

IN THE HIGH COURT OF SIERRA LEONE

HOLDEN IN FREETOWN

ANTI-CORRUPTION DIVISION

THE STATE

Vs

STEPHEN YAYAH MANSARAY

- 1st ACCUSED

ADELE FAYA

- 2ND ACCUSED

ABUBAKARR BANGURA

- 3RD

ACCUSED

ISATU ULAIKATU KIAMP KAMARA

- 4TH

ACCUSED

Counsel:

V. T. Biandorma Esq

- The State

S. M. Sesay Esq.

- 1st Accused

J. B. Dauda Esq.

- 2nd “

E. T. Koroma Esq.

- 3rd “

F. K. Gerber Esq.

- 4th “

JUDGMENT DELIVERED THIS 12TH DAY OF NOVEMBER 2019
BY LADY JUSTICE BINTU ALHADI J.

1. THE ALLEGATIONS

1.1 The Accused Persons stand charged with the following offences:

Count I **Statement of Offence**

of Conspiracy to commit a corruption offence contrary to section 128 (1)
the Anti-Corruption Act No. 12 of 2008.

Particulars of Offence

Stephen Yayah Mansaray, Master and Registrar of the High Court of Sierra Leone and of No. 11 Belair Park, Freetown in the Western Area of the Republic of Sierra Leone aforesaid; **Adele Faya**, Account Clerk of the Judiciary of Sierra Leone and of 118 Bai Bureh Road, Grassfield, Freetown aforesaid; **Abubakarr Bangura**, Revenue Officer and of 67 Freetown Road, Lumley, Freetown aforesaid; and **Isatu Ulaikatu Kiamp Kamara**, Revenue Officer and of 5 Stone Street, Allen Town, Freetown aforesaid, on a date unknown between the 12th day of March 2019 and the 20th day of March 2019 at Freetown conspired together and with other persons unknown, to misappropriate the sum of Le 60,000,000 (Sixty Million Leones), being revenue due to the National Revenue Authority as fines from sentence in the High Court of Sierra Leone.

Count II **Statement of Offence**

Anti- Misappropriation of Public Revenue contrary to section 36 (1) of the
Corruption Act, No. 12 of 2008.

Particulars of Offence

Sierra **Stephen Yayah Mansaray**, Master and Registrar of the High Court of
Leone and of 11 Belair Park, Freetown in the Western Area of the
Republic of Sierra Leone; **Adele Faya**, Account Clerk of the Judiciary of Sierra
Leone and of 118 Bai Bureh Road, Grassfield, Freetown aforesaid;
Lumley, **Abubakarr Bangura**, Revenue Officer and of 67 Freetown Road,

Officer Freetown aforesaid; and Isatu Ulaikatu Kiamp Kamara, Revenue
and of 5 Stone Street, Allen Town, Freetown aforesaid, on a date
unknown between the 12th day and the 20th day of March 2019 at
Freetown, misappropriated the sum of Le 60,000,000 (Sixty Million
Leones)
being revenue due to the National Revenue Authority as fines from
sentence in the High Court of Sierra Leone.

2. On the 9th day of April 2019, the aforementioned charges were put to the accused persons and they all pleaded not guilty to both counts and as a result thereof, the matter proceeded to trial.
3. The State made an application for trial by Judge alone on the 9th of April 2019, instead of by Judge and Jury; in accordance with Section 3 of the Criminal Procedure Amendment Act No. 11 of 1981; and the application was granted.
4. The defendants were all admitted to bail on the 9th day of April 2019. Following some new developments on the 10th of April 2019 including a discovery that the 1st and 3rd Accused Persons did not fulfill their bail conditions by inter alia, not disclosing to the Acting Master and Registrar of the High Court that they carried Service passports which were unexpired, their bail was revoked on the 11th of April 2019.
5. The Prosecution led four (4) witnesses in support of its case; closing it on the 13th June 2019. On the 17th of June 2019, the defendants were put to their election and they elected as follows: the 1st and 3rd Accused Persons relied on their statements to the Anti-Corruption Commission (The State); whilst Counsel for the 2nd and 4th Accused Persons made a case of no submission on the 18th of June 2019 and the Prosecution replied on the 24th of June 2019. On the 1st of July 2019, the Court delivered its ruling on the submission, stating that, there was a case to be answered by the 2nd and 4th Accused Persons.
6. On the 9th of July 2019 Counsel for the 2nd and 4th Accused Persons submitted to the Court that their clients intend to make unsworn statements from the dock in their defence. They were granted leave to do so but only after being cautioned by the Judge about the implications of giving unsworn testimonies from the dock.
7. The Prosecution made its closing address on the 15th of July 2019; whilst counsel for the 2nd, 3rd and 4th Accused Persons made closing

