

**IN THE HIGH COURT OF THE FEDERAL CAPITAL TERRITORY  
HOLDEN AT JABI**

**THIS TUESDAY THE 18TH DAY OF JANUARY, 2022**

**BEFORE: HON. JUSTICE ABUBAKAR IDRIS KUTIGI – JUDGE**

**CHARGE NO: GWD/CR/289/16**

**BETWEEN:**

**FEDERAL REPUBLIC OF NIGERIA..... COMPLAINANT**

**AND**

**1. FORCECOM NETWORK LIMITED  
2. PAUL OKAFOR  
3. KALEB ARISA OGWE** } .....**DEFENDANTS**

**JUDGMENT**

The first and second Defendants were charged by way of an information dated 15th September, 2016 containing a total of 27 counts.

Counts 1-20 are in respect of using forged documents as genuine contrary to **Section 366 of the Penal Code, Cap 532, Laws of the Federation.**

Counts 21-27 are in respect of obtaining money by false pretence under **Section 1(1) of the Advance Fee Fraud and other Fraud Related Offences Act, 2006.**

The 1st and 2nd Defendants pleaded not guilty to all the counts. The 1st Defendant is a limited liability company and the 2nd Defendant is the Managing Director and alter-ego of the 1st Defendant. In proof of its case, the prosecution called four witnesses.

The 1st and 2nd Defendants did not give evidence or call any witnesses. I will in summary highlight the essence of the evidence of the prosecution witnesses.

**Ngunang Kakwagh**, an operative/investigator in the Operations Department of Economic and Financial Crimes Commission (EFCC) testified as PW1. She is the Team Leader of team 7 in the Counter Terrorism and General Investigations (C.T.G.I)/Pensions Unit in the EFCC.

PW1 stated that she knows the 2nd Defendant. That on 19th May, 2015, the head of her unit assigned a petition against 1st Defendant to her team. The petition alleged that the 1st Defendant and its directors including 2nd Defendant had applied for interns under the graduate internship scheme to be trained to improve their employment skills for one year and to be paid a monthly stipend of **₦30,000** for each day they have worked which translates to **₦1,000** per day. The petition stated that payment to the interns was to be made by the company after the company has submitted time sheets stating that the interns had worked for the days claimed in the time sheet.

The petition further alleged that the 1st Defendant had deviated from the guidelines of the scheme and that one of the infractions is that 1st Defendant made interns assigned to the firm to sign a pre-employment form stating that they will pay 30% of their stipend to the 1st Defendant and also that 1st Defendant sent text messages to their interns to pay **₦30,000** to 1st Defendant's UBA Account or else their time sheet for payment will not be sent to the Ministry of Finance.

Furthermore, that 1st Defendant sent messages to interns directing them to pay **₦7,500** into a company account-Estabet Synergy Account with First Bank for training with Lekki Business School which was contrary to the guide lines. PW1 stated that despite various meetings with 1st and 2nd Defendants, they failed to correct these anomalies and so on the instructions of the coordinating minister, the Minister of Finance, the appointment of 1st and 2nd Defendants was terminated and a petition was written to the EFCC to investigate the company with a view to recovering the money paid to the company by the interns as well as the total sum lost by the Government in paying stipends to interns who were not paid as required under the scheme.

The petition came with 11 annexures providing further information into the allegations. The annexures include graduate internship brochure under SURE-P which is the subsidy reinvestment empowerment programme of the Federal Government as well as the letters of minutes of meetings and other documents.

On receipt of the petition, they invited the signatory of the petition, on Mr. Peter Mamza Papka to adopt his petition which he did and gave further information on the complaint. PW1 said they then wrote letters to UBA Plc for the statement of Account of 1st Defendant and two other Accounts. They also wrote First Bank Plc for the statement of Account of 1st Defendant including its mandate and other information that will assist the commission in the investigation of the Accounts of 1st Defendant and Estabet Synergy Ltd.

PW1 said that they also wrote letters to the Corporate Affairs Commission (CAC) to get the registration documents of the 1st Defendant, Estabet and Lekki Business School. They duly received replies from the Banks and CAC and they analysed the documents received and they identified the sums paid by the interns into the various accounts of 1st Defendant and Estabet.

That their analysis show that the UBA Account of 1st Defendant had a total deposit of **₦10Million** for the time period requested and that the analysis show a total of **₦6,253,000** were deposits of the interns into the account and the sole signatory of the account is **2nd Defendant**.

That the other Accounts from UBA were the Accounts of two persons who were identified as part of the interns assigned to 1st Defendant. Further that the analysis of the Account show payments from the Federal Ministry of Finance as stipend for a couple of months.

That the statement of Account of Estabet show **₦600,000** paid in by the interns assigned to 1st Defendant. That the Estabet Account with First Bank is a trading Account which had only deposits made into it and the signatory of the Account is one **Maureen Okoro** but the phone number on the Account belongs to 2nd Defendant. That the CAC documents show that 2nd Defendant is a director of 1st Defendant along with two other persons.

PW1 stated that they also recovered from 1st Defendant a letter dated 13th April, 2015, titled Email to an intern signed by one Caleb Igwe which also has attached to it an Email by one Funkemi Adisa. PW1 also referred to another letter by Caleb Igwe titled “employment and deployment of interns and also another correspondence titled “update on our operations” with several email attachments.

PW1 further testified that the case revolves around false claims and in the course of investigations, they recovered graduate stipend claims for **6 states:** Lagos State and the FCT, Uyo-Akwa Ibom, Asaba-Delta, Owerri-Imo, Benin-Edo, Calabar, Cross-Rivers. The claim reports have the names of the interns, their number, days worked and amount paid and other details. That the claim reports show a total sum of **N53,220,000** has been paid to interns deployed to 1st Defendant by the Federal Ministry of Finance under the scheme. That the stipends for the interns for these 6 states were for the months of October, 2014, November 2014 and January 2015. For Imo State, it was for two months, January and February 2015.

PW1 stated that the interns were placed with 1st Defendant and they were meant to have been employed to learn useful skills as part of the Sure-P graduate internship scheme. On receipt of these stipend reports, they wrote to First Bank attaching copies of the reports to confirm if the names on the stipend report were interns attached to First Bank and they responded that the interns were never employed or worked with First Bank. They were however paid on that premise by the Federal Ministry of Finance.

PW1 further stated that 1st Defendant had registered with the Federal Ministry of Finance under the graduate internship scheme to be given graduates so that they can train them and empower them with employment skills. 1st Defendant partnered with First Bank to provide them with interns to work as their first money agents. This partnership was through a subsidiary of First Bank called Prida System which operates the first money scheme. That the claims report recovered were supposed to show that interns placed with 1st Defendant were working as First Money Agents, but that was not the case. That although 1st Defendant signed an agreement with Prida to supply First Money Agents, they were directed by Prida that interns to be supplied to them should open an account with First Bank and pay ₦30,000 as working capital.

That 1st Defendant instead opened an account with UBA and asked interns who had not been paid to pay the sum of ₦30,000 to remain in the scheme.

PW1 stated that interns were to be paid ₦30,000 by the Federal Ministry of Finance on time sheet sent by 1st Defendant. PW1 also stated that unemployed graduates were the expected target of the scheme and it was to run for a year with payment of N30,000 each to an intern based on been employed and going to work to be entitled to the sum at the end of the month.

