



Office of the Special Prosecutor
Investigation and Case Report:
Government of Ghana Payroll Administration
(Phase I Vol. 1 sub. I)
The Republic v. Tahidu Yakubu and Five Others

15 May 2025



1.0 Introduction

- 1.1 The Office of the Special Prosecutor (OSP) presents this case and investigation report of enhanced investigations and prosecutions in respect of Government Payroll Administration.
- 1.2 This report is founded on the OSP's prosecutorial and recovery of the proceeds of corruption mandate under sections 2 and 3 of the Office of the Special Prosecutor Act, 2017 (Act 959). The report is also founded on regulation 31(1)(a)&(g) of the Office of the Special Prosecutor (Operations) Regulations, 2018 (L.I. 2374), which mandates the OSP to undertake measures to prevent corruption by conducting corruption risk analysis and publishing detected acts of corruption through the receipt, collection, or collation of reports, documents, materials, complaints, allegations, information and intelligence.

2.0 The Scope

- 2.1 In November 2023, the OSP and the Controller and Accountant General's Department jointly commenced corruption risk assessment and investigation into suspected corruption and corruption-related offences in respect of Government Payroll Administration. The assessment and investigation are especially aimed at isolating and removing the names of non-existent, ineligible, and undeserving persons from government payroll, recovering wrongful payments and unearned salaries, prosecuting persons suspected to be culpable for any offences, and the institution and implementation of internal controls in respect of payroll processing and payment of salaries.
- 2.2 The investigation and assessment covers all employees on government payroll and their respective banks and other deposit taking financial institutions. The investigation and assessment is being carried out in two phases. Phase I covers Ghana Education Service and Ghana Health Service. Phase II covers Ministries, Departments, all other Agencies and Metropolitan/Municipal/District Assemblies (MDAs/MMDAs).
- 2.3 This report is sub-volume I of the first volume of Phase I. It covers specific cases investigated and prosecuted in the Northern Region.



3.0 *The Republic v. Tahidu Yakubu & Five Others*

- 3.1 After enhanced investigations, the OSP charged and arraigned six(6) persons before the High Court (Criminal Division), Tamale on 13 March 2025 for several corruption and corruption-related offences in Case Number NR/TL/HC/2/25 *The Republic v. Tahidu Yakubu & Five Others*.
- 3.2 The first accused, **Tahidu Yakubu**, is a former teacher at Balogu M/A Junior High School (Balogu JHS) in Yendi. The second accused, **Abdulai Abubakar Sadiq**, is the Integrated Municipal Personnel Payroll Database (IPPD) Coordinator at Yendi, responsible for, *inter alia*, payroll and reactivation of salaries. **Sammy Suuk**, the third accused, is the Schools Improvement Support Officer (SISO) for the Yendi North Circuit and his responsibilities include monitoring and supervision of schools and verification of monthly salaries of teachers in his area of supervision. **Mohammed Yusif Jay**, the fourth accused, is the former Headmaster of Balogu JHS, in charge of the validation of salaries of teachers in the school. The fifth accused, **Stafford Korlety Azudey-Barres** is an Assistant Chief Account Technician at the Controller and Accountant-General's Department in Accra. The sixth accused, **Osman Issahaku**, is the current Headmaster of Balogu JHS, in charge of the validation of salaries of teachers in the school.
- 3.3 The accused persons faced twenty-two(22) counts of the following aggregate charges:
- i. Corruption by and of a Public Officer, contrary to sections 239(1) & (2) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).
 - ii. False Certificate by a Public Officer, contrary to section 249 of the Criminal Offences Act, 1960 (Act 29) as amended by section 3 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).
 - iii. Causing Financial loss to the Republic, contrary to section 179A(3)(a) of the Criminal Offences Act, 1960, (Act 29).
- 3.4 Upon the commencement of the proceedings, the accused persons triggered the OSP's plea bargaining regime under section 71(1) of Act 959 and voluntarily offered to admit the offences and make restitution and the provision of information that will aid in the arrest and prosecution of other persons known to them as having committed or are about to commit corruption and corruption-related offences.



