no access to fibre optic network outside Freetown.
- The Government owes SALCAB billions of Leones in respect of broadband capacity provided to MDAs. This has had the ripple effect of SALCAB not able to meet its tax obligations to NRA.
- Key positions at Government Printing remain vacant since 2016; lack of utility vehicles and other logistics for the day-to-day operations of the department is hampering the department.

#### **f. The National Commission for Social Action (NaCSA)**

NaCSA is a social fund which supplements the work of social sector MDAs and local authorities in social service delivery to deprived and remote communities across the country. It is administered by a Board of Directors with representatives from Government, donors and civil society.

- Economic down turn leading to austerity measures by Government, depreciated the local currency (Leones) against foreign currencies appeared to adversely affect programmes/Projects implementation and affected many operations including the value of cash transferred to Social Safety Net (SSN) project beneficiaries;
- It is reported that inadequate and untimely disbursements from Government may have hampered the daily operations of the commission, e.g. in 2017, the Commission received only Le 672,800,000(49%) recurrent budget allocation.

- The Commission is marred by a financial scandal in the local media related to outstanding payments to staff from the provident fund. There are also issues with backlog payments of NASSIT contributions and NRA tax obligations. These developments at NaCSA cannot be unconnected with poor leadership and management of the Commission.
- It is reported that difficulty in mobilising financial resources to address the needs of the residual caseload of Victims of Sexual Violence (VSV) and War Widows within the war reparation programme.
- The Commission claims that the recruitment and retention of technical staff is challenging due to low remuneration packages such as lack of end-of-service benefits, annual contract and medical allowances for staff and close family members.

#### **Conclusions/Possible actions**

- Currently, most MDAs have their separate M&E units; effectively making MDAs both players and referees in the implementation of projects. To reduce wastage, increase efficiency, and to ensure effective implementation of projects and programmes, it may be necessary to create an independent Unit/Agency/Directorate/Commission for the monitoring and evaluation of Government projects and programmes.
- In all MDAs reviewed, women folks represent less than 10% of the work force. It may be necessary to institute affirmative action in a bid to increase the number of women in Government employ.
- The Government must seriously consider public sector intranet and internet connectivity as a way to modernise governance and to help enhance employee productivity.
- Government vehicle fleet management is nonexistent, or where available is on ad hoc basis. The Government must seriously consider a fleet management approach that would remove the burdens of maintenance, depreciation and fueling of vehicles.

### **3. The Petroleum Directorate (PD)**

The Petroleum Exploration and Production Act 2011 (PEPA) established the Petroleum Directorate as the successor to the Petroleum Resources Unit. The Petroleum Directorate coordinates the award of Petroleum Licenses, negotiates the terms of all Petroleum Licenses, monitors, regulates and facilitates upstream petroleum activities on behalf of the State; and develops regulations for the upstream petroleum sector throughout the entire Petroleum Value Chain.

#### **General Observations**

The Petroleum Directorate comprises a Technical Department and an Administrative Department. The Technical Department comprises the Geology, Geophysics, Engineering, Information Technology (IT), Economics, Health Safety and Environment (HSE) sections. The Administrative Department provides support to the PD.

The Management team comprises:

- Director-General
- Senior Petroleum Geophysicist
- Senior Petroleum Geologist
- Senior Petroleum Economist
- Senior Legal Counsel
- Senior Administrative Manager
- Accounting Manager

The staff comprises: Monitoring and Compliance, Executive Assistant, 4 Geologists, Procurement Officer, 2 Engineers, IT and Systems Admin, Accountant, Accounting Associate, Administrative Assistant, 7 Drivers, 2 Maintenance Staff, 2 Office Assistants, Lift Attendant, 2 Cleaners and a Messenger.

PD is currently constructing an office complex for a contracted sum of US\$4.5m. There is a balance outstanding of US\$984,082. The contract is scheduled for completion 31st

July, 2018. Consultancy in respect of the construction contract was US\$311,900 of which US\$46,785 is outstanding.

The financial statements indicate a material surplus of accumulated funds – Le 87,974,347,000 (down from Le 121.9bn in 2016). The unit is currently running at a deficit of Le 39.7bn (up from Le 19.1bn in 2016). Income is from surface rental from operators Le1.1bn (down from Le3.3bn in 2016) and other income Le 7.8bn (up from Le 6.8bn in 2016) (mainly - sale of geophysical data, training fund and investment income).

There is a lease contract for the office premises US\$145,000 per annum.

Training costs of Le1.3bn were incurred in 2017 (Le1.0bn 2016).

There are currently only 2 operators: European Hydrocarbons (Block 3) and African Petroleum (Blocks 4 – 10).

The things that stand out are:

- The wage bill is huge for the level of personnel. The total personnel cost was Le20.1bn in 2017. This included terminal benefits of Le7.2bn.
- The regional breakdown of staff predominantly excludes South-Easterners.
- A bad debt of Le10.1bn was written off in 2016.
- Le21.1bn was transferred to the Consolidate Revenue Fund in 2017
- Training costs of Le1.3bn were incurred in 2017
- Other Assets of Le25.8bn include Le22.6bn loan to GoSL.

### **Recommendations**

- A review of salary levels needs to be conducted to ensure that salaries and benefits packages are reasonable.
- The terminal benefits of Le7.2bn needs to be reviewed.



- Training costs were extremely high at Le 1.3bn for 2017 (2016: Le1bn) and paid for education at foreign universities. This amounted to Le56.5m per person (US\$7,500). The basis for selection (like the basis for employment) needs to be reviewed to ensure that appropriate competitive procedures were followed.
- A review of the basis for the bad debt write off in 2016 (Le 10.1bn) should be conducted to ensure that it was appropriate.
- In line with the Fiscal Management and Control Act 2017, all surplus cash should have been transferred to the Consolidated Fund. On this basis, the remaining cash and investment value should be transferred to the Consolidated Fund.
- There are very few operators. The 4<sup>th</sup> bid round was launched in January 2018. A review needs to be conducted to determine the status of the 4<sup>th</sup> bid round and to ensure that the appropriate level of interest is generated in relation to the oil and gas potential of the Sierra Leone oil blocks.

#### **4. Ministry of Defence**

The Ministry of Defence's objective is to maintain a robust, well equipped and professional Armed Forces capable of preserving the territorial integrity of the state, participate in its development and accountable to democratic governance. Its primary function is to formulate, implement, monitor and evaluate strategic defence policies for the Republic of Sierra Leone Armed Forces within a democratic governance framework.

Key Responsibilities:

- Formulate and implement strategic defence policies
- Develop and maintain a robust and balanced Armed Forces
- Equip and provide logistic support to the RSLAF
- Transform and modernise the RSLAF
- Promote gender equality and female empowerment
- Contribute to national development
- Deliver the national military mandate

#### Key Strategies:

- Protect the territorial integrity of Sierra Leone through Land, Air, and Sea power
- Support the national intelligence architecture
- Contribute towards national coastguard activities
- Conduct public and presidential duties
- Provide Military Aid to – Civil Authority (MACA), Civil Power (MACP), other Government Departments (MAGD) and Civil Communities
- Contribute to the wider national interest (Global and regional security arrangements, bilateral military agreements, diplomatic missions etc)
- Promote gender equality and female empowerment
- Contribute to national peace and public safety
- Support counter-terrorism efforts

#### Recent Achievements:

- Construction of 4 Forward Patrol Bases and Forward Operation Bases
- Recruitment and Training of 600 personnel
- Cultivation of 250 acres of boliland and 50 acres of inland valley swamp at Matobong and Kholifa Mabang
- Construction of a battalion-sized barracks at Kambia
- Deployment of a battalion for peace-keeping
- Introduction of ICT related security system network for key strategic locations

#### Issues Requiring Early Attention:

- Review and adopt Terms and Conditions of Service (TACOS)
- Address pending Defence Council Cases

- UN Peacekeeping Deployment-equipment for first battalion has been secured and ordered with a 10% down-payment made in early 2018. A team was selected to go to China for pre-shipment inspection. (The equipment may have already arrived)
- Procurement process has commenced for a second battalion. No contract awarded yet. MOD is looking for possible private pre-financing of the equipment.

### **Finance:**

- GoSL 2017 budget disbursement Le90.4bn (2016: Le 85.8bn)
- Personnel costs Le126.7bn
- Other charges Le106.7bn
- Domestic costs Le2.7bn
- Total costs Le236bn

### **Senior Staff**

There are 4 senior civilian staff at MOD: Director-General, Deputy Secretary:Finance and Admin, Deputy Secretary, Policy and Procurement and Director of Defence Budget.

There are 8 senior military staff at MOD: Chief of Defence Staff, Deputy Chief of Defence Staff, ACDS Operations and Plans, ACDS Personnel/Military Secretary, ACDS Training and Doctrine, ACDS Support and Logistics, Director of Gender and Equal Opportunities, Director of Logistics and Equipment Support.

Current strategic objectives under the Agenda for Prosperity:

- Improve RSLAF medical facility
- Provision of air assets and retrain pilots
- Improve on the Peace Mission Training Centre and secure equipment for Peace Support Operations (PSO)
- Provision of more soft-skinned vehicles for troops and logistics

## Key Current Projects/Programmes

- Construction of 8 accommodation blocks of 6 apartments each at Wilberforce Barracks – Total Cost is Le 9.2bn – 70% completed
- Construction of 18 housing units at Gondama, Bo – Total Cost is Le10.4bn – 60% completed
- Rehabilitation of Hill Court Flats Project – Total Cost is Le 1.4bn – 70% completed
- Construction of King Tom guest house – Total Cost is Le 2.3bn – 70% completed
- RSLAF recruitment drive underway
- 5 Brigade Battle School Rehabilitation Project at Gondama – Total Cost is Le150m – 90% completed
- Hockey pitch rehabilitation – 90% completed

## Recommendations

- The procurement contracts need to be reviewed urgently. These include:
  - Equipment procurement of US\$39m (US\$3.9 paid)
  - Construction of Kambia barracks US\$44.2m (US\$0 paid) – work commenced
  - Supply of Lab Reagent/X-Ray US\$4m (US\$0 paid) - ongoing
  - Supply of medicines US\$4.4m (US\$0 paid) - ongoing
  - Supply of general sustainable items (South Sudan) US\$13.3m (US\$0 paid) – pending South Sudan deployment
  - Supply of military transport spares US\$4.0m (US\$1.2m paid) – 60% supplied
  - Supply of military kits/uniforms US\$33.5m (US\$3.4 paid, US\$6.7m at BSL) – 40% supplied

- Supply of G1098 stores US\$10m (US\$2m at BSL) – 100% supplied
- Supply of Common Users and Specialist Vehicles US\$5.2m (US\$0.9m paid) – 100% supplied
- Supply of Common Users and Specialist Vehicles US\$10.7m (US\$4.5m paid) – 100% supplied
- Medical supplies for PSO (South Sudan) – US\$4.6m (US\$0 paid) – pending South Sudan deployment
- Review and adopt Terms and Conditions of Service (TACOS)
- Address pending Defense Council Cases
- Review potential regional bias in recruitment

## **5. Corporate Affairs Commission**

The Corporate Affairs Commission was established by virtue of the Companies Act 2009 as a corporate body capable of suing and being sued.

The Commission currently has a full complement of management staff comprising the CEO and Registrar, Director of Operations, Director of Compliance, Finance Manager, and Procurement Manager. The administrative positions are not yet completely filled. Advertisements for the vacant positions of Administrative and HR Manager, Administrative and HR Officer, Administrative and HR Support x 2, Archivists x 2, Finance and Accounting Officer and Cleaner were scheduled to commence the week of 23<sup>rd</sup> April, 2018. Current support staff are a driver, a receptionist, a personal assistant to the CEO and a messenger. The Compliance Division is staffed with 2 Compliance Executives and a Compliance Supervisor a further Compliance Executives and a Compliance Manager are scheduled to be recruited shortly.

The functions of the Commission are to:

- Administer the Act including regulation and supervision of the incorporation and registration of companies under or pursuant to the Act.

- Establish and maintain a Companies Registry and offices in the provinces as necessary.
- Perform such other functions as may be specified by the Act.
- Draft related regulation.
- Undertake such other activities as are necessary or expedient to give full effect to the Act.

Since its inception, the Commission has made some key strides in the delivery of its mandate including achieving 2 out of 10 World Bank Doing Business indicators (Starting a Business and Protecting Minority Investors). The time to incorporate a company has been reduced to 24 hours. The Commission has a fully functional website and help desk. The Commission drafted the National Corporate Governance Code and digitised records of all companies incorporated in 2017 and 2018.

The following findings were made:

- Budget allocation for calendar 2017 was Le712,080,900. Le 356,040,450 was disbursed and Le 324,280,672 was utilised. Q3 and Q4 2017 allocation was disbursed in February 2018. No disbursement has been made towards the 2018 budget allocation of Le 947,919,900.
- The Commission has eleven staff members ranging from public service grades 2 – 14 plus five interns.
- The Commission has one Toyota Fortuner assigned to the CEO and Registrar and a motorbike along with serviceable office equipment and furniture, fixtures and fittings.
- The Commission also has four ongoing projects and programmes (Administration and Operations, Development of Trade Strategy, Enabling Online Registration of Companies, and Trade Data Collection, Collation and Analysis) in respect of which funding has been provided from revenue generated by the Commission given that the 2018 subvention has not been received.

