

## FACTS TO BE ADDUCED

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On 12 July 2019, the Ministry of Finance granted the Northern Development Authority (NDA) commencement certificate for the implementation of priority projects under the Infrastructure for Poverty Eradication Programme (IPEP) in respect of constituency specific projects in the fifty-seven (57) constituencies of the Northern Development Zone amounting to Two Hundred and Sixty-Six Million Seven Hundred and Sixty Thousand cedis (GHC266,760,000.00), and approval for the engagement of consultants for the supervision of specific projects to the tune of Twenty-Nine Million Six Hundred and Forty Thousand cedis (GHC29,640,000.00) – being a little over eleven (11) percent of the total amount of contractual work.

The evidence will establish that just a month after the approval by the Ministry of Finance, Mr. Stephen Yir-Eru Engmen, in his position as the Deputy Chief Executive in charge of Operations of NDA, authored a letter dated 12 August 2019 and addressed to Mr. Andrew Kuundaari, the Chief Executive of A&QS Consortium Limited (A&QS), accepting on behalf of NDA an offer from A&QS for consultancy services for the design and supervision of construction infrastructure works and engineering services under the IPEP. Mr. Engmen further assured A&QS that Public Procurement Authority (PPA) had approved the procurement of A&QS for the project and he requested the company to mobilise and take all necessary steps toward the commencement of the contract. Mr. Engmen wrote and transmitted the letter at a time when no approval had been sought for by NDA and no approval had been granted by PPA for the procurement of A&QS by NDA.

PPA granted approval to NDA in October 2019 for the procurement by NDA of A&QS for consultancy work in forty-one (41) constituencies across four (4) regions at an amount of Twenty-One Million Three Hundred and Twenty Thousand cedis (GHC21,320,000.00). However, NDA did not award a contract to A&QS and the two entities did not execute a contract after the PPA approval.

In January 2020, NDA applied to PPA for an amendment of the October 2019 approval by a reduction of the forty-one (41) constituencies allotted to A&QS to eleven (11) constituencies in the Upper West Region at a total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00). PPA granted the amended request on 16 January 2020 and that approval became the basis of the future contractual relationship between NDA and A&QS, since no other application for approval was sent to PPA by NDA.

On 28 January 2020, the then Chief Executive of NDA, Dr. Alhassan Sulemana Anamzoya executed a contract in favour of A&QS in accordance with the 16 January



2020 PPA approval at a total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00). Mr. Kuundaari failed to show up for the execution of the contract. Therefore, Dr. Anazoya transmitted the contract to him for his signature. Mr. Kuundaari initially refused to execute the contract on behalf of A&QS. He eventually did and the 28 January 2020 contract governed the relationship between NDA and A&QS.

However, Mr. Kuundaari kept submitting inexplicable invoices to NDA on behalf of A&QS for payment. The invoices had no apparent reference to the status quo of the 16 January 2020 PPA approved regime. The invoices were consistently refused by Dr. Anamzoya who demanded the basis for Mr. Kuundaari's claims. The conduct of Mr. Kuundaari suggested that, as far as he was concerned, the total contract sum and the number of constituencies allotted to A&QS by the PPA approval for NDA's implementation of the IPEP was a fluid proposition and in a state of flux that he could twist and turn anytime to suit his purposes.

By a letter dated 10 February 2020, Mr. Kuundaari, for reasons unfathomable, submitted what he described as a final list and estimates for IPEP projects of thirteen (13) constituencies on behalf of A&QS for the consideration of NDA. These comprised the eleven (11) constituencies in the Upper West Region and two (2) other constituencies in the Savannah Region – Bole Bamboi and Sawla-Tuna-Kalba. This was so though Mr. Kuundaari had been fully apprised, just two weeks prior, that A&QS had been allotted and restricted to eleven (11) constituencies in the Upper West Region.

Then came two (2) prominent invoices submitted by Mr. Kuundaari on behalf of A&QS before the exit of Dr. Anamzoya. The first was transmitted by a letter dated 20 April 2020 for pre-contract professional consultancy fees of an amount of Ten Million Six Hundred and Sixty Thousand cedis (GHC10,660,000.00) for inception design of brief report and submission of engineering design, preparation of drawings, cost estimates and tender documents, with an outstanding amount of Two Million Eight Hundred and Sixty Thousand (GHC2,860,000.00) described as representing tendering and construction supervision of eleven (11) constituencies. Mr. Kuundaari stated the total contract sum or financial position in this invoice as Thirteen Million Five Hundred and Twenty Thousand cedis (GHC13,520,000.00). Once again, the total contract sum stated in that invoice was seemingly plucked out of the air by Mr. Kuundaari, without any reference to the actual contractual relationship between NDA and A&QS.

