

CASE NO. CHRAJ/HQ 18/2023

IN THE MATTER OF THE COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE ACT, 1993 (ACT 456)

AND

IN THE MATTER OF ALLEGATIONS OF CORRUPTION, ABUSE OF POWER AND CONTRAVENTION OF CHAPTER 24 OF THE 1992 CONSTITUTION

BETWEEN

HON. SAMUEL OKUDZETO ABLAKWACOMPLAINANT

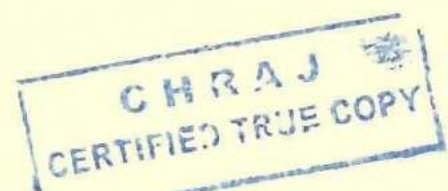
AND

**1.MINISTER OF FINANCE
2.CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT
3.THE NATIONAL CATHEDRAL BOARD
4.REV VICTOR KUSI-BOATENG (A.K.A) KWABENA ADU GYAMFI
5.JNS TALENT CENTRE LIMITED
6.JOHANNES ESHUN
7.SHIELA ESHUN RESPONDENTS**

DECISION

1.0 INTRODUCTION

This is the decision of the Commission on the above-titled case lodged by Mr. Samuel Okudzeto Ablakwa against the within named Respondents.



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DECISION

1.0 INTRODUCTION

This is the decision of the Commission on the above-titled case lodged by Mr. Samuel Okudzeto Ablakwa against the within named Respondents.



2.0 BACKGROUND AND RELIEFS SOUGHT

During the run up to the 2016 Presidential and Parliamentary Elections in Ghana, His Excellency, the President of the Republic of Ghana, Nana Addo Danquah Akufo-Addo then as Presidential Candidate of the New Patriotic Party (NPP) made a pledge to the Almighty God that should He be gracious enough to grant victory to the NPP and its Presidential Candidate in the 2016 Elections after two unsuccessful attempts, he, Nana Addo will help build a cathedral to the glory and honour of the Almighty God. As fate will have it, the NPP won the 2016 Elections, and Nana Addo- Danquah Akufo Addo was sworn into office as the President of the Republic of Ghana. Accordingly, on the 18 July 2019, the National Cathedral of Ghana was incorporated as a Company limited by guarantee and subsequently in 2020, the President cut sod to commence the construction of the Project.

The project, an interdenominational one, was intended to help unify the Christian community and thereby promote national unity and social cohesion and was designed to cover 3.5 hectares (9 acres) of prime land in Accra but it became stalled due to lack of funds.

The conception and birth of the project was not without controversy as some persons felt that it was not needed at this time in the nation's history whilst others praised the President for it. Some disquiet was also expressed by some persons about the commitment of state's funds to the project despite the earlier assurances that the project was to be financed exclusively from private donations. In the result, the project became a matter of Parliamentary inquiry in 2022.

It is against this background that on the 16 January 2023, the Complainant, a Member of Parliament for the North Tongu Constituency lodged in this Commission a complaint intituled **PETITION FOR AN INVESTIGATION INTO STATE FUNDS PAID TO JNS TALENT CENTRE LIMITED BY THE CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT AND THE NATIONAL CATHEDRAL OF GHANA PURSUANT TO ARTICLE 218 OF THE 1992 CONSTITUTION** against the within named Respondents invoking the jurisdiction of the Commission under Article 218 of the Constitution and section 7 (1)(a), (d) and (f) of the **Commission on Human Rights and Administrative Justice Act, 1993 (Act 456)**.

The Complainant prays the Commission by way of reliefs to:

1. Investigate the appointment of contractors for the National Cathedral Project which Petitioner believes were done without adherence to the Public Procurement Procedures and laws;



2. Investigate payment of the sum of Two Million, Six Hundred Thousand Ghana Cedis (Ghc 2,600,000) and any other payments made to JNS Talent Centre Limited from state resources;
3. Investigate the conflict-of-interest complaint against Rev. Victor Kusi-Boateng (4th Respondent) in his dual capacity under separate identities as Director of both the National Cathedral and JNS Talent Centre Limited and related matters;
4. Take the appropriate action or steps for the remedying, restraining, correcting or reversal of offending conduct or actions; and
5. Recommend sanctions for offending conduct or actions.

3.0 THE COMPLAINT

Relevant parts of the plaint of the Complainant are set out in extenso as follows:

PETITION FOR AN INVESTIGATION INTO STATE FUNDS PAID TO JNS TALENT CENTRE LIMITED BY THE CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT AND THE NATIONAL CATHEDRAL OF GHANA PURSUANT TO ARTICLE 218 OF THE 1992 CONSTITUTION.

The Humble Petition of the Petitioner is as follows:

a. INTRODUCTION:

1. Complainant is a citizen of Ghana and Member of Parliament for the North Tongu Constituency in the Volta Region of the Republic of Ghana.
2. 1st Respondent is the President's appointee in charge of the Ministry of Finance of the country and all its subsidiary agencies.
3. 2nd Respondent is the head of the Controller and Accountant-General's Department, a subsidiary agency under the Ministry of Finance which disbursed funds to the 5th Respondent.
4. 3rd Respondent is a board appointed by the President of the Republic of Ghana with oversight responsibility over all matters regarding the construction of a National Cathedral in which the republic of Ghana has a financial and beneficial interest.



5. 4th Respondent is the founder of Power Chapel Worldwide and member of the Executive Council of the National Cathedral Company, the 3rd Respondent.

6. 5th Respondent is a company limited by shares registered in the Republic of Ghana with the principal activity of Talent and skills development training.

7. 6th Respondent is a branch pastor of a church founded by 4th Respondent, and together with his wife, the 7th Respondent are the shareholders of the 5th Respondent company.

8. 6th and 7th Respondents together with a certain “Kwabena Adu Gyamfi” are the directors of the 5th Respondent Company.

9. This petition invokes the investigative jurisdiction of the Commission pursuant to Article 218 of the 1992 Constitution and section 7 (1) (a), (d) and (f) of the Commission on Human Rights and Administrative Justice Act, 1993 (ACT 456).

10. The petition sets out unlawful conduct and a clear conflict of interest in the disbursement of state resources on the part of Respondents to the detriment of the citizens of the Republic of Ghana, including the Petitioner.

b. NATURE OF THE COMPLAINT

11. The National Cathedral was incorporated as a private company limited by guarantee with its sole corporate member being the Ghana Museums and Monuments Board, a governmental agency.

