

IN THE SUPERIOR COURT OF JUDICATURE  
IN THE HIGH COURT OF JUSTICE  
(CRIMINAL DIVISION)  
NORTHERN REGION  
TAMALE – A.D. 2025

FILED ON 13/2/25  
AT 8:55 AM/PM  
REGISTRAR  
HIGH COURT TAMALE

Case No.: NP/14/1/2/25

THE REPUBLIC  
V.

- 1 YAKUBU TAHIDU
- 2 ABDULAI ABUBAKARI SADIC
- 3 SAMMY SUUK
- 4 MOHAMMED YUSUF JAY
- 5 STAFFORD KORLETEY AZUDEY-BARRES
- 6 OSMAN ISSAHAKU

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**CHARGE SHEET**

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**COUNT ONE**

**STATEMENT OF OFFENCE**

CORRUPTION OF A PUBLIC OFFICER, contrary to sections 239(2) and (3) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

**PARTICULARS OF OFFENCE**

**YAKUBU TAHIDU**, forty (40) years, Teacher; between August 2022 and January 2023 at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption of a public officer, by endeavouring to influence the conduct of **MOHAMMED YUSUF JAY**, a public officer, in respect of the discharge of his duties as the then Headmaster of Balogu M/A Junior High School, by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Eighteen Thousand Two Hundred and Fifty-Seven Ghana Cedis and Eight-Five Pesewas (GHS 18,257.85) to be received by you, by getting the said **MOHAMMED YUSUF JAY** to unlawfully validate payments designed as salaries to you from August 2022 to January 2023, a period during which you had vacated your post as a teacher at Balogu M/A JHS, thereby securing to you the unlawful payment of an amount of Eighteen Thousand Two Hundred and Fifty-Seven Ghana Cedis and



Eight-Five Pesewas (GHS 18,257.85) as salary arrears for the period of August 2022 to January 2023.

## **COUNT TWO**

### **STATEMENT OF OFFENCE**

CORRUPTION OF A PUBLIC OFFICER, contrary to sections 239(2) and (3) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

### **PARTICULARS OF OFFENCE**

**YAKUBU TAHIDU**, forty (40) years, Teacher, between September 2022 to January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption of a public officer, by endeavouring to influence the conduct of **SAMMY SUUK**, a public officer, in respect of the discharge of his duties as a Schools Improvement Support Officer (SISO) for Yendi North Circuit, by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Fifteen Thousand and Eighty-Three Ghana Cedis, Forty-Three Pesewas (GHS 15,083.43) to be received by you, by getting the said **SAMMY SUUK** to unlawfully verify your name on the Electronic Salary Payment Voucher (E-SPV) from September 2022 to January 2023, a period during which you had vacated your post as a teacher at Balogu M/A JHS, thereby securing to you the unlawful payment of an amount of Fifteen Thousand and Eighty-Three Ghana Cedis, Forty-Three Pesewas (GHS 15,083.43) as salary arrears for the period of September 2022 to January 2023.

## **COUNT THREE**

### **STATEMENT OF OFFENCE**

CORRUPTION OF A PUBLIC OFFICER, contrary to sections 239(2) and (3) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

### **PARTICULARS OF OFFENCE**

**YAKUBU TAHIDU**, forty (40) years, Teacher; in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption of a public officer, by endeavouring to influence the conduct of **ABDULAI ABUKARI SADIC**, a public officer, in respect of the discharge of his duties as an Integrated Personnel Payroll Database (IPPD) Coordinator for the Ghana Education Service at Yendi, by the prospect of valuable consideration in the nature of the payment of unearned salaries amounting to Fifty-One Thousand, Six Hundred and



Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) to be received by you, by getting the said **ABDULAI ABUKARI SADIC** to unlawfully activate payment of salaries for July 2023 to February 2024 to you, a period during which you had vacated your post as a teacher at Balogu M/A JHS, thereby securing to you the unlawful payment of an amount of Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) as salary arrears for the period of February 2023 to February 2024.

#### **COUNT FOUR**

##### **STATEMENT OF OFFENCE**

CORRUPTION OF A PUBLIC OFFICER, contrary to sections 239(2) and (3) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

##### **PARTICULARS OF OFFENCE**

**YAKUBU TAHIDU**, forty (40) years, Teacher, in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption of a public officer, by endeavouring to influence the conduct of **SAMMY SUUK**, a public officer, in respect of the discharge of his duties as a Schools Improvement Support Officer (SISO) for Yendi North Circuit, by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Fifty-One Thousand, Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) to be received by you, by getting the said **SAMMY SUUK** to unlawfully write a letter to the Yendi Municipal Director of Education to confirm that you were owed salary from July 2023 to February 2024, a period during which you had vacated your post as a teacher at Balogu M/A JHS, thereby securing to you the unlawful payment of an amount of Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) as salary arrears for the period of February 2023 to February 2024.

