

IN THE HIGH COURT OF SIERRA LEONE
HOLDEN AT FREETOWN
THE STATE
VS
SOLOMON HINDOLO KATTA AND 6 OTHERS

SENTENCE

The judgment of this court was delivered on the 3rd day of April, 2014, in which all accused persons were convicted on all counts. For the avoidance of doubts, the convictions were as follows:

The **1st Accused**, **Solomon Hindolo Katta**, was convicted on **eleven counts**, to wit: Counts 1, 6,7,8,9,10,11,12,13,14 and 15;

The **2nd Accused**, **Idrissa Fornah**, alias Orkala, was convicted on **one count**, to wit Count 1;

The **4th Accused**, **Momoh Turay**, was convicted on **two counts**, to wit: Counts 1 and 5;

The **5th Accused**, **Emmanuel Sesay**, was convicted on **two counts**, to wit: Counts 1 and 5 and,

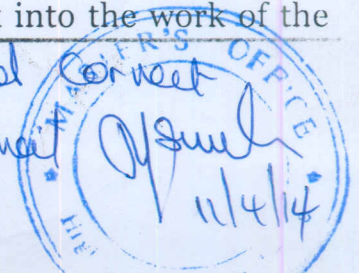
The **6th Accused**, **Catherine Katta**, was convicted on **one count**, to wit: Count 1.

Pleas in mitigation have been made on behalf of all accused persons by their respective Counsel and due consideration has been given to the pleas. Before I proceed to sentencing, however, I wish to comment as follows:

1. It does not follow as a matter of *'inexorable logic'* that because a person has no previous criminal conviction, he or she is a person with a clean crime slate or of good character.

A criminal conviction signifies only that the convicted person has attracted the attention of the criminal justice process at a particular point of time. Absence of previous conviction is not a free-standing matter necessarily conclusive of absence of crime or good character. I say this as a general statement. I say this also particularly because a peek into the work of the

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National Revenue Authority through the prism of activities of the accused persons (*now convicts*) suggests clearly that a substantial part of the revenue collected by the Authority are received by Officials of the Authority and converted to their personal use with the active participation, collaboration and facilitation of unscrupulous bank officials. Where there is no such active participation, collaboration and facilitation, otherwise referred to as aiding and abetting, there is a failing or breach by the banks of their '*know your customer*' (KYC) obligations in their exercise of required due diligence. It also shows clearly that the Authority's directive alluded to by Mr. Yankuba Conteh, the NRA Regional Manager for the Northern Province, dated 1st July 2011, prohibiting NRA Officials from receiving revenues in cash, cheque or draft from tax payers, and for such cash, cheque or draft to be paid by tax payers directly to the collecting commercial banks is observed more in breach, thus opening the way for receipt manipulation and eventual massive misappropriation of public money for private use.

I am on firm ground, when I say that the incident leading to this trial is not an isolated one. It is appalling that another Addax Company cheque dated 14/3/2013 for the sum of Le357,437,424 paid to NRA Makeni District Officer remains unaccounted for. It is only a tip of the iceberg.

The Anti-Corruption Commission must up the ante and prevent those who are treating public revenues meant for the well-being and development of this county like a free for all money. I am persuaded that there are many others whose activities must be unearthed and halted with all the vigour and determination at the command of the Commission, if there be, for love of country and in societal interest.

2. NRA plays an important role in collecting revenues which ultimately constitute part of the funds on which Government carries on its business.



Anyone who is responsible for making holes in the fabric which constitutes the foundation of the NRA is a serious threat to this country and its people.

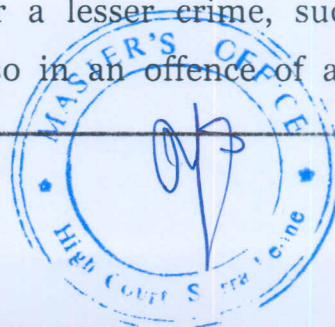
The employees of NRA are public servants and not masters of the public. They are trustees of the public at large in that institution of public importance. The NRA was created, established and constituted to serve the common man, and people of this country. If by the actions of their employees they commit breach of trust or commit misappropriation, there is absolutely no justification for showing leniency or compassion with such employees in a matter of quantum. In fact, any compassion shown would be gravely detrimental to the public interest, and this court takes judicial notice of the notoriety of this growing malady in our public institutions.