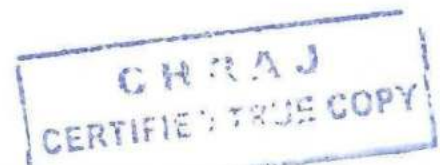
12. The activities of the National Cathedral as set out in its registration documents are:

- i. To own the assets of the National Cathedral of Ghana
- ii. To administer the National Cathedral Project,
- iii. To serve as a convening platform for the National Conversation on faith,
- iv. To operate an interdenominational church for National purposes.

13. The National Cathedral of Ghana company was registered with twelve Executive Council Members or Directors which includes the 4th Respondent herein, with the current Attorney General as Secretary.

14. At the inception of the project, government and members of the Cathedral board announced to Ghanaians that funds will be raised from private entities and non-governmental sources as the Cathedral was the President’s personal promise to God.

15. The assertion at Paragraph 14 immediately above that, no public funds would be used for the Cathedral Project was further reiterated by the Attorney General and relied upon by the Supreme Court in its 23rd January, 2019 determination of the James Kwabena Bomfeh Jnr v AG case.



16. The assertions on record and in the public domain regardless, it was subsequently discovered that, the Ministry of Finance had contrary to government's own promise to Ghanaians, released funds to the National Cathedral Project in three different tranches all without Parliamentary approval.

i. the first payment was pursuant to a letter dated the 29th day of October, 2020 from the Finance Minister (1st Respondent) to the Controller and accountant General (2nd Respondent) instructing a release of the cedi equivalent of Twenty-Five Million United states Dollars (\$ 25,000,000) at an exchange rate of Ghc 5.7105 to \$1.00, which payment was described as "Seed Money" for the Cathedral.

ii. The second payment made to the Cathedral from state coffers was a sum of thirty-two Million, Seventy Thousand, One hundred and Three Cedis, and two pesewas (Gh 32, 070,103.02) by the Office of the President to Sir. David Adjaye & Associates and described as "payment of Consultancy Services on New Bids Opening and interviewing of Contractors Rendered on the National Cathedral Project."

iii. Instructions for a third tranche of payment was communicated by a letter from the Finance Minister to the Controller and Accountant General dated the 31st day of March, 2022 authorizing the release of a sum of twenty five Million Ghana Cedis (Ghc 25,000,000) described as "additional seed money" to be paid to Ribade Limited on behalf of the National Cathedral Company.

17. Following the discovery of the payments outlined in the paragraph 16 immediately above, and the heavy financial investment or interest of the state in the National Cathedral Project contrary to government and the Cathedral Board's assurances, Petitioner by a letter dated 4th July 2022 applied for access to information on procurement approval processes relating to the Construction of the National Cathedral by Ribade Company Limited from the Public Procurement Authority.

18. The Public Procurement Authority's reply dated 5th July, 2022 communicated the fact that, the Authority held no such information relating to the construction of the National Cathedral by Ribade Company limited, which meant that, the Procurement procedure had also been circumvented.

19. In November 2022, as part of the proceedings in respect of a vote of censure against the Minister of Finance, documents presented by the Ministry of Finance to parliament exposed the fact that as at that date, at least Three hundred and Thirty Nine Million, Three Thousand and Sixty Four Ghana Cedis and Eighty Six pesewas (Ghc 339,003,064.86) which worked up to the equivalent of Fifty Eight Million, One Hundred and Forty One thousand, Five Hundred and Nine United States Dollars, and Fifty two Cents (\$58,141,509.52) at the time, had been drawn from the consolidated fund for the cathedral project without Parliamentary approval.

20. Following the reading of the 2023 budget Statement by the Finance Minister, documents presented to Parliament for the budget approval included a request for

Eighty Million Ghana Cedis (Ghs 80,000,000) for the Cathedral Project which triggered Parliament's demand for an account of all funds previously released to the Cathedral Project.

21. In response to Parliament's demand for an account, a report was submitted by the National Cathedral Secretariat on behalf of its Board of Trustees to the Parliament of the Republic of Ghana Outlining a summary of disbursements of money drawn from Government coffers described as "seed money" for the National Cathedral project.

22. In the report submitted by the Cathedral Secretariat, disbursements listed under the sub header "Constructors Mobilization" included a sum of Two Million, Six Hundred Thousand Ghana Cedis (GHhc 2,600,000) made to JNS Talent Centre Limited (5th Respondent).

23. Checks by Petitioner into the nature of JNS Talent Centre Company in terms of its status, operations, activities and the services they possibly provided to the National Cathedral project revealed the following.

i. JNS talent Centre Limited was incorporated on the 14th day of September, 2015 with a listed sole activity of Talents and Skills Development Training.

ii. The company has three Directors Johannes Eshun and Sheila Eshun and Kwabena Adu Gyamfi.

iii. The company has two shareholders, Johannes Eshun and Sheila Eshun with a stated capital of Five Hundred Ghana Cedis (ghc 500)

24. Petitioner's further checks into the relationship between JNS Talent Centre Limited and the National Cathedral Project point to Rev. Victor Kusi-Boateng (4th Respondent), an executive Council member/Director of the National Cathedral Project, who is founder of the church (Power Chapel Worldwide), a branch of which Johannes Eshun (6th Respondent) presides over.

25. Subsequent checks reveal that, the third Director of JNS Talent Centre Limited is Rev. Victor Kusi-Boateng operating by an alias Kwabena Adu Gyamfi.

26. The effect of 4th Respondent's conduct is that, he has presented, registered and maintained two different identities with the Registrar General's Department, and holds two different Tax Identification Numbers with the Ghana Revenue Authority, both state agencies.

27. It was also later revealed that, 4th Respondent holds two different passports each bearing one of his two names with different dates of birth on each document.

28. 4th Respondent by acting as Director of JNS Talent Limited under his alias, Kwabena Adu Gyamfi at the same time as Director of the National Cathedral under his other name Rev. Victor Kusi-Boateng presents a clear conflict between the interests of JNS Talent Center Limited and that of the National Cathedral Company.

