

**THE REPUBLIC OF UGANDA
THE HIGH COURT OF UGANDA
COMMERCIAL DIVISION
HCT - 00 - CC - CS 767 – 2004**

BRITISH AMERICAN TOBACCO (U) LTD.....PLAINTIFF

VERSUS

**1. FRANCIS MULINDWA}
2. MARGARET NAGUJJA}
3. MOSES BAGUMA }.....DEFENDANTS**

BEFORE: HON. JUSTICE GEOFFREY KIRYABWIRE

J U D G M E N T

The plaintiff British American Tobacco (U) Ltd filed this suit against the defendants Francis Mulindwa (1st defendant), Margaret Nagujja (2nd defendant) and Moses Baguma (3rd defendant) jointly and severally for special damages of Ushs 629,518,385/= arising from breach of contract and negligence resulting into financial loss, interest and costs.

The case for the plaintiff is that the defendants were its former employees; the first defendant was a cashier, the second defendant a finance manager and the third defendant a financial accountant. The plaintiff avers that between the period of August 2001 and June 2004, an audit was carried out and it was allegedly discovered by the plaintiff that the defendants had colluded and engaged in fraudulent acts thereby defrauding the plaintiff of the sum of Ushs 629,518,385/=. The plaintiff avers in particular that the defendants were allegedly engaged in the recycling of payment vouchers meant for payment of casual contractors and security allowances worth Ushs 233,278,385/=. The fraudulent diversion of payments purportedly made to Uganda Leaf Tobacco Company Ltd worth Ushs 4,200,000/= and the fraudulent diversion of cash withdrawn for petty cash worth Ushs 129,000,000/= in the year 2003 and Ushs 263,040,000/= in 2004. The plaintiff avers that these acts amounted to breach of the defendants' contracts of employment and negligence, causing the plaintiff financial loss. The plaintiff avers that upon discovery of the said fraud, the contracts of employment of each of the defendants were terminated.

In their written statement of defence the defendants denied the allegations made by the plaintiff and contended that these were mere speculations. The 1st and 2nd defendants contended that they had served the plaintiff diligently, executed their obligations to the plaintiff and did not engage in any fraudulent or negligent acts resulting into financial loss. The 2nd defendant contended that the audit conducted by the plaintiff was carried out maliciously in order to victimize her. Furthermore, the 3rd defendant contended that the audit did not implicate him in any way as being involved in the fraudulent acts averred by the plaintiff and that the audit report contained falsehoods.

The 2nd defendant also filed a counterclaim for the sum of Ushs 14,655,528/= being the sum of unpaid benefits and entitlements including; Ushs 1,985,756/= for two months salary in lieu of notice, Ushs 496,439/= as accrued leave for the months of January 2004 to June 2004. Ushs 300,000/= as leave allowances for the years 2003 and 2004, Ushs 3,682,090/= being the sum of the 2nd defendant's personal contribution to the plaintiff's pension fund, Ushs 5,177,939/= being the 75% contribution by the plaintiff on behalf of the 2nd defendant to the plaintiff's pension fund and gratuity of Ushs 3,013,304/=. The 2nd defendant also prayed for general damages, an order that the dismissal from employment by the plaintiff was unlawful and costs.

The 3rd defendant in his counterclaim prayed for special and general damages for wrongful dismissal and costs.

In reply to the 2nd and 3rd defendants counterclaim, the plaintiff denied breach of contract and wrongful termination and contended that in the circumstances of the present case, the termination was justified. In the alternative, the plaintiff pleaded that if the 2nd and 3rd defendants had any outstanding amounts, they should be offset against the plaintiff's claim.

The issues raised for trial were:

- 1. Whether the defendants were in breach of their respective contracts of employment with the plaintiff.***
- 2. Whether the plaintiff wrongly dismissed the 1st, 2nd and 3rd defendants.***
- 3. What are the remedies available to the parties?***

At the trial, the plaintiff was represented by Mr. E. Byenkya, while the 1st defendant was represented by Mr. J. Kwesiga. The 2nd defendant was represented by Mr. R. Adubango and the 3rd defendant was represented by Mr. M. Oketcha. The plaintiff called two witnesses; Richard Buserurwa the Business Risk Manager of the plaintiff (PW1) and Amos Bagumire a Professional Accountant with Ernest and Young (PW2). The defendants each testified on their own behalf.