PW1 also testified that they recovered from the project implementation unit of the scheme a letter from 1st Defendant in response to the query sent to them as to why they were asking interns to make payments when the programme is free and they were told to stop. That the unit also questioned why the interns were not engaged and also why there was a direct debit on account of interns in the sum of N7,500 for training with Lekki Business School.

PW1 stated that in response to the query, 1st Defendant deposed to an affidavit saying they had no business with Lekki Business School and that they did not ask interns to make any payments into their account. PW1 also testified that to verify how much was lost, they wrote and received from the Federal Ministry of Finance the list of interns they have paid and the amount. That they similarly wrote for and received the Account opening package of 1st Defendant, and Estabet. They also wrote and received details of account of Estabet with Fidelity Bank.

On the relations between Estabet and 1st and 2nd Defendants, PW1 stated that Estabet account is a trading account which can only receive deposits and no withdrawal can be made. That analysis of the account show monies deposited by interns and that at a point 1st Defendant wrote First Bank to transfer the money on the account to the account of 1st Defendant which they queried because of the anomalies as to who owned the Account of Estabet as well as the monies paid by interns. They then posted a no debit on the account meaning that no monies can be withdrawn from the Account.

The management of 1st Defendant then used a lawyer to write to First Bank to remove the no debit tag and that the money in the Account of Estabet belongs to 1st Defendant. PW1 stated also that their investigations show that 1st Defendant

wrote the implementation unit of Sure-P explaining the need for the N30,000 payment by interns to enable them have working capital. PW1 further stated that First Bank wrote in respect of 1st Defendant, Estabet attaching necessary documents of the Account opening packages of these companies.

PW1 stated that when they received the **time sheets**, they wrote and obtained the list of interns placed with 1st Defendant and the moneys they variously paid. That some of the interns were unable to pay the N30,000 while some paid in bits while some others paid in full. Some equally paid N7,500 to Lekki Business School.

PW1 stated that at this point they invited 2nd Defendant, the M.D of 1st Defendant. He reported and voluntarily made his statement. PW1 stated that Sure-P is a programme set up by the Government to reduce the effect of withdrawal of petroleum subsidy. The money realised from the subsidy was reinvested into projects to benefit Nigerian. That the project was divided into two schemes. One of the schemes is the social security network and one of the component was the graduate internship scheme (GIS) domiciled with the Federal Ministry of Finance. It was through this process that the 1st Defendant made the Federal Government lose the sum of **N53,200,000** for payment of interns not engaged and 2nd Defendant benefited over **N10Million** Naira from interns. That all the time sheets submitted were false as no interns were in place.

The following documents were tendered through PW1 as follows:

- 1. The petition by the Federal Ministry of Finance dated 6th May, 2015 with eleven annexures were admitted as Exhibits PA and P1-P11.**
- 2. The letter dated 19th May, 2014 by EFCC and the response/reply by UBA Plc together with the annexures dated 20th May 2015 were admitted as Exhibits P2 and P3.**
- 3. The letter by EFCC dated 6th June, 2015 and the reply by UBA Plc dated 5th June, 2016 with the annexures mentioned are admitted as Exhibits P4 and P5 respectively.**

- 4. The letter from Corporate Affairs Commission (CAC) dated 1st July, 2015 together with the attached certificate of incorporation, CAC forms 7,2 and 3 together with the Memorandum and Articles of Association of 1st Defendant was admitted as Exhibit P6.**
- 5. The letter by 1st Defendant dated 13th April, 2015 titled “E-Mail to our interns” with an attached E-mail was admitted as Exhibit P7.**
- 6. Letter by 1st Defendant dated 3rd October, 2014 titled “Recruitment and Deployment of 2000 graduates” was admitted as Exhibit P8.**
- 7. Letter of 1st Defendant dated 17th March, 2015 titled “update of our operation” was admitted as Exhibit P9.**
- 8. The graduate stipend claim report for Uyo, Akwa-Ibom State for October, November 2014 and January 2015 was admitted as Exhibit 10.**
- 9. The graduate stipend claim Report for Edo State for the months of October, November 2014 and January 2015 was admitted as Exhibit P11.**
- 10. The graduate stipend claim Report for Cross Rivers State for the months of October, November 2014 and January, 2015 was admitted as Exhibit P12.**
- 11.The graduate stipend claim Report for Delta State for the months of October, November 2014 and January 2015 was admitted as Exhibit P13.**
- 12.The graduate stipend claim Report for Lagos State for the months of October, November, 2014 and January 2015 was Exhibit P14.**
- 13.The graduate stipend claim Report for Abuja FCT for the months of October, November 2014 and January 2015 was admitted as Exhibit P15.**
- 14.The graduate stipend claim Report for Imo State for the months of February and March 2015 was admitted as Exhibit P16.**

- 15. The letter by First Bank dated 9th August, 2019 to EFCC title “Investigation activities, Re: Forcecom Networks Ltd” was admitted as Exhibit P17**
- 16. The Graduate Internship Scheme Memorandum of understanding between Federal Ministry of Finance and 1st Defendant was admitted as Exhibit P18.**
- 17. Agent Network Management Agreement between 1st Defendant and Prida Systems Ltd was admitted as Exhibit P19.**
- 18. Agents Aggregator Agreement between Pridar and 1st Defendant was admitted as Exhibit P20.**
- 19. Letter by Forcecom dated 23rd March, 2015 titled “First Monie Central Agent Trading Account set-up” and E-mails was admitted as Exhibit P21.**
- 20. Letter by First Monie brought to you by First Bank dated 18th February, 2015 titled “First Monie Agent Trading Capital” was admitted as Exhibit P22.**
- 21. The letter by Forcecom Network Ltd dated 19th January, 2014 titled sworn affidavit of non deduction of N7,500 together with a sworn affidavit dated 15th January, 2015 was admitted is Exhibit P23.**
- 22. The letter by the Graduate Internship Scheme, Federal Ministry of Finance dated 8th March, 2017 to the Chairman EFCC was admitted as Exhibit P24.**
- 23. Letter by EFCC to First Bank dated 7th March, 2017 titled Investigation Activities of Estabet Synergy Ltd and Forcecom Networks Ltd was admitted as Exhibit P25.**
- 24. First Bank letter dated 28th March, 2017 to the chairman EFCC titled Re: Investigation Activities, Forcecom Network Ltd together with attachments**



**to wit: statement of account and account opening package was admitted as Exhibit P26.**

- 25. First Bank letter dated 12th March, 2016 to the Chairman EFCC titled Re: Investigation Activities Forcecom Network Ltd together with attachments was admitted as Exhibit P27.**
- 26. The letter by Fidelity Bank dated 10th March, 2017 to the AG Chairman EFCC titled Investigation Activities Account name Estabet Synergy Ltd together with the statement of Account, accounts opening documents and certificate of identification were admitted as Exhibit P28.**
- 27. The letters by the Law Firm of Barlokar & Co dated 30th March, 2015 and 7th April, 2015 were admitted as Exhibits P29a and b.**
- 28. The letter by Forcecom Networks Ltd dated 28th February, 2015 with the attached letter of First Monie brought to you by First Bank dated 18th February, 2015 was admitted as Exhibit P30.**
- 29. The First Bank letter to EFCC dated 7th March, 2018 titled Investigation Activities Forcecom Network with attachments to wit: Account opening documents, statement of account from 19th October, 2016 to date, letter of certification and BVN Page were admitted as Exhibit P31.**
- 30. Letter from First Bank to EFCC dated 7th March, 2018 titled Investigation Activities of Estabet Synergy Ltd with attachments to wit: Account opening documents, Statement of Account from 20th March, 2015 to date, letter of certification and BVN Page were admitted as Exhibit P32.**
- 31. The list of interns for Cross River, Edo, Delta, Akwa Ibom, FCT Lagos and Rivers were admitted as Exhibits 33a-g.**
- 32. The list of interns that made payments to Forcecom in FCT, Delta, Akwa-Ibom and Lagos State were admitted as Exhibits P34a-d**

**33.The (17) UBA deposit slips and 4 First Bank deposit slip were admitted as Exhibit P35.**

**34.The statement of Mr. Paul Okafor dated 1st June, 2015 was admitted as Exhibit P36.**

The Defendant was not in court to cross-examine PW1 and he did not engage any solicitor after the withdrawal of his initial counsel despite the more than ample time given to him to do so.

