



# ENHANCING COMMUNITY DEVELOPMENT THROUGH THE ACCOUNTABLE USE OF SUB-NATIONAL MINING REVENUES TRANSFERS



## SOCIAL AUDIT REPORT 2024

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## ABOUT NMJD-SL

MINING(NMJD) is a national civil society human rights and development organization that envisions a just and self-reliant Sierra Leone where the marginalized and exploited are empowered and equipped with the necessary knowledge, skills, and tools to take control of their own lives. The inspiration to establish the organization arose from the founders' collective commitment to the preferential 'option for the poor' orientation and the 'See, Judge, Act' methodology of 'Training for Transformation'. NMJD aims to empower people and communities to build a free, just, and democratic society where human rights, equality, and sustainable development benefit all. Aside from the Freetown National Head Office, NMJD has offices in Makeni, Karene, Bo, Kenema, and Kono with projects, programs, and staff.

### **NMJD Natural Resource Rights and Governance Work**

The Natural Resource Rights and Governance work falls under Strategic Priority 3 of NMJD's 25 Years Strategic Direction and also its Five Years Strategic Plan for 2021-2025, which focuses on "strengthening inclusive, responsive, transparent and accountable democratic governance at all levels and in all sectors of society". NMJD's concern about this sector stems from the fact that the country's renewable and non-renewable natural resources present an important potential to alleviate poverty and suffering of the people and serve as assets for sustainable development; but so far, they have failed to improve the living conditions of poor people due to poor management of the sector. Transparency and accountability in the sector can ensure effective and efficient natural resource management and enhanced incomes, which could significantly increase people's sustainable livelihoods.

NMJD's intervention in the mining sector began in 1999/2000 after collaborating with Partnership Africa Canada-PAC (now IMPACT). It raised awareness nationally and internationally on the nexus between diamonds and the civil conflicts in Sierra Leone and elsewhere in Africa.

The Natural Resource Rights and Governance Programme is designed to engage in capacity building of mining-affected community stakeholders and advocate to relevant policy actors/institutions for the reformation of policies, laws, regulations and frameworks that reflect the transformative development and promotion of social cohesion in society. The thematic areas of engagement include the legal empowerment of communities affected by mining, ownership of minerals deposits, transparency and accountability in the management of minerals revenues, contract transparency, environmental

management and safety, promotion of business and human rights, relocation and resettlement of communities, land governance, corporate accountability, among others. Meanwhile, NMJD is working on the social auditing for mining accountability project with local communities in Kono, Kenema and Bonthe/Moyamba districts towards addressing the problem of **lack of accountability mechanisms** in the payment methods, management and use of sub-national revenues from large-scale mining companies and other transfers made by the central government for local-level development.

Also, NMJD works with other CSOs in the sub-region and they have formed the Mano River Union Civil Society Natural Resource Rights and Governance Platform (MRU CSO Platform). The MRU CSO Platform is a network of environmental, land and human rights defenders, indigenous, urban slums and communities affected by the operations of multinational corporations. Its membership is drawn from nine of the fifteen countries in West Africa, namely: Liberia, Sierra Leone, La Cote D'Ivoire, Guinea, Ghana, Mali, Nigeria, Niger and Senegal. The Platform has succeeded in bringing together civil society activists in the sub-region regularly and sharing information, ideas and tools around the natural resource sector and this has strengthened coordination, collaboration and partnerships among member countries.

## OVERVIEW AND SUMMARY OF THE STUDY

Social auditing evaluates community development programmes, assessing their effectiveness, relevance, and sustainability. It also plays a crucial role in the mining sector by ensuring transparency, accountability, and sustainable development. Social auditing assesses the resource extraction and benefits sharing, environmental impact, labour practices, worker safety, and human rights, thereby ensuring companies adhere to labour laws and respect local Indigenous communities' rights.

The Network Movement for Justice and Development is implementing the Social Auditing for Mining Accountability project intending to enhance transparency and accountability in payment methods, management, and use of sub-national mining revenues. The project is funded by Development and Peace-Caritas Canada for three years, renewable annually.

The project aims to improve transparency, promote good governance, and improve socio-economic development outcomes for residents in mining-affected areas in Sierra Leone. Its operational districts include Kono, Kenema, Bo, Moyamba, and Bonthe, focusing on the management and utilization of mining revenues to communities.

Large-scale mining communities in Sierra Leone are among the poorest in the country -lacking basic amenities like safe drinking water, electricity, adequate and affordable healthcare, good education, and good roads. NMJD and other civil society partners have been raising awareness of mining injustices and leading campaigns for policy actions. Despite the enactment of the new Mines and Minerals Development Act of 2022, which makes provision for a 1% (from one percent of one percent in the Mines and Minerals Act of 2009) annual gross turnover of mining revenues from large-scale companies for community development purposes, the situation of the communities affected by mining remains in dire need.

In order to sustain responsible leadership in the use of the Community Development Fund (the 1% of annual gross revenue of mining companies), Community Development Committees (CDCs) are established to make sure project reports are easily accessible, and mining corporations reveal their annual gross earnings.

In order to guarantee that impacted communities are fairly represented in talks and informed about results, it is necessary to close collaboration, representation, and communication gaps between CDCs and community members. Furthermore, as many CDC members lack the necessary skills for procurement, administrative procedures, and records administration, capacity building for these members is crucial.

With the "Social Auditing for Mining Accountability" project, the Network Movement for Justice and Development (NMJD) sought to close accountability gaps in Sierra Leone's mining revenue management. The initiative aimed to empower local communities and promote sustainable development through transparent governance practices in selected mining communities in Kenema, Kono, and Moyamba/Bonthe Districts.

The findings of the project, however, highlight several key issues in the relationship between mining companies and affected communities. Firstly, a lack of transparency and accountability is identified, as the CDCs and community members are not adequately informed about the gross revenue of mining companies, which affects the calculation of royalty payments. Additionally, reports on projects implemented by mining companies are not consistently shared, leading to mistrust. Regular community engagement is lacking, resulting in ineffective projects, such as the unused school structure in the Talama community. Compliance with the 1% royalty deduction from mining companies' gross annual turnover, mandated by the 2022 Mines and Minerals Development Act, is another area of concern, as some companies have yet to adhere to this provision.

The recommendations include several action points aimed at improving the situation. Transparency in revenue reporting and project implementation is essential to maintain responsible leadership. Regular community engagement is recommended to identify relevant needs and avoid irrelevant projects. The National Minerals Agency should enforce strict compliance with the royalty payment regulation. Additionally, the Environmental Protection Agency should conduct regular environmental impact assessments to address issues such as land degradation and contamination caused by mining activities. The report also calls for improved coordination and communication between CDCs and the affected communities, focusing on properly representing community members in decision-making processes. Lastly, capacity building for CDC members is essential to ensure they have the necessary skills in areas such as records management and procurement processes. Training and development initiatives are suggested to address these gaps.



## METHODOLOGY

### **Study Approach**

Primary and secondary data collection methods were used. A stratified sampling based on geographic location was used for primary data collection, and literature relating to mining accountability was used for the desk review followed by individual guided interviews alongside focus group discussions for the secondary data collection. The study was conducted in four (4) districts including Kenema, Kono, Moyamba, and Bonthe. All of the 5 CDCs and NMA (responding from the government perspective) responded to questions relating to mining accountability, mining transfer mechanisms, and the CDC structures.

### **Scope and limitation of the study**

The scope of this social audit report spans from 2017-2023. This considers the timeline the Community Development Agreements for the five (5) Community Development Committees were signed within the selected mining communities. These communities include Tongo, Tankoro/Gbense, Nimikoro, Mogbemo, and Mosenessie. By selecting these specific mining communities and their years of CDA signing, the study is able to capture the post-implementation period and better evaluate the effectiveness of the CDCs over a significant period.

The choice of using the time each CDC signed the CDAs allows for an effective assessment of the operations of the CDC executive. This duration provides a substantial timeframe to observe any changes, trends, or patterns in the execution of their roles, responsibilities, and projects for community development. During the specified period, the study examined relevant data, literature, and available information about the utilization of subnational revenue transfers to the communities for development initiatives. It encompasses various aspects including subnational revenues, mining transfer mechanisms, and the level of transparency and accountability within the mining sector.

