

LAND BORDER PERMEABILITY STUDY



**MONITORING, RESEARCH AND DEVELOPMENT
DEPARTMENT**

NATIONAL REVENUE AUTHORITY

19 WELLINGTON STREET, FREETOWN.

SEPTEMBER, 2006

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ACKNOWLEDGMENT

The Research Department acknowledges with much gratitude the financial support provided by Board and Management of the National Revenue Authority without which this study would not have been possible.

We also wish to express our thanks to the following enumerators: Patrick Bango, Joseph Lansana Koroma, Rose Moiwo, Paul Samura, Foday B. Kamara, Mohamed Moijue, Mohamed Foday Koroma, Alhaji Saccoh Conteh, Sidie B. Conteh, Sorieba Kamara, Augustine Bakarr, Foday M. Wangai, Brima Johnbull, Henry Sefoi, Joseph Amara and Mohamed C. Barrie for their hard work and commitment during the fieldwork.

Data collection activities were facilitated by the cooperation of Paramount Chiefs, Local Council administration, Traditional Leaders, Traders, Security Personnel, Customs Officers, Bike Riders and drivers in *Kailahun, Kono, Bombali, Koinadugu, Kambia, Pujehun Bonthe,* and *Moyamba districts*. We wish to recognize their contributions at all stages of the study.

ACRONYMS

FAD	Fiscal Affairs Department
IMF	International Monetary Fund
MRD	Monitoring and Research Department
NRA	National Revenue Authority
ONS	Office of the National Security
PSSD	Preventive Services and Special Duties
RAP	Rapid Assessment Procedures

EXECUTIVE SUMMARY

Many developing countries experience serious loss of government revenue because of their inability to collect the full amount of Customs duty and taxes payable on imported goods. Lack of technical expertise in the Customs administration often results in incorrect classification, and acceptance of lower rate of duty and tax. Lack of information on values leads to an undercharge of duty and tax because customs administration accepts falsely declared under-valuations of imports. This type of revenue loss results from what is referred to as ‘technical smuggling’. Another type of smuggling ‘physical smuggling’ occurs when there is inadequate control of a country’s borders due to either lack of adequate staff and/or equipment.

It should be noted that a long land border does not mean that control is impossible, but it is not always immediately apparent how to approach the problem. Along the border there will be places of minimal risk of smuggling goods in commercial quantities. (*Muzondo et. al, 2004*)

The prime objective of the border permeability study undertaken by the Monitoring and Research Department of the National Revenue Authority is to assess the risk of smuggling at all points along the land and coastal borders. Specifically the study identified:

- The location, as far as possible, of roads and tracks on foreign country’s side of the border that can be used by motor vehicles to reach the border.
- The ease with which the border can be crossed
- The location of roads and tracks on the nation side of the border which can be used to remove smuggled goods from the border area to the centers of population.
- Determine the extent of technical smuggling along various Customs Posts.

The sample selected for this study included: Community Leaders in the various border towns, Traders, Motor bike riders, Drivers, Police and Military Personnel, and Customs Officers.

Enumerators were selected from each district and assigned to border chiefdoms best known to them. The rationale was to give confidence to the respondents in the various border communities. A Monitoring and Research Staff of the National Revenue Authority was

assigned to each district surveyed to supervise the data collection exercise. The Preventive Services and Special Duties (PSSD) Staff assigned to the various Customs Posts assisted in the supervision of data collection in their operational areas.

Data collection commenced immediately following the training of enumerators in August 2006. The data collection technique used in the study included the Rapid Assessment Procedures (RAP). The reason has been that RAP allows for informal as well as brief formal interviews, and focus group discussions. The advantage of this method hinges on its ability to generate timely information and at reasonable cost and enhances respondents participation and also provides information for qualitative analysis.

Observation and use of key informants complemented the informal interview.

A number of significant findings of this work are presented below:

- There are 97 chiefdoms in the eight districts surveyed. Out of this number, 29 chiefdoms share borders with either Guinea or Liberia.
- The total number of functional crossing points discovered include: *Koinadugu*-51 functional crossing points, *Kambia* has 52 communities with at least one crossing point, *Kailahun* has 49 crossing points, *Pujehun district* has 22 functional crossing points and 21 inland points, *Kono* has 35 functional crossing points, *Bombali* has 11, *Bonthe* and *Moyamba districts* have 7 and 4 boat landing points respectively.
- In all the entire districts visited, there were reported cases of smuggling going on. This incidence is highest in the Northern Province especially in the *Koinadugu* and *Bombali* Districts where there were reported cases of organized groups of smugglers who are mostly youths and ex-combatants. This high incidence of smuggling in the north could be attributed to the fact that most of the chiefdoms are sharing borders with Guinea and cross border trade between Sierra Leone and Guinea is high. There is not much cross border trade between Liberia and Sierra Leone and most of the Chiefdoms in the South and East are sharing borders with Liberia.
- The main reasons given for smuggling in almost all the chiefdoms visited are: Police harassment, the location of the customs posts i.e far from the crossing points, and the lack of education among border communities on the need to pay duties.

- Cattle, Motor bikes, Cigarettes, Kerosene, Salt, Battery, Cartridges, and Clothing are the major goods brought into Sierra Leone from Guinea using the various crossing points in the districts surveyed. The main goods exported to Guinea include: Rice, Palm oil, Coffee, Cocoa, Kola nut, Food, Marijuana, and Weaving Mat. The non-presence of Customs Officers in most of the crossing points implies that no export statistics are available on these goods leaving the country through these points.
- In almost all the chiefdoms sharing borders with the neighboring countries, traders would have to cross rivers using either ferry or boats, this makes smuggling very risky in the rains as most of the rivers overflow during the rainy season. Smuggling is therefore very intensive during the dry season.
- Frequency of crossing through the various points in the respective chiefdoms is highest on the eve or dawn of the market days in the neighboring countries sharing borders with the chiefdom.
- There are a lot of negotiations going on in almost all the existing Customs Posts between the importers and Customs Officers; this renders the valuation guide redundant. In some of the posts, Customs Officers are not actually using the valuation guide given them. The amount of money a trader pays in most cases actually depends on his bargaining power which contravenes the basic principle of fairness in taxation.
- In all the customs posts visited, the number of PSSD Officers assigned to the posts, and the logistics provided them in terms of communication equipment and motor bikes are inadequate. This leaves them with the option to concentrate only on the high ways.
- Revenue leakage is very eminent at the *Yumkellia Customs Posts*. There was a clear evidence of collaboration between the security personnel and the NRA officers posted at the post. This has impact on the revenue collected at the *Gbalamuya* crossing point since the mandate given officers at the *Yumkellia Post* is actually to redirect any smuggled trucks to *Gbalamuya* for payment of duty.

- There were very little cases of intimidation of customs officers by people in higher positions reported, except for Pujehun district where indigenes of the community who form the majority of traders are refusing to pay customs duty on the grounds that as natives of the community they see no reason to pay customs duty.
- Some of the Customs Posts are not generating enough revenue, like the *Bailu*, and *Dogoliya Customs*. However they are essential Posts because of their strategic locations for combating smuggling.
- *Saniya*, like *Bailu* and *Dogoliya*, is not generating much revenue and unlike the other two posts, its location is not strategic as it can be easily by-passed by smugglers

The following are recommendations in respect of the above findings from the series of interviews and/or focus group discussions conducted in the eight districts visited. It is expected that these will help minimize smuggling and eventually increase tax revenue.

- ❖ Maintain the *Customs Post* at *Dogoliya* but deploy officers as follows: one Customs Officer and one PSSD to be permanently based at the *Dogoliya Customs Post*; one customs and one PSSD staff to be deployed at *Waliyah* in the *Mongor Chiefdom*, four miles to Guinea. Provide each group with an XL Motor bike. The PSSD at *Dogoliya* should make regular patrols to *Fulla Mansa* and *Gbentu* especially on market days.
- ❖ In the *Kambia district*, there is need for a PSSD deployment at *Kukuna*, and regular patrols to *Konta*, *Fatmalaya*, *Seduya* and *Kanku Bramaia*. Like those in *Dogoliya*, provide these Officers with bikes and communication gadgets.
- ❖ The PSSD Officer stationed at *Gbalamuya* should be doing joint night patrols with armed security personnel, preferably OSDs to strategic crossing points or smuggling routes by-passing the Customs post at *Kambia* such as *Magbengbe*, *Tawoya Wharf*, *Kethinka*, and *Fodaya*.
- ❖ There is need for a PSSD Officer to be stationed in *Gbanbatoke* town. In the medium term there will be need for a speed boat to aide the work of the proposed PSSD Officer in *Gbanbatoke*.

- ❖ PSSD deployment is also needed in the *Penguia Chieftdom* in the *Kailahun district* crossing point where the incidence of motor bike smuggling is high especially during the dry season.
- ❖ Deploy a Customs Officer of the rank of Collection Assistant to the *Yumkellia Post* in addition to the PSSD officer with receipt books and a Customs entry form to track all exports to Guinea. The post should be given a monthly target of, say Le20 million, to collect.
- ❖ Relocate *Saniya Customs Post* to *Madina* which is closer to the crossing point. The PSSD at the Post should carry out constant patrols to *Kankan, Lakata, Dugaya* and *Gorgori*.
- ❖ Institute and operationalize the reward system for key informants leading to the arrest of a smuggler or gangs of smugglers in the various communities.
- ❖ Sensitize the communities using local community radios on the implications of smuggling and penalties following the action when caught. More education is needed on who should pay what tax, to whom and why to pay these taxes.
- ❖ Inter-agency collaboration should be sought especially with security personnel as it came out very clear in the study that they are aiding and abetting smugglers in the various border communities where they are posted.
- ❖ Since more cross-border movements are dictated by the market days in the neighboring countries, it is very important that Customs Officers are au fait with the various market days in the neighboring countries in addition to the crossing points.

1.0 INTRODUCTION

Many developing countries experience serious loss of government revenue because of their inability to collect the full amount of Customs duty and taxes payable on imported goods. Lack of technical expertise in the Customs administration often results in incorrect classification, and acceptance of lower rate of duty and tax. Lack of information on values leads to an undercharge of duty and tax because customs administration accepts falsely declared under-valuations of imports. This type of revenue loss results from what is referred to as ‘technical smuggling’. Another type of smuggling ‘physical smuggling’ occurs when there is inadequate control of a country’s borders due to the lack of adequate staff and/or equipment.

A study carried out by the Office of the National Security in 2004 indicated that Sierra Leone’s land borders are porous. Another study carried out by IMF in 2003 estimated that smuggling accounts for about 30 percent of customs revenue in Sierra Leone. It should be noted, however, that a long land border does not mean that control is impossible, but it is not always immediately apparent how to approach the problem. Along the border there will be places of minimal risk of smuggling goods in commercial quantities. It is unlikely to be possible to cross the border everywhere because of the terrain. For example, mountains, steep valleys, ridges, and rivers prevent crossing, or make it very difficult (*Muzondo et. al, 2004*).

1.1 JUSTIFICATION OF THE STUDY

Sierra Leone lies along the west coast of Africa, and away from this coast the country is surrounded in an almost circular form by neighboring countries, Guinea and Liberia. With this long stretched border, there is the high possibility of illegal cross border movements of goods and services in the context of smuggling. This is inconsistent with the government’s goal of mobilizing adequate domestic revenue to finance the country’s budgetary needs. Adequate revenue mobilization not only impresses donors of the country’s ability to domestically fund its budget, but also ensures donor independence. Smuggling activities obviously undermine this goal and subsequently the poverty reduction goal of the country. Smuggling, whether physical or technical, definitely occurs and reduces revenue, but when it is extensive (due perhaps to the uncontrolled movement of economic goods across borders). It becomes very

much alarming and hence the need to investigate issues related to the porosity of the border, the economic goods transacted, the valuation techniques used to assess the custom duties liable, and recommend strategies to control and reduce smuggling especially land border smuggling in order to protect government lost revenue resulting from such activities. The expectation is that revenue adequate to support priority sectors in the economy for ultimate economic growth and poverty reduction will be sustained.

With this in mind, the National Revenue Authority which is charged with the responsibility of collecting both tax and non-tax revenue on behalf of government considers it very relevant to improve a study that will raise the customs revenue performance and subsequently make funds available to adequately and effectively implement the Millennium Development Goals in general and the PRSP in particular.

Previous studies on the permeability of the Sierra Leone borders are not many, but one particular study worth mentioning is the study on the national border assessment recently carried out by the Office of National Security (ONS).

1.1.1 Analyzing the focus and findings of the ONS Assessment

The ONS national border assessment aimed at carrying out a national assessment of threats to the borders of Sierra Leone involving the participation of both security and non-security state actors. It also aimed at conducting a comprehensive *baseline* research on border permeability. The study mainly focused on security issues with the hope of serving as a basis for consolidating national peace and preventing any resurgence of conflict especially one fuelled from across the border.

Border threats within the context of the ONS report is about threats from arms, drugs and human trafficking, immigration, weak and uncoordinated maritime security, the movement of mercenaries and dissidents.

The expected outcome of the national border assessment according to the ONS is for Sierra Leone to benefit from the protection and regulation of its economic resources with the establishment of checkpoints at designated entry points; issues related to customs revenue,

illegal immigration, arms, drugs and human trafficking, ill-defined borders, maritime security, civil aviation security and other border related threats should be given maximum attention.

Coverage of the assessment phase of the study identified four districts – *Kono, Kailahun, Pujehun* and *Koinadugu districts*. The consultative meeting for the border assessment consisted of one representative from the district council and one member from the District Security Committee.

1.1.2 Limitations of the ONS Study, and the Relevance of the MRD Land Border Permeability Study

Whilst one cannot dispute the significance of the ONS border assessment report, yet it is to some extent not adequate and informative enough to significantly minimize customs revenue loss associated with smuggling activities along the porous national land borders.

In the first instance, the ONS study is primarily focused on security issues and thus aimed at strengthening the Sierra Leone borders from foreign inflow of illegal immigrants and mercenaries that may jeopardize the existing peace. Whilst this study is mainly security focused, the NRA study is more economic and revenue oriented. The protection of economic resources as is targeted by the ONS border assessment is limited to export protection necessary for maintenance of the country's balance of payments. For revenue collection purposes however, exports of essentials such as those related to agriculture, food and health for instance do not attract duty and hence are not quite significant in mobilizing domestic revenue. Revenue loss from international trade taxes associated with the inflows of smuggled economic goods is prioritized in the NRA study.

However, such assessment whose output according to the ONS is expected to protect and regulate the economic resources of this country is not adequate to raise revenue substantial enough to finance priority sectors supposed to promote growth, human development and reduce poverty.

The study further researched into the commodities transacted, transparency and accountability of custom officers with regards their valuation techniques and the causes and extent of physical smuggling. The NRA study further researched into risk of smuggling. Although it may be possible to cross the border in many places, smugglers are likely to use some regular crossing places (*Muzondo, et al, 2004*). The risk of smuggling in many remote border areas is low. To permit resources to be used effectively in border areas, assessment of this nature becomes inevitable.

In terms of the depth of the study, whilst the ONS study only identifies border crossing points, the proposed study made mention of the purchasing and destination markets and an estimation of the distance from the entry points to these markets. The research brought out evidence of confiscation of smuggled commodities across these entry points as well as evidence of intimidation and violence against custom personnel. The identification of border crossing points along the Sierra Leonean borders is indisputably significant for custom purposes as well as serving as a baseline for the NRA study. However, getting details of the where and how smuggling occurs, its nature and incidence will be relatively more informative.

Though the findings of the ONS study are undoubtedly significant and relevant for land border control, its data collection was however limited with regards its representativeness. The assessment phase in the ONS study was only targeted at four border districts excluding the key border district of Kambia. This implies that identification of border entry points from this area was done by the two district representatives invited to participate in the one day border assessment consultative meeting held far away from the border communities. Relying solely on information provided from these limited sources might be inadequate to informed policy decisions. The study carried out by NRA included in its sample not only the entire border districts, but also border communities. In addition visits were made to the most frequently used smuggling point's country-wide. It is believed that the NRA study is informative enough to serve as a tool to significantly reduce land border smuggling and its associated revenue loss. This study will complement rather than replicate or supplement the ONS border strengthening assessment conducted recently.

1.2 OBJECTIVES

The prime objective of this study is to assess the risk of smuggling at all points along the land and coastal borders. Specifically the intends to investigate:

- The location, as far as possible, of roads and tracks on foreign country's side of the border that can be used by motor vehicles to reach the border.
- The ease with which the border can be crossed
- The location of roads and tracks on the nation side of the border which can be used to remove smuggled goods from the border area to the centers of population.
- The extent of technical smuggling along various Customs Posts.

1.3 OUTPUT/DELIVERABLES

One of the main outputs of the study is to compile an intelligence dossier of comprehensive information on the following:

- ❖ Where and how smuggling takes place
- ❖ The routes used to move the goods to centers of population
- ❖ The extent and nature of malpractices by customs officials
- ❖ The extent to which customs officials are threatened with violence by organized groups of smugglers, and
- ❖ The extent to which customs officials are intimidated by influential people involved in illegal activities

In addition, all roads of interest as possible smuggling routes across unrecognized borders are sketched.

1.4 METHODOLOGY

Research methodology is usually shaped by a number of factors including; the nature of the problem to be investigated, finance, personnel, would-be respondents, and the type of information to be generated. The methodology used in this report recognized these factors. It comprise a number of steps and a combination of data collection techniques

1.4.1 Sample Selection

The sample selected for this study include: Community Leaders in the various border towns, Traders, Motor bike riders, Drivers, Police and Military Personnel, and Customs Officers.

1.4.2 Data Collection

Enumerators were selected from each district and assigned to border chiefdoms best known to them. The rationale was to give confidence to the respondents in the various border communities. A Monitoring and Research Staff of the National Revenue Authority was assigned to each district surveyed to supervise the data collection exercise. The PSSD Staff assigned to the various Customs Posts assisted in the supervision of data collection in their operational areas.

Data collection commenced immediately following the training of enumerators in August 2006 . The data collection technique used in the study included the Rapid Assessment Procedures (RAP). The reason has been that RAP allows for informal as well as brief formal interviews, and focus group discussions. The advantage of this method hinges on its ability to generate timely information and at reasonable cost and enhances respondents participation and also provides information for qualitative analysis.

Observation and use of key informants complemented the informal interview.

A desk survey was also undertaken during which relevant documents, reports and literature in relation to Land boarder permeability risk analysis were reviewed. This provided the secondary data, some of which formed the background material to the report. Sources of information included: related web sites, IMF (FAD) report, ONS report and relevant web sites.

1.4.3 Data Analysis

Data analysis was both qualitative and quantitative and computer assisted. Simple statistical methods such as frequency counts, aggregates, calculations of averages and percentages were

used to analyze the information generated. To make the report reader - friendly some information has been presented in pictorial form.

1.5 CONSTRAINTS TO THE STUDY

The major constraints were the following:

i). Timing of the Study

The study was carried out during the rains, which caused the enumerators to spend more days in the field than required.

ii) Power Cuts

The frequent power cuts which slowed the production of the report was another serious problem since compilation of the report was only possible during the normal working hours.

iii) Logistical deficiency

One of the main equipment used in research is the computer. The inadequate availability of desktop computers to NRA accounts, to a great extent, for the delay in the production of this report.