29. This conflict-of-interest situation is particularly more so in the unexplained transaction resulting in the payment of sum of Two Million, Six Hundred Thousand Ghana Cedis (Ghc 2,600,000) to JNS Talent Centre Limited by the National Cathedral Company.

30. The conflict of interest is further deepened by the relationship between Johannes Eshun, another director (who together with his wife, Sheila Eshun are the shareholders of the JNS Talent Centre limited) and who is not only a pastor under Rev. Victor Kusi-Boateng's Ministry, but has also openly described himself as 4th Respondent's "spiritual godson".

31. Rev. Victor Kusi-Boateng's vested interest in JNS Talent Centre Company Limited raise serious questions of his actions, judgment and or decision making in terms of the transactions between those two entities.

32. At all times material to this petition, there has been no information justifying the payment of the sum of Two Million, Six Hundred Thousand Ghana Cedis (Ghc 2,600,000) made to JNS Talent Centre Limited (5th Respondent).

RELIEFS SOUGHT:

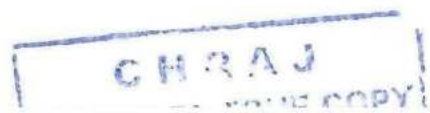
It is Petitioner's prayer that, the Commission.

1. Investigate the appointment of contractors for the National Cathedral Project which Petitioner believes were done without adherence to the Public Procurement Procedures and laws.
2. Investigate payment of the sum of Two Million, Six Hundred Thousand Ghana Cedis (Ghc 2,600,000) and any other payments made to JNS Talent Centre Limited from state resources.
3. Investigate the conflict-of-interest complaint against Rev. Victor Kusi-Boateng (4th Respondent) in his dual capacity under separate identities as Director of both the National Cathedral and JNS Talent Centre Limited and related matters.
4. To take the appropriate action or steps for the remedying, restraining, correction, or reversal of offending conduct or actions.
5. To recommend sanctions for offending conduct or actions.

SIGNED
SAMUEL OKUDZETO ABLAKWA (MP)
PETITIONER

The Complainant exhibited the following documents to the complaint:

1. Copy of a letter from the Public Procurement Authority addressed to the Chief of Staff dated the 17th day of December 2018, approving the request for the use of single source for the appointment of a consulting firm.



2. Copy of a letter from the Office of the President to the Ministry of Finance dated the 19th day of October 2020, requesting the Ministry to release seed money of US \$ 25,000,000.00 to the National Cathedral Secretariat.
3. Copy of letter from the Ministry of Finance to the Controller and Accountant General's office dated the 29th day of October 2020, authorizing the Controller and Accountant-General to pay seed money to National Cathedral Secretariat.
4. Copy of letter from the Ministry of Finance to the Controller and Accountant General's office dated 31st day of March 2022, authorizing the Controller and Accountant-General to pay additional seed money of GHs 25,000,000.00 to National Cathedral Secretariat.
5. Copy of a photocopied page from the passport of Kwabena Adu Gyamfi issued on the 16th day of December 2014.
6. Copy of a photocopied page from the passport of Kwabena Adu Gyamfi issued on the 7th day of April 2016.
7. Copy of a photocopied page from a diplomatic passport bearing the name "Kwabena Adu Gyamfi" issued on the 25th day of November 2021.
8. Copy of a driver's Licence of Rev. Victor Kusi-Boateng with certificate number A8500571 issued on the 8th day of April 2010.
9. Copy of documents of incorporation of JNS Talent Center limited.
10. Copy of summary of disbursements of Seed money by the National Cathedral Secretariat-Ghana.

Regulation 2(4) of the COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE (INVESTIGATIONS PROCEDURE) REGULATIONS, 2010 (C.I 67) provides as follows:

2. Contents of Complaint

(4) A complainant shall provide additional information requested by the Commission in respect of a complaint within three months after receipt of the request in writing from the Commission.



Pursuant to the foregoing regulation, the Commission by letter Ref. No. CHRAJ/HQ18/2023/262 dated 01 March 2023 requested the Complainant to provide it with additional information. The Complainant duly provided the additional information in letter Ref. No. NTC/MP/03/23/001 dated 9 March 2023.

For purposes of clarity, the letter is reproduced in extenso as follows:

March 09,2023

Commissioner,
Commission on Human Rights and Administrative Justice (CHRAJ).

Dear Sir,

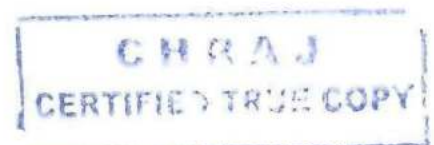
I respectfully confirm receipt of your letter dated March 01, 2023 with reference: CHRAJ/18/2023/262 through the Right Honourable Speaker of Parliament requesting additional information regarding my petition/compliant which I duly lodged on January 16,2023.

I shall proceed to provide the requested additional information as follows:

- 1) A copy of my letter requesting the Public Procurement Authority which was a right to information request dated 4th July,2022 is hereby attached and marked as Exhibit 1
- 2) A copy of the procurement Authority's response dated 5th July,2022 accordingly attached and marked as Exhibit 2
- 3) A copy of the Report containing the summary of disbursements submitted by the National Cathedral Secretariat to Parliament is hereby attached and marked Exhibit 3
- 4) The two (2) Taxpayer Identification Numbers of Rev. Victor Kusi-Boateng who also distinctly presents as Kwabena Adu Gyamfi confirmed by the Ghana Revenue Authority are contained in a response to a right to information request I filed at the GRA dated 25th January,2023 to which the GRA provided information on 3rd February,2023. The GRA response also confirms 4th Respondent's double date of birth and double biological mothers.
 - A) My request to GRA is hereby attached and marked as Exhibit 4A
 - B) The GRA response confirming the double TINs (P0002502682 and P000627241X) is hereby attached and marked as Exhibit 4B.
- 5) Evidence of the two (2) identities of the 4th Respondent, Rev.Victor Kusi Boateng also presenting distinctly as Kwabena Adu Gyamfi confirmed by registered companies with the Office of the Registrar of Companies are herein provided as follows:

VICTOR KUSI BOATENG

- I) Vibrant Generation Chapel Worldwide LBG incorporated on 14th May 2021 marked as Exhibit 5
- II) Dunamis Chapel Worldwide LBG incorporated on 20th May 2021 marked as Exhibit 6



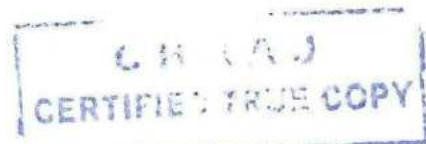
- III) National Cathedral of Ghana incorporated on 18th July,2019 marked as Exhibit 7
- IV) El Dunamis Media Limited incorporated on 14th January,2019 marked as Exhibit 8
- V) Onpoint 1 Laundry limited incorporated on 26th March,2019 marked as Exhibit 9
- VI) Kharis Football Academy FC incorporated on 19th June,2017 marked as Exhibit 11
- VII) Qharis Consortium Limited incorporated on 11 May, 2017 marked as Exhibit 11
- VIII) Duna Media Production registered as a sole proprietorship on the 4th of April 2014 and marked as Exhibit 12.

