

**THE REPUBLIC OF UGANDA**

**IN THE HIGH COURT OF UGANDA AT KAMPALA**

**CRIMINAL CASE NO; 1254 OF 2008**

**UGANDA -----PROSECUTOR  
VERSUS**

**TEDDY SSEZI CHEEYE -----ACCUSED**

**BEFORE HON JUSTICE KATUTSI J.B.A**

**JUDGEMENT.**

The Accused TEDDY SSEZI CHEEYE is before this court charged on twenty six counts.

For ease of reference I have grouped these 26 (twenty-six) counts into 4(four) groups.

Group 1 consists of embezzlement. This is an offence contrary to section 268 (b) of the Penal Code Act. The particulars allege that during the period between march to December 2005 in Kampala District, being a Director in a company known as “Uganda Centre for Accountability” stole Ushs 120,000,000/= (one hundred and twenty million) to which he had access by virtue of his office. This is count 1.

The second group comprises counts 2,3,4,5,6,7,8,9 and 10. These charge the accused with making a false Entry in Accounts, an offence contrary to section 323 (b) (iii). On count 2 the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability” with intent to defraud made or was privy to making false entries in the monthly accountability report dated 26<sup>th</sup> February 2005, indicating that there was a Bank balance of ushs 112,550,000/= on the company account whereas not.

On count 3 the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 6<sup>th</sup> march 2005, showing a Bank balance of ushs 107,000,000/= on the company’s account whereas not.

On count 4 the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 10<sup>th</sup> march 2005, showing a Bank balance of ushs 103,134,000/= on the company’s account whereas not.

On the 5<sup>th</sup> count the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 19<sup>th</sup> April 2005, showing a Bank balance of ushs 90,588,000/= on the company’s account whereas not.

On count 6, the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 6<sup>th</sup> may 2005, showing a Bank balance of ushs 80,600,400/= on the company’s account whereas not.

On count 7, the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 16<sup>th</sup> may 2005, showing a Bank balance of ushs 36,022,400/= on the company’s account whereas not.

On count 8, the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 29<sup>th</sup> June 2005, showing a Bank balance of ushs 22,280,900/= on the company’s account whereas not.

On count 9, the particulars allege that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 12<sup>th</sup> July 2005, showing a Bank balance of ushs 22,280,900/= on the company’s account whereas not.

And on count 10, it is alleged that on an unknown date in 2005 in Kampala District, being a Director in “Uganda Centre for Accountability ” with intent to defraud made or was privy to making false entries in an accountability statement for the company dated 26<sup>th</sup> July 2008, showing a Bank balance of ushs 12,052,900/= on the company’s account whereas not.

The third group consists of counts 11, 13,15,21,23 and 25 charging the accused with Forgery c/s 342,347 and 19(2) of the Penal Code Act.

Under count 11 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt for Total Nyendo Petrol Station dated 4<sup>th</sup> April 2005 showing that motor vehicle no UAE 684T had drawn 90 litres of Petrol worth ushs 176,400/= whereas not.

On count 13 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt for Total Nyendo Petrol Station dated 6<sup>th</sup> April 2005 showing that motor vehicle no UAE 684T had drawn 80 litres of petrol worth ushs 162,650/= whereas not.

On count 15 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt for Total Nyendo Petrol Station dated 9<sup>th</sup> April 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

On count 17 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt for Total Nyendo Petrol Station

dated 14<sup>th</sup> may 2005 showing that motor vehicle no UAE 684T had drawn 90 litres of petrol worth ushs 176,400/= whereas not.

On count 19 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt for Shell Kigezi Kabale dated 16<sup>th</sup> may 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

On count 21 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt for Petrocity Rwizi Service dated 20<sup>th</sup> may 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

On count 23 it is alleged that on an unknown date in 2005, in Kampala District with intent to defraud or deceive made a false document to wit fuel receipt dated 4<sup>th</sup> April 2005 showing that motor vehicle no UAA 688T had drawn 90 litres of petrol worth ushs 176,400/= whereas not.

And on count 25 it is alleged that on an unknown date in 2005 in Kampala District with intent to defraud or deceive made a false document to wit a fuel receipt for Shell Buddu Masaka dated 11<sup>th</sup> April 2005 showing that motor vehicle no. UAA 688T had drawn petrol worth ushs 176,000/= whereas not.

The fourth group comprises of counts 12,14,16,18,20,22,24 and 26 and charge the accused with uttering a false document c/s 351 of penal code Act.

Under count 12 the particulars allege that in the year 2005 at UMA show ground Lugogo in Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt dated, 4<sup>th</sup> April 2005 showing that motor vehicle no UAE 684T had drawn 90 litres of petrol worth ushs 176,000/= whereas not.

On count 14 it is alleged that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt dated, 6<sup>th</sup> April 2005 showing that motor vehicle no UAE 684T had drawn 80 litres of petrol worth ushs 162,650 /= whereas not.

On count 16 it is alleged that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt dated, 9<sup>th</sup> April 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

Count 18 alleges that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt for Total Nyendo Petrol Station, Masaka dated, 14<sup>th</sup> may 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

Count 20 alleges that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt for Shell Kigezi Kabale dated, 16<sup>th</sup> may 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

Count 22 alleges that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt for Petrocity Rwizi Service Station Mbarara dated, 20<sup>th</sup> may 2005 showing that motor vehicle no UAE 684T had drawn 60 litres of petrol worth ushs 117,600/= whereas not.

Count 24 alleges that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of

Global Fund, a fuel receipt for Kyazanga Service Station dated, 4<sup>th</sup> April 2005 showing that motor vehicle no UAA 688T had drawn 90 litres of petrol worth ushs 170,400/= whereas not.

And lastly under count 26, it is alleged that in the year 2005 at UMA show ground Lugogo Kampala District, knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund, a fuel receipt for Shell Buddu Masaka dated, 11<sup>th</sup> April 2005 showing that motor vehicle no UAA 688T had drawn petrol worth ushs 170,400/= whereas not.

First to the Law: Section 1 of the Penal Code Act provides as follows:

***“ This Code shall be interpreted in accordance with the principles of legal interpretation obtaining in England and expressions used in it shall be presumed, so far as is consistent with their context, except as may be otherwise expressly provided, to be used with the meaning attaching to them in English Criminal Law and shall be construed in accordance there with.”***

It is a cardinal principle of English Criminal Law, that the burden of proving the guilt of an accused person lies squarely on the prosecution and does not, with a few exceptions with which I am not concerned here, shift to the accused person. That burden is only discharged on proof beyond any reasonable doubt. Speaking of the degree of proof required in Criminal Law

LORD DENNING said:

***“-----that degree is well settled. It need not reach certainty, but it must carry a high degree of probability. Proof beyond doubt does not mean beyond the shadow of doubt. The law would fail to protect the community if it admitted fanciful probabilities to deflect the course of justice. If the evidence is so strong against a man as to leave only a remote probability in his favour which can be dismissed with the sentence “ of course it is possible but not in the least probable” the case is proved beyond reasonable doubt but nothing short of that will suffice.”***

MILLER U. MINISTER OF PENSIONS [1947] 2 ALL E.R. 323. Whenever an allegation of crime is made against a man, it is the duty of the court to quote LORD KENYON’S advice. ***“ If the scales of evidence hang anything like even, to throw into them some grains of mercy”*** in short to give the accused person the benefit of doubt. But as it has been said elsewhere: ***“ not, be***

*it noted, of every doubt, but only of a doubt for which reasons can be given.”* And as it was said by a great Irish Chief Justice;

*“to warrant an acquittal the doubt must not be light or capricious such as timidity or passion prompts, and weakness or corruption readily adopts. It must be such a doubt as, upon a calm view of the whole evidence, a rational understanding will suggest to a honest heart; the conscientious hesitation of minds that are not influenced by party, preoccupied by prejudice, or subdued by fear. ”*

KENDAL BUSHE.C.J.DUBL IN UNIV. MAG.XV111, 85. I will be guided by the utterance of those wiser than me who said;

*“the efforts of Courts and their Officials to bring the guilty to punishment, praise worthy as they are, are not to be aided by the sacrifice of those great principles established by years of suffering which have resulted in their embodiment in the fundamental Law of the land. ”*

With the principles of the law in mind, I now approach this case which by no means is easy.

First to embezzlement. The offence of embezzlement as charged in count 1 is committed where a person being a Director, Officer or Employee of a Company steals any chattel / money or valuable security, to which he or she has access by virtue of his or her office. Prosecution must prove the following ingredients.

- (a) that there was a Company.
- (b) accused was a Director, Official or Employee of that Company.
- (c) that he had access to the Company's property
- (d) and that accessibility enabled him to steal money belonging to the Company.

Prosecutions have adduced evidence, indubitable evidence at that to show that there was a Company known and styled as “ Uganda Centre for Accountability” (Herein after to be referred to as “UCA”)

Limited by guarantee in place. See exhibit. P1. They have gone further to prove that the accused was its sole Managing Director with his wife as Secretary. See exhibit P5. The first two ingredients have been proved with the accuracy of mathematics.

There is indisputable evidence that the accused was the sole signatory and operator of the Company's Bank account. See exhibit P6. This ingredient too has been proved with the accuracy of mathematics.

There is evidence that ushs 120,000,000/= (one hundred and twenty million) was wired on the account of UCA by T.T

On 15-03-05 a total sum of ushs 96,694,000/= (ninety six million, six hundred and ninety four thousand only) was withdrawn by cheques as here under shown.

<u>Cheque number:</u>	<u>Amount</u>
690 454	20,000,000/=
690 451	20,000,000/=
690 453	56,694,000/=
<b><u>TOTAL</u></b>	<b><u>96,694,000/=</u></b>

See exhibit P18.

Uganda Centre for Accountability had been selected to implement Project activities in the Districts of Kabale, Rakai, Mbarara and Ntungamo. See exhibit P 2.

Activities to be undertaken included Community based interventions, strengthening capacity and failures, and Communities to undertake appropriate interventions in the prevention and integration of the impact of AIDS and other support to on going National and District programmes. See exhibit P2.

Pw4 ALANGANIZE SEL was at the material time the District Health Inspector and Malaria Focal Officer in Ntungamo district, while Ndyanabo James was a Senior Clinical Officer assigned to duties of the control of T.B in the same District of Ntungamo. Both these Officers swore that UCA did not carry out any activity of any kind or description in their District.

Ariho Victor pw6 was the Coordinator Kabale-Networking Organisation, an NGO dealing with advocacy, sensitization on women empowerment etc swore that UCA did not carry out any activity of any kind and description.



Twesigye Francis pw7 was the Senior Health Educator and HIV/ AIDS Focal Officer in Ntungamo District at the material time. He swore that UCA did not carry out any activity of any kind and description in Ntungamo District.

Baryahabwe Siriri was the Director of Top and weak investment an NGO. He swore that in 2005 his Organisation was given some activities to carry out on behalf of Global Fund through Drama. He swore that he did not see any activity being carried out by UCA in Kabale District.

Katehangwa Sam was at the material time the CAO (Chief Administrative Officer) Kabale District. He swore hat he did not see any activity carried out by UCA in his District.

Mugisha Elias pw10 was at the material time the Assistant Director Health Service in charge of HIV/ AIDS in Rakai District. He swore that no activity of whatever nature was carried out in his District by UCA.

From the above discourse it is crystal clear that prosecution have proved to the hilt that not activity for which UCA had been granted Shs 120,00,000/= was carried out.

In a bid to hood wink PMU (Project Management Unit) UCA engaged in preparing false documents to account for money received. The falsity of these documents has been proved to the letter. Suffice it to give a few examples;

There was an attempt to show that motor vehicle UAA 688T had consumed petrol as shown below.

<b>Date</b>	<b>litres</b>	<b>amount</b>
04/04/05	90	176,400/=
06/04/05	90	176,000/=
20/04/05	90	163,800/=
09/04/05	90	176,400/=

11/04/05	--	170,000/=
18/04/05	60	120,000/=
17/04/05	60	120,000/=
15/04/05	60	120,000/=
20/04/05	90	163,800/=
20/04/05	90	163,800/=
23/04/05	90	163,800/=
09/05/05	87	166,250/=
24/05/05	60	120,000/=
26/05/05	60	120,000/=
27/05/05	90	180,000/=
03/06/05	60	120,000/=
05/06/05	60	120,000/=
08/06/05	60	120,000/=
06/06/05	60	120,000/=
20/06/05	60	120,000/=
12/06/05	60	120,000/=
14/06/05	60	120,000/=
16/06/05	60	120,000/=
18/06/05	60	120,000/=
20/06/05	80	126,000/=
29/06/05	60	126,000/=
03/07/05	60	120,000/=
05/07/05	60	120,000/=
06/07/05	60	120,000/=
15/07/05	60	120,000/=
11/07/05	60	120,000/=
13/07/05	60	120,000/=
15/07/05	60	120,000/=
18/07/05	60	120,000/=
20/07/05	60	120,000/=

25/07/05	60	120,000/=
22/07/05	60	120,000/=
21/07/05	60	120,000/=

Pw16 AHEIRE ROBERT swore that motor vehicle No. UAA 688T belongs to his Construction Company and is a Wheel Loader Caterpillar. Pw15 NSUBUGA DAVID has been a Registrar of vehicles at the Central Registry. He swore that motor vehicle No. UAA 688T is a Wheel Loader Caterpillar and uses diesel.

Again exhibit P5 shows that motor vehicle UAE 684T consumed petrol on various dates and places. Pw13 Dr. George William Bukenya is the Deputy Medical Director of Mengo hospital in charge of operations. He swore that motor vehicle Reg. No. 684T belongs to Mengo hospital. It is an Omni bus. It uses diesel and has never been hired out. This is confirmed by pw15 Nsubuga David the Registrar of Vehicles. Who then can doubt the falsity of documents exhibit P.5? These were false through and through. Alpha and Omega

Nkurunziza Jeffrey PW2 testified that he prepared these documents on the instruction of the accused. I subjected the demeanor of this witness while in the witness box. He gave his evidence in a straightforward manner without prevaricating. He gave reasons for accepting to be used as a robot.

From the evidence it is clear that he was merely being used by the accused to achieve his fraudulent intentions. When the dough was ready, pw2 was jettisoned to the winds.

Accused made himself the Managing Director of the Company that was purposely set out to commit fraud. He made himself the sole signatory to the Company's account. He was the sole Operator of the Company's account. He made his wife the secretary of the Company and pw2 who had played a bigger role in the floating of the company was left out yawning.

In doing what he did pw2 could be said to be an accomplice.

Under section 132 of Evidence Act, the evidence of an accomplice is admissible.

Accused was the sole Operator of the Bank account. See exhibit P6. He was the sole signatory to the Company's cheques. It has been proved with the accuracy of mathematics that false documents were used to account for the money. Now the question is: where is the money? Is it reasonable to suppose that the accused who was the sole Operator of UCA account does not know where the money went?

In my humble judgement, it is not only unreasonable, but also ridiculous to suggest that the accused does not know where the money went. It went into his own stomach and to use the language of section 268(b) of the Penal Code Act, he embezzled it. The evidence here may well be said to be circumstantial. It is no derogation of evidence to say it is circumstantial. Witnesses may tell lies, circumstances well interpreted can not. In full agreement with the opinion of the gentlemen assessors, I have no hesitation in finding the accused guilty and convict him as charged on count 1.

Under the second group the accused is charged with making a False entry in Accounts an offence said to be under section 323(b)(iii) of the Penal Code Act. Roman (iii) of subsection (b) reads as here under following.

(iii) Omits, or is privy to omitting, any material particulars from such book, document or account.

The particulars given under the statement of offence reads as follows:

TEDDY SSEZI CHEEYE on an unknown date in 2005 in Kampala District in "Uganda Centre for Accountability" with intent to defraud made or was privy to making -----.

If the accused made or was privy to making false entries, then it can not be said that he omitted or was privy to omitting any material particulars from such book, document or account, for which he stands charged. Accused will therefore be acquitted on all counts charging him with making False Entry in Accounts c/s 323(b)(iii) of the Penal Code Act.

I now turn to the group of counts charging the accused with Forgery c/s 342,347 and 19(2) of the Penal Code Act. Section 342 defines the offence of Forgery as the making of a false document with intent to defraud or to deceive. Section 345 (a) provides that a person makes a false document who makes a document purporting to be what in fact it is not.

To defraud is to deceive by deceit and to deceive is to induce a man or woman to believe that a thing is true which is false. Shortly put, to deceive is by falsehood to induce a state of mind; to defraud is by deceit to induce a course of action. R.V WINES [1953] 2 ALL E.R. 1497. Here in above I have given a graphic account of how exhibit P5 was false. Those documents told lies about themselves and were intended to defraud and deceive PMU (Programme Management Unit). I have here in above commented on the involvement of PW2 Nkurunziza Jeffrey. He testified that he prepared those documents on the instructions of the accused.

Herein above I have said why I believe his evidence without an iota of hesitation. Section 19(2) of the penal code act enacts as here under following:

***“2. Any person who procures another to do or omit to do  
any act of such a nature that if he or she had done the  
act or made the omission the act or omission would have constituted  
an offence on his or her part is guilty of  
an offence of the same kind -----”***

A procurer uses the hands and eyes of the person procured to commit a crime as his own. The actions of the person procured become the action of the procurer. In fact the section says, not merely that a person who procures another to commit an offence may be convicted of the offence but that “he or she may be charged with doing the act or making the omission”. In my humble opinion citing section 19(2) of the Penal Code Act in the indictment was superfluous. Mentioning the act of procuring in the particulars of the offence in my opinion suffice. In complete agreement with the gentlemen assessors I find the accused guilty on each and every count charging him with forgery c/s 342 and punishable under section 347 of the Penal Code Act. And convict him.

This brings me to the last group of counts charging the accused with Uttering a False Document c/s 351 of the Penal Code Act. The particulars in each and every count charging the accused with uttering allege that ***“in the year 2005 at UMA show ground, Lugogo in Kampala District,***

***knowingly and fraudulently uttered to the Commission of Enquiry into mismanagement of Global Fund.....”***

I have meticulously examined the evidence on record, I have looked at the evidence of pw3 the self confessed liar who actually appeared before the said commission of Enquiry and nowhere do I find any evidence that the documents mentioned were ever uttered to the Commission of Enquiry into the mismanagement of Global Fund. I would therefore acquit the accused on each and every count charging him with Uttering a False Document c/s 351 of the Penal Code Act, the opinion of the gentlemen assessors notwithstanding.

Before I put down my pen I would like to say that in writing this Judgement I have all along had in mind the submissions of the Senior Counsel; who appeared for the accused and who in my opinion said all that could have been said on behalf of his client and for which I am greatly indebted beg to be acquitted of discourtesy for rejecting it in part.

#### **SENTENCE AND REASONS FOR THE SAME**

The accused has been convicted of offences that can be termed as "*white collar* " crimes. Of late these crimes are on an alarming increase. Unfortunately, the inherent nature of this type of crime makes it even unlikely that our present crime fighting techniques will combat it effectively. This type of crime is often accomplished behind closed doors, over the telephones and in circumstances in which no records are kept. Only when an insider blows the whistle or comes forward do we glimpse the circumstances of the criminal mind at work. In this case if Nkurunziza had not been left in the cold, I bet prosecution could not have obtained an iota of evidence. The number of cases that are reaching our courts seem to suggest, unfortunately that this type of crime "*pays*". What is more alarming is that this type of crime is being committed with impunity! How do we explain the mentality of a man, who, in order to account for the money received, states that he transported people on a catarpillar wheel loader! That a catarpillar wheel loader that uses diesel this time was using petrol! Is this stupidity or impunity? Again how do we explain the mentality of a man against whom there is evidence that he received money, and that in a bid to account for the money received used forged documents and who beats his

chest and says: " *there is no case against me. Do what you can, I will say nothing!*" if this is not impunity, then what else can it be?

But let me turn to the reality of this case. Accused set up a Company, which to his knowledge was a mere sham, or simulacrum, only intended to feather his own nest with ill-gotten money. He used a method not quite different from mere expedients by which rogues of his ilk seem to think they can get away from the real substance of the transaction. In siphoning funds meant to alleviate and to ease the sufferings of the wretched of the earth, the victims of the scourge of HIV/AIDS, TB and Malaria into his own stomach, he is no better than a mass murderer, which in truth he is! Think of hundreds of thousands of the victims of HIV/AIDS, TB, and Malaria who include innocent children from whom he robbed the little opportunity to receive a bit of comfort, nay a new lease to life and you will know what beast he is. The time of reckoning is now. Impunity must be looked in the face and told " *no more of this.*" The demeanor of the accused exudes defiance rather than remorse.

This is the time to tell him "*the long arm of the law is mightier*" let a message go out that this type of conduct must cease. The message akin to the Biblical message " *the ax is now ready to cut down the trees. Every tree that does not produce good fruit will be cut down and thrown into fire.*" The accused committed these crimes while he carried the coveted title of " *Director of Economic Monitoring*" in the Internal Security Organisation( ISO). It is now clear that his conduct and actions need monitoring but monitoring of a different type in a different place if not institution. There is hope he will come out a reformed citizen. The method used to commit the offences with which he has been convicted show that this monitoring needs a bit of time in order to work.

Therefore the sentence will be as follows:

- a) Ten (10) years on Count1 - Embezzlement.
- b) Three (3) years on each Count of Forgery. Sentence to run concurrently.

Under section 270 of the Penal Code this Court is mandated to make an order regarding compensation to the aggrieved party. Who is the aggrieved party here? In ordinary circumstances this should have been the Company (UCA).

There is overwhelming evidence to suggest that this Company was set up with full knowledge that it was a sham or simulacrum. In appropriate cases Courts are prepared to pierce the

corporate veil to combat Fraud. To use the words of Lord RUSSEL J in the case of JONES V. LIPMAN [1962] 1 ALL E.R 442.

The Uganda Centre for Accountability (UCA) was a creature of the accused, *"a device and sham, a mask which (he) held before his face to avoid recognition by the eye of equity"*.

I order therefore, that compensation to the tune of Shs 100,000,000/= (one hundred million only) be paid to the GLOBAL FUND where the money came from.

I order accordingly.

Judge.

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