It is however important to note that, the scope of the research is limited to only the project-specific regions to wit: Tongo, Tankoro/Gbense, Nimikoro, Mosenessie, and Mogbemo. Though the findings may not be representative of the entire mining sector governance or reflect some of the specific issues and problems with other mining communities in Sierra Leone, they show what happens with some of the oldest few not-so-new mining situations in the country.

Overall, by focusing on these regions, the study aims to evaluate the effective utilization of mining revenues transfers for community development initiatives. A serious challenge faced in the audit process is that of information limitation. Documents relating to the remittance and receipt of funds, procurement documents, contracts, meeting and planning reports, project

plans and budgets etc. were not made available. This delayed the completion of the work and hindered more advanced analysis of the level of development achievements and progress.

### **Literature Review**

An extensive review of published literature was undertaken to fully understand the legal framework of the mining and extractive sector. The Mines and Minerals Act (MMA, 2009 Act) was the main legislation governing mining activities in Sierra Leone from 2009 to 2022. Other legislations include the National Minerals Agency Act of 2012, Extractive Industry Revenue Act of 2018, Mines and Minerals Operational Regulations of 2012, Diamond Cutting and Polishing Act 2007, Environment Protection Agency Act of 2022, Income Tax Act (2000 as amended through September 2009), Sierra Leone Local Content Agency Act of 2016, Public Financial Management Act of 2016, the Customary Land Rights and Land Commission Acts of 2022.

The Mines and Minerals Development Act (MMDA) 2022, enacted in 2023, clarifies institutional roles and responsibilities, streamlines the role of the Minerals Advisory Board, requires beneficial ownership disclosure for companies operating in the mining sector, introduces transparency assurance provisions, gender, and social protection provisions, and allows the GoSL to acquire 10% free carried interest in new companies.

Mining companies make direct payments to subnational Government Agencies, as per EITI Requirement 4.6. Surface rent is shared among five categories of beneficiaries: 50% landowners, 15% Paramount Chiefs, 15% District Councils, 10% Chiefdom Councils, and 10% Constituency Development Fund (MMA 2009). However, surface rent distribution in the MMDA 2022 was changed thus: landowners 70%, Paramount Chief 10%, Constituency Development Fund 10% and District Council 10%. The SLEITI MSG agreed to include these entities in reporting revenues and requires mining companies to provide information on payments.



## ESTABLISHMENT OF THE COMMUNITY DEVELOPMENT COMMITTEES

Community Development Committees (CDCs) play a vital role in fostering development and facilitating community engagement within mining communities in Sierra Leone. As primary conduits between mining companies and residents, CDCs serve as pivotal platforms for channeling resources, managing projects, and addressing community needs. This report aims to provide a comprehensive overview of CDCs operating in mining communities in the operational districts, highlighting their structure, functions and responsibilities.

Each of the Community Development Committees was established on different dates and years. Below are the dates and years of establishment of each CDC.

*Table 1 -*

No	Name of CDC & Mining Company	Date of establishment	Situation of the CDAs
1	Tankoro/Gbense – Koidu Limited.	2017	The CDA was signed in 2017 after the 2009 Mines & Minerals Act was enacted. The mining company owes a 2010–2016 payment gap. The new CDA (2022) has not been signed since the previous one expired, therefore the procedure is still being reviewed. This is at the time of putting this report together.
2	Nimikoro – Wongor Investment and Mining Corporation Limited	2019	The CDA was signed on the 11 <sup>th</sup> of March 2019. However, this CDA has outlived its tenure and thus the new CDA is under review.
3	Tongo – Sierra Diamonds	2019	The CDA was signed in 2019. However, the mining company has not fully started operations at the moment of putting this report together.
4	Mogbemo – Sierra Rutile Mining Company	2017	The CDA was signed on the 11 <sup>th</sup> . July, 2017. However, the new CDA which was to be signed in 2022 is currently under review awaiting the signatures of the respective authorities.
5	Mosenesie – Sierra Mineral Holdings/Vimetco	2017	The CDA was first signed in 2017. A new CDA has been signed by the new CDC in 2023.

**Structure of Community Development Committees:**

CDCs are typically composed of elected representatives from various segments of the mining primary host community, including traditional leaders, women's groups, youth associations, and other key stakeholders. The structure may vary slightly depending on the specific community dynamics but common elements include a chairperson, secretary, treasurer, and subcommittee members responsible for specific focus areas such as health, education, infrastructure, and livelihoods.

Community Representatives must include special representatives elected to specifically represent particular groups, including women and youth representatives and members of each major religious group.

## Composition of the Community Development Committees

The CDC is comprised of the following as stated below:

**Table 2 - Composition of the Community Development Committees**

Kono CDCs		Moyamba/Bonthe			Kenema CDC
Tankoro/Gbense	Nimikoro	Mosenessie	Mogbemo	Tongo	
i. The Paramount Chiefs of the Tankoro and Gbense chiefdoms or a person designated by the Paramount chiefs to duly represent them.	i. Chairman of Kono District Council.	i. Chairmen of Bo, Bonthe, and Moyamba District Councils.	i. Chairmen of Bonthe and Moyamba District councils.	i. Chairman of Kenema District Council.	
ii. Two representatives from affected landowners within the Primary Host Community.	ii. Paramount Chiefs of Nimiyama Chiefdoms.	ii. Ward Councilors within the Primary Host Communities (PHC).	ii. District Officers of the Bonthe and Moyamba districts.	ii. Paramount Chief of Lower Bambara chiefdom.	
iii. The Member of Parliament representing the constituency in which the Primary Host Community falls and where the Primary Host community spans more than one constituency, the Member of Parliament for each constituency.	iii. Councillors within the Primary Host Community.	iii. Development Planning Officers of the District Councils.	iii. Paramount Chiefs of Upper and Lower Banta, Imperi, Jong and Bagruwa chiefdoms.	iii. Councilors within the primary host community.	
	iv. Member of Parliament representing the Constituency within which the PHC is located.	iv. Environment and social Officers of the District Councils	iv. 2 Councilors within the primary host community, one each from Bonthe and Moyamba districts.	iv. Development Planning Officer of Kenema District Council.	
	v. Chiefdom Land Owners' representative from each chiefdom.	v. District and Senior District Officers of Bo, Bonthe, and Moyamba districts.	v. Development Planning Officers of Moyamba and Bonthe district Councils.	v. Member of Parliament representing the constituency within which the PHC is located.	
	vi. Chiefdom Religious heads: one Christian and one Muslim.	vi. Paramount Chiefs of Upper and Lower Banta, Dasse, Kpanda Kemoh, and Bumpe Ngao Chiefdoms.		vi. 2 Chiefdom land owners' representatives.	
				vii. 2 Chiefdom religious heads: one Christian and one Muslim.	