KWABENA ADU GYAMFI

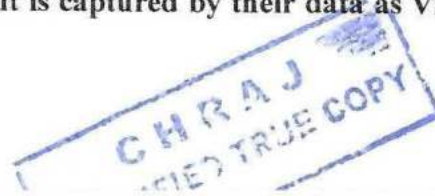
- IX) Dunamis Insurance Brokers ltd incorporated on 16th January, 2023 and marked as Exhibit 13
- X) Lloyds General and Risk Ltd incorporated on 8th June,2022 and marked as Exhibit 14
- XI) New Wave FM ltd, incorporated on 9th December,2021 and marked as Exhibit 15
- XII) Great Speed Engineering and Constriction ltd on 19th April and marked as Exhibit 16
- XIII) The Four Bs Company Limited incorporated on 21st October,2020 and marked as Exhibit 17
- XIV) Anibeas Petroleum Limited incorporated on 6th November 2020 and marked as Exhibit 18
- XV) JNS Talent Centre Limited incorporated on 14th Septemeber,2015 and marked as Exhibit 19
- XVI) El Dunamis Limited incorporated on 19th May,2009 and marked as Exhibit 20.

- 6) On the request for 4th Respondent's Victor Kusi-Boateng Passport, I have compelling cause to believe that he possesses another passport in his Victor Kusi Boateng identity similar to how he successfully obtained a passport in his Kwabena Adu Gyamfi identity. So far, I have secured his Kwabena Adu Gyamfi passports including a diplomatic
- 7) Passport which I duly attached in my January 16, 2023 petition/complaint. The search however continues for his Victor Kusi Boateng passport. CHRAJ may also want to pursue this aspect further even though I have already provided overwhelming evidence which proves 4th Respondent's distinct dual identity through the other National IDs I have submitted which include Passports, Ghana Card, Driving License, 2016 Voter ID Card and 2020 Voter ID Card in his second Identity.

I further wish to provide supplementary information which I consider absolutely germane to the matter in issue as listed below:



- 8) 4th Respondent's Ghana Card details under the name Kwabena Adu Gyamfi with Personal ID Number: GHA-718578189-2 attached and marked as Exhibit 21
- 9) A February 1,2023 Press Release from the National Identification Authority confirming Kwabena Adu Gyamfi's Ghana Card as I revealed attached and marked as Exhibit 22
- 10) 4th Respondent's Kwabena Adu Gyamfi Boateng 2016 Voter ID Card with Voter ID Number: 4863016954 attached and marked as Exhibit 23
- 11) 4th Respondent's Kwabena Adu Gyamfi 2020 Voter ID Card with Voter ID Number: 8907018142 attached and marked as Exhibit 24
- 12) A copy of the GRA forms filled and signed by 4th Respondent as Victor Kusi Boateng on 13th August,2013 requesting a Taxpayer identification Number attached and marked as Exhibit 25
- 13) A copy of the GRA forms filled and signed by 4th Respondent as Kwabena Adu Gyamfi on 15th March,2016 with a different date of birth, different mother's maiden name and false declaration that there has been no previous application for a Taxpayer Identification Number duly attached and marked as Exhibit 26
- 14) A copy of Rev.Victor Kusi Boateng's press statement dated 16th January, 2023 responding to the outcome of my parliamentary oversight findings and petition to CHRAJ on his Rev. Victor Kusi Boateng letterhead as attached and marked as Exhibit 27
- 15) A copy of a letter addressed to the Honourable Minister for Finance, Mr. Ken Ofori-Atta dated 21st November,2022 from the Clerk of Parliament's Vote of Censure Committee, Mr Camillo Pwamang requesting information on "total amount spent by Government of Ghana on the National Cathedral to date" attached and marked as Exhibit 28
- 16) A copy of the subsequent response from the Ministry of Finance to Parliament's enquiry dated 21st November,2022 and signed by Patrick Nomo, Chief Director of the Ministry of Finance confirming that GHS 339,003,064.86 (US \$ 58,141,509.52) of public funds had been expended on the National Cathedral project attached and marked as Exhibit 29
- 17) An extract from the 2023 Budget presented to Parliament confirming an allocation of GHS 80,000,000.00 by Government intended for the resumption of the stalled National Cathedral project and which formed the basis for Parliament demanding a report on how the GHS 339,003,064.86 had been utilized before a decision could be taken on whether or not to approve the request of the said GHS 80million allocation. Parliament subsequently refused to approve this GHS 80million allocation. This is hereby attached and marked as Exhibit 30
- 18) A copy of my right to information request to the Registrar General dated 25th January, 2023 attached and marked as Exhibit 31
- 19) A response from the Office of the Registrar of Companies dated 31st January, 2023 to my right to information request is accordingly attached and marked as Exhibit 32
- 20) CHRAJ may if it considers necessary confirm with SSNIT where SSNIT's records will reveal that the 4th Respondent is captured by their data as Victor



Kusi-Boateng with SSNIT Registration Number: F017109070137 as registered in July 2010.

May I avail myself of this opportunity to extend best wishes and to hope for an expedited outcome in the utmost interest of Truth and Justice.

Service to God and Country.