2.0 DATA PRESENTATION AND ANALYSIS

This section presents and analyses data collected from the various border communities. The report discusses data by districts and chiefdoms within these districts. In general, out of the 12 districts in the country, eight (8) districts considered to have border towns were surveyed. These are *Koinadugu*, *Bombali* and *Kambia* in the North, *Kono* and *Kailahun* in the East, *Bonthe*, *Moyamba* and *Pujehun* districts in the South.

2.1 KONO DISTRICT

Kono is a 14 chiefdom district and Koidu Town, the head quarter town, is a cosmopolitan area with diamond mining as the dominant economic activity. About two-thirds of working population was engaged in mining before the war. However with the current stringent controls in the mines and the gradual depletion of the alluvial deposits, there has been substantial labour movement to other productive sectors, especially agriculture. As with minerals, a sizeable proportion of agricultural products especially cash crops like, cocoa, coffee and palm oil are smuggled out of the country through the porous borders in the district. The five (5) chiefdoms in Kono district having borders with Guinea include: *Gbaneh Kandor*, *Mafindor*, *Toli*, *Lei* and *Soa* (see table 1 below)

2.1.1 Gbanekandor Chiefdom

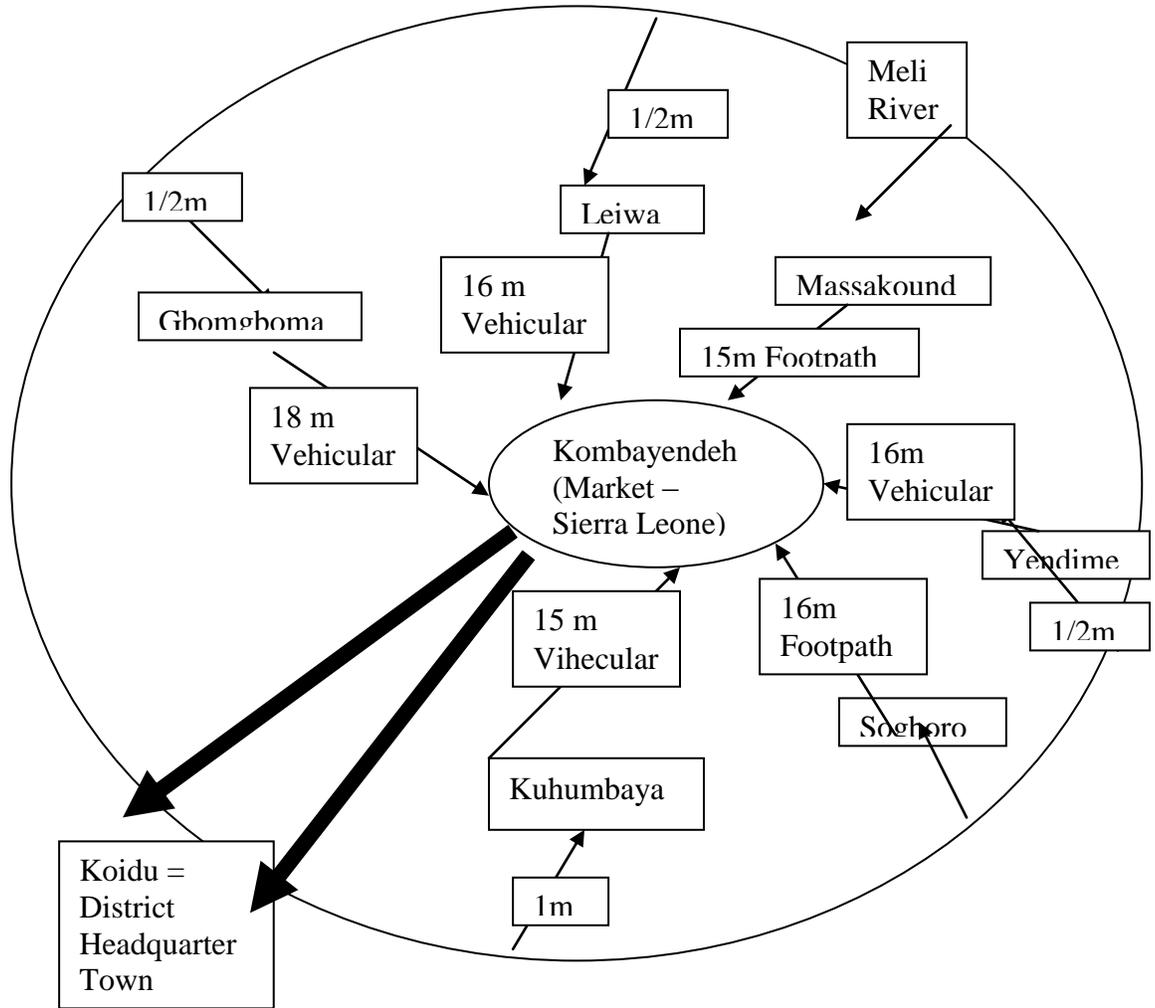
The number of crossing points in the *Gbanekandor chiefdom* is shown in table 1.

Table 1: Chiefdom – Gbane Kandor (Meli River)

Border (SL)	Border (G)	Topography	Transport Means	Goods In	Goods Out
Gbandu	Bamba	Savanah	Footpath	Cattle, Cigarettes, Kerosene, Salt, Battery, Clothing Etc.	Rice, Palm oil, Coffee, Cocoa, Kola nut, Food, Weaving Mat Etc.
Gbakodu	Bamba	Savannah Flat and swampy	Footpath		
Mano	Tongoma	Flat	Footpath		
Kaardu	Gbolokodu	Rough	Motor (Boat)		
Yigbema	Gbagbabengu	Swamp	Footpath (Boat)		
Konbondu	Kehdoy	Swamp	Footpath		
Dedonbenga	Kenegbado	Swamp	Footpath		

Mkt = Market; NA = Not Available

Figure 1: Diagrammatic illustration of the Chiefdom Headquarter town, Boarder towns and the Meli River (Lei Chiefdom)



m = Mile

2.1.1.1 Most Preferred Routes

From the discussion with the *Gbane Kandor* chiefdom people, it was realised that among the land border crossing points existing on that front, the one of most concern should be *Kaardu*. It is the only vehicular crossing point and just about three (3) miles away from the disputed *Meli River*. Disputed because, its ownership hangs in the balance. According to the *Koardu* (chiefdom headquarter town) authorities, the Sierra Leoneans along this river are not allowed to drop boats on it, but if they do and a boat happens to cross over to the Guinean side of the river, it becomes history. Therefore, the Sierra Leoneans totally rely on their Guinean counterpart for ferrying them across the river to and from market in the Guinean territories.

2.1.1.2 Incidence of smuggling

Concern was expressed about a lone vehicle that flights *Kaardu* in the *Mafindor* chiefdom and some unknown destination through *Koardu* most times on Sundays. “*It is always full to the brim on its way back from the Kaardu direction.*” “*Our suspicion is that, it is conveying cigarette as we can see cartons professionally packed.*” “*If we are to go by the suspicion, then NRA’s coffer is deprived of revenue source,*” said one chiefdom authority. He also intimated that, uncustomed motorbikes from Guinea pass through this *Kaardu* crossing for *Koidu*, the district headquarter town of *Kono*. All of the crossing points with the exception of *Kaardu* are not vehicular, and most are presently inaccessible because of the rains.

2.1.1.3 Topography and accessibility of the entry point

The land on this side is mostly flat with swamp patches and savannah. Regarding proximity to market, the Guinean market is closer and therefore people largely pass and use the Guinean currency. The market day is usually on Wednesdays and the market place (*Fangamadu*) is about eight miles from the *Meli River*.

2.1.1.4 Major goods smuggled/transacted

Cattle, Cigarettes, Kerosene, Salt, Battery, and Clothing are the major goods brought into Sierra Leone from Guinea using the various crossing points in this Chiefdom. The main goods exported using the crossing points above in the chiefdom include: Rice, Palm oil, Coffee, Cocoa, Kola nut, Food, and Weaving Mats. The non-presence of Customs Officers in these areas implies that no export statistics is available on these goods leaving the country through these points and this will have negative impact on the trade balance.

2.1.1.5 Points manned by customs/border security

Neither custom officers nor security personnel man any of the crossing points on the Sierra Leonean side in this Chiefdom.

2.1.2 Soa Chiefdom

Crossing points

The crossing points on both sides of borders are shown in table 2:

Table 2: Sao Chiefdom; crossing points on both sides of the border

	Border (SL)	Border (G)	Topography	Transport Means	Goods In	Goods Out
Woiakor		Manjama	Hilly	Vehicle	Cattle, Cigarettes, Kerosene, Salt, Battery, Clothing Etc.	Rice, Palm oil, Coffee, Cocoa, Kola nut, Food, Weaving Mat Etc.
Gbgbokoro		Gbaisay	Rocky \hilly	Vehicle		
Yougbody				Vehicle		
Boindu				Foot		
Maakoh				Foot		
Boedu				Foot		
Dugbody				Foot		

Note: SL = Sierra Leone; G = Guinea; Approx = Approximation; Mkt=Market

From *Woiakor*, which is the chiefdom headquarter town is about seven (7) miles from the riverbank town of *Gbgbokor*. The route, though vehicular, is rough and hilly. There are about thirty two (32) crossing points in the *Soa chiefdom*.

2.1.2.1 Most Preferred Routes

Among these numerous crossing points in the chiefdom, there are seven (7) major ones and only two (2) of these (*Yorkodu and Gbogbokoro*) are vehicular and functional; the other five (5) are footpaths. *Yorkodu* and *Gbogbokoro* are most preferred routes by traders since they are motorable and no custom post is located at these points.

2.1.2.2 Incidence of smuggling

Cigarette and bikes are the commonest goods smuggled. Adult males are most times guilty of the offence. The boat services commence every other day at 9 a.m and stops at 6 p.m, indicating that goods and people can only cross the river during broad daylight. Humans are mostly the transporters of goods from the riverside to the nearest motorway. According to almost all the people interviewed it is claimed that the personnel at the checkpoints accept bribes on goods that attract duties.

2.1.2.3 Major goods smuggled/transacted

Goods mostly brought into Sierra Leone from Guinea include: motor bike, Cigarette, Salt, Magi, Wearing, Livestock, and assorted drinks. In return Kola nut, Palm oil, Coffee, Cocoa, and Palm Kernel are taken away to Guinea. Because no customs officer resides in these area goods imported are not paid for even though traders complained of paying money to the police at the security posts for their goods. In addition goods exported are not recorded, hence affecting trade statistics.

2.1.2.4 Points manned by customs/border security

The only point manned by Sierra Leonean security personnel is the *Gbogbokoro/Gbaisay* (Guinea) crossing. From the river bank town of *Gbogbokoro* to the market town of *Fangamadu* (Guinea) is three (3) miles. The market days are Tuesdays and Wednesdays and most smugglers travel three (3) times in a month.

2.1.2.5 Incidence of smuggling

It was alleged that goods from Abidjan and Burkina Faso find their way through these points into the Sierra Leonean markets. Forty five (45) cartons of cigarettes were arrested and referred to *Njagboma* for appropriate actions, said the security officers. The business people (smugglers) most times prefer the foot paths. This chiefdom is bordered with *Kameiyandor* in the *Mafindor* chiefdom.

2.1.3 Mafindor Chiefdom

Table 3: border towns in Mafindor Chiefdom, Kono District

Border SL)	Border (G)	Topography	Transport Means	Goods In	Goods Out
Chaiseneh	Yendeh 1	Hilly, Swampy	Vehicle	Cattle, Cigarettes, Kerosene, Salt, Battery, Clothing, etc.	Rice, Palm oil, Coffee, Cocoa, Kola nut, Food, Weaving Mat Etc.
Kormborndu	Krigbema	hilly	Vehicle		
Kelema	Krigbema	Hilly	Vehicle		
TofaWondeh	Mano	Hilly, Rocky	Foot		

Dendorbengu	Kelegbadu	Hilly, Swampy	Foot		
Gbaindadu	Baedu	Swampy	Foot		
Keledu	Yendeh 2	Swampy	Vehicle		
Wasaya	Kolowadu	Swampy			
Gbegbekor	Sandia	Swampy, Hilly	Vehicle		

Note: SL=Sierra Leone, G =Guinea, Approx = Approximation; Mkt=Market

All of these entry points are vehicular except *Dendoubengu, Tofa Wondeh and Gbaindadu*.

Yaardu is one (1) mile from the *Meli River*, footpath, flat and savannah. From the riverbank on the Guinea side it is estimated to be ten (10) miles to the market town of *Mangaandu*. There is only one native canoe on the Guinean side and the option is theirs as to when to start operation. Mondays are the busiest days.

Cigarettes are the likely good smuggled along this route. The chiefdom generates funds from dues on hawkers and not custom duties.

The two border towns of *Chaiseneh* (Sierra Leone) and *Yendeh* (Guinea) are said to be situated along the river *Meli* at almost equal distance of half (1/2) a mile. On both sides of the river, the land is a flat savannah. From *Chaiseneh* to the river is vehicular and so is from the river to *Yendeh* and beyond. Monday is also the busiest day in this area.

Gbendadu, Wasaya and *Gbegbekor* are all small entering points. *Wasaya* is the only new point discovered recently. One major common characteristic is the usage of the Guinean francs on the Sierra Leonean soil for daily business transaction in all of these villages.

2.1.3.1 Most Preferred Routes

Of all these border-crossing points, *Kelema* is the most strategic in the Mafindor chiefdom. Vehicles drive on to the Meli river lip and *Kelema* is just quarter (1/4) mile away from this river. On the other side of the river the market is about three and the half (3 1/2) miles and also vehicular. Monday is the market day on this side and renders the route very busy as from Sunday. The proximity to market, under the cover of the forest, non presence of personnel on the Sierra Leonean side and easy means of transportation make this point all that important when smuggling comes to mind.

2.1.3.2 Major goods smuggled/transacted

Like the previous chiefdom discussed, the main goods traded into the country are: Cattle, Cigarettes, Kerosene, Salt, Battery, and Clothing. Sierra Leoneans reciprocate by exporting rice, palm oil, coffee, cocoa, kola nut, food, and weaving mats.

2.1.3.3 Points manned by customs/border security

The Sierra Leone side of the border is not manned, but the Guineans have military and police personnel engaged in collecting monies from Sierra Leoneans entering their country.

2.1.2.5 Risk of smuggling

This crossing point is the only functional point during the rains as opposed to the dries. *Tofa Wandeh* village is a small village with about 16 newly thatched houses and not a major entry point. At the time of the survey, the residents of this area were not able to use this crossing point because the Guinean officers destroyed the only boat they had. *Tofa Wandeh* is about half ½ miles to the Meli river and the way is swampy. People in this village always go through other villages to be able to reach the markets to secure essential goods. Table 4: Lei Chiefdom.

Table 4: Border crossing points in Lei Chiefdom, Kono District

Border (SL)	Border (G)	Topography	Transport Means	Goods In	Goods Out
Gborgboma	Konoma	Partly hilly, Rocky,	Vihecle	Salt, Magi, Cigarette, Clothes, Shoes, Cattle	Palm oil, Kola nut, coffee, cocoa etc.
Koekor	Baladu	Partly hilly, Rocky,	Footpath		
Masakoundu	Manoh	Partly hilly, Rocky,	Footpath		
Leiwa	Konlo Bengu	Partly hilly, Rocky,	Vihecle		
Yendime	Konemde	Partly hilly, Rocky,	Vihecle		

2.1.4.1 Most Preferred Routes

The most preferred routes in this chiefdom are *Gborgborma* and *Leiwa*.

In this chiefdom, the market town of *Kombayendeh* is strategically located. It is situated at the top of a hill and some twenty seven (27) miles away from Koidu, the district headquarter town. Though the road from Koidu town to *Kombayendeh* is hilly, muddy and a good portion rocky and rendering the way difficult, many traders endeavour to visit on the market day. The market sits on weekly basis (Wednesdays), which makes it possible for its population (mostly farmers) to trade their produce without travelling all the way to Koidu. From *Kombayendeh*,

one can easily get to *Yarawadu* in the *Koinadugu district*, *Toli Chiefdom* in *Kono district* and *Badala*, *Mingidu*, *Konemde* and *Yifla* in Guinea. From the market town of *Kombayendeh* to the border town of *Gbogboma* is 18 miles, to the border town *Leiwa* is 16 miles, to the border town of *Kulunbaya* is 15 miles and to the border town *Yendime* is 16 miles. Most of these routes are vehicular and could be potential revenue leakage channels.

River Meli is the general frontier to all of these border towns. The distance from *Gbogboma* to River Meli it is estimated to be half (1/2) a mile from *Leiwa* to River Meli is also half (1/2) a mile, from *Kuhumbaya* is one (1) mile and from *Yendime* is half (1/2) a mile. From the *Gbogboma* front to the Guinean town of *Kondu*, it is estimated to be sixteen (16) miles from the Meli River. And twelve (12) miles from the *Leiwa* end to the Guinean town of *Mandu*.

2.1.4.2 Major goods smuggled/transacted

Cigarettes, medicines and batteries are the dutiable goods flowing in from Guinea. To reciprocate, the Sierra Leoneans resident at these borders are forced to take along local produce including cocoa, coffee, rice and palm oil for sale and the proceeds used to purchase other essentials. *Kissy* is the common language spoken by the people in this area and the Guinean franc is the medium of exchange.

2.1.4 Toli Chieftdom:

Table 5: Border towns in Toli Chieftdom, Kono District

	Border (SL)	Border (G)	Topography	Transport Means	Mileage (Approx)	Goods In	Goods Out
Malakong			Savannah/ Swampy	Footpath	1	Salt, Magi, Cigarette, wearings, alcohol, Cattle	Palm oil Kola nut, coffee, cocoa etc.
Yendebengu			Savannah/ Swampy	Footpath	1½		
Bonnie			Swampy	Footpath	2		
Kondewakoro	Dalabongoh		Savannah	Footpath	2½		
Sensine			Savannah	Footpath	2		
Baadu	Kondobengu		Savannah	Footpath	1½		

On this front, there are six (6) crossing points, whose names are listed in column 1 of table 5 above. Though these villages are very close to the river *Meli*, none of the routes is motorable. *Baadu* is one and the half (1½) miles from the river, *Sensine* is approximately one (1) mile

away, while *Malakong*, *Bonie*, *Kondewakoro* and *Yendebengu* are two (2), two and half (2½) and one and half (1½) miles away from the river respectively.

2.1.5.1 Most Preferred Routes

The most preferred of these crossing points are *Sensine*, *Yendebengu*, *Bonnie* and *Baadu*. On this front also, it is mainly busy on the market day. *Kondewakoro* which is the chiefdom headquarter is some forty nine miles away from Koidu town and the road is rough and therefore makes it very expensive for traders to use this route.

2.1.5.2 Major goods smuggled/transacted

Goods imported and exported along these entry /exit points in the chiefdom are similar to those transacted at the other crossing points in chiefdoms already discussed in the district.