#### **COUNT FIVE**

##### **STATEMENT OF OFFENCE**

CORRUPTION OF A PUBLIC OFFICER, contrary to sections 239(2) and (3) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

##### **PARTICULARS OF OFFENCE**



**YAKUBU TAHIDU**, forty (40) years, Teacher, in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption of a public officer, by endeavouring to influence the conduct of **STAFFORD KORLETEY AZUDEY-BARRES**, a public officer, in respect of the discharge of his duties as an Assistant Chief Accounts Technician at the Controller and Accountant General's Department (CAGD), by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) to be received by you, by getting the said **STAFFORD KORLETEY AZUDEY-BARRES** to unlawfully submit documents directly to the CAGD office in Accra to reactivate the payment of your salaries for July 2023 to February 2024, a period during which you had vacated your post as a teacher at Balogu M/A JHS, thereby securing to you the unlawful payment of an amount of Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) as salary arrears for the period of February 2023 to February 2024.

#### COUNT SIX

#### STATEMENT OF OFFENCE

CORRUPTION BY A PUBLIC OFFICER contrary to section 239(2) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

#### PARTICULARS OF OFFENCE

**MOHAMMED YUSIF JAY**, fifty-four (54) years, in your position as the Headmaster of Balogu M/A JHS, between August 2022 and January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption by a public officer in respect of the duties of your office as a public officer, by agreeing to permit your conduct to be influenced in the discharge of your duty by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Eighteen Thousand Two Hundred and Fifty-Seven Ghana Cedis and Eight-Five Pesewas (GHS 18,257.85) to be received by **YAKUBU TAHIDU**, by unlawfully validating payments designed as salaries for **YAKUBU TAHIDU** on the electronic payment voucher from August 2022 to January 2023, at the time you knew or ought reasonably to have known that **YAKUBU TAHIDU** had vacated his post as a teacher at Balogu M/A JHS during that period, thereby enabling him to receive unlawful payment of an amount of Eighteen Thousand Two Hundred and Fifty-Seven



Ghana Cedis and Eight-Five Pesewas (GHS 18,257.85) as salary arrears for the period of August 2022 to January 2023.

### **COUNT SEVEN**

#### **STATEMENT OF OFFENCE**

CORRUPTION BY A PUBLIC OFFICER contrary to section 239(2) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

#### **PARTICULARS OF OFFENCE**

**SAMMY SUUK** forty-nine (49) years, in your position as Schools Improvement Support Officer (SISO) for Yendi North Circuit, between September 2022 and January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the Jurisdiction of this Court, committed corruption by a public officer in respect of the duties of your office as a public officer, by agreeing to permit your conduct to be influenced in the discharge of your duty by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Fifteen Thousand and Eighty-Three Ghana Cedis Forty-Three Pesewas (GHS 15,083.43) to be received by **YAKUBU TAHIDU**, by unlawfully verifying payments designed as salaries for **YAKUBU TAHIDU** on the electronic payment voucher from September 2022 to January 2023, at the time you knew or ought reasonably to have known that **YAKUBU TAHIDU** had vacated his post as a teacher at Balogu M/A JHS, thereby enabling him to unlawfully receive payment of an amount of Fifteen Thousand and Eighty-Three Ghana Cedis Forty-Three Pesewas (GHS 15,083.43) as salary arrears for the period of September 2022 to January 2023.

### **COUNT EIGHT**

#### **STATEMENT OF OFFENCE**

CORRUPTION BY A PUBLIC OFFICER contrary to section 239(2) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

#### **PARTICULARS OF OFFENCE**

**SAMMY SUUK**, forty-nine (49) years, in your position as Schools Improvement Support Officer (SISO) ) for Yendi North Circuit, in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption by a public officer in respect of the duties of your office



as a public officer, by agreeing to permit your conduct to be influenced in the discharge of your duty by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Fifty-One Thousand, Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) to be received by **YAKUBU TAHIDU**, by preparing a verification letter to request the unlawful reactivation of payments designed as salaries for **YAKUBU TAHIDU** from July 2023 to February 2024, at the time you knew or ought reasonably to have known that he had vacated his post as a teacher at Balogu M/A JHS, thereby enabling him to unlawfully receive payment of an amount of Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) as salary arrears for the period of February 2023 to February 2024.