**Mr. Akinbo Adegbe** testified as **PW2**. He was the Head of Operations of the Graduate Internship Scheme (GIS) at the Federal Ministry of Finance between 2013 and 2016. That it was during that period that 1st Defendant registered as an employer in the GIS Scheme and submitted a proposal to engage graduates in the scheme for mobile money business. That they submitted a request for **36,000** graduates and listed some corporate bodies as its partners.

That the proposal was reviewed and they had series of meetings with management of 1st Defendant led by the Managing Director, 2nd Defendant. That the GIS Scheme was designed to provide opportunities for graduates who are unemployed or under employed to be interns in organisations, government or private for 12 months to enable them acquire skills so that they can be employable or go into self employment while at the same time been paid a monthly stipend of N30,000 as a social safety net programme. After a series of meetings, a pilot project for the deployment of 2000 graduates was approved and these were under clear specific guidelines.

Further that one of the most important guidelines is the submission of time sheets. That the interns were not to pay anything for the internship. That the monthly time sheet is a record of the number of days a graduate works in a month because the scheme is designed in a way that even if a graduate is deployed to any organisation and he does not work, he will not be paid.

PW2 stated that on the basis of these conditions, graduates were deployed to 1st Defendant but before the deployment, Stanbic Bank withdraw so they had to work only with **first money**. PW2 stated also that before the first deployment, the

scheme asked for the addresses of graduates and 1st Defendant replied with a list of First Bank branches with names and phone numbers of officers to coordinate the interns. The first deployment to 1st Defendant was in October, 2014 and by January 2015, they started receiving complaint from some interns that they were been forced to sign an undertaking to pay some of their monthly stipend to another company, Lekki Business School for their training.

PW2 stated that he wrote to the 2nd Defendant to explain the complaint and desist from asking interns to pay any money and that he deposed to an affidavit denying that he had any link with Lekki Business School. PW2 said they then held a meeting with 2nd Defendant where he pledged that he will be committed to the programme and the conditions and will not have anything to do with Lekki business school. That 2nd Defendant assured them that the project was working. PW2 stated that prior to January 2015, 2nd Defendant has sent time sheets for October-December 2014 to indicate that graduates were working.

PW2 stated that in February, 2015, some interns forwarded a text message from 1st Defendant asking them to pay N30,000 each into 1st Defendant's Account with UBA and since this was never discussed, he sent an email to 2nd Defendant to stop and they sent a text message to all graduates of the programme not to pay N30,000 but 1st Defendant told the graduates to disregard our text message.

PW2 testified further that 2nd Defendant through **Exhibit P30** wrote to us with a letter from **first money** stating that graduates needed to have N30,000 in their trading Account before they can start work.

PW2 said they then asked 1st Defendant that if they needed money in their account before the graduates could work, then what work did they do in the five months from October, 2014 that 2nd Defendant sent time sheets for payment? That when there was no satisfactory explanation from 2nd Defendant, a committee was set up to investigate whether interns really worked or not. They went to Lagos and Akwa Ibom States and went to First Bank Offices were they were told that no interns had reported. They also talked to some interns who admitted that they have never worked.

The committee also confirmed that interns were forced to sign standing orders by 2nd Defendant to deduct N7,500 from their stipend and that those who did not sign will not have their time sheets submitted. PW2 said they collected about 1, 116 such standing orders signed by interns for their moneys to be deducted from their accounts with UBA to pay Lekki Business School which equally opened an account with UBA.

PW2 said that when the committee finished its work, it recommended for the termination of the relationship with 1st Defendant on 3 grounds to wit:

- 1. That since they found that the graduates were not working and based on the letter written by M.D of Forcecom vide Exhibit P30 that graduates have not started working because they were yet to fund the trading account with First Bank with the sum of N30,000 which was already in breach of the rules on the scheme because he had sent us time sheets for 5 months that the graduates have not worked causing the scheme to lose about N53,000,000.**
- 2. That Forcecom forced graduates/interns to sign standing orders for their training against the guidelines of the scheme and against the commitment the M.D made not to engage in such.**
- 3. That the boots and places of work that should have been provided for the graduates to work were never provided.**

The committee recommended for the redeployment of all graduates assigned to 1st Defendant to other organisations so that they can learn skills and fulfil the objectives of the scheme and a report was forwarded to the Minister of Finance who instructed for the termination of the relationship. PW2 then communicated 2nd Defendant informing him of the termination and listed the infractions that led to the termination.

PW2 stated that the minimum number of days to work in a month to be entitled to the full **N30,000** stipend is **20 days** and if you work for less than 20 days, the allowance will be pro-rated at the rate of **N1,500 per day**. He stated that once time

sheets are sent in the system, payments are made automatically into the account of the intern.

PW2 further stated that from **Exhibits P11-P16**, the time sheets submitted by 1st Defendant show that the interns worked for more than 20 days and that they would have not paid if they knew that the interns were not fixed.

PW2 finally stated that from the proposal submitted by 1st Defendant and the agreement between 1st Defendant and first money, 1st Defendant was to earn 20% of every commission that is paid on every transaction. PW2 was equally not cross-examined by Defendants and he was discharged.

**Onyeka Ukakiga** testified as **PW3**. He is an Electronic Payment Practitioner and now works with Interswitch Ltd but before working with Interswitch, he worked with First Bank Ltd as Head Agent Network Management.

PW3 stated that when he was with First Bank, he dealt with 1st Defendant. That First Bank had a licence from CBN allowing them to offer Agency Banking Services allowing Small Scale Enterprises (SME's) to offer basic banking services. In that respect, PW3 stated that 1st Defendant had an Aggregator relationship with First Bank under clear guidelines.

He stated that First Bank Agency Trades under **First money**, its brand name. That 1st Defendant was expected to recruit agents and in doing so give them our agreements to sign and if they abide by the terms, we open a trading account for them. The agent is required to pay his trading funds into the Account opened for him. Once these conditions are fulfilled, the agent is able to trade.

PW3 said they signed the agreement with 1st Defendant and he was expected to bring agents but throughout the agreement, he never brought one single agent. But in March 2015, to their surprise, they received a complaint from their Ibadan Branch where a candidate of Sure-P received a text message bearing First Bank Account Number requiring the candidate to pay some money into the account to become an agent and he approached the Bank to confirm whether the text message is from the Bank.

PW3 said when the report came to his desk, he knew something was wrong because they don't operate in such fashion. That their procedure requires the agent to open their account and pay money they need for the business into the account. That they need not pay into a pool account or another person's account.