2.2.0 KAILAHUN DISTRICT

Kailahun District shares International borders with Guinea and Liberia. The land area of the district is about 70 square kilometres and has a population of 358,190 (2004 National Census Result). There are fourteen (14) chiefdoms in the district, eight (8) of them share border with Guinea and/or Liberia. The topography of the land in the district is partly hilly and partly flat, and is covered by primary and secondary forests. The forest vegetation extends across the borders of Guinea and Liberia, thus giving the area covered by this type of vegetation as the forest region of the Mano River Basin.

The mainstay economic activities of the indigenes of the district is cash crop (cocoa, coffee and citrus) and food crop farming, including chicken and ruminants (goats, pigs and sheep) on a small scale. Before the eleven (11) years old rebel war coffee and cocoa crop cultivation was the major source of income for the people in the *Kailahun District*.

There is a wide spread of pervasive poverty in the district. Thus internal and cross-border trading in the district remains a subsistence venture. In addition to that the problem of cross-border trading has been aggravated by the crisis in the *Yenga village*, which serves as deterrent to business people to settle and invest in the district.

Efforts are being made by the central government and the local councils to improve on the road infrastructure within the district. The road linking *Kenema* and *Koindu* via *Kailahun* is relatively good, with vehicles plying the route at a minimum speed of eighty (80) kilometres per hour. Some of the feeder roads are deplorable and need major maintenance.

2.2.1 Luawa Chiefdom

Luawa is the largest chiefdom in the Kailahun District. It has about eleven (11) entry routes into Guinea, the main recognised routes includes *Bailu*, *Momakoh*, *Dambala*, *Manosewalu*, *Yeibema*, and *Sembarun* crossing points. The footpath entry points include: *Kundowahun*, *Yengema*, *Wayawayehun* and *Baoma*(see table 5).

Table 6: Crossing Points (CP) in the Luawa Chiefdom

Name of crossing point	SL Crossing Point	Location in Guinea	Other entry points	Manned by	Most preferred route	Medium of transportation	Goods In
Bailu	Momako	Maosewalu	Sambaru	Bailu village	Momako village	Maosewalu village	Momako
Bailu village	Momako village	Manosewalu village	Sambaru village	Bamba village	Bamba village	Bamba village	Pombay village
Nongowa		Beyad	Kolomba	Beyad			
		Gbodouma	Kondu	Gbodouma			
Dambala	Dambala	Dendobengu,, Yebema, Kumalu	Kundowahun	Dendobengu,, Yebema, Kumalu	Dambala		
Customs/security forces	Customs & security officers in Kailahun	Custom/ Security officers in Kailahun	Security forces. Customs, does regular checks	Custom/ Security officers in Kailahun	Customs & security officers in Kailahun		
Dambala	Dambala	Yebema	Sambaru	Yebema	Dambala		
Vehicles, Honda	Sometimes Vehicles/Bikes, mostly on head	On head	Head, sometimes Honda/ vehicles, during the dries	On head	Sometimes Vehicles/Bikes, mostly on head		
Vegetables and other foodstuff, clothing, Hondas	Cigarette, salt, onion, clothing & footwear		Food stuff		Cigarette, salt, onion, clothing & footwear		

Note: CP= crossing point

All these entry points share borders with Guinea, and *Moa* is the border river, which is usually crossed by canoes along the *Luawa* axis into Guinea. The main markets in Guinea are the *Kenema Wuonday* and *Geugedou*. The *Kenema Wuonday* market meets on Fridays and the *Geugedou* market on Sundays. During the dry season these markets attract large number of Sierra Leoneans as well as other nationals, who transact businesses ranging from foodstuff, clothing and other manufactured commodities. At the time when this study was carried out, business activities were very slow, due partly to the overflowing of the *Moa* River and the fall in the value of the Leone against the Franc Guinea.

2.2.1.1 Most Preferred Routes

The most preferred route of entry especially during the rainy season is the *Bailu* crossing point. This is because the tide at *Mamkoh* and *Manosewalu* can be very rough thus rendering these crossing points very risky during rainy season

2.2.1.2 Major goods smuggled/transacted

Reports from the inhabitants of this chiefdom show that major commodities traded across the borders are motor bikes and cigarette. These items are usually smuggled into the country using the various routes joining the two countries. Although goods might be smuggled through the above named entry points, the volume of the trade currently going on do not warrant the building of any additional custom post, except that frequent/regular patrols by PSSD officers would be necessary.

2.2.1.3 Points Manned by Customs/Security Personnel

Bailu and the roads leading to *Mamakoh* and *Manosewalu* axis are manned by customs officers; Police and Immigration Officers. It was however discovered that monies collected in respect of Emergency travelling certificates are not handed over to the Non-tax Officer who is residing in *Kenema*. *Sembahun* is manned by the Military and the Police. No security personnel or Custom Officer is posted to *Kundowahun*, These forces; however make regular patrols to the area.

2.2.2 Kissi Teng Chiefdom

In the *Kissi Teng* Chiefdom there are nine (9) crossing points, four (4) of them are located in the *Koindu* area in the vicinity of *Weima* village. The four main crossing points include: *Pengubengu*, *Fendu*, *Gbamalu* and *Beadu*. *Pengubengu*, *Fend* and *Beadu* are motorable at both sides of the borders and they all lead to Guinea. *Pengubengu* leads to Liberia.

Table 7: Analysis of crossing points in Kissi Teng Chiefdom

		Saama	Pengobengu				Name of Entry Point
							SL Crossing point
							Location in Guinea /Liberia
							Other Entry Points
							Motorable / Non-motorable
							Manned by
							Most Preferred route
							Medium of T/port
Goods in							
Kamagbodou village	Kanilo Village	Saama Village				Weima Village	
Foya- Liberia	Foya- Liberia	Soudu- Liberia				Nongowa Village	
Kamagbodou	Kanilo		Beadu	Gbamalu	Fendu		
Partly Motorable	Footpath	Footpath	Motorable (LIB)	Motorable	Motorable	Pongobengu- motorable	
Non	Non	Army Check	No custom officer	Customs/ Security officers			
Kamagbodou	Kanilo		Beadu				
On head and bikes	On head and bikes	On head and bikes	Vehicles, motor cycles, on head			Vehicles, on head, bikes	
Salt, Magi, Cigarette, Wearing, Onions, Household Utensils							

The means of crossing to Guinea through *Beadu, Fendu and Gbamalu* is by boats and/or ferry. The traffic flow is dictated by the market days of the various business centres. Business people normally travel on Sundays (to attend *Koindu* market); on Tuesday (to attend *Nongowa* market); and on Saturday (to attend *Foya* market in Liberia).

2.2.2.1 Major goods smuggled/transacted

Most of the commodities traded include foodstuff, wearing, household utensils, and palm oil (usually taken across the border from Sierra Leone). Motor bikes and cigarettes are brought into Sierra Leone

2.2.2.2 Points manned by customs/border security

There are three (3) police checkpoints between *Pengubengu* crossing point and the main marketing town of *Koindu*. There is one (1) checkpoint with a custom officer, Police and immigration officer between *Beadu* and *Koindu*.

2.2.2.3 Topography and accessibility of the entry point

Generally the topography along these crossing points is hilly interceded with valleys and covered by secondary forest, except *Beadu* which is also hilly but covered with savannah grass.

2.2.2.4 Incidence of smuggling

There is no evidence of gang smugglers neither has there been any incidence of violence between smugglers and security forces/customs officers. However individuals import goods into the country without paying customs duty, though at the police checkpoints some amount of money is extorted from them without receipts issued in respect of such payment.

2.2.2.5 Reasons for Smuggling

What prompts smuggling along these routes is the absence of customs officers/ posts within the area. The other reason given was the police harassment.

2.2.2.6 Economic Activities in the Chiefdom

Major constraint to business activities in the *Kissi Teng* Chiefdom is the security problem in the *Yenga* village. This problem has deterred all economic activities in the chiefdom, including cross-border trade between Guinea and Sierra Leone. There is therefore urgent need for the political settlement of the current border dispute between Sierra Leone and Guinea.

2.2.3 Kissi Kama

2.2.3.1 Crossing Points

There are four (4) crossing points in the *Kissi Kama* Chiefdom: *Sanga*, *Foidu*, *Sapadu* and *Sagbeh* crossing point

Table 8: Kissi Kama Chiefdom

	Name of Entry /crossing Point
Sanga	Location of CP in Sierra Leone
Sanga village	Location in Guinea/Liberia
Djiba-Guinea,	Other entry points in the vicinity
Foidu Sapadu	Motorable/ Non-motorable
Motorable-S/Leone Non-motorable in Guinea	Manned by
No customs post	Mileage from Sierra Leone Market
Sanga-1/2 mile-Koindu, Sapadu 1.5 miles- Koindu, Sageh 1.3 miles- Koindu	Mileage from Guinea Market
5 miles- Nongowa	Most preferred
Foidu-no checkpoint, it is the shortest route	Medium of transportation
`On head at all the routes	Goods imported
Fish, tobacco, salt & magi	

The only means of crossing to Guinea is by boats.

2.2.3.2 Topography and accessibility of the entry point

The local vegetation within the *Sanga* area is forest interwoven with savannah grass, with spells of hills and valleys forming the topography of the land.

2.2.3.3 Points manned by Customs Officers/ security Personnel

All the entry points around the *Sanga village* are without Customs Post though motorable. Two of the entry points (*i.e Foidu and Sapadu*), however, have police security checkpoints.

2.2.3.4 Major goods smuggled/transacted

Commodities frequently transacted across those borders include: fish, tobacco, salt and magi. According to our interviewees the major commodities smuggled are salt and fish, which are smuggled in smaller quantities. People involved in these smuggling activities are young women. There are no gang smugglers in the area and no violent activity has ever been reported between customs/ security officers. The motivation behind smuggling activities according to respondents is the lack of customs officers to man those crossing points.

2.2.4 Kissi Tongi

There are three (3) border entry points within the *Kongbama* village in the *Kissi Tongi Chiefdom*, they include: *Madopolahun, Kamadu and Dawa* crossing points. Of these three, only *Dawa* is motorable. *Madopolahun and Kamadu* share a land border between Sierra Leone and Liberia, whereas a stream separates Sierra Leone and Liberia on the *Dawa border*.

Table 9: Analysis Crossing Points in Kissi Tongi Chiefdom

Entry Name of Point	
Location of CP in SL	
Location in Guinea or Liberia	
Other entry points	
Motorable or Non- motorable	
Manned by	
Most preferred route	
Medium of transportation	
Goods imported	
Madopolahun	
Kongbama village	
Foya town	
Kamadu, Dawa	
Madopolahun- footpath ,Kamadu- footpath, Dawa-motorable	
Security forces-police	
Madopolahun and Kamadu	
On head, bikes, cars	
Salt, magi, palm oil-from S/Leone.	

Business people cross these borders on Thursdays to attend the *Buedu* market, while others cross on Fridays and Saturday morning to attend the *Foya* market in Liberia.

2.2.4.1 Topography and accessibility of the entry point

The topography of the land at the *Madopolahun* and *Kamadu* crossing points on the Sierra Leone side varies from swampy land to hills covered with forest. The Liberian side is covered by savannah vegetation with hills along the three routes.

2.2.4.2 Major goods smuggled/transacted

The commodities traded along these borders include palm oil (from Sierra Leone), salt magi and other essential items. During the rains traders carry their wares on head, and Motor bikes. However during the dry season, large quantities (commercial quantity) of goods are transacted along the *Dawa* crossing point.

2.2.5 Upper Bambara Chiefdom

Bomaru is the main entry point bordering Sierra Leone and Liberia in the *Upper Bambara* Chiefdom. The border town in Liberia is *Vahun*. Other entry points within the vicinity include *Gondama* and *Sakiama* (in *Luawa Chiefdom*), and *Senga* (in *Dea Chiefdom*) see table below:

Table 10: Analysis Crossing Points in Upper Bambara Chiefdom

Name of Entry Point	Location of CP in SL	Location in Liberia	Other entry points in the vicinity	Motorable/ Non-motorable	Manned by	Mileage from Sierra Leone Market	Mileage from Liberia Market	Most preferred route	Medium of transportation	Goods imported
Bomaru										
Bomaru_village										
Vahun_village										
Senga, Sengema,										
Bomaru- motorable Senga- Non-motorable										
No customs post										
62 miles to Kenema										
Not known by the respondents										
Giema, Sengema, and Ngondama										
On head										
Salt, cigarette, rice, tarpaulin, drugs, cocoa, sugar magi, cooking utensil										

Unlike *Bomaru* which is motorable on both sides of the border, all the other crossing points are non-motorable. While *Sengema* is located by the stream, all the other crossing points are on the land border. *Bomaru* and *Gondama* are located on the hilly slope and *Senga* within an undulating land. There is a wide spread of secondary/primary forest vegetation.

2.2.5.1 Major goods smuggled/transacted

The amount of goods passing through those crossing points are not large, most of which are carried on head. Foodstuff is the main type of commodities transacted across these borders. Because of “insecurity” in Liberia, there is no significant business transaction going on within these borders.

2.2.5.2 Incidence of Smuggling

Both men and women are engaged in those minor cross-borders trading, and there has not been any incidence of violence between traders/smugglers. This is borne from the fact that there are no gang of smugglers within those borders.

2.2.6 Penguia Chiefdom

Penguia Chiefdom has two (2) motorable routes and four (4) footpaths. *Meli* is the river separating Sierra Leone and Guinea along the *Penguia area*.

Table 11: Analysis Crossing Points in the Penguia Chiefdom

	Kumatandu	Kamabbobu	Semabu	Name of Entry Point
Kpankpaya	Kumatandu	Kamabbobu	Semabu	Location of CP in Sierra Leone
Lalehun	Kumatandu village	Kamabobu village	Semabu village	Location in Guinea
Kpankpaya	<u>Kolumba</u>	<u>Celema</u>	Kolumba	Other entry points in the vicinity
Sandia	Kobomdu	Semabu	Kamabobu	Motorable Non- motorable
Kpankpaya-motorable Sandia-non motorable	Non-motorable	Non-motprable on both sides	Motorable on both sides of the border	Manned by
Security forces man Kpankpaya CP	Security forces in Sandaru do patrol Kumatandu Crossing point	None	Security personnel (police)	Mileage from Sierra Leone Market
31 miles to Bunumbu	24 miles to Bunumbu	19 miles to Bunumbu in	18 miles to Bunumbu	Mileage from Guinea Market
18 KM to Kenema Wuonday	3 miles to Kolumba	7 miles to Kolumba	12 Km to Kolumbu	Most Preferred route
Kpankpaya	Kumatandu crossing point	Semabu	Semabu	Medium of transportation
On head, Hondas, and vehicles	On head	Boats to cross Meli River & on foot to enter market centers	Boats to cross Meli River, Mini vans used in dry season to transport goods to	Goods imported
Wearing, cigarettes, foodstuff, Honda	Wearing, cigarettes, foodstuff, Honda	Wearing, cigarettes, foodstuff, Honda	Wearing, cigarettes, foodstuff, Honda.	

2.2.6.1 Major goods smuggled/transacted

Like other entry points in the district, goods entering Sierra Leone through borders in the chiefdom include: Wearing, cigarettes, foodstuff, and Motorbikes. People and goods move across the borders on Thursdays to attend the *Kolumba* market and on Fridays to attend the *Kenema Wuonday* market.

2.2.6.2 Topography and accessibility of the entry point

A secondary forest covers the bank of the river, with hills at the *Kumatandu* and *Kamabobu* crossing points. Vehicular traffic in the chiefdom is very slow; most of the traded commodities are transported on head and sometimes on motor bikes.

2.2.6.3 Risk of Smuggling

During the rains the Meli River overflows its banks and crossing by boat becomes very risky. Business transactions across the borders usually come to their lowest ebb during the rains. During the dry season, however, goods including motor bikes in commercial quantity can be smuggled through that route. The people involved in this cross border trade are the youths (both male and female). There are no gang smugglers in the area and no violent smuggling incidence had ever occurred in the Chiefdom.

2.2.6.4 Reasons for Smuggling

The main reason why traders by-pass the customs post in Kailahun is because of the long distance (about 35 miles) from the Penguia crossing point to the customs post in Kailahun. All the crossing points within the Penguia Chiefdom raise no revenue for Government, except that the police personnel extort money from business people for their own immediate ends. There is therefore a need for a PSSD personnel to be posted to Penguia to man those entry points, as a preventive measure.

2.3.0 KAMBIA DISTRICT

Kambia district lies along the North –West of Sierra Leone with 7 chiefdoms, three of which border Guinea (*Gbileh-Dixon, Bramaia, and Samu Chiefdoms*). The district head quarter town, *Kambia*, is found in another chiefdom that does not border Guinea, but is however very close to the customs post in Gbalamuya in the *Gbileh Dixon chiefdom* (5miles). *Kambia district* is a relatively poor district with majority of the inhabitants engaging in either petty trading or peasant agriculture. Those who engage in large scale trading are mainly the inhabitants of *Guinea or Freetown, Makeni, Bo and Kenema*. This is so because the greater bulk of the goods imported or smuggled into the country through these crossing points are taken to bigger business- based towns like *Freetown, Kenema, Bo, Makeni* and *Bamoi Lumar*- the biggest and busiest market centre in the district.

Gbileh -Dixon happens to be a very large chiefdom which is an amalgam of two chiefdoms –*Gbileh* predominantly of the Susu tribe and *Dixon* with predominantly *Temnes*. This chiefdom lies beyond the *Great Scarcies River* and toward Guinea thus spreading along the Guinea border with a wide surface area. *Braimaia chiefdom* on the other hand borders Guinea along the river *Kolenten* and predominantly hosts the Susus. *Samu Chiefdom* is predominantly a Susu area but also has a significant presence of *Temnes* and *Madingos*.