## Recommendations

- Although the Commission is performing its registration and data management functions adequately its Compliance function does not seem to fully effective, possibly due to the lack of Compliance staff. Registered share transfers and corporate actions are not always verified for authorised approvals, compliance with Corporate Governance procedures and payment of consideration.
- The Commission procedures should be enhanced to ensure that registered corporate actions and transactions are verified for authorisation and compliance with Corporate Governance procedures.

## 6. National Civil Registration Authority (NCRA)

The NCRA was established by the 2016 National Civil Registration Authority Act. It has the following mandate:

- Compulsory registration of citizens and non-citizens in Sierra Leone
- Issuance of multi-purpose identity card to applicants
- Establishing and maintaining a Civil Register of Events
- Coverage of Civil Registration of all citizens and residents

The Authority is headed by a Director-General assisted by a Deputy Director-General. There are two directorates covering the ICT and IEC directorates respectively. The directorates have eight unit managers and other senior and junior officers. In order to facilitate the decentralization of the registration process there are five Regional Registration Officers and fourteen District Registration Officers covering each region and district respectively.

Since inception NCRA has:

- Established District, Regional and National administrative offices
- Set up a National Civil Register

- Created a permanent birth, death, marriages and divorces registration system for Sierra Leone
- Developed an IT/ITC Infrastructure/Support for the continuous registration of civil events
- Embarked on Civic Education and Public Outreach
- Developed a Communication Strategy
- Carried out a Nationwide Voter and Civil Registration process

The following findings were made:

- The 2017 budgetary allocation was Le 3,271 m which was fully disbursed and spent. The 2018 allocation is Le 2,618 m which has not yet been disbursed.
- The Authority has 234 staff stationed throughout the country, ranging through public service grades 2 – 14 and are all on permanent employment contracts.
- NCRA has 10 vehicles allocated: 1 each to Board Chairman, Director-General, Deputy Director-General, IT Director, and 6 to the Operations Department.
- The Authority has 15 District Registration Offices across the country from the funds disbursed in the 2016 budget allocation.
- The Authority has two programmes/projects financed from the Consolidated Fund: Nationwide Civil Registration Programme – Le 39bn (ongoing) and Procurement, Printing and Issuance of Biometric ECOWAS National Identity – Le95.3bn (to be started)
- The Authority currently has only one service contract for the Procurement and Supply of Biometric Registration Kits and other related services. The services have been fully delivered and 90% of the payment has been made to the supplier (Le 11.9bn leaving Le 1.3bn overdue).
- The Authority owes Thomas De la Rue up to £ 1,000,000



## Recommendations

- Look into the support NCRA is getting from donors and to ensure there is value for money
- Review the membership into the Board to reflect the true nation of the legal provisions
- Minister to follow up on liabilities of NCRA to Thomas De La Rue.

## 7. National Protected Area Authority (NPAA)

The NPAA was set up by the National Protected Area Authority and Conservation Trust Fund Act, 2012 to exercise oversight, authority over National Parks and Protected Areas designated for conservation purposes so as to protect the fauna and flora in its natural state, promote sustainable land use practices and environmental management.

The NPAA has successfully:

- Reviewed and finalised the seven policies and procedures that guide its management
- Established four committees for improved Board control and oversight
- Carried out demolition of makeshift structures in critical areas threatening the natural environment and habitat
- Installed Conservation and Wildlife Promotion panels in the departure and arrival halls in the Sierra Leone International Airport
- Increased the level of USAID's West Africa Biodiversity Conservation, Wildlife and Protected Area Management
- Collaborated with Vulnerability Assessment to Climate Change in Coastal Areas
- Arrested 5 Chinese nationals for illegally entering and mining gold in the northern flank of the Kangari Hills Forest Reserve
- Conducted four Regional Multi-Stakeholders Consultative Workshops on REDD+ Policy for Sierra Leone

The following findings were made:

- The Authority is headed by an Executive Director assisted by Directors with different areas of expertise and who are in turn assisted by sector managers.
- The Authority's administration comprises the following departments: Department of Administration and Human Resources, Department of Community Conservation, Outreach and Co-Management, Department of Protected Area Management, Department of Research and Monitoring, Department of Law Enforcement and Department of Financial Management.
- The 2017 budget allocation was Le 2,081,600,000 of which nothing was disbursed. No allocation was made for 2018.
- The following amounts were received in respect of 2016 subvention: Recurrent expenditure – Le 842,720,000, staff salaries Jan – Mar 2017 – Le1,751,102,649, Board allowances for 2017 – Le 137,800,000, staff rental allowance for 2017 – Le 383,171,504
- The total amount received in respect of 2016 was Le 3,114,794,153 and total cash expenses were Le 3,128,537,731.
- Allocations for 2018 have not yet been made. Recurrent expenditure for 2016 was Le 405,280,000 and total cash expenses were Le 233,116,873.
- There are 326 staff ranging from public service grades 1 – 12.
- The Authority has 13 road-worthy vehicles assigned to the Board Chairman and various staff.
- The Authority has one active project addressing the Mano River Union Ecosystem Conservation and International Water Resources Management. The project cost is US\$1,687,273 with start-date December 2017 and end-date December 2020.
- The Authority one active contract and nine completed ones for the supply of goods and services. The Authority has no construction contract.
- In addition to the NPAA and CTF Act, 2012 establishing the NPAA other policies and instruments facilitating the NPAA in fulfilling its mandate

are: Draft National Protected Area Authority and Conservation Trust Fund Regulations, 2015, Draft Wildlife Conservation Bill, 2015, Draft Forestry Bill, 2015 and Draft Wetlands Bill 2015.

## **Recommendations**

- 5 Chinese nationals were arrested for flouting protected area regulations in Northern Kangari but there is evidence of similar breaches throughout the Kangari Hills and other protected areas by Chinese and others.
- There is also evidence of land purchases and property construction in protected areas.
- The enforcement capability of the NPAA needs to be enhanced to better monitor and apprehend those flouting the protected area regulations.
- Effective co-ordination mechanisms need to be established between relevant MDAs (i.e. Ministry of Lands, Municipal Authorities, Ministry of Mines, Forestry Division).

## **8. Office of National Security**

### **General Observations:**

- This is very sensitive institution that the State should pay very serious attention in terms of safety, peace and security.
- It could actually be a revenue generating institutions. New Minister should discuss in detail work that this institution did with the NRA but which was hurriedly cancelled.
- There is a challenge in managing other security outfits and therefore Presidential support is needed to ensure this unit properly performs its duty of providing civilian oversight over other security institutions which is best practice
- Have up to 40 billion leones in the mudslide account

- No details of other items donated to institution for mudslide victims/survivors
- Proposing the establishment of New Department (Strategic Communication Unit currently been overseen by the Planning and Inter-agency Relations)

## **Recommendations**

- Strengthen this institution by Presidential Support
- Review revenue generating potential of institution
- Immediately review and verify mudslide donations (funds and other items)
- Need to review mudslide engagement and support to victims. Some payment as discussed were led by fiduciary institutions and needs some clear explanations to new administration.
- Look at remuneration package to reduce risk and breach in security situations.

## **9. Central Intelligence and Security Unit (CISU)**

### **General Observations**

- Playing a critical role in gathering all security information but don't receive much recognition
- Location is not very conducive in terms for the work they do
- Believe that they can deal with whatever threat if resourced properly and given opportunity to operate in all parts of the country by funding them
- Indebted to several service providers which compromises their work as a security outfit
- Moves to secure land at Kerry Town for the construction of a Modern Security outfit.

## Recommendations

- Review debts owed to service providers ASAP
- Review plans for the construction of a security outfit at Kerry Town
- Look into concerns in National Security and Central Intelligence Act in terms of independence of institution
- Review Leadership of current CISU Institution on moral and ethical issues. (i.e. Captain Rtd head of Major Rtd.)
- Follow up with Ministry of Finance digitized security management system
- Look into need for both onsite and offsite backup system
- Consider obtaining training in security and counter-surveillance

## 10. Ministry of Local Government and Rural Development

### General Observations:

This Ministry has four Administrative Units and Directorates

- Local Government Directorate
  - Rural development Directorate
  - Decentralization Directorate
  - Local Government Commission
- 
- No very clear correlation in financial management of Ministry budget.
  - e.g. Team was not able to clearly ascertain what was received from government allocation and or from donors, what has been utilized and what is owed for liabilities

- Although most of these Directorates are listed under the Ministry, their operations are generally independent which creates some challenges for oversight and supervisions.
- Cost of supply for medallion, staff and emblems is massive. This brought massive liabilities on the institution.
- De-amalgamation incomplete because of funding constraints (Construction of Court Barries, Government offices and local council offices)
- Non-fiscal asset have never been allocated to the Ministry
- 190 vehicles have been ordered for Paramount Chiefs including 14 Dos, 4 Provincial Secretaries, 1 permanent Secretary and 1 Director of Local Government. (Procurement process completed for this). Please review cost and payment as this was not very clear.

## **Recommendations**

- Immediately review cost and payment for the supply of Staff, emblems and Medallion for Paramount and regent Chiefs.
- Look into financial prudence and accountability since finance department was very inconsistent in reporting income and expenditure of institution.
- Review Donor support to this Ministry and ensure funds are properly managed through established government structures
- Immediately address swearing in of all councilors
- Review relationship and mandate between this Ministry and Resident Ministers.

## **11. Decentralization Directorate**

- This Directorate is housed in the Ministry but operates outside the Ministry's control
- All financial transactions of this Directorate are managed by the Ministry of Finance and done on a project by project basis
- Donors bypass government structures and set up parallel structures in the implementation of funds given to these institutions

## **Recommendations**

- This Directorate stands alone at the moment since it was a project support unit. There is need for it to be mainstreamed or integrated into the Ministry's main structure.
- Fully absorb staff after skills match
- Review salary and remuneration package according to government provision.

## **Local Government Service Commission**

### **General Observations**

- Although housed at the Ministry of LGRD, this unit is directly under the supervision of the Office of the President. Salaries are paid under State House payroll.
- The mandate of this commission to be responsible for the Human Resource management of the Local Council is very important for the Ministry's operation unfortunately it is not supervised by the Ministry.
- Have never sent a report to the President nor to the Ministry.
- No offices outside of Freetown

## Recommendations

- Review the status of this commission to ascertain its relevance and need.

## 12. Ministry of Internal Affairs (MIA)

The Permanent Secretary presented report on behalf of team in the presence of the Minister and Deputy.

### General Observations

There are six (6) institutions under this Ministry.

- The Sierra Leone Police (SLP)
- The Sierra Leone Correctional Services (SLCS)
- The National Civil Registration Authority (NCRA)
- Immigration Department
- The National Fire Force (NFF)
- The National Drug Law Enforcement Agency (NDLEA)

The engagement revealed that oversight of these institutions by the Ministry is very challenging possibly because of the enabling laws establishing these institutions, which gives them independence and autonomy.

There is a general feeling that MIA and ONS have overlapping mandates and functions which sometimes put the two institutions in conflict as to who has supremacy when it comes to overall security dealings.

The MIA reported that they have no utility vehicles. The MIA has no liabilities according to their data submitted (Please follow up on this). MIA has received only Le. 407,000,000 (to support election management and utilized 364,928,500 of their Le. 1,460,800,000 allocations for 2018. MIA has five Government vehicles assigned to officers.



## Recommendations

- Need to have a thorough look at the MIA Policy 2015 with a view to addressing lacunas and legitimate concerns. (e.g. powers of supervision)
- MIA is proposing two additional Directorates (Policy and Monitoring, Corporate and Finance). The new Minister needs to have a further discussion with the senior management with a view to understanding and ascertaining the necessity of this proposal.
- New Minister to follow up on financial issues especially on monies received for the elections. (Please also see filled in stock taking template from MIA)

## 13. The Sierra Leone Police (SLP)

### General Observations:

- SLP has a budget allocation of Le. 97,469,601,200 (**Had not received anything as at report submission**)
- Understands that the SLP is undertaking capital projects funded locally and internationally but these have not been adequately explained besides mentioning them under key deliverables.
- SLP has a total complement of 13,465 including all ranks.

S/NO	RANK	NO. OF PERSONNEL	GRADE
1	IGP	1	14
2	DIG	1	13
3	AIG	18	12
4	CSP	92	10

5	<b>SUPT</b>	189	9
6	<b>ASP</b>	645	8
7	<b>INSP</b>	1328	7
8	<b>SGT</b>	2991	4
9	<b>CONSTABLE (GRADUATE)</b>	263	7
10	<b>CONSTABLE</b>	6379	3
11	<b>RECRUIT</b>	1334	3
12	<b>POLICE LABOURER</b>	224	1
	<b>TOTAL</b>	<b>13465</b>	

- Currently has a total Peacekeeping Operations deployment of 287 personnel.
- Key deliverables for FY 2018
  - Recruitment of 1,000 personnel
  - Installation of CCTVs in Freetown & National Digital Radio Communication system
  - Construction at the Sierra Leone Peacekeeping and Law Enforcement Academy (SILEA) ( Administrative building, Laboratory and workshop)
  - Procurement of COE for FPU and the deployment of officers to UNDPKO, AU, AFRIPOL)
  - Procurement of 35 Brand New Vehicles to enhance operations.
  - SLP currently running huge contracts and supplies on goods, services and works that bears serious liability to government including for contracts already completed since 2013.

## Recommendations

- Minister to follow up on funding sources and status for key deliverables
- Minister to review status and circumstances accounting for such huge liabilities in contracts and services.
- Need for a thorough review to ascertain the exact number of Police Personnel of the Republic of Sierra Leone.
- Need for a thorough review of deployments nationwide and internationally.
- Need for thorough review of sectorial financial transfers from Institutional Account. i.e how much and how monies are sent to different regions and directorates.
- Need follow review on rented houses, cost and agreements
- Capacity building needs to be ascertained possibly through HR of reports from other institutions ( Human Rights Commission, Transparency International and others)

## 14. Sierra Leone Correctional Services

### General Observations

- Their financial records and reporting are inconsistent and seem flawed. For instance they have reported that their annual budget allocation is 33,042,000,000 but reported that budget disbursed to them is 66,721,683,522 and that they have only utilized 37,724,588,842. (Please see Stock Taking form)
- The Director reported that in practical terms there have been no significant shift from what use to be a Prison to what we now call a Correctional Centre in terms of process, premises and international obligations and standards.
- Contracts not clearly explained. Please see stock taking form.

- The Director does not seem to be on top of situations because he has very little or no clue on most activities and finance of the institution.

### **Recommendations**

- Need for a thorough review of their financial records
- Need to do a thorough review of staff capacities, skills match and deployments
- Review of current activities of the services to reflect the true spirit of the 2014 Correctional Services Act

## **15. Immigration Department**

### **General Observations**

- This Department is listed under the Internal Affairs but largely operates with instructions from State House
- Immigration is a security institution that needs to be fully controlled by the state.
- It is an income generating institution that can boost State revenue collection.
- Have not received any budget allocation for 2018
- Chief Immigration Officer's contract comes to an end in 2020
- Two Mini Bus vehicles for the department are at the quay as at having this meeting

### **Recommendations**

- Need for a review of present contract of Immigration Chief. Since it has a security outfit, it must be fully controlled by an individual that the state can rely on.
- Review and do further discovery on staff strength.

- Government to immediately follow up on two Mini buses donated by Netherlands (Currently at the Quay)
- Need to review staff list. Some seconded staff are AWOL.
- New Minister to immediately look into the process for the development and operationalization of the National Migration Policy supported by the International Centre for Migration.
- Please review contract/suppliers list submitted.
- Review the level of independence of this security outfit whether it does not compromise security issues.
- Review the contract and agreement on printing of passports and derive better understanding on subsidies with a view to fully getting information on where payments are being made.
- Follow up and further verify on vehicles owned by the department.

## **16. National Fire Force**

### **General Observations**

- The Fire force service in Sierra Leone is not generally seen as a security outfit except during emergencies or when need arises
- Have done recruitment but still having problems with the release of appointments letters from HRMO.

### **Recommendations**

- Follow up with Senior management at HRMO for appointment letters
- Need a review of the entire fire force to reflect security and safety
- Could be a fundraising and revenue generation unit with the compulsory supply of fire safety equipment for every household with cost.

## **Q. National Drug Law Enforcement Agency**

### **General Observations**

This institution is more or less toothless with no powers of arrest. Allegations are as a result of this situation, suspects kept in the hands of Police escape without gathering enough evidence for prosecution.

Lack of capacity and personnel to effectively carry out work (Presently have 30 Personnel – 22 fully employed, 4 contract and 4 casuals)

Has problem with securing offices and spaces with national Institutions Nationwide although there was a Cabinet Directive for this.

This institution is paying for space provided to them at Water Quay area (\$ 3000)

### **Recommendations**

- Need to pass into the enabling law powers of arrest as the case of ACC. (This however needs thorough consultations and review of best practices)
- This is a security Institution that needs to be present nationwide. A cabinet directive will help them secure office spaces in other Security related institutions already established nationwide.
- Review financial allocation with a view to assessing the impact. Please see budget allocation for year.
- Need to review payment of \$ 3,000 at water quay for office occupied by this institution.

## **17. The Sierra Leone Maritime Administration**

### **General Observations**

- The Sierra Leone Maritime Administration has a total of 184 permanent staff and it is headed by Alhaji Wurroh Jalloh. It has several units among which the key ones are the Safety and Security, Legal Affairs,

Procurement, Research and Project, Audit, Accounts and Human Resource.

- The institution has audited accounts and its bank statements for the last 6 months are financially prudent
- All projects of which the Administration has been given or loaned money for have been completed including the building of their office space and the buying of life saving jackets etc. And all procurement procedures have been fully met in all of the Administration's purchases or service provision

### **Recommendations**

- That key legislation that gives effect to and impacts on the positive gains of the institution needs to be amended among which includes The Sierra Leone Maritime Administration Act 2000 as amended, which is the parent Act needs amendment to include among other things to include the provision of a position of 'Director', qualifications for the appointment of the Board and most importantly that fee and levies from freight should form part of the Institution's funds of the Administration. Many other enactments need a review/amendment including The Merchant Shipping Act 2003 as amended, The Maritime Zones (Establishment) Act 1996. Others to be enacted include The Maritime Security Act and The Maritime Pollution Act.
- The Administration has capacity to issue licenses to Ships and Fishing Boats but that the Ministry of Water Resources registers the same. This inevitably makes their work difficult to monitor whether a particular Boat or Ship has been registered with the Ministry before the issuance of License. The best practice is that there should be a consolidation of registration and issuing of licence to fishing Boats and Ships.

## 18. The Environment Protection Agency

### General Observations

The EPA amongst other things has a routine system to check on the attendance and timely report of work of its staff and that in itself aids the capacity of the institution to adequately respond to its mandate. The following were observed as findings during the visit as well as the report sent to the Committee:

- The EPA has a total of 98 staff of which the Executive Chairperson has a statutory term of years limit, 54 are Permanent staff and the rest are either Temporal, Contract and/or Graduate interns or Volunteers
- It was observed that the top management of the EPA is not regionally balanced
- Staff of the institution are however professional with full capacity to fulfil its mandate. Women account for 26% for the institution's staffing
- That they will align projects with government priorities and that there are readily available funds from international agencies to undertake such work
- The institution has not received funding from the government since 2013 and that the institution has wholly maintained itself from funds generated within its work and from donor funds
- That the Ministry of Finance has for the last 10 years not met the requirements/ or not done the necessities in order for the institution to be given a 12 million dollars fund from the Adaptation funds which is seated in its account for use
- The institution has not been found guilty, for the last 4 years either by the Auditor General's or any other oversight agency for any mismanagement or financial discrepancies
- That they appreciate the ban on timber logging and that they as an institution has no role to play on timber regulation
- That a host of policies have been sent to the Ministry of Justice for review and or advice for subsequent legislations or otherwise, but that no due consideration has been given to same



- The Asset register of the institution is up-to-date

## **Recommendations**

- Review top management in relation to regional balance
- The EPA needs to submit all funds to the Consolidated Fund as required by s.110 of the Constitution of Sierra Leone and then be funded by agreed government subventions.
- The government should restructure or streamline its environmental protection policies with global environmental projects/needs
- Urgent consideration should be given to the policies sent to the Justice Ministry.
- An urgent review should be conducted of critical economic development projects currently being obstructed by EPA
- That there is need to regulate artisanal mining which is under the purview of the Ministry of mines in order to curb the environmental hazards same poses
- That there is need to have an Environmental Protection Court
- Ministry of Finance needs to urgently consider meeting the requirements for securing the Adaptation Funds.

## **19. The Administrator and Registrar General's Office**

### **General Observations**

The ARG's office is under the purview of the Ministry of Justice and its head is due for retirement in July this year. There are Regional offices in Bo, Kenema and Makeni which registers all documents save for legal instruments, gratuities and marriages. The Office is responsible for the registration of civil, Christian and Mohammedan marriages and also registers all documents including registerable instruments and businesses in Sierra Leone.

## **Recommendations**

- That there is a need to have Legal Practitioners in each of the sections of the institution and that such Lawyers should be employed as State Counsels instead of Registrars or Assistant Registrars
- The current placement of lawyers as Registrars in the institution results in a demotivational situation due to their very low salaries
- The on-going computerization of records of all registered documents with the Office needs support to finish same as this has put to an end the manual search of land or business documents to an end
- The Office failed to indicate the budget allocated to it in the previous years but however showed the actual budget it received

## **20. The Legal Aid Board**

### **General Observations**

The Legal Aid Board is a flagship project of the past government and its impact in providing justice and legal aid to members of the public has been enormous. The institution started operations in 2015 and has to date provided legal support to over 120,000 of Sierra Leoneans across all spheres of life.

### **Recommendations**

- The institution is understaffed and its head indicated that she spends over 45 million Leones each month to provide allowances/salaries to contract lawyers and paralegals just to keep the work of the Board going. Consideration should be given to employing more staff.
- That only Le 5 billion has been given to the Board out of a budget of Le 13 billion that was allocated to same in the last financial year. Government should fully meet its budgetary commitments to the Board.
- That OSIWA has over the years provided institutional support to enable payments and maintain some of its staff and activities

- That their lawyers are paid less than State Counsels attached to the Law Officers department even though they do the same work and impact greatly on providing legal support to citizens. Consideration should be given to equalising the pay structure.
- The Board is seriously constrained regarding office space. Consideration should be given to increasing office space to better enable the Board to cope with its clients.

## **21. The Anti-Corruption Commission**

The ACC has a total of 193 staff in the four, regional headquarter towns in the country and is headed by Ady Macauley Esq, a young and inexperienced lawyer who was maneuvered into the office by Joseph Fitzgerald Kamara, his immediate predecessor who was reassigned as Attorney General and Minister of Justice. Under both their watch, the ACC has become an almost moribund institution which focuses on petty criminals rather than ranking officials. Although it has signed a Memorandum of Understanding with the Audit Services Sierra Leone, an incomparably vibrant institution, the ACC has never taken up the avalanche of corrupt deals and misappropriation of Government resources exposed by the ASSL, including those related to the theft of Ebola response funds.

### **General Observations**

The following have been observed from meetings held with the institution or reports submitted:

- That a number of staff at the Commission are either unqualified or hold positions that are not suitable to their qualifications
- The Commission is yet to receive budget allocation for the financial year under review
- The Commission is yet to complete the building of its office structure and such is needed to save the institution and the government the huge rate paid for rent each year

- The Commission also has quite a number of contracts, supplies or construction projects that are yet to be complete
- The Asset register of the Commission is up-to-date

## **Recommendations**

- It is not clear that the ACC is ineffective in investigating and prosecuting corruption (especially in clear cases of misappropriation of government monies and assets, irregularities in land transactions, inappropriate granting of duty waivers and tax exemptions, improper transactions with MDAs).
- The ACC's mandate needs to be reviewed.
- The ACC's performance needs to be reviewed to establish whether or not it is fit for purpose.
- The current ACC Commissioner, Ady Macauley, needs to be urgently reassigned, possibly as a provincial state counsel.

## **22. Ministry of Education**

The Ministry of Education Science and Technology (MEST) in the year 2017 continued its strides towards achievement of relevant and pertinent achievable set objectives as stated in Sierra Leone's Third Generation Poverty Reduction Strategy (PRSP III) –The Agenda for prosperity, the related 2014-2018 Education Sector Plan-Learning to succeed , the MEST Post-Ebola Strategy paper: Education after Ebola - overcoming adversity - Achieving New Heights , the GoSL Post-Ebola Recovery strategy for Education and the MEST response to the flooding and mudslide disaster.

The 2017 Education Sector calendar was not only filled with activities /interventions that enabled a smooth transition from the Education emergency period, which lasted for almost two and a half years(2014-2016), to a time of full recovery and continued development. The activities were accompanied by challenges, opportunities for learning

as well as some stunning achievements and the introduction of innovations and new directions.

### **Current Status**

The GoSL approved the Local Education Group (LEG)/ Education Development Partners (EDP) endorsed a plan which has a 2018-2020 lifetime/timeframe. The 2018-2020 education Sector Plan and its associated implementation Plan (Annex 7), on which the programme document for the GPE funded education Sector Plan Implementation Grant (ESPIG) is based, has set the pathway for the next steps that should be taken by the Education Sector whilst taking into consideration all the current critical challenges.

### **Projects**

There are four major projects on going at the moment. These include:

- Support to Education Sector in Sierra Leone
- Revitalization of Education in Sierra Leone project (REDiSL)
- Sierra Leone Secondary Education improvement program
- Sierra Leone Islamic Development Bank Anti-Ebola Fael Khair program.

### **Contracts**

Between 2016-2018 the MEST awarded a total of 54 contracts to various contractors for activities and supplies such as “DIET” and the digging of wells. 17 these contracts were completed and payments made, one (1) 50% completed and 50% payment made, and 34 contracts are incomplete and no payments made. In at least two cases, no contract value was given but the contracts were described as complete.

### **Financial Status**

In 2015, this sector had Le162 Billion disbursed and Le162 Billion was utilized. In 2016 this sector had Le244.5 Billion disbursed and Le244.5 was utilized.

In 2017, Le194 Billion was disbursed and Le194 Billion was utilized.