<ul style="list-style-type: none"> <li>iv. Two representatives from the Minerals Rights Community.</li> <li>v. Two religious leaders from the Primary Host community, each respectively representing the Christian and Muslim faiths.</li> <li>vi. Five representatives from women's groups in the Primary Host community.</li> <li>vii. Two representatives from youth groups in the Primary Host community, one male and one female.</li> <li>viii. Two representatives from farmers groups within the Primary Host Community, one male and one female.</li> <li>ix. A representative from the miners' group within the primary host community.</li> <li>x. The Councilor of the primary host community and if the primary host community spans more than one Ward, the Councilors of each ward.</li> </ul>	<ul style="list-style-type: none"> <li>vii. Chiefdom Women's representatives from each chiefdom.</li> <li>viii. Chiefdom Youth representatives from each chiefdom.</li> <li>ix. Farmers representative from each chiefdom.</li> <li>x. Section Chief representative from each chiefdom.</li> <li>xi. Representative from the National Minerals Agency.</li> </ul>	<ul style="list-style-type: none"> <li>vii. Members of Parliament of constituencies 76, 80, and 53.</li> <li>viii. Chairman, Bauxite Land-owners Federation.</li> <li>ix. Land-owners representative.</li> <li>x. Chiefdom religious heads.</li> <li>xi. Chiefdom Women's Leaders</li> <li>xii. CSOs representative.</li> <li>xiii. The Community Affairs Manager – SMHL</li> <li>xiv. The Chief Finance Officer, SMHL.</li> <li>xv. Farmers representatives.</li> </ul>	<ul style="list-style-type: none"> <li>vi. Environment and social officers of Moyamba and Bonthe Councils.</li> <li>vii. Members of Parliament representing the constituencies within the PHCs.</li> <li>viii. 5 Chiefdom land owners' representatives; 1 each from upper Banta, Imperi, Jong, and Bagruwa chiefdoms.</li> <li>ix. 5 Chiefdom religious heads: one each from Upper and Lower Banta, Imperi, Jong, and Bagruwa Chiefdoms.</li> <li>x. 5 Chiefdom Women's: one each from Upper and Lower Banta, Imperi, Jong, and Bagruwa.</li> <li>xi. 5 Chiefdom Youth leaders: one each from Lower and Upper Banta, Imperi, Jong and Bagruwa chiefdoms</li> </ul>	<ul style="list-style-type: none"> <li>viii. 3 Chiefdom Women's representatives.</li> <li>ix. 2 Chiefdom youth representatives.</li> <li>x. 2 Farmers representatives.</li> <li>xi. 1 Civil Society organizations representative from within the Primary Host Community as an observer.</li> </ul>
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<p>xi. The District or City Development Officer of the Local council responsible for the area within which the primary host community falls.</p> <p>xii. Representatives of any other groups deemed by the parties as necessary for the effective operation of the committee. The total number of such representatives shall not exceed three persons. In instances where more than one Primary Host Community is subjected to a single CDA, the number of such representatives shall not exceed five.</p>			<p>xii. 5 farmers representative: One each from Upper Banta and Lower Banta, Imperi, Jong and Bagruwa chiefdoms.</p> <p>xiii. 1 civil society organizations representative from within the primary host community.</p>	
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**Source:** *Community Development Agreements of each CDC.*

**Please note:** *Every information in the table above was directly copied from the respective CDAs*

**Functions and Responsibilities:**

The primary functions of the CDCs revolve around community development planning, resource allocation, project implementation, and monitoring. Key responsibilities include:

- (a)** Developing and implementing community development plans with mining companies and relevant stakeholders including the district council.
- (b)** Managing funds and resources allocated for community development initiatives, ensuring transparency and accountability in financial transactions.
- (c)** Identifying priority areas for investment and development based on community needs assessments and consultations.
- (d)** Liaising with mining companies, government agencies, NGOs, and other partners to advocate for community interests and ensure compliance with regulatory requirements/frameworks.
- (e)** Monitoring and evaluating the impact of development projects on the community, soliciting feedback from residents, and making necessary adjustments to enhance effectiveness and sustainability.

## MINING REVENUE TRANSFER MECHANISMS

Part XVIII of the Mines and Minerals Development Act, 2022 mandates that mining license holders implement a Community Development Agreement (CDA) with the primary host communities to promote sustainable development, enhance welfare, and respect local customs, traditions, and religion. The agreement should be achieved through CDAs, and at least 1% of the previous year's gross revenue should be used for implementation. The Minister (for Mines and Mineral Resources) must report the expenditure annually, and Community Development Committees consisting of the company and community representatives are responsible for managing the CDF.

First, this section looks at the legal framework for the mining revenue for community development and the mechanisms used to assess what the Act says.

2009 Mines and Minerals Act	2022 Mines and Minerals Development Act
<p>Section 138 of the 2009 Act makes provision for community development –<b>The holder of a small-scale or large-scale mining license shall assist in the development of mining communities affected by its operations to promote sustainable development, enhance the general welfare and the quality of life of the inhabitants, and shall recognize and respect the rights, customs, traditions, and religion of local communities.</b></p> <p>Section 139(4) makes provision for how much companies should pay to the community under the community development agreement – <b>The holder of the small-scale or large-scale mining license shall expend in every year that the community development agreement is in force no less than one percent of one percent of the gross revenue amount earned by the mining operations in the previous year to implement the agreement, and such amount and a breakdown of expenditures shall be reported to the Minister annually as may be prescribed.</b></p>	<p>Section 140 of the 2022 Act makes provision for community development –<b>The holder of a small-scale mining license or large-scale mining license shall assist in the development of mining communities affected by its operations to promote sustainable development, enhance the general welfare and the quality of life of the inhabitants, and shall recognize and respect the rights, customs, traditions, and religion of local communities.</b></p> <p>Section 143(4) makes provision for how much companies should pay to the community under the community development agreement –<b>As part of its community development agreement obligations, the holder shall deposit funds as prescribed under the laws of Sierra Leone, not less than one percent of its annual gross revenue into the community development fund.</b></p>

### In summary

- **The 2009 Mines and Minerals Act stipulates 0.01% of gross revenue as the minimum for mining companies to transfer for community development initiatives.**
- **The 2022 Mines and Minerals Development Act stipulates 1% of gross revenue as the minimum for mining companies to transfer for community development initiatives.**



## MINING REVENUE UTILIZATION BY THE CDCs

Section 138 of the 2009 Mines and Minerals Act makes provision for community development, requiring mining companies to cede at least 0.01% of their gross annual revenues for community development purposes. However, through the effort of NMJD and other key stakeholders and CSOs operating within the mining sector, a new mining law, the Mines and Minerals Development Act of 2022 was enacted and according to Section 143(4) of that new Act, mining companies are to cede at least 1% (one percent) of their gross annual revenue to the Community Development Committee for the development of the communities affected by their mining operations. However, even though the old mining law stipulates that at least 0.01% of the gross revenue generated by the mining company should be paid into the community development account for community development initiatives/projects, mining companies have been complying with the stated percentage at varying degrees. Koidu Limited on their part have been paying (0.25%) above the 0.01% minimum, whilst Sierra Rutile Mining Company has been giving a fixed amount of \$100,000 as per the Rutile Act of 2002.

Therefore, official data from the National Minerals Agency (NMA), only discloses the various project-specific expenditures for the five mining communities covered by this project.

**Table 3: CDA Contributions by Mining Company from 2019 to 2023 (Source: NMA Data)**

No	COMPANY	CDA STIPULATED CONTRIBUTION	2019	2020	2021	2022	2023
1.	Sierra Mineral Holding Limited/Vimetco	1% of Annual Sales Revenue	\$674,128	\$637,432	\$637,432	\$476,133	\$335,163
2.	Sierra Rutile Limited	\$100,000 per annum as per the Rutile Act.	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
3.	Koidu Limited	0.25% of Annual Sales Revenue	\$212,000	\$258,327	\$233,164	\$270,731	\$253,375
4.	Sierra Diamonds	SLL 900 – 1Bn before production and 0.3% of Annual Sales Revenue	Nle. 900,000	Nle. 950,000	Nle. 1,000,000	Nle. 1,000,000 (awaiting)	Nle. 1,000,000 (awaiting)
5.	Wongor Investment and Mining Cooperation	1% of Annual Sales Revenue	Never operated	Awaiting production	Started production and export.	Nle. 480,000	Nle. 1,067,958.16

**In Tankoro**, Koidu Limited have been paying 0.25% of annual sales revenue instead of 0.01% (as per the MMA, 2009) to the primary host community. According to the CDC, this was out of consideration by the mining company to enhance sustainable community developments. However, even though the new Mines and Minerals Development Act 2022 now stipulates a 1% gross revenue to be paid to the CDC, the company has not yet effected the changes saying they have to consult their legal team first for advice.