2.3.1 Bramaia Chiefdom

2.3.1.1 Crossing Points

There are 15 border entry points in the Bramaia chiefdom, namely:

Sierra Leone	Guinea	Motorable/Foothpath
Kufura	Wondaytha	Motorable
Konta	Wondaytha	Motorable
Turaya	Sinneya	Motorable
Seduya	Sanmodia	Motorable
Tenema-Bramaia	Herimakono	Footpath
Kukuna	Woundelaya	Motorable
Souldehra	Fanje	Footpath

Darakoneh	Yangbah	Motorable
Fatmalaya	Tassin	Motorable
Gbolon	Tassin	Motorable/Footpath
Fonthonkuray	Walia	Motorable/Footpath
Bassia	Kaff/Molah	Motorable/Footpath
Kanku-Bramaia	Wanindara	Motorable/Footpath
Banguraia-Laminaya	Wanindara	Motorable/Footpath
Sansankhorie	Kaff/Molah	Footpath

Table 12: Crossing points in the Braimaia Chiefdom, Kambia District

							Sierra Leone Border
							Guinea Border
							point
							Preferred route
							means of Transport to Border town
							Manned by
							Goods in
							Goods out
Seduya	Turaya	Konta	Kufura	Kanku Bramaia	Fatmalaya		
Sanmodia	Simneya	Wondaytha	Wondaytha	Wanindara	Tassin		
fairly low hill and forest	savana	hilly, rocky and savana	savana	Savana	Savana		
<		<		<	<		
Motorable	Motorable	Motorable		Motorable	Motorable		
SLAF	None	None	None	None	SLAF		
Motor cycles, bicycles, used clothing and food stuffs	Household essentials	food, clothing, cigarette & alcohol, building mat, spare parts, motor cycles	Food stuffs	food, clothing, fuel, cigarette, Motor cycles, building mat, spare parts	food, Clothing fuel, cigarette vehicles, building mat spare parts		
Marijuana and Palm oil	Palm oil	Palm oil and Ginger	Palm oil	marijuana	marijuana		

Sansankor ie	Banguraia- Laminaya	Bassia	Fonthonku ray	Gbolon	Darakoneh	Souldehra	Kukuna	Tenema Braimaia
Kaff/Mola h	Waindara	Kaff/Molah	Walia	Tassin	Yamgbah	Fanje	Woundelaya	Herimakono
savana	savana	savana	savana	light forest and hilly	savana	savana	savana and forest	light forest and hill
							<	
Footpath	Motorable	Motorable	Motorable	Motorable	Motorable	Footpath	Motorable	Footpath
None	None	None	None	None	None	None	SLAF	None
Foodstuff and household essentials	Motorcycles, bicycles, used clothing and food stuffs	Foodstuff and household essentials	Foodstuff and household essentials	Foodstuffs and household essentials	Household essentials	Food stuffs and household essentials	Motor cycles, bicycles, used clothing and food stuffs	Food stuffs and household essentials
Palm oil	Palm oil and Ginger	Palm oil	Palm oil	Palm oil	Palm oil	Palm oil	Marijuana and Palm oil	Palm oil

The above further shows the towns in the Guinea part of the border where the crossing points lead to. There are twelve (12) motorable routes and three (3) footpaths. *Konta* is motorable –large; *Turaya* is motorable –fairly large; *Seduya* is motorable and large; *Tenema Bramaia* is motorable on the Sierra Leone side of the border, but a foot path from the Guinean side. *Kukuna* is motorable on both sides of the border; *Souldehra* and *Sansankorie* are footpaths on both sides; *Darakoneh* is also a footpath; *Fatmalaya* is motorable on both sides; *Gbolon* is a footpath to *Fatmalaya* entry point; *Bassia* is motorable on the Sierra Leonean side but a footpath to *Molah/Kaff*; *Fonthonkuray* in Guinea is a footpath to the crossing point. *Kanku –Bramaia* is motorable on both sides; *Banguraia* and *Laminaya* are motorable on the Sierra Leone side but non motorable from Guinea.

2.3.1.2 Most Preferred Routes

The most notorious routes for smuggling in this chiefdom from interviews with community members as well as our direct observation are *Kukuna*, *Seduya*, *Konta*, *Kanku Braimaia* and *Fatmalaya* crossing points.

River Kolenten is the river that borders Guinea across all the aforementioned entry points, implying that all smuggled commodities crossing from Guinea into Sierra Leone within this chiefdom have to pass through this long spread river. The means of transportation of the imported goods across these crossing points and smuggling routes is usually by Canoes across the river, and trucks, light vans, Bicycles and motor bikes along the routes.

2.3.1.3 Points manned by customs/border security

All the entry points are unmanned by customs, but some are manned by security personnel from the 11th Battalion at *Kambia*. Those manned by SLAF are *Seduya* and *Kukuna*. No transport and communication facilities are available to border security in this area.

2.3.1.4 Topography and accessibility of the entry point

The topography of the entry points is mostly hilly and rocky but there is prevalent savanna vegetation. These points vary in mileage to the destination markets (*Konta*-12miles, *Turaya*-8miles, *Seduya* -5miles, *Tenema-Bramaia*-4miles, *Kukuna*-1mile, *Suldehra*-5miles).

2.3.1.5 Incidence of Smuggling

Smuggling across these crossing points is usually common on the eve or dawn of the market days at *Madina*, *Kukuna* and *Sumbuya* which are the smuggler's destination markets. On such occasions, the number of cross-border traders can be 200-350 people in those markets especially the biggest market at *Madina* in the *Tonko Limba chiefdom*. Large scale smuggled goods are sometimes further transacted to the *Bamoi Lumar* about 30 miles from *Madina*. Market days in *Layah* in Guinea are usually on Thursdays and Fridays; and that for *Kukuna and Madina* is usually on Fridays. Goods are normally smuggled across the river *Kolenten* in the early hours of the morning and at night.

There are reports of security personnel abating smugglers for a negotiated fee. A visit to the *Kukuna –Woundelaya* crossing point with the mobile PSSD team stationed at *Port loko* discovered truck tire marks at the wharf that were as recent as few hours before our arrival (highly suspecting the movement of smuggled import through this point) and surprisingly met two SLAF personnel deployed there. Only one case of confiscation and interception is noted from the councilor of ward II at *Kukuna* and this was confirmed by the customs officers at *Gbalamuya* who confiscated this truck at the *Kukuna* wharf.

Mostly youths and men ranging from 15-25 years and women from 15-45 are engaged in smuggling. No evidence of gangs /organized groups in the area was reported from the interviews conducted except that motor bike smuggling is usually done in convoy.

2.3.1.6 Major goods smuggled/transacted

All goods transacted across Guinea and Sierra Leone can be specified in the category of foodstuffs, clothing and shoes, cigarette and alcohol; building materials, spare parts, marijuana and small arms. Marijuana, rice and palm oil are usually taken from Sierra Leone to Guinea, while used clothing, cigarette, building materials, shoes, alcohol, fuel and more prominently motor bikes are brought from Guinea. The major commodities smuggled are cigarette/alcohol, bicycles/motorbikes, building materials, spare parts and marijuana.

2.3.2 Gbilehdixon Chiefdom

The border communities along Sierra Leone/Guinea border for *Gbileh Dixon Chiefdom* in the Kambia District include the following:

1. Lungba
2. Masiaya
3. Fodaya – Major crossing point
4. Laymeray
5. Gbonkofoi
6. Kambiadee
7. Kamba
8. Molai
9. Salatok
10. Kalangba
11. Gbalamuya – Major
12. Ketinka – Major
13. Walibana
14. Kabaya
15. Funkudeh
16. Tanganie –Major
17. Madina
18. Layah
19. Maforay
20. Lokoyah
21. Yeamadi
22. Gberayery
23. Magbengbeh

Table 13: Crossing points in the Gbilehdixon Chiefdom in Kambia District

	SL Border	Guinea Border	Topography	Preferred route	means of Transport to Border town	Manned by	Goods in	Goods out
Kambiade	N/A		swamp		bicycle and head	None	cigarette, medicines, clothing and shoes and fuel from Guinea to	Palm Oil and Rice
Kamba	N/A		swampy		Motorable	None	N/A	N/A
Yeamalabi	N/A		Flat land		Foot path	None	N/A	N/A
Kalangba	N/A		small stream		Motorable	police	food stuff	Palm Oil and Rice
Fodaya	N/A		4 by river and two by swamp	√	Motorable	None	motor bikes, food stuff etc	Palm Oil and Marijuana
Lamuray	N/A		swampy		Footpath (bicycles and by head)	None	cigarette, fuel and clothing	Palm Oil and Rice
Gbalamuya	N/A		Flat land		Motorable	Customs and Police	Assorted Merchandise	Assorted Merchandise
Lokoya	N/A		rocky and valley		Foot path	None	N/A	N/A
Gbonkofoi	N/A		1 in east of town is river, other		Motorable	None	mostly motor bikes and other goods that are usually covered	Palm Oil and Marijuana

Each of these communities has at least one crossing point with *Fodaya* having six crossing points.

Fodaya is found in the *Dixon* part of the amalgamated chiefdom about 15 miles from Gbalamuya. There are six crossing points in the *Fodaya* community and has a *lumar* (though of relatively small size compared to others in the district) where trade between the neighboring border communities in both countries takes place. Of the six crossing points, four are by small rivers and two by swamp. There is only one motorable point which can allow motor bikes in the dry season. The route to *Fodaya* itself is motorable and is road worthy. The main means of transportation of smuggled commodities once they have been crossed is by trucks and motor bikes.

The purchasing market of these commodities according to the interviews conducted is Conakry, but its nearest market in Guinea is *Koluyera* about two miles from the crossing points.

Another key crossing point is at *Kethinka* close to *Pamlap* a fairly big business town located along the highway to *Canakr*. The nearest market in Guinea is also *Pamlap* which is barely ½ a mile from *Kethinka*. Smuggling is reported to be very much serious through this point. The crossing point is by land and the means by which smuggled goods are brought into Sierra Leone are by trucks, cars, motor cycles and even by head. However, goods smuggled are difficult to identify by the community members interviewed since they are usually covered with tarpaulin. Smuggled goods through this point are transported either along the *Karena* or *Kabeya* routes that could both lead to Tawoya wharf where boats cross with these goods at night and land at *Massama* around the outskirts of Kambia Town. These goods are then either sold in Kambia town or taken to *Bamoi Lumar* and other business towns in the country.

Magbengbe is another crossing point where goods are smuggled into the country from Guinea. This point used to temporary house the customs post when the main international customs post linking Sierra Leone and Guinea was closed. Since the latter was reopened, this

point became unmanned by either customs or border security personnel. The implication is that this motorable crossing point is now porous for smuggling. The crossing point leads from *Dakhagbe* in Guinea through *Magbengbe* in Sierra Leone and joins either the route to *Kebeya* and slams at the wharf in *Tawoya*. *Magbengbe* also leads to *Bubuya* junction and eventually to the big business towns of Sierra Leone.

Magbengbe is fairly a large village with a population of about 400 people and lies along the main route linking Kambia and *Yumkelia* in the *Samu Chiefdom*.

In all of the *Gbileh Dixon* border communities having crossing points with Guinea, only one (*Gbalamuya*) is manned by Customs officers and which is the official crossing point between Guinea and Sierra Leone. There are few other crossing points that are manned by security personnel mainly for security reasons, though these personnel do help curb smuggling across these borders. Of these crossing points only *Gbalamuya* where the customs post is located and *Kalangba* a community neighboring *Gbalamuya* are manned by border security. This means that the remaining points are unmanned and hence porous to illegal trading of goods. Of these crossing points, eleven are motorable and the others are footpaths, which motor cycles however use to cross can cross.

2.3.2.1 Preferred Routes

The major crossing points, apart from international crossing point of *Gbalamuya*, where smuggling is highest in this chiefdom include: *Fodaya*, *Kethinka*, and *Tanganie* crossing point. Also worth noting is the wharf at *Tawoya* the chiefdom headquarter town and the landing point at *Masama*.

2.3.2.2 Incidence of Smuggling

There are reports of boats crossing with smuggled imports from the *Karena* and *Kabeya* – *Dakhagbe* smuggling routes. The *Kabaya* route is motorable and is a short route to the *Tawoya* wharf which empties at the outskirts of Kambia Town, off the Customs post and PSSD checkpoint located immediately before the bridge at Kambia Town. Though there are

reports of smuggling in these areas but the incidence is not as high as in the other two chiefdoms bordering Guinea in the district.

2.3.2.3 Risk of Smuggling

It is reported that in the dry season, vehicles come very close to the crossing points and offload their commodities which are transported to a waiting vehicle in the *Fodaya* community for eventual movement to the bigger business towns. In the dry season as well, the tide in the small rivers linking Guinea significantly reduces and the rivers dry up completely. This makes easy and less risky the crossing of commodities across the points hence increasing the incidence of smuggling.

2.3.2.4 Topography and accessibility of the entry point

The topography of most of these crossing points in the *Gbileh Dixon* chiefdom is grassland and /or swamps. It is only along *Fodaya* that there are crossing points by river and even those are seen to be very small rivers that can be easily crossed. In some points it merely involves crossing a small stream which becomes dry in the dry season so that even vehicles and motorcycles can run across with smuggled commodities. Although most of the crossing points are not bordered by a river smugglers will however have to cross the *Great Scarcies* River or have to pass through the main Kambia PSSD checkpoint before reaching the market; thus the strategic nature of the post.

2.3.2.5 Major goods smuggled/transacted

The major goods smuggled across the points are motor cycles and food stuffs like onions, groundnuts, magi and Irish potatoes.

2.3.3 Samu Chiefdom

4.3.1 Crossing points

Border communities with at least a crossing point to Guinea in the Samu chiefdom include the following:

1. Tambaya
2. Kayenkasa
3. Bubuya Junction
4. Yumkelia – major
5. Mislaya –major
6. Mapotolon –major-sea
7. Moribaya
8. Dambaya
9. Kitchom –major -sea
10. Rokon –major-sea
11. Yalie Boya –sea route
12. Bapia
13. Magbogboli
14. Masileh

Table 14: Crossing points at Samu Chiefdom, Kambia District

	Mapotolon	Mislaya	Bubuya Junction	Yumkelia	Kayenkese	Tambaia	SL Border
	N/A	N/A	N/A	N/A	N/A	N/A	Guinea Border
	Wharf is swampy and savana	Flat land and Savana	Flat land and Savana	Flat land	Flat land and swampy	Flat land	Topography of entry point
	√			√		√	Prefered route
	Motorable and Sea route	Motorable	Motorable and Footpath	Motorable	Sea route, motorable, ad footpath	Motorable	means of Transport to Border town
	None	police	SLAF	customs, police and SLAF	2 cp by police	None	Manned by
	cigarette, food stuffs, calabash, set pans alcohol	clothing, foodstuffs, cigarette,	magi, onions, groundnut	groundnuts, zinc, onions, irish potato, pepper, magi, calabash	Food stuffs, and household essentials	Food stuffs, and household essentials	Goods in
	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice	Palm oil and rice	Goods out

Masileh													
N/A													N/A
Flat land and savanna	Flat land and Savanna	Flat land	Sea (wharf is swampy)	sea (wharf is savana and swampy), land is	sea (wharf is stony), and grass land	sea (wharf is swampy), river (rocky ans savana), land (flat	Wharf is swampy and slightly hilly						
	√		√	√	√								
Footpath but used by motor cycles and bicycles	Footpath but used by motor cycles and bicycles	Motorabl e	Sea route	Sea route and Motorable	Sea route and Motorable	Motorable	Sea route						
None	None	None	None	None	None	None	None						None
pepper, groundnuts, chains, cartons of cigarette	pepper, groundnuts, chains, cartons of cigarette	food stuffs	clothing, foodstuffs, cigarette,	clothing, foodstuffs, cigarette,	cigarette, food stuffs, calabash, set pans alcohol	magi, onions, groundnut	clothing, foodstuffs, cigarette,						
Palm oil and rice	Palm oil and rice	Palm oil and rice	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice and other Sierra Leonean produce	Palm oil and rice	Palm oil and rice and other Sierra Leonean produce						Palm oil and rice and other Sierra Leonean produce

2.3.3.2 Most Preferred Routes

It is alleged that *Rokupr* is the main centre where smuggled goods from some crossing points in the *Samu chiefdom* find their final destination. The sea route from Guinea to *Rokupr* is particularly busy in the dry season when the tides in the sea are low during which very big boats bring merchandise goods from Guinea uncustomed. At the same time traders purchase local goods and transport them to Guinea.

The main land route used in the *Samu chiefdom* to move goods across the border with Guinea is the motorable route through the *Yumkelia* customs post. This route connects the main business towns of the chiefdom including *Kitchom*, *Kassiri*, *Rosenor*, *Mapotoon* and eventually by sea to *Mambolo* and *Rokupr*. *Yumkelia* is also close to the *Bubuya junction* (1/2mile) which has a route that directly leads to *Rokupr*. However, since this is a customs post, whatever goods that cross this junction are considered as legal and not smuggled. The issue is whether full duties are paid for goods passing through the post and whether these duties or receipts are being accounted for. Business people prefer using this main route because its road condition is much better to accommodate the big trucks that move cargo merchandise into the county. During the rains, only few big trucks ply this route; instead loaded trucks from Conakry offload in the *Dakhagbe* market and small vans pick up these loads to transport them into business towns of *Samu chiefdom* and *Bamoi lumar* eventually.

However, reports also show that some trucks can bypass *Yumkelia*. The councilor of Ward 1 stationed at *Kassiri* revealed that indeed some trucks from Guinea move at night and offload at a place called *Makufuneh*, thus by-passing the *Yumkelia post*.

Interviews with the councilor of ward 1 in *Kassiri* revealed that most traders doing business from Guinea coming to or passing through *Kassiri* choose to by-pass *Yumkelia* Customs post as they want to avoid paying duties. The preferred routes in this *Kassiri* area according to the report are *Magbobgoli* and *Masilleh* in addition to the sea route.

Another preferred crossing point by smugglers within the *Samu chiefdom* is the *Tambaya* crossing point which is motorable and is a village just ½ mile from Guinea. Because it is motorable and short, and also does not have to pass through *Yumkelia* if the smuggler is heading for either *Rokupr* or

Bamoi, many people prefer that route. However, as at the periods of the survey, this route had become less functional because of the bad condition of the road. It used to be particularly one of the busiest smuggling routes in the era of the AFRC when the main international customs post was closed to international business following the Trade embargo on Sierra Leone during that period.

A key route used by smugglers operating from Guinea through the *Samu chiefdom* is the sea route from Guinea to the wharfs at *Mapotolon, YalieBoya, Rosinor, Kassiri* and *Kitchom* and finally cross to *Rokupr, Bamoi* or *Freetown*. All of these towns are large and busy business towns where trade with Freetown, *Bamoi* and *Rokupr* is high. Big boats use this sea route to bring in smuggled merchandise from Guinea.

Though footpaths may be considered less significant in bringing substantial amounts of imports considering the means of transportation (motor cycles and by head), reports from a business man from *Rokon* in the *Samu Chiefdom* reveal that the footpaths leading to *Rokon* from the Guinea border are sometimes used by smugglers to bring in motor cycles (which have significant customs duties) into the country.

2.3.3.3 Topography and accessibility of the entry point

The topography of most of the entry points along the *Samu chiefdom* are flat land savanna and in certain cases semi-forested. Those on the sea routes have wharfs that are swampy. Some crossing points are swampy and some by land. The only direct crossing to Guinea that is by river is at *Mapotolon*. Other crossing points are by sea along *Mapotolon, Kitchom, Kassiri* and *Rosenor*.

2.3.3.4 Means of transportation

The means by which goods are transported along the main motorable routes is by trucks, minivans, and cars. Motor bikes are also used to transport goods across the border and some even do by head especially along foot paths and in short routes. Trucks loaded with goods are mostly common in the dry season. Small vans, cars and motorcycles are still used in the rainy season as those can still manage to use the deteriorated roads due to the rains. For smuggling along the sea routes local

medium sized boats called ‘pampa’ that can carry substantial volume of smuggled imports are used especially in the dry season when the sea waves are less violent.

2.3.3.5 Points manned by customs/border security

Of the crossing points mentioned above, only one is manned by customs –*Yumkelia*. Three are manned by border security – *Bubuya Junction* (foot path), *Kayenkesa*, and *Mislaya*. The remaining is unmanned by either customs or border security personnel and hence porous to cross border smuggling activities. However, police officers (OSD) deployed at *Kayenkesa* patrol along crossing points closer to their deployment mostly in the dry season when smuggling is rampant.

2.3.3.6 Incidence of smuggling

Incidence of smuggling is higher in the dry season than the rains because of the bad condition of the roads and the high tides along the sea routes. A trader in the community had this to say ‘*at this time of the year most people transact their business using the main road through the customs at Gbalamuya*’.