Signed

Hon. Samuel Okudzeto Ablakwa

[MP, North Tongu/Ranking Member, Foreign Affairs Committee]

[Petitioner/Complainant]

4.0 COMMENTS OF RESPONDENTS

Section 14(1) of the Commission on Human Rights and Administrative Justice Act, 1993, (Act 456) provides that:

14. Procedure in respect of investigations

(1) Where the Commission decides to conduct an investigation under this Act, it shall give the Authority or person concerned and to any other person who is alleged in the complaint to have taken or authorized the act or omission complained of, an opportunity to comment on the allegations contained in the complaint.

Regulations 3 (1) of (C.I. 67) further provides that:

3. Transmission of Complaint

1. The Commission shall transmit a copy of the complaint to and request a response from

a. the person against whom the complaint is made, and

b. the head of the body or organization of the person against whom the complaint is made after receiving a complaint that is within the mandate of the Commission.

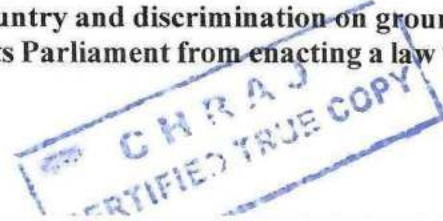
Pursuant to the foregoing provisions, the Commission by letters with Ref. Nos. CHRAJ/HQ18/2023/09; CHRAJ/HQ18/2023/12; CHRAJ/HQ18/2023/08; CHRAJ/HQ18/2023/10; CHRAJ/HQ18/2023/11 all of 19 January 2023 as well as letters with Ref. nos. CHRAJ/HQ18/2023/63 and CHRAJ/HQ18/2023/64 of 6 February 2023, transmitted copies of the complaint to all the Respondents and requested for their comments on the allegations levelled against them.



3.1 1st RESPONDENT'S COMMENTS

The 1st Respondent in a letter dated 21 February 2023 to the Commission commented in substance as follows:

1. A careful consideration of the Complaint reveals that the only complaint directly against the 1st Respondent is that despite assurances given by Government to the People of Ghana “that funds will be raised from private entities and non-governmental sources” and contrary to the assertion of the Hon. Attorney-General, the 1st Respondent released funds to the National Cathedral Project in three different tranches without Parliamentary approval.
2. While the 1st Respondent does not deny that the stated release of funds was in fact made for the construction of the National Cathedral, the 1st respondent denies any averment or inference of same being illegal. I am of the considered opinion that the specific allegation of the Complaint against the 1st Respondent is not borne out by the facts and same cannot form the basis of a complaint against the 1st Respondent for either corruption, abuse of power or a purported breach of Chapter 24 of the Constitution, 1992.
3. The National Cathedral is 100% owned by the State. Indeed, the Attorney-General issued an opinion on 6th January 2022, that the National Cathedral is a state-owned company limited by guarantee, under the Ghana Museums and Monuments Board.
4. The policy direction and updates on the National Cathedral have been publicly presented over the years through the National Budget Statement and Economic Policy presented to Parliament. In Paragraph 156 of my Budget Speech on the 2019 Budget Statement and Economic Policy, I announced on the floor of Parliament, Government’s vision for the National Cathedral as well as the commitment to facilitate the construction by providing the land, the Secretariat, and the seed money. This subject was part of the policy approval of the Budget after the extensive debate.
5. In conclusion, all the payment made for the National cathedral were lawfully done and from the Contingency Vote under the “Other Government Obligations” vote and not from the Contingency Fund as alleged by the Complainant.
6. Secondly, it is a matter of public record that the Government’s initial proposal was to provide the land and seed money for the construction of the National Cathedral while majority of the funding for the construction and maintenance of the National Cathedral was to be provided from non-public funds.
7. As indicated by the Supreme Court per Sophia Adinyira JSC in James Kwabena Bonfeh vrs Attorney-General, “the constitution does not specifically prohibit the Government from supporting, assisting, or cooperating with religious groups. What the letter and spirit of the constitutional provisions forbid is the state hindering freedom of worship, religion and belief in the country and discrimination on grounds of religion. The Constitution specifically prohibits Parliament from enacting a law “to



impose on the people of Ghana a common program or set objectives of a religious or political nature”.

8. The import of the above position of the apex court is that the Government was not hindered by any constitutional injunction from supporting, assisting, or cooperating with religious groups.
9. If the gravamen of the Complainant’s case against the 1st Respondent is that the 1st Respondent and Government breached their promise to the people of Ghana that the funds for the Construction and maintenance of the national Cathedral will be raised *from private and non-governmental sources*, I humbly submit that that is a political issue in respect of which this Commission has no jurisdiction over.

No documents were exhibited to the 1st Respondent’s comments.

4.2 2nd RESPONDENT’S COMMENTS

Despite being requested to submit comments by letter No. CHRAJ/HQ18/2023/64 of 6 February 2023, the 2nd Respondent failed to submit any. Being an investigating body, the Commission is of the view that this failure is not fatal and will not impact negatively on the instant investigation.

4.3 3rd RESPONDENT’S COMMENTS

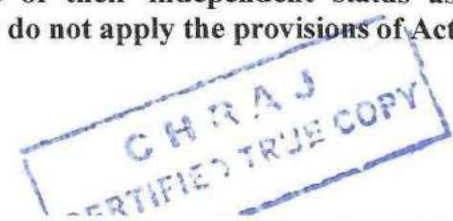
In a letter dated 31 January 2023 and undersigned by the Board Chair Apostle Prof Opoku Onyinah, the 3rd Respondent provided the Commission with its comments.

Below constitutes relevant parts of the Comments:

1. I refer to your letter dated 19th January, headed as above, by which you have invited the comments of the “National Cathedral Board” on allegations made against the board.
2. We note, respectfully, from the reliefs sought that, same are hinged on two primary allegations - alleged breaches of the procurement laws of Ghana and alleged conflict of interest situation involving Rev. Victor Kusi-Boateng.
3. The Functions of the Commission on Human Rights and Administrative Justice (CHRAJ) are as set out in article 218 of the Constitution and the Commission on Human Rights and Administrative Justice Act,1993 (Act 456). Same do not include alleged procurement breaches.