submissions on the 23rd of July 2019. Closing address for the 1st Accused was made on the 15th of August 2019.

8. The Prosecution's Case

- 8.1 The Prosecution's case inter alia is that the 2nd accused person, Adele Faya received from PW 2, David Kandeh a solicitor's clerk, a cash sum of Le 60,000,000 (Sixty Million Leones) as payment of court fines from the conviction of Emmanuel Ekundayo Shears-Moses. That the said Adele Faya exchanged the said court fines of Le 60,000,000 with two Guaranty Trust Bank cheques Nos. 1842389 and 1842390. Also, that together with the 4th Accused Person, she shared with the 1st and 3rd Accused Persons in complicit, the said Le 60 Million court fines that were meant to be paid into the consolidated funds as public revenue.
- 8.2 The Prosecution relied on exhibit B 1-34, which is the voluntary caution statement of the 2nd Accused person; together with the testimony of PW3, Lawrence Brima Kamara, a messenger assigned to the Judiciary Sub-Treasury; who admitted in court that the said incident did happen. In exhibit B 1-34 which is the voluntary caution statement of the 2nd accused person aforesaid, she outlined the entire process and admitted receiving fines of Le 60,000,000 (Sixty Million Leones) brought by the said PW 2 and which was handed over to the 4th Accused Person, who then exchanged it with two Guaranty Trust Bank cheques, which were completely unrelated to the said court fines. The said cheques were sent in by the 3rd Accused Person; and after which they shared amongst each other; including the 1st Accused Person.

9. The Defence Case

- 9.1 The 1st Accused Person, Stephen Yayah Mansaray, relied on the contemporaneous statement he made to the Anti-Corruption Commission (The State), which was tendered as exhibit A1-27. In the said statement he denied ever having any agreement with

anyone to misappropriate or defraud the Government of Sierra Leone of any funds or revenue. At page 9 of exhibit A1-27, the 1st Accused said that “until today the 20th March 2019 when the ACC officials came to my office, I did not know about the transaction.”

- 9.2** On page 11 of his statement, in a question to whether he could confirm whether the said fines were paid by Mr. Shears-Moses; he said that he could not confirm because he could not follow a process which had no direct link to his work. At pages 19 to 20 of the said exhibit, he denied that he shared the said fines of Le 60,000,000 with the accused persons. As regards his oversight functions regarding monies deposited and withdrawn from the Master and Registrar’s account, he said that he “totally relies on the Finance Office to give him information as to what monies go into the account and also verification as to whether in fact monies were paid or withdrawn”.
- 9.3** The 2nd Accused Person, Adele Faya, give an unsworn testimony from the dock on the 9th day of July 2019. She informed the court inter alia that she is an Accounts Clerk working in the Judiciary Sub-Treasury, at the Law Courts Building at Siaka Stevens Street. She said that her duties include receiving and making payments to “clients” and payments to the Bank of Sierra Leone to an account called the Master and Registrar’s Account.
- 9.4** She told the court that in the course of her duty, she had never received or collected fine for the NRA; and that she had never conspired with any other person or misappropriate government revenue or deprived the NRA. She said that in order for her to meet her bail conditions, she was obliged to answer to the allegations and because she had left her children at home for more than 9 days.
- 9.5** The 3rd Accused Person, Abubakaar Bangura, inter alia relied on his voluntary caution statement made to the Anti-Corruption Commission (ACC) (The State) and made between the 22nd and 27th day of March 2019; and which was tendered as exhibit C 1-25. In the said statement, Abubakaar Bangura said that he is a Revenue Officer of the National Revenue Authority (NRA) attached to the Fast Track Commercial Court. He said that his duties and responsibilities include, collecting government revenue and paying it into the consolidated revenue fund. He said that he collects revenue such as court fines, notices of motion, notices of appearance and so on.