The second invoice was covered by a letter dated 26 June 2020. It was for pre-contract professional consultancy fee of an amount of Three Million One Hundred and Twenty Thousand cedis (GHC3,120,000.00) for inception design of brief report and submission of engineering design, preparation of drawings, cost estimates and tender documents. This figure was represented as thirty percent (30%) of a total contract sum or total



financial position of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) with a stated outstanding balance of Seven Million Two Hundred and Eighty Thousand cedis (GHC7,280,000.00) described as representing tendering and construction supervision of eleven (11) constituencies. Once again, there was no apparent reason or justification for the claimed total contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) outside the 16 January 2020 PPA approval.

Mr. Kuundaari followed up the 26 June 2020 invoice with another invoice dated 27 May 2021 on behalf of A&QS for a post contract consultancy services for the implementation of projects under the IPEP at an agreed pre-contract fee of Seven Million Four Hundred and Eighty-Eight Thousand cedis (GHC7,488,000.00) less previous payment of Three Million One Hundred and Twenty Thousand cedis (GHC3,120,000.00) and an amount payable of Four Million Three Hundred and Sixty-Eight Thousand cedis (GHC4,368,000.00).

Mr. Kuundaari's submission of the invoices was borne of mischief. The invoices were the building blocks of a carefully staged design, hatched by Mr. Engmen, Mr. Kuundaari and Mr. Patrick Seidu, the Deputy Chief Executive in charge of Finance and Administration of NDA, to directly and indirectly influence the public procurement process to obtain an unfair advantage in the award of a procurement contract by NDA to A&QS under the IPEP, by increasing, without lawful authority, the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA to an amount of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00).

Mr. Sumaila Abdul-Rahman took over as Acting Chief Executive of NDA on 2 August 2021. He inherited the unpaid contested invoices of A&QS. Mr. Abdul-Rahman joined the conspiracy which had been set in motion by Mr. Engmen, Mr. Kuundaari and Mr. Seidu.

Mr. Abdul-Rahman, Mr. Engmen and Mr. Seidu, in their various capacities, actions, and positions at NDA, pushed through and approved or contributed to cause the approval of the 26 June 2020 and the 27 May 2021 invoices for payment, without lawful authority. By their acts, the three (3) men pushed through and approved payment to A&QS of the amounts of Three Million One Hundred and Twenty Thousand cedis (GHC3,120,000.00) and Five Million Two Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC5,208,840.00) totaling Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00). The approved payments summed up in excess of Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00) of the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00), which was approved by PPA and at which A&QS was contracted by NDA. And in the



estimation of the three (3) men in charge at NDA and Mr. Kuundaari, A&QS still had an outstanding amount of Two Million Seventy-One Thousand One Hundred and Sixty cedis (GHC2,071,160.00) payable by NDA.

Mr. Engmen supplied to Mr. Abdul-Rahman a fictitious document which he misrepresented and passed off as the contract executed between NDA and A&QS and which states the total contract sum as Ten Million Four Hundred Thousand cedis (GHC10,400,000.00), an amount which exceeds the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA by an amount of Four Million Six Hundred and Eighty Thousand cedis (GHC4,680,000.00).

Mr. Kuundaari attached the same fictitious document to the 26 June 2020 and the 27 May 2021 invoices. He also misrepresented and passed off the fictitious document bearing the unapproved total contract sum of Ten Million Four Hundred Thousand cedis (GHC10,400,000.00) as the contract executed between NDA and A&QS.

By so doing, and by also relying on Mr. Engmen's letter dated 12 August 2019, Mr. Kuundaari and Mr. Engmen secured approval for the payment of the 26 June 2020 and the 27 May 2021 invoices of an amount of Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00), which exceeds the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA by an amount of Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00).

Mr. Seidu instructed, directed and/or authorised the Budget Officer of NDA, without lawful authority, to initiate the process for payment and thereby secured approval for the payment of the 26 June 2020 and the 27 May 2021 invoices submitted by A&QS totaling Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00), an amount which exceeds the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA by an amount of Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00).

Mr. Abdul-Rahman pushed through, approved, and submitted for payment, without lawful authority, the 26 June 2020 and the 27 May 2021 submitted by A&QS totaling Eight Million Three Hundred and Twenty-Eight Thousand cedis Eight Hundred and Forty cedis (GHC8,328,840.00), an amount which exceeds the total contract sum of Five Million Seven Hundred and Twenty Thousand cedis (GHC5,720,000.00) approved by PPA by an amount of Two Million Six Hundred and Eight Thousand Eight Hundred and Forty cedis (GHC2,608,840.00).



Mr. Abdul-Rahman and his two deputies were cautioned by relevant staff of NDA that the invoices submitted by Mr. Kuundaari on behalf of A&QS were incompatible with the PPA approved contractual relationship between NDA and A&QS. They ignored the caution and pushed the approvals through. It was only after the matter under investigation became public that Mr. Abdul-Rahman wrote to the Controller and Accountant General to suspend payments to A&QS – by which time it was too late for him to seek to recant and the damage had been done.

A complaint against the conduct of the Accused Persons was filed at the Office of the Special Prosecutor by Mr. Martin Luther Kpebu, a private legal practitioner. After investigations, the Accused Persons were duly charged with the offences on the charge sheet.

*Nissi Agyabong*