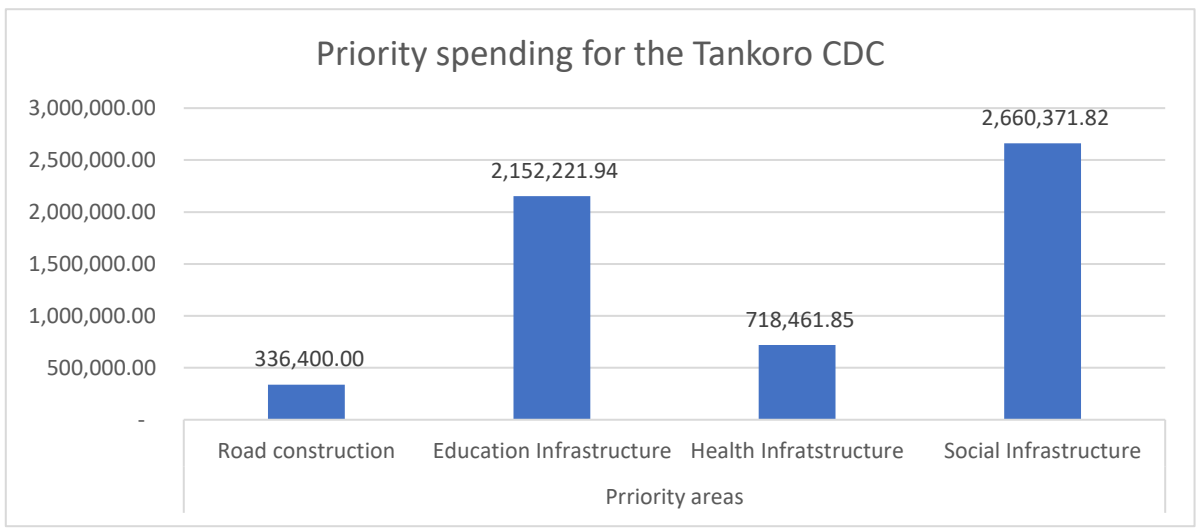


Figure 1: Priority spending areas by the Tankoro CDC. (Source, NMA data)

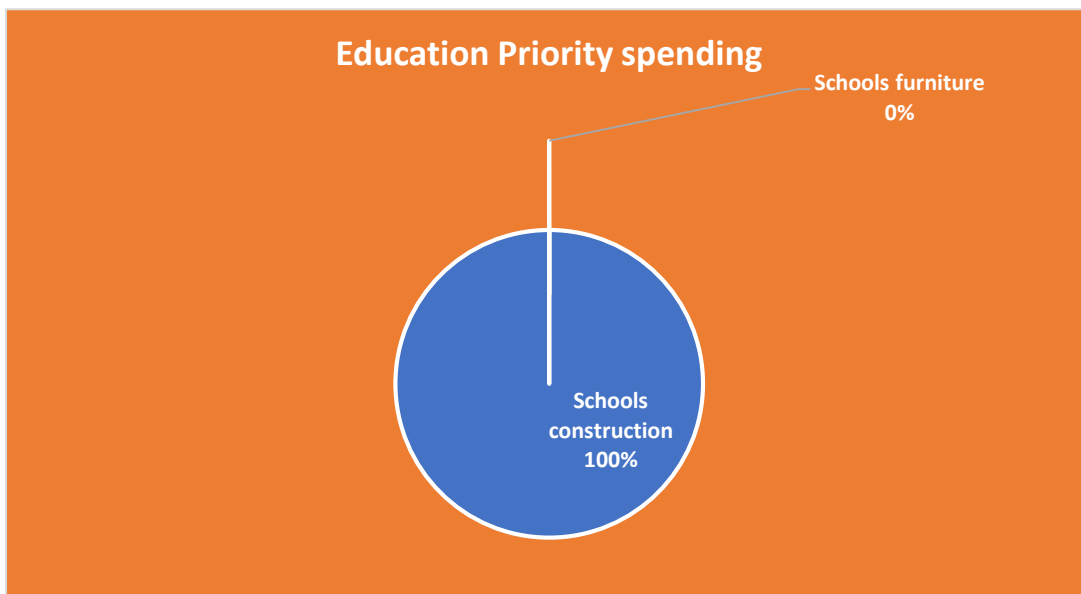
From Figure 1 above, social infrastructure and education were the priority spending for the Tankoro CDC in 2020 and 2021. The CDC constructed the Thomas Saquee Hall in Koaquyima and the Kaimaciande Memorial Secondary, converted the old Cold Storage Building into a Resource Centre for the use of the community and constructed the Native Administration Office at Gbense Ngbombu Street, in Tankoro. These infrastructures are used for both recreation and to host social events. The CDC also constructed a total of 17 additional school classrooms equipped with WASH facilities, a principal and staff quarters in Yardu, Moyima, and Koaquyima villages. This is in response to the human capital development drive initiated and championed by the Government of Sierra Leone. Also, in Yardu village, a Peripheral Healthcare Unit and a staff quarter were constructed by the CDC, as well as a road linking three villages, including Tankoro, Whofe, and Njahma in a bid to enhance the quality of healthcare service delivery and livelihoods of the people.

In **Tongo**, based on the CDA signed, the mining company (Sierra Diamonds) agreed to pay one billion (Old Leones) into the Community Development Fund, even though they are yet to commence full mining operations. Sierra Diamonds commenced the payment of this amount the very year they registered. Below is a table showing the transfers made so far by the mining company to the CDC.

**Table 4: A table showing the transfer records (Source: NMA Data)**

Year	Amount Received
2019	900,000,000
2020	950,000,000
2021	1,480,000,000
2022	0
2023	0

Of the transfers received by the CDC, the graph below shows the utilization priority based on community needs assessment and stakeholders' consultations.



**Figure 2: Education Priority Spending for the Tongo CDC (Source; NMA data)**

From Figure 2 above, the CDC spent a bulk of the transfers in 2020, on education infrastructure. The CDC constructed a total of 15 additional school classrooms with WASH facilities and provided furniture for these classrooms, including the United Methodist Primary School in Talama, Every Nation Academy Secondary School in Lowoma, and the United Muslim Association Primary School in Landoma. There were no disclosures for the fiscal years 2022 and 2023. According to the CDC, the mining company has yet to make any payment in respect of the CDF.

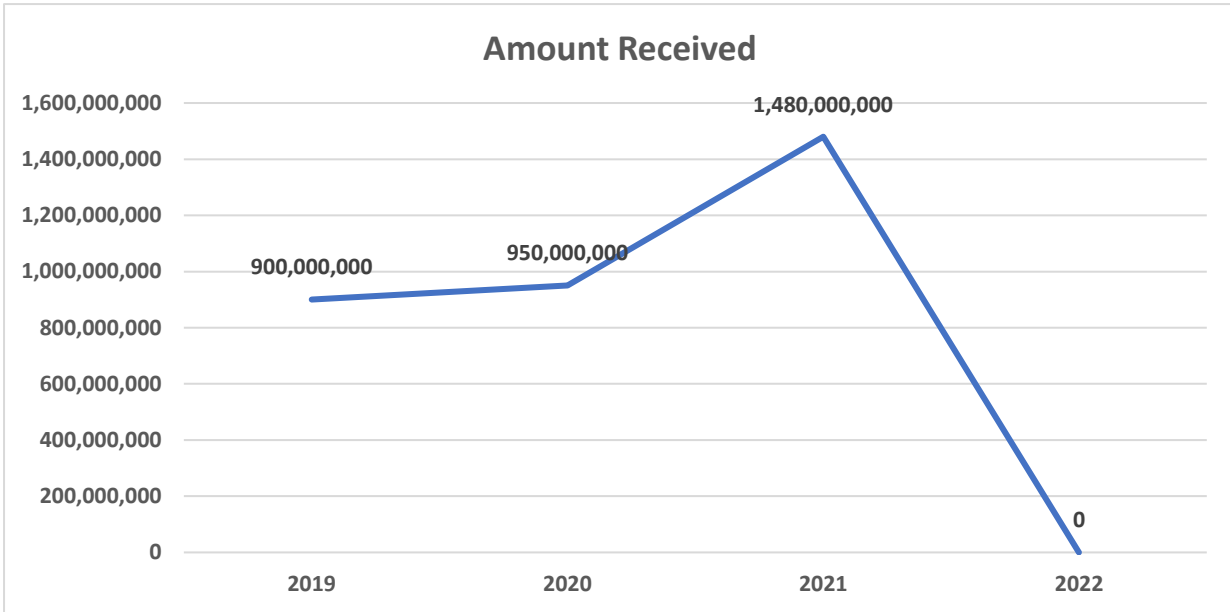


Figure 3: A Graph Showing the trend of revenue transfers to the Tongo CDC (Source: NMA data)

The case of **Mogbemo** is different in the sense that the mineral license holder, Sierra Rutile Mining Company, insisted on paying a fixed amount of one hundred thousand dollars to the CDF irrespective of the gross annual revenue they generate, which is provided for in the Sierra Rutile Act of 2002. This ultra vires the Mines and Minerals Act of 2009 and MMDA of 2022.