### **COUNT NINE**

#### **STATEMENT OF OFFENCE**

CORRUPTION BY A PUBLIC OFFICER contrary to section 239(2) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

#### **PARTICULARS OF OFFENCE**

**ABDULAI ABUKARI SADIC**, fifty-seven (57) years, in your position as the Integrated Personnel Payroll Database (IPPD) Coordinator of the Ghana Education Service in Yendi, in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption by a public officer in respect of the duties of your office as a public officer, by agreeing to permit your conduct to be influenced in the discharge of your duty by the prospect of valuable consideration in the nature of payment of unearned salaries amounting to Fifty-One Thousand, Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) to be received by **YAKUBU TAHIDU** by preparing a Reinstatement and Limited Engagement form and sending it together with the January 2023 slip designed as the pay slip for **YAKUBU TAHIDU** to **STAFFORD KORLETEY AZUDEY-BARRES** to unlawfully reactivate the payment of salaries from July 2023 to February 2024 to **YAKUBU TAHIDU**, at the time you knew or ought reasonably to have known that **YAKUBU TAHIDU** had vacated his post as a teacher at Balogu M/A JHS, thereby enabling the said **YAKUBU TAHIDU** to unlawfully receive payment of an amount of Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) as salary arrears for the period of February 2023 to February 2024.



## COUNT TEN

### STATEMENT OF OFFENCE

CORRUPTION BY A PUBLIC OFFICER contrary to section 239(2) of the Criminal Offences Act, 1960 (Act 29) as amended by section 1 of the Criminal Offences (Amendment) Act, 2020 (Act 1034).

### PARTICULARS OF OFFENCE

**STAFFORD KORLETEY AZUDEY-BARRES**, Forty-One (41) years, in your position as an Assistant Chief Accounts Technician at the Controller and Accountant General's Department, in or around January 2024, at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, committed corruption by a public officer in respect of the duties of your office as a public officer, by agreeing to permit your conduct to be influenced in the discharge of your duty by the prospect of valuable consideration in the nature of the payment of unearned salaries amounting to Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) to be unlawfully received by **YAKUBU TAHIDU**, by submitting reinstatement and limited engagement documents and a January 2023 slip designed as the payslip and other documents of **YAKUBU TAHIDU** from Yendi Circuit in the Northern Region directly to the National Office of the Controller and Accountant General's Department for the unlawful reactivation of payments designed as salaries for **YAKUBU TAHIDU** from July 2023 to February 2024, at the time you knew or ought reasonably to have known that **YAKUBU TAHIDU** had vacated his post as a teacher at Balogu M/A JHS, thereby enabling the said **YAKUBU TAHIDU** to unlawfully receive payment of an amount of Fifty-One Thousand Six Hundred and Twenty-Seven Ghana Cedis and Thirty-Six Pesewas (GHS 51,627.36) as salary arrears for the period of February 2023 to February 2024.

## COUNT ELEVEN

### STATEMENT OF OFFENCE

FALSE CERTIFICATE BY 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).

### PARTICULARS OF OFFENCE

**MOHAMMED YUSIF JAY**, fifty-four (54) years, in your position as the Headmaster of Balogu M/A Junior High School, between August 2022 and January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, being an authorised Public Officer responsible for the validation of salaries for



teachers in Balogu M/A Junior High School falsely certified that **YAKUBU TAHIDU** had worked as a teacher in Balogu M/A Junior High School from August 2022 to January 2023 by validating the payments designed as salaries of **YAKUBU TAHIDU** for that period, at the time you knew or ought reasonably to have known that he had vacated his post.

### **COUNT TWELVE**

#### **STATEMENT OF OFFENCE**

FALSE CERTIFICATE BY 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).

#### **PARTICULARS OF OFFENCE**

**SAMMY SUUK**, forty-nine (49) years, in your position as a Schools Improvement Support Officer (SISO) for Yendi North Circuit, between September 2022 and January 2023 at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, being an authorised Public Officer responsible for the verification of validation of salaries for teachers within your area of supervision, falsely attested to the validation of payments designed as salaries for **YAKUBU TAHIDU** by verifying same on the electronic payment voucher for salaries to be paid to him from September 2022 to January 2023, at the time you knew or ought reasonably to have known that he had vacated his post.

### **COUNT THIRTEEN**

#### **STATEMENT OF OFFENCE**

FALSE CERTIFICATE BY 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).

#### **PARTICULARS OF OFFENCE**

**ABDULAI ABUKARI SADIC**, fifty-seven (57) years, in your position as the Integrated Personnel Payroll Database Coordinator for the Yendi Circuit, in or around January 2024 at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, being an authorised public officer responsible for the reactivation of salaries of teachers within your area of coordination falsely certified that **YAKUBU TAHIDU** had worked from July 2023 to February 2024 by preparing a reinstatement and limited engagement form for payments designed as his salaries to be





reactivated and paid to him, at the time you knew or ought reasonably to have known that he had not worked for that period.

#### **COUNT FOURTEEN**

##### **STATEMENT OF OFFENCE**

CONSPIRACY TO COMMIT CRIME, TO WIT; CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to sections 23 and 179A(3)(a) of the Criminal Offences Act, 1960, (Act 29).

##### **PARTICULARS OF OFFENCE**

1) **SAMMY SUUK**, forty-nine (49) years, Schools Improvement and Support Officer for Yendi North Circuit; 2) **MOHAMMED YUSIF JAY**, Fifty-four (54) years, Headmaster; between September 2022 to January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, did act together with a common purpose of causing financial loss to the Republic of Ghana to the tune of Seventeen Thousand Nine Hundred and Eighty-Four Ghana Cedis, Eighty-Two Pesewas (GHS 17,984.82) by wilfully causing the said sum to be unlawfully paid to **YAKUBU TAHIDU** as total gross salary arrears for the period of September 2022 to January 2023.

#### **COUNT FIFTEEN**

##### **STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3) (a) of the Criminal Offences Act, 1960, (Act 29).

##### **PARTICULARS OF OFFENCE**

**MOHAMMED YUSIF JAY**, Fifty-four (54) years, Headmaster; between August 2022 and January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, by your wilful act of continually validating **YAKUBU TAHIDU**'s salary payment from August 2022 to January 2023, when you knew that he had vacated his post for during that period, did cause the Republic of Ghana to incur a financial loss to the tune of Twenty-One Thousand Seven Hundred and Ninety-Three Ghana Cedis, Forty-Seven Pesewas (GHS 21,793.47) by causing the said sum to be unlawfully paid to **YAKUBU TAHIDU** as total gross salary arrears for the period of August 2022 to January 2023.



**COUNT SIXTEEN**  
**STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3)(a) of the Criminal Offences Act, 1960, (Act 29)

**PARTICULARS OF OFFENCE**

**SAMMY SUUK**, Forty-nine (49) years, School Improvement and Support Officer for the Yendi North Circuit; between September 2022 and January 2023, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, by your wilful act of continually verifying **YAKUBU TAHIDU**'s name on the electronic payment voucher from September 2022 to January 2023, even though you knew that he had vacated his post from school during that period, did cause the Republic of Ghana to incur a financial loss to the tune of Seventeen Thousand Nine Hundred and Eighty-Four Ghana Cedis, Eighty-Two Pesewas (GHS 17,984.82) by causing the said sum to be unlawfully paid to **YAKUBU TAHIDU**, as total gross salary arrears for the period of September 2022 to January 2023.

**COUNT SEVENTEEN**  
**STATEMENT OF OFFENCE**

CONSPIRACY TO COMMIT CRIME, TO WIT; CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to sections 23 and 179A(3)(a) of the Criminal Offences Act, 1960, (Act 29).

**PARTICULARS OF OFFENCE**

**1) YAKUBU TAHIDU**, forty (40) years, Teacher; **2) ABDULAI ABUKARI SADIC**, fifty-seven (57) years, Integrated Personnel Payroll Database Coordinator; **3) SAMMY SUUK**, forty-nine (49) years, Schools Improvement and Support Officer for Yendi North Circuit; **4) STAFFORD KORLETEY AZUDEY-BARRES**, Forty-One (41) years, Assistant Chief Accounts Technician; **5) ISSAHAKU OSMAN**, Fifty two (52) years, Headmaster Balogu M/A JHS in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and in Accra in the Greater Accra Region of the Republic of Ghana respectively, and within the jurisdiction of this Court, did act together with a common purpose of causing financial loss to the Republic of Ghana by causing to be unlawfully paid to **YAKUBU TAHIDU**, a total gross salary arrears to the tune of Sixty-One Thousand One Hundred and Fifty-Six Ghana Cedis, Twenty-Nine Pesewas (GHS 61,156.29) for the period of February 2023 to February 2024.