Before I address the issues as framed in Joint Scheduling Memorandum signed by the parties on the 11th July 2006, it became clear after the trial that no issue regarding the counter claims of the counterclaimants/defendants had been agreed to. I shall accordingly exercise the Court's powers under Order 15 rule (1) (5) and frame the issue whether the counter claimants are entitled to the reliefs sought in the counterclaim to complete the disposal of both the main suit and the counterclaim.

Issue one: Whether the defendants were in breach of their respective contracts of employment with the plaintiff.

Mr. Richard Bisherurwa (PW1) the Business Risk Manager of the plaintiff testified that at the time the defendants were employed by the plaintiff, he was the Security Manger. Furthermore, that Mr. Francis Mulindwa (1st defendant) was working as the Cashier, Ms. Margaret Nagujja (2nd defendant) was working as the Financial Services Manager and Mr. Moses Baguma (3rd defendant) was working as the Financial Accountant, but they were dismissed in 2004 because of some fraud that was discovered by

the plaintiff. Mr. Bisherurwa testified that he did some primary investigations and found that the fraud committed included; recycling of vouchers, failure to account for payments made to Uganda Leaf Tobacco, which were not received by the said company, and missing funds that had been requisitioned from the bank for replenishing a float that was kept in the cash office. Mr. Bisherurwa testified that these acts resulted into loss of about Ushs 630,000,000/= to the plaintiff company. He testified that his investigations revealed that there was alteration of voucher numbers, cancellation of original voucher numbers and allocation of different voucher numbers. He testified that the effect of these alterations meant that one could draw money under both the original voucher number and the new voucher number and this could be seen in the cash balancing where the same amounts were reflected for both the original voucher number and the altered number. Mr. Amos Bagumire (PW2) of the accounting firm M/s Ernst and Young also confirmed this in his testimony.

Mr. Amos Bagumire a professional accountant and the director Business Risk Services testified that he was directly involved in investigating the fraud and made an audit report marked Exhibit P.12 (1), (2) and (3). Mr. Bagumire testified that his findings in respect of the fraud were that the evidence confirmed that a loss of Ushs 625,318,385/- was caused through collusion of staff who were charged with the responsibility of managing the company funds. Furthermore, that out of that loss, Ushs 233,278,385/- was embezzled through recycling of cheques and Ushs 392,040,000/= was embezzled through petty cash drawn for reimbursement. He testified that the cause of the fraud was the weak control environment, which was conducive for people to commit fraud. Furthermore, that there were several weaknesses in the accounting system which included lack of proper checking of accountability documents, failure to stamp paid documents in order to avoid double payment and laxity in budgetary controls, which enabled the former staff of British American Tobacco; Mr. Francis Mulindwa, Ms. Margaret Nagujja, Mr. Moses Baguma and Ms. Mary Kigunddu to collude and commit the fraud for so long without being noticed.

Mr. Bagumire testified that Mr. Francis Mulindwa the cashier was the one charged with the responsibility of receiving cash advance forms, recording them in the Cash Requisition Register and taking them for approval, getting money from the bank and paying out various departments, coding and numbering the payments vouchers, keying in that into the system and receiving batches after they have been posted so that they could go for filling. Furthermore, that given the fact that there was no adequate segregation of duties, Mr. Mulindwa took advantage of the system to commit fraud by keying in wrong codes into the system, altering cash vouchers and putting the new numbers through the system and thereby taking the cash for himself. Furthermore, that he concealed his course of actions by keying in wrong codes into the system, splitting the original figures into various codes so as to delay detection, putting correct amounts twice in the batch control sheet and yet there was only one approval for the payment. Mr. Bagumire testified that Mr. Francis Mulindwa committed forgery with intent to steal, fraudulent false accounting by causing financial loss to the company and abuse of office.

He also testified, that Ms. Margaret Nagujja who was the Financial Services Manager was responsible for the proper supervision of the cashier, posting data into the system after verification and ensuring proper day to day running of the cash office. That since she was the one to ensure that the cashier did his work properly, she was negligent in the performance of her duties, thereby leading to financial

loss. Furthermore, that if it is assumed that she knew what the cashier was doing then she is also liable for failure to prevent the fraud.