PW3 stated that when they checked further, they realised that the corporate account into which the money was to be paid has no business with first money and the name of the Account bears **Estabet Synergy**. That when they called the number tied to the Account, 2nd Defendant picked the call and they invited him for clarification. That when he came, he explained that Estabet is a sister company of 1st Defendant with same directors and ownership. That they informed him that what he was doing was in breach of the agreement with them and gave him conditions for them to continue with the relationship. That the 2nd Defendant did not comply with the conditions but instead briefed a lawyer who wrote them. They then placed a lien on the Estabet Account pending investigations.

PW3 testified that First Bank has no relationship or business with **Estabet**. The 2nd Defendant then subsequently withdraw all the funds in the account. PW3 stated that the phone numbers and the directors on the Account of 1st Defendant and that of Estabet vide **Exhibit P31 and P32** are the same and pointedly that the name of 2nd Defendant appears in both accounts.

PW3 further testified that the interns 2nd Defendant claimed he put in First Bank vide **Exhibits P10-P17** are all false as no intern was placed with them and that at no time did they employ or place any of the interns in First Bank Branches. The PW3 was similarly not cross examined by Defendants and he was accordingly discharged.

**Inifo Bernard** testified as **PW4** and the final witness of the prosecution. He was an N-Power beneficiary with GSS Apo FCT. He stated that after his youth service, he was informed about the Sure-P Programme and he logged into the site and found it interesting because of the skills it offered. He chose electrical because he wanted to be an electrician in addition to his training at school.

He was invited for an interview and he was successful and asked to meet 1st Defendant. They also called him for interview and he was successful. They sent

him an email to open an Account with UBA which he did. He asked them where he was to work but they said he should wait. He was however paid N30,000 in the first month and was paid N30,000 for 3 months. That sometime in 2015, he got a mail that he should pay N30,000 into an account of 1st Defendant to enable them open a wallet for them to allow them join the mobile money banking.

He stated further that he was asked to print the message which contains the message after he pays N30,000 and take it to First Bank which he did but when he went to First Bank, they said they are not aware of this information. He called 1st Defendant and he told them what happened and they told him that they have not opened the wallet yet and that he should hold on.

He stated that at this point, 1st Defendant has stopped paying him **N30,000** and the one he paid to them was not refunded and no mobile money banking was opened for them and no work was given to him. He identified **Exhibit P3** as the statement of account he paid N30,000 into on 15th April, 2015 while **Exhibit P34** showed the interns that paid N30,000 and his name appears on the exhibit clearly. That he paid the amount on the instruction of 1st Defendant. PW4 was equally not cross-examined by the Defendants and he was discharged too. With his evidence, the prosecution closed its case.

The **1<sup>st</sup> and 2<sup>nd</sup> Defendants on the Record** never put in a defence despite the more than ample time given them to do so. It is important to state that this matter has dragged this long precisely because of the antics and dilatory tactics of 1<sup>st</sup> and 2<sup>nd</sup> Defendants especially 2<sup>nd</sup> Defendant, the alter ego of 1<sup>st</sup> Defendant. In the course of hearing, his initial counsel applied to recuse himself from appearing for 1<sup>st</sup> and 2<sup>nd</sup> defendants. The Defendants chose not to get a new counsel to represent them for a long time which further delayed proceedings. They were on the Record able to get the Legal Aid Council to send a lawyer to represent them but he equally did not fare better as he only appeared once in court and then abandoned the proceedings altogether. It is also important to note that the 2nd Defendant also jumped bail which led to a revocation of same and on the Record, he never appeared in Court again. The court was thus compelled to have recourse to the provision of **Section 352(4) of the Administration of Criminal Justice Act (ACJA) 2015** to proceed and conclude the hearing in the absence of Defendants and in the absence of a reasonable explanation for their absence.

At the conclusion of the case of the prosecution and on application, the defence was foreclosed and parties were ordered to file their final addresses. Again, the Defendants, elected or chose not to file an address. The written address of the prosecution was filed on 9th February, 2021 at the court's Registry. In the address, one issue was raised as arising for determination as follows:

**“Whether from the evidence adduced at trial and exhibits tendered before this Honourable Court, the prosecution has proved its case beyond reasonable doubt.”**

I have carefully considered the charge in the matter, the evidence adduced and the written address filed by learned prosecution counsel to which I may refer to in the course of this judgment where necessary. It seems to me that the single issue formulated by the complainant has captured the crux of the issue that will be shortly determined in this Judgment.

It is not a matter of dispute that the charge the defendants are facing involves the alleged commission of crimes. Under our original justice system, the burden or onus is clearly on the prosecution to prove the guilt of the Defendants beyond reasonable doubt. See **Section 135 (1) of the Evidence Act**. The position of the law as provided for by **Section 135 (2) and (3) of the Evidence Act**, needs restatement to the effect that the burden of proving that any person has been guilty of a crime or wrongful act is subject to **Section 139 of the Evidence Act** on the person who assert it; and if the prosecution proves the commission of a crime beyond reasonable doubt, the burden of proving reasonable doubt is shifted on the defendant.

In shedding more light on the statutory responsibility and expectation of the prosecution to prove its case beyond reasonable doubt, the Supreme Court held in **Mufutau Bakare V The State (1987) 3 SC 1 at 32**, per Oputa JSC (now late) as follows:

**“Proof beyond reasonable doubt stems out of a compelling presumption of innocence inherent in our adversary system of criminal justice. To displace this presumption, the evidence of the prosecution must prove beyond**



**reasonable doubt, not beyond the shadow of any doubt that the person accused is guilty of the offence charged. Absolute certainty is impossible in any human adventure including the ministration of criminal justice.”**

See also **Lortim V. State (1997)2 N.W.L.R (pt.490)711 at 732; Okere V. The State (2001)2 N.W.L.R (pt.697)397 at 415 to 416; Emenegor V. State (2009)31 W.R.N 73; Nwaturuocha V. The State (2011)6 N.W.L.R (pt.1242)170.**

It is also well settled that in a criminal trial, the prosecution could discharge the burden placed on it by the provisions of **Sections 135 (2) and (3) of the Evidence Act**, to prove the ingredients of an offence, and invariably the guilt of an accused person beyond reasonable doubt, in any of the following well established and recognised manners, namely:

1. By the confessional statement of the Accused which passes the requirement of the law;
2. By direct evidence of eye witnesses who saw or witnessed the commission of the crime or offence; or
3. By circumstantial evidence which links the Accused person and no other person to or commission of the crime or offence charged.

See **Lori V. State (1980) 8 – 11 SC 18; Emeka V State (2011) 14 NWLR (pt.734) 668; Igabele V. State (2006) 6 NWLR (pt.975) 100.**

Being mindful of the well settled principles as espoused in the foregoing authorities, I shall proceed to examine the instant charge in the light of the evidence adduced by the prosecution in order to determine whether or not the prosecution has established the charges against the defendants beyond reasonable doubt.

I had at the beginning of this Judgment alluded to the charges the 1st and 2nd Defendants pleaded to. I had also in some detail stated the evidence led by the prosecution which was not challenged or impugned by Defendants who did not cross-examine any of the witnesses for the Prosecution and did not offer any evidence in rebuttal.

It is thus apposite to perhaps underscore the point at the onset that in law where a witness or witnesses, as in this case, give unchallenged evidence, the court is not only entitled to act or accept such evidence, but it is fact bound to do so provided such evidence by its nature is not incredible. Thus where the adversary fails to cross-examine a witness upon a particular matter, the implication is that he accepts the truth of that matter as led in evidence. See **Oforlete V. State (2000)12 N.W.L.R (pt.681)415 at 436 B-C**

Indeed the effect of failure to cross-examine a witness upon a particular matter is a tacit acceptance of the truth of the evidence by the witness. Having briefly situated the above legal principles, I shall now proceed in the light of these principles, to consider the counts in relation to the evidence on Record and in the process determining whether the required legal threshold of proof was met.