**COUNT EIGHTEEN**

**STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3)(a) of the Criminal Offences Act, 1960, (Act 29).

**PARTICULARS OF OFFENCE**

**YAKUBU TAHIDU**, Fifty (50) years, Teacher; in or around January 2024, at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court by your wilful act of abandoning your post as a teacher at Balogu M/A JHS from August 2022 to January 2023 and however submitting documents for the reactivation of unearned salaries to You for that period, did cause the Republic of Ghana to incur a financial loss of Sixty-One Thousand One Hundred and Fifty-Six Ghana Cedis, Twenty-Nine Pesewas (GHS 61,156.29) by causing the said sum to be unlawfully paid to you as total gross salary arrears for the period of February 2023 to February 2024.

**COUNT NINETEEN**

**STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3)(a) of the Criminal Offences Act, 1960, (Act 29).

**PARTICULARS OF OFFENCE**

**ABDULAI ABUKARI SADIC**, fifty-seven (57) years, Integrated Personnel Payroll Database Coordinator; in or around January 2024 at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, by your wilful act of preparing a Reinstatement and Limited Engagement form and sending it together with the January 2023 pay slip and other documents of **YAKUBU TAHIDU** to **STAFFORD KORLETEY AZUDEY-BARRES** to unlawfully reactivate the payment of salaries from July 2023 to February 2024 to **YAKUBU TAHIDU** when you knew that he had vacated his post as a teacher of Balogu M/A JHS during that period, did cause the Republic of Ghana to incur a financial loss of Sixty-One Thousand One Hundred and Fifty-Six Ghana Cedis, Twenty-Nine Pesewas (GHS 61,156.29) by causing the said sum to be unlawfully paid to **TAHIDU YAKUBU** as gross total salary arrears for the period of February 2023 to February 2024.

**COUNT TWENTY**

**STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3)(a) of the Criminal Offences Act, 1960, (Act 29).

**PARTICULARS OF OFFENCE**



**SAMMY SUUK**, Forty-nine (49) years, School Improvement and Support Officer for Yendi North Circuit; in or around January 2024 at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, by your wilful act of writing a letter requesting for the reactivation of unearned salaries of **YAKUBU TAHIDU** from July 2023 to February 2024, even though you knew that he had vacated his post as a teacher of Balogu M/A JHS during that period, did cause the Republic of Ghana to incur a financial loss of Sixty-One Thousand, One Hundred and Fifty-Six Ghana Cedis, Twenty-Nine Pesewas (GHS 61,156.29) by causing the said sum to be unlawfully paid to **YAKUBU TAHIDU** as total gross salary arrears for the period of February 2023 to February 2024.

**COUNT TWENTY-ONE**  
**STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3)(a) of the Criminal Offences Act, 1960, (Act 29)

**PARTICULARS OF OFFENCE**

**STAFFORD KORLETEY AZUDEY-BARRES**, Forty-one (41) years, Assistant Chief Accounts Technician; in or around January 2024, at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, by your wilful act of submitting documents to the Ghana Education Head Office in Accra on behalf of **YAKUBU TAHIDU** for the reactivation of unearned salaries for **YAKUBU TAHIDU**, even though you knew that he had vacated his post as a teacher of Balogu M/A JHS during that period, did cause the Republic of Ghana to incur a financial loss of Sixty-One Thousand One Hundred and Fifty-Six Ghana Cedis, Twenty-Nine Pesewas (GHS 61,156.29) by causing the said sum to be unlawfully paid to **YAKUBU TAHIDU** as total gross salary arrears for the period of February 2023 to February 2024.

**COUNT TWENTY-TWO**  
**STATEMENT OF OFFENCE**

CAUSING FINANCIAL LOSS TO THE REPUBLIC OF GHANA, contrary to section 179A (3) (a) of the Criminal Offences Act, 1960, (Act 29)


**PARTICULARS OF OFFENCE**

**ISSAHAKU OSMAN**, Fifty-two (52) years, Headmaster Balogu M/A JHS; in or around January 2024 at Yendi in the Northern Region of the Republic of Ghana and within the jurisdiction of this Court, did by your wilful act of validating **YAKUBU**



TAHIDU's name on the **Electronic System Payment Voucher (E-SPV)** for the unlawful reactivation of salaries for **YAKUBU TAHIDU** when you knew that he had vacated his post as a teacher of Balogu M/A JHS during that period, cause the Republic of Ghana to incur a financial loss of Sixty-One Thousand One Hundred and Fifty-Six Ghana Cedis, Twenty-Nine Pesewas (GHS 61,156.29) by causing the said sum to be unlawfully paid to **TAHIDU YAKUBU** as total gross salary arrears for the period of February 2023 to February 2024.

Dated at the Office of the Special Prosecutor, 6 Haile Selassie Avenue, South Ridge, Accra, this Thirteenth Day of February 2025.



Dr. Isidore Tufuor  
The Director of Prosecutions  
Office of the Special Prosecutor

The Registrar  
High Court  
(Criminal Division)  
Tamale

And copies for service on the Accused Persons



## **BRIEF FACTS**

The first accused person, Yakubu Tahidu is a former teacher of Balogu M/A Junior High School (Balogu JHS) in Yendi. The second accused person, Abdulai Abukari Sadic is the Municipal Integrated Personnel Payroll Database (IPPD) Coordinator at Yendi responsible for payroll and re-activation of salaries amongst other duties. Sammy Suuk, the third accused person 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 within his area of supervision. Mohammed Yusif Jay, the fourth accused person is the former headmaster of Balogu JHS in charge of validating salaries for teachers in the school. The fifth accused person, Stafford Korlety Azudey-Barres is an Assistant Chief Accounts Technician at the Controller and Accountant-General's Department in Accra, an institution responsible for managing government payroll. His duties include approval of loans. The sixth accused person, Osman Issahaku is the current headmaster of Balogu M/A JHS in charge of the validation of salaries for teachers in the school.

On or about 8 August 2022, the first accused person abandoned his post as a teacher in Balogu JHS after receiving appointment as an Accounts Officer at the Microfinance and Small Loans Centre (MASLOC) in the North-East Region. In September 2022, the fourth accused person who was the then headmaster of the Balogu JHS informed the third accused person about the first accused's absence from school. Despite the absence of the first accused person from post, the fourth accused person kept validating the first accused person for payment of his salaries from August 2022 to January 2023 while the third accused person also verified those validations for salaries to be paid to the first accused person from September 2022 to January 2023.

In total, an amount of Twenty-Five Thousand One Hundred and Sixty-Two Ghana Cedis, Sixty-Six Pesewas (GHS 25,162.66) was validated as gross salary for the first accused person from August 2022 to January 2023. Payment of Sixteen Thousand Four Hundred and Sixteen Ghana Cedis and Eighty-Nine Pesewas (GHS 16,416.89) was made into the first accused's bank account as his net salary from August 2022 to January 2023, the entire period that he was absent from school.


Mohammed Yusif Jay the fourth accused person was reposted to Yendi SDA JHS in September 2023. Osman Issahaku the sixth accused person during this period was transferred to Balogu M/A JHS as the substantive headmaster. After the transfer, Mohammed Yusif Jay was still the validator for Balogu M/A JHS up until January 2024 while Osman Issahaku continued to act as the validator for his former school, Yendi SDA JHS due to the delay in the set-up process of the validators.



In January 2024, a request was made by the first accused person for the reactivation of his salary from July 2023 to February 2024. Acting on the said request made by the first accused, the third accused person wrote a letter in January 2024, requesting for the said reactivation to be done. The second accused person verified the Reinstatement or Limited Engagement form for the reactivation. The fifth accused person, a Staff of the Controller and Accountant General's Department (CADG) facilitated the reactivation of the first accused person's salaries without recourse to the laid-down procedures. The sixth accused person wrote a letter in January 2024, requesting the reactivation of the first accused's salaries from July 2023 to February 2024. This reactivation resulted in the accrual of Sixty-One Thousand One Hundred and Fifty-Six Ghana Cedis, and Twenty-Nine Pesewas (GHC 61,156.29) as gross salary arrears from February 2023 to February 2024 paid to the first accused person. Out of that amount, the sum of Forty-Seven Thousand, Sixty-Four Ghana Cedis and Thirty-Four Pesewas (GHS 47,064.34) was paid to the first accused person as net salary arrears for February 2023 to February 2024.

At the time of the reactivation, the first accused person was still at post and working at MASLOC as an Account Officer and receiving salary as a MASLOC employee.

The above-stated conduct of the accused persons led to the State paying out unearned gross salaries to the first accused person amounting to a total of Eighty-Six Thousand Three Hundred and Eighteen Ghana Cedis Ninety-Five Pesewas (GHS 86,318.95). After investigations, the accused persons were duly charged with the offences on the Charge Sheet.

  
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Prosecutor