4. It is observed that in accordance with section 92 of the Public Procurement Act, 2003 (Act 663), a breach of any provision of Act 663 borders on the commission of a crime, an action in respect of which the powers rest with the Attorney-General and not your esteemed Commission.
5. The Public Procurement Authority is also entrusted with the duty under section 3(d) of Act 663 to “monitor and supervise public procurement and ensure compliance with statutory requirements”. It is thus respectfully submitted in light of this, that your esteemed Commission does not have the power to investigate allegations of procurement violations, as requested by the petitioner.
6. We will thus not respond to any allegation of a breach of Act 663 or the “procurement rules” as alleged by the petitioner. Indeed we note that the thrust of the complaint, which directly affects the Board of the National Cathedral of Ghana, is on alleged conflict of interest.
7. Notwithstanding the above, in order to avoid an impression of an attempt by the National Cathedral of Ghana to avoid an inquiry into its procurement activities, we respectfully proceed to indicate the status of the National Cathedral of Ghana, in order to show that Act 663 does not apply at all to it.
8. Section 14 of Act 663 sets out the scope of application of the law. Section 14(2) of Act 663 specifically lists the entities in respect of which the law is applicable.
9. The National Cathedral of Ghana was incorporated under the now repealed Companies Act, 1963 (Act 179) as a company limited by guarantee. By virtue of the incorporation of the National Cathedral of Ghana as a company limited by guarantee, it is clearly not an entity to which the Procurement Act applies.
10. It is noted that section 14(2)(e) applies to “state owned enterprises to the extent that they utilize public funds”. Even though “state owned enterprises” has not been defined in Act 663, the Public Financial Management Act 2016 (Act 921) provides a definition for what constitutes a state-owned enterprise.
11. Section 102 of Act 921 defines same as: “an entity whether incorporated under the Companies Act, 1963 (Act 179) whose shares are wholly or partially held or controlled by Government”.
12. The National Cathedral of Ghana, being a company limited by guarantee, is not a company formed with shares or in respect of which the Government has shares. It is a not-for-profit entity and not a company limited by liability and is therefore not an entity stipulated by Act 663 to apply the provisions of the Act.
13. It is noted that even for most state-owned companies limited by liability, like state-owned banks and other enterprises, by virtue of their independent status as companies formed under the Companies Act, they do not apply the provisions of Act



663. It is clear from the foregoing, that, the provisions of Act 663 do not apply to the procurement activities of the National Cathedral of Ghana, a company limited by guarantee.

14. Regarding the status of donations made by the Ministry of Finance, the National Cathedral of Ghana sought a legal opinion of the Attorney-General on same. The Attorney-General indicated that such donations by the Ministry of Finance ought to be regulated by the provisions of the Public Financial Management Act, 2016 (Act 921)
15. It is our humble submission that the primary factor for determining whether the Board or any member of the Board of the National Cathedral is involved in conflict of interest is whether they are public officers. Article 284 of the Constitution provides as follows: “a public officer shall not put himself in a position where his personal interest conflicts or is likely to conflict with the performance of the functions of his office”.
16. The relevant facts are that, at a time that the company was in dire need of some funds, Rev. Kusi-Boateng offered to give some financial assistance of GHs 2,600,000 through a transfer by a company in respect of which he stated that he was a director of- JNS Talent Centre Limited. The amount was transferred to the National Cathedral account by JNS Talent Centre Limited on August 27,2021.
17. For the avoidance of doubt, on my advice, this was documented in a letter from the Secretariat to the Board Member’s company on August 26,2021.
18. The amount of Ghs 2,600,000 was refunded to JNS Talent Centre Limited on September 8,2021.
19. This amount was used to pay the contractors for their mobilization. Hence its description as “contractors Mobilization” in the accounts presented to Parliament on December 15,2022.
20. Consequently, there is no conflict of interest as Rev. Victor Kusi-Boateng did not transact business with the National Cathedral but rather provided support to ensure that critical deadlines are met. He did not benefit in any way, as no interest or profit was charged on the said financial support.
21. The Board of the National Cathedral of Ghana thus denies any allegation of wrongdoing made against it by the petitioner, Mr. Samuel Okudzeto Ablakwa.

The following documents were attached and exhibited to the 3rd Respondent’s Comments:



1. Copy of letter from the Attorney-General clarifying the legal status of National Cathedral Foundation and the National Cathedral Construction Project dated 6th January 2022 marked as “#1”
2. Copy of an excerpt from a bank statement indicating a transfer of GHS 2,600,000 from JNS Talent Centre limited to the account of National Cathedral of Ghana marked as “#2”
3. Copy of a printed email from Victor Kusi-Boateng authorizing the payment of GHS 2,600,000 from his corporate account JNS Talent Centre limited into the account of National Cathedral of Ghana as a soft loan from him. This document is unmarked.
4. Copy of letter from the National Cathedral of Ghana to JNS Talent Centre Limited requesting for a loan of GHS 2,600,000 dated August 26,2021 marked as “#3”.
5. Copy of an excerpt from a bank statement indicating a transfer of GHS 2,600,000 from National Cathedral of Ghana to the account of JNS Talent Centre limited marked as “#4”.

4.4 COMMENTS OF THE 4th, 5th, 6th & 7th RESPONDENTS

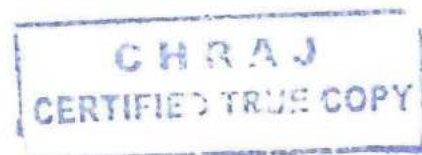
By letter dated 25 January 2023, the 4th to 7th Respondents submitted a joint comment through their lawyers ROBEFRT SMITH LAW GROUP.

Below constitutes relevant parts of the comments of the 4th to 7th Respondents submitted on their behalf by their lawyers.