Mr. Bagumire testified that Mr. Moses Baguma who was the Financial Accountant was responsible for all payment approvals and posting of all journals for the approval of all monthly petty cash reconciliations, he was in charge of supervising both the cashier and the Financial Services Manager, he verified and signed off cash vouchers, journals and ledgers and also signed and passed fraudulent journal entries. He also testified that these journal entries were used to conceal many fraudulent petty cash transactions that took place during the petty cash fraud. Mr. Bagumire testified that Mr. Baguma was negligent in his duties and as a result, caused financial loss to the company. Furthermore, that he was also negligent in handling the petty cash reconciliation. Mr. Bagumire however noted that Mr. Baguma at this time had only been employed for six months in a system that already had fraud, but that he none the less was involved in writing and approving journal entries to conceal the fraud and therefore because of this, he was part of the fraud. Mr. Bagumire however further observed that Mr. Baguma having worked for only six months in the system was not part of the recycling of vouchers. Mr. Bagumire further testified that one Ms. Mary Kiggundu was the Financial Accountant in years 2001, 2002 and 2003 when the recycling and petty cash fraud was at its height. Furthermore, that she was the one person who could have arrested the situation if she really knew what she was doing and if she was not party to the fraud but did not and therefore, she was negligent in the performance of her duties leading to financial loss to the plaintiff. He further testified that in the opinion of the auditors, taking Mr. Baguma to court and leaving out Ms. Mary Kiggundu only weakens a case against other suspects and it is difficult to understand why Mr. Baguma and Ms. Nagujja were in court while Ms. Kiggundu was not.

On the other hand, the defendants denied the allegations of fraud and causing financial loss to the plaintiff. They denied any alterations on the vouchers. Particularly the Ms. Nagujja testified that all the transactions were normal, that there was no recycling of vouchers but in her view it was simply the same amounts for payment recurring on different dates. Furthermore, she took issue that the auditors did not give them a hearing before coming up with the report, and that if they had given them a hearing, they would have probably come up with a different opinion. Ms. Nagujja observed that the audit report was made after the dismissal of the defendants and that they were not the only persons in the system but there were several other persons tasked with the duty of protecting the company assets like the Finance Director but not the defendants.

Counsel for the plaintiff submitted that Mr. Bagumire as an independent witness who carried out the audit had implicating the defendants in the fraud in the said report. Counsel for the plaintiff submitted that the 1st defendant committed fraud by abusing the petty cash float to steal money from the plaintiff, while the 2nd and 3rd defendants were also found responsible for the losses because of their failure to supervise the activities of the 1st defendant and that if they were not actively involved, then they were negligent in the discharge of their duties. Counsel for the plaintiff submitted that on a balance of probabilities, it had been proved that the 1st defendant was involved in the misappropriation of company funds.

Counsel for the plaintiff further submitted that there is an implied condition in every contract of employment that an employee entrusted with funds shall not steal or misappropriate the funds and

therefore the acts of the 1st defendant amounted to breach of his contract of employment. Counsel for the plaintiff further submitted that Clause 12(b) of the terms and conditions of service for unionized staff (U1-U6) which applies to the 1st defendant provides that an employee shall properly and sufficiently account for any company money handled by him or her while carrying out company duties and therefore the acts of the 1st defendant were in breach of this provision.

Counsel for the plaintiff further submitted that clause 12 of the Terms and conditions of service for management staff which apply to the 2nd and 3rd defendant impose a duty on a member of staff to keep in good condition any company property allocated to them and to be liable for any loss, damage or injury to the property when such loss, damage or injury is occasioned by the willful misconduct or negligence of the person. Counsel for the plaintiff submitted that the failure of the 2nd and 3rd defendants to supervise the 1st defendant, to ensure that fraud does not happen amounts to negligence which resulted in loss of company property and therefore, they were liable for breach of contract.

Counsel for the plaintiff further submitted that clause 23 (1) (ii) of the 1st defendant's contract, and clause 22 (1) (b) and (f) of the 2nd and 3rd defendants' contracts create offences of theft, fraud, dishonesty and incompetence for which the defendants are liable, and these amount to breach of contract.

In response, counsel for the 2nd defendant submitted that the 2nd defendant was employed as an Accounts Assistant by a letter of appointment and the plaintiff had not shown how she rose through the ranks to become a Finance manager, what her duties were, and how she breached them. Counsel for the 2nd defendant submitted that in the absence of this evidence, it was difficult of the plaintiff to allege breach of contract of employment. Furthermore, that clause 12 of the terms and conditions of service for management staff is not applicable to the 2nd defendant because there is no evidence that she was entrusted with company property.