I shall first consider counts 1–20 which are all in respect of using forged documents as genuine contrary to **Section 366 of the Penal Code and Punishable under Section 364 of the same code.**

**Section 366 of the Penal Code** provides as follows:

**“Whoever fraudulently or dishonestly uses as genuine any document which he knows or has reason to believe to be a forge document, shall be punished in the same manner as if he had forged such document.”**

As rightly pointed out by counsel to the prosecution, the necessary elements the prosecution needs to prove or establish in relation to these counts are:

1. **That the Defendant used a document as genuine**
2. **That the Defendant knew or had reason to believe that the document was forged**
3. **That he did so fraudulently or dishonestly.**

It may be relevant to draw attention to the definition of **“dishonestly”** under the provision of **Section 16 of the Penal Code** thus:

**“A person is said to do a thing “dishonestly” who does that thing with the intention of causing a wrongful gain to himself or another or of causing loss to any other person.”**

Now in addressing whether the above elements of the offences have been met, I consider it expedient to situate the case made out by the prosecution which as stated earlier was unchallenged and this provides greater clarity and perspective in dealing with whether the prosecution has satisfied or proven the necessary elements of the offence.

The evidence of **PW1**, Ngunang Kakwagh and particularly **PW2**, Akinbo Adegbe are instructive here. Indeed **PW2** was the Head of the Operations of the Graduate Internship Scheme (GIS) of the Federal Ministry of Finance and who superintended over the entire exercise which on the evidence was subjected to abuse which undermined the exercise.

On the evidence, the Federal Government of Nigeria set up a scheme known as the Graduate Internship Scheme (GIS). The programme became imperative because of the large number of unemployed or unemployable youths and the potential impending social problems to the society. It was designed and funded under the SURE-P (Subsidy Re-investment & Empowerment Programme); and implemented by the Project Implementation Unit (PIU) in the Federal Ministry of Finance headed by a Project Director. Under the scheme, interested private institutions are to partner with the government to place graduates of universities and polytechnics in firms and organisations, non-governmental organisations and selected governmental agencies on a one-year internship programme. The interns were expected to acquire professional skills and work experience(s) to improve their job-placement opportunities. The Federal Government offered and was responsible for payment of a monthly stipend to the interns while participating institutions are expected to provide placement for interns. Conditions of institutions or service providers to participate and interns to qualify for payments of stipends were clearly spelt out in a brochure-**Exhibit P1(1)**. The conditions include:

- a. All transactional costs for maintaining a bank account by beneficiaries shall be borne by the project;

- b. Every participating intern that met the conditions will be paid the sum of N30,000 (Thirty Thousand Naira) monthly;
- c. Eligibility for payment is subject to submission of a time sheet or report every month by the designated supervisor of a firm or organisation;
- d. There will be no cash payment of stipend to interns;
- e. Interns are therefore required to open a bank account in a designated bank to which their stipends will be paid.

The 1st Defendant represented by its Directors, Mr. Paul Okafor, and Kaleb Ogwe entered into partnership with Pridar Systems Limited through First monie Agent Network Management Agreement. The agreement is in evidence as **Exhibit P19**. Pridar Systems Limited is a subsidiary of First Bank Nigeria Ltd. The partnership was for Forcecom to provide agency services (agents or manpower) to facilitate a programme known as 'First monie Services' or 'Mobile Money Services.' 'Firstmonie Services' or 'Mobile Money Services' is a medium where customers can transfer and receive (electronically) E-money without having a bank account. It is the present day POS that can be found in every corner of Nigeria conducting financial transactions. The 1<sup>st</sup> defendant by the arrangement, was entitled to a percentage as commission on monies generated by the agents they engaged or put on placement to run the scheme for Pridar. It is important to underscore the point that the commission that Forcecom Ltd (1st Defendant) was entitled to, was not meant to come or be deducted from the stipends paid to interns by the Federal Government.

On the evidence, 1st Defendant also has a working relationship with SURE-P through Exhibit P1(1). 1<sup>st</sup> Defendant was to take advantage of the pool of undergraduates that had registered under SURE-P which they would in turn supply to First Bank (Pridar) as agents and from which they were entitled to a percentage of monies generated by the graduate interns. This way, Forcecom Ltd was saved the costs of recruiting agents to supply to Pridar. The scheme was to provide the graduates relevant practical work experience in order to make them more competitive in the labour market or self-employed. SURE-P would pay a stipend of N30,000 to every qualifying participating graduate intern.

The 1<sup>st</sup> Defendant applied to participate in the scheme and after due diligence checks, 2,000 interns were approved for them for placement. Soon after the

commencement of the engagement with the 1st to 3rd Defendants, the Project Implementation Unit (PIU) of SURE-P started noticing deviations through complaints from the interns from the established guidelines for the programme and immediately alerted the Defendants to their observations with a view to correcting them. They drew their attention to the infractions because they thought that the infractions might not be deliberate and the Defendants were warned. Some of the violations noticed includes:

1. The second Defendant coerced interns into paying 30% of their monthly stipends for training provided by the Defendant. This was a clear violation of the MOU regulating their conduct.
2. The original understanding was that interns should open account with First Bank only and not UBA. The Defendant instructed the interns to pay N7,500 of their N30,000 monthly stipends into Estabet bank account with First Bank to cover the costs of training to be provided by the Lekki Business School.
3. Another violation was on plan to enforce a N30,000 payments into a wallet as deposit for mobile money business allegedly demanded by Firstmonie of First Bank.

On the evidence and regardless of the warnings, 1<sup>st</sup> Defendant continued to violate the agreed guidelines and this caused enormous financial loss to the government. The agreement was then terminated under the instructions of the then Honourable Minister of Finance.

With the above factual bearing, let us examine the elements of the offences covered by **counts 1-20** which I had earlier stated. These counts essentially relates to six states, to wit: **Imo State-Owerri, Edo State-Benin, Cross River State-Calabar, Delta State-Asaba, Lagos State and the F.C.T.**

I shall treat the elements of the offences together. PW1 in her evidence stated that in the course of the investigations over the complaints made against Defendants, they recovered among several other documents **claims** made on Graduate Stipend Claims Reports also known as time sheets. The time sheets clearly have names, number of interns, number of days worked and the amount paid to interns for the

months of October, November, 2014 and January 2015 for Uyo in Akwa Ibom admitted as **Exhibit P10**; October, November, 2014 and January, 2015 for Benin in Edo admitted as **Exhibit P11**; October, November 2014 and January 2015 for Calabar in Cross River admitted as **Exhibit P12**; October, November 2014 and January 2015 for Asaba in Delta admitted as **Exhibit P13**; October, November 2014 and January 2015 for Lagos states admitted as **Exhibit P14**, October, November 2014 and January 2015 for Abuja admitted as **Exhibit P15**; and for the months of February and March 2015 for Owerri in Imo state admitted as **Exhibit P16**.

Now a fundamental pivot under which the scheme is anchored was that interns who did not work would not be **qualified** and **would not be paid** as the employer was not expected to submit time sheet to make a claim for their stipends. The conditions of qualification for engagement as a participating institutions is at page 7 and the conditions for intern to qualify for payment of stipends is at page 9 of the brochure vide **Exhibit P1(1)**.

The unchallenged findings and evidence of PW1 is that the Defendants did not put any of the interns for engagement or placement in First Bank or a Federal Government Agency or indeed any organisation and so ought not to have submitted the time sheets to claim stipends for interns for the states mentioned above and the FCT. The letter by First Bank vide **Exhibit P17** confirm this position.

It is therefore clear that the **time sheets** containing or showing that interns were working were dishonestly presented by Defendants as genuine which they knew to be forged and this then induced the Federal Government to pay interns N30,000 each for work not done for the period or months covered by the time sheets.

The evidence of **PW2** corroborated the essence of the evidence of PW1 in all material respects particularly, the submissions of **time sheets** fraudulently indicating that work was done, which was not done and this made the Federal Government to make payment to interns. As the head of the unit which interfaced with Defendants, his unchallenged evidence carries significant weight and probative value. As briefly alluded to already, PW2 outlined the background facts or information of how they formed a working relationship with the Defendants, the

conditions of their engagements including putting up a claim for interns as clearly spelt out in pages 7-9 of the brochure, **Exhibit P1(1)**. His evidence covered violation of the original MOU by the Defendants and steps taken to bring the programme back on course. He said that the 2<sup>nd</sup> Defendant sent them **time sheets** referred to above which were duly honoured and paid to the interns because he made them to believe that the interns satisfied the conditions for entitlement to their stipends. PW2 added that the 2nd Defendant contacted them through a letter written in February, 2015 with attachments, Exhibit P21. The letter stated that the interns were required to pay N30,000 into an account as working capital to enable them start work. He stated further that this request raised their suspicion because the 2nd Defendant had submitted time sheets and successfully claimed stipends for the months of October, November and December 2014 prior to his letter of request of February, 2015. It raised the questions therefore, as to how interns were just about to start work when the 2nd Defendant had in fact submitted claims for several months prior that had been paid. Following their suspicion, they conducted internal investigation and found that the interns were in fact not in any placement for which the 2nd Defendant made them pay for. The internal investigation carried out by the GIS, titled “**Executive summary verification...**” admitted as **Exhibit P1(3)**, found out as contained in the report, amongst others, that 370 interns were approved for Lagos but he hired 667 without authorisation.

PW2 further testified that payment will not be made until a time sheet is submitted. That submission of time sheets was done online and the system was set up to automatically generate payments once the time sheet was submitted. He confirmed that no name or persons in the time sheet submitted was actually placed on any internship programme. But because the 2nd Defendant submitted time sheets electronically online, payments were made as the system had been set up to pay automatically once time sheets were submitted.

The 2nd Defendant in his statement admitted as **Exhibit P36**, said that the mode of submitting the time sheet was online. “**Intern monthly stipend is processed by the employer going online to complete monthly time sheet for each intern...**” “**Forcecom has submitted time sheets for all the about 1,300 interns posted to us from August 2014 till April, 2015.**” He went further to say that: “**I submitted time sheet for all the interns that worked.**”

PW3 was the head, agents network management in First Bank. In the course of his testimony before the court, he was shown the claims forms or time sheets, Exhibits P10, P11, P12, P13, P14, P15 and P16. He told the court that Forcecom did not sign any contract with First Bank and therefore none of the interns whose names were on the time sheets and paid based on the time sheet were on placement with First Bank. His evidence was further corroborated by a letter from First Bank Limited dated 9th August, 2016, **Exhibit P17**. The letter says that none of the interns were placed with them for work experience. **PW4** was one of the interns. He gave evidence that he was interviewed by 1<sup>st</sup> Defendant and was advised to await further instructions. He was not given a placement but paid N30,000 for three months nonetheless.

Now what is interesting from the evidence in this case is that if Defendants claim interns were placed in Lekki Business School in Lagos, how does one then explain the submission of time sheets for interns outside Lagos when their placement was in Lagos? The Defendant never provided any answers to this poser because it is not logical that interns will be placed and working in Lagos and at the same time be at other locations outside Lagos.

There is no doubt that on the evidence, the time sheets covered by counts 1-20, to wit: **Exhibits P10-P16** were fraudulently used by Defendants as genuine to defraud the Federal Government into paying the interns N30,000 each for the months covered by the exhibits because there is no evidence that they put interns on placement and they did not work and therefore the documents or time sheets will lack any credibility in the circumstances.

As a logical corollary on the confluence of these unchallenged evidence, the 2nd Defendant who created the time sheets or **Exhibits P10-P16** knew the documents were forged or false documents which 1<sup>st</sup> and 2<sup>nd</sup> Defendant submitted as genuine and which the Federal Government acted on and made payments to interns. All the time sheets tendered vide **Exhibits P10-P16** were thus all false documents. In **Babalola V. State (1989)4 N.W.L.R (pt.115)264**, the Apex Court stated thus:

**“A forged document include not only document which tells a lie but also one that tells a lie about itself and is a document made with intent to defraud.”**



The agreement which governs the exercise and which provides the basis for the mutual reciprocity of legal obligations between parties is clear and the 2nd Defendant and MD/alter Ego of 1st Defendant knew he had the responsibility to place the interns at work to acquire the requisite skills but he did not and he knew that what he submitted for payments were false. The fact that he knew that the documents were a misrepresentation was further corroborated by the First bank letter dated 9th August, 2016, admitted as Exhibit P17. The letter made it clear that as a matter of fact, none of the interns were placed with them for work experience or training.

As the risk of prolixity, but for purposes of clarity, the documents from the Corporate Affairs Commission (CAC) vide **Exhibit P6**, confirmed the 2nd Defendant, Paul Okafor, as the Managing Director of the 1st Defendant. He expressed interest in providing interns under the Federal Government GIS, under the name of the 1st Defendant. He got approval for 2,000 interns for placement. He was aware of and accepted all the conditions for the submission and claiming of N30,000 stipends as contained in the brochure, **Exhibit P1**. The testimonies of PW1, the investigating officer, PW3, the bank officer and PW2, head of operations of the Graduate Internship Scheme, before the court demonstrates that the various conducts of the 2nd Defendant, Paul Okafor, were deliberate violations of the conditions of their working relationship and therefore was dishonest and fraudulent.

The 2nd Defendant set out to violate the conditions for selfish pecuniary interests and the motive was clear. He was warned once infractions were noticed. He swore to an affidavit on oath, **Exhibit 23**, and undertook to be of good behaviour henceforth but he was not. One of the conditions given to the interns was to open a bank account with the operating partner, and in this instance, it was First Bank but he directed the interns to open account with United Bank for African (UBA). He made the interns to transfer N7,500 Naira of their entitled N30,000 into a bank account with UBA belonging to Estabet. Some of the interns paid N30,000 to Forcecom account P34 and UBA deposit slip Exhibit P35. He denied any relationship with the Estabet and Lekki Business School but documents obtained from CAC shows that though one Maureen Okoro was the signatory to the Estabet Bank Account, but the account had the same address as Forcecom Ltd and the

telephone number of the Defendant provided in his statement, Exhibit P36-**08033180907**. It also has the registered number of Estabet and the one provided on the account opening document of Fidelity Bank. All the details were that of the 2nd Defendant.

The letter from Fidelity Bank to EFCC, titled: Board Resolution of Account Opening dated 26 January, 2016, Exhibit P28 with attachments further situates unequivocally the relationship between 2<sup>nd</sup> Defendant and Estabet. Indeed in the said letter, the 2nd Defendant was authorised to be the sole signatory to the account. All the above notwithstanding, the 2nd Defendant in his statement Exhibit P36, denied any relationship with Estabet Synergy Ltd.

The company registration documents of Estabet had same address as that of the 2nd Defendant, the telephone number provided in the CAC papers was that of the 2nd Defendant. In the course of investigation, when phone calls were placed to the telephone number, it was the 2nd Defendant that took the calls. Furthermore, when a post no debit was placed on the account, it was the 2nd Defendant who promptly engaged services of Bolokor solicitors vide **Exhibit 29 a-b**, to write to the bank to unblock the account. The 2nd Defendant also withdrew the money from the account when the post no debit was removed. The 2<sup>nd</sup> Defendant admitted in his extra judicial statement, **Exhibit P36**, that the interns paid monies into Forcecom account and he was willing to make refunds.

The 2nd Defendant may deny fraud, but his activities left a trail of unsavoury or fraudulent conducts leading to no other place but his doorstep or pointing to him. The 2nd Defendant is the alter ego of the 1st Defendant and therefore culpable for the offences alleged and proved against them by the prosecution.

**On the whole**, I am in no doubt that the conduct of Defendants with respect to presentation of false and or forged time sheets which occasioned enormous loss to the Federal Government was decidedly wicked, deliberate, deceitful and fraudulent. As stated earlier, the entirety of the evidence of the prosecution witnesses was not challenged or impugned and clearly therefore hold or have probative value.

I accordingly find that the prosecution has proved all the elements of the offences covered by **counts 1-20 against 1st and 2nd Defendants** and I accordingly find them guilty as charge.

Under **counts 21-27**, the Defendants are charged with obtaining money under false pretence contrary to **Section 1(1) of the Advanced Fee Fraud and Other Fraud Related Offences Act 2006 and Punishable under Section 1(1) a and b, (2) and (3) of the same Act**. These counts too cover the same six states and the F.C.T as in counts 1-20. It may be necessary to reproduce the full provision of the section as follows:

**“1(1): Notwithstanding anything contained in any other enactment or law, any person who by any false pretence, and with intent to defraud:**

- a. Obtains, from any other person, in Nigeria or in any other country, for himself or any other person, or;**
- b. Induces any other person, in Nigeria or in any other country to deliver to any person, any property, whether or not the property is obtained or its delivery is induced through the medium of a contract induced by the false pretence, commits an offence under this Act.**

**(2) A person who by false pretence, and with the intent to defraud, induces any other person, in Nigeria or in any other country, to confer a benefit on him or an any other person by doing or permitting a thing to be done on the understanding that the benefit has been or will be paid for commits an offence under this act.**

**(3) A person who commits an offence under subsection (1) or (2) of this section is liable on conviction to imprisonment for a term of not more than 20 years and not less than 7 years without the option of a fine.”**

The above provision appears to me clear. In understanding its correct import, it is important to situate what **false pretence** connotes. **Section 20 of the same Act** defines false pretence as follows:

**“false pretence” means a representation, whether deliberate or reckless, made by word in writing or by conduct, of a matter of fact or law, either past or present, which representation is false in fact or law, and which the person making it knows to be false or does not believe to be true.”**

Learned counsel to the prosecution has in his address and relying on the above provisions and decided cases set out the key ingredients needed to be established in proof of this count. In **Ijuaka V. C.O.P (1976) 6 SC 99**, the Supreme Court instructively stated as follows:

**“In order that a person may be convicted of that offence, it has been said hundreds of times that it is necessary for the prosecution to prove to the satisfaction of the jury that there was some mis-statement which in law amounts to a pretence, that is, a mis-statement as to existing fact made by the accused person; that it was false and false to his knowledge; that it acted upon the mind of the person who parted with the money; that the proceeding on the part of the accused person was fraudulent. That is the only meaning to apply to the words with intent to defraud.”**

Having delineated from the above decision, the necessary elements of the offence, the simple, albeit delicate task and I have already alluded to it, is to examine the evidence led by the prosecution witnesses in the light of the legal ingredients required to establish the offence for which the defendants were charged. Again it is settled that the before a conclusion can be arrived at that an offence has been committed by an accused person, the court must look for the ingredients of the offence and ascertain critically that the acts of the accused person come within the confines of the particulars of the offence charged. See **Amadi V. State (1993)8 NWLR (pt.314) 646 at 664.**

I had earlier on stated the unchallenged facts and or evidence proffered by the prosecution as I dealt with **counts 1-20**. The evidence of these witnesses, unequivocally show or establish that the Defendants deliberately presented time sheets, **Exhibits P10-P16** to facilitate claims for the interns which were completely false and which Defendants knew to be false. Contrary to the claims of the Defendants that they placed the interns at work which entitled them to their

stipends, the letter from First Bank dated 9th August, 2016, admitted as **Exhibit P17** says that none of the persons listed in the Graduate Stipends Claims Reports or time sheets, that is, Exhibits P10 to P16 were on placement or employed by First Bank as Firstmonie agents under the SURE-P Graduate Internship Scheme by Forcecom Network Limited. Therefore, they knew the claims were not real, it a sham and pretentious and lied about themselves. This is manifestly so because evidence from the PW1, PW2, PW3, PW4 and Exhibit P17 corroborated this point.

There is unchallenged evidence on record showing that 2nd Defendant complied the time sheets in the name of Forcecom Nigeria Limited as can be seen in **Exhibits P10 to P16** and presented them to the Federal Ministry of Finance for payment. **Exhibits P1(6), P7, P8 and P9** corroborate this point. They created the impression as though the time sheets were a true representation of interns placed on the programme that had put in the required number of days and therefore qualified for stipends, when in fact was not true. The falsehood here clearly emanated from Defendants and this led to losses suffered by the Government.

PW1 in her unchallenged evidence before the court, said that about N53, 000, 000 was paid to undeserving interns due to the false inducement of the Defendants. This was corroborated by PW2 who was the Head of Operations of Graduate Internship Scheme, that monies were usually paid once the time sheets which was the source of the inducement were received from the Defendants. This was particularly easy since the system was set up to automatically generate payment on receipt of time sheets. One of the interns, PW4, also gave evidence before the court that he was interviewed, not given a place but was paid N30,000 for three months.

The totality of the **actions of Defendants** on the evidence clearly was solely motivated by greed and the intent to defraud the Federal Government. Again at the risk of sounding prolix, PW1 and PW2 gave evidence that 2nd Defendant is the Managing Director of 1st Defendant and expressed interest through the name of the 1st Defendant to provide interns under the Federal Government GIS programme. He got approval for 2,000 interns for placement. He was aware of and accepted all the conditions for submission and claiming of N30,000 stipends under the Brochure Exhibit P1(1) which is the basis for the mutual reciprocity of legal obligations. The testimonies of the investigating officer PW1, Head of

Operations of the Graduate Internship Scheme PW2 and PW3, the bank officer before the court demonstrates that the various conducts of the 2nd Defendant, Paul Okafor, were deliberate violations of the conditions of their working relationship and therefore was dishonest and fraudulent.

The internal investigation carried out by the GIS, titled “**Executive summary verification...**” admitted as Exhibit P1(3), has in the report that 370 interns were approved for Lagos but he hired 667 without authorisation. This conduct costs the government additional money. The table on the first page shows the number approved and actual number that he claimed for on the time sheets. The second page of the verification report, interns spoken to during their investigation confirmed that they were not deployed but were paid. Paragraph IV of the report states thus: “**It is very obvious that FNL (Forcecom Nig Ltd), arranged the entire deduction plot.**” It went further that at the time, the deduction of N7,500 had not started but there was evidence of bank account with UBA for Lekki Business School with contact address, telephone number and E-mail address all belonging to Paul Okafor, the 2<sup>nd</sup> Defendant.

The interns have not been deployed but were already paid. These includes other violations which led to the termination of the contract of Forcecom Nigeria Ltd. The 2nd Defendant and the 3rd Defendant who is still at large, in a sworn affidavit vide **Exhibit P1(8)**, before the court, in paragraph 6, dissociated themselves from the training provided by Lekki Business School and Lekki Business School as a business going concern. However, documents from CAC has the 2nd Defendant as a director. The bank opening package of Lekki Business School are in the name of 2nd Defendant and also the address and telephone numbers. He was also a signatory to the bank account of Lekki Business School. Monies paid by interns for the training were paid into the account of Estabet Bank Account. Investigation and evidence before this court shows that one Maureen Okoro was the face of that account, but she merely fronted for the Defendants. This is so because the 2nd Defendant was nominated as the sole signatory to the account. During investigation, when phone calls were placed to the telephone number on the account opening package to confirm their relationship, it is the 2nd Defendant that took the calls.

The motive was clear because the 2nd Defendant set out to violate the conditions for his selfish pecuniary interests. It was a grand scheme designed to defraud the Federal Government. At very point he tried to cover his tracks. He was warned through E-mails recovered from the GIS once the infractions were noticed. He swore to an affidavit, **Exhibit P23** and undertook to be of good behaviour therefrom but he did not change. One of the conditions given to the interns was to open a bank account with the operating partner, First Bank, but he directed the interns to open account with United Bank for African (UBA). He made the interns to transfer N7,500 of their entitled N30,000 into a bank account belonging to Estabet.

Furthermore, it was also found out that the interns had paid over Six Million Naira into the account of Forcecom Ltd which he was the sole signatory. He admitted in his extra judicial statement **exhibit P36** that the interns paid monies into account; that the moneys were intact and that he was willing to make refunds of the money to the interns. When a “**post no debit**” was placed on the account, he promptly engaged services of Bolokor Solicitors, exhibits 29a-b, to write to the bank and once the “**post no debit**” was removed, he had access to the account and withdrew the whole money. The actions of the Defendants clearly demonstrate that they were dishonest and fraudulent.

PW3 testified that the interns paid monies into the account of Forcecom Ltd which 2<sup>nd</sup> defendant claimed was a pool from which interns would draw as trading capital. This was against the agreed position that interns should open individual accounts for trading purposes. The bank advised him to transfer the money so that accounts could be opened for each of the interns; he initially agreed but he did not cooperate and failed and/or refused to transfer the money. It is in the evidence of PW1, PW2, PW3 and P4 before this Honourable Court that the Defendants by their conducts induced the Federal Government to pay and transfer its whole interests in the sum of about N53,000,000 (Fifty-Three Million Naira) to non-deserving interns. And that the 2nd Defendant in-turn, forced the interns to transfer part of the N30,000 stipends (N7,500) to a bank account in United Bank for Africa (UBA).

The prosecution led evidence to the effect that interns also paid N30,000 into Forcecom Ltd account and tendered the list of those that paid in evidence as

**Exhibit P34.** The 2nd Defendant admitted this in his extra judicial statement admitted as **Exhibit P36.** PW3 from the bank also gave evidence of how they wanted the 2nd Defendant to use the monies paid into the single account to be paid into different separate accounts for the interns but he did not cooperate and frustrated the idea. **Exhibit P35** was also evidence of payment into the Defendant's account by the intern. The cogent and credible testimonies of prosecution witnesses show irresistibly that it was the false representation of the 2nd Defendant that the interns had been given place of work and met the requirements to be paid their stipend that induced the Federal Government to part with about **₦53,000,000**(Fifty-Three Million Naira).

Again, on the confluence of **unchallenged evidence** led by the prosecution, I hold that the prosecution has proven all the elements and established the offences against 1st and 2nd Defendants covered by **counts 21-27** and I accordingly find the Defendants guilty as charged.

I had at the beginning stated the burden of proof on the prosecution. I had similarly referred to the provision which states that if the prosecution proves the commission of a crime beyond reasonable doubt, the burden of proving reasonable doubt is shifted to the Accused Person. What this simply means is that where the prosecution establishes or crosses the threshold of proving its case beyond reasonable doubt, the onus then shifted to the defence to adduce evidence capable of creating some reasonable doubt in the mind of the trial judge.

The point must be emphasised to avoid any disposition to confusion that the primary onus of establishing the guilt of the Accused Persons still remains with the prosecution and this does not shift. What does shift is the secondary onus or the onus of adducing some evidence which may render the prosecutions' case improbable and therefore unlikely to be true and thereby create a reasonable doubt. See **Mufutau Bakare V. The State (supra) 1 at 32, 33-34.**

The defendants here have not put in any evidence or facts in rebuttal or elicited facts in evidence susceptible to inference of innocence in which case, doubt would have been created to enure in their favour.



On the basis of the foregoing and as already indicated, I have come to the conclusion that the prosecution has crossed the legal threshold and proved beyond reasonable doubt all the requisite elements in proof of all the **Counts 1 – 27** of the charge proffered against 1st and 2nd defendants.

I cannot end this judgment without making some comments with respect to how valuable and laudable programmes formulated by Government are compromised or undermined by actions of very selfish fellow citizens like the Defendants.

It is indeed painful to see how a programme very well conceived to cater for the large swell of unemployed youths in the country has been completely destroyed on the altar of the selfish and wicked desires of a few without any scruples and pretending to be oblivious to the potential problems this large unemployed youths can cause to the nation at large. This country has in the process lost over N53,000.000 to these greedy souls; sums that would have been used to better the lives of many young Nigerians. What kind of souls are these who will engage in such skull duggery without any moral compunctions? I just wonder.

Now as it is the stock or character of cowards, when they were charged to court to make them explain what they did and be held accountable, they chose or elected to shamelessly run away. The message however to the Defendants is that they can run but they cannot hide. The long arms of the law will catch up with them one day and they will pay for their wicked infractions. Even if they think they can escape the judgment on earth, they will one day certainly be held to account by the judgment of the almighty. There are inevitable consequences for wrong doing. That is certain, now or later. I say no more.

In the final analysis and for the avoidance of doubt, the judgment of the court is that the prosecution has succeeded in proving the charge laid against the 1st and 2nd defendants in this proceedings and accordingly I hereby find and pronounce the 1st and 2nd defendants guilty as charged on all **twenty-seven (27) Counts**. With the conviction of defendants, the matter logically ought to proceed to sentencing but since the 2nd defendant and alter ego of 1<sup>st</sup> defendant is not available, the court must have recourse to **Section 352 (4) and (5) of the Administration of Criminal Justice Act (ACJA) 2015** and reserve sentencing

until the 2nd defendant is arrested or he surrenders himself to the custody of the court.

.....  
**Hon. Justice A.I. Kutigi**

**Appearances:**

- 1. O.O Fatunde (Mrs.) with Austin Emumekpor, Esq., for the Complainant.**
- 2. Chibuike Oyoyo, Esq., for the 1<sup>st</sup> and 2<sup>nd</sup> Defendants.**