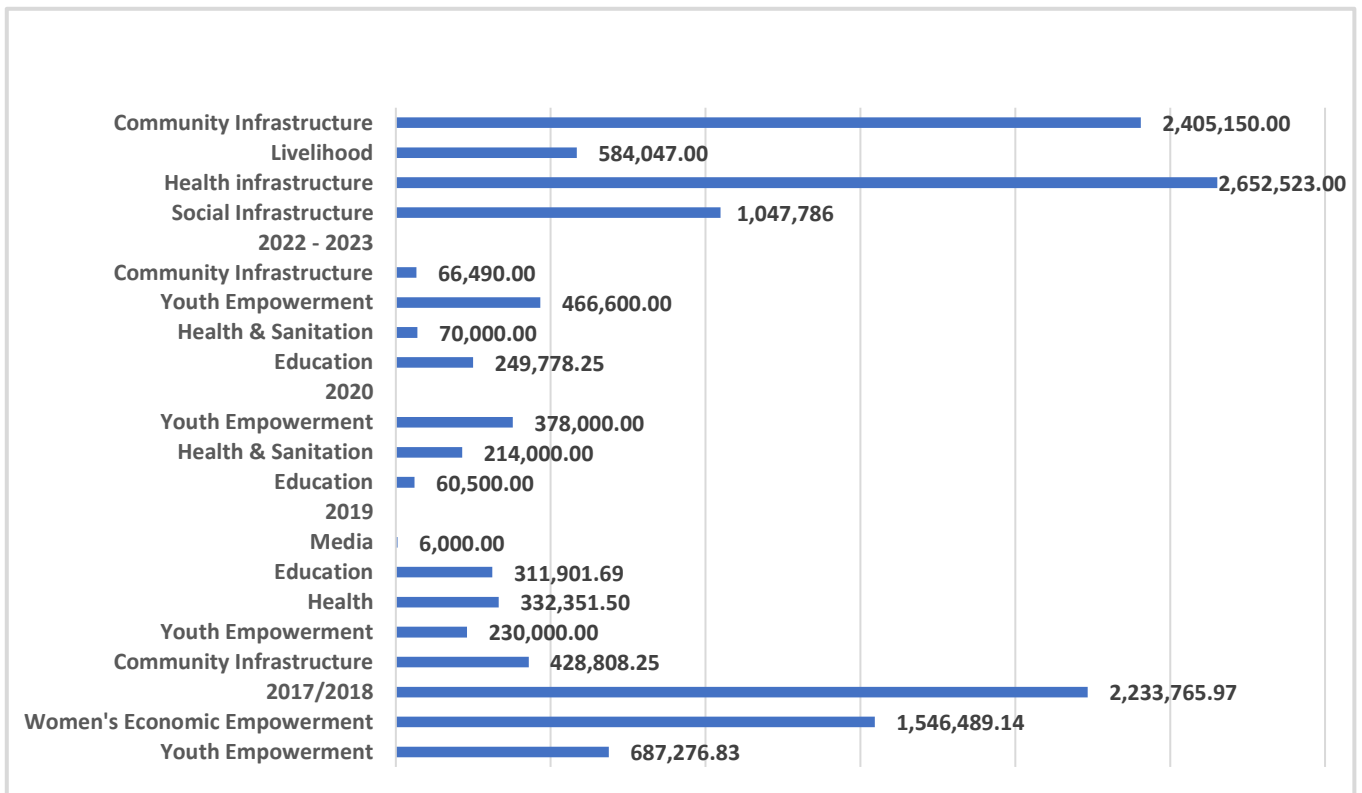
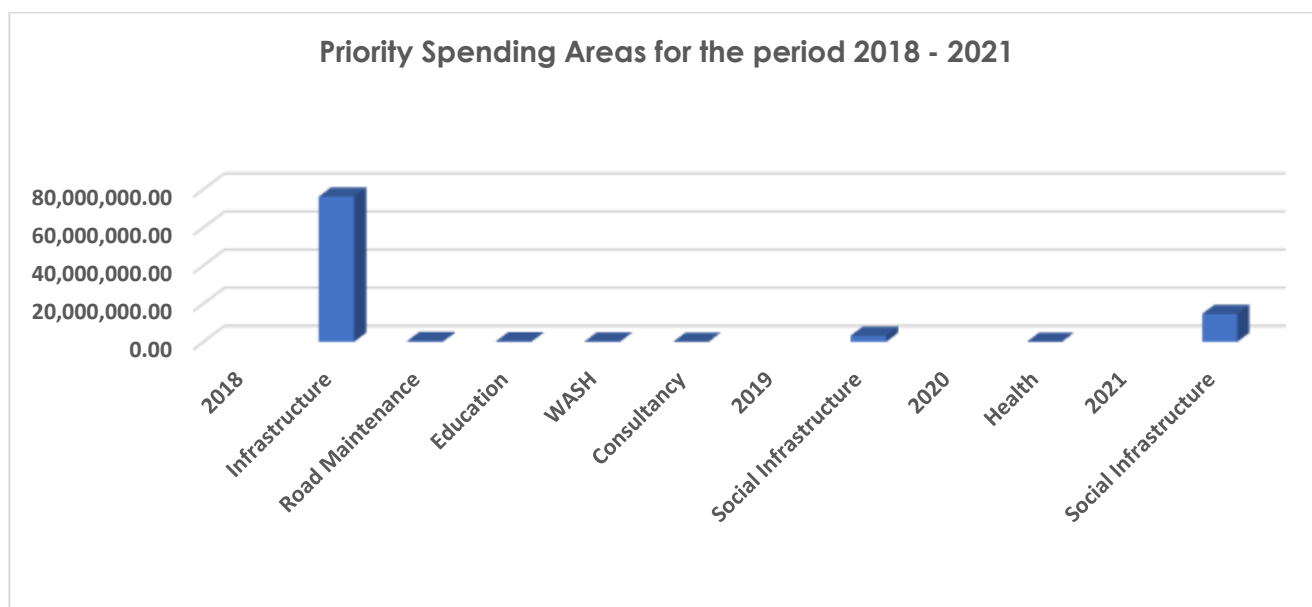


Figure 3 shows a trend of revenue utilization by the priority needs of the CDC in the period 2017 to 2023

**Figure 4: Priority Spending by the Rutile CDC (Source: NMA data)**

From the figure above, we have seen that the trend of priority spending of the CDC for 2017 and 2018 concentrated on two priority areas which are women's economic empowerment and youth empowerment. In 2019, youth empowerment, health & sanitation, and education were the key priority spending areas of the CDC, whilst in 2020, the CDC prioritized spending on the following areas: community infrastructure, youth empowerment, health & sanitation, and education. Between 2022 and 2023, the CDC prioritized areas such as community infrastructure, livelihoods, health infrastructure, and social infrastructure.

In **Mosenesie**, the mining company (Sierra Mineral Holdings/Vimetco) has been paying 1% since they signed the CDA in 2017, despite the Mines and Minerals Act of 2009 stipulated a minimum of 0.01%. The consideration for the 1% payment is to support the agricultural development initiative of the primary host community and the Community Development Fund. It is, however, noteworthy that since the new CDA was signed, the company has not made any transfers to the CDC for community development projects/initiatives yet. The chart below shows the priority spending areas for the period 2018 to 2021 fiscal years by the SMHL/Vimetco CDC



**Figure 5: A Chart showing the Priority spending areas by the Vimetco CDC (Source: NMA data)**

The chart above shows the CDC prioritized social infrastructure, road maintenance, education and WASH facilities/projects in 2018. A road was constructed from Mano to Baja Junction in Dasse chieftdom in Moyamba district. Construction of a borehole and security post at the CDC complex, as well as drop holes latrines, Ngolala Market Centre, Kpanda Kemoh Chieftdom Lodge, and an overhead solar system tower and a submersible solar pump was undertaken by the CDC at Mosenesie, Jombohun, Bumpe, Motuo, and Ngolala villages respectively. In 2019, the priority area for the CDC was mainly on social infrastructure, including the construction of a Peripheral Healthcare unit in Kabicama, the construction of a Court Barray and the fabrication of furniture in Gbongeh town, construction and installation of a six-meter-high tower solar system in Mokanji, as well as the walkway in Mosenesie. In 2020, at the peak of Covid-19, the CDC purchased and distributed several COVID-19 preventive items to the local communities in the bid to help fight against the spread of the disease. Also, in 2021, the CDC undertook massive construction of maternity units, intensive care units, a physiotherapy centre, an outside

toilet and 4 triages, a general hospital, a 20 thousand litres underground tank with a submersible pump, two water tank towers, an administrative facilities Management building, a laundry, guest house and a mortuary. External works also include the construction of access roads and parking lots for at least 10 vehicles, and a security post at the entrance gate of Ngolala village, Upper Banta Chiefdom, Moyamba District.