Counsel for the 2nd defendant submitted that the testimony of Mr. Bagumire cannot be considered by the court because he is not an employee of the plaintiff and therefore has no knowledge of the 2nd defendant's employment terms. Counsel for the 2nd defendant submitted that on a balance of probabilities, the plaintiff had failed to prove breach of contract.

Counsel for the 3rd defendant submitted that the audit report relied on by the plaintiff is not dated and is therefore suspect. Furthermore, that the 3rd defendant shared responsibilities with others but these persons were not implicated in the report. Counsel for the 3rd defendant further submitted that the plaintiff did not prove the specific roles assigned to the defendants and that the auditors did not interview the defendants to ascertain the same which was a weakness in their report. Furthermore, that there is manifest bias because only the 3rd defendant was implicated for negligence, and yet there were other persons responsible for payments. Counsel for the 3rd defendant submitted that the fraud had been ongoing for a period of about three years, yet the 3rd defendant had only worked for six months and therefore, the plaintiff cannot blame the 3rd defendant for the fraud.

Counsel for the 3rd defendant further submitted that there was no handwriting report to prove that the 1st defendant made the alterations to the payment vouchers and therefore, the plaintiff had failed to prove that it is the 1st defendant who made these alterations. Furthermore, that many persons committed the fraud and therefore, it should not only be the three defendants implicated.

I have carefully considered the evidence and the submissions of Counsels for the parties for which I am grateful.

From the appointment letters on record, I find that the 1st defendant was appointed as an Accounts Assistant by a letter dated 25th July 2000, (Exhibit P1). The 2nd defendant was appointed as an Accounts Assistant by a letter dated 20th March 1996 (Exhibit P4) but was later promoted to the post of Finance Support Manager as proved by the performance appraisals for the period of 1st January 2001 to 31st December 2001 (Exhibit D5). The 3rd defendant was appointed Assistant Financial Accountant by a letter dated 22nd September 2000. The plaintiff did not during the trial adduce evidence to show how the 2nd and the 3rd defendants rose to the ranks of Financial Manager and Financial Accountant respectively, or to define what the duties of the defendants were. That notwithstanding, it is not in dispute that all the defendants were employed in the finance department of the plaintiff company. The case for the plaintiff is that the defendants were implicated for various acts of fraud, as seen in the audit report [Exhibit P12 (1), (2) and (3)], a statement of Mr. Basherurwa to the police (Exhibit P11), and in the oral evidence given in Court by both Mr. Basherurwa and Mr. Bagumire.

I agree with counsels for the defendants that the audit report is neither dated nor clearly indicated as being signed by Mr. Bagumire, who testified that he made the report. Furthermore, the statement of Mr. Basherurwa to the Police is also neither dated nor signed by him. Both witnesses however testified on oath that they made the said documents. Mr. Bagumire testified that he was involved in the audit exercise and made the audit report. Mr. Basherurwa also admitted that he wrote the statement to the Police. This indeed is a weakness in the plaintiff case. However both witnesses also gave extensive oral testimony implicating the defendants as having been involved in the acts of financial mismanagement.

The defendants generally in their defence testified that they were involved in the accounting process of the plaintiff but denied any fraud and causing of financial loss.

The plaintiff alleged that the defendants were liable for the acts of fraud on the plaintiff company. In the case of **J. W. KAZOORA V RUKUBA (SCCA NO. 13 OF 1992)** Oder JSC, found that the standard of proof of fraud in civil cases is heavier than the ordinary standard of proof in ordinary cases, but is not higher than beyond reasonable doubt.

In this case, the audit report of Mr. Bagumire implicated all the defendants and a one Ms. Mary Kiggundu who was not prosecuted by the plaintiff. It is interesting to note that the same Ms. Kiggundu wrote the dismissal letters for all three defendants how ironic. In addition to this, the report pointed out laxity in the plaintiff's accounting system that facilitated fraud and stated that the fraud had been ongoing for a long time, even before the 3rd defendant was appointed. What is lacking is the nexus, between the missing money and the defendants. The vouchers do not show who took the money as the space for date and initial are not filled in leaving a trial vacuum. This is important evidence especially with respect to Mr. Mulindwa who is said to have manipulated the system to take the money. In my view the evidence in this respect was greatly generalized. Even in the case of the cash advance requisition register the initials therein were not identified at the trial. In the premises, I find that the fraud against the defendants has not been proved to the required standard.