Most interviewed are of the opinion that there is no smuggling along the motorable crossing routes in the *Samu chieftdom* because loaded trucks and whatever vehicle have to pass through the customs post at *Yumkelia* where they pay duty. On the other hand they also believe that smuggling does not occur along the other routes (footpaths) because those routes are only used by community people to import basic goods for either own consumption or petty trading; these are not substantial enough to attract significant customs revenue. Councilor of Ward IV (*Bubuya town*) even mentioned that youths in the chieftdom are even sensitized to confiscate or report trucks that by pass *Yumkelia* and use the *Bubuya route to Rokon* and finally to *Rokupr*.

Security personnel interviewed indeed revealed that in the dry season trucks loaded with merchandise import from Guinea pass through *Yumkelia* and the motorable crossing points eventually to the large business towns.

Reports from *Kitchom* uncover that cartoons and truck loads of commodities are seen every week especially on Mondays, Tuesdays and Wednesdays. ‘It is not clearly known whether these trucks

pass through the customs post at *Yumkelia*’, said a teacher. Since big boats from Guinea also empty at the wharf in *Kitchom* and trucks pack at the wharf to load the items.

The PSSD assigned to the *Yumkelia Post* has the mandate to intercept any truck loaded with goods entering through the post and escort them to the main Customs Post at Gbalamuya for valuation and payment of duty. Interview with the PSSD reveals that since his deployment at the post he has never seen a truck load of goods from Guinea. However, the researcher was fortunate to see a truck load of goods heading to Guinea through the *Sekhia* route (see photograph of the said truck at the appendix)

2.3.3.7 Major goods smuggled/transacted

The major commodities imported from guinea include: Groundnuts, onions, calabash, pepper, maggi, chains and cartons of cigarette. Trucks offload and goods are loaded into boats at the wharf (*Kitchom*) heading for Freetown and/or *Rokupr*. The goods smuggled out are mostly palm oil and rice. Motor cycle smuggling is less common in the chiefdom at least from the several interviews made.

2.3.3.8 Business/Trade activities in the chiefdom

Imports from Guinea whether legal or smuggled are mostly brought to weekly market at *Bamoi* and sold to traders coming from *Freetown, Bo, Kenema, Makeni, Portloko* and other areas in the country. In return, the traders purchase local produce to be exported to Guinea. The purchasing market of most of the goods brought from Guinea is Conakry. These goods either pass directly through the customs post at Gbalamuya, or through the sea route and finally slam at the *Rokupr* wharf before being transported to *Bamoi* or smuggled through the unmanned crossing points to *Bamoi*. In the rainy season when most of the smuggling routes are uneasily accessible, the big trucks with merchandise from Conakry will empty in the nearest market on the Guinean side of the crossing points and the goods eventually smuggled to Sierra Leone through smaller vehicles and motor cycles which can manage the deteriorating conditions of the crossing points. The nearest markets in Guinea for the *Samu chiefdom* are *Dakhagbe* and *Munkuru* which are less than 4 miles for most of the crossing points. The *Bamoi Lumar* is unarguably the largest market in the Kambia district and the final destination market for most of the smuggled goods and those legally crossed from Guinea. There are two big and spacious parks for Guinean trucks at the *Bamoi Lumar* with vast number of stores to temporarily store the imports before being moved to the big business towns of

the country after trade has been transacted. *Bamoi* has over 500 tables and 30 stores. Up to two thousand people trade in this on weekends. Some commodities though find their final destination to the fairly large towns of *Kassiri, Kitchom, Rosenor and Rokon* all within the *Samu Chiefdom*.

There is also a weekly market (**Lumar**) at *Bubuya Junction* which operates on **Thursdays**. This market is fairly large, but much smaller than the big market at *Bamoi*. Trading here is barely retail with much of basic food stuff being sold. *Ground nuts, onions, and magi* are usually brought in from Guinea, while *rice, palm oil, sugar and fuel* (small quantity) are taken to Guinea.

Majority of those interviewed (60%) reveal that the inhabitants of this chiefdom do not consider the cross border trade with *Dakhagbe* as smuggling since both border communities benefit from the readily available and cheap commodities for their own consumption. This implies that smuggling has to do with the quantum of imports brought in. If the commodities illegally crossing through the borders is of large scale merchandise then that could be considered as smuggling, but if the goods are of small quantity for either own consumption or petty trading, then that should not be considered as smuggling.

2.4.0 KOINADUGU DISTRICT

Koinadugu district is arguably the largest in Sierra Leone with 11 chiefdoms of which six, namely *Sulima, Mongor, Sinkunya, Follasaba Dembellia, Wara Wara Bafodia* and *Neya* share crossing points with Guinea. The chiefdom headquarter towns are the major market centres in the district. Trade is widely organised as importation and transaction is highest only when there is a market day (locally called **Lumar**). There is only one custom post with two custom officers in the whole district. The post expects to benefit only when all importers are willing to take their goods to Kabala town.

2.4.1 Sulima Chiefdom

Koindukura is the chiefdom headquarter town and the main market centre. **Friday** is their market day; importation is high on **Thursdays**, especially in the evening hours.

Table 15: Crossing points at Sulima Chiefdom in the Koinadugu District

Sulima						Chiefdom
Kambaya	Kaniyereh	Mesenbenkuday	Kayereh	Gaya	Koindukura	SL Border
Farana/ sonkonya	Sonkonya	Farana	Forogboya	Sonkonya	Farana	Guinea Border
Many hills, rocks, swamp, portholes, road streams, grass land and secondary forest						Topography
			Mesenbenkuday	Gaya	Koindukura	Preferred Route
Footpaths/ Motor bikes	Footpath/ Bikes	Footpath/ Bikes	Footpath/ Bikes	Footpath/ Bikes	Vehicle/Bikes	Means of Transport
			1 Police Officer	None	8 Police officers	Manned by
Used Clothing and Shoes Drugs & Food Items, Household Appliances, Livestock, Motor Cycle, Cigarettes						Goods In
Rice, Cassava, Corn, Groundnut, Palm Oil						Goods Out

There is only one motorable route: Guinea – Koindukura (via Waliya).

The non-motorable routes are six (6). These include:

- i) Gaya
- ii) Kayereh
- iii) Kambaya
- iv) Mesenbenkuday
- v) Koindukura
- vi) Kaniyereh

The following footpaths are closer to the motorable entry point:

- (i) Kayereh
- (ii) Mesenbenkuday
- (iii) Koindukura

Farana which is farthest away is estimated to be *forty* miles from *Koindukura* , and *Heremakono* is about *nineteen* from the town. Goods brought into the country through these points from Guinea are sold in *Koindukura* .Because of the bad road to Kabala vehicles seldom go to Kabala with goods.

No evidence of intercepted smugglers or existing gang of smugglers.

2.4.1.1 Most Preferred Route

Koindukura road to Guinea, although rough with many small hills, portholes, road side swamps and rocky terrains, is better than all others. This route is therefore the most preferred. An estimated average of twelve (12) vehicles (between 80 – 120 persons) use the route on a daily basis. The highest frequency is recorded on **Thursdays** and early **Fridays**.

2.4.1.2 Points Manned by Customs/security Forces

No custom officer is deployed in all the above mentioned entry points; however eight border security officers are based around the Sulima Chiefdom.

2.4.1.3 Major goods smuggled/transacted

Most goods sold within the chiefdom come from Guinea. The items imported include every commodity consumed within the chiefdom. Specifically, they are: Used clothing, Food items, Medicines, House hold utensils, Tiger generators, Cigarette, Building materials, Motor bikes, Used Shoes, and Spare parts,. *Farana* and *Heremakono* in Guinea are the nearest large markets where people buy their wares to bring to the Chiefdom

2.4.2 Mongor Chiefdom

Mongor Bendugu and *Karifaya* are the biggest towns and major market centres in the chiefdom . Like *Koindukura*, *Mongor Bendugu* and *Karifaya* also observe **Friday** as a Market Day.

Table 16: Crossing Points at Mongor Chiefdom in Koinadugu District

Chiefdom	SL Border	Guinea Border	Topography	Preferred Route	Means of Transport	Manned By	Goods In	Goods Out
Mongor	Waliya	Farana	Many hills, rocks, swamp, portholes, road streams, grass land and secondary forest	Waliya	Motor Vehicle/ Bike	4 Police Officers	Used Clothing and Shoes Drugs & Food Items, Household Appliances, Livestock, Motor Cycle, Cigarettes Rice, Cassava, Corn, Groundnut, Palm oil, millet	
	Gbomgbodoh	Farana		Gbomgbodor	Footpath/ Motor Bike	None		
	Kansa Baliya	Heremakono		Kansa Baliya				
	Lansana Balia	Heremakono						
	Fullaya	Heremakono						
	Kordu	Heremakono		Kordu				
	Kamandu	Heremakono						
	Moriya	Heremakono						
	Dusubaliya	Heremakono		Dusubaliya				
	Teremafeh	Farana						
	Satamoriya	Farana						
	Bockariya	Farana		Bockariya				
	Bockariya Gbankofeh	Farana						
	Shekuya	Farana						
	Yamoriya	Farana						
	Seriya	Foroboya						
	Karifaya	Foroboya						
	Masofinya	Foroboya						
	Tumaniya	Foroboya						
	Kansa Balia	Foroboya						
Waliya	Heremakono	Waliya						
Kombili	Farana							

There is one motorable entry point. The same route from *Koindukura* passes through this chiefdom making use of *Karifaya*, and *Waliya* which is four (4) miles to Guinea. All vehicles going to *Koindukura* pass through this point

The functional non-motorable routes are twenty (20):

- (i) Gbomgbodor
- (ii) Lansanabaliaya
- (iii) Fullaya
- (iv) Kordu
- (v) Kamandu
- (vi) Moriya
- (vii) Dusubaliya
- (viii) Teremafeh
- (ix) Sata Moriya
- (x) Bockariya
- (xi) Bokariaya Gbankofeh
- (xii) Shekuya
- (xiii) Yamoriya
- (xiv) Seriya
- (xv) Karifaya
- (xvi) Mansofinya
- (xvii) Tumaniya
- (xviii) Kansa Baliya
- (xix) Waliya
- (xx) Kombili

The only motorable road which is about eight feet (8ft) wide has many small hills, road side swamps, potholes and mud especially in the rainy season. Large and Small Vehicles use the road and bring in imported items from Farana, *Sonkonya*, *Tantariba*, *Heremakono* and *Foroboya* in Guinea, about 12 - 25 miles from the crossing point.

2.4.2.1 Most Preferred Routes

The preferred footpaths are, *Gbomgbodor, Kansa Baliya, Waliya, Karifaya, Kordu, and Bockariya*. All the preferred paths lead to *Sonkonya, Tantariba or Foroboya* in Guinea.

2.4.2.2 Major goods smuggled/transacted

The goods imported which are clearly evident in the township are:

- (i) Used clothing
- (ii) Livestock
- (iii) Food items
- (iv) Medicines
- (v) House hold utensils
- (vi) Tiger generators
- (vii) Cigarettes
- (viii) Building materials
- (ix) Motor cycles
- (x) Used Shoes
- (xi) Spare parts

Many people in this chiefdom transact in Guinean currency. Business in the entire chiefdom booms in the dry season

2.4.2.3 Points Manned by Customs/security Forces

There is a Police Station at Karifaya and at least two Police officers deployed in Waiya. Their activities include preventing illegal immigration and the smuggling of light arms and ammunitions.

2.4.2.4 Incidence of Smuggling

There is high incidence of smuggling in this chiefdom since the foot paths are many and are all closer to the motorable route. Importers sometimes organize a motorcade of bikes to convey their goods through non-motorable entry points.

2.4.3 Sinkunya Chiefdom

Gbindi, which is approximately 20 miles from the *Dogolia Customs Post*, is the biggest town and major market centre in this chiefdom.

Table 17: Crossing Points at Sinkunya Chiefdom, Koinadugu District

Chiefdom	SL Border	Guinea Border	Topography	Preferred Route	Means of Transport	Manned by	Goods In	Goods Out
Sinkunya	Fulla Mansa	Marrala & Mammu	Rain forest, grass land, hills, mountains, streams, river at Dalabaya, rocks, swamps and potholes.	Fulla Mansa	Vehicles/ Bikes	2 Police Officers	Food Items, Livestock, Household Appliances, Motor Cycles, Building Materials, Cartoons of Cigarettes, Used Shoes, Used Clothing, Spare Parts, Tiger generator	Rice, Cassava, Corn, Groundnut, Palm oil, millet
	Juriya	Bantamaya		Juriya	Footpath/ Motor bikes	None		
	Dalabaya	Kalia		Dalabaya				
	Kabuya	Kalia		Kabuya				
	Kolli Mora	Bantamaya						
	Koromandugu	Marrala						
	Badembaya	Mammu						
	Gbankan	Mammu						

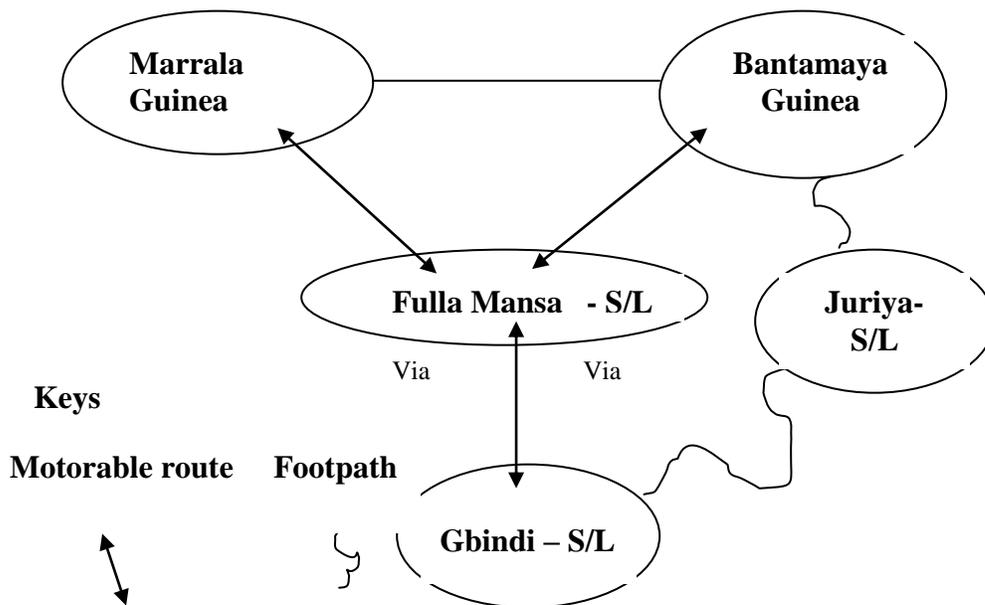
Sunday is the market day so importation is highest on Saturdays and early Sunday Morning. An estimated average of four vehicles (between 30- 40 people) conveys goods to *Fulla Mansa* from Guinea daily. A big river separates *Fulla Mansa* from Gbindi. Vehicles coming from Guinea (mostly Land rovers, Nissans and Peugeots) stop at *Fulla Mansa*. Vehicles from Sierra Leone collect the goods at Dalabaya through boats and deliver them to their various destinations.

The number of functional footpaths is seven (7). Namely

- (i) Juriya
- (ii) Gbankan
- (iii) Kolli Mora
- (iv) Dalabaya
- (v) Koromandugu
- (vi) Badembaya
- (vii) Kabuya

There exists a **Triangular Trade Zone** in this chiefdom. It is shown in the diagram below:

Figure 2: THE TRIANGULAR INTER AREA TRADE ZONE



Bantamaya and *Marrala* are both in Guinea; *Gbindi* is in Sierra Leone. The only motorable route from *Gbindi* passes through *Fulla Mansa* and leads to both towns in Guinea. A footpath through *Juriya* in Sierra Leone also leads to *Bantamaya*. Importers in the three towns converge when there is a market day in any one of these towns. The importers meet in *Gbindi* on Sundays, in *Marrala* on

Tuesdays and in *Bantamaya* on Fridays purposely to trade their imported wares. Saturdays always record the highest number of immigrants and importers.

2.4.3.1 Topography and accessibility of the entry point

Apart from the river, the road to Guinea is rougher with more rocks, higher hills, gullies, and deeper potholes and muddier than the *Waliya* route thus presenting a higher risk of smuggling. The frequency of vehicles on the road increases in the dry season. This is because road maintenance is often done by the locals in the dries and the river almost dries up during the dry season. Heavier vehicles can even ply the route during the dry season.

Importers here do organise motor bike riders in long motorcade to convey their goods to *Gbindi* and/or *Sinkunya*..

2.4.3.2 Most Preferred Routes

The preferred footpaths are *Juriya, Dalabaya and Kabuya*. They are preferred because of their nearness to markets on both sides. Respondents confirmed that Smugglers often use the *Kabuya* route (preferred smuggling route). Most of the goods imported are sold in *Gdindi* and *Sinkunya*. A few are taken to Kabala on which duty is paid

The nearest purchasing markets in Guinea are *Mammu, Marrala, Bantamaya and Kalia*.

2.4.3.2 Incidence of Smuggling

Smuggling exists at a relatively small scale in this chiefdom, which was observed to be attributed to the nature of the roads. Smugglers organise youths to convey their wares on their head or arrange motor bikes using footpaths by-passing *Dogoliya*. No organised groups of smugglers were reported

2.4.4 Follasaba Dembellia Chiefdom

There is only one motorable entry point: *Gbentu – Kabala* highway in this chiefdom. The motorable route is hilly, has potholes with settled water and muddy in the rainy season but much better in the

dry season. Trucks, Nissans and light vans use the route more often carrying loads of imported goods.

Table 17: Crossing Points at Follasaba Dembellia Chiefdom, Koinadugu District

Chiefdom	SL Border	Guinea Border	Topography	Preferred Route	Means of Transport	Manned By	Goods In	Goods Out
Follasaba Dembellia	Gbentu	Sandankoro	Hills, Rocks, Swamps, Secondary rain forest, savanna grass land, potholes	Gbentu	Vehicles and Motor Bikes	Two Police Officers	Food Items, Livestock, Household Appliances, Motor Cycles, Building Materials, Cartoons of Cigarettes, Used Shoes, Used Clothing, Rice, Cassava, Corn, Groundnut, Palm oil, millet	
	Petewol	Marrala		Petewol				
	Kosseh	Alpahya			None	None		

There are two functional footpaths: *Petewol and Koseh*. Both footpaths are closer to the motorable route.

The nearest purchasing markets in Guinea are *Sandankoro* , *Alphaya* and *Marrala* about 12-20 miles from the crossing point.

2.4.4.1 Major goods smuggled/transacted

Trucks, Nissans and light vans are loaded with the following commercial items which many importers sell within the chiefdom, though a few take their goods to Kabala.

- (i) Cartoons of cigarette
- (ii) Used clothing
- (iii) Livestock
- (iv) Food items
- (v) Medicines
- (vi) House hold utensils
- (vii) Motor cycles
- (viii) Used Shoes

2.4.4.2 Points Manned by Customs/security Personnel

All entry points are without custom officers or PSSD men. However, two Police Officers are in *Gbentu*; one for security and the other for immigration.

2.4.4.3. Incidence of Smuggling

The enumerator assigned to this chiefdom decided to embark on a deadly night trip with smugglers who were taking marijuana to Guinea in exchange for cartridges, drugs and contraband cigarettes. His adventure was meant to provide concrete evidence on smuggling and expose the dangers associated with them. Smugglers traffic drugs, cartridges and contraband cigarettes. They totally avoid immigration and police officers deployed in the chiefdom by using unmanned footpaths. Unlike other chiefdoms in the

Koinadugu district, Follasaba Demballia has organised gangs of drugs and cartridges smugglers who execute the activity at night. Other importers smuggle during the day. Smuggling in this chiefdom and involves high risk.

2.4.5 Wara-Wara Bafodia Chiefdom

Thellia is the chiefdom headquarter town. Most traders, both importers and local sellers converge in this town to transact business on Tuesdays.

Table 19: Crossing Points at Wara-Wara Bafodia Chiefdom in Koinadugu District

Wara Wara Bafodia				Chiefdom
Mandiya	Thellia	Dalinportor	Mandiya	SL Border
			Briatiya	Guinea Border
rain forest, Streams, hills, gullies and swamps, savanna grass land				Topography
		Dalinportor	Mandiya	Preferred Route
		Bikes/footpath	Bikes/footpath	Means of Transport
		None	None	Manned by
Food Items, Drugs (Assorted), Motor Cycles, contraband Cigarettes, Livestock				Goods In
Palm oil, , cassava, marijuana, salt.				Goods Out

There is no motorable route; all crossing points in the chiefdom are footpaths. The crossing points are:

- (i) Mandiya
- (ii) Kambia
- (iii) Dalinportor
- (iv) Thellia

All paths are narrow (1.8 ft - 2ft) with several streams, hilly, road side grass land, mud and potholes. The nearest purchasing market in Guinea is *Briatiya* about 20 miles from *Dalinportor*.

2.4.5.1 Incidence of Smuggling

All goods are imported using bikes or group of youths carrying them on the head. No custom duty is paid on those goods imported for use within the chiefdom or taken elsewhere for trade.

2.4.5.2 Points Manned by Customs/Security Personnel

There is no Security, immigration or Custom Officers in this chiefdom. All entry points are completely unmanned.

2.4.6 Neya Chiefdom

There is one motorable entry point *Korodia koro to Bendu* in Guinea. This motorable route is about 6.3ft wide with many local bridges and mountains of high altitudes.

Table 20: Crossing Points in Neya Chiefdom Koinadugu District

Chiefdom	SL Border	Guinea Border	Topography	Preferred Route	Means Of Transport	Manned By	Goods In	Goods Out
Neya	Korodiakoro	Bendu	Mountains of high altitudes, rocks, swamps, secondary rain forest and savanna grass land, Gullies and wild beasts.	Korodiakoro	Vehicle and motor cycles	4 Police Officers	Food Stuff, Drugs, Used Clothing, household appliances, Cigarettes	Rice, Groundnut, Millet, Cassava, Honey, Palm oil
	Massadu	Bendu		Massadu				
	Kurbola	Foroya		Kurbola				
	Nelkoro	Farakoro						
	Fokondaya	Farakoro						
	Yawadu	Foroya						
	Nyedakoro	Bendu						
			Footpath/ bikes	None				

The following are the functional footpaths

- (i) Massadu
- (ii) Kurbola
- (iii) Nelkoro
- (iv) Fakondaya
- (v) Yawadu
- (vi) Nyedakoro

The nearest purchasing market in Guinea for traders using these routes are *Bendu, Foroya* and *Farakoro*.

This chiefdom is about ninety miles away from Kabala. Because of roughness of all roads (motorable and non-motorable) it is almost impossible for importers in this area to take goods to Kabala and vice versa. Majority of the imported items are taken to Kono, while some are sold within the chiefdom.

2.4.6.1 Most Preferred Route

The motorable route is the most preferred, since it is relatively less risky. The footpaths are narrow, rough and risky because of the threats of attack by wild beasts during both the dry and rainy season.

2.4.6.2 Incidence of Smuggling

Smuggling is at a relatively lower scale considering the high risk in this chiefdom. Although importation increases in the dry season, yet the risk associated with importing goods in the region is very high

2.4.6.3 Major goods smuggled/transacted

The imported items are mostly food stuff, cigarettes, groceries. Cross border trade is very low in this chiefdom.

2.4.6.4 Points Manned by Customs/Security Personnel

There are five security officers but no custom officer deployed along the motorable route in the chiefdom

2.5.0 BOMBALI DISTRICT

One chiefdom in *Bombali District* shares borders with *Guinea Tambaka Chiefdom* with *ten* functional footpaths and one motorable route in *Saniya*. In areas like *Kankan*, *Gorogori* and *Takadikuray* where streams of water settle during the rains, youths are mostly organised to convey goods where motor cyclists finally deliver them to *Saniya*, *Kamakwie* or *Makeni*. Smuggling in this chiefdom exists in two forms: Organised gangs and individuals organising group of youths to carry out the activity for negotiated fee.

2.5.1 Tambaka Chiefdom

Saniya is the biggest town and busiest market centre in the chiefdom. The local market day in *Saniya* is on *Sunday*. A big river (KABA River) which is about 35 metres wide separates *Saniya* from all big towns in Sierra Leone. The people and their goods are crossed using a ferry known as the KABA ferry.

Table 21: Crossing Points in Tambaka Chiefdom, Bombali District

Chiefdom	SL Border	Guinea Border	Topography	Preferred Route	Means Of Transport	Manned By	Goods In	Goods Out
Tambaka	Saniya (Madina)	Mammu	River , Streams, Savanna grass land, Rain Forest, Swamps, Rocks, hills and mountains	Saniya	Vehicles and motor bikes	RSLAF Brigade	Cartoons of cigarettes, food items, motor cycles, drugs (assorted), household utensils.	Palm oil, rice, millet, palm kernel.
	Kankan	Marrala		Kankan				
	Gorogori	Marrala		Gorogori				
	Lakata	Foroya		Lakata				
	Takadikuray	Mammu		Takadikuray				
	Dugaya	Mammu						
	Kuratty	Marrala						
	Saindara							
	Tinka							
	Mona							
Madina								

The only motorable route is *Saniya* via *Madina* to *Guinea*. The road has few bad hills, rocks, many potholes, and mud in addition to small streams and the river.

The non-motorable route are:

- (i) Kankan
- (i) Gorogori
- (ii) Lakata
- (iii) Dugaya
- (iv) Takadikuray
- (v) Kurayty
- (vi) Saindara
- (vii) Tinka
- (viii) Mona
- (ix) Madina

2.5.1.1 Most Preferred Routes

The most preferred routes are

- (i) Kankan
- (ii) Gorogori
- (iii) Lakata
- (iv) Takadikuray

The above paths are preferred because of their proximity to both the purchasing market in Guinea (*Mammu and Marrala*) and the destination market (*Saniya and/or Kamakwie town*).

2.5.1.2 Incidence of Smuggling

Reports from both custom officers and the Brigade Commander in charge of the armed forces deployed at *Saniya* confirmed the existence of organised gangs of smugglers. According to them, reputable personalities and business tycoons perpetrate and facilitate smuggling activities in the chiefdom. The RSLAF deployed confirmed an incident of confrontation with a gang of smugglers. ‘*When we intercepted these smugglers the leader fired a bullet up air to alert and disperse their colleagues. These smugglers are mostly ex-combatants,*’ the Brigade Commander said. Smuggling is highest during the dry season.

2.5.1.3 Major goods smuggled/transacted

The type of goods imported or smuggled are

- (i) Motor bikes
- (ii) Tiger generators
- (iii) Food items
- (iv) House hold appliances
- (v) Contraband Cigarettes
- (vi) All types of drugs
- (vii) Cartridges
- (viii) Building materials

2.6.0 PUJEHUN

Pujehun District share border with the Republic of Liberia on the South East of the country. Among the twelve chiefdoms in this district, only two (*Sorogbema and Makpele*) are located on the border with the Republic of Liberia. Hence, the research was conducted in these two chiefdoms with special focus on the border towns.

2.6.1 Sorogbema Chiefdom

Sorogbema Chiefdom is one among the twelve chiefdoms in the Pujehun District that lies on the border with the Republic of Liberia. The main road that links Sierra Leone and Liberia passes through this chiefdom. As a result, the main crossing point leading to Liberia which has an international recognition- the *Mano River Union Bridge* is located in this chiefdom.

However, there are other crossing points other than the Mano River Union Bridge that lead to Liberia in this chiefdom, which could be an avenue for smuggling and transportation of goods including contrabands.

Table 22: Description of Border Crossing Points in Sorogbema Chiefdom- Pujehun District

	Bombohun	Leiya	Mano Saijiah	Mano Kpendeh	Sulima	Jendema	SL Border	
	Bombohun	Wakoi	York Island	York Island	Wakoi	Bo Waterside	Liberia Border	
	Rocky, Rainforest	Rainforest, hilly	Rainforest, swampy, savanna	Hilly, Rainforest	Rainforest	Flat Land	Topography	
	Bombohun-Jendema		Mano Kpendeh-Jendema	Mano Kpendeh-Jendema	Sulima – Jendema	Jendema – Bo Waterside	Preferred Route	
	Canoe, Vehicle Motorbike		canoe, footpath	Canoe, Vehicle/ Motorbike		Vehicle/Motorbike	Means of Transport	
	None	None	S/L military-Navy Wing	None	S/L military-Navy Wing	Customs Officers and other border securities	Manned By	
	Bulgur, Vegetable oil, Corn flour, Praying mat, Used Clothing, Provisions, Cooking utensils, shoes, cigarette, coconut, electrical equipment							Goods in
	Vegetables, Fish, Palm oil, Greens, Pepper, Native rice, Fufu, Cassava, garrie							Goods out

- iv. Sulima
- v. Bombohun
- vi. Madina
- vii. Minah
- viii. Dia
- ix. Kalia 1
- x. Toosoh
- xi. Kabba Dukoh
- xii. Senehun
- xiii. Ginjamah
- xiv. Jomborbah
- xv. Lieya

All of the above mentioned crossing points with the exception of Jendema are either through the *Mano River*, the *Gbei River* or the sea into the Republic of Liberia from Sierra Leone. However, due to the rainy season, crossing through these points have become very risky as the volume of the *Mano River* or the *Gbei River* is very high.

Only six out of the fifteen crossing points are motorable. They are;

- xvi. Jendema
- xvii. Bombohun
- xviii. Mano Kpendeh
- xix. Sulima
- xx. Minah
- xxi. Leiya

The non-motorable crossing point are;

- i. Kalia 1
- ii. Dia
- iii. Jombobah
- iv. Madina
- v. Toosoh
- vi. Mano Salijah

- vii. Ginjamah
- viii. Senehun
- ix. Kabba Dukoh

2.6.1.1 Most Preferred Routes

Jendema is the only class A crossing point in this chiefdom. In other words, this is the only crossing that has the presence of Customs Officers, Border Security (Sierra Leone Police) and Immigration Officers. It is not only motorable but has international recognition as the major crossing point that links the Republic of Sierra Leone and the Republic of Liberia through the Mano River Union Bridge. Three crossing points in addition to *Jendema*, *Mano Kpendeh*, *Bombohun* and *Minah* were said to be the major crossing points in this chiefdom. *Bombohun* crossing point used to be the major crossing point to and from Liberia via *Malema* before establishing the Jendema crossing point. The distance to the main road from Bombohun crossing point is approximately two miles. But the road is hilly, swampy and quite bad. During the dry season, many people use this route.

2.6.1.2 Points Manned By Customs Officers

The main entry point that is manned by all the forces, Customs and immigration officers in the chiefdom is that at *Jendema*. *Sulima* and *Mano Salijah* are the only crossing points at which the navy wing of the Republic of Sierra Leone Army are deployed as border guards. There are no Customs Officers or Border Security at the remaining twelve crossing points.

2.6.1.3 Evidence of Smuggling

The knowledge of smuggling and the presence of gang of smugglers were denied by the community people in thirteen of the crossing points. However, it was acknowledged that some amount of trade in local food stuffs do occur in these communities especially on market days. According to Customs Officers at the Jendema crossing point, there is some evidence of smuggling across the Mano River Union Bridge towards market days (on Fridays and Saturdays). Such activities, they complained are aided by the border security manning the Mano River Union Bridge. The border is officially closed to movement of people across the bridge by 6.00 pm every day. Unfortunately there are instances when traders bribe the border security to transport their wares after the official closing hour. Only

two arrests have been made, one involving eggs with clear evidence of border security aiding and abetting the smugglers.

‘Illegal crossing of human beings goes on along the Kalia 1 crossing points especially during the dry season,’ a trader said.

2.6.1.4 Major goods smuggled/transacted

On market days, both Sierra Leoneans and Liberians come from the surrounding communities to either market with a variety of goods to buy and sell. These goods range from local food stuffs (vegetables, greens, garrie, dry fish and meat, fufu, palm oil, native rice) to bulgur, plastic shoes, cigarettes, clothing, vegetable oil, provisions, praying mats, electrical appliances etc.

Majority of the goods traded in these markets are in small quantities and mostly brought to the market by head from the surrounding villages. However, there are few cases where goods are carted to these markets by means of wheelbarrows and “Omolankays”.

2.6.2 Makpele Chiefdom

Makpele Chiefdom is a chiefdom in the Pujehun District part of which lies on the border with the Republic of Liberia. Hence, it is very likely that there are possible crossing points into the Republic of Liberia in this chiefdom, which could be an avenue for smuggling and transportation of illegal goods including contrabands.

Table 23: Description of Border Crossing Points in Makpele Chiefdom- Pujehun District

	Shenge	Gbongboma	Gbeakoh	Tolo	Wonde	Dar Es Salaam	Gbaa	SL Border
		Lein	Gangama	Congo	Congo	Bombohun	Gangama	Liberia Border
	Swampy, Rainforest	Swampy, hilly, Rainforest	Swampy, hilly, Rainforest	Swampy, hilly, Rain forest	Swampy, hilly	Swampy, rainforest	Swampy, rainforest, hilly	Topography
				Gbaa	Gbaa	Dar Es Salaam	Gbaa	Preferred Route
	Canoe, footpath	Canoe, footpath	Canoe, footpath	Canoe, footpath	Canoe, footpath	Canoe, Vehicle, Motor bike	Canoe, Vehicle, Motor bike	Means of Transport
	None	None	None	None	None	Sierra Leone Police	Sierra Leone Police	Manned By
	Bulgur, Vegetable oil, Corn flour, Praying mat, Used Clothing, Provisions, Cooking utensils, shoes, cigarette, coconut, electrical equipment							Goods in
	Vegetables, Fish, Palm oil, Greens, Pepper, Native rice, Fufu, Cassava ,garrie							Goods out

Seven border crossing points were identified in this chiefdom. These include;

- i. Gbaa
- ii. Dar Es Salaam

- iii. Wonde
- iv. Tolo
- v. Gbeakoh
- vi. Gbongboma
- vii. Shenge

Only two crossing points are motorable namely;

- i. Gbaa
- ii. Dar Es Salaam

The remaining crossing points (*Wonde, Tolo, Gbeakoh, Gbongboma and Shenge*) are non-motorable.

Crossing along the seven border crossing points in this chiefdom is through the Mano River. However, crossing along these points become very risky when the level of the Mano River goes up during the rains

There is only one periodic market (Gofore) in the entire chiefdom. However, most people trade at *Zimmi*, the headquarter town in the *Makpele Chiefdom*. There are about three periodic markets (*Bambara, Gbendalah and Jenneh Wonday*) on the Liberian side where people trade from this chiefdom.

These markets are fairly large with an attendance of more than five hundred people and three hundred tables each on market days.

2.6.2.1 Most Preferred Route

The most preferred crossing points are Gbaa and Dar Es Salaam. Gbaa is a comparatively big village comprising of more than one thousand people. The distance from Gbaa to the main road is about seven miles and that from the crossing point to Gbaa is approximately two and half miles. Gofore is the only periodic market in this chiefdom where people crossing through Gaa trade. It is approximately six miles (bush road) from this crossing point to the market at Gofore.

The distance from Dar Es Salaam crossing point to the main road is approximately eight miles. The road is relatively good with some hills and swamps in between.

2.6.2.2 Points manned by Customs/Security Personnel

All seven border crossing points in this chiefdom have no Customs Officers. However, there are border securities (Sierra Leone police) at Gbaa and Dar Es Salaam crossing points respectively.

2.6.2.3 Evidence of Smuggling

There is no evidence of existing gang of smugglers. However, there are trading activities along these points and all of these goods are uncustomed.

2.6.2.4 Major goods smuggled/transacted

The goods traded along these crossing points are; kerosene, plantain, pepper, salt, corn blend, clothing, shoes, vegetables, bulgur, etc. These goods are usually in small quantities and they are taken to market on foot.

2.7.0 BONTHE DISTRICT

Bonthe district is one of the districts in the Southern Province and has eleven (11) chiefdoms out of which, three (3) chiefdoms were enumerated. They include *Jong, Impere and Bum chiefdom*.

2.7.1 Jong Chiefdom

There are four (4) major entry points in this chiefdom. Namely:

Matru Jong Getty

Cheapeu

Bumpeh – tok and

Tissana

Table 24: Description of crossing Points in Jong Chiefdom, Bonthe District

S/L Border	Topography	Preferred Route	Means of Transport	Mileage from Guinea/Banjul	Goods Imported
JONG CHIEFDOM					
Matru Jong Jetty	Flat surface located by River side	Sea	Launch, Pampa & Canoes	About 145 miles from Guinea.	Tobacco, Cigarette, Cotton Materials, Rubber bowls and buckets
Cheapeu	Located by the sea.	Sea	Boat	About 140 miles from Guinea.	Tobacco, Cigarette, Cotton Materials, Rubber bowls and buckets
Bumpeh-Tok	Flat surface located by River side	Sea	Boats or Pampa and canoes	About 137 miles from Guinea.	Tobacco, Cigarette, Cotton Materials, Rubber bowls and buckets

The above entry points are located along sea side routes leading to Guinea from *Matru Jong, Bonthe axis*.

The most preferred among these points is the *Matru Jong Getty*. Goods brought from Guinea and Banjul are partly deposited at the last three points while greater portion is taking to *Matru Getty* for business transaction. This Getty has been in existence since the inception of the town itself and it is a strategic point through which people from *Bonthe* and its environs get their basic commodities. From this point goods are truck-loaded to various parts of the country. The traders prefer these routes because of relatively little or low cost involved in terms of the payment of custom and other associated duties.

2.7.1.1 Major Commodities Transacted

The major goods usually transacted in this chiefdom include tobacco, cigarettes, kerosene, Chinese products of various types and clothing.

2.7.1.2 Evidence of Smuggling & Custom officer/post

There is no presence of Custom Officer or post and no physical evidence of gang smuggling in this chiefdom

2.7.2 Impere Chiefdom

Impere Chiefdom is found in *Bonthe District*. Rutile mining which is presently in progress takes place in this chiefdom.

Table 25: Description of Crossing Points in Impere Chiefdom, Bonthe District.

S/L Border	Topography	Preferred Route	Means of Transport	Mileage from Guinea/Banjul	Goods in
IMPERE CHIEFDOM					
Nity Harbour	Flat surface located by River side	Sea	Company Boats only	About 150 miles from Guinea & 178 miles from Banjul	Only company goods are imported & minerals exported
Ngenga	Located by the sea.	Sea	Fishing boats & Pampa	About 142 miles from Guinea.	Onions, garlic, rice, Groundnut, Chinese products of varying types & Fishing equipment.
Momarya	Located by the sea.	Sea	Fishing boats & Pampa	About 137 miles from Guinea.	

There exist three (3) major entry points in this chiefdom. Namely:

- Ngenga
- Momarya and
- Nity Harbour

These points are located along riversides running from Guinea, Banjul and *Bonthe* axes to *Gbangbatoke* but are relatively smaller points as compared to *Gbangbatoke* and *Mattru Jong Wharf*. with the exception of the *Nity Harbour* entry point which is almost exclusively meant for the exportation of Rutile and Bauxite minerals and the importation of Sierra Rutile and Sierra Minerals mining equipment, boats (pampas) that slam at those points usually come on chartered basis and therefore the frequency of their slamming depends on the business flow in this Chiefdom.

2.7.2.1 Major Commodities Transacted

Major Commodities commonly traded at those points, in addition to the locally produced ones include the following – Chinese products such as clothing and textiles, slippers, used clothing, onions, cigarettes, alcohol, spare parts for vehicles and occasionally motor bikes.

2.7.2.2 Evidence of smuggling & custom officer/post

There is no presence of a custom officer or representative in this chiefdom. There is neither a Custom post nor evidence of the operation of a custom officer. However, the traders in the chiefdom are aware of the operation of custom representative at the *Gbangbatoke Wharf*.

There is no evidence of gang smuggling in this chiefdom, although goods that are brought to those points are not taxed since there exists no custom officer in the area.

2.8.0 MOYAMBA DISTRICT

This district belongs to the southern region of the republic of Sierra Leone and comprise of fourteen (14) chiefdoms. Out of this number, one chiefdom was enumerated as it is the only point for boat landing from Guinea or Banjul.

2.8.1 Banta Chiefdom

This chiefdom is in the *Moyamba District* and has its chiefdom headquarter town as Gbangbatoke. It is a big chiefdom and almost surrounded by a big river which flows from *Guinea, Banjul and Bonthe*.

The chiefdom is endowed with natural wharfs and some of these have been artificially built. The *Gbangbatoke Wharf* can accommodate over eight (8) boats or pampas at a time irrespective of their sizes and length.

Table 26: Description of Crossing Points in Banta Chiefdom, Moyamba District

S/L Border	Topography	Preferred Route	Means of Transport	Mileage from Guinea/Banjul	Goods in
Gbangbatoke Wharf	Flat surface located by River side	Sea	Fishing boats, Pampas with two out board engines & occasionally speed boats	About 150 miles from Guinea & 178 miles from Banjul	Onions, garlic, rice, Groundnut, Chinese products of varying types, bicycles & occasionally Honda.
Shengay	Flat land located by River side	Land & Sea	Fishing boats & Pampa	About 137 miles from Guinea.	
Satia - Down River	Located by the sea.	Sea		About 135 miles from Guinea.	

There are four (4) prominent entry points in this chiefdom. Namely:

- Gbangbatoke wharf
- Shengay
- Sembehun
- Satia (down river)

2.8.1.1 Major commodities transacted

Although there exist major land routes in this chiefdom, most of the major commodities brought into this chiefdom are by means of sea routes using boats or pampas. The boats bring in varieties of goods, which include – onion, groundnut, vegetable oil, Chinese and Guinea products such as slippers, shoes, rubber bowls, fishing materials and occasionally bicycles and Hondas.

2.8.1.2 Evidence of Smuggling & Custom Officer/Post

There is a presence of a custom representative in this chiefdom residing in *Gbangbatoke town*. This officer is not an employee of NRA but often receives stipends from the custom officer who deployed him there. This representative actually possesses a valuation guide implying that he is doing some form of valuation and collecting duties. The risk of this representative not accounting for funds collected by him is actually very high.

In addition, there are evidences of smuggling activities in this chiefdom. Goods that attract heavy custom duties are not directly brought into the Gbangbatoke wharf, where there is a custom representative. The goods are first deposited at *Shengay, Sembehun or Satia*. The traders later bring them in smaller quantities to *Gbangbatoke* using smaller canoes as a way of evading the payment of custom duties and other local fees. The smaller canoes/boats that carry these smuggled goods do not slam at the recognized wharf at *Gbanbatoke*; they rather slam along the river sides into the township at odd hours, preferably at night.

3.0 ASSESSMENT OF THE EXISTING CUSTOMS POSTS IN THE SURVEYED AREAS

This section assesses the existing Customs Post in the surveyed areas with special emphases on: Location of the posts, technical smuggling, potential of the post to curb physical smuggling in its operational areas, and constraints faced by Officers at the Posts.

The section discusses Customs Posts by districts.

3.1 KAMBIA DISTRICT

3.1.1 Gbalamuya Customs Post

3.1.1.1 Location of the Posts.

The Gbalamuya Post is the only Class A crossing point in the Kambia district with the presence of Customs Officers, Border Security (Sierra Leone Police) and Immigration Officers. It is motorable and has international recognition as the major crossing point linking the Republic of Sierra Leone and the Republic of Guinea.

3.1.1.2 Valuation techniques

Valuation of imports through the customs post at Gbalamuya is done using an outstation valuation guide, which according to the Collector, was made available to him three weeks before the time of the interview. However, he does not solely make use of the valuation guide, but uses a combination of three valuation prices (two previous ones used by customs). With these, he chooses the one which has the highest price for any one commodity at any point in time. In addition to the standard prices of the imported item, valuation at the post also involves consulting the standard customs tariff manual containing the rates of duty, sales tax and excise taxes for all items imported. Valuation of a particular commodity imported therefore involves the product of the price of the commodity and the quantity imported to give the CIF value. The duty or rate is then multiplied on that CIF value to give the tax payable on that import. The collector does the valuation.

3.1.1.3 Examination of imports

Examination of imports at the Gbalamuya customs post is coordinated by the deputy collector. He delegates examination of cargo imports to a set of examination officers who according to him are being paid by the importers themselves. This has the implication of making the examination biased in favour of the importers who turn out to be the employees of these examination officers. On certain occasions when the deputy feels unsatisfied with the examination, he will eventually verify the process, and the same is also true of the collector who seldom re-examines when he finds it appropriate. As was reported, 60% examination on one commodity import and 70% examination on assorted goods are carried out at the customs post. However, because of the enormous examination constraints at the post, valuation mostly relies on the manifest of the importers of especially big trucks and transit goods.

In practice, examination of imports has not been convincingly observed throughout the nine days visit at the post.

3.1.1.4 Documentation/accountability (Ascertain receipts with payments)

The customs post proved has a very good documentation system with customs duty payments entered in an accounting book specified by the type of duty paid (import duty, sales tax, excise duty, duty on transit imports, 3% income tax). The book also specifies the date of payment and the name of the importer as well as the cumulative total customs revenue as at the close of business on each day. Once payment has been made to the consolidated account, the collector closes the book as at that date of payments. This accounting book is also examined and verified at the Accountant General's office.

Further, amounts stated on the receipts issued out to importer and copies retained at the Finance office are ascertained with the entries in the accounting books. A sample of receipts examined was found to have values that correspond with those entered in the book.

3.1.1.5 Staff strength and other Logistics at the post

There are 10 formally employed customs staff at the Gbalamuya customs post. These range from the rank of collector to junior collection assistant. This staff number also includes PSSD staff. There are also security personnel allocated to this post. The collector intermittently calls on staff to go on border patrol within the three border chiefdoms. The post has in addition a vehicle and two motor cycles to facilitate movement and to quickly provide support to PSSD staff in their various locations when they call for re-enforcement especially with regards chasing smugglers.

3.1.1.6 Malpractice by customs officers/ security personnel

There are stringent controls put in place at the customs posts. Vehicles are not allowed to cross the post after closure at night.

Interviews with drivers and importers plying this route reveal of the inflexibility of the collector in negotiating payment of duty once charged.-this is revenue enhancing. However, there are further reports from the drivers of too much harassing along the route. After paying customs duty at Gbalamuya, they are charged to pay more monies at check points along the route including the PSSD checkpoint in *Port Loko*.

Interviews with importers at the *Bamoi* market who ply this international route through customs report of charter men giving bribes before examination of their imports at the customs post in an attempt to negotiate examination and valuation of their customs duties. On the whole, interviews conducted and direct observations show that malpractice by customs officers is very much minimal under the new administration of the current collector.

3.1.1.7 Intimidation of customs officers by influential people

There has not been any report from interviews conducted with the Gbalamuya community and traders plying the route or from observation made of intimidation on the customs officers into allowing influential people from not paying or paying less of their supposed customs duties. In fact the interviews made as well as observation at the post reveal of the uncompromising nature of the collector in terms of payment of duties no matter how influential the individual may be.

3.1.1.8 Evidence of confiscation of smuggled items

There are three PSSD posts within *Kambia* and *Port loko* that coordinate with the customs post at *Gbalamuya* in combating smuggling. There is one immediately before the *Gbere Bridge* in *Kambia* town, one at *Yumkelia* in the *Samu Chiefdom*, and the mobile PSSD unit at *Port Loko*. The collector reported of several cases of confiscation of smuggled goods during the month of July and August 2006. This was made possible because of the compensation policy for catchers of smuggled items.

3.1.1.9 Constraints

1. Limited examination facilities (man power):

- a. Examination officers and assistants are only casual workers whose remuneration comes from the importers whose imports they are examining. Therefore there is the likelihood that such will seek the interest of the importers instead of the customs posts that hired their services.
- b. Smallness of the canopy to accommodate more than one trailer at a time to carry out examination particularly in the rainy season.
- c. Non-availability of a spacious warehouse in the post to adequately and conveniently store imported goods awaiting examination or awaiting complete payment of customs liability.

3.1.2 Kambia PSSD Check Point (Customs Bridge)

This is a PSSD checkpoint whose role is to check vehicles that may have escaped the customs post at *Gbalamuya* (just 4 miles off). This check point is strategically located immediately the bridge that runs across the *Great Scarries* and along the Sierra Leone-Guinea highway. Most of the smuggling routes that by-pass customs converge before the bridge and hence the strategic location of this post before the bridge which is to make sure no vehicle with cargo import escapes uncustomed.

3.1.2.1 Staff strength and other Logistics at the post

A Junior Collection Assistant (PSSD) is in charge of this point and operates there on rotational basis with two other colleagues of the same designation. One PSSD officer runs the point at any one time until he is redeployed after every two weeks. The PSSD officer has with him five police officers (two of whom are armed OSD personnel), phytosanitary staff as well as two gate boys who are not formally employed but get some remuneration from the PSSD officer at the post.

However, this post has no transport facility to chase smugglers should they be found. When such a situation arises the main customs post at *Gbalamuya* sends its vehicle or a motor bike to provide re-enforcement. The customs post even sends more security personnel to aid his operation. The post does not have communication facility. The PSSD officer however has a personal mobile phone that he uses to communicate with the collector at the customs post at *Gbalamuya*.

3.1.2.2 Evidence of confiscation of smuggled items

The post has in the past confiscated many motor cycles smuggled from Guinea and escaping customs post. On average, the PSSD officer reported of confiscating 4 bikes per fortnight. However, smuggling of these bikes has reduced in recent times. This post has also had cases of illegal crossing vehicles with smuggled items. On average, the officer reports of confiscating 2-3 illegal crossing vehicles per month. Once the customs post is closed at *Gbalamuya*, this checkpoint is likewise closed to vehicular traffic.

3.1.3 Yumkelia PSSD Post

This is the only post in the *Samu Chiefdom* where NRA has a presence. It used to be particularly busy in the AFRC era when the main international customs post was closed. Though its operation has reduced to a much lower scale, it is still functional. This post is strategically located as it links the motorable routes from Guinea border to the big towns of *Samu Chiefdom* and eventually to *Rokupr and Freetown*.

This is the only junction that links the key motorable routes from Guinea (along the *Samu chiefdom* borders) to *Kassiri, Rosenor, and Kitchom*, the big and business towns in the chiefdom, and eventually links to *Rokupr* (across the *Great Scarcies River*) , *Bamoi and Freetown* eventually.

3.1.3.1 Staff strength and other Logistics at the post

There is only one NRA staff (PSSD) a collection assistant stationed at this post. Posting to this post is done on rotational basis with officers spending maximum of two weeks each at the post at any given time. The customs post is housed in an unfinished building located at the strategic junction at *Yumkelia*.

3.1.3.2 Malpractice by customs officers/ security personnel

The fall in the value of the *Guinea Franc* has stimulated merchandise imports from Guinea into Sierra Leone. Goods brought in from Guinea crossing this point are only of a minimal quantity by petty traders selling at the community weekly market at *Bubuya Junction* (½ mile from *Yumkelia Post*). Others only purchase these goods for own consumption.

It is opined that if these community people start paying duty it will hamper the inter community trade and hence impact on the living conditions of the community. According to the PSSD officer stationed at the post, he fears being targeted by the community should they be asked to pay duty on goods brought in from the neighboring Guinean border markets of *Dakhagbe and Munkuru*.

Indeed the purpose of this post is not to collect duty but to direct any vehicle attempting to cross with imports to the customs post at *Gbalamuya* where customs duties will be eventually paid. No trucks have been directed within the past several months to *Gbalamuya* for examination. However, this has not been confirmed by most of the community members and importers plying this route who talk of loaded trucks passing through this post and paying customs duties.

This post has in addition to the PSSD officer, many police and a newly deployed company of RSLAF soldiers. Some police and military officers are deployed in the nearby routes on a security role but also to confiscate smuggling.

While interviewing the customs officer at the post, a 20 feet container size truck well loaded with food stuff (palm oil, rice and some other food stuff) was heading for Guinea through this post along the *Sekhia* route. Examination was done on this vehicle and the driver (charter man) had to pay some money to the customs officer and police officers. According to the customs officers, this money is a form of remuneration to support their well being at the station. He revealed that for palm oil, Le500 is charged on any five gallon container moving out of this station to Guinea (export). Out of this Le500, Le250 goes to the councilor in charge of the ward and remaining Le250 goes the customs officer and his team of security officers. The driver of the truck produced an alleged receipt from the council which was not signed showing the council's acceptance to export these goods to Guinea. What is not very clear is, whether this truck leaving Sierra for Guinea will never return to the country again or it will come back empty or use another route to enter the country. The fact is that trucks loaded with goods ply this route.

There was a clear evidence of collaboration of the security personnel (police) with the customs officer in taxing exports at this post and personalizing the receipts obtained here from. It can be inferred that similar action is also done on import, because as long as the PSSD is benefiting from proceeds taken on export, he should be in the position to share with the other officers and councilor proceeds from import to maintain the cordial relationship.

In addition, the NRA Officer at the post does not have customs forms where details of exports made could be entered. This has negative impact on the countries trade statistics.

3.2 KOINADUGU DISTRICT

3.2.1 Dogoliya Customs Post

This is one of the smallest in the largest district in Sierra Leone with more than fifty crossing points. It seems to be strategically located assuming that all importers take their goods to Kabala. If that is what has been in practice, revenue collection from the post would not have been at this deplorable state. What really happens is that importers from Guinea hardly take their goods to Kabala town. They conveniently trade in relatively large towns such as *Koindukura, Mongor Bendugu, Karifaya, Gbindi, Sinkunya, Gbentu and Thellia* around the borders in the district with optimal market size instead of going all the way to Kabala in which case they would have to pay custom duty. Majority of the importers are inhabitants of various localities in the district. Many prefer selling their consignments in those towns where they will never come in contact with the immobile custom officers. The study clearly shows that given the prevailing circumstances, the custom post can hardly meet their quarterly target of Le50 million or increase revenue collection on a sustainable basis.

3.2.1.1 Staff strength and other Logistics at the post

There are two customs officers (an Assistant Collector and a Collection Assistant) with a motor cycle deployed to cover all entry points. This number is grossly inadequate considering the number of crossing points and the fact that the post is essentially located to prevent illegal trade.

3.2.1.2 Malpractice by customs officers/ security personnel

Undervaluation of goods was the commonest form of technical smuggling observed. Apart from the fact that the customs officers have the old Valuation Guide, importers are also seen negotiating with them. This is very unfair to trade in this region and grossly violates the basic tenet of a good tax system, i.e fairness- equal treatment of equals, etc.

3.2.1.3 Constraints

The low level of revenue generation by the post was found to be as a result of:

- **Staff Strength:** The custom post is understaffed to efficiently handle cross border activities in the area.
- **Immobility:** The ability by custom officers to move and track such activities is seriously hampered by the unavailability of a working/functional motor bike
- **Many Unmanned Crossing Points:** The porosity of the entry points all over the district is seriously affecting revenue collection by the post. Importers could only pay duty if they choose to do so
- **Presence of parallel optimal markets:** Importers can transact and make profit in other towns without going through the post, hence nullifying the primary assumption for the location of the post.

3.3 BOMBALI DISTRICT

3.3.1 Saniya Custom Post

This post is situated in *Saniya* town, *Tambaka Chiefdom* which shares boundary with Guinea and is nine miles to *Madina*. There is one motorable crossing point in the district along which the custom post is located. A big river of about 35 metres wide separates *Saniya* from other big towns in Sierra Leone.

3.3.1.1 Intimidation of customs officers by influential people

According to Customs Officers and Security Personnel in the area, reputable personalities and business tycoons perpetrate and facilitate smuggling around the area. The RSLAF deployed confirmed confronting a gang of armed smugglers.

3.3.1.2 Constraints

The constraints in the region are mostly structural, very little can be done within the short run to improve on them:

- The nature of the road which is very devastating remains a major constraint. People asserted that importing goods through the post involves high risk, and paying tax on them is unfair (totally uneconomic)
- Additional man power could be necessary, but not economical given the level of collection in the district
- The single bike at the post is inadequate to reduce smuggling in the area, but an additional bike will be economically inefficient
- The smuggling networks being in operation are difficult to break through

3.4 PUJEHUN DISTRICT

3.4.1 Jendema Customs Post

This is the only customs post in the entire Sorogbema Chiefdom. It is a Class A crossing point in the entire Pujehun District that has the presence of Customs Officers, Border Security (Sierra Leone Police and OSD) and Immigration Officers. It is not only motorable but has international recognition, like the Gbalamuya Post, and is the major crossing point that links the Republic of Sierra Leone and the Republic of Liberia through the Mano River Union Bridge.

3.4.1.2 Staff strength and other Logistics at the post

The staff composition at this post includes one collector (the head), an Assistant collector and a Junior Collection Assistant III. They are assisted by two auxiliary staff to execute their revenue collection functions.

This post has two motor bikes that are relatively in good working condition. However, there is no communication equipment at the post to enhance communication flow as and when necessary.

Business along this post is quite slow. According to Customs Officers, most traders have diverted to the Ganta route (Guinea-Liberia) in order to avoid police harassment on the Jendema-Liberia route. However, the few cargo vehicles that occasionally pass through this post are examined by Customs Officers. In some cases, hundred percent examination of the cargo is done and duty payable calculated on the basis of the valuation guide. Payments are then recorded in the Authority's receipt book and the original given to the taxpayer.