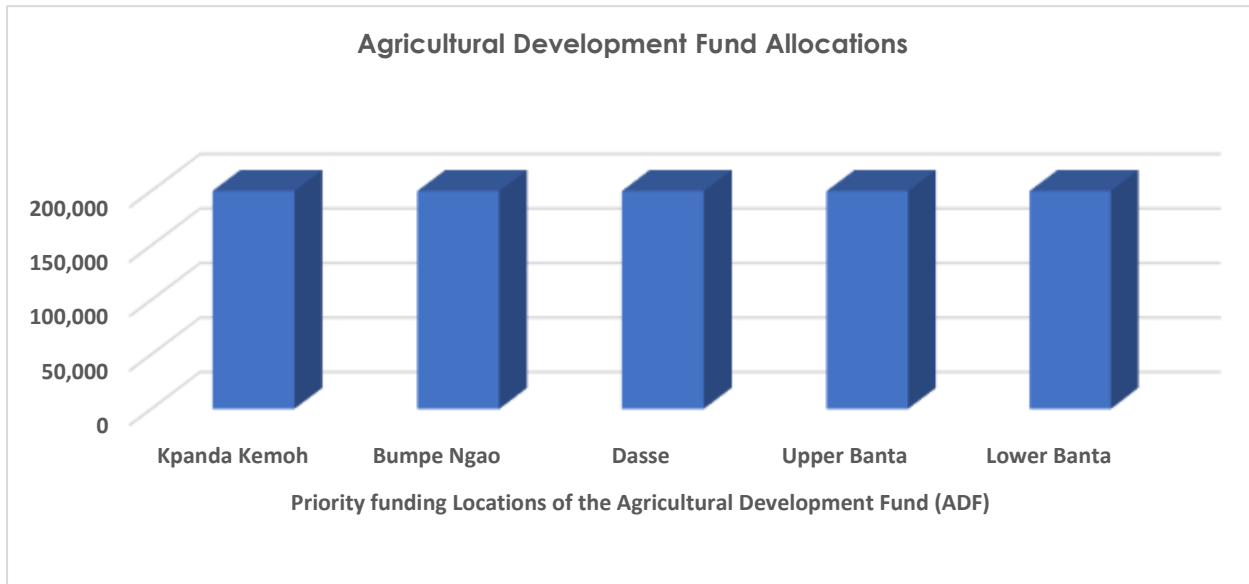


Figure 6: A Chart showing the Allocation of the ADF by Chiefdoms (Source: NMA data)

The Chart above shows the allocation of the ADF by the CDC to the different chiefdoms. This illustrates that all the chiefdoms received an equal sum of money for the purpose of undertaking agricultural projects, ranging from subsistence farming, and cattle rearing. However, according to information obtained by the social auditors from the people themselves, these projects were short-lived, either as a result of illness and or inability to control the pests.

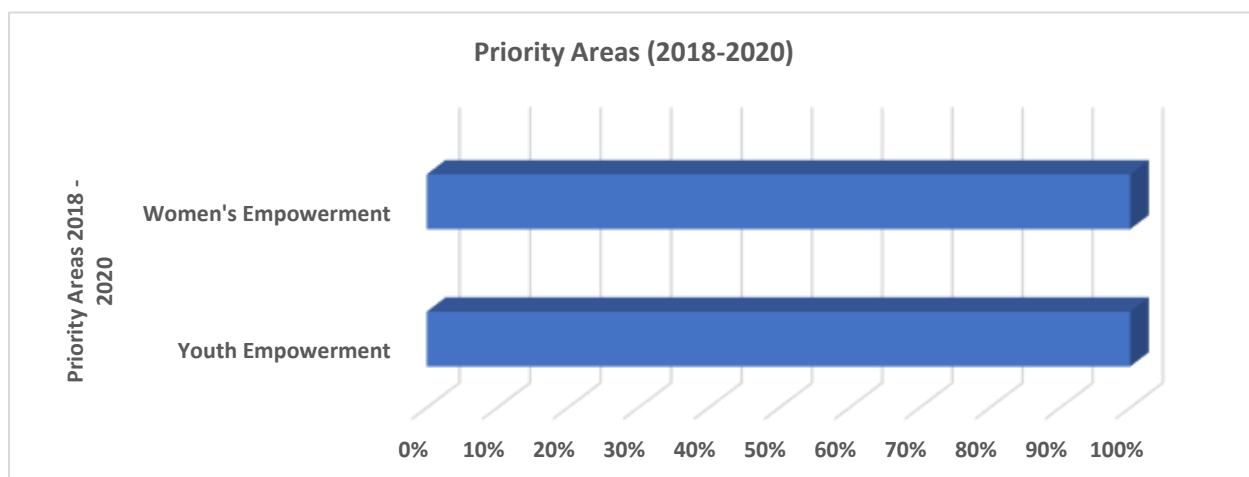


Figure 7: A Chart Showing the Priority Areas for the period 2018-2020 (Source: NMA data)

Despite the ADF and other projects undertaken between 2018 and 2021, the above chart shows that the CDC also prioritized women's and youth empowerment. These empowerment schemes included giving seed money to farmers groups and providing motorcycles to able

youths, to name but a few. These projects were mostly undertaken between 2018 to 2020. Also, donations were made by the CDC to the Imperi radio station. These donations were mostly in cash, intended to contribute towards meaningfully engaging the youth, reducing their involvement in anti-social activities and reducing the unemployment rate in the chiefdom.

In **Nimikoro**, the mining company (Wongor Mining) has been paying 1% of its gross annual revenue since they signed the CDA in 2019, despite the minimum threshold of 0.01% of the Mines and Minerals Act of 2009. However, based on data from the National Minerals Agency (NMA), payment of the CDF to the tune of **(Nle. 1,480,000)** started in 2022 as follows:

Payment for 2021 was paid in September 2022. Amount. 384,379.11

Payment for 2022 was paid in June 2023. Amount 854,366.52.

No payment for 2023 which was supposed to have been paid now.

**Table 5: A table showing the Priority Spending Areas of the CDC (Source: NMA data)**

Priority Areas	Areas	Cost	Year	Status
	Education	0	2023	Not started yet
	Livelihoods	0	2023	Not started yet

The above table shows the priority areas of the CDC based on community needs assessments and stakeholders' consultations. Although the costs of the proposed activities were not provided in the data given by the NMA, it is clear these projects/activities are set to be undertaken in the following villages. A school is to be constructed at Tetambaya village and a Women's Vocational Centre at Njagwema village.



## KEY FINDINGS FROM THE COMMUNITIES

Focus group discussions were held in five CDCs in their respective local communities thus paving the way to understand the activities, perceptions about the mining transfer mechanisms, and the relationships between them and mining communities. The findings were based on community inputs from the community stakeholders themselves.

### **Tankoro/Gbense CDC, Kono District**

From the community members' responses to the presentations on the mining sector, the following key findings and sentiments emerged:

1. **Partial Records Seizure:** The new CDC executive accuses the outgoing chairman of holding onto some vital records that border the operations of the CDC activities, hindering transparency and accountability.
2. **Koidu Limited Mining Operations:** Koidu Limited was operating before the 2017 Community Development Agreement (CDA) was signed. There was a significant amount owed to the people covering the period 2009 to 2016, but the company has committed to paying only \$800,000 through community projects. The CDC executive and chiefdom authorities have even agreed to negotiate for the funding of projects with this amount, and payment documents have also been finalized. Koidu Limited, and not the CDC, will manage the funds.
3. **1% Deduction from Gross Annual Turnover:** Mining-affected communities in Tankoro chiefdom welcome the 1% deduction from the gross annual turnover of the mining company. However, the mining company has not signed the Community Development Fund (CDF) Agreement or implemented the 1% deduction stipulated by the NMDA 2022, awaiting legal advice. This non-compliance with Sierra Leonean laws has left the community dismayed, questioning the effectiveness of the National Minerals Agency (NMA) with regard its ability to enforce compliance of large-scale mining companies with mining laws and policies.
4. **Lack of Accountability and Representation:** Mining-affected communities and CDCs are concerned about the lack of transparency regarding the 1% deduction, and are therefore seeking accountability through community representation at the gross level. They feel that the NMA staff are employees of the government/state and their priority interest is in serving the state/ government interests; they do not adequately represent the interests of mining-affected communities. There are also concerns about the late transfer of funds to the Community Development Fund.