The defendants do not deny having been employed in the financial department of the plaintiff. In my view as employees in the financial department of the plaintiff, there is a fiduciary duty imposed on them to be accountable to the plaintiff. The evidence clearly shows in the audit reports that the plaintiff company lost money which cannot be accounted for. The failure to account for this loss therefore makes the defendants liable for causing financial loss to the plaintiff either by directly taking part in the loss or through their omission as financial officers to detect and or take steps to prevent the financial loss. The burden of proof here of course is not as high as in fraud and a balance of probabilities is sufficient to carry the day. I find in this regard that the financial mismanagement by the defendants in the plaintiff company has been proved.

The term breach of a contract of employment has been defined as a breach amounting in effect to repudiation by the employee of his or her obligations under the contract of employment (See **BARCLAYS BANK OF UGANDA V GODFREY MUBIRU** (SCCA No. 1 of 1998) and **JOHN ELETU V UGANDA AIRLINES CORPORATION** (1984) HCB 40). In the case of **JOHN ELETU** (supra), the court held that instances amounting to breach of contract of employment may include disobedience of lawful orders, misconduct, drunkenness, immorality, assaulting fellow workers, incompetence or neglect.

An employee has a duty to take responsibility of the employer's property. In the terms and conditions of service for superintendents, which were applicable to the 2nd defendant (Exhibit P6 and D4) and those applicable to the 1st defendant (Exhibit P5), this duty is clearly spelt out. It therefore follows that having been found liable for causing financial loss to the plaintiff, this conduct amounts to misconduct and is a repudiation of their obligations under the contract and as such, the defendants are liable for breach of contract.

Issue two: Whether the plaintiff wrongly dismissed the 2nd and 3rd defendants.

Ms. Nagujja testified that the plaintiff did not give them a hearing before their dismissal. In her case, she testified that her employers locked her up in a room in Grand imperial hotel, showed her some papers and informed her that she was a suspect. That she was never given a chance to defend herself and that although she appeared before a panel, she was never interviewed.

The defendants also testified that the audit, which was the basis of their dismissal, was conducted after their dismissal.

Counsel for the plaintiff submitted that a dismissal is wrongful if it is effected without justifiable cause. Counsel relied on the case of **AM JABI V MBALE MUNICIPAL COUNCIL** [1975] HCB 191. Counsel for the plaintiff submitted that the theft and dishonesty in connection with company property was justifiable ground for dismissal of the defendants from employment. Furthermore, that the plaintiff accorded the defendants an internal company hearing, which was held on 25th June 2004, and the defendants had the right to appeal but did not exercise their right. Counsel for the plaintiff also submitted that the defendants were guilty of serious breach of duty amounting to repudiation of the contract and this justified the dismissal. Counsel relied on the case of **BARCLAYS BANK V MUBIRU** (supra).

On the other hand, counsels for the 2nd and 3rd defendants submitted that there is no evidence adduced by the plaintiff to justify the dismissal of the defendants. Counsels for the 2nd and 3rd defendants submitted that the plaintiff heavily relied on the audit report to justify dismissal, but the said report was made after the dismissal. In addition to that the audit report is suspect because it does not indicate who signed it.

Counsel for the 2nd defendant further submitted that for the plaintiff to have dismissed the 2nd defendant lawfully, it should have given her two months notice or payment in lieu thereof as provided under clause 5 (c) of the terms and condition of service having worked for 8 years, but this was not done and therefore, the dismissal was wrongful.

I have carefully considered the evidence and the submissions of counsels on this issue for which I am grateful.

The term summary dismissal is defined in the case of **BARCLAYS BANK OF UGANDA V MUBIRU** (supra), by **Kanyehamba JSC** (as he then was) as follows;

“...Summary dismissal is without notice and dismissal without notice also implies dismissal without a right to be heard first.”

According to HALSBURY’S LAWS OF ENGLAND 4th Ed Vol. 16 Par 447; an employer has a common law right to dismiss an employee without reasonable notice on the grounds that the employee’s gross misconduct, and such a dismissal is not wrongful. Originally this right was explained as a legal incident of the status of master and servant but, in line with the modern contractual analysis of the employment relationship, is now explained in contractual terms, as the acceptance by the employer of a repudiation of the contract by the employee. Alternatively, gross misconduct justifying summary dismissal may be seen as conduct so undermining the trust and confidence, which is inherent in the particular contract of employment that the employer should no longer be required to retain the employee in his employment.

