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IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE
(CRIMINAL DIVISION)
GREATER ACCRA REGION
ACCRA – AD 2025

Registrar
HIGH COURT ACCRA

CR/0106/2025
Case No.

THE REPUBLIC

V.

- 1 KENNETH NANA YAW OFORI-ATTA
- 2 ERNEST DARKO AKORE
- 3 EMMANUEL KOFI NTI
- 4 AMMISHADDAI OWUSU-AMOA
- 5 ISAAC CRENTSIL
- 6 KWADWO DAMOAH
- 7 EVANS ADUSEI
- 8 STRATEGIC MOBILISATION GHANA
LIMITED

CHARGE SHEET

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COUNT ONE

STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance; (2) EMMANUEL KOFI NTI, 66 years, in your position as the Acting Commissioner-General of Ghana Revenue Authority; (3) EVANS ADUSEI, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic



Mobilisation Enhancement Limited; and **(4) STRATEGIC MOBILISATION GHANA LIMITED** formerly known as Strategic Mobilisation Enhancement Limited – between June and September 2017 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement contract for enhanced classification, valuation and risk management in the context of the payment of duties and levies on imported goods to Strategic Mobilisation Enhancement Limited, which was incorporated on 14 February 2017, through the single-source method by wilfully misrepresenting to Public Procurement Authority that Strategic Mobilisation Enhancement Limited had particular interest in providing effective and measurable solutions for the enhancement of government revenue and that it enjoyed financial and technological backing from its investors and that one of its investors COTECNA S.A. (a multinational company), would provide, implement and maintain a comprehensive information technology platform and further that COTECNA S.A. had given Strategic Mobilisation Enhancement Limited ownership of its proprietary technology.

COUNT TWO
STATEMENT OF OFFENCE

ATTEMPT TO COMMIT THE CRIMINAL OFFENCE OF INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 18(2) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Acting Commissioner-General of Ghana Revenue Authority – in June 2017 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, attempted to commit the criminal offence of influencing the procurement process to obtain an unfair advantage in the award of a procurement contract for enhanced classification, valuation and risk management in the context of the payment of duties and levies on imported goods to Strategic Mobilisation Enhancement Limited, which was incorporated on 14 February 2017, through the single-source method by wilfully misrepresenting to Public Procurement Authority that Strategic Mobilisation



Enhancement Limited had particular interest in providing effective and measurable solutions for the enhancement of government revenue and that it enjoyed financial and technological backing from its investors and that one of its investors COTECNA S.A. (a multinational company), would provide, implement and maintain a comprehensive information technology platform and further that COTECNA S.A. had given Strategic Mobilisation Enhancement Limited ownership of its proprietary technology.

COUNT THREE

STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (3) **ISAAC CRENTSIL**, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority; and (4) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited – between February 2018 and June 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement contract of transaction audit services for Strategic Mobilisation Ghana Limited, through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority.

COUNT FOUR

STATEMENT OF OFFENCE

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT



CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – in June 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by awarding Strategic Mobilisation Ghana Limited, on behalf of Ghana Revenue Authority, a procurement contract of transaction audit services, through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority.

COUNT FIVE

STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF CAUSING FINANCIAL LOSS TO THE REPUBLIC contrary to sections 23(1) and 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (3) **ISAAC CRENTSIL**, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority; (4) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (5) **STRATEGIC MOBILISATION GHANA LIMITED** – between June 2018 and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of causing financial loss to the Republic to cause Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and to cause Strategic Mobilisation Ghana Limited to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services without validation and evidence of performance, and without actual performance of the purported transaction audit services under a transaction audit services contract



unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority.

COUNT SIX

STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance – between June and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and caused it to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services under a transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28).

COUNT SEVEN

STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE



EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – between June and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and caused it to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services under a transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28).

COUNT EIGHT

STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority – between June and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and caused it to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services under a transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time



when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28).

COUNT NINE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years – between June and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Minister of Finance, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services under a transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT TEN
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).



PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years – between June and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services under a transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT ELEVEN

STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years – between June and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner of the Customs Division of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services under a transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory



statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT TWELVE
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF WILFUL OPPRESSION contrary to sections 23(1) and 239(1) & (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

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; and (3) **ISAAC CRENTSIL**, 63 years, in your position as Commissioner of the Customs Division of Ghana Revenue Authority – between February 2018 and June 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of wilful oppression in respect of the duties of your offices by wilfully committing excess of authority to the injury of the public by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract for revenue assurance; by awarding a procurement contract of revenue assurance of transaction audit services to Strategic Mobilisation Ghana Limited without the prior approval of the Board of Public Procurement Authority.

COUNT THIRTEEN
STATEMENT OF OFFENCE

WILFUL OPPRESSION contrary to section 239(1) & (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

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – between June 2018 and December 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, committed the crime of wilful oppression in respect of the duties of your office by wilfully committing excess of authority by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract; by awarding Strategic Mobilisation Ghana Limited a procurement contract of transaction audit services, through the single-source method, on behalf of Ghana Revenue Authority without the mandatory statutory prior approval of the Board of Public Procurement Authority and thereby causing Strategic Mobilisation Ghana Limited to receive the sum of Eighteen Million Five Hundred and Fifty-Six Thousand Three Hundred and Ninety Cedis Twenty-Eight Pesewas (GH¢18,556,390.28) as payment for purported transaction audit services to the injury of the public.