3.4.1.3 Malpractice by customs officers/ security personnel

It was observed that traders hardly pay the exact duty charged with the excuse that they have spent all the money at the various police posts. Hence, they end up negotiating with the Customs Officers on what to pay as customs duty. This renders the valuation guide redundant and ineffective. Again, they resort to negotiating the duty to be paid.

3.4.1.4 Intimidation of customs officers by influential people

Observation made was the refusal of the indigenes of the community who form the majority of traders to pay customs duty. These people claim to be natives of the community for which they see no reason to pay customs duty. This poses a lot of problems and Customs Officers find it difficult to collect the actual duty payable on most of the goods traded by these people.

3.4.1.5 Constraints

According to information gathered, the volume of trade has reduced remarkably along the *Jendema* crossing point. As a result, even though the customs post is strategically located, much revenue is not being generated to enable them meet their 2006 half yearly revenue collection target of Le 300 million (three hundred million leones). The following reasons were advanced as being responsible for the drop in the volume of trade along the *Jendema* crossing point:

- a. ***Police Harassment:*** This serves as a major set back on trade and traveling along this point. The Community People, Traders, Drivers and even Customs Officers are disillusioned by this situation. Sources revealed that there are so many police check points (more than 7) along the *Kenema-Zimmi-Jendema* route leading to the Republic of Liberia. At every check point, drivers are asked to pay gate fee before being allowed to pass. According to the community people, the police based at *Jendema town*, especially those at the Mano River Union Bridge, usually collect money from passengers for inspecting their luggage, which they so call registration/inspection fee.

As a matter of fact, the *Jendema Customs Post* is engulfed by police checkpoints, one located at the Mano River Union Bridge from the Liberian axis and the other (police station) in the town centre from the *Kenema* axis. At each of these check points, the police demand money from drivers, traders, and passengers. Failure to honour these payments results to a waste of time by not being allowed to pass. Consequently, before these people reach the customs post, they complain to have spent so much that they find it difficult to pay the actual customs duty due. Such act according to sources has undoubtedly led to trade diversion along this crossing point and consequently, a reduction in trade and customs revenue.

In order to avoid police harassment, a good number of businessmen prefer to use the *Ganta route* on the Guinea-Liberia axis. They carry their cargoes from Guinea to Liberia and then use the Jendema route to Liberia to wait for their goods, thereby denying the country the customs duty payable on those goods. According to one ‘Charter Man’, they prefer to use this route (Ganta) although it is farther, rougher and more risky than the Jendema-Liberia route because they spend less and encounter less police harassment.

- ***The Road Network:*** The road network leading to Jendema including feeder roads from its surrounding is very bad. This has resulted to an increase in transportation cost and thus a reduction in the flow of people/business. Due to the status of the road, most cargo trucks find it risky to ply this route. There has been a drastic reduction in the flow of trucks along this crossing point thereby reducing customs revenue collected.
- ***Closure of the Mano River Union (MRU) Bridge:*** The given status of the MRU Bridge also affects the volume of trade along this crossing point. The fact that the bridge is not officially opened militates against movement along this route. This also gives room for police harassment as they will be required for security reasons to be deployed along this route which consequently lead to trade diversion.

3.5.0 KAILAHUN DISTRICT

3.5.1 Bailu Customs Post

Bailu is the main crossing point between Sierra Leone and Guinea in the *Luawa Chiefdoms* where the current customs post for *Kailahun District* is situated. Like the other crossing points within the district, the level of business transaction across the *Bailu* border post is very low.

There are two (2) NRA staff at the *Bailu* crossing point assisted by two volunteers (commonly called Auxiliary staff). Other government officers present along this border post are the immigration officers, and the Police Force. There are two security points from this crossing point into *Kailahun*.

3.5.1.1 Valuation

There is no valuation guide at the *Bailu* crossing point. Goods are assessed on the discretionary basis using previous experience/receipts. For instance the tax paid for one Victor motor bike model ranges between Le260, 000 (two hundred and sixty thousand leones) and Le270, 000 (two hundred and seventy thousand leones). This amount is broken down in the following way: customs duty, Le190, 000, Sales tax Le90, 000, Income Tax Le15, 000 and ECOWAS levy Le2, 500. The tax paid for a carton of cigarette is Le13, 000. For the months of July and August the Kailahun Customs officers collected Le7, 000,000 (Seven million leones) and Le4, 000,000 (four million leones) respectively.

According to the officers, the low level of revenue collection in the month of August was attributed to the slow business transactions across the borders during the rainy season, resulting from the overflow of *Moa and Meli rives*. The low level of business transactions made it impossible for our research team to witness revenue collection process at the *Bailu* crossing point. Throughout the one week stay the crossing point was temporally closed. The custom post however, has receipt books, which are usually given to importers as evidence of revenue collected. The monthly revenue target for the *Kailahun Customs Post* is Le50 million.

3.5.1.2 Constraints

The *Kailahun* Customs Post is constrained by the following:

- I. limited number of PSSD personnel, and other logistics like communication devices;
- II. lack of warehouses to keep goods withheld at the customs posts;
- III. Interference by the police personnel in revenue collection;
- IV. The *Yenga* crisis stands as a major stumbling block to cross-border trade in the district.

4.0 MAIN FINDINGS

The report has assessed risk of smuggling in the various districts that border with the neighboring countries with special focus on: Where and how smuggling takes place, the routes used to move the goods to centers of population, the extent and nature of malpractices by customs officials, and the extent to which customs officials are threatened with violence by organized groups of smugglers. The major findings of this work are presented below:

- There are about 97 chiefdoms in the eight districts surveyed. Out of this number, 29 chiefdoms share borders with either Guinea or Liberia.
- The total number of functional crossing points discovered is two hundred and fifty two (252) {*Koinadugu*-51 functional crossing points, *Kambia* has 52 communities with at least one crossing point, *Kailahun* has 49 crossing points, *Pujehun* district has 22 functional crossing points and 21 inland points, *Kono* has 35 functional crossing points, *Bombali* has 11, *Bonthe* and *Moyamba* districts have 7 and 4 boat landing points respectively}.
- In all the districts visited, there were reported cases of smuggling going on. This incidence is highest in the Northern Province especially in the *Kambia*, *Koinadugu* and *Bombali Districts* where there were reported cases of organized groups of smugglers who are mostly youths and ex-combatants. This high incidence of smuggling in the north could be attributed to the fact that most of the chiefdoms are sharing borders with Guinea and cross border trade between Sierra Leone and Guinea is high. There is not much cross border trade between Liberia and Sierra Leone and most of the Chiefdoms in the South and East are sharing borders with Liberia.
- The main reasons given for smuggling in almost all the chiefdoms visited are: Police harassment, the location of the customs posts i.e far from the crossing points, and the lack of education among border communities on the need to pay duties.
- Cattle, Motor bikes, Cigarettes, Kerosene, Salt, Battery, Cartridges, and Clothing are the major goods brought into Sierra Leone from Guinea using the various crossing points in the districts surveyed. The main goods exported to Guinea include: Rice, Palm oil, Coffee, Cocoa, Kola nut, Food, Marijuana, and Weaving Mat. The non- presence of Customs Officers in most of the crossing points implies that no export statistic is available on these goods leaving the country through these points.

- In almost all the chiefdoms sharing borders with the neighboring countries, traders would have to cross rivers using either ferry or boats; this makes smuggling very risky during the rains as most of the rivers overflow during the rainy season. Smuggling is therefore very intensive during the dry season.
- Frequency of crossing through the various point in the respective chiefdoms is highest on the eve or dawn of the market days in the neighboring countries sharing borders with the chiefdom.
- There are a lot of negotiations going on in almost all the Existing Customs Posts between the importers and Customs Officers; this renders the valuation guide redundant. In some of the Posts, customs officers are not really using the valuation guide given. The amount a trader pays in most cases actually depends on his bargaining power which contravenes the basic principle of fairness in taxation.
- In all the customs posts visited the number of PSSD Officers assigned to the posts and the logistics provided them in terms communication equipment and bikes are grossly inadequate. This leaves them with the option to concentrate only on the high ways.
- Revenue leakage is very eminent at the *Yumkelia Customs Posts*. There was a clear evidence of collaboration between the security personnel and the NRA officers posted at that post. This has impact on the revenue collected at the Gbalamuya crossing point since the mandate given officers at the *Yumkelia Post* is actually to redirect any smuggled trucks to Gbalamuya for payment of duty.
- There were very few cases of intimidation of customs officers by people in higher positions reported, except for Pujehun where indigenes of the community who form the majority of traders are refusing to pay customs duty on the grounds that they are natives of the community so they see no reason why they pay customs duty.
- Some of the Customs Posts are not generating much revenue, like the *Bailu* and *Dogoliya Posts*, but they are essential because of their strategic locations for combating smuggling.

- *Saniya*, like *Bailu* and *Dogoliya* is not generating much revenue and unlike the other two posts, its location is not strategic as it can be easily by-passed by smugglers.

5.0 GENERAL RECOMMENDATIONS

The following are recommendations in respect of the above findings from the series of interviews and or focus group discussions conducted in the eight districts visited. It is expected that these will help minimize smuggling and eventually increase tax revenue.

- I. Maintain the Customs Post at *Dogoliya* but deploy officers as follows: one Customs Officer and one PSSD to be permanently based at the *Dogoliya* Customs Post; one customs and one PSSD staff to be deployed at *Waliyah* in the *Mongoh Chiefdom*, four miles to Guinea. Provide each group with an XL Motor bike. The PSSD at *Dogoliya* should make regular patrols to *Fulla Mansa* and *Gbentu* especially on *market days*.
- II. In the Kambia district, there is need for a PSSD deployment at *Kukuna*, and regular patrols to *Konta*, *Fatmalaya*, *Seduya* and *Kanku Bramaia*. Like those in *Dogoliya*, provide these Officers with bikes and communication gadgets.
- III. The PSSD Officer stationed at *Gbalamuya* should be doing joint night patrols with armed security personnel, preferably OSDs to strategic crossing points or smuggling routes by-passing the Customs post at Kambia such as *Magbengbe*, *Tawoya wharf*, *Kethinka*, and *Fodaya*.
- IV. There is need for a PSSD Officer to be stationed in *Gbanbatoke town*. In the medium term there will be need for a speed boat to facilitate the work of the proposed PSSD Officer in *Gbanbatoke*.
- V. PSSD deployment is also needed in the *Penguia Chiefdom* in the Kailahun district where the incidence of motor bike smuggling is high especially during the dry season

- VI. Relocate *Saniya Customs Post* to *Madina* which is closer to the crossing point. The PSSD at the Post should carry out constant patrols to *Kankan, Lakata, Dugaya and Gorgori*.
- VII. Deploy a Customs Officer of the rank of Collection Assistant to the *Yumkelia Post* in addition to the PSSD officer with receipt books and a Customs entry form to track all exports to Guinea.
- VIII. Institute and operationalize the reward system for key informants leading to the arrest of a smuggler or gang of smugglers in the various communities
- IX. Sensitize the communities using local community radios on the implications of smuggling and penalties following the action when caught. More education is needed on who should pay what tax, to whom and why to pay these taxes.
- X. Inter-agency collaboration should be sought especially with security personnel as it came out very clear in the study that they are aiding and abetting smugglers in the various border communities where they are posted.
- XI. Since more cross-border movement is dictated by the market days in the neighboring countries, it is very important that Customs Officers are au fait with the various market days in the neighboring countries in addition to the crossing points.

LAND BORDER PERMEABILITY STUDY

GENERAL CHECKLIST

PHYSICAL SMUGGLING

1. No. of available border entry points/custom post in the vicinity
2. Location of entry point/custom post (village, chiefdom and district)
3. Size of the entry point- footpath or motorable route
4. Location of motorable routes (on both sides of the border)
5. Location of tracks (foot paths, bikes) on both sides of the border
6. Location of boat routes/wharf
7. No. of entry routes discovered apart from existing before posting.
8. Distance from entry point to nearest destination market (in miles)
9. Distance from purchasing market to entry point (in miles)
10. Distance between entry point and nearest motorable route (on both sides of the border)
11. Topography of entry point
12. Topography along smuggling route from purchasing to destination market
13. Most preferred route by smugglers and why
14. No. of entry points not manned by customs/security officers
15. Time when goods are smuggled (time of the day. Day of the week etc.)
16. Frequency of cross-border smuggling (No. of people passing through border per day/week/month)
17. Medium of transportation of smuggled goods
18. Type of commodities transacted
19. Major commodities smuggled

20. Volume/quantity of smuggled commodities
21. Evidence of interception/confiscation of smuggled items.
22. Information source on suspected smuggling at unmanned entry points.
23. Type of people (age, sex, etc.) engaged in smuggling
24. Number of check-points along entry point(s).
25. Presence of gangs of smugglers in the community
26. Facilities (transport, communication and personnel strength) available to custom staff covering the area.
27. Incidence of violence against custom officials/border security forces
28. Intensity of violence.
29. Reasons for smuggling
30. Suggestions to minimize physical smuggling.

TECHNICAL SMUGGLING

1. Assessment of valuation techniques adopted by customs officials for specific commodities (request for valuation guide).
2. Assessment of examination techniques.
3. Documentation/accountability at custom posts (go through duty payment and ascertain receipts)
4. Staff strength at post
5. Probe into actual duty charged per type and quantity of commodity
6. Assessment of variance in custom duties (compare actual duties charged to standard duty)
7. Possibility of malpractice by custom officials/border security forces (accepting bribes)
8. Possibility of intimidation of custom officials by influential people
9. Suggestions to reduce technical smuggling

LAND BORDER PERMEABILITY STUDY

SPECIMEN QUESTIONS

IMPORTERS;

Location of Interviewee:
District/Chiefdom/town/village

- 1) How many border crossing points do you know in this area?
- 2) How many are motorable?
- 3) How many are non-motorable?
- 4) How many entry points do you know by land, sea, river, swamp, etc.? No.....
Record the number of entry points; and consider each on the following:
- 5) How large is this entry point?
- 6) How far is the motorable route from this entry point?
- 7) How many entry points are closer to this motorable route?
- 8) How does the road look like? Is it hilly, rocky, swampy, rain forest, savanna, mangrove forest, or valley?
- 9) Which route do you or others prefer?
- 10) How many people use that route?
- 11) Are you aware of smuggling across this border?
- 12) Where are those goods taken to?
- 13) How far the nearest market is from the entry points?
- 14) Can you estimate the number of sellers or tables in that market?
- 15) How far the purchasing market is from this entry point?
- 16) How many entry points are without custom officers?
- 17) What types of goods are usually smuggled? i) Food stuff ii) Clothing and shoes
iii) Fuel iv) Cigarette and alcohol v) Vehicles
vi) Building materials vii) Spare parts viii) Others (specify).....
- 18) Is smuggling more common among men than women?
- 19) Can you estimate the number of people per day using this crossing point to smuggle goods?
- 20) What medium of transportation is used by them to convey goods?
- 21) Can you tell the volume or quantity of commodities smuggled?
- 22) Do you know of gangs or large organizations of smugglers in this community?
- 23) What is their relationship with custom officers or border security men?
- 24) Do they usually attack the custom officers or security men?
- 25) How many times have you witnessed this?
- 26) Are they attacking them with deadly weapons?
- 27) Are you aware of any malpractice by custom officers?
- 28) Are they usually bribed?

- 29) Do they usually accept bribe?
- 30) Are they bribed with goods or money?
- 31) Is there any stipulated amount (goods or money) to pay as bribe for certain units or volume of commodity?
- 32) How much duty is charged for a particular commodity or specified volume?
- 33) Do they give concession to certain people who must pay tax?
- 34) Are influential people or their relatives asked to pay tax?
- 35) What do you people do about this problem of smuggling?

LOCALS; CHIEFS, AND OTHER SOURCES (SPECIFY).....

Location of Interviewee:.....

District/chiefdom/town/village

- 36) How many border crossing points do you know in this area?
- 37) How many are motorable?
- 38) How many are non-motorable?
- 39) How many entry points do you know by land, sea, river, swamp, etc.? No.....
Record the number of entry points; and consider each on the following:
- 40) How large is this entry point?
- 41) How far is the motorable route from this entry point?
- 42) Which other entry points are closer to this route?
- 43) How does this entry point look like? Is it hilly, rocky, swampy, rain forest, savanna, mangrove forest, or valley?
- 44) Which route do you or others prefer?
- 45) How many people use that route?
- 46) Are you aware of smuggling at this particular border crossing point?
- 47) Where are those goods taken to?
- 48) How far is the nearest market from the entry points?
- 49) Can you estimate the number of sellers or tables in that market?
- 50) How far is the purchasing market from this entry point?
- 51) Do you (or they) usually pass through points manned by custom officers?
- 52) How many entry points are without custom officers?
- 53) What types of goods are usually smuggled? i) Food stuff ii) Clothing and shoes
iii) Fuel iv) Cigarette and alcohol v) Vehicles
vi) Building materials vii) Spare parts viii) Others (specify).....
- 54) Is smuggling more common among men than women?
- 55) Can you estimate the number of people per day using this crossing point to smuggle goods?
- 56) What medium of transportation is used by them to convey goods?
- 57) Do you know of gangs or large organizations of smugglers in this community?
- 58) What is their relationship with custom officers or border security men?
- 59) Do they usually attack the custom officers or security men?
- 60) How many times have you been told about this?
- 61) Are they attacking them with deadly weapons?
- 62) Are you aware of any malpractice by custom officers?
- 63) Are they usually bribed?
- 64) Do they usually accept bribe?

- 65) Are they bribed with goods or money?
- 66) Do they give concession to certain people who must pay tax?
- 67) What do you people do about this problem of smuggling?

CUSTOM OFFICERS AND BORDER SECURITY

Name: **Location:**.....
District/chiefdom/town/village

- 68) Are you aware of smuggling across this entry point?
- 69) How are goods smuggled through this point?
- 70) How many entry points were identified to you before posting?
- 71) How many have you discovered since deployed?
- 72) Are they all functional crossing points?
- 73) How many customs officers or border security men are deployed here?
- 74) Is smuggling common with men or women?
- 75) What time of the day is smuggling most often?
- 76) What type of people is well known for smuggling?
- 77) What day of the week is the incidence of smuggling highest?
- 78) What season do you experience high smuggling?
- 79) How many people attempt crossing this point every day with smuggled items?
- 80) Can you estimate the volume or quantity of smuggled? Please estimate.....
- 81) Do you have transportation and communication facilities? If yes
- 82) What sorts of transportation or communication facilities are available to you?
- 83) What assessment method do you use in the examination of goods?
- 84) Do you know about petty gangs or large organization of smugglers? If yes
- 85) How many are you aware of? No.....
- 86) Do they usually attack you?
- 87) How many times have you experienced that?
- 88) Are they attacking you with deadly weapons?
- 89) Are influential people or their relatives asked to pay tax?
- 90) Do they actually pay tax?
- 91) Are people of authority using their positions to intimidate you into allowing them or their relatives duty/tax concessions?
- 92) What do you think can be done to minimize smuggling?