- 9.6** Abubakaar Bangura said that the allegations against him were false. He confirmed that the 4th Accused, Isatu Ulaikatu Kiamp Kamara gave him an amount of money in a black plastic bag through PW 3, Lawrence Kamara. He said that this was money that was owed to him by the 4th Accused. He said that the amount was Le 5,300,000 (Five Million Three Hundred Thousand Leones) which he had lent to her to buy a vehicle. He said that he had no document to the effect but that they had a common understanding.
- 9.7** He denied that the money that was taken to him by PW 3 was part of the said Le 60,000,000 fine paid by Mr. Shears-Moses and which was shared between him and the other accused persons. He also denied that the Le 60,000,000 was exchanged with two cheques he had given to the 2nd Accused. He said that he telephoned the 4th accused to inform her that he had two cheques that were for the Master and Registrar, one for Le 30,000,000 and another for Le 25,000,000.
- 9.8** He denied sending an envelope with cheques to the 4th Accused in order to exchange it for the said Le 60,000,000 fine paid. He said that the envelope he sent was for an exchange of US\$ 400 (Four Hundred United States Dollars) to be converted to Leones; since the 4th Accused had asked him for dollars in order to do her personal business. He denied going to the Judiciary Sub-Treasury at the Law Courts Building to exchange Le 55,000,000 with the cheques he had. He also denied sharing money and handing over Le 2,000,000 (Two Million Leones) to the 4th Accused.
- 9.9** In her unsworn testimony from the dock, the 4th Accused Person, Isatu Ulaikatu Kiamp Kamara, on the 9th of July 2019 denied all the accusations levied against her in the indictment. She said that she is an employee of the NRA; and that her duties were as assigned to her and her reporting line was directly to the NRA. She emphasised that she had nothing to do with the subject-matter as charged.
- 9.10** Ms. Kamara explained, that she sometimes assisted the Judicial Sub-Treasury in the counting of huge sums of money, whenever called upon to do so. She said that she assisted in counting the said Le 60,000,000 (Sixty Million Leones) fines. She asked that the court “discountenance what she said in her statement to the ACC, despite the fact that she claimed to be in a right frame of mind.” She said that she was under pressure because she did not know the consequences.

9.11 She told the court that she was suffering from post natal condition, which led her to make the statement not knowing the consequences. She said that the ACC made her make the statement compulsorily; and all that she was thinking of at the time were her children. She said that, since the fines paid by Mr. Shears-Moses were not paid to the NRA, she had nothing to do with it. She did not receive any money from Adele Faya and she did not give any money to Lawrence Kamara, PW 3, to hand over to Abubakaar, the 3rd Accused; nor did she give any money to the 1st Accused, Stephen Yayah Mansaray. She said that she did not conspire with anyone to misappropriate government money.

The Law

10. Conspiracy

10.1 Conspiracy is defined as an agreement by two or more persons to commit an unlawful act, coupled with an intent to achieve the agreement's objective and action or conduct that furthers the agreement; Garner, B. A. 'Black's Law Dictionary' [2009, 9th ed] West, Thomson Reuters Publishers;

Furthermore, it is viewed as a separate offence from the crime that is the object of the conspiracy. It points out that a conspiracy ends when the unlawful act has been committed or some instances, when the agreement has been abandoned; Black's Law Dictionary (supra).

10.2 According to Osborn's Concise Law Dictionary, 7th edition by Roger Bird, Sweet & Maxwell Publishers 1983: the statutory offence of conspiracy exists, when any person agrees with any person or persons that a course of conduct should be pursued, which will necessarily amount to or involve the commission of any offence or offences by one or more of the parties to the agreement, if the agreement is carried out in accordance with their intentions.