COUNT FOURTEEN **STATEMENT OF OFFENCE**

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – in June 2018 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by awarding Strategic Mobilisation Ghana Limited a procurement contract of External Price Verification Services on behalf of Ghana Revenue Authority, through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority – and at a time when you knew or ought to have known that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute external price verification services.



COUNT FIFTEEN
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years – between January 2018 and March 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Fifteen Million Nine Hundred and Thirty-Eight Thousand Cedis Two Hundred and Fifty-Four Cedis Fifty-Five Pesewas (GH¢15,938,254.55) as payment for purported External Price Verification Services Pilot contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external price verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services.

COUNT SIXTEEN
STATEMENT OF OFFENCE

FALSE CERTIFICATE BY PUBLIC OFFICER contrary to sections 249(1)(b) and (2) 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

EMMANUEL KOFI NTI, 66 years – on or around 17 April 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority and being a public officer authorised to certify payments due from Ghana Revenue Authority, certified the payment of the sum of Ten Million Nine Hundred and Thirty-Eight Thousand Seventeen Cedis Eighty-Two Pesewas (GH¢10,938,017.82) to



Strategic Mobilisation Ghana Limited for purported external price verification pilot services without having reason to believe that Strategic Mobilisation Ghana Limited had performed the purported services according to your certification at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external price verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services.

COUNT SEVENTEEN
STATEMENT OF OFFENCE

FALSE CERTIFICATE BY PUBLIC OFFICER contrary to sections 249(1)(b) and (2) 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

EMMANUEL KOFI NTI, 66 years – on or around 8 May 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority and being a public officer authorised to certify payments due from Ghana Revenue Authority, certified the payment of the sum of Five Million Two Hundred and Thirty-Six Cedis Seventy-Three Pesewas (GH¢5,000,236.73) to Strategic Mobilisation Ghana Limited for purported external price verification pilot services without having reason to believe that Strategic Mobilisation Ghana Limited had performed the purported services according to your certification at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external price verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services.

COUNT EIGHTEEN
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF CAUSING FINANCIAL LOSS TO THE REPUBLIC contrary to sections 23(1) and 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).



PARTICULARS OF OFFENCE

(1) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (2) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (3) **STRATEGIC MOBILISATION GHANA LIMITED** – between April 2018 and May 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of causing financial loss to the Republic to cause Strategic Mobilisation Ghana Limited to be unlawfully paid the sum of Fifteen Million Nine Hundred and Thirty-Eight Thousand Cedis Two Hundred and Fifty-Four Cedis Fifty-Five Pesewas (GH¢15,938,254.55) by Ghana Revenue Authority as payment for purported external price verification services.

COUNT NINETEEN **STATEMENT OF OFFENCE**

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

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – between April 2019 and May 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be unlawfully paid an amount of Fifteen Million Nine Hundred and Thirty-Eight Thousand Cedis Two Hundred and Fifty-Four Cedis Fifty-Five Pesewas (GH¢15,938,254.55) by Ghana Revenue Authority as payment for purported external price verification services at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external price verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services – by which wilful act the Republic incurred financial loss of Fifteen Million Nine Hundred and Thirty-Eight Thousand Cedis Two Hundred and Fifty-Four Cedis Fifty-Five Pesewas (GH¢15,938,254.55).



COUNT TWENTY
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – between August 2019 and July 2020 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be unlawfully paid an amount of Two Million Four Hundred and Ninety-One Thousand Four Hundred and Eighty-Four Cedis Ninety-Three Pesewas (GH¢2,491,484.93) by Ghana Revenue Authority as fees for no service performed by Strategic Mobilisation Ghana Limited – by which wilful act the Republic incurred financial loss of Two Million Four Hundred and Ninety-One Thousand Four Hundred and Eighty-Four Cedis Ninety-Three Pesewas (GH¢2,491,484.93).

COUNT TWENTY-ONE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (2) **STRATEGIC MOBILISATION GHANA LIMITED** – between June 2018 and March 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, acted in collaboration with **EMMANUEL KOFI NTI**, 66 years, holding public office as the Commissioner-General of Ghana Revenue Authority for the said **EMMANUEL KOFI NTI** to corruptly abuse his public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Fifteen Million Nine Hundred and Thirty-Eight Thousand Cedis Two Hundred and Fifty-Four Cedis Fifty-Five Pesewas (GH¢15,938,254.55) as payment for purported External Price Verification Services Pilot contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation



Ghana Limited in June 2018, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external price verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services.

COUNT TWENTY-TWO
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (3) **ISAAC CRENTSIL**, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority, (4) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited, and (5) **STRATEGIC MOBILISATION GHANA LIMITED** – between December 2018 and January 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement extension contract of transaction audit services for Strategic Mobilisation Ghana Limited, through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority.

COUNT TWENTY-THREE
STATEMENT OF OFFENCE

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT



CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority, in January 2019, at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by awarding Strategic Mobilisation Ghana Limited a procurement extension contract of transaction audit services, through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority.

COUNT TWENTY-FOUR **STATEMENT OF OFFENCE**

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF CAUSING FINANCIAL LOSS TO THE REPUBLIC contrary to sections 23(1) and 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (4) **ISAAC CRENTSIL**, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority; (5) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (6) **STRATEGIC MOBILISATION GHANA LIMITED** – between January 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of causing financial loss to the Republic to cause Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and to cause Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported extension contract of transaction audit services without validation and evidence of performance, and without actual performance of the purported transaction audit services under a purported



extension of transaction audit services contract unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority.