Overall, these issues also highlight the challenges related to transparency, accountability, and community representation in the management of mining activities and the distribution of subnational mining revenues transfers to affected communities in Sierra Leone.

### **Nimikoro CDC, Kono District**

The following key findings emerged from our engagements with local communities in Nimikoro chiefdom:

1. **Consultative Approach:** The CDC executive has been consultative, seeking community approval before initiating community action projects.

2. **Compliance of Wongor Mining Company:** Wongor Mining Company has been compliant with paying the 1% annual gross turnover to the CDC, which is used in supporting development projects in affected mining communities.
3. **Increased Knowledge of Mining Sector Governance Laws:** The intervention of the NMJD social auditing project has increased the knowledge base of the CDC executive regarding mining sector governance laws in Sierra Leone, enabling them to ask questions and demand accountability from an informed position.
4. **Development Realization from Mining Revenues Transfers:** The current executive has helped realize increased development initiatives from mining revenues transfers to communities, which was not the case before now.
5. **Concerns about Environmental Impact and Reclamation:** There are complaints about mined-out areas with open pits that have not been reclaimed, affecting livelihoods, especially for farmers. The Environmental Protection Agency (EPA) has not engaged with the community regarding land reclamation, leading to questions about its existence and effectiveness in the discharge of its mandate.
6. **Transparency and Accountability in 1% Calculation:** CDCs and affected mining communities expressed concerns about how the 1% is calculated, as they are not privy to the annual gross revenue of the company, and the NMA is perceived as inadequately informing the people in this regard.
7. **Illegal Mining and Lack of Community Benefits:** Rampant illegal mining in Nimikoro is a cause for concern as the community does not benefit from the proceeds of such mining activities, though they contribute to the destruction of the environment and livelihoods.
8. **Water Contamination from Gold Mining:** Gold mining activities have led to the contamination of sources of water in affected mining communities, rendering streams unsuitable for domestic purposes and also affecting aquatic life.
9. **Corporate Social Responsibility (CSR) Initiatives:** Wongor Mining Company has approved micro-credit and scholarships for affected mining community members as part of their CSR. The CDC chairman promised to provide detailed information about these schemes to the affected mining communities.

Overall, the complex issues highlighted include, community development, transparency, corporate social responsibility and environmental concerns. Addressing these issues requires collaboration between mining companies, government agencies, community leaders, and civil society organizations.

### **Tongo CDC, Lower Bambara Chiefdom, Kenema District**

From the engagements of the social auditors with local communities in Lower Bambara chiefdom, the following key findings emerged:

1. **Lack of Community Engagement and Needs Assessment:** The CDC has not organized meetings or conducted needs assessments with mining-affected communities. This has resulted in the implementation of projects that do not address community needs, as seen in the case of the unused school structure in the Talama village.
2. **Disconnect Between CDC Executive and Community Members:** There is a disconnect between the CDC executive and affected mining communities, partly due to the CDC chairman residing in Freetown, which has led to a communication gap between the CDC and affected landowners.
3. **Composition of the CDC:** The CDC is composed of representatives from the affected sections of the chiefdom, co-opted members, including the Paramount Chief, MP, and

representatives from the District Council; those who bear the brunt of the operations of mining companies are left out.

4. **Royalty Transfers by Sierra Diamonds Mining Company:** Sierra Diamonds Mining Company made royalty transfers of 1% of their gross annual turnover before the law came into effect. However, there have been no payments in 2022 and 2023. This is attributed to financial challenges resulting from the COVID-19 pandemic and election-related disruptions.
5. **Dissatisfaction with Land Lease Agreement:** Landowners in the Panguma community are dissatisfied with the land lease agreement and are unhappy with the operations of the mining company.
6. **Disappointment with CDC and Call for Review:** Community members expressed disappointment with the CDC and have requested a review of the membership of the entire CDC, as well as expenditure statements on all projects undertaken so far.

Overall, these findings highlight the importance of effective community engagement, needs assessments, and transparent governance in ensuring that mining activities benefit affected communities in a meaningful and sustainable manner. Addressing these concerns requires collaboration between the mining company, government authorities, community representatives, and civil society organizations.

#### **Mogbemo CDC - Imperi, Lower and Upper Banta Chiefdoms, Moyamba/Bonthe Districts**

The findings from the social auditors' engagements with the CDC and affected communities in the Rutile mining area are as follows:

1. **CDC/SRL Governance Structure:** The CDC/SRL governing body consists of two working committees - the Steering Committee and the General Assembly, ensuring representation from various stakeholders including district representatives, landowners, civil society, and elected chiefdom representatives.
2. **Democratic Formation of CDC:** The CDC was formed through democratic elections at different levels, starting from mining-affected towns, sections, and chiefdom levels.
3. **Sierra Rutile Community Development Agreement (CDA) Implementation:** The implementation of the CDA started with the formation of the Community Development Committee and the signing of the CDA, demonstrating a structured approach to community development.
4. **Transparency and Accountability:** A summary report for the 2023 fiscal year was distributed during the meeting, providing updates on CDC and CDA establishment, financial updates, evidence of projects implemented, and challenges faced. This demonstrates a commitment to transparent and accountable leadership.
5. **Compliance with Royalty Payments:** Initially, the Rutile mining company refused to comply with the 1% annual gross revenue requirement but consented to start paying the 1% following community dissatisfaction and intervention by the Ministry of Mines and the National Minerals Agency (NMA).
6. **Enhanced Transparency Measures:** The CDC has established a website and newsletter to increase transparency and accountability, and supported Imperi radio station to host a weekly programme called the CDC Hour.
7. **Community Development Projects:** The CDC has initiated projects such as roof replacement for the aged and support for community teachers in hard-to-reach areas, demonstrating a commitment to community development.
8. **Community Satisfaction and Call for Increased Royalties:** Participants expressed satisfaction with the openness of the CDC and appealed for an increase in royalties to enable more sustainable development across affected mining chiefdoms.

Overall, these findings indicate positive efforts towards community engagement, transparency, and community development in the Rutile mining areas. Continued collaboration between the CDC, mining companies, government authorities, and community members will be essential for sustaining these positive initiatives and addressing any remaining challenges.

### **Mosenessie - Lower and Upper Banta Chiefdoms, Moyamba District**

At the final community engagement at the CDC complex in Mosenessie on June 1st, 2024, the participants expressed several important views and concerns, among which are the following:

1. **Lack of Funds Transfer to CDF:** Despite being in office for almost two years, the new CDC executive has not seen any transfers of funds into the Community Development Fund (CDF) for community development.
2. **Stalled Projects and Lack of Funds:** Past CDCs were praised for undertaking sustainable projects such as the 100-bed hospital project. However, since their departure, all unfinished projects, including the hospital project, have been stalled due to a lack of funds to pay contractors.
3. **Financial Control by Sierra Minerals:** Sierra Minerals is the sole financial controller of all CDC funds, preparing financial statements and remittances, with all documents in their custody. The CDC has not had access to these essential financial documents.
4. **Role of NMJD:** The community praised NMJD for playing a lead role in the formation of the CDC and in implementing its early-stage projects.
5. **Shutdown of Mining Operations:** Community members are confused by the decision to shut down mining operations since May 2024, especially considering outstanding payments and commitments.
6. **CDA Clauses and Mining Agreement Duration:** The Community Development Agreement (CDA) covers various areas such as agriculture, education, youth and women's development, and infrastructure. The mining agreement with Sierra Minerals covers the period 2012–2032, prompting the company to expand operations and upgrade its mining plant.
7. **Environmental Concerns:** Community members expressed dissatisfaction with mined-out areas with open pits, considering them as death traps, with no plans from the Environmental Protection Agency (EPA) to address them.
8. **Challenges in Meeting Commitments:** The company faced challenges in 2022, which prevented them from meeting their 1% commitment to the CDF. However, they negotiated with the CDC executive then and transferred \$335,000 to the CDF, with an agreement to pay the balance in tranches. This tranche payment is to be made through community projects only.