1. **We have noticed that the Petitioner has named the 3rd Respondent as “national Cathedral Board”. In paragraph 4 of the petition, the petitioner has described the 3rd Respondent as “...a board appointed by the president of the Republic of Ghana with oversight responsibility over all matters regarding the construction of a national Cathedral in which the Republic of Ghana has a financial and beneficial interest”.**
2. **Per the enabling statutes of the Commission, this Commission can only exercise its investigative jurisdiction over “persons” and/or “authorities”. A person has been defined in our jurisdiction to mean a natural person or an artificial person incorporated as such.**



3. **“A Board” of an artificial entity is not clothed with legal capacity to sue or be sued and by extension, to be subjected to any legal proceedings. The description of the 3rd Respondent as a “board” is not a mere misnomer but a procedural lapse, which should invalidate the entire petition filed; for the Commission cannot investigate a Party that does not exist. Any form of legal proceedings commenced against a non-existent party is indeed a nullity.**
4. **On this ground, we urge the Commission to dismiss the petition as having suffered a still birth.**
5. **The gravamen of the allegations made against JNS Talent Centre, its Directors and Shareholders can be found at paragraph 22 of the petition vis “in the report submitted by the Cathedral Secretariat, disbursements listed under the sub header Constructors Mobilization included a sum of two million six hundred thousand Ghana Cedis (GHS 2,600,000.000) made to JNS Talent Centre ltd”**
6. **The impression created with this paragraph is that GHS 2,600,000.000 was paid to JNS Talent Centre ltd by the Cathedral for work done by the former for the latter. Nothing can be farther from the truth.**
7. **The circumstances which led to the payment of the GHS 2,600,000.000 by the Cathedral to JNS Talent Ltd are as follows:**
 - (i) **Sometime in August 2021, the 4th Respondent, who is a director of the 5th Respondent and also doubles as the Secretary to the National Cathedral of Ghana, informed the Board of directors of the 5th Respondent that the Cathedral needed financial assistance of some sort to top up funds to pay contractors**
 - (ii) **The 5th Respondent agreed to offer that money to the National Cathedral without any interest with the expectation that the 5th Respondent will be reimbursed as soon as the Cathedral is in a position so to do.**
 - (iii) **The 5th Respondent voluntarily transferred an amount of GHS 2.6 million from its bank account on the 27th of August 2021 to the National Cathedral Account.**
 - (iv) **Prior to this transfer, a letter signed by the Executive Secretary of the Cathedral was sent to the 5th Respondent’s Officers requesting for this financial assistance.**
 - (v) **On the 8th September 2021, the 5th Respondent’s account was credited with the amount of GHS 2.6 million which was a refund of the exact amount that the 5th Respondent advanced to the Cathedral by way of financial assistance to it.**
 - (vi) **None of the Directors or shareholders of the 5th Respondent has earned a pesewa from the Cathedral or benefitted in any way as a result of offering financial assistance to the Cathedral.**
 - (vii) **The payment could not have been for any work done as the 5th Respondent has never applied for any contract or been awarded any contract by the National Cathedral.**



8. In paragraph 28 of the petition filed, the Petitioner alleged that *“4th Respondent by acting as Director of JNS Talent Center Ltd under his alias, Kwabena Adu Gyamfi at the same time as Director of the National Cathedral under his other name Rev. Victor Kusi-Boateng presents a clear conflict between the interests of JNS Talent Center Ltd and that of the National Cathedral Company”*.
9. Article 284 of the 1992 Constitution defines *“Conflict of Interest”*, as a situation where a public official’s personal interest conflicts with or is likely to conflict with the performance of the functions of his/her office.
10. It was also held by the Commission in the Richard Anane case that conflict of interest occurs when a public official attempts to promote a private or personal interest for himself/herself or for some other person and the promotion of the private interest then results or is intended to result or appears to be or has the potential; to result in the following:
 - (i) An interference with the objective exercise of the person’s duties; and
 - (ii) An improper benefit or an advantage by virtue of his/her position.
11. As explained above, the GHS 2.6 million was only a refund of a short-term financial assistance offered to the Cathedral by the 5th Respondent upon demand without any interest whatsoever.
12. The GHS 2.6 million was not paid for work done by 5th Respondent for the 3rd Respondent for which reason one can argue that the 4th Respondent may have used his office as a member of Trustees of the National Cathedral to the benefit of the 5th Respondent, of which he is an officer.
13. On the application of the legal principles on conflict of interest stated above to the facts of the petition, it cannot be said that the 4th to 7th Respondents intended to benefit from and/or indeed benefitted from the transaction between the 4th to 7th Respondents and the 3rd Respondent.
14. A fortiori, there was no doubt in the mind of the National Cathedral the relationship between the 4th Respondent and the 5th Respondent.
15. The National Cathedral had in correspondence involving the 4th Respondent, referred to him as Victor Kusi Boateng alias Kwabena Adu Gyamfi and vice versa.
16. The Cathedral therefore knew that Victor Kusi Boateng, who is a director on the Cathedral’s board was the same person as Kwabena Adu Gyamfi on the board of JNS Talent. There was no attempt to hide several identities.
17. The Petitioner in Paragraph 27 of his petition has alluded to the fact that the 4th Respondent has *“two different passports each bearing one of his two names with different dates of birth on each document”*.

18. The 4th Respondent denies this assertion. He has never held a passport under the name of Victor Kusi Boateng.
19. This allegation was made by the Petitioner when he knew or ought to have known that the 4th Respondent has never owned a passport in that name of Victor Kusi Boateng. The only document attached to the petition which has the name Victor Kusi Boateng is an expired drivers' licnese issued in the said name.
20. The 4th Respondent admits that he is known by Victor Kusi Boateng and also by Kwabena Adu Gyamfi. This fact has always been disclosed to the National Cathedral and the Government of Ghana in the dealings of the 5th Respondent with these entities.
21. This petition is however bereft of how the use of both names by the 4th Respondent in his dealings, has resulted in any conflict of interest, corruption or abuse of power.
22. Indeed, it has been held by the Supreme Court, that in the absence of any criminal motive, there is no illegality in the use of two different names by a Ghanaian in his dealings.
23. Further, the Petitioner alleges that the 4th Respondent holds two different Tax Identification Numbers with the Ghana Revenue Authority.
24. This allegation by the Petitioner betrays the Petitioner's appreciation, understanding and or knowledge of the workings and laws governing the issuance of Tax Identification Numbers (TIN) by the Ghana Revenue Authority (GRA).
25. First from 21st April 2021, the GRA uses the PIN on the Ghana Card of an applicant as his Tax Identification Number.
26. Secondly, the GRA, acknowledges the possibility of an individual procuring different Tax Identification Numbers. Any person who has different Tax Identification Numbers is required to link these different Tax Identification Numbers with his Ghana Card Pin.
27. The 4th Respondent now has the Ghana Card and his PIN is deemed by law as his only Tax Identification Number.
28. The Petition filed does not disclose any allegations of conflict of interest against the 6th and 7th Respondents
29. Indeed, the Petitioner does not indorse the petition with any relief against the 6th and 7th Respondents.