COUNT TWENTY-FIVE
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance – between January 2019 October 219 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension of transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43).

COUNT TWENTY-SIX
STATEMENT OF OFFENCE

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



PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – between January 2019 October 219 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension of transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43).

COUNT TWENTY-SEVEN **STATEMENT OF OFFENCE**

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

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority – between January 2019 October 219 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension of transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through



the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43).

COUNT TWENTY-EIGHT
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years – between January 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Minister of Finance, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.



COUNT TWENTY-NINE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years – between January 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT THIRTY
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years – between January 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner of the Customs Division of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nineteen



Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT THIRTY-ONE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (2) **STRATEGIC MOBILISATION GHANA LIMITED (SML)** – between January 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, acted in collaboration with (1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, holding public office as the Minister of Finance; (2) **EMMANUEL KOFI NTI**, 66 years, holding public office as the Commissioner-General of Ghana Revenue Authority; and (3) **ISAAC CRENTSIL**, 63 years, holding public office as Commissioner of the Customs Division of Ghana Revenue Authority – for the said **KENNETH NANA YAW OFORI-ATTA**, **EMMANUEL KOFI NTI**, and **ISAAC CRENTSIL** to corruptly abuse their public offices for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services under an extension of transaction audit services contract which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in January 2019, through



the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT THIRTY-TWO
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF WILFUL OPPRESSION contrary to sections 23(1) and 239(1) & (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

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFINTI**, 66 years, in your position as the Commissioner-General of the Ghana Revenue Authority; and (4) **ISAAC CRENTSIL**, 63 years, in your position as Commissioner of the Customs Division of Ghana Revenue Authority – in or around January 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of wilful oppression in respect of the duties of your offices by wilfully committing excess of authority to the injury of the public by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract by awarding a procurement contract of extension of transaction audit services to Strategic Mobilisation Ghana Limited without the mandatory statutory prior approval of the Board of Public Procurement Authority.



COUNT THIRTY-THREE
STATEMENT OF OFFENCE

WILFUL OPPRESSION contrary to section 239(1) & (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

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of the Ghana Revenue Authority – in January 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, committed the crime of wilful oppression in respect of the duties of your office by wilfully committing excess of authority by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract for revenue assurance by awarding Strategic Mobilisation Ghana Limited a procurement contract of extension of transaction audit services, through the single-source method, on behalf of Ghana Revenue Authority without the mandatory statutory prior approval of the Board of Public Procurement Authority and thereby causing Strategic Mobilisation Ghana Limited to receive the sum of Nineteen Million Six Hundred and Four Thousand One Hundred and Thirty-One Cedis Forty-Three Pesewas (GH¢19,604,131.43) as payment for purported transaction audit services to the injury of the public.

COUNT THIRTY-FOUR
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (4)



ISAAC CRENTSIL, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority, **(5) EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited, **(6) STRATEGIC MOBILISATION GHANA LIMITED** – in or around April 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement contract for additional services (external price verification) for Strategic Mobilisation Ghana Limited, through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority.

COUNT THIRTY-FIVE
STATEMENT OF OFFENCE

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – in April 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by awarding Strategic Mobilisation Ghana Limited a procurement contract for additional services (external verification), through the single-source method, without the mandatory statutory prior approval of the Board of Public Procurement Authority.

COUNT THIRTY-SIX
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF CAUSING FINANCIAL LOSS TO THE REPUBLIC contrary to sections 23(1) and 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE



(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (4) **ISAAC CRENTSIL**, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority; (5) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (6) **STRATEGIC MOBILISATION GHANA LIMITED** – between April 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of causing financial loss to the Republic to cause Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and to cause Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported contract for additional services (external price verification) without validation and evidence of performance, and without actual performance of the purported external verification services under a purported contract for additional services (external price verification) unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority.

COUNT THIRTY-SEVEN
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance – between April 2019 October 219 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to



have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70).

COUNT THIRTY-EIGHT
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority – between April 2019 October 219 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70).



COUNT THIRTY-NINE
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority – between April 2019 and May 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported external price verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70).

COUNT FORTY
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years – between April 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Minister of Finance, corruptly abused your public office for private profit or benefit by causing Strategic



Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT FORTY-ONE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years – between April 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported audit services, and also that Strategic Mobilisation Ghana



Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT FORTY-TWO
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years – between April 2019 and May 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner of the Customs Division of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT FORTY-THREE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **EVANS ADUSEI**, 62 years, beneficial owner and Chief Executive Officer of Strategic Mobilisation Ghana Limited; and (2) **STRATEGIC MOBILISATION**



GHANA LIMITED (SML) – between April 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, acted in collaboration with **(1) KENNETH NANA YAW OFORI-ATTA**, 66 years, holding public office as the Minister of Finance; **(2) EMMANUEL KOFI NTI**, 66 years, holding public office as the Commissioner-General of Ghana Revenue Authority; **(3) ISAAC CRENTSIL**, 63 years, holding public office as Commissioner of the Customs Division of Ghana Revenue Authority – for the said **KENNETH NANA YAW OFORI-ATTA**, **EMMANUEL KOFI NTI**, and **ISAAC CRENTSIL** to corruptly abuse their public offices for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported audit services under a contract for additional services (external price verification) which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in April 2019, through the single-source method, without the mandatory statutory prior approval by the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported audit services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

FORTY-FOUR **STATEMENT OF OFFENCE**

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF WILFUL OPPRESSION contrary to sections 23(1) and 239(1) & (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

(1) KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance; **(2) ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; **(3) EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of the Ghana Revenue Authority; and **(4) ISAAC CRENTSIL**, 63 years, in your position as Commissioner of the Customs



Division of Ghana Revenue Authority – in or around April 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of wilful oppression in respect of the duties of your offices by wilfully committing excess of authority to the injury of the public by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract for revenue assurance by awarding a procurement contract of additional services (external verification) to Strategic Mobilisation Ghana Limited without the mandatory statutory prior approval of the Board of Public Procurement Authority.

FORTY-FIVE
STATEMENT OF OFFENCE

WILFUL OPPRESSION contrary to section 239(1) & (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

EMMANUEL KOFI NTI, 66 years, in your position as the Commissioner-General of the Ghana Revenue Authority – in April 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, committed the crime of wilful oppression in respect of the duties of your offices by wilfully committing excess of authority by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract for revenue assurance to by awarding Strategic Mobilisation Ghana Limited a procurement contract of additional services (external verification), through the single-source method, on behalf of Ghana Revenue Authority without the mandatory statutory prior approval of the Board of Public Procurement Authority and thereby causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Million Four Hundred and Twenty-Five Thousand Seven Hundred and Forty-Five Cedis Seventy Pesewas (GH¢9,425,745.70) as payment for purported external price verification services to the injury of the public.



COUNT FORTY-SIX
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFINTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (4) **ISAAC CRENTSIL**, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority, (5) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (6) **STRATEGIC MOBILISATION GHANA LIMITED** – between January 2019 and October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited in the award of a procurement contract by seeking to unlawfully revive a public contract between the Government of Ghana and West Blue Ghana Limited, which had expired on 31 December 2018, and a contract for transaction audit services involving Ghana Revenue Authority, Strategic Mobilisation Ghana Limited and West Blue Ghana Limited, which purported to source its validity from the contract between the Government of Ghana and West Blue Ghana Limited, and which also expired on 31 December 2018 for the benefit of Strategic Mobilisation Ghana Limited, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.

COUNT FORTY-SEVEN
STATEMENT OF OFFENCE

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT



CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority – between January 2019 and February 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by unlawfully reviving a public contract between the Government of Ghana and West Blue Ghana Limited, which had expired on 31 December 2018, and a contract for transaction audit services involving Ghana Revenue Authority, Strategic Mobilisation Ghana Limited and West Blue Ghana Limited, which purported to source its validity from the contract between the Government of Ghana and West Blue Ghana Limited, and which also expired on 31 December 2018 for the benefit of Strategic Mobilisation Ghana Limited, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority – by instructing West Blue Ghana Limited to proceed under the same terms of the expired contract involving Ghana Revenue Authority, Strategic Mobilisation Ghana Limited and West Blue Ghana Limited.

COUNT FORTY-EIGHT **STATEMENT OF OFFENCE**

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

ISAAC CRENTSIL, 63 years – between January 2019 and February 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner of the Customs Division of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by unlawfully reviving a public contract between the Government of Ghana and West Blue Ghana Limited, which had expired on 31 December 2018, and a contract for transaction audit services involving Ghana Revenue Authority, Strategic Mobilisation Ghana Limited and West Blue Ghana Limited, which purported to source its validity from the contract between the Government of Ghana and West Blue Ghana Limited, and which also expired on 31 December 2018 for the benefit of Strategic Mobilisation Ghana Limited, without the mandatory statutory prior approvals by Parliament and the Board



of Public Procurement Authority – by instructing West Blue Ghana Limited to proceed under the same terms of the expired contract involving Ghana Revenue Authority, Strategic Mobilisation Ghana Limited and West Blue Ghana Limited.

COUNT FORTY-NINE
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance; **(2) ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; **(3) EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; **(4) AMMISHADDAI OWUSU-AMOA**, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority **(5) KWADWO DAMOAH**, 65 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority, **(6) EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and **(7) STRATEGIC MOBILISATION GHANA LIMITED** – between October 2019 and December 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement contract of consolidation of services agreement (transaction audit and external verification services) for Strategic Mobilisation Ghana Limited by false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited in transaction audit services – through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.



COUNT FIFTY
STATEMENT OF OFFENCE

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, purporting to be the Commissioner-General of Ghana Revenue Authority, in October 2019, at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by awarding Strategic Mobilisation Ghana Limited, on behalf of Ghana Revenue Authority, a procurement of consolidation of services agreement (transaction audit and external verification services) for Strategic Mobilisation Ghana Limited by false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited in transaction audit services – through the single-source method, without the mandatory statutory prior approvals by the Board of Public Procurement Authority – and at a time when you knew or ought to have known that you had retired as the Commissioner-General of Ghana Revenue Authority and therefore you did not have the authority to act on behalf of the Authority.

COUNT FIFTY-ONE
STATEMENT OF OFFENCE

ENTERING INTO AN AGREEMENT WITH A FINANCIAL COMMITMENT THAT BINDS THE GOVERNMENT FOR MORE THAN ONE FINANCIAL YEAR WITHOUT PRIOR AUTHORISATION BY PARLIAMENT, contrary to sections 33(1)(b) and 98(1)(d) of the Public Financial Management Act, 2016 (Act 921).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, purporting to be the Commissioner-General of Ghana Revenue Authority – in October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, entered into an agreement on behalf of the Government of Ghana through Ghana Revenue Authority for transaction audit and external verification services with a financial commitment that binds the Government for more than one financial year to the benefit of Strategic



Mobilisation Ghana Limited for a period of five(5) years at a transaction fee of 0.17% equivalent to the Cost, Insurance, and Freight value of Customs Classification and Valuation Reports generated at the pre-arrival processing phase without the mandatory statutory prior authorisation by Parliament – and at a time when you knew or ought to have known that you had retired as the Commissioner-General of Ghana Revenue Authority and therefore you did not have the authority to act on behalf of the Authority.

COUNT FIFTY-TWO
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF CAUSING FINANCIAL LOSS TO THE REPUBLIC contrary to sections 23(1) and 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance for the most part; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance for the most part; (3) **AMMISHADDAI OWUSU-AMOA**, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority for the most part; (4) **KWADWO DAMOAH**, 65 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority for the most part; (5) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (6) **STRATEGIC MOBILISATION GHANA LIMITED** – between October 2019 and December 2024, at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of causing financial loss to the Republic to cause Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and to cause Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported transaction audit and external verification services – upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited – without validation and evidence of performance, and without actual performance of the purported transaction audit and external verification services under a purported consolidated contract for transaction audit and external verification services unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-



source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority and unlawfully executed by Emmanuel Kofi Nti, purporting to be the Commissioner-General of Ghana Revenue Authority.

COUNT FIFTY-THREE
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance – between October 2019 and February 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52).

COUNT FIFTY-FOUR
STATEMENT OF OFFENCE

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



PARTICULARS OF OFFENCE

AMMISHADDAI OWUSU-AMOAH, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority – between October 2019 and March 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52).

COUNT FIFTY-FIVE **STATEMENT OF OFFENCE**

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

PARTICULARS OF OFFENCE

KWADWO DAMOAH, 65 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority – between October 2019 and August 2022 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external



verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – by which wilful act the Republic incurred financial loss of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52).

COUNT FIFTY-SIX

STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years – between October 2019 and February 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Minister of Finance, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.



COUNT FIFTY-SEVEN
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

AMMISHADDAI OWUSU-AMOAH, 64 years – between April October 2019 and March 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT FIFTY-EIGHT
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KWADWO DAMOAH, 66 years – between October 2019 and August 2022 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner of the Customs Division of Ghana Revenue Authority, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and



Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT FIFTY-NINE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **EVANS ADUSEI**, 62 years, beneficial owner and Chief Executive Officer of Strategic Mobilisation Ghana Limited; and (2) **STRATEGIC MOBILISATION GHANA LIMITED (SML)** – between October 2019 and December 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, acted in collaboration with (1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, holding public office as the Minister of Finance for the most part; (2) **AMMISHADDAI OWUSU-AMOA**H, 64 years, holding public office as the Commissioner-General of Ghana Revenue Authority for the most part; (3) **KWADWO DAMOAH**, 65 years, holding public office as Commissioner of the Customs Division of Ghana Revenue Authority for the most part – for the said **KENNETH NANA YAW OFORI-ATTA**, **AMMISHADDAI OWUSU-AMOA**H and **KWADWO DAMOAH** to corruptly abuse their public offices for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported audit transaction audit and external verification services which you knew or ought to have known was unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the



mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority, and at a time when you knew or ought to have known that the payment was made without validation and evidence of performance, and that Strategic Mobilisation Ghana Limited did not execute the purported transaction audit and external verification services, and also that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract.

COUNT SIXTY
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF WILFUL OPPRESSION contrary to sections 23(1) and 239(1) & (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

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; and (4) **ISAAC CRENTSIL**, 63 years, in your position as Commissioner of the Customs Division of Ghana Revenue Authority – in or around October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of wilful oppression in respect of the duties of your offices by wilfully committing excess of authority to the injury of the public by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract for revenue assurance by awarding a procurement contract for Consolidation of Transaction Audit and External Verification Services to Strategic Mobilisation Ghana Limited without the prior approval of the Board of Public Procurement Authority.

COUNT SIXTY-ONE
STATEMENT OF OFFENCE

WILFUL OPPRESSION contrary to section 239(1) & (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

EMMANUEL KOFI NTI, 66 years, purporting to be the Commissioner-General of Ghana Revenue Authority – in October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, committed the crime of wilful oppression in respect of the duties of your purported office by wilfully committing excess of authority by disregarding the disapproval by Public Procurement Authority of Strategic Mobilisation Enhancement Limited (which was rebranded to Strategic Mobilisation Ghana Limited) for a procurement contract for revenue assurance by awarding Strategic Mobilisation Ghana Limited a procurement a contract for Consolidation of Transaction Audit and External Verification Services, through the single-source method, on behalf of Ghana Revenue Authority without the mandatory statutory prior approval of the Board of Public Procurement Authority at a time when you knew or ought to have known that you had retired as the Commissioner-General of Ghana Revenue Authority and thereby causing Strategic Mobilisation Ghana Limited to receive the sum of Four Hundred and Sixty-Eight Million Five Hundred and Sixty-Seven Thousand Seven Hundred and Twelve Cedis Fifty-Two Pesewas (GH¢468,567,712.52) as payment for purported transaction audit and external price verification services to the injury of the public.

COUNT SIXTY-TWO STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF DIRECTLY OR INDIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **EMMANUEL KOFI NTI**, 66 years, in your position as the Commissioner-General of Ghana Revenue Authority; (4) **AMMISHADDAI OWUSU-AMOA**, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority (5) **KWADWO DAMOAH**, 65 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority, (6) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive



and controlling mind of Strategic Mobilisation Ghana Limited; and **(7) STRATEGIC MOBILISATION GHANA LIMITED** – in or around October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of directly or indirectly influencing the procurement process to obtain an unfair advantage in the award of a procurement contract of measurement audit for downstream petroleum products for Strategic Mobilisation Ghana Limited through false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited in transaction audit and external verification services – through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.

COUNT SIXTY-THREE
STATEMENT OF OFFENCE

DIRECTLY INFLUENCING THE PROCUREMENT PROCESS TO OBTAIN AN UNFAIR ADVANTAGE IN THE AWARD OF A PROCUREMENT CONTRACT, contrary to section 92(2)(b) of the Public Procurement Act, 2003 (Act 663).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, purporting to be the Commissioner-General of Ghana Revenue Authority – in October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, directly influenced the procurement process to obtain an unfair advantage to Strategic Mobilisation Ghana Limited by awarding Strategic Mobilisation Ghana Limited, on behalf of Ghana Revenue Authority, a procurement of measurement audit for downstream petroleum products contract for Strategic Mobilisation Ghana Limited through false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited in transaction audit and external verification services – through the single-source method, without the mandatory statutory prior approvals by the Board of Public Procurement Authority – at a time when you knew or ought to have known that you had retired as the Commissioner-General of Ghana Revenue Authority.



COUNT SIXTY-SEVEN
STATEMENT OF OFFENCE

ENTERING INTO AN AGREEMENT WITH A FINANCIAL COMMITMENT THAT BINDS THE GOVERNMENT FOR MORE THAN ONE FINANCIAL YEAR WITHOUT PRIOR AUTHORISATION BY PARLIAMENT, contrary to sections 33(1)(b) and 98(1)(d) of the Public Financial Management Act, 2016 (Act 921).

PARTICULARS OF OFFENCE

EMMANUEL KOFI NTI, 66 years, purporting to be the Commissioner-General of Ghana Revenue Authority – in October 2019 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, entered into an agreement on behalf of the Government of Ghana through Ghana Revenue Authority for measurement audit for downstream petroleum products with a financial commitment that binds the Government for more than one financial year to the benefit of Strategic Mobilisation Ghana Limited for a period of five(5) years at a service fee of 1% of the Cost, Insurance, and Freight value of the total volume value of petroleum products for national domestic supply *per* month without the mandatory statutory prior authorisation by Parliament – and at a time when you knew or ought to have known that you had retired as the Commissioner-General of Ghana Revenue Authority.

COUNT SIXTY-EIGHT
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF CAUSING FINANCIAL LOSS TO THE REPUBLIC contrary to sections 23(1) and 179A(3)(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance for the most part; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance for the most part; (3) **AMMISHADDAI OWUSU-AMOA**, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority for the most part; (4) **KWADWO DAMOAH**, 65 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority for the most part; (5) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (6) **STRATEGIC MOBILISATION GHANA LIMITED** – between



October 2019 and December 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose of committing the crime of causing financial loss to the Republic to cause Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and to cause Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority and unlawfully executed by Emmanuel Kofi Nti, purporting to be the Commissioner-General of Ghana Revenue Authority.

COUNT SIXTY-NINE
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance – between October 2019 and February 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana



Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority – by which wilful act the Republic incurred financial loss of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32).

COUNT SEVENTY
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

AMMISHADDAI OWUSU-AMOAHI, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority for the most part – between October 2019 and March 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority – by which wilful act the Republic incurred financial loss of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32).



COUNT SEVENTY-ONE
STATEMENT OF OFFENCE

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

PARTICULARS OF OFFENCE

KWADWO DAMOAH, 65 years, in your position as the Commissioner of the Customs Division of Ghana Revenue Authority – between October 2019 and August 2022 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, wilfully caused Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and you caused Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority – by which wilful act the Republic incurred financial loss of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32).

COUNT SEVENTY-TWO
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years – between October 2019 and February 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Minister of Finance,



corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.

COUNT SEVENTY-THREE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

AMMISHADDAI OWUSU-AMOAHI, 64 years – between October 2019 and March 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner-General of Ghana Revenue Authority for the most part, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic



Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.

COUNT SEVENTY-FOUR
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(a) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE

KWADWO DAMOAH, 65 years – between October 2019 and August 2022 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, while holding office as the Commissioner of the Customs Division of Ghana Revenue Authority for the most part, corruptly abused your public office for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.

COUNT SEVENTY-FIVE
STATEMENT OF OFFENCE

USING PUBLIC OFFICE FOR PROFIT, contrary to section 179C(b) of the Criminal Offences Act, 1960 (Act 29).

PARTICULARS OF OFFENCE



(1) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive, and controlling mind of Strategic Mobilisation Ghana Limited; and (2) **STRATEGIC MOBILISATION GHANA LIMITED (SML)** – between October 2019 and December 2024 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, acted in collaboration with (1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, holding public office as the Minister of Finance for the most part; (2) **AMMISHADDAI OWUSU-AMOA**H, 64 years, holding public office as the Commissioner-General of Ghana Revenue Authority for the most part; (3) **KWADWO DAMOA**H, 66 years, holding public office as Commissioner of the Customs Division of Ghana Revenue Authority for the most part – for the said **KENNETH NANA YAW OFORI-ATTA**, **AMMISHADDAI OWUSU-AMOA**H and **KWADWO DAMOA**H to corruptly abuse their public offices for private profit or benefit by causing Strategic Mobilisation Ghana Limited to be put on an automatic payment mode and causing Strategic Mobilisation Ghana Limited to receive the sum of Nine Hundred and Twenty-Nine Million Five Hundred and Twenty-One Thousand Four Hundred and Ninety-Four Cedis Thirty-Two Pesewas (GH¢929,521,494.32) as payment for purported measurement audit for downstream petroleum products – when you knew or ought to have known that the payments were based upon false claims of demonstrated expertise by Strategic Mobilisation Ghana Limited and full performance of the purported service and that Strategic Mobilisation Ghana Limited lacked the technical capacity and expertise to execute the services under the contract – under a purported contract for measurement audit of downstream petroleum products unlawfully awarded by Ghana Revenue Authority to Strategic Mobilisation Ghana Limited in October 2019, through the single-source method, without the mandatory statutory prior approvals by Parliament and the Board of Public Procurement Authority.

COUNT SEVENTY-SIX
STATEMENT OF OFFENCE

CONSPIRACY TO COMMIT THE CRIMINAL OFFENCE OF ENTERING INTO AN AGREEMENT WITH A FINANCIAL COMMITMENT THAT BINDS THE GOVERNMENT FOR MORE THAN ONE FINANCIAL YEAR WITHOUT PRIOR AUTHORISATION BY PARLIAMENT, contrary to section 23(1) of the Criminal Offences Act, 1960 (Act 29) and sections 33(1)(b) and 98(1)(d) of the Public Financial Management Act, 2016 (Act 921).



PARTICULARS OF OFFENCE

(1) **KENNETH NANA YAW OFORI-ATTA**, 66 years, in your position as the Minister of Finance; (2) **ERNEST DARKO AKORE**, 67 years, in your position as the *Chef de Cabinet* of the Minister of Finance; (3) **AMMISHADDAI OWUSU-AMOA**, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority; (4) **EVANS ADUSEI**, 62 years, beneficial owner, Chief Executive and controlling mind of Strategic Mobilisation Ghana Limited; and (5) **STRATEGIC MOBILISATION GHANA LIMITED** – in or around October 2023 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, agreed to act together with a common purpose to commit the criminal offence of entering into an agreement with a financial commitment that binds the Government for more than one financial year without prior authorisation by Parliament to award a contract for consolidation of revenue assurance services (upstream petroleum audit services and minerals audit services) to Strategic Mobilisation Ghana Limited for a period of an initial five(5) years at a service fee of US\$0.75 *per* barrel of petroleum products *per* month and 0.75% of the total volume value of mineral resources monitored by Strategic Mobilisation Ghana Limited totaling an estimated Two Billion Seven Hundred and Ninety-Nine Million Six Hundred and Four Thousand Eight Hundred and Sixty-Four United States Dollars Seventy-One Cents (US\$2,799,604,864.71) without the mandatory statutory prior authorisation by Parliament.

COUNT SEVENTY-SEVEN **STATEMENT OF OFFENCE**

ENTERING INTO AN AGREEMENT WITH A FINANCIAL COMMITMENT THAT BINDS THE GOVERNMENT FOR MORE THAN ONE FINANCIAL YEAR WITHOUT PRIOR AUTHORISATION BY PARLIAMENT, contrary to sections 33(1)(b) and 98(1)(d) of the Public Financial Management Act, 2016 (Act 921).

PARTICULARS OF OFFENCE

KENNETH NANA YAW OFORI-ATTA, 66 years, in your position as the Minister of Finance – in October 2023 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, entered into an agreement on behalf of the Government of Ghana through the Ministry of Finance for consolidation of revenue assurance services with a financial commitment that binds the Government for more than one financial year to the benefit of Strategic Mobilisation Ghana Limited for



a period of an initial five(5) years at a service fee of US\$0.75 *per* barrel of petroleum products *per* month and 0.75% of the total volume value of mineral resources monitored by Strategic Mobilisation Ghana Limited totaling an estimated Two Billion Seven Hundred and Ninety-Nine Million Six Hundred and Four Thousand Eight Hundred and Sixty-Four United States Dollars Seventy-One Cents (US\$2,799,604,864.71) without the mandatory statutory prior authorisation by Parliament.

COUNT SEVENTY-EIGHT
STATEMENT OF OFFENCE

ENTERING INTO AN AGREEMENT WITH A FINANCIAL COMMITMENT THAT BINDS THE GOVERNMENT FOR MORE THAN ONE FINANCIAL YEAR WITHOUT PRIOR AUTHORISATION BY PARLIAMENT, contrary to sections 33(1)(b) and 98(1)(d) of the Public Financial Management Act, 2016 (Act 921).

PARTICULARS OF OFFENCE

AMMISHADDAI OWUSU-AMOAHI, 64 years, in your position as the Commissioner-General of Ghana Revenue Authority – in October 2023 – at Accra in the Greater Accra Region of the Republic of Ghana and within the jurisdiction of this Court, entered into an agreement on behalf of the Government of Ghana through Ghana Revenue Authority for consolidation of revenue assurance services with a financial commitment that binds the Government for more than one financial year to the benefit of Strategic Mobilisation Ghana Limited for a period of an initial five(5) years at a service fee of US\$0.75 *per* barrel of petroleum products *per* month and 0.75% of the total volume value of mineral resources monitored by Strategic Mobilisation Ghana Limited totaling an estimated Two Billion Seven Hundred and Ninety-Nine Million Six Hundred and Four Thousand Eight Hundred and Sixty-Four United States Dollars Seventy-One Cents (US\$2,799,604,864.71) without the mandatory statutory prior authorisation by Parliament.

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



Kissi Agyebeng

Kissi Agyebeng
The Special Prosecutor
Office of the Special Prosecutor

The Registrar
High Court
(Criminal Division)
Accra

And copies for service on the Accused Persons.



FACTS TO BE ESTABLISHED

The First Accused Person was the Minister of Finance at all material times in relation to him.

The Second Accused Person was the *Chef de Cabinet* of the First Accused Person in his capacity as the Minister of Finance at all material times in relation to him.

The Third Accused Person was the Commissioner-General of Ghana Revenue Authority at all material times in relation to him.

The Fourth Accused Person was the Commissioner-General of Ghana Revenue Authority at all material times in relation to him.

The Fifth Accused Person was the Commissioner of the Customs Division of Ghana Revenue Authority at all material times in relation to him.

The Sixth Accused Person was the Commissioner of the Customs Division of Ghana Revenue Authority at all material times in relation to him.

The Seventh Accused Person is the Chief Executive, beneficial owner, and controlling mind of the Eighth Accused Company.

The Eighth Accused Company is a company registered in Ghana (formerly known as Strategic Mobilisation Enhancement Limited).

The Accused Persons conspired to set up and did perform acts in furtherance of the conspiracy to set up a criminal enterprise of directly and indirectly influencing the procurement process to obtain unfair advantage for the Eighth Accused Company in the award of procurement contracts for transaction audit services, external price verification services, measurement audit of downstream petroleum products, upstream petroleum audit services, and minerals audit services purportedly by the Government of Ghana, acting through the Ministry of Finance and Ghana Revenue Authority.

The criminal enterprise was commenced in 2017 by the First, Third, Seventh, and Eighth Accused Persons, with the other Accused Persons joining the adventure at various times. The criminal enterprise was characterised by no genuine need for contracting the Eighth Accused Company for the obligations it purported to perform, and the contracts were secured for the Eighth Company through self-serving patronage,



sponsorship, and promotion by the First, Second, Third, Fourth, Fifth, and Sixth Accused Persons based on false and unverified claims.

Also, the contracts were attended by the commission of egregious prohibited acts as mandatory statutory prior approvals by Parliament, and the Board of Public Procurement Authority were wantonly disregarded by the First, Third, Fourth, Fifth, and Sixth Accused Persons who acted with increased emboldened impunity as they freely abused their public offices by using the offices for private benefit.

Further, the First, Third, Fourth, Fifth, and Sixth Accused Persons ensured that there was no established financial management system of monitoring and verification to assure that the Republic was obtaining the value for the money it was paying to the Eighth Accused Company, and the channels of payments of public funds to the Eighth Accused Company were set on automatic mode by the First, Third, Fourth, Fifth, and Sixth Accused Persons detached from actual performance and based on false and unverified claims in wilful oppressive injury to the public.

The actions of the First, Third, Fourth, Fifth, and Sixth Accused Persons created the opportunity for the Eighth Accused Company to largely pretend to perform the services under the various contracts – leading to immense financial loss to the Republic of about One Billion Four Hundred and Thirty-Six Million Two Hundred and Forty-Nine Thousand Eight Hundred and Twenty-Eight Cedis Fifty-Three Pesewas (GH¢1,436,249,828.53).

And had they not been halted by the actions of three petitioners who lodged a complaint with the Office of the Special Prosecutor in December 2023 against the criminal enterprise; corruption and corruption-related investigations conducted by the Office of the Special Prosecutor between 20 December 2023 and 3 October 2025; Government intervention of temporarily suspending performance of the purported services in early January 2024; and a directive by the President of the Republic on 31 October 2025 for the termination of all the public contracts awarded to the Eighth Accused Company by the Ministry of Finance and Ghana Revenue Authority – the Accused Persons also intended that a further estimated Two Billion Seven Hundred and Ninety-Nine Million Six Hundred and Four Thousand Eight Hundred and Sixty-Four United States Dollars Seventy-One Cents (US\$2,799,604,864.71) be paid to the Eighth Accused Company for a period of five(5) years without the mandatory statutory prior authorisation by Parliament.



The Accused Persons based their actions on their false claims that the Eighth Accused Company possessed technical expertise and capability in revenue assurance, and that the technical expertise and capability of the Eighth Accused Person had greatly increased revenue for the Republic; and further that the Eighth Accused Company exclusively possessed the only patented and proven technology systems in the world for value chain transaction audits, external price verification, and measurement audit services in the downstream petroleum, upstream petroleum, and minerals sectors.

Based on the above, the Accused Persons have been charged with the offences contained in the charge sheet.



Kissi Agyebeng
The Special Prosecutor
Office of the Special Prosecutor