In conclusion, the CDC chairman expressed satisfaction with the Social Auditing for Mining Accountability project, hoping it will help address critical issues between the mining company and affected communities. These findings underscore the importance of transparency, accountability, and community engagement in mining operations to ensure the well-being of affected communities.

## **SUMMARY OF THE FINDINGS**

### **Tankoro Chiefdom, Kono District**

- The new CDC executive lacked historical documents as it was claimed that the previous chairman took them.
- Octea Mining owed a backlog of \$1.09 million, agreed to pay \$800,000 through community projects.
- 1% deduction of gross annual turnover welcomed but not implemented due to legal advice being sought by the mining company.
- Concerns about lack of transparency in the 1% gross revenue calculation.
- Perception that NMA serves only government interests, not the community.

### **Nimikoro Chiefdom, Kono District**

- CDC praised for consultative approach and compliance with the 1% turnover by Wongor Mining.
- Improved knowledge of mining governance laws due to NMJD's social auditing project.
- Issues with un-reclaimed mined-out areas affecting agriculture.
- Concerns about water contamination from gold mining.
- Wongor Mining's commitment to micro-credit and scholarships noted positively.

### **Tongo, Lower Bambara Chiefdom, Kenema District**

- CDC criticized for lack of engagement and involvement of people in needs assessments, leading to unsuitable projects.
- Disconnect between CDC executive and affected communities.
- Sierra Diamonds Mining praised for pre-law royalty payments but criticized for surface rent non-payments.
- Discontent over land lease agreements and operations of the mining company.

### **Mogbemwo - Imperi, Lower and Upper Banta Chiefdoms, Moyamba/Bonthe Districts**

- CDC/SRL governing body divided into steering committee and general assembly.
- Formation of CDC through democratic elections.
- Transparency shown through distribution of summary reports during meetings.
- Initial non-compliance with 0.01% and 1% royalties by Rutile Mining, later agreed to comply by paying the 1% going forward as stated in MMDA of 2022.
- Initiatives like a website, newsletter, and support for local radio station mentioned.
- Calls for increased royalties from 1% to enable sustainable development.

### **Mosenessie - Lower and Upper Banta Chiefdoms, Moyamba District**

- New CDC executive in place with no recent fund transfers into the CDF.
- Praise for past CDCs' sustainable projects.
- Sierra Minerals controlling CDC funds and lack of financial document access for the CDC.
- Concerns about shutdown of mining operations since May 2024 and unpaid financial commitments.
- Dissatisfaction over open pits in mined-out areas posing safety hazards.

## SUMMARY OBSERVATIONS

- **Transparency and Accountability:** Communities seek more transparency in financial matters and clearer communication about revenue and expenditure.
- **Environmental and Health Concerns:** Common issues include un-reclaimed mined-out areas and water contamination, with calls for more responsible environmental practices.
- **Trust and Engagement:** Varying levels of trust and engagement between CDCs, mining companies, and communities, with some areas reporting strong relationships and others highlighting significant disconnects.
- **Economic and Social Development:** Positive impacts noted in areas where mining revenue has been used to fund community projects, but sustainability and inclusivity remain concerns

**Governance and Compliance:** Criticism of NMA and other regulatory bodies for perceived lack of enforcement and support for community interests. These findings reflect the diverse experiences and perspectives of the communities affected by mining activities in these districts.

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## RECOMMENDATIONS

In order to effectively manage the relationship between mining companies and affected mining communities, the following actions are recommended:

**The Constitution of the Community Development Committees:** The CDCs are of different sizes. Some are more inclusive than others and some are top-heavy with authorities (district and chiefdom levels). Some consistency should be introduced into the CDC membership with strong criteria for inclusivity, accountable and participatory mechanisms. It is important that they contain 30% women, youth and people with disabilities.

**Transparency and Accountability:** The CDCs and affected mining communities should be made more aware about the annual gross revenue of mining companies relating to the calculation of the 1% royalty payment. In addition, reports of projects implemented must be made available to the affected communities and people by the CDCs to maintain responsible leadership.

Also, CDCs should operate in a more transparent and accountable manner. They should make available receipts, follow procurement procedures, regular account to the communities they represent, solicit in inclusive general meetings the felt needs and plan with the people.

It is recommended that CDCs, Companies and NMA make available all relevant information and documentation relating to the disbursement, receipt, implantation and accounting for the Funds to Social Auditors. It is also recommended that the CDCs should be subjected to annual audits by Audit Service Sierra Leone.

**Regular Community Engagement:** There should be frequent engagements between CDCs, mining companies and affected mining communities in order to jointly identify relevant community needs and prevent white elephant's projects like in the case of the unused school structure in the Talama community in Tongo.

**Compliance:** It is seen that some mining companies have not adhered to the 1% deduction from Gross Annual Turnover even after the 2022 Mines and Minerals Development Act. It is highly recommended that Government, through the National Minerals Agency (NMA) strongly enforce compliance to avoid accumulated backlogs or nonpayment. The timing and method of payment should be established and complied with.

**Regular Environmental Impact Assessment Studies:** Activities by mining companies usually affect mining communities by leaving traces of mined-out areas, which affect livelihoods in agriculture. It is therefore important for The Environmental Protection Agency (EPA) to regularly conduct impact assessment studies to identify affected areas and push for land reclamation or purification in areas of contamination.



**Collaboration, Representation and Communication:** Based on several engagements and observations, there is a gap between the CDCs and community members in terms of coordination, representation and communication. Executive members in CDC meetings and issues should duly represent affected community members or areas discussed should be communicated to the community promptly. People with disability should be represented in all decision making structures and processes and their issues should be considered when determining what priorities should be the focus of the use of the funds.

**Capacity Building:** Based on several engagements and observations, it is clear and evident that the CDC's lack proper knowledge of records management, procurement process and other administrative procedures. The evidence of this was clearly seen in the way their records are. It is however recommended that title bearers or position holders in the CDC must have the requisite knowledge to fit the description of their roles and responsibilities. This can be done through trainings, workshops, seminars, etc.

## CONCLUSION

In conclusion, the Network Movement for Justice and Development (NMJD) embarked on the project "Social Auditing for Mining Accountability" to address the pervasive lack of accountability in the management and utilization of mining revenues in Sierra Leone. The project focused on various mining communities across Kenema, Kono, and Moyamba/Bonthe Districts, seeking to empower local communities and foster sustainable development through transparent governance practices.

The project, rooted in NMJD's commitment to promoting human rights, social justice, and community empowerment, aimed to tackle the core problem of accountability gaps in the payment methods, management, and use of mining revenues. By conducting social audits and engaging with key stakeholders, including Community Development Committees (CDCs), the project sought to promote transparency, accountability, and good governance practices in the mining sector.

Through collaborative efforts and continued advocacy, NMJD aims to realize its vision of a just and self-reliant Sierra Leone, where the rights and dignity of all citizens are respected, and opportunities for prosperity are equitably distributed.

**Photo Gallery**



**Training of Social Auditors**



**NMJD's social auditors visited mining communities in Kenema, Kono, and Bonthe/Moyamba districts for a week to introduce the social audit project and hold pre-implementation planning meetings with the Community Development Committees**



**Community Engagement meetings**



## Vision

A just and self-reliant Sierra Leone, where women, men, children, youths, persons with disability and their communities are “conscientized” to live in dignity without fear and discrimination, especially on grounds of sex, race, faith, socio-economic and political status and orientation.

## Mission

The Network Movement for Justice and Development is a Sierra Leonean civil society organization that engages in advocacy by strengthening the capacity of civil society organizations and citizens (rights holders) to effectively engage women, men, children, communities, government and other actors for the transformation of society.

## Slogan

We see the things that are and say why; we dream of things that are not and ask why not.