## Human Resources

- This Ministry has the Minister, two Deputies providing political leadership and policy guidance. It also has a chief Education Officer and a Deputy, though up to the moment there had been no Deputy Chief Education Officer in post.
- The Ministry has six Directorates, a Basic Education Secretariat, a Teaching service Commission a Tertiary Education Commission, a National Council for Technical Vocational and Academic Award (NCTVA), four Universities headed by Vice Chancellors and some Colleges headed by Directors of Campuses. The Ministry has 35 Administrative Heads including a Permanent Secretary and his Deputy. Seventy (70) Professional Heads and 165 support staff.

## Inventory of Assets

Refer to index for details.

## Findings

- High turnover of Senior Administrative staff especially Permanent Secretaries.
- Micro management of Ministry's functions by the outgoing Minister.
- Too many vacancies leading to low functional capacities especially in the Inspectorate Division.
- Low teacher morale
- Delay in the release of funds. Budgetary allocation only pays leap service to this Ministry.
- Delays in meeting payments in examination fees to national and international organizations.

## Key Issues and Challenges

- Meeting needs caused by the rapidly expanding growth in enrolment at the pre-primary, post primary and tertiary education levels
- Inequity in the geographical distribution of competent and qualified teaching staff
- Inequity in geographical distribution of schools of quality based on status of buildings/ classrooms, qualification and competence of teachers and performance in WAEC conducted examinations
- Inadequacy of female teachers and lecturers/instructors in the system
- Corruption in the system
- Getting all out of school children back into the system
- Getting the output and quality of output of the teacher training institutions to meet the needs of the system
- Getting MEST to more effectively fulfill its mandate
- Getting the technical and vocational needs of the nation met
- Insufficient trained and appropriately qualified teachers in the payroll to meet the needs of GoSL Schools and assisted schools
- Mushrooming educational institutions operating without prior clearance from MEST to be established and /or to commence operations
- Approved schools seeking financial support from the GoSL that cannot be accommodated
- The late remittance of subsidies and subventions to education institutions
- An estimated 200 unfilled positions at MEST HQ and the districts resulting in reduced impact and effectiveness of MEST and an inability to fulfill its mandate completely

- Human resource capacity issues/adequacy of staff and conditions of service not only for MEST but also its commissions and associated bodies
- Inadequate supply of needed/essential teaching and learning materials in all GoSL and GoSL assisted educational institutions
- Tertiary education and technical vocational education not properly tailored to meet the growing demands of Country's economy thus compounding the problem of unemployment
- Many NGO's activities unlinked to mainstream educational support structures
- Inadequate community participation and ownership of some education interventions of NGOs
- Excessive organizational bottle neck by donor partners who intend providing support to the education sector leading to the delay in implementation of pegged donor support activities
- Provision of adequate security for project and MEST resources in general
- Operationalising institutions, bodies, etc. in a timely manner
- Access to required information and assets in a timely manner
- Sufficiency of space for work and records
- Delay in review and revision, as necessary, of mandates, policies, guidelines, curricula, syllabi, etc.
- Need to increase and make timely payment of WAEC fees
- Making timely payment of invigilators, supervisors and examiner
- Payment of backlog government contribution to WAEC Head Quarter in Accra
- Meeting the equipment and technology needs of all arms of the Ministry



- Getting educational institutions and staff to submit correct required bank account information.

## **Recommendations**

MEST needs to meet commitments made and set new targets, based on current achievements and the new directions set by the incoming Government for the future. The vision for Education is the guide for future directions

Amongst the things required will be;

- Re-visitation of the current structure of the Ministry of Education, Science and Technology along with existing roles and responsibilities and a need to establish and revitalize as well as strengthen decentralized structures/region/district officers. The latter may even include a re-visitation of current mandates.
- There will also be a need to establish and operationalize the National Council for Vocational Education (NCTVE) as a coordinating body for TVET in line with the contents of the Education Fund, which is a minimum requirement for achieving the goals and strategic objective for Education. All funds allocated must be readily accessible and available in a timely manner. A significant increase in the funding made available for Education in a timely manner is therefore a must.
- Total and complete audit of Ministry's functions and activities over the past five years with respect to project, budgetary allocations, disbursement and recruitment processes.
- Investigate award of Government scholarships to students in private universities in Sierra Leone.

## **23. Ministry of Sports**

The Ministry was established in 2002 with the expressed mission to "mobilise the talents and energies of the youth of Sierra Leone for positive transformation of society through the creation of opportunities for economic, social, psychological and cultural development and also to promote the physical and psychological well-being of all Sierra

Leoneans, a spirit of healthy competition, unity and love.....”

The Ministry has two major divisions: the office of the Permanent Secretary, and the National Sport Authority.

The Minister of Sport and his Deputy provide political leadership and policy guidance.

### **Current Status**

This Ministry has suffered from a systematic breakdown of management and leadership and an abject neglect of its facilities and prominent assets like the National Stadium and the Stadium Hostels. A breakdown of certain sporting activities for instance in the country and low level interest amongst youth in sporting participation. The National Sports Authority Act 2017 has been enacted. This new Act replaces the National Sports Council Act of 1964. Parliament passed this Act into law and the outgoing President signed the bill in December 2017. The realignment of staff in the new organogram that compliments the new act has already started.

### **Projects**

There are no ongoing projects in this Ministry from local or international funding sources at the moment.

### **Financial Status**

This Ministry received a budgetary disbursement of Le 4,937,292,369.00 in 2016, Le 4,914,246,406.00 was utilized, with an allocation balance of Le 23,045,963.00. The following year 2017, the Ministry had a budgetary disbursement of Le 4,748,487,602.00 and only Le 4, 572,206,819 was utilized with an allocation balance of Le176, 280,783.00.

The Ministry expresses gross inadequate budgetary support to implement programs and activities of sporting associations ironically details of this financial status indicates lack of adequate capacity to utilize funds disbursed to the ministry. Please refer to appendix for details.

## **Human Resource**

The Ministry is divided into two major divisions. The Offices of the Permanent Secretary and the National Sports Authority. The Ministry comprises 26 staff and 66 assigned staff to the National Sports Council. Please refer to index for details.

## **Inventory of Assets**

The inventory listing of assets and non-expendable equipment have been provided in compliance with the template provided. Refer to the appendix for details.

## **Findings**

- This Ministry is a completely dead ministry and needs a total overhauling.
- The divide between the administrative wing and the national sports authority is interfering severely with effective service delivery at the ministry.
- Political interference in sporting activities has also affected the promotion of sport, especially Football.

## **Key Issues and Challenges**

- Inadequate capacity to utilize funds disbursed or provided for this ministry and the inability to access the funds as and when required.
- Inadequate capacities for nationwide deployment of staff, especially in district headquarter towns.
- The continued occupancy of the National Stadium Hostels by private individuals by gratis and other facilities by the ministry of youth affairs, the National Youth Commission poses serious challenges to the ministries revenue generation drive and the improvement of the facilities.

## **Recommendations**

- Every effort should be made to resolve the impasse between the National Sport Council and the Administrative wing. Political interference should be zero.
- The stadium Hostel should receive immediate attention.
- Capacity building in the area of Financial Management should be improved upon.

## **24. Ministry of Youth**

The Ministry of Youth Affairs was established in 2013 as a detachment of the then Ministry of Youth, Employment and Sport to provide strategic Leadership and supervision of the youth sector. The goal of the Ministry of Youth Affairs is the promotion of youth development activities and programmes consistent with the several task placed upon it by the Agenda for Prosperity and other GoSL policy instruments.

Its functions include:

Creating an environment in which all resources mobilized are allocated to youth development priorities; Providing exemplary leadership and conducive environment for youth participation in national development; monitoring and evaluation of youth achievements and outcomes are also key in this Ministry's function and developing a comprehensive youth development framework. A proper coordination and synergy for youth development programmes is also a vital responsibility of this Ministry.

### **Current Status**

The National Youth Commission (NAYCOM) Act was enacted in 2009. The National Youth Service Act has also been enacted and as a part of international commitment, the African Youth Charter 2006 is being followed up as a policy. The revised National Youth Policy and the National Youth Development Program 2014 to 2018 are also policy lines of actions. Youth empowerment has being a mere cliché. 63% of our active youth populations are unemployed. Majority of the urban youth are early school leavers and illiterate mostly engage in artisan and small-scale business activities. The establishment of the National Youth Empowerment Fund in 2015 that is supposed to be a financing mechanism for the implementation of the National Youth Policy is ongoing. Draft legislation has been already tabled in parliament.

## **Projects**

There are three major ongoing projects in this Ministry.

- The establishment of a Youth Village (MOYA).
- The Youth Fisheries Project (MOYA).
- The establishment of a Youth Farm

Anecdotal evidence suggests strongly that the MOYA is an extension of the APC Youth Wing and that these projects are rewards for their services to the party. These projects are direct result of the last APC Government political manipulation of the youths. The Youth commission of the Ministry is an extension of the APC Youth Wing.

## **Financial Status**

This Ministry received a budgetary disbursement of Le 8,601,011,177.00 in 2016, fortunately Le 7,408,957,848.46 was utilized, with an allocation balance of Le 1,192,053,329.00. The following year 2017, the Ministry had a budgetary disbursement of Le 1,325,530,000.00 and only Le 1,226,767,855.43 was utilized with an allocation balance of Le98,762,144.60. Please refer to appendix for details.

## **HUMAN RESOURCE**

The Ministry has 40 members of staff and 43 contract officers and volunteers. Refer to index for a detailed description of the staff profile.

### **INVENTORY AND ASSETS**

The inventory listing of assets and non-expendable equipment have been provided in compliance with the template provided. (Refer to the appendix for details.)

## Findings

- There is a serious overlap in the functions of the youth Ministry and the youth commission.
- The legislation of the National Youth Empowerment Fund as provided for in the revised National Youth Policy 2014 is in progress. Draft legislative framework is currently at law officers department for drafting.

## Key Issues and Challenges

MOYA like all other MDA's is faced with several challenges. Key among such challenges are as follows,

- a) Underfunding to the Ministry
- b) Accessing to budgetary allocation to the Ministry
- c) Low Staff capacity
- d) Inadequate office space and working environment.
- e) Low Staff morale

## Recommendations

- Review the current design of the National Youth Service and support its implementation.
- Investigate in some detail the activities and expected output of the on-going projects-Youth Farm; Youth Villages and the Fisheries Project.

## 25. Ministry of Health and Sanitation

The basic organization of the health system is reviewed in other key government documents (Ministry of Health and Sanitation 2012). The core functions of the MoHS at the central level are policy formulation; standards setting and quality assurance; resource mobilization; capacity development and technical support; provision of National

coordinated services; coordination of health services; monitoring and evaluation of sectors and trainings. The responsibilities of the District Health Management Team (DHMT) are to implement national health policies and manage health service delivery.

Sierra Leone Health comprises of public services, private services that operate on either profit or nonprofit basis (eg. NGOs, including those that are faith based), and traditional health care. Government run public services account for approximately 80% of the health service.

The country is serviced by network of 1,264 public and private health facilities, including 40 hospitals. The health system is organized into three tiers of care; Peripheral Health Units (PHU); District Hospitals and Referral Hospitals. Twenty three (23) of the forty (40) hospitals in the country are government owned. The rest are owned by private, Non-governmental and faith based organizations. Making districts functional and resilient requires a BPEHS that ensure continuum of care for delivery of quality health services- with smooth referral to PHUs (these include MCHP, CHP, and CHC) to hospitals as needed

### **Current Status**

Following the end of the EVD outbreak in late 2015, the MoHS has successfully restored the provision of both preventive and curative services in all public health services; and the free health care services expanded to include EVD survivors, and lately, victims of the mudslide.

There has been an upsurge in essential health services at all levels.

An increase in coverage for such services was reported. Coverage of postpartum care within 48 hours is said to be reported at 90% for women and 85% for neonates. Significant improvement in the demand for family planning is reported with a total number of family planning clients rising slightly from 694,667 in previous year to 707,950. Similarly, national coverage for immunization exceeds targets and it above 90%. A reduction in Malaria parasite prevalence rate among children aged 6 to 59 months has been reported between 2015 and 2017.

Blanket feeding is ongoing in several PHUs in the country with the support from WFP for all children 6 to 23 months and all pregnant and lactating mothers.

Treatment site for Severe Acute Malnutrition (SAM) has scaled up from 639 (52%) to 743 (62%) facilities.

Postgraduate medical training is now ongoing in this sector. 15,000 community health workers across the country have been trained to help community with preventive health care services

### **Projects**

This Ministry has no ongoing projects at the moment.

### **Financial Status**

This Ministry received a budgetary disbursement of Le 2,008,100,000.00 in 2016, and utilized Le 4,962,404,891.00. Expenditure included balance brought forward from previous years, donor funds and IGF. In 2017 the budgetary disbursement was Le 1,200,000,000.00 and utilized Le 5,986,174,558.00 expenditure included balance brought forward from previous years, donor funds and IGF. In 2018, no budgetary disbursements were made, but this ministry utilized Le 1,072,971,392.00 expenditure included balance brought forward from previous years, donor funds and IGF. External or donor funding has not been captured in this report, for details of budgetary allocation and project funds and external funds refer to the index.

### **Human Resource**

The administrative unit/directorate of the MoHS comprises 40 units, the organizational structure which includes professional heads directors and other program managers has a total of 1,064 staff in number. There are 45 professional heads for three units, 548 directors and 471 program managers. The MoHS reportedly accounts for more than 50% of the total Civil Service work force.

Another major arm of the health sector is the Pharmacy Board. The organizational structure comprises of the board members, administrative, technical and support staff.



The structure of the Board in 2017 consist of the Board members, committee members, subcommittee members, management and regional ad-hoc task force committee members, advisers and consultants. Please refer to index for the organogram of the board and composition.

### **Inventory of Assets**

The inventory listing of assets and non-expendable equipment have been provided in compliance with the template provided. Refer to the appendix for details.

### **Findings**

This team did not only source information from the sector directly, but also from some hospitals and other health facilities across the country. There is a clear-cut indication that the MoHS is plagued by limited public investment and untimely disbursement of funds, weak human resource base, weaknesses in disease prevention, control and surveillance, inadequate service delivery and poor governance.

### **Key Issues and Challenges**

- Health sector funding is low, still below the recommended 15% of the GDP.
- Late disbursement of funds for activity implementation.
- Following the EVD, lots of gains over the year were reversed.
- Maternal and child health indicators are still among the worst in the region and teenage pregnancy is still very high.
- Inadequate human resource both in quantity and quality to ensure quality health care deliver.
- The capacity of the health system to provide general health services is weak. There is lack of basic equipment, laboratory diagnostic capacity, medicines and commodities, inadequate health technologies and a weak supply chain management.

## Recommendations

- Enhance the capacity for health planning, management, monitoring and coordination.
- Develop a new national health policy and action plan.
- Develop a robust policy and legal framework for Public-Private partnership in the health sector.
- Increase budgetary allocation from less than 10% to 15% according to the Abuja declaration.
- Strengthen Health Management and Information System (HMIS) to support informed strategic decision-making, program development, management and evaluation by providing quality data at all levels at all times.
- Strengthen the management of all resources allocated to the health sector and actively track all donations to the health sector.
- Expand coverage for free health care to include school going children.
- Strengthen the drug distribution system and also effectively monitor its delivery

## 26. Ministry of Social Welfare, Gender and Children's Affairs

The overall mandate of this Ministry is to promote and protect the rights of women, children, the aged, persons with disabilities and other vulnerable groups through the development and review of policies, advocacy coordination with stakeholders, building capacity and effective monitoring and evaluation in order to enhance equity for all.

### Current Status

The current legal and policy reviews of this Ministry indicate that the Sexual Offences Act 2012 has been enacted and the alternative Care and Child Welfare Policy 2014 has been formulated.

This Ministry has also established the National Commission for Persons with Disability and the National Commission for Children.

The Ministry recruited and deployed Ninety (90) middle level staff (Senior Social Services Officers) countrywide.

### **Projects**

There are no ongoing projects in this Ministry from local or international funding sources at the moment.

However, the Ministry established child protection desks in all affected districts to monitor and coordinate child protection, gender and psychosocial support pillar (in response to the Ebola Virus Diseases (EVD). The Ministry also established observational interim care centers in all affected districts to provide care and protection of children during the 21 days quarantine period; provided discharged and FTR packages for EVD survivors and affected children; livelihood support to EVD survivors, and strengthened the capacity of the Sierra Leone Association of Ebola Survivors (SLAES) to advocate for and on behalf of EVD survivors.

The Ministry also provided emergency response services to flood, fire and mudslide victims for coordinated protection and psychosocial support services and referrals.

### **Financial Status**

This Ministry received a budgetary allocation of 63 Billion Leones in 2016, and Le 638,000,000 was disbursed and utilized. The following year 2017, the Ministry had a budgetary allocation of 4.6 Billion and only Le1,462,979,300 was disbursed and utilized. Please refer to appendix for details

### **Human Resource**

The Ministry of Social Welfare Gender and Children Affairs has a complement of up to 204 staff of which 152 are professional program officers ranging from Chief Social Service Officer to an approved school teacher. The Ministry has Fifty- two (52) administrative staff ranging from the Permanent Secretary to a mason. Please refer to appendix for a detailed breakdown of the number of professional and administrative staff in this Ministry.

## **Inventory of Assets**

The inventory listing of assets and non-expendable equipment have been provided in compliance with the template provided. (Refer to the appendix for details).

## **Findings**

- Inadequate lower level capacity to handle social welfare and gender issues countrywide.
- Problems of coordination with Ministries Departments and Agencies (MDAs). The Internal Affairs Ministry, especially the Family Support Unit (FSU) of the Sierra Leone Police.

## **Key Issues and Challenges**

- Limited budgetary allocations to the Ministry of Social Welfare Gender and Children's Affairs to support program implementation, coordination and monitoring.
- Untimely budgetary allocation impacts negatively on social welfare services delivery to the vulnerable groups.
- Lack of sustained political will and commitment as evidenced by the inconclusive process of mainstreaming gender in the review of the 1991 Constitution and expunging the discriminatory clauses in the constitution, the finalization of the Gender Equality and Women's Empowerment Policy and Bill etc.
- Limited logistical support to enhance the Ministry in the coordination and monitoring of social services delivery.
- Limited support to facilitate effective functioning of the devolved functions at district level.
- Inadequate lower level staff (case worker/social workers) to handle cases at chiefdom and community levels.

## Recommendations

- Strengthen the planning unit to improve on coordination.
- Establish the gender commission to facilitate the finalization of the Gender Equality and Women's Empowerment Policy and Bill.
- Increase effort to improve the devolution process to ensure effective implementation of MSWGCA policies at district level.

## 27. The Attorney General and Ministry of Justice

The AGMOJ offices have a total of 93 staff of which includes 42 administrative staff and 51 professionals. The following were observed during a meeting held at the Ministry and form the report submitted thereafter:

- There is an up-to-date asset register of the ministry
- The ministry enacted a total of 38 bills into law in 2017
- The Attorney General's office recorded a high number of matters/cases that it either provided legal advice on to the government and such others that it prosecuted in Courts across the country
- The department filed a total of 1,591 indictments in districts across the country and this indicates a high level of achievement in pursuing justice in the country
- The department also provided legal advice to the Police 1,348 times in 2017
- The Ministry has also reviewed the Criminal Procedure Act 1965 in order to meet international standards and the current realities of the jurisprudence of the country
- There is considerable reduction in backlog cases in the department and this in itself has met the justice needs of many
- State Counsels are now deployed in Freetown and in all provincial headquarter towns/offices
- There is inadequate budget allocation to carry out the ministry's/department's work

- There is also shortage in human resource both at the administrative and professional levels
- There is a need for an office space in order to adequately house staff and enable them effectively carry on with their work
- That State Counsels should be posted to MDAs
- The Ministry and its department has an up-to-date asset register kept with its personnel

### **Recommendations**

- The budgetary allocation needs to be increased to an appropriate level
- Consideration needs to be given to increasing the office space
- Consideration needs to be given to posting State Counsels to MDAs
- There is need to effectively monitor and coordinate the justice sector of the country
- The structure of the Ministry of Justice needs to be reviewed

### **28. Sierra Leone National Commission on Small Arms**

The Commission on Small Arms in Sierra Leone has a retired Brigadier- Rtd. Brgd. Leslie Lymon as its head and such other retired military personnel occupying other positions. The Commissioner, its Deputy and its Assistant (3) are appointed by the President. The purpose of the setting up of the Commission is to regulate, supervise the manufacture, trade and use of all small arms and light weapons in the country. The Commission has a total 20 staff.

### **General Observations**

The following were observed as findings from meeting and report submitted:

- The Commission is also desirous of marking all weapons owned by RSLAF and SLP personnel
- The Commission has over the years issued fire arm licenses to 27 persons of which the revenue collected from such activity went into the consolidated revenue accounts of the State

- The Commission has in September 2012 destroyed 4,773 weapons collected by the Arms for Development project which event took place in Makeni
- In October 2013, the Commission established a National Firearms Licensing Bureau and Arms Registry for the licensing of firearms held by civilians and who thereby meets the requirement/criteria of holding arms and ammunition Act
- The government through the Office of the President issued a license to a businessman to purchase and import into the country 575 shotguns
- The said fire arms were brought into the country very close to the elections and were therefore ordered not to be sold
- The said fire arms are still not yet sold and needs the authority of the President or the Office of National Security to allow the dealer sell his product which could be rusting and thereby cause damage to the firearms
- The Commission is understaffed and has also not been allocated an adequate budget
- The Commission also has an up-to-date asset register

### **Recommendations**

- There is a need to construct armoury for the RSLAF and SLP in order to keep our weapons safe
- Review the case of the 575 imported shotguns and determine next steps

### **29. Audit Service Sierra Leone (ASSL)**

The Audit Service Sierra Leone is probably Sierra Leone's most effective institution. It is led by the Auditor-General, the dynamic Lara Taylor Pearce, and 10 Deputy Auditor-Generals responsible for different sets of MDAs: Ministries and Local Authorities, Public Enterprises, Specialised Audits, Performance Audit, Examinations Branch, Public Accounts Committee, southern Regions, Eastern Region, Northern Region and Finance and Corporate Services.

ASSL received a disbursement for 2017 of Le 22,738,143,396 for salaries of which Le 22,738,143,396 was utilised. ASSL received an allocation of Le 5,481,800,000 for recurrent expenditure in the same period of which Le 4,423,083,223 was utilised.

ASSL had the following live programmes and projects at the time of the status report request:

- Public Financial Management Improvement and Consolidation Project for US\$1,270,000 due to be completed 31<sup>st</sup> March 2020
- Supreme Audit Institution Capacity Building Project US\$270,000 due to be completed 31<sup>st</sup> January, 2019
- Both projects are on course and proceeding satisfactorily
- The construction of Audit Service Sierra Leone Office Building is outstanding; the project has stalled since Q1 2013; the original contractor (Modcom) has been terminated and a new contractor is yet to be sought
- The construction project has received Le 5,368,336,976 from GoSL. The last payment was received Q1 2013

In addition to specific recommendations made in each section, the following recommendations are generally pertinent across the all governance related institutions:

- Review the administrative positions within these MDAs and restructure to fit the strategic functions of the entity.
- Verification of qualifications and credentials of all professional workforce
- Ensure institutions have systems in place for proper delegation of duties, with all management staff provided with schedules of duty.
- Dissolve and reconstitute all Boards, ensuring that representatives to Management Boards possess the required minimum knowledge in the sector.
- The Budget Bureau should ensure that it works with MDAs for the preparation of realistic budgets and expenditures so that the Government can get value for money.



- The Ministry of Finance to intensify revenue collection and endeavor to make timely payments to MDAs for programmes and operations.
- Harmonise recruitment in the public service for designations and grades.
- Review staff list and ensure all members are qualified, have relevant positions and job titles.
- Advertise all high-level jobs /managerial level jobs.
- Harmonise rents paid for the lease of private offices and have guidelines for the lease of private properties.
- Vehicle policy should be reviewed and implemented to prevent the on-going gross misuse and bad procurement of government vehicles. MDAs should work with the Ministry of Transportation for all future vehicle procurements.
- The National Procurement Agency should provide a price list to guide the procurement units within these MDAs for the internal Procurements Units.
- MDAs should reduce overdependence on GoSL budgetary support to fund programmes and projects and explore other sources of funding through resource mobilisation. .
- In order to reduce the cost of contract fees, MDAs should endeavour to use Government agencies that provide some of these services where possible, i.e. Government Printing Services, Sierra Leone Police. etc
- All decisions or actions taken by the management or Board of any of these institutions that are contrary to an Act of Parliament or Government Policy must be reversed immediately.
- Provide modern innovative tools and streamline training opportunities for all workforce
- a. The focal point aspect and the extent of the interface with the previous APC government.

## Annexes

### 1. TERMS OF REFERENCE

A Government Press release of Friday 6 April 2018 announced the establishment of a Governance transition Team (GTT) by His Excellency, Julius Maada Bio – President of the Republic of Sierra Leone with the following terms of reference (TOR):

<b>NO</b>	<b>ToR</b>	<b>COMMENT</b>
I	Serve as Focal Point for the Interface with the Out-Going APC Government of former President Ernest Koroma and In-Coming Government of President Julius Maada Bio	Important
Ii	Conduct an immediate Stock-Taking Exercise of the State of Affairs of Government Ministries, Department and Agencies (MDAs)	Very important
Iii	Submit an overview of the current State of Affairs of Government Ministries, Departments and Agencies (MDAs)	Very important
Iv	Submit a Comprehensive Report to the President and Vice President for immediate consideration	Must

2. The composition of the GTT has been indicated in the table below:

Table 1.2 – The Governance Transition Team of HE, the President

<b>NO</b>	<b>NAME</b>	<b>POSITION</b>
1	Professor David John Francis	Chairman, GTT
2	Dr. Abass C Bundu	Member
3	Dr. Morie Manyeh	Member
4	Mrs. Kona Koroma	Member
5	Mr. Jacob Jusu Saffa	Member
6	Alhaji Kanja Sesay	Member
7	Dr. Alie Kabba	Member
8	PC Charles Caulker	Member
9	Mr. Umaru Koroma	Member
10	Mr. Dennis Vandi	Member
11	Mrs. Melrose Kargbo	Member
12	Hon. Suahilo Koroma	Member
13	Dr. Denis M Sandy	Secretary, GTT

3. Table 2.1 – RMFA’s Budgetary figures over the past five years.

<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Le 112.8B	Le 100.3B	Le3 137.5B	Le 109.6B	Le 191.6B

Source – MOFED’s National Budget, various years

4. Table 2.2 – Regional dimension of workers in various agencies and parastatals

<b>COMPANY/ REGION</b>	<b>NORTH</b>	<b>WEST</b>	<b>SOUTH AND EAST</b>	<b>TOTAL</b>
NATCOM	91 (89.2%)	4 (3.9%)	7 (6.9%)	102 (100%)
NASSIT	337 (85.7%)	20 (5.1%)	36 (9.2%)	393 (100%)
NRA**	10 (62.5%)	5 (31.3%)	1 (6.2%)	16 (100%)
RMFA	13 (46.4%)	10 (35.7%)	5 (17.9%)	28 (100%)
NPPA	27 (58.7%)	11 (23.9%)	8 (17.4%)	46 (100%)
MARITIME	149 (81.4%)	23 (12.6%)	11 (6%)	183 (100%)
EPA	72 (72%)	12 (12%)	16 (16%)	100
AVERAGE %	71%	18%	11%	100%

\*\* - Senior management level only

Source – Salary profile obtained from these MDAs in April 2018 based on a memo of 26<sup>th</sup> April, 2018 sent to them by the Governance Transition Team Secretary.

3. Ethnic and regional profiles of workers at the senior management level NRA

<b>POSITION</b>	<b>NAME</b>	<b>REGION</b>	<b>DISTRICT</b>	<b>TRIBE</b>
Commissioner General	Haja Kallah Kamara	North	Bombali	Temne
Deputy CG	Vacant			
Commissioner Domestic Tax Dept.	Ibrahim S Kamara	North	Kambia	Limba
Commissioner Customs	Sahid Conteh	North	Tonkolili	Temne
Director of Finance	Abdulai Conteh	North	Bombali	Temne
Head, Non tax revenue	Thelma Pratt	West	Freetown	Creole
Head, ICT	Gerald Ganda	South	Bo	Mende
Head, Monitoring, Research and planning	Philip Kargbo	North	Bombali	Limba
Head, Internal Control and Audit	Philip Koroma	North	Bombali	Temne
Head, Admin and HR	Joseph Koroma	North	Bombali	Temne
Director, Corporate services	Chripina Finn	West	Freetown	Creole
Assistant Commissioner OPS (Customs)	Abubakarr Conteh	North	Bombali	Temne
Assistant Commissioner, PSSD (Customs)	AB Label	North	Bombali	Temne
Assistant Commissioner, Revenue Intelligence and Investigation	Sheku Kamara	North	Bombali	Limba

Ethnic profile of Staff of NRA, 2018

4. Vehicle profile of selected MDAs

<b>NO</b>	<b>MDA</b>	<b>NO OF VEHILCES/BIKES</b>	<b>TYPE</b>
1	Maritime	14	5 Toyotas and 9 Honda XL bikes
2	Petroleum Regulatory Agency	6	4 Toyotas and 2 Honda XL bikes
3	National Telecommunications Company	9	7 Toyotas and 2 Bikes
4	Environment Protection Agency	14	
5	NASSIT	13	
6	Road Maintenance Fund	8	
7	Anti-corruption Commission	7	

Source – Vehicle profile sent by these MDASs to the GTT

5. Salary Profile of selected MDAs as at April, 2018

<b>NO</b>	<b>AGENCY</b>	<b>NAME</b>	<b>POSITION</b>	<b>MONTHLY NET SALARY (LE)</b>	<b>AGENCY'S MONTHLY TOTAL SALARY</b>
1	NRA	Haja Kallah Kamara	Commissioner General	55,208,218.85	324,447,971.34
2	NRA	Nathaniel Cole	Advisor	38,021,800.00	
3	NRA	Ibrahim Sorie Kamara	Commissioner for Domestic Revenue	24,607,769.24	
4	ACC	Ady Macauley	Commissioner	62,095,000	1,291,675,481
5	ACC	Shollay Davies	Deputy Commissioner	39,995,000	
			-12-		
6	SALWACO	Samuel Bangura	Director General	24,387,178,	604,569,402
7	SALWACO	Dr Joe Ben Davies	Advisor	15,000,000	
8	EPA	Hadijatou Jallow	Executive Director	52,016,068	346,483,545

9	EPA	Momodu A Bah	Director	13,153,785	
10	PRA	Dan Mason	Executive Director	44,844,204	144,395,377.47
11	PRA	Victor Sawyer	Director	22,360,989	
12	NATCOM	Momoh K Konte	Commissioner	17,250,000	988,273,774
13	NATCOM	Victor Findlay	Director General	24,439,800	
14	NATCOM	Musa N Kamara	Deputy DG	23,462,208	
15	NASSIT	Joseph Sed Mans Jr	Director General	66,305,898.13	
16	NASSIT	Amara kargbo	Deputy DG	50,519,955	
17	NASSIT	Amara Kuyateh	Deputy DG	50,519,955	
18	RMFA	Abdul Kalokoh	CEO	44,309,092	235,977,799
19	RMFA	Mangay Sankoh	Director of Admin and Corp Services	23,719,257	
20	NPPA	Brima Bangura	Chairman	22,114,249	174,772,396



21	Maritime	Alhaji W Jalloh	Executive Director	42,002,967	
22	Maritime	Alphious Cole	Deputy Director	30,010,254	
23	Maritime	Ibrahim Wurie	Director	22,347,453	

Source – Salary Profiles of MDAs sent to the Transition Secretariat, April-May, 2018

### 8. Ministries holding the Infrastructure Portfolio

Ministry/Agency	Allied Agency/Agencies
<b>g. Water Resources</b>	SALWACO, Guma Valley Water Company
<b>h. Works, Housing and Infrastructure</b>	SLRA, SALHOC
<b>i. Energy</b>	EDSA, EGTC, Nuclear Safety and Radiation Protection Authority, Barefoot Solar Women Training Centre
<b>j. Information and Communication</b>	NATCOM, IMC, RAIC, SLENA, SALPOST GDP, SALCAB, Sierratel, SLBC, ABC
<b>k. Transport and Aviation</b>	SLPA, SLMA, SLAA, SLCAA, SLRSA, SLRTA, SLNSC, SLMet
<b>l. NACSA</b>	

### 9. A: Diplomatic Passports Issued by the APC Government

<b>Diplomatic Passports produced without the requisite approvals</b>					
<b>NO</b>	<b>NAME</b>	<b>DESIGNATION</b>	<b>PASSPORT NO</b>	<b>ISSUED DATE</b>	<b>COMMENTS</b>
1.	Georgiana Kamara	Civil Servant	DE000378	24-05-17	Forwarding letter from MOFAIC not held on file
2.	Charles Siamy Rogers	Agriculture Economist	DE000382	6/1/2017	Approval not held on file
3.	Rosaline .I. Turay	Diplomat	ED000400	7/3/2017	Forwarding letter from MOFAIC not held on file
4.	Musu Eleen George	Nurse	ED000372	28-04-17	Approval not held on file
5.	John Arrow Bockarie	Barrister @ Law	ED000319	25-01-17	Forwarding letter from MOFAIC not held on file
6.	Sylvanus Koroma	Businessman	ED000331	2/3/2017	Approval not held on file
7.	Mani Koroma	Civil Servant	ED000332	2/3/2017	Approval not held on file
8.	Stephen Joe Gaojia	Psychologists	ED000333	2/7/2017	Approval not held on file
9.	Melron C. Nicol-wilson	Ombudsman	ED000430	8/9/2017	Approval not held on file
10.	Musu Hafsatu Stevens	House wife	ED000410	18-08-17	Forwarding letter from MOFAIC not held on file
11.	Randolph Foday Bayoh	Politician	ED000437	24-08-17	Approval not held on file
12.	Alpha Abu Bakarr Koroma	Politician	ED000463	20-10-17	Approval not held on file
13.	Fathia Kamara	House wife of former Amb.	ED000470	11/6/2017	Approval not held on file
14.	Edward Yamba Koroma	Military Officer	ED000494	19-12-17	Approval not held on file
15.	Hassan Abdoul Sesay	N/A	ED000507	1/3/2018	Approval not held on file
16.	Alusine Mohamed Sesay	Diplomat	ED000524	15-01-18	Approval not held on file
17.	Unisa Sahid Kamara	Civil Servant	ED000303	1/4/2017	Approval not held on file
18.	Umu Sesay	House Wife	ED000310	1/12/2017	Approval not held on file
19.	Omrie Michael Golley	Barrister	ED000315	23-01-17	Approval not held on file
20.	Mariatu Kamara	House wife	ED000317	23-01-17	Forwarding letter from MOFAIC not held on file
21.	Mamie Baindu Haja Bockarie	House wife	ED000318	25-01-17	Forwarding letter from MOFAIC not held on file
22.	Ornella Borsato	Spouse to Consul @ Italy	ED000147	4/1/2016	Forwarding letter from MOFAIC not held on file
23.	Alessadro F.M Rosso	Consul General to Italy	ED000148	4/1/2016	Forwarding letter from MOFAIC not held on file
24.	Kadie Esther Kholifa Koroma	House wife	ED000231	26-07-16	Approval not held on file

25.	Osman Foday Yansaneh	Politician	ED000136	24-03-16	Approval not held on file
26.	Lucian Eugenia Ibishola Coker	House wife	ED000554	15-03-18	Forwarding letter from MOFAIC not held on file
27.	Amadu Koroma	Diplomat	ED000552	14-03-18	Forwarding letter from MOFAIC not held on file
28.	Mariatu Isha Mansary	Principal	ED000113	22-02-16	Approval not held on file
29.	Madina Dero Jalloh	Ambassador's wife	ED000124	3/4/2016	Forwarding letter from MOFAIC not held on file
30.	Ibrahim Kemoh Sesay	Former Min of works	ED000120	3/1/2016	Forwarding letter from MOFAIC not held on file
31.	Philip Michael Koroma	Operation Manager	ED000166	4/18/2016	Approval not held on file
32.	Eric Kamba Koedoyoma	MP	ED000160	14-04-16	Forwarding letter from MOFAIC not held on file
33.	Bernadett Nyiama Lahai	MP	ED000155	13-04-16	Forwarding letter from MOFAIC not held on file
34.	Kumba Yamah Nyandemoh	Diplomat	ED000191	5/11/2016	Approval not held on file. Letter of attestation attached is in the name of different person
35.	Ahmed Munirr Fofanah	Chairman	ED000199	30-05-16	Approval not held on file
36.	Mohamed Samura	N/A	ED000129	3/7/2016	Approval not held on file
37.	Abdul Rahman Kamara	Minister	ED000209	17-06-16	Forwarding letter from MOFAIC not held on file
38.	Rakie Macathy	Director of Protocol NATCOM	ED000233	8/1/2016	Staff of MOFAIC
39.	Mohamed S. Conteh	Director Middle East MFAIC	ED000232	7/27/2016	Staff of MOFAIC
40.	Fatmata .B. Jalloh	Business Executive MFAIC	ED000230	26-07-16	Staff of MOFAIC
41.	Magerette Jah -Matturi	Amb of Europe MFAIC	ED000225	18-07-16	Staff of MOFAIC
42.	Saidu Nallo	Dir Int'l & legal Dep. MFAIC	ED000218	7/5/2016	Staff of MOFAIC
43.	Sylvester E.O Hanciles	Minister	ED000204	6/2/2016	Forwarding letter from MOFAIC not held on file
44.	Mrs Sia.N Koroma	Former First Lady	ED000031/ED000202	1/6/2016	Forwarding letter from MOFAIC not held on file
45.	Sulaiman Issa Turay	Head Consular Section MFAIC	ED000358	24-03-17	Staff of MOFAIC
46.	Alusine .A. Fofana	Consultant	ED000244	8/17/2016	Forwarding letter from MOFAIC not held on file
47.	Joseph .F Kamara	Attorney General	ED000253	8/29/2016	Forwarding letter from MOFAIC not held on file
48.	Ishmael .A Sankoh	Politician	ED000336	2/15/2017	Forwarding letter from MOFAIC not held on file
49.	Denis Bright	Former Minister	ED000414	7/24/2017	Forwarding letter from MOFAIC not held on file

50.	Matina M. Koroma	Politician	ED000415	7/24/2017	Forwarding letter from MOFAIC not held on file
51.	Michael Lamin Bangura	Business Executive	ED000440	8/30/2017	Approval not held on file
52.	Alie Conteh	Public Servant	ED000459	10/12/2017	Forwarding letter from MOFAIC not held on file
53.	Amadu Kanu	Former Minister	ED000481	12/4/2017	Forwarding letter from MOFAIC not held on file
54.	Madina Sadegatu Rahman	Deputy Minister	ED000502	12/28/2017	Forwarding letter from MOFAIC not held on file
55.	Alhaji S.N. Dumbuya	Member of Parliament	ED000306	1/11/2017	Forwarding letter from MOFAIC not held on file
56.	Elizabeth .A. Mans	Minister	ED000308	1/11/2017	Forwarding letter from MOFAIC not held on file
57.	Momodu .E. Maligie	Minister	ED000346	3/9/2017	Forwarding letter from MOFAIC not held on file
58.	Edward Turay	High Commissioner London	ED000151	4/6/2017	Forwarding letter from MOFAIC not held on file
59.	Hassa Sheriff Bull	MP	ED000135	3/21/2016	Forwarding letter from MOFAIC not held on file
60.	Alpha Kholifa Koroma	Lawyer	ED000004	9/15/2015	Approval not held on file
61.	Bai Kurr Kanagbaro-Sanka	Paramount Chief	ED000464	10/26/2017	Forwarding letter from MOFAIC not held on file
62.	Abdul Karim Kargbo	Deputy Consul General	ED000255	9/5/2016	Forwarding letter from MOFAIC not held on file
63.	Sidie Yayah Tunis	Minister	ED000257	9/9/2016	Forwarding letter from MOFAIC not held on file
64.	Allie Essa Bangura	High Commissioner	ED000262	9/21/2016	Approval not held on file
65.	Lagacy Sankoh	Chairman	ED000264	9/22/2016	Approval not held on file
66.	Mohamed Sengu Koroma	Appeal Court Judge	ED000268	9/27/2016	Forwarding letter from MOFAIC not held on file
67.	Joseph Blell	Business Executive	ED000269	9/28/2016	Approval not held on file
68.	Hashim H. Hashim	N/A	ED000270	9/29/2016	Forwarding letter from MOFAIC not held on file
69.	Saa Emerson Limina	Politician	ED000420	8/2/2017	Approval not held on file
70.	Alfred Paolo Conteh	Politician	ED000327	2/2/2017	Forwarding letter from MOFAIC not held on file
71.	Makuta Nicol Wilson	Legal Practitioner	ED000392	6/15/2017	Approval not held on file
72.	Musu Damba Kamara	Judge	ED000412	7/19/2017	Forwarding letter from MOFAIC not held on file
73.	Abdulai .H. Charm	Chief Judge	ED000350	3/17/2017	Forwarding letter from MOFAIC not held on file
74.	Kellie Hassan Conteh	N/A	ED000324	2/1/2017	Approval not held on file
75.	Hassan Abdoul Sesay	Parliamentarian	ED000525	1/17/2018	Approval not held on file
76.	ShollayDavies	N/A	ED000529	1/29/2018	Approval not held on file
77.	Mohamed L. Mansaray	Former P.M	ED000544	2/26/2018	Approval not held on file
78.	Moadeh Jon Kamanda	Judge	ED000565	4/4/2018	Forwarding letter from MOFAIC not held on file
79.	Seray Sheriff Koroma	House wife	ED000568	4/11/2018	Approval not held on file

80.	Justice Glenna .E.M. Thompson	Justice of Supreme Court	ED000569	4/12/2018	Forwarding letter from MOFAIC not held on file
81.	Bockarie Kakay	Business Man	ED000121	3/1/2016	Approval not held on file
82.	Alpha Siray Timbo	Diplomat	ED000072	1/4/2016	Forwarding letter from MOFAIC not held on file
83.	Josephine Marah	Diplomat	ED000073	1/4/2016	Forwarding letter from MOFAIC not held on file
84.	Martha Timbo	Business woman	ED000076	1/5/2016	Forwarding letter from MOFAIC not held on file
85.	Kebbe Ahmed Koroma	Accountant	ED000094	1/20/2016	Approval not held on file
86.	Linda Isatu Koroma	N/A	ED000090	1/18/2016	Approval not held on file
87.	Monica .W. Luke	House wife	ED000189	5/11/2016	Forwarding letter from MOFAIC not held on file
88.	Sylvia .O.Blyden	Politician	ED000256	9/8/2016	Forwarding letter from MOFAIC not held on file
89.	Rugiatu K.Mansaray	Business	ED000210	9/8/2016	Forwarding letter from MOFAIC not held on file
90.	Henry .O. Macauley	Diplomat	ED000236	8/9/2016	Forwarding letter from MOFAIC not held on file
91.	Pauline .N. Minah	House wife	ED000241	8/12/2016	Forwarding letter from MOFAIC not held on file
92.	Paul Minah	Civil Servant	ED000240	8/11/2016	Forwarding letter from MOFAIC not held on file
93.	Sylvester B. Goba	Politician	ED000237	8/9/2016	Approval not held on file

<b>B</b>				
<b>Diplomatic Passports issued to other Persons and/or Persons eligible to hold Service Passports</b>				
<b>NO</b>	<b>NAME</b>	<b>DESIGNATION</b>	<b>PASSPORT #</b>	<b>ISSUE DATE</b>
1	Haddiatou Jalloh	Executive Chair EPA	ED000361	28-03-17
2	John Edison Milton	CDS of RSLAF	ED000385	6/6/2017
3	Alie Badara Forna	Chairman NPPU	ED000323	1/2/2017
4	N'bambay Yansaneh	Spouse	ED000474	10/11/2017
5	Keikura Bangura	Barrister Solicitor	ED000111	19-02-16
6	Ishmael Tarawali	National Security Coordinator	ED000128	7/3/2016
7	Saio .S. Marrah	DG Central	ED000125	7/3/2016
8	Ansumana .M. Idrissa	Dep. Nat Sec Coordination	ED000126	7/3/2016
9	Denis E.Nicol	Dep. Dir of Admin/Fin MFAIC	ED000117	15-05-16
10	Fatmata Edna Kargbo	Dir of Admin/Fin MFAIC	ED000133	12/5/2016
11	Saidu Timbo	Dep. Director Europe Division	ED000107	12/2/2016
12	Alie Mohamed Karplor	Board Member Sierratel	ED000187	20-05-16
13	Jonathan Achebold Cole	Clergy	ED000192	16-05-16
14	Irene L. June Cole	Clergy	ED000193	16-05-16
15	Ady Macauley	Commissioner ACC	ED000172	15-04-16
16	Sam-May Laura Macathy	Member of NCC	ED000164	15-04-16
17	Rakie Marcathy	Dir of Protocol MFAIC	ED000233	1/8/2016
18	Mohamed .S. Conteh	Dir middle east Asia MFAIC	ED000328	27-07-16
19	Fatmata Jalloh	Business Executive	ED000230	26-07-16
20	Kadie Esther Kolife Koroma	Lawyer	ED000231	26-07-16
21	Frederick Abu Sidique Koroma	Evangelist	ED000287	21-12-16
22	Mohamed Lamin Khan	Councillor	ED000300	21-12-16
23	Saidu Nallo	Dir Int & Legal Dept MFAIC	ED000218	5/7/2016
24	Kumba Nancy Bassir	Daughter of DG MFAIC	ED000191	10/5/2016
25	Mohamed Lamin Khan	Civil Servant	ED000300	21-12-16
26	Alhaji Wurroh Jalloh	Executive Dir Maritime Admin	ED000387	6/12/2017
27	Sunkarie Kabba Kamara	Mayor of Makeni City	ED000349	14-03-17
28	Rt Rev Patrick Daniel Koroma	Catholic Bishop Kenema	ED000354	16-03-17
29	Dora Dumbuya	Apostle of Jesus is Lord Ministry	ED000355	20-03-17
30	Osman Ibrahim Bangura	National Chief Imam	ED000476	20-11-17
31	Michael Tennyson Kargbo	Director	ED000167	20-04-16
32	Bishop Emmanuel T.S Tucker	Anglican Bishop	ED000157	13-04-16
33	Amadu Juldeh Sowe	Business Executive	ED000548	28-02-18
34	Fredrick Thomas Taiwo Bowen-John	Insurance Executive	ED000200	26-05-16
35	Chief Michael Bangura	Business Executive	ED000440	30-08-17

<b>c. Diplomatic Passports in the hands of former Ministers, Deputies, Diplomats and Politicians</b>				
<b>NO</b>	<b>NAME</b>	<b>FORMER OFFICE</b>	<b>PASSPORT NO</b>	<b>DATE OF ISSUE</b>
1	Khadijjatu Fadika	Ambassador to the Gambia	ED000397	21-06-17
2	Brian Gilpin	PA to H.E EBK	ED000399	29-06-17
3	Abdellatif Bauchra	Hon Con Kingdom of Morocco	ED000359	24-03-17
4	Salifu George	First Sec SL permanent Rep to UN	ED000367	19-04-17
5	Sahr Fatoma Taidu	Former MP	ED000351	20-03-17
6	Sahr Edward Kundu Fallah	Spouse to former first sec Emb. of Ethiopia	ED000363	3/4/2017
7	Samura M.W Wilson	Former min of Foreign Affairs	ED000379	25-05-17
8	Idrissa M. Funna	Former Ambassador to China	ED000357	23-03-17
9	Helen Ngla Kuyembeh	Former MP	ED000360	28-03-17
10	Sylvester E.Rowe	Former Dep. Per rep of SL to UN	ED000386	6/8/2017
11	Sheku M. Turay	Former Dep. Per rep of SL to UN	ED000380	31/05/17
12	Rev Charles A.M Campbell	Bishop Catholic Diocese of Bo	ED000388	6/12/2017
13	Hisham Mackie	Turkish Consul	ED000389	14-06-17
14	Nada Taam Mackie	Turkish Consul	ED000390	14-06-17
15	Elizabeth Massah Kamara	Spouse to former min MFAIC	ED000339	24-02-17
16	Allieu Babdara Kamarakeh Munu	Former MP	ED000338	22-02-17
17	Ishmael Al-Sankoh Conteh	Former Minister	ED000336	15-02-17
18	Umu Tarawalie	Spouse of former Dep. Mini of Lands	ED000345	3/3/2017
19	Momodu Maligi	Former Minister of water Resources	ED000975	22-07-15
20	Momodu Maligi	Former Minister of water Resources	ED000346	3/9/2017
21	Samir Hassanyeh	Special Envoy Middle East /Arab Countries	ED000849	1/10/2014
22	Samir Hassanyeh	Special Envoy Middle East /Arab Countries	ED000396	21-06-17
23	Mariam B.Hassamyeh	Spouse	ED000850	1/10/2014
24	Mariam B.Hassamyeh	Spouse	ED000398	21-06-17

25	Alieu Mohamed Sesay	Politician	ED000511	1/4/2018
26	Amit Doris Kamara Kabba	Spouse of Former Resident Min East	ED000344	3/7/2017
27	Sualiho Mouyamba Koroma	Former MP	ED000352	3/16/2017
28	Geraldine A.B Jones	Spouse of former Min of Agriculture	ED000369	20-04-17
29	Dr Kadie Sesay	Politician	ED000302	1/4/2017
30	John Arrow Bockarie	Barrister at law	ED000319	25-01-17
31	Alpha Babatunde Lewally	Former MP	ED000322	31-01-17
32	Mariama Sonkai Sesay	Spouse of Min of works	ED000326	2/2/2017
33	Alfred Paolo Conteh	Former Min of Internal Affairs	ED000327	2/2/2017
34	Philip K.T Conteh	Special Assignment	ED000335	15-02-17
35	Amadu Fofanah	Former MP	ED000422	8/4/2017
36	Alhassan Kamara	Former MP	ED000423	8/4/2017
37	Rasie Bintu Kargbo	State Chief Protocol	ED000427	8/7/2017
38	Sheriff Mamoud Ishmail	Special Ass to former President	ED000429	8/9/2017
39	Franklyn Bai Kargbo	Former Attorney General	ED000428	8/9/2017
40	Rose Marie Bangura	Former MP	ED000408	18-07-17
41	Kombo Kamara	Former MP	ED000409	18-07-17
42	Menah .B. Fille-Faboe	Former Second Secretary	ED000406	7/11/2017
43	Aiah Fillie -Fabae	Spouse	ED000407	7/11/2017
44	Kadijah Tunis	Spouse of Former Min of Tourism	ED000416	26-07-17
45	Martina Memunatu Koroma	For Dep. Minister	ED000415	24-07-17
46	Dennis Bright	Former Minister of Sport	ED000414	24-07-17
47	Finda Diana Konomanyi	Former Min of Lands	ED000413	20-07-17
48	Ishmael Koroma	Former Dep. Ambassador	ED000443	9/6/2017
49	Michael Lamin Bangura	Spouse of Former MP	ED000440	8/30/2017
50	Michael Lamin Bangura	Spouse of Former MP	ED000438	8/28/2017
51	Khadijatu Kakay	Spouse of Bockarie Kaykay	ED000431	16-08-17
52	Ibrahim Mansaray	Former Dep. Min of Trade	ED000434	23-08-18
53	Abdulai Daniel Sesay	Former MP/Clerk	ED000436	23-08-17
54	Mariama Virginia Multi Kamara	Spouse of Former Ambassador	ED000455	9/25/2017



55	Alie Conteh	Public Servant	ED000459	10/12/2017
56	Marie Marilyn Jalloh	Former Deputy Minister MAFFS	ED000461	18-10-17
57	Hawanatu Kamdoh	Spouse of special envoy of former President	ED000454	20-09-17
58	Alimamy Gibrill Kargbo	Former MP	ED000465	30-10-17
59	Habib Bakarr Munda	Former MP	ED000468	11/1/2017
60	Tamba Entochema Ebba	Former MP	ED000467	11/1/2017
61	Fathia Kamara	Spouse to former Amb. to Ethiopia	ED000470	11/6/2017
62	Bai Mamoud Bangura	Former Minister of Youth	ED000471	11/7/2017
63	N'Bambay Yansaneh	Spouse to Sec Gen of APC	ED000474	11/10/2017
64	Alimamy Kamara	Former Ambassador	ED000223	14-07-16
65	Alimamy Kamara	Former Ambassador	ED000475	15-11-17
66	Marie Spiliopolos	N/A	ED000478	27-11-17
67	Asiwadu Ahmed Bola Tinabu	Nigerian	ED000479	28-11-17
68	Dan Yeamah Sesay	Former MP	ED000480	29-11-17
69	Francis Alieu Munu	Former Ambassador to Liberia	ED000492	13-12-17
70	Amadu Kanu	Former Min	ED000481	12/4/2017
71	Mamadi Mohamed Keita	Former Dep. High Comm. to Gambia	ED000496	20-12-17
72	Biya Kanda Sylvia Keita	Spouse	ED000499	20-12-17
73	Mohamed Jah	Chairman Q group	ED000487	12/12/2017
74	Alhaji Abu Sesay	Trade Attache'	ED000512	1/4/2018
75	Madinah S. Rahman	Dep. Min MoHS	ED000502	28-12-17
76	Haroun A.sheriff	Former Fin. Attache'	ED000305	1/11/2017
77	Alhaji Serray N Dumbuya	Former MP	ED000306	1/11/2017
78	Elizabeth N. Mans	Former Minister	ED000308	1/11/2017
79	Omrie Michael Gollie	Former Diplomat	ED000315	23-01-17
80	James Barmy Kaidoh	Special Envoy	ED000316	23-01-17
81	Tidankay Fofanah	Spouse to former Ambassador	ED000142	30-03-16
82	Edward Turay	Former High Comm. to London	ED000151	4/6/2016
83	Tom Issic Tucker	Former MP Kono	ED000153	4/7/2016
84	Ramatu Yambasu	Spouse to Former Ambassador	ED000132	14-03-16

85	Sheriff Bull Hassan	Former MP	ED000135	21-03-16
86	Jemina Ngozi Kamara	Spouse to Residence Minister North	ED000134	17-03-16
87	Kadiatu Bangura	Spouse to former Min of Youth	ED000224	14-07-16
88	Ahaji M.K Fadika	Former Ambassador to Gambia	ED000152	4/7/2016
89	Zainab H.Bangura	UN/NewYork ,USA	ED000127	3/7/2016
90	Nadia Bameh Samura	Spouse of Former Ambassador	ED000102	2/8/2016
91	Nadia Bameh Samura	Spouse of Former Ambassador	ED000130	3/7/2016
92	Mohamed L.O Samura	Former Ambassador	ED000101	2/8/2016
93	Mohamed L.O Samura	Former Ambassador	ED000129	3/7/2016
94	Abubakarr Amadu Wurie Jalloh	Former Ambassador to Egypt	ED000546	26-02-18
95	Tamba Opel Pessima Sam-Sumana	Former Dep. Min of Social Welfare	ED000540	16-02-18
96	Liu Jing	Commercial Attache'	ED000547	26-02-18
97	Brima Ibrahim Bangura	Former Dep. Min of Fin	ED000539	16-02-18
98	Matthew .M. Teambo	Former Min of Labour	ED000541	16-02-18
99	Miata Barkay Kargbo	Former Minister Health	ED000559	23/3/2018
100	Mabinty Mansaray	Spouse Former Min Of Mineral Resources	ED000557	19-03-18
101	Emmanuel Beresford O.Coker	Former Sec to President	ED000766	20-03-14
102	Emmanuel Beresford O.Coker	Former Sec to President	ED000553	15-03-18
103	Sheku B. Dumbuya	Former Speaker of Parliament	ED000558	21-03-18
104	Abubakarr Kamara -Taylor	Adviser to Former President	ED000550	3/5/2018
105	Zainab Augusta Baby Mitton	Spouse to former High Comm. to NY	ED000549	3/1/2018
106	Zuliatu M.Cooper	Former Min of Health 2	ED000163	15-04-16
107	Minkailu Mansaray	Former Minister of Mines	ED000110	19-02-16
108	Minkailu Mansaray	Former Minister of Mines	ED000874	3/2/2015
109	Madina Dero Jalloh	Ambassador's wife	ED000124	3/4/2016
110	Ibrahim Kemoh Sesay	Former Min of works	ED000120	3/1/2016
111	Eric Komba Koedeyoma	Former MP	ED000160	14-04-16
112	Bu-Buakei Jabbie	Former MP	ED000123	3/3/2016
113	Bernadette Nyama Am Lahai	Former MP	ED000155	13-04-16
114	Samura M.W Kamara	Former Min MoFAIC	ED000131	3/2/2016

115	Osman M. Jalloh	Spouse to Dep. Min MAFFS	ED000103	2/9/2016
116	Elizabeth M.S Steven	Amb to Geveva ,Swi	ED000104	2/9/2016
117	Mamoud Abou El Aimien	Special Envoy Middle East	ED000941	5/21/2015
118	Mamoud Abou El Aimien	Special Envoy Middle East	ED000106	2/12/2016
119	Ibrahim B.Kamara	Former Amb to Kuwait	ED000109	2/15/2016
120	Momoh Vandi	Former Dep. Min of Finance	ED000181	5/5/2016
121	Desmond Edgar Falhele Luke	Retired CJ	ED000190	5/11/2016
122	Monica Latifa Luke	Spouse to former CJ	ED000189	5/11/2016
123	Elizabeth Nnabah Mans	Former Minister of Fisheries	DE000170	21-04-16
124	Mohamed Alieu Jalloh	Former Deputy Minister of Transport	DE000173	26-04-16
125	Alimamy Coleson Turay	Former Dep. Amb USA	DE000171	22-04-16
126	Abdulai Bayratay	Former Press spokesman	DE000184	5/9/2016
127	Morlai James Kamara	Former Dep. Minister 2 MEST	ED000194	18-05-16
128	Christiana Thorpe	Former Deputy Minister MEST	ED000195	19-05-16
129	Phatima Bangura	Spouse former Min of Information	ED000197	23-05-16
130	Nanette Thomas	Former Min of Political	ED000198	26-05-16
131	Cornelius O.M Dexeaux	Former Deputy Minister Information	ED000180	5/5/2016
132	Madam Oya Sankoh	Former Amb. Islamic Rep	ED000179	5/4/2016
133	Abdul Rahman Kamara	Former Min	ED000209	17-06-16
134	Yvonne EA.Tagoe	Former Exe Assis to former President	ED000221	7/8/2016
135	Kadiatu Conteh	Spouse to former Minister of state MoFED	ED000217	7/4/2016
136	Osman Keh Kamara	Former Amb. to Ethiopia	ED000211	17-06-16
137	Sherifatu Mansaray	Former Deputy Minister of Political Affairs	ED000208	16-06-16
138	An Marie Barnes	Spouse to former Amb. to USA	ED000201	6/1/2016
139	Sylvester E.O Hancile	Former Minister	ED000204	6/2/2016
140	Sahr Sundu	Former DG of MoFAIC	ED000295	12/6/2016
141	Ibrahim Nox Sankoh	Former MP	ED000258	9/9/2016
142	Eric Dura Sesay	Former Dist Council Chairman	ED000235	8/5/2016
143	Ibrahim Sulaiman Sesay	Former Clerk of Parliament	ED000118	29-02-2016
144	Alie Doyle Kamara	Former Residence Minister North	ED000105	2/10/2016

145	Kadie Iye Kamara	Former Amb's wife	DE000108	2/15/2016
146	Nuru Deen Sankoh-Yillah	Special Political Assistant to the Former President	ED000186	5/9/2016
147	Monty .P. Jones	Former Minister of Agriculture	ED000291	24-11-16
148	Adrian D.B Fofanah	Dep. Min of Tourism	ED000168	4/20/2016

**D. Persons holding more than one Diplomatic Passports**

NO	NAMES	PP NO	DATE OF ISSUE	COMMENTS
1	BAH MINKAILU	ED000025	20151013	Holder of Two Active passports all taken on the same day without proper authorisation. No attestation from MoFAIC for the issuance of passport. All approval done by the CIO
2	BAH MINKAILU	ED000026	20151013	Holder of Two Active passports all taken on the same day without proper authorisation. No attestation from MoFAIC for the issuance of passport. All approval done by the CIO
3	BANGURA MICHEAL LAMIN	ED000438	20170828	Holder of two active passports all taken within 3days without proper authorisation. Approved by the DCIO's stamp but no signature
4	BANGURA MICHAEL LAMIN	ED000440	20170830	Holder of two active passports all taken within 3days without proper authorisation. Approved by the CIO but no letter of Authority from MoFAIC
5	CONTEH ALFRED PALO	ED000325	20170202	Holder of Two Active passports all taken on the same day without proper authorisation. Application form not provided for review
6	CONTEH ALFRED PALO	ED000327	20170202	Holder of Two Active passports all taken on the same day without proper authorisation. No attestation from MoFAIC on the issuance of passport. Approved by the DCIO for replacement
7	FOH VICTOR BOCKARIE	DE000970	20150710	Holder of two active passports all taken in the same month.
8	FOH VICTOR BOCKARIE	DE000983	20150729	Holder of two active passports all taken in the same month.
9	MACAULEY HENRY	ED000219	20160705	Holder of two active passports taken within one month without proper authorisation. Issued for

	OLUFUMI			replacement
10	MACAULEY HENRY OLUFUMI	ED000236	20160809	Holder of two active passports taken within one month without proper authorisation. No authorisation from MoFAIC for processing.
11	MANS ELESABETH NNABAH	ED000170	20160421	Holder of 2 active passports all taken within one year. Form not provided for review
12	MANS ELESABETH NNABAH	ED000308	20170111	Holder of 2 active passports all taken within one year. Form not provided for review
13	MANSARAY ALIE BADARA	DE000673	20130722	Holder of two active passports all taken within 3 days. Form not provided for review
14	MANSARAY ALIE BADARA	DE000676	20130724	Holder of two active passports all taken within 3 days. Form not provided for review
15	SAMURA MANSO EDWARD	DE000964	20150710	Holder of 3 active passports
16	SAMURA MANSO EDWARD	DE000984	20150729	Holder of 3 active passports
17	SAMURA MANSO EDWARD	ED000008	20150908	Holder of 3 active passports
18	TUNIS SIDIE YAHYA	ED000169	20160421	holder of two active passports taken within 5months without proper authorisation
19	TUNIS SIDIE YAHYA	ED000257	20160909	holder of two active passports taken within 5months without proper authorisation
20	STRASSER-KING EBUN ADEBOLA	DE000753	20140226	holder of two active passports taken within 2 months
21	STRASSER-KING EBUN ADEBOLA	DE000765	20140318	holder of two active passports taken within 2 months
22	SANKOH-YILLAH NURU DEEN	ED000186	20160509	Holder of two active passports taken within 3 months
23	SANKOH-YILLAH NURU DEEN	ED000252	20160829	Holder of two active passports taken within 3 months

**E.**

Names of Diplomatic Passport Holders for which Application forms/Jackets/Records were not provided

<b>s/o</b>	<b>Name</b>	<b>Passport no.</b>	<b>Issue Date</b>
1	John E.M Taylor -Pearce	ED000543	22-02-18
2	Abu Bakarr Sankoh	ED000561	28-03-18
3	Clara Fatmata Koroma	ED000311	12/1/2017
4	Alfred .P. Conteh	ED000325	2/2/2017
5	Ibrahim Mbaba Kamara	ED000328	3/2/2017
6	Musa Bai Sesay	ED000362	4/4/2017
7	Adiatu Thompson	ED000374	5/5/2017
8	Momodu Lamin Kargbo	ED000383	2/6/2017
9	Ibrahim Sorie Conteh	ED000093	20-01-16
10	Felix Alex Koroma	ED000175	29-04-16
11	Alimamy .P.Koroma	ED000177	3/5/2016
12	Elizabeth Koroma	ED000183	5/5/2016
13	Khadida Bassir	ED000246	22-08-16
14	Mohamed .S. Gibril	DE000928	6/5/2015
15	Wullamatu .H. Bundu	DE000929	6/5/2015
16	Rassie. B. Kargbo	DE000931	6/5/2015
17	Kama .A. Malador	DE000932	6/5/2015
18	Alhaji Jalloh	DE000936	11/5/2015
19	Brian Gilpin	DE000930	6/5/2015
20	Jonathan Las Lamin	DE000937	11/5/2015
21	Moses Sesay	DE000938	20-05-15

22	Khadijatu .E. Kpukumu	DE000939	20-05-15
23	Sullay .M. Kpukumu	DE000940	20-05-15
24	Mamoud Abou El Amein	DE000941	21-05-15
25	Alie Balansana Marah 111	DE000942	21-05-15
26	Ramatu Kamara	DE000960	7/7/2015
27	Sheku Tejan Kamara	DE000006	4/9/2015
28	Jonta .M. Foh	DE000028	14-10-18
29	Matilda .E. Williams	DE000030	15-10-15
30	Elizabeth Mans	ED000170	21-04-16
31	Elizabeth Mans	ED000308	11/1/2011

**f. Serial Numbers of Diplomatic Passports not accounted for**

**2015**

Passport Series	No of Books
DE000902-DE000906	5
DE000909	1
DE000911-DE000916	6
DE000919-DE000925	7
DE000933-DE000935	3
DE000976-DE000977	2
DE000979-DE000982	4
DE000985- -	1
DE000988-DE000994	7
DE000996-DE000998	3
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	<b>39</b>
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**2016**

ED000174	1
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**2017**

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**2018** ED000535

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