

IN THE HIGH COURT OF SIERRA LEONE
HOLDEN AT FREETOWN

THE STATE
V
ALLIEU SESAY
SAMUEL COLE
FRANKLYN PRATT
GLORIA GABISI AND
FATMATA OJUBARA SESAY

JUDGMENT DELIVERED THIS 28th DAY OF June 2011
ADDEMOSU L.A.

The accused persons stand indicted for the following offences.

COUNT 1

STATEMENT OF OFFENCE

Wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, contrary to Section 48(2)(b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY, being the Commissioner-General of the National Revenue Authority, between the 20th March 2009 and the 24 February 2010, at Freetown in the Western area of Sierra Leone, wilfully failed to comply with procedures and guidelines relating to the tendering of contracts, to wit; awarding to Taria Enterprises, the contract for the supply of thirty-three (33) Split-Unit Kelvinator Air Conditioners to the National Revenue Authority, for the total value of the sum of Two Hundred and Eighteen million, and five Hundred Thousand Leones (Le.218,500,000).

COUNT 2

STATEMENT OF OFFENCE

Wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, contrary to Section 48(2)(b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY, being the Commissioner-General of the National Revenue Authority, between the 20th March 2009 and the 24 February 2010, at Freetown in the Western area of Sierra Leone, wilfully failed to comply with procedures and guidelines relating to the tendering

of contracts, to wit; awarding to Taria Enterprises, the contract for the supply of thirty-three (33) Split-Unit Kelvinator Air Conditioners to the National Revenue Authority, for the total value of the sum of Two Hundred and Eighteen million, and five Hundred Thousand Leones (Le.218,500,000).

COUNT 3

STATEMENT OF OFFENCE

Wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, contrary to Section 48(2)(b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY, being the Commissioner-General of the National Revenue Authority, between the 20th March 2009 and the 24 February 2010, at Freetown in the Western area of Sierra Leone, wilfully failed to comply with procedures and guidelines relating to the tendering of contracts, to wit; awarding to TABOD INTERNATIONAL, the contract for the provision of LOCAL AREA NETWORK at QUAY SIDE FACILITY, CLINE TOWN, INCLUDING THE PROVISION OF A V SAT to the National Revenue Authority, for the total value of the sum of Three Hundred and Forty-Four Million and Nine Hundred Thousand Leones (Le.344,900,000).

COUNT 4

STATEMENT OF OFFENCE

Wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, contrary to Section 48(2)(b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY, being the Commissioner-General of the National Revenue Authority, between the 20th March 2009 and the 24 February 2010, at Freetown in the Western area of Sierra Leone, wilfully failed to comply with procedures and guidelines relating to the tendering of contracts, to wit; awarding to TABOD INTERNATIONAL, the contract for the provision of LOCAL AREA NETWORK at QUAY SIDE FACILITY, CLINE TOWN, INCLUDING THE PROVISION OF A V SAT to the National Revenue Authority, for the total value of the sum of Three Hundred and Forty-Four Million and Nine Hundred Thousand Leones (Le.344,900,000).

COUNT 5

STATEMENT OF OFFENCE

Wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, contrary to Section 48(2)(b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY, being the Commissioner-General of the National Revenue Authority, between the 20th March 2009 and the 24 February 2010, at Freetown in the Western area of Sierra Leone, wilfully failed to comply with procedures and guidelines relating to the tendering of contracts, to wit; awarding to CEE DEE INVESTMENT COMPANY, the contract for the provision of ICT INFRASTRUCTURE AT CUSTOM HOUSE INCLUDING THE BUILDING AND COMMISSIONING OF A COMMUNICATIONS MAST to the National Revenue Authority, for the total value of the sum of FOUR HUNDRED AND FIFTY MILLION LEONES (Le.450,000,000).

COUNT 6

STATEMENT OF OFFENCE

Wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, contrary to Section 48(2)(b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY, being the Commissioner-General of the National Revenue Authority, between the 20th March 2009 and the 24 February 2010, at Freetown in the Western area of Sierra Leone, wilfully failed to comply with procedures and guidelines relating to the tendering of contracts, to wit; awarding to CEE DEE INVESTMENT COMPANY, the contract for the provision of ICT INFRASTRUCTURE AT CUSTOM HOUSE INCLUDING THE BUILDING AND COMMISSIONING OF A COMMUNICATIONS MAST to the National Revenue Authority, for the total value of the sum of FOUR HUNDRED AND FIFTY MILLION LEONES (Le.450,000,000).

COUNT 7

STATEMENT OF OFFENCE

Conspiracy to commit a corruption offence contrary to section 128 (1) of the Anti Corruption Act 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY, SAMUEL COLE, AND FRANKLYN PRATT, between 20th of March 2009 and the 24th February 2010 in the Western Area of Sierra Leone conspired together with other persons unknown to commit a corruption offence to wit: wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, in the award of the contract for the provision of LOCAL AREA NETWORK at QUAY SIDE FACILITY, CLINE TOWN, INCLUDING THE PROVISION OF A V SAT to TABOD INTERNATIONAL LIMITED.

COUNT 8

STATEMENT OF OFFENCE

Conspiracy to commit a corruption offence contrary to section 128 (1) of the Anti Corruption Act 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY, SAMUEL COLE, AND FRANKLYN PRATT, between 20th of March 2009 and the 24th February 2010 in the Western Area of Sierra Leone conspired together with other persons unknown to commit a corruption offence to wit: wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, in the award of the contract for the provision of ICT INFRASTRUCTURE AT QUAY SIDE INCLUDING THE BUILDING AND COMMISSIONING OF A COMMUNICATIONS MAST to CEE DEE INVESTMENTS.

COUNT 9

STATEMENT OF OFFENCE

Conspiracy to commit a corruption offence contrary to section 128 (1) of the Anti Corruption Act 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY and GLORIA GABISI, between 20th of March 2009 and the 24th February 2010 in the Western Area of Sierra Leone conspired together with other persons unknown to commit a corruption offence to wit: wilfully failing to comply with procedures and guidelines relating to the tendering of contracts, in the award of the contract for the supply of thirty-three (33) Split-Unit Kelvinator Air Conditioners to TARLA ENTERPRISES.

COUNT 10

STATEMENT OF OFFENCE

Knowingly misleading the Anti-Corruption Commission, contrary to Section 127(1) (b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY in a letter dated 14th September 2009, at Freetown, in the Western Area of Sierra Leone, being the Commissioner General of the National Revenue Authority, knowingly misled the Commission by stating that the NRA Service providers database did not contain the name of Mrs. Fatmata Ojubara Sesay knowing the same to be untrue.

COUNT 11

STATEMENT OF OFFENCE

Knowingly misleading the Anti-Corruption Commission, contrary to Section 127(1) (b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY in a letter dated 14th September 2009, at Freetown, in the Western Area of Sierra Leone, being the Commissioner General of the National Revenue Authority, knowingly misled the Commission by stating that the Service providers database did not contain the name of any business entity in which Fatmata Ojubara Sesay had an interest, knowing the same to be untrue.

COUNT 12

STATEMENT OF OFFENCE

Knowingly misleading the Anti-Corruption Commission, contrary to Section 127(1) (b) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY in a letter dated 14th September 2009, at Freetown, in the Western Area of Sierra Leone, being the Commissioner General of the National Revenue Authority, knowingly misled the Commission by failing to disclose that Fatma Allie, an entity in which Mrs. Fatmata Ojubara Sesay had an interest, did have transactions with the National Revenue Authority despite having been specifically asked to do so by a Notice pursuant to Section 57(1) of the Anti Corruption Act 2008 dated Wednesday 9th day of September 2009.

COUNT 13

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 3rd December 2008, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le 3,249,000.00 for the supply of soft drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 14

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 5th January 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le807,500.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contracts to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay

COUNT 15

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th March 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le1,458,250.00 for the supply of monthly drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISE, a business enterprise owned by his wife Fatmata Ojubara Sesay

COUNT 16

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th March 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le2,887,050.00 for the supply of cleaning materials to the national Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 17

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th March 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le6,979,650.00 for the supply of cleaning materials to the national Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 18

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 11th March 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le3,690,750.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 19

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 3rd April 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le1,458,250 for the supply of monthly drinks, to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 20

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 4th May 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le2,042,500 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 21

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 5th June 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le5,555,125.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 22

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th June 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le2,795,850.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 23

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th June 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le1,505,750.00 for the supply of monthly drinks, to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 24

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 8th July 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le3,985,250.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 25

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 30th July 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le5,538,500.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 26

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 19th August, 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le1,591,250 for the supply of assorted drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 27

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 7th September, 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le475,000.00 for the supply of Drinks and Tea items to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 28

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 16th October, 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le2,729,350.00 for the supply of assorted drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 29

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 11th November 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le315,000.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 30

STATEMENT OF OFFENCE

Abuse of Office contrary to Section 42(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 11th November 2009, at Freetown in the Western Area of Sierra Leone, abused his office as Commissioner General, in respect of the award of a contract worth Le8,830,250.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business enterprise owned by his wife Fatmata Ojubara Sesay.

COUNT 31

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 3rd December 2008, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le3,249,000.00 for the supply of soft drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 32

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 5th January 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le807,500.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 33

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th March 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le1,458,250.00 for the supply of monthly drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 34

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th March 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le2,887,050.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 34

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th March 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le6,979,650.00 for the supply of assorted drinks, tea items cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 36

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 11th March 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le3,690,750.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 37

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEJ SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 3rd April 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le1,458,250.00 for the supply of monthly drinks, to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 38

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 4th May 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le2,042,500.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 39

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 5th June 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le5,555,125.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 40

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th June 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le1,505,750.00 for the supply of monthly drinks, to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 41

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 10th June 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le2,795,850.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 42

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 8th July 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le3,985,250.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay.

COUNT 43

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 30th July 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le5,538,500.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay

COUNT 44

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 19th August 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le1,591,250.00 for the supply of assorted drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay

COUNT 45

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 7th September 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le475,000.00 for the supply of Drinks and Tea items to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay

COUNT 46

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 16th October 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le2,729,350.00 for the supply of assorted drinks to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay

COUNT 47

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 11th November 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le315,000.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay

COUNT 48

STATEMENT OF OFFENCE

Abuse of Position contrary to Section 43 of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being the Commissioner General of the National Revenue Authority, and a Public Officer, on or about 11th November 2009, at Freetown in the Western Area of Sierra Leone, abused his position as Commissioner General in respect of the award of a contract worth Le8,830,250.00 for the supply of cleaning materials to the National Revenue Authority, by improperly awarding the said contract to FATMA ALLIE ENTERPRISES, a business owned by his wife Fatmata Ojubara Sesay

COUNT 49

STATEMENT OF OFFENCE

Conflict of interest, contrary to Section 45(1) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY being a public officer, to wit: Commissioner General of the National Revenue Authority on or about 20th September 2008 at Freetown, in the Western Area of Sierra Leone, failed to disclose in writing a direct and personal interest in Fatma Allie Enterprise an undertaking proposing to do business with the National Revenue Authority, to wit: that Fatma Allie Enterprise was a business entity owned by his wife Fatmata Ojubara Sesay.

COUNT 50

STATEMENT OF OFFENCE

Offering an advantage, contrary to Section 28(1)(c) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

FATMATA OJUBARA SESAY on or about 29th June 2009, at Freetown, in the Western Area of Sierra Leone. Gave an advantage to ALLIEU SESAY to wit: the sum of US\$7,000 as a reward for his having favoured the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises in the transaction of business with the NRA.

COUNT 51

STATEMENT OF OFFENCE

Accepting an advantage, contrary to Section 28(2)(c) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY on or about 29th June 2009, at Freetown, in the Western Area of Sierra Leone, accepted an advantage from FATMATA OJUBARA SESAY to wit: the sum of US\$7,000 as a reward for his having favoured the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises in the transaction of business with the NRA.

COUNT 52

STATEMENT OF OFFENCE

Offering an advantage, contrary to Section 28(1)(c) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

FATMATA OJUBARA SESAY on or about 1st October 2009, at Freetown, in the Western Area of Sierra Leone, gave an advantage to ALLIEU SESAY to wit: the sum of US\$5,000 as a reward for his having favoured the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises in the transaction of business with the NRA.

COUNT 53

STATEMENT OF OFENCE

Accepting an advantage, contrary to Section 28(2)(c) of the Anti-Corruption Act, 2008

PARTICULARS OF OFFENCE

ALLIEU SESAY on or about 1st October 2009, at Freetown, in the Western Area of Sierra Leone, accepted an advantage from FATMATA OJUBARA SESAY to wit: the sum of US\$5,000 as a reward for his having favoured the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises in the transaction of business with the NRA.

COUNT 54

STATEMENT OF OFENCE

Peddling Influence, contrary to Section 31(2) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

FATMATA OJUBARA SESAY on or about 29th June 2009, at Freetown, in the Western Area of Sierra Leone, gave an advantage to ALLIEU SESAY to wit: the sum of US\$7,000 as a consideration for his using his influence to secure contracts from the NRA for the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises in the transaction of business with the NRA.

COUNT 54

STATEMENT OF OFENCE

Peddling Influence, contrary to Section 31(3) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY being a public officer, to wit: Commissioner General of the National Revenue Authority (NRA) on or about 29th June 2009, at Freetown, in the Western Area of Sierra Leone, accepted an advantage from FATMATA OJUBARA SESAY to wit: the sum of US\$7,000 as consideration for his using his influence to secure contracts from the NRA for the

said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises in the transaction of business with the NRA.

COUNT 56

STATEMENT OF OFFENCE

Peddling Influence, contrary to Section 31(2) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

FATMATA OJUBARA SESAY on or about 1st October 2009, at Freetown, in the Western Area of Sierra Leone, gave an advantage to ALLIEU SESAY to wit: the sum of US\$5,000 as a consideration for his using his influence to secure contracts from the NRA for the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises.

COUNT 57

STATEMENT OF OFFENCE

Peddling Influence, contrary to Section 31(3) of the Anti Corruption Act 2008.

PARTICULARS OF OFFENCE

ALLIEU SESAY being a public officer, to wit: Commissioner General of the National Revenue Authority (NRA) on or about 1st October 2009, at Freetown, in the Western Area of Sierra Leone, accepted an advantage from FATMATA OJUBARA SESAY to wit: the sum of US\$5,000 as consideration for his using his influence to secure contracts from the NRA for the said Fatmata Ojubara Sesay doing business as Fatma Allie Enterprises.

All the accused persons pleaded not guilty to the charges against them.

In their bid to prove the charges the prosecution called 22(twenty-two) witnesses. At the close of the prosecution's case each accused was put to election and each of them with the exception of the 1st accused elected to rely on their previous statements and calling no witness. The 1st accused elected to give evidence on oath and calling no witness.

The witnesses testified in this order.

- PW1 - Felix Lansana Tejan Kabba
- PW2 - Victor Jitta Labor
- PW3 - Adbulai Hamid Charm
- PW4 - Alfred Hindowa Demby
- PW5 - Gerald Hinga Peter Ganda

PW6 - Alimamy Albert Osman Kamara
 PW7 - Lalish Kamra
 PW 8 - Maresh Tekwani
 PW9 - Deepak Vitani
 PW10 - Thomas Sebora Koroma
 PW11 - Gaiva Paul Lavaley
 PW12 - Abel Arthur Charles Jones
 PW13 - John Conteh
 PW 14 - Patrick Malin George
 PW 15 - Osman Rahman Kamara
 PW 16 - Joseph Backarie Noah
 PW 17 - Haruna Alhassan KABIA
 PW 18 - EUGENE EMERIC TANE
 PW 19 - JONATHAN ADMIRE THOMAS
 PW 20 - HENRY VAGG
 PW 21 - DR. ADEYEMI TAHAJADEEN SULAIMAN AND
 PW 22 - MOMODU SITTA

PW 1 was the senior investigation officer at the ACC.

According to the witness he knew the accused persons through the investigations that he carried out and the investigation was about procurement exercises carried out by the NRA including the award of contract to Tabod International; Cee Dee Investment; Taira Enterprises and transaction with the NRA and Fatma Allie Enterprises.

The witnesses told the court that during the investigations, the action taken included the preparation and service of ACC Notices on various institutions that a search warrant was carried out at the NRA Headquarters at Bathurst Street and statements taken from various persons and interview of the accused persons. The witness produced and tendered a copy of the ACC notice served on the NRA.. It is in evidence as exhibit A dated 9th day of September 2009 requiring information about the NRA dealings with Mrs. Fatmata Ojuba Sesay the 5th accused. The information required were as follows.

1. A detailed list of any and all contracts, agreements, payments or any other dealings between the National Revenue Authority and Mrs. Fatmata Ojubara Sesay or any company, firm or business in which she has any interests.
2. A detailed list of any and all waivers granted by the National Revenue Authority to Mrs. Fatmata Ojubara Sesay or any company, firm or business in which she has any interests.
3. A list of any and all transactions between the National Revenue Authority and Mrs. Fatmata Ojubara Sesay or any company, firm or business in which she has any interests.

The witness said response to exhibit A was received from the 1st accused. It was produced and tendered, marked exhibit B and dated 14th September 2009 and signed by the 1st accused Commissioner –General. The response to the three points are as follows:

1. As a Revenue Authority, we transact business with registered sole proprietorships, partnership, companies etc and with landlords in exceptional cases rarely with individuals.
2. The National Revenue Authority does not have the mandate to grant duty waivers. It is the Ministry of Finance and Economic Development that has that mandate.
3. Our service providers data base has been exhaustively searched but we have not come across any name like Mrs. Fatmata Ojubara Sesay. There is no record to confirm transacting business with her. (emphasis mine).

The witness further testified that he served another dated 15th December 2009 on the 1st accused.

It requested similar information relating to the NRA's dealings with Fatmata Allie (also spelt Ali or Allie). The notice is exhibit C. The witness tendered the response to this. It is in exhibit D dated 18th December 2009 and signed by PW3 –Abdulai H. Charm – Director, Policy and Legal affairs copied Commissioner General . It is in this exhibit D that the writer disclosed that Mrs. Fatmata Ojubara Sesay has an interest in Fatma Allie

Enterprises with which the NRA had been doing business. A detailed list of all the transactions attached to exhibit D is marked exhibit D2 to 4.

Exhibit D2 reveals that the NRA started dealing with the 5th accused's Enterprises from 22nd September 2008.

PW1 also produced and tendered another notice dated 4th February 2010 served on the Administrator and Registrar General. It was requesting information about the Business Registration documents relating to:

- (A) Gekal Construction Services and Mabitax Ltd.
- (B) Lerne Construction and General Engineering Services
- (C) Tabod International Ltd.
- (D) Taria Enterprises
- (E) Cee Dee Investment Company

It is marked exhibit E.

As a response to the Notice in respect of Cee Dee Investment and Tabod International, the witness told the court that they received Business Registration documents. He produced and tendered the one in respect of Tabod International dated 9th May 2007 marked Exhibit F1 to 10 another one in respect of the same company marked Exhibit G 1 to 13 and the one for Cee Dee Investment marked Exhibit H 1 to 8.

Still continuing he stated that he had a notice dated 11th February 2010 addressed to the Administrator –Registrar General which he produced and tendered as Exhibit J. Exhibit J is a request for Business Registration documents in respect of the following.

- (A) First Fidelity Limited
- (B) Malkesh Enterprise
- (C) Lina Holdings
- (D) Vansh Enterprise

The witness said a set of documents was received in response to exhibit J and that they are M & A of First Fidelity Ltd. dated 26th May 2009 and a second set and notice of affidavit dated 21st May 2009 with some attachments. Marked exhibit K 1 to 17 for the M & A and L respectively. It is noted that the subscribers are Samuel Cole – 2nd accused, Cee Dee Investment; A.L. Mansaray and Franklyn Pratt – the 3rd accused. The witness told the Court

that the 2nd and 3rd accused are shareholders in Cee Dee Investment and referred to exhibit L1 to 2.

The witness also produced and tendered a Notice dated 28th September 2010 addressed to the S.L. Roads Authority. It is marked exhibit M but after objection to it had been overruled. Exhibit M is a request principally for list of details of contract for Works/Goods or Services awarded by them to Taria Enterprises.

Exhibit M 1 to 6 is the response to exhibit M tendered by the witness. Exhibit M reveals that contract for the supply of Traffic Wardens uniform was awarded to Taria Enterprises in February 2005. The witness next produced and tendered the search warrant exhibit P1 and 2 which was executed on 21st December 2009. It was at this stage Mr. Tejan-Cole Counsel for the 1st and 4th accused persons asked for the ACC Search Log. The witness produced and tendered the Search Log in question at the next sitting. It is exhibit Q 1 to 5 and read the names of the endorsees.

The witness started testified on the Bidding document for Custom House in respect of Supply and Installation of Split Unit and Air Conditioners Customs House, Cline Town and tendered exhibit T. Bidding documents of 16th June 2009. Exhibit U is Attendance Register for Bidders/Bidders Representatives dated June 26 2009. The witness produced and tendered M.P. Traders Proforma Invoice dated 26th June 2009. It is exhibit V and also S.V. Electricals Invoice addressed to the Ag. Director NRA as exhibit W. The next document tendered by the witness was the profile of Taria Enterprises. It's exhibit X. Another document tendered by PW 1 was a letter from Mr. Victor J. Labor to the Managing Director of Taria Enterprises marked exhibit Y requesting information in respect of specification of Air Conditions to be supplied. It is exhibit Y dated 20th July 2009. The response from Mrs. G. Gabisi to exhibit Y is exhibit Z dated 20th July 2009.

Still continuing the witness said he had a letter dated 24th June 2009 from Victor J. Labor the Ag. Senior Procurement Officer NRA to Taria Enterprises and which he produced and tendered as exhibit AAA. The Exhibit only requested for the company's profile and copied Director, Modernisation Programme. The witness next produced and tendered the Contract Document for the Supply and Installation of Split Unit Air Conditioners, Customs House, Cline Town marked exhibit BB. 1 to 33. I think it is significant to note that on page 2

of this exhibit signed by the Commissioner General the 1st accused and others is dated 5th August 2009 and the Acceptance of it by Taria Enterprises was signed by Gloria Gabisi on the same 5th August 2009.

The next exhibit produced and tendered by the witness was a letter dated 28th July 2009 from the Commissioner General – 1st accused addressed to the Managing Director of Taria Enterprises. It was marked exhibit CC dated 28th July 2009. It is a Notification of award of the Contract to Taria Enterprises. The witness further said he had an undated letter from Mrs. Gloria Gabisi addressed to the Commissioner-General of the NRA which he produced and tendered marked exhibit DD – Exhibit DD referred to Taria Enterprises letter dated 20th July 2009 and the subsequent signing of the contract. The purport of it was to seek the approval of Commissioner General of the NRA to supply Media Brand Air Conditioners instead of Kelvinator brand and copied Ag. Procurement Director.

This witness said he had a letter dated 2nd October 2009 from T.S. Koroma addressed to the Managing Director Taria Enterprises and which he produced and tendered marked exhibit EE. Exhibit EE dated 2nd October 2009 was from T.S. & Company but signed by T.S. Koroma architect and copied the following.

Commissioner General; NRA
Deputy Commissioner General NRA
The Procurement Committee NRA
DFID Engineer, c/o British Council
Salmarcon , Bathurst Street

Exhibit EE is in respect of the variation in or modification of the Contract by installation of Media Air Conditioner instead of Kelvinator and asking them to remove all air conditioners units installed by them. The exhibit tendered and which was in response to exhibit EE was exhibit FF a letter from Taria Enterprises addressed to Mr. T.S. Koroma dated 5th October 2009 and signed by F. Deen-Gabisi- Managing Director, Taria Enterprises and copied the same people as those in exhibit EE. The letter was to tell Mr. Koroma that it was not his business to complain about the variation of the contract.

The witness further told the court that he had Bidding Documents for Quay Side Facilities ICT Infrastructure Cline Town and which he produced and tendered marked exhibit

GG. The Organisations represented in exhibit GG are Tabod Enterprises; Gesson Enterprises, Damsel Enterprises. First Fidelity Investment and Shimax Group. The next exhibit tendered was the Attendance Register for Bidders/Bidders Representatives marked exhibit HH. Bid forms and Price Schedules from Damsel Business Centre was produced and tendered marked exhibit JJ.

The next exhibit produced and tendered was a letter dated 20th July 2009 from the 1st accused as Commissioner General addressed to the Managing Director of Tabod International marked exhibit KK. Exhibit KK dated 20th July 2009 is a Notification of award of Contract for the Supply and Installation of Local Area Network and Installation Communication Mast Quay Side. The next exhibit was the Contract Document for the Supply and Installation of Local Area Network and Installation of Communication Mast Quay Side Facilities, Cline Town. It was produced and tendered marked exhibit LL 1 to 36.

The witness further said he had a document from Gesson Enterprises. Terms of Reference – Provisions of Structured Cabling for the Customs Ports Area and which he produced as exhibit NN 1 to 7. A Bidding Document Custom House/ I.C T. Infrastructure Cline Town was produced and tendered as exhibit NN. The Organisations represented in exhibit NN were First Fidelity Investment; Cee Dee Investment; Taria Enterprises; Habika Enterprises and Future Com.

The Attendance Register for Bidders Representatives in respect of Public Bid Opening for the Supply and Installation of Local Area Network and Installation of I C T.Equipment/Custom House was produced and tendered marked exhibit PP dated 26th June 2009. The next exhibit was the unsigned Contract Document for the Supply and Installation of Local Area Network Customs House, Cline Town between the NRA and Cee Dee Investment marked exhibit QQ 1 to 22.

The witness next produced and tendered a letter dated 28th July 2009 from Allieu Sesay Commissioner General NRA addressed to the Managing Director Cee Dee Investment Company marked exhibit RR. Exhibit RR dated 28th July 2009 was Notification of award of Contract for the Supply and Installation of Local Area Network Customs House, Cline Town.

The witness further said he had in hand a document titled Habika Enterprises for provision of structural cabling and Visa for Customers which he produced and tendered as exhibit SS 1 to 10.

The witness produced and tendered the Minutes of the Procurement Committee meeting held in the Modernisation Programme Office, Bangura House 17, Wellington Street on Tuesday 14th July 2009. The witness told the court that he had two copies of the Minutes. That one was signed whilst the other was unsigned. Tendered and marked exhibit TT1 and TT2 respectively.

The witness further stated that he had with him a letter dated 20th March 2009 from Alfred H. Kandeh CEO Public Procurement Authority addressed to the Commissioner General NRA which he produced and tendered marked exhibit UU dated 20th March 2009 is a letter authorising the NRA to conduct restricted bidding method in three procurement cases. This was followed by DFID document – United Kingdom/Sierra Leone National Revenue Authority grant 2008/2009 addressed to Mr. Allieu Sesay Commissioner General NRA informing him of a grant of (£620,500) six hundred and twenty thousand five hundred pounds. The grant to start on 15 January and end 1st March 2010. The letter was marked exhibit VV1 to 10. The witness next produced and tendered a document from Allieu Sesay, Commissioner General NRA to Father Forna dated 3rd October 2009. It was marked exhibit WW. This exhibit is about the letter Mr. T.S. Koroma wrote to Taria Enterprises telling him keep the letter until; his return and that if he had advising him to withdraw it.

The witness tendered NRA Bank Payment Instruction in favour of Fatma Allie Enterprises dated 3rd December 2008 for the sum of Le3,249.000 as exhibit XXX1 to 25. Another NRA Bank Payment Instruction in favour of the same Enterprise for the sum of Le807.500 dated 5th January 2009 marked exhibit YY1 to 13 and another one dated 10th March 2009 for the sum of Le1,458.250.00 marked exhibit ZZ1 to 14. Other NRA Bank Payment Instructions in favour of the same Enterprises were tendered by the witness and marked exhibit AAA 1 to 17 dated 10th March 2009 for the sum of Le3,690.750.000; exhibit DDD dated 3rd April 2009 for the sum of Le1,458.250.00. exhibit EEE 1 to 14 dated 4th May 2009 for the sum of Le2,042.500.00; exhibit FFF 1 to 15 dated 5th June 2009 for the sum of Le5,555.125.00; exhibit GGG 1 to 18 dated 10th June 2009 for the sum of L2,795,850.00; exhibit HHH 1 to 11

dated 10th June 2009 for the sum of Le1,505.750.00. Exhibit JJJ 1 to 19 dated 8th July 2009 for the sum of L3,985.250.00; exhibit KKK 1 to 19 dated 30th July 2009 for the sum of Le5,538.500.00. Exhibit LLL 1 to 13 dated 19th August 2009 for the sum of Le1,591.250.00; exhibit MMM 1 to 14 dated 7th September 2009 for the sum of Le475,000/00. Exhibit NNN 1 to 14 dated 16th October 2009 for the sum of Le2,729.350.00; exhibit PPP 1 to 23 dated 11th November 2009 for the sum of Le315,000/00; exhibit QQQ 1 to 29 dated 11th November 2009 for Le8,830,250.00; exhibit RRR 1 to 12 dated 11th September 2009 a letter of introduction from Mrs. Fatmata Sesay Manager of Fatma Allie Enterprise received by the NRA. on 12th September 2008. The attachments included copy of Certificate of Registration. The Business Name Registration , Income Tax and other related documents.

Still continuing with his evidence PW1 told the court that in the course of the investigations, he interviewed the 1st accused and one Thomas S. Koroma the Architect/Consultant DFID NRA Project and that in the process he obtained some documents from the 1st accused an Email letter from Alfred Demby addressed to the 1st accused dated 25th November, 2009 which he produced and tendered as exhibit SSS 1 to 3. Exhibit SSS 2 to 3 is Mr. Alfred Demby's response to the Audit Report. The witness also produced and tendered Mr. Victor Labor's response to the Audit Report as exhibit TTT 1 to 4.

Also produced and tendered were: Gerald Ganda's response to the Audit Report marked exhibit UUU dated 16th November 2009. Bid Evaluation NRA for Air Conditioning System marked exhibit VVV 1 to 5 dated 3rd February 2009; Bid Evaluation for NRA Customs House area ICT Infrastructure dated 5th July 2009 as exhibit WWW 1 to 6 and Bid Evaluation for NRA Customs House ICT Infrastructure dated 5th July 2009 marked exhibit XXX 1 to 7.

The witness further told the court that on divers dates between Wednesday 24th February 2010 and Wednesday 24th March 2010 he conducted cautioned interview statement of the 1st accused and that he did it together with one Mr. James Kamara who served as the recorder. That at the conclusion of the interviews the 1st accused read over and signed each answer and entire interview script as true and correct. He produced and tendered them marked exhibit YYY 1 to 41 for the one dated 24th March 2010 marked YYY 1 to 6. This is briefly the evidence –in-chief of PW1.

I have carefully read and considered the 1st accused's statements. They appeared to be a total denial of the allegations but I wish to highlight some salient points which I consider germane to the determination of the charges levied against the 1st accused. Starting with Q.25 in exhibit YYYYA – Q.25 – did the Extended Procurement Committee expressed in its minutes that the contracts can be awarded to Taria Enterprises; Cee Dee Investment and Tabod International.

Ans. Yes the Extended Procurement Committee agreed that the contracts can be so awarded to each of those three enterprises and that the NRA Management can direct in the above matters.

Q.26 – Having regard to your response above, the decision of the Extended Procurement Committee minutes relating to the award of the contract is clear only for the award of contract to Cee Dee Investments. Regarding the contracts to Taria Enterprise and Tabod International its decision was not conclusive what do you have to say to that?

Ans. No, the decisions were conclusive but future actions were to be taken all of which were executed. please refer to letter from Mr. Victor J. Labor Acting Senior Procurement Officer to the Managing Director Taria Enterprises dated 20th July 2009 and copied the Commissioner General (NRA), Director of Modernisation Chairman Extended Procurement Committee Consultant Architect Mr. Thomas Koroma on the same subject dated 21st July 2009 copied the Commissioner General, Director of Modernisation Programme. Mr. Henry Vagg DFID Consultant and Mr. Gaiva Lavally DFID approved Procurement Specialist, letter from Mrs. G. Gabisi representing Taria Enterprises to the Acting Senior Procurement Officer Mr. Victor Labor dated 20th July 2009 and Mr. Thomas Koroma's letter to the Acting Senior Procurement Officer on the same subject copied the Commissioner General, Director of Modernisation Programme; Mr. Henry Vagg DFID Engineer and Mr. Gaiva Lavally dated 25th July 2009. No objection was given to the advice of Mr. Thomas Koroma for the NRA to accept the offer of Taria Enterprises to supply the NRA with Split Unit Conditioners for the Customs House.

Another question under question 29 is: Who made the decision in NRA in respect of how the issues raised in the said Minutes (of the Extended Procurement Committee) should be addressed?

Ans: On the recommendations and issues raised in the Minute the Commissioner General directed that activities are taken on them as can be seen in the four correspondences referred to in answer to question 26 and the Commissioner General's letter to the Managing Director of Tabod International. It is noted that when 1st accused was pressed further on the issue, he said he did not recommend to any individual on the course of action. That he only directed that they address the issues raised in the Minutes by the Extended Procurement Committee.

Q.32 How was the said directive given?

Ans. The said directives were given in writing through correspondence and copies of those correspondence as well as verbally.

Q. 37 Were the action points raised in the Minutes of the Extended Procurement Committee of 14/7/09 addressed before you awarded the contract?

Ans. My answer to question 26 can be relied upon as answer to this question.

When pressed further on the same issue, the 1st accused's answer was that the issues raised were addressed by Mr. Alfred Demby, Mr. Thomas Koroma, Mr. Victor Labor, Mr. Gerald Ganda and Mr. Abdulai Charm amongst others. When asked whether Taria Enterprises supplied and installed the brand of the Air Conditioners specified in the contract. 1st accused answered that they supplied a combination of Kelvinator and Media Brands and the Media and Kelvinator are of similar specifications and durability. That Kelvinator was the original design in the contract when the supplier ran out of Kelvinator he requested that the media brand be installed to make good the difference. This was subsequently agreed upon by the NRA on the basis of the time constraint, opinion from the NRA retainer Air Conditioner Technician and the agreement between the NRA and the Taria regarding changes in the specification prescribed in the contract. The retainer referred to was one named Mr. Alusine Koroma of Sierra Cooling System who he alleged gave verbal advice, but the 1st accused said he would not recall if anybody close was present when he was given the advice verbally. 1st accused was asked further whether there was any written amendment of the contract signed by both the NRA and Taria Enterprises as required by article 19.1 of the contract between them and his answer was in the negative and added that he was not advised and nor did he direct his mind to that but stated that Mr. Charm and Mr. Labor were consulted.

Turning to the statement of the 1st accused in exhibit YYYYB dated 25th February 2010 relating to the contract to the 5th accused Mrs. Fatmata Ojubara Sesay – Proprietress of Fatma Allie Enterprises. I shall confine myself to the pertinent aspect of it. The 1st accused's statement in question reveals that he and the 5th accused were married on 10th June 2001 and 5th accused's maiden name was Fatmata Ojubara Deen and he admitted that she was after their marriage known and called Mrs. Fatmata Ojubara Sesay. That when asked when Fatma Allie Enterprises was established 1st accused said less than two years ago. He admitted that he knew that the NRA had transacted business with 5th accused's Enterprise and that the NRA had made payments to the Enterprise in respect of the business transactions had with the NRA and that he used to countersign cheques for bank payments made to the enterprise. When asked whether Fatma Allie Enterprises was in the NRA data base as one of their suppliers he answered in the affirmative and added that they had introduced the Enterprise to the NRA and that was done by the 5th accused. That when it reached his desk he minuted it to the Administrative and Human Resources Management Department (AHRAD) for them to update their data base of suppliers as potential suppliers as was the case with other potential suppliers. He said he further minuted to the Acting Director (AHRAD) informing the Procurement Unit through him that his wife (the 5th accused) had an interest in Fatma Allie Enterprises but they should not be treated with preference if they intend to do business with the NRA. That he also informed them that he had no business or financial interest in the enterprise. When confronted with his response to the notice sent by the erstwhile Commissioner requesting information about Mrs. Fatmata Ojubara Sesay or any company, firm or business in which she has interest, his answer was that the NRA provided answers based on their understanding of the request. He denied speaking to any staff to give any contract to 5th accused's Enterprises. He added that his letter to the Acting Director AHRM indicated his position on the issue. This is briefly the pertinent aspect of the 1st accused statement to the ACC. Other aspects will be referred to as and when found necessary and pertinent as the judgment progresses.

Under cross-examination of PW 1 by Mr. Tejan Cole the witness admitted that he did not familiarise himself with the NRA Act. He did not know that the 1st accused was the Vote Controller as well as the head of the NRA. He said he investigated the US\$7000/00 alleged to have been given to the 1st accused but he did not take it up with the 1st accused. As regards

the USD 5000/00 which he also said he investigated but he said the issue about it is not in the interview of the 1st accused. He admitted that he did not know that the 1st accused goes out in the course of his duty and gets per diem allowance. He also admitted being in possession of 1st accused's passports but he did not use any of them in his investigation. He did not know that in June 2009 the 1st accused was in Belgium and that the money in his Account was for the purchase of a vehicle. He did not know what the USD 500/00 was meant for.

He said he was not familiar with either Mr. Labour and/or Mr. Charm. He had no guide against the 1st accused.

He agreed with the suggestion that Fatmata Allie Enterprises quoted the lowest price. The witness said he did not know procurement procedure. He did not know whether Mr. T.S. Koroma is a private business man but recalled taking a statement from him. He could not recollect the instructions on the Search Warrant which they executed in 2009. The witness said they only searched the Procurement Unit and Finance Section. As regards the Minutes of Procurement Unit exhibit TT 1 and 2 which they recovered from the Procurement Unit, he said in one the name of the recorder is typed on both documents and on TT1 the recorder signed it. The witness told the court that as far as the Minutes of 16th July that Mr. Labor told him that it was fake and added that he had it in his bag. He then produced and tendered it as exhibit ZZZ 1 to 3. He also said it came to his knowledge that Mr. Demby said he did not attend the meeting. He denied having another fake one in his possession.

Exhibit ZZZ 1 to 3 which is the dated and signed as the minutes of the Procurement Steering Committee of 14th July 2009 has in the agenda item 3. Discussion on the Evaluation Report on the Supply and Installation of Split Unit Air Conditioners; Supply and Installation of ICT Equipment and Communication Mast Quay Side Facilities, and Supply and Installation of ICT Equipment Customs House. The Report of the Evaluation Committee as presented by the Senior Procurement Officer discloses inter alia.

(A) Supply and Installation of Split Unit Air Conditioners Customs House

Bidding documents were issued to five bidders but only three were received at the close of bid submission time. Taria Enterprises was the lowest prices ranked bid. It is important to note that all companies did not submit technical specifications and the Evaluation Committee recommended that they write bidders to submit there

(six) their technical specifications so that a decision could be reached on the award of the contract.

(B) Supply and Installation ICT Equipment and Communication Mast –

Quay Side Facilities

Bidding documents were issued to five bidders only four bids were received at close of bid submission time.

The Evaluation Committee recommended that Tabod International is the most responsive bidder and further records award of contract to them.

© Supply and Install ICT Infrastructure- Customs House, Cline Town

Bidding documents were issued to five bidders . Five bids were received as at close of bid submission time. The Evaluation Committee recommends that Cee Dee Investment Company is the most responsive bidder and therefore recommends that contract be awarded to them. Pause here to say that the Minutes is replete with errors.

General comments and observations that were raised. Among them were as follows:

- (I) The DFID Engineer Mr. Henry Vagg noted that the profiles given by some of the companies were not detailed enough and emphasized that the specification for the Split Unit Conditioner should be durable bearing in mind the environment. He also noted that the method of submission of bids was not too appropriate and that in future all bids submitted in that way will be disqualified.
- (II) Mr. Gaiva Lavally the procurement oversight also emphasised that the bidding documents should be signed completed. The Architect Consultant should be involved in giving the specifications of the Split Unit Air Conditioner.

Recommendation

After all the discussions the Senior procurement responded that all the observations will be taken into consideration for future procurement activities.

It was decided to accept the recommendations of the Evaluation Committee and expedite the award of contracts so that work will commence soonest.

AOB

It was noted that the Architect Consultant be informed to co-ordinate all the work at the site once contracts have been signed.

Exhibit ZZZ 1 to 3 was signed by Victor J. Labor who was the Secretary to the Committee. The Chairman Alfred Demby did not sign it. I think that is all that is to be said for now about exhibit ZZZ 1 to 3.

Still under cross-examination, the witness said that he came to know that Mr. Demby and Mr. Alimamy Kamara denied attending the meeting and that Mr. Labour who was the author of it, admitted that it was fake. The witness further said that he did not see the 1st accused and/or ask for him when the search was conducted. The witness admitted that not all the documents he collected from the NRA office that he brought to court. He denied seeing a letter dated 19th September 2009 from Mr. Charm. The witness produced and tendered a letter from Mr. Labour to Mr. Thomas dated 21st July 2009. It was marked exhibit AAAA.. Exhibit AAAA was in respect of the Restricted Bidding for Split Unit Air Conditions – Customs House. It reads:

“Kindly find attached further information for the Supply and Installation of Split Unit Air Conditioners for Customs House as submitted by Taria Enterprises.”

Kindly confirm suitability of specifications and copied: Commissioner General; - Director Modernisation Programme . Henry Vagg –DFID Consultant and Gaiva Lavally – procurement oversight Salmarcon Ltd. Mr. T.S. Koroma’s response to exhibit AAAA dated 25th July 2009 was produced and tendered. It is exhibit BBBB. In this exhibit Mr. Koroma acknowledged receipt of the specifications submitted by the contractor Taria Enterprises. He said:

“As explained in our telephone conversation, Kelvinator is a reputable brand and can resist the prevalent weather conditions at Customs. You are therefore advised to accept the offer as we certify its suitability.”

Mr. Koroma also copied the same four people including the 1st accused.

The witness still testifying under cross examination, he said he knew that the 1st accused only made first payment to all the contractors.

Under cross-examination by Mr. Manly-Spain, the witness produced and

tendered the statement of the 2nd accused which was marked exhibit CCCC 1 to 43 dated 22nd February 2010. In his statement the 2nd accused said among other things that on the 3rd of August 2009 the contract for the Supply and Installation of Local Area Network at Customs House, Cline Town was signed by him for and on behalf of Cee Dee Investment Company and the Commissioner General (the 1st accused) for and on behalf of the NRA in the presence of one Mr. Bilal Kargbo – Corporate Secretary NRA. He stated that after signing the contract, the next stage was the execution of the contract which they have done and for which they were awaiting payments.

He added that they had only received thirty percent of the contract sum of le450,000/000. This accused's statement disclosed that the First Fidelity Investment Company is not a fully registered company and not yet in operation. The accused said he did not take part in any of the procurement process. PW1 admitted that he did not at any time during the interview of the 2nd accused person put to him that he did anything wrong and/or that he conspired with anyone but could not recall what he wrote in his report. The witness agreed with the suggestion that he knew that Cee Dee Investment and Tabod Investment performed their contracts. He said he did not know who charged the 2nd accused.

In cross-examination by Mr. James Forna Sesay the witness now agreed that the First Fidelity Company is a registered company. The accused said he was not aufail with procurement regulations. He admitted that Tabod did bid.

Under cross-examination by Mr. Yada Williams the witness admitted that the 5th accused attended the ACC office for interview on several occasions and neither he nor any of his colleagues asked the 5th accused about USD\$5000/00, USD\$7000/00 paid into the account of the 1st accused and he would not know why they were paid. He added that he did not come across any evidence why the sums were paid into the account. The witness said about 18 eighteen contracts were awarded to Fatma Allie Enterprises and the total amount is about Le55 million plus. The witness admitted that he knew that the 1st accused was out of the country when the monies were paid in to his account. This then is the evidence of PW1.

The next witness (PW2) was Victor Jitta Labor former Ag. Senior Procurement Manager at the NRA. The witness told the court that he was the head of the Procurement Unit. According to him he was involved in three contracts in question and his involvement was to