10.3 Section 128(1) of the Anti-Corruption Act No 12 of 2008 states that, any attempt or conspiracy to commit a corruption offence, shall be punishable as if the offence had been completed and any rules of evidence which apply with respect to the proof of such offence, shall apply in like manner to the proof of conspiracy to commit such offence. In other words, the statute regards it as an inchoate offence, nonetheless treat it or consider it as a complete offence when once there is evidence to prove it.

10.4 However, on a count of conspiracy, the burden of proof is on the prosecution to prove beyond all reasonable doubt, that the accused persons acted in concert. Furthermore, proof of the existence of conspiracy is generally a matter of inference, deduced from certain criminal acts of the parties accused, done in pursuance of an apparent criminal purpose in common between them; R v Parsons (1763); R v Brisac (1803).

10.5 In: Mulcahy v R [1868] L.R. 3 HL 306, conspiracy is the agreement between two or more persons together to do something contrary to law..... or something wrongful and harmful towards another person. If the design to do such an act rests in intention only, it is not criminal, but as soon as two or more persons agree to carry it into effect then that act becomes punishable.

10.6 On the issue of 'misappropriation', the law defines misappropriation as 'the unlawful taking of money for an unauthorised purpose; Black's Law Dictionary (supra). The verb 'to misappropriate' is to take and use (money) dishonestly. According to section 36 (2) of the Anti-Corruption Act of 2008, a person misappropriates public revenue..... if he willfully commits an act, whether by himself, with or through another person, by which a public body is deprived of any revenue, funds or other financial interest or property belonging or due to that public body.

11. Analysis of the Evidence, Law and Findings

11.1 The Prosecution's evidence of conspiracy as against the 1st Accused Person is that since he was the Chief Administrator and Vote Controller of the Judiciary of Sierra Leone, he failed in his responsibilities of "effectively monitoring systems under his watch and deliberately turned a blind eye to the daily payments into the Master and Registrar's account as all court orders are processed by his office, before being paid into the Master's account."

11.2 The prosecution also canvassed that the said fine was to have been paid into his account by the 12th March 2019; and that when the payment was not made by the 20th of March 2019, he should have enquired. They argue that by not enquiring, the 1st Accused failed in his oversight duty; and that made him criminally negligent. It was also asserted that, he made frivolous excuses that he relied on his officers to do the work; and work that they considered to have been his work as the Head.

11.3 It was further maintained that since the 1st Accused signed exhibit H2, which is the certificate of conviction of Mr. Shears-Moses and the fines imposed on him; and the time due for the fines to be paid into the consolidated fund, not enquiring meant that he conspired with the other accused persons. The prosecution was of the view that the behaviour of the

1st accused person, raised a compelling inference that there was a conspiracy to misappropriate the said Le 60,000,000 (sixty Million Leones).

11.4 Also, the prosecution relied on the confessional evidence of the 2nd Accused, as stated in Exhibit B1 - 34 and that of the 4th Accused in Exhibit D1- 26. In exhibit B, the 2nd Accused, Adele Faya, said that the 4th Accused Person, Isatu Ulaikatu Kiamp Kamara, asked her to change a cheque for her into cash. She then changed the Le 60,000,000 (Sixty Million Leones) cash she had received from PW 2. She said that she deducted Le 55,000,000 (Fifty Five Million Leones) from the Le 60,000,000 (Sixty Million Leones) and gave it to the 4th Accused Person, Isatu Ulaikatu Kiamp Kamara in exchange for the cheque.

11.5 At page 30 of exhibit B, she said that when she handed over the Le 55,000,000 (Fifty Five Million Leones) cash to Isatu, the 4th Accused person, Isatu then telephoned Abubakaar Bangura, the 3rd Accused Person, who collected the money from Isatu and shared it as follows: the 1st Accused, Adele, Le 1 Million, some amount to Isatu but do not know how much she was given, Lawrence, the 3rd Prosecution Witness had Le 500,000. She then said that PW 3 gave her Le 20 Million tied in a black plastic bag which she handed over to the 1st Accused, Stephen Yayah Mansaray.