3. Every Public Officer holds an office as a trustee of public faith and confidence as he is paid out of public funds. It is not in the societal interest of peace and unsullied rectitude, to import into punishment for corruption offences an attitude of laissez-faire as well as sympathy when none avails an accused person.

It would be gravely injurious to public interest to so import such an attitude and consideration.

4. In cases of misappropriation of public funds or revenue, whether the sums so misappropriated are small or large, deterrent punishment is always called for in the interest of the public. Theories of reformation are hardly applicable to such cases. This court cannot be a silent spectator or a mute collaborator in such acts of misappropriation of public revenue.

5. The values of this court will be seriously called into question, if it imposes custodial sentences as punishment for a lesser crime, such as simple larceny, and then shrink from doing so in an offence of a much more



insidious and deleterious effect on society, such as misappropriation of public revenue committed by persons who unleash misery and suffering on our collective society.

6. For all the foregoing reasons, this court must rise to the challenge to make determining decisions that are consonant with the magnitude of the circumstances.

My sentence is therefore, as follows:

1ST ACCUSED

- On Count 1** **6 years imprisonment.**
- On Count 6** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment.**
- On Count 7** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment.**
- On Count 8** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment.**
- On Count 9** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment**
- On Count 10** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment.**
- On Count 11** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment.**
- On Count 12** A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment.**



On Count 13 A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment**.

On Count 14 A fine of **Le200, 000,000.00** (Two Hundred Million Leones) and **6 years imprisonment**.

On Count 15 **6 years imprisonment**.

All sentences to **run concurrently** with effect from **12th July 2013**. If fine is not paid by the end of imprisonment term, the 1st accused shall remain in prison custody until such a time as the fine of Le200, 000,000 is paid by him.

2nd ACCUSED

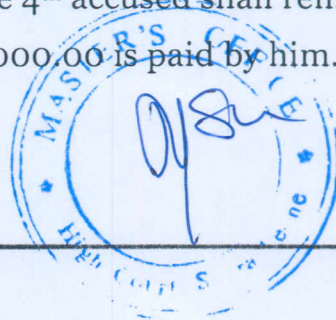
On Count 1 A fine of **Le70, 000,000.00** (Seventy Million Leones) and 4 years imprisonment, with effect from **12th July 2013**. If fine is not paid by the end of imprisonment term, the 2nd accused shall remain in prison custody until such time as the fine of Le70, 000,000.00 is paid by him.

4th ACCUSED

On Count 1 A fine of **Le40, 000,000.00** (Forty Million Leones) and 3 years imprisonment.

On Count 5 A fine of **Le40, 000,000.00** (Forty Million Leones) and 3 years imprisonment.

Both sentences to **run concurrently** with effect from **12th July 2013**. If fine is not paid By the end of imprisonment term, the 4th accused shall remain in prison custody until such a time as the fine of Le40,000,000.00 is paid by him.



5th ACCUSED

On Count 1

A fine of **Le40, 000,000.00** (Forty Million Leones) and 3 years imprisonment.

On Count 5

A fine of **Le40, 000,000.00** (Forty Million Leones) and 3 years imprisonment.

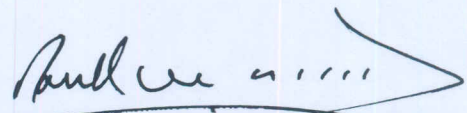
Both sentences to **run concurrently** with effect from **12th July 2013**. If fine is not paid by the end of imprisonment term, the 5th accused shall remain in prison custody until such a time as the fine of Le40,000,000.00 is paid by him

6th ACCUSED

On Count 1

A fine of **Le70, 000,000.00** (Seventy Million Leones) and **3 years imprisonment**, with effect from **12th July 2013**. If fine is not paid by the end of imprisonment term, the 6th accused shall remain in prison custody until such a time as the fine of Le70,000,000.00 is paid by her.

Dated this 10th day of April, 2014.



M A Paul . J
10/4/14