- 3.5 The Special Prosecutor, in accordance with section 71(3), (4), and (6) of Act 959, considered that the offer was acceptable to the prosecution on the basis of the history of the accused with respect to criminal activity; the level of cooperation the accused exhibited during the investigation; and the willingness of the accused to cooperate in the investigation and the prosecution of other persons.
- 3.6 The evidence established that on or about 8 August 2022, the first accused vacated his post as a teacher at Balogu JHS after accepting appointment as an Accounts Officer at a state agency – Microfinance and Small Loans Centre (MASLOC) in the North-East Region. In September 2022, the fourth accused, who was the Headmaster of Balogu JHS, informed the third accused about the first accused's departure from the school. Notwithstanding the vacation of the first accused from post, the fourth accused knowingly unlawfully kept validating the first accused as entitled to the payment of salaries from August 2022 to January 2023, while the third accused also knowingly unlawfully verified the validations of the fourth accused for salaries to be paid to the first accused from September 2022 to January 2023.
- 3.7 In total, an amount of Twenty-Five Thousand One Hundred and Sixty-Two cedis Sixty-Six pesewas (GHC25,162.66) was validated as gross salary for the first accused from August 2022 to January 2023. Out of the said amount, payment of Sixteen Thousand Four Hundred and Sixteen cedis Eighty-Nine pesewas (GHC16,416.89) was lodged into the first accused's bank account as his net salary between August 2022 and January 2023 – a period in which he had vacated his teaching position and receiving salary as a MASLOC employee.
- 3.8 In September 2023, the fourth accused was reposted to Yendi SDA JHS, while the sixth accused was transferred to Balogu JHS as the substantive Headmaster around the same time. The fourth accused continued to act as the validator for Balogu JHS up until January 2024, while the sixth accused continued as the validator for his former school, Yendi SDA JHS, due to the delay in the set-up process of a relieving validator.
- 3.9 In January 2024, a pretentious request was made by the first accused for the reactivation of his salaries from July 2023 to February 2024. Acting on that request, the third accused unlawfully authored a letter in January 2024, requesting that the reactivation application by the first accused should be granted. The second accused unlawfully verified the documentation attached to the pretentious reinstatement application as proper. The fifth accused unlawfully facilitated the reactivation of the payment of funds into the first accused's bank account without recourse to established procedure.



- 3.10 The sixth accused also unlawfully authored a letter in January 2024, requesting the reactivation of the first accused's salary from July 2023 to February 2024. This reactivation resulted in the accrual of Sixty-One Thousand One Hundred and Fifty-Six cedis Twenty-Nine pesewas (GHC61,156.29) as gross salary arrears from February 2023 to February 2024 to the credit of the first accused. Out of that amount, the sum of Forty-Seven Thousand Sixty-Four cedis Thirty-Four pesewas (GHC47,064.34) was paid to the first accused as net salary arrears for the period February 2023 to February 2024.
- 3.11 The conduct of the accused persons resulted in the State paying out unearned gross salary of **Eighty-Six Thousand Three Hundred and Eighteen cedis Ninety-Five pesewas (GHC86,318.95)** to the first accused.

4.0 Conviction of the Accused

- 4.1 On 30 April 2025, the Court considered the plea bargain agreement between the Republic and the accused persons to be satisfactory and the Judge accepted the plea of guilty from all the accused persons and convicted all the accused persons on their own plea.
- 4.2 In accordance with section 71(7) of Act 959, the Court made an order for the accused to make restitution and reparation in the terms of the plea bargain agreement as follows:
- i. Reparation to the State in the sum of Twenty Thousand cedis (GHC20,000.00).
 - ii. Restitution to the State in the sum of Eighty-Six Thousand Three Hundred and Eighteen cedis Ninety-Five pesewas (GHC86,318.95).
- 4.3 The Court made two further orders in respect of the provision of information to the Republic and the offer of assistance to the Republic in respect of other corruption and corruption-related offences known to the accused. In accordance with section 71(2) of Act 959, the details of the provision of information and offer of assistance to the Republic by the accused were made confidentially to the Special Prosecutor and the Court.
- 4.4 By the operation of law under section 70(9) of Act 959, if the accused persons default in the payment of the stipulated sums or fail to fulfil a condition imposed by the Court, the Court is required to pass a custodial sentence on the accused persons.



5.0 Recovery of the Proceeds of Corruption

- 5.1 As at close of business on 9 May 2025 the OSP had recovered for the State a total amount of One Hundred and Six Thousand Three Hundred and Nineteen cedis Sixty-Four pesewas (GHC106,319.64) from the accused persons.
- 5.2 Therefore, the accused persons have fully fulfilled their monetary obligations in accordance with the adopted judgment of the Court in terms of the plea bargain agreement.

Kissi Agyebeng
The Special Prosecutor
Republic of Ghana
15 May 2025