11.6 The 4th Accused in exhibit D1-26 said that she received Le 2 Million from Abubakaar, the 3rd Accused, when he received the Le 55 Million from the 2nd Accused Person, Adel Faya. She said that in her presence, the 3rd Accused shared the money in which she received Le 2 Million but did not know how much the others received.

11.7 The prosecution also relied on the evidence of PW3 who said that a bag of money was set aside in his presence for the Master and Registrar of the High Court, the 1st Accused Person.

11.8 An analysis of the prosecution evidence, shows that conspiracy between the 1st Accused Person and the other accused persons has not been proved. PW1 confirmed what the 1st Accused said in his voluntary caution statement to the Anti-Corruption Commission (ACC); that he was not responsible for fines, as The Master and Registrar of the High Court. If he was not responsible, I cannot see how he should have exercised oversight functions over fines paid into court; or any form of monitoring or enquiry. I therefore do not agree with the prosecution when it said that "as Vote Controller and Chief Administrator, he had the singular duty to ensure best practices are upheld in the administration of the Judiciary and proper monitoring systems on its several bank accounts."

11.9 The fines should have been paid to the National Revenue Authority (NRA); and not to the Master and Registrar's account. Therefore, he should

not have been expecting to receive the funds. Additionally, it is clear from the transactions that took place between the 2nd, 3rd and 4th accused persons that, the fine was not actually paid into any account at all.

11.10 Furthermore, a reliance on the confessional evidence of the 2nd and 4th Accused Persons against the 1st Accused Person is also untenable. This is because firstly, confessions by one accused implicating another are one of the hazards of a joint trial, which must be accepted; Murphy at p 256 (supra). There would be exceptional cases, where the probative value of a confession is very considerable against the maker, while the prejudicial effect is equally considerable against the co-accused; Murphy at 256 (supra); which is the case here. Secondly, the evidence of confession of the co-accused persons as adduced by the prosecution against the 1st Accused Person is inadmissible in law. Since the statement made in evidence against the 1st Accused by the 2nd Accused Person, Ms. Faya and the 4th Accused Person, Ms. Isatu Ulaikatu Kiamp Kamara, were made in his absence.

11.11 Both the 2nd and 4th Accused Persons had ample opportunity to defend themselves but elected to give unsworn evidence from the dock. By giving unsworn evidence from the dock, their unsworn evidence was not tested by cross-examination; and could therefore not be relied upon. They were cautioned on the implications of giving unsworn evidence from the dock and they both said that they understood the ramifications. They both denied the statements they made against the 1st Accused and made a veiled attempt at alleging that they made their voluntary caution statements to the ACC under duress. An issue that was never raised by their counsel during cross-examination of the prosecution witnesses.

11.12 I am not persuaded by the unsworn testimony given by the 2nd and 4th Accused Persons and as such, do not consider these testimonies to be admissible. Had they gone into the witness box and given evidence in the course of the joint trial and in the process implicated the 1st Accused Person, then the sworn testimony would have become evidence for all purposes in the case; including that of being evidence against the co-accused, Stephen Yah Mansaray.

11.13 Was there a conspiracy between the 2nd, 3rd and 4th Accused Persons? I need not reiterate the law of conspiracy here; since it has been comprehensively and extensively discussed above. However, the confessional statements of the 2nd and 4th Accused Persons speak for themselves. The 2nd Accused, Adele Faya in her voluntary caution statement to the ACC, said she was approached by the 4th Accused, Isatu Ulaikatu Kiamp Kamara to exchange two cheques for cash. She said that the Le 60,000,000 she received as payment of fine, was what she deducted Le 55,000,000 from and gave it to the 4th Accused. She recalled asking PW2 to return to the Judiciary Sub-Treasury from the Bank of Sierra Leone because

she wanted to exchange the cheque she had received with the cash. She admitted that she knew that the Sub-Treasury was not an exchange bureau.

11.14 Ms. Faya said that when she handed over Le 55,000,000 to the 4th Accused, Isatu Kiamp Kamara, she in turn telephoned Abubakaar Bangura, the 3rd Accused to collect the money from her. According to her, the 3rd Accused collected the money and shared some of it with them. He gave the 1st Accused Le1Million, some amount to the 4th Accused which did not know how much it was and PW 3, Lawrence he gave Le 500,000. She said that PW3 then gave her Le20 Million tied in a black plastic bag, which she handed over to the 1st Accused Person.

11.15 The 4th Accused Person, Isatu Ulaikatu Kiamp Kamara said that her voluntary caution statement to the ACC, that she received a telephone call from Abubakaar, the 3rd Accused Person that, he had two cheques totaling Le 55 Million that he wanted to convert to cash. She said that she gave the two cheques to the 2nd Accused in the presence of PW3 and telephoned the 3rd Accused to come over to the Judiciary Sub-Treasury to collect the cash. She said that the 3rd Accused then gave her Le 2 Million after transacting with the 2nd Accused but that she did not know the reason for giving her Le 2 Million. She said that she witnessed the sharing of the Le 55 Million but did not know how much the others received.

11.16 Clearly, from the circumstances of the relationship between the 2nd, 3rd and 4th Accused Persons, even though they worked for separate institutions, they still colluded and conspired to misappropriate the Le 60 Million court fines paid to the court by a Mr. Shears-Moses. Also, from the confessional evidence reported above, conspiracy could be inferred from their conduct. The confessional evidence was not rebutted by counsel for the 2nd, 3rd and 4th defendants. In all the transaction, it was apparent that there was a common design in which they were all working in concert with each other. As stated earlier, confession is inadmissible hearsay against all but the maker of it; Murphy at p 255 (supra).

11.17 The question that arises therefore is: did the accused persons misappropriate revenue? From the evidence analysed earlier with regards to the conspiracy that occurred between the defendants, one can clearly see that it involved misappropriation of public revenue. As already pointed out, there is no clear evidence that the 1st Accused Person participated or even received part of the Le 60,000,000 court fine, due to the public consolidated fund. The confessional statements as discussed earlier, were not evidence in law against the 1st Accused. Furthermore, the prosecution has not been able to prove to this court that the 1st Accused person was given the sum of Le 20,000,000 (Twenty Million Leones) as alleged. PW 3 said that he did not take the said sum of money in the black plastic bag to the 1st Accused nor did he see it being delivered to him. Therefore, as regards the 1st Accused

person, the prosecution has failed to prove beyond all reasonable doubt that the 1st Accused misappropriated or participated in the misappropriation of the said Le 60,000,000 (Sixty Million Leones).

11.20 Did the 2nd, 3rd and 4th Accused Persons misappropriate public revenue contrary to section 36 (1) of the Anti-Corruption Act aforesaid? The answer is in the affirmative. The evidences of PW 1, PW 3, 2nd and 4th Accused persons point to the evidence of misappropriation. Although I note that some aspects of the evidence of PW 3 were inconsistent with the confessional evidences of the 2nd and 4th Accused Persons, they all had evidence of the sharing that took place. The sharing amongst the 2nd, 3rd and 4th Accused Persons is the misappropriation of public revenue. They unlawfully and dishonestly took money that belonged to the public consolidated fund and used it for an unauthorised purpose.

11.21 According to PW 3, the 4th Accused, Isatu Ulaikatu Kiamp Kamara, placed a sum of money in a black plastic bag and gave it to him to take to the 3rd Accused. Again, this evidence is inconsistent with the evidences of the 2nd and 4th defendants, but nevertheless point to the conspiracy and misappropriation that took place. He also said that, some money was put in a plastic bag by the 4th Accused for the Master and Registrar of the High Court, the 1st Accused; and that he PW 3 was given Le 500,000 for his transport; and then the next day on the 13th of March 2019 the 2nd Accused gave him a cheque and Le 5,000,000 (Five Million Leones) cash to pay at the Bank of Sierra Leone. He said that he did not take the black plastic bag to the 1st Accused; nor did he accompany anyone to take it to the 1st Accused Person's office; and that he did not see anyone hand it over to the 1st Accused.

11.22 I find no evidence of undue pressure or duress as claimed by the 2nd defendant in her unsworn testimony to the court, against the State. I also note that at no stage during cross-examination of the prosecution witnesses did counsel of the 2nd and 4th defendants raise any of the issues of duress or undue pressure.

11.23 Furthermore, no medical evidence was adduced in court to show that Ms. Kamara suffered from a post-natal condition; nor did counsel for the 4th defendant cross-examine any the prosecution witnesses to elicit same.

11.24 All of the above stated evidences, point to the misappropriation that took place. The actus reus and the men rea of the offence of section 36 (1) of the Anti-Corruption Act of 2008 have been proved by the prosecution beyond all reasonable doubt against the 2nd, 3rd and 4th defendants.

12. Conclusion

12.1 In conclusion, it appears that the accused persons were operating either an exchange bureau or a private bank with public funds. Public funds became personalised. Public officials should know that public funds are not their private money to be used as they want. There are responsibilities and duties that go with public office, since these are positions of trust; in which as trustees, people are expected to conduct themselves with integrity.

12.2 Not that the 1st Accused is not culpable, but the evidence adduced by the prosecution does not support the allegations that the 1st Accused person, Stephen Yayah Mansaray conspired with the accused persons or other persons unknown to misappropriate the sum of Le 60,000,000 (Sixty Million Leones) being revenue due to the National Revenue Authority as fines from sentence in the High Court of Sierra Leone. Therefore, the prosecution has failed to prove its case beyond all reasonable doubt that the 1st accused person, Stephen Yayah Mansaray, is guilty on both counts.

12.3 However, in view of the evidence adduced in court by the prosecution against the 2nd, 3rd and 4th Accused Persons, I have no doubt in my mind that the 2nd, 3rd and 4th Accused persons did conspire to take the sum of Le 55,000,000 (Fifty-Five Million Leones) unlawfully and dishonestly used it for an unauthorised purpose and for their own use. They willfully took the said sum of money utilized it for their own selfish ends. As a result, the National Revenue Authority (NRA), a public body was deprived of the funds. Therefore, the prosecution has proved beyond all reasonable doubt, that the 2nd, 3rd and 4th Accused Persons conspired together and with other persons unknown to misappropriate the sum of Le 60,000,000 (Sixty Million Leones) being revenue due to the National Revenue Authority (NRA) as fines from sentence in the High Court of Sierra Leone.

12.4 In view of the circumstances mentioned above, my verdict is as follows:

Count I - Conspiracy to commit a corruption offence contrary to section 128 (1)

of the Anti-Corruption Act No. 12 of 2008.

1st Accused Person - **Not Guilty**
2nd Accused Person - **Guilty**
3rd Accused Person - **Guilty**
4th Accused Person - **Guilty**

Count II - Misappropriation of Public Revenue contrary to section 36 (1) of the

Anti-Corruption Act No. 12 of 2008.

1st Accused Person - **Not Guilty**
2nd Accused Person - **Guilty**

3rd Accused Person - **Guilty**
4th Accused Person - **Guilty**

Sentence: 1st Accused is acquitted and discharged
2nd, 3rd and 4th Accused Persons are to each pay a fine of Le
30,000,000 (Thirty Million Leones) by the 11th day of December
2019

OR serve a term of 3 years Imprisonment.

Furthermore, the 2nd, 3rd and 4th Accused Persons are hereby
Ordered to refund the National Revenue Authority with Le
55,000,000. It is to be apportioned as follows:

The 2nd Accused Person is to pay back Le 2,000,000 (Two Million
Leones).

The 3rd Accused Person is to pay back Le 51,000,000 (Fifty-One
Million Leones).

The 4th Accused Person is to pay back Le 2,000,000 (Two Million
Leones).

Signed:

Dated:

Hon. Lady Justice Bintu Alhadi J.