In the case of **LAW V LONDON CHRONICLE** (INDICATOR NEWSPAPERS) LTD [1959] 2 All ER 285, CA, the court found that; so drastic a step of dismissal by an employer is normally not justified unless the conduct of the employee has shown a deliberate intention to disregard the essential requirements of a contract of service.

According to HALSBURY’S LAWS OF ENGLAND 4th Ed Vol. 16 Par 448, when summary dismissal was viewed as a right inherent in the status of master and servant, the courts sought to isolate and categorize the various forms of misconduct by the employee that justified such action by the employer. However, now that summary dismissal is explained in contractual terms, the question is whether the misconduct was sufficiently grave to amount to a repudiation by the employee of the contract of employment, either as to the whole contract or as to a particular part of it of fundamental importance; this is a question of fact in any particular case, depending on the circumstances of the case, the nature of the employment and, possibly the terms of the particular contract in question, and previous case law is of limited precedent value, particularly as attitudes to certain forms of misconduct may change over time.

Furthermore, In the case of **JOHN ELETU V UGANDA AIRLINES CORPORATION** (1984) HCB 40, the court found that while a summary dismissal was dismissal without notice, to justify such dismissal at common law, the breach of duty by an employee must be a very serious one. It must be such a breach as amounting in effect to repudiation by the employee of his or her obligations under the contract of employment such as disobedience of lawful orders, misconduct, drunkenness, immorality, assaulting fellow workers, incompetence or neglect. This finding was cited with approval by **Tsekooko JSC** in **BARCLAYS BANK OF UGANDA LTD. V GODFREY MUBIRU** (SCCA NO.1 OF 1998).

It is the defendants' contention that they were wrongfully dismissed, because they were not given the right to a hearing. The question to be determined by the court is whether there was justifiable ground for summary dismissal. Counsel for the plaintiff submitted that the defendants were liable for causing financial loss and therefore, the summary dismissal was justified. I have also found in issue one above that the defendants were liable for causing financial loss. The contention of the defendants is that the audit, which was the basis of their dismissal, was conducted after their dismissal, and they were not interviewed during the audit. I do not however agree with this position. Mr. Basherurwa testified that he conducted an investigation into the alleged fraud by the defendants and discovered that the defendants were liable for causing financial loss by recycling of vouchers, failure to account for payments made to Uganda Leaf Tobacco and diverting funds requisitioned from the bank for replenishing a float, which was kept in the cash office. This implies that the plaintiff discovered the fraud before the audit was conducted by M/s Ernest and Young. In the premises, I find that the defendants were guilty of causing financial loss, which is sufficiently grave and amounts to gross misconduct, justifying summary dismissal. I therefore find that the 2nd and 3rd defendants were not wrongfully dismissed.

Issue three: What are the remedies available to the parties?

Having found for the plaintiff in issue one and two above, I find that the defendants' counterclaims fail and the defendants are not entitled to the remedies sought in the counterclaims.

As to special damages; the plaintiff prayed for the sum of Ushs 629,518,385/= arising from breach of contract and negligence resulting into financial loss. The law regarding special damages is that these must be specifically pleaded and strictly proved. (**KYAMBADDE V MPIGI DISTRICT ADMINISTRATION** [1983] HCB 44).

The cause of the loss of money according to the evidence was the control environment of the plaintiff, which opened room for people who were involved to abuse the system. It is however difficult to strictly prove on the evidence before court that any of the defendants actually took the money. The actual loss could have occurred anywhere in the payment system but there is no paper trail of this. The loss also took place over a long period namely three years without serious detection. I find that the case for special damages against the defendants has not been made out even though they were grossly negligent.

The plaintiffs did not pursue general damages for breach of contract nor address court on them though counsel did submit extensively on how the terms and conditions of service were breached by the defendants so I make no finding in this regard

I however award the plaintiffs the costs of the suit and the counterclaims.

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Justice Geoffrey Kiryabwire

JUDGE

Date: 25/06/2012

25/06/12

10:21am

Judgment read and signed in open court in the presence of:

- John Musiime h/b Byenkya for Plaintiff

In court

- No parties
- Rose Emeru – Court Clerk

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Geoffrey Kiryabwire

JUDGE

Date: 25/06/2012