30. The only mention of the 6th and 7th Respondents in the entire petition is where they are described as shareholders of the 5th Respondent and the 6th Respondent being the spiritual son of the 4th Respondent.
31. Surely, if the 4th and 5th Respondents are subjected to investigations by the Commission pursuant to this petition, there is no gainsaying the fact that the presence of the 6th and 7th Respondent will not be necessary for the final and effective determination of this petition.
32. Section 24(c) of Act 456 states that a person who wilfully makes any false statement to or misleads or attempts to mislead the Commissioner or any other person in the exercise of his functions under this Act, commits an offence and is liable on summary conviction to a fine not exceeding GHS 500,000.00 and in default of payment to imprisonment for a term not exceeding six months or to both
33. The petitioner makes two allegations which he knew or ought to have known to have been false at the time of the petition.
34. First, in paragraph 27 of his petition, the Petitioner alleges that the 4th Respondent has "...two different passports each bearing one of his two names with different dates of birth on each document."
35. This allegation is a palpable falsehood stated explicitly by the Petitioner in his petition with sole objectives to deceive the Commission
36. Secondly, in paragraph 32 of the petition, the petitioner alleges that "at all times material to this petition, there has been no information justifying the payment of the sum of two million six hundred thousand Ghana Cedis (GHS 2,600,00.00) made to JNS Talent Ltd (5th Respondent)
37. Again, this is a false statement which was willfully made by the petitioner with intent to deceive the Commission.
38. Prior to the filing of this petition, The National Cathedral, released a statement, a copy of which the Petitioner made copious reference to in his numerous engagements on this subject, explaining the circumstances under which the GHS 2.6 million was paid to the 5th Respondent. A copy of the statement issued by the National Cathedral is attached as Annexure 7 and subsequent reference to same by the Petitioner is a social media post before filing this petition is attached as Annexure 8.
39. The petitioner cannot now be heard, alleging that he had received no information justifying the payment of the money to the 5th Respondent.

In the light of the above false statements willfully made by the Petitioner, we humbly invoke the jurisdiction of this Commission to initiate, or cause to be initiated on its behalf, criminal proceedings against the Petitioner to maintain the sanctity of the Commission's investigative

powers and to prevent political operatives from willfully making false allegations to ground frivolous petitions to the Commission.

In effect, the 4th, 5th, 6th and 7th Respondents counter petitioned the Commission to cause the prosecution of the Complainant for making false and frivolous allegations. The Commission finds this invitation quite strange. This is because the path that the Commission ought to take when it receives a false misleading and frivolous complaint, is to dismiss the complaint or discontinue investigations. See section 13 of the **Commission on Human Rights and Administrative Justice Act, 1993 (Act 456)**. **Accordingly, the Commission would resist this invitation but this is not without prejudice to its power to determine the merit of the claims of the Complainant.**

The 4th to 7th Respondents nonetheless attached the following documents to their comments:

1. Copy of an excerpt from a bank statement indicating a transfer of GHS 2,600,000 from JNS Talent Centre limited to the account of National Cathedral of Ghana marked as “Annexure 1”.
2. Copy of a printed email ostensibly from Victor Kusi-Boateng authorizing the payment of GHS 2,600,000 from his “corporate account JNS Talent Centre limited “into the account of National Cathedral of Ghana as “a soft loan from him” sent on August 27 2021 marked as “Annexure 1a”
3. Copy of letter from the National Cathedral of Ghana to JNS Talent Centre Limited requesting for a loan of GHS 2,600,000 dated August 26,2021 marked as “Annexure 2”.
4. Copy of an excerpt from a bank statement indicating a transfer of GHS 2,600,000 from the account of National Cathedral of Ghana to JNS Talent Centre Limited marked as “Annexure 3”.
5. Copy of a letter to the Chief of Staff by the National Cathedral of Ghana requesting for a diplomatic passport to be issued for “Kwabena Adu Gyamfi (aka Rev Victor Kusi Boateng)” dated 27 October 2021 marked as “Annexure 4a”.
6. Copy of letter to the Minister of Foreign Affairs by the Chief of Staff approving the request for a diplomatic passport to be issued for “Kwabena

Adu Gyamfi (aka Rev Victor Kusi Boateng)” dated 10th November 2021 marked as “Annexure 5”.

7. Copy of a photograph of the Ghana Card of the 4th Respondent bearing the name “Kwabena Adu Gyamfi.” marked as “Annexure 6”.
8. Copy of a press release by the National Cathedral addressing the “The National Cathedral & Payments to JNS” marked as “Annexure 7”.
9. Copy of a screenshot of a social media post by the Complainant marked as “Annexure 8”.

In essence, all the Respondents save for the 2nd Respondent raised preliminary legal objections to the mandate of the Commission to investigate the allegations contained in the complaint.

5.0 RESPONSE TO PRELIMINARY LEGAL OBJECTIONS AND MANDATE OF THE COMMISSION

Pursuant to a request from the Commission for a response to the preliminary legal objections vide letter Ref. No. CHRAJ/HQ18/2023/329 of 27 April 2023, Solicitors of the Complainant, Sory @ Law in reply urged the Commission in a letter dated 12 June 2023 to overrule the preliminary legal objections because in their view the Commission had jurisdiction to investigate the matter.

On 22 June 2023, the Commission per letter Ref. No. CHRAJ/18/2023/364 requested the reply of the Respondents only on points of law to the answer of the Complainant to the preliminary legal objections but received no reply either from the Respondents or their Solicitors except that on the 24 July 2023, the 3rd Respondent lodged its reply per letter Ref. No. NCG/BOD/07/23/ii after the Commission had delivered its ruling on the matter.

5.1 RULING ON PRELIMINARY LEGAL OBJECTION

In its ruling the Commission dismissed the preliminary legal objections on a number of grounds and in the process enunciated the principles governing the Commission’s mandate to investigate this matter in the light especially of the reliefs being sought. We have decided to reproduce in extenso relevant portions of the 20 paged Ruling of the Commission as follows:

IN THE MATTER OF THE COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE ACT,1993 (ACT 456)

AND

IN A MATTER OF A COMPLAINT OF CORRUPTION, ABUSE OF POWER AND CONTRAVENTION OF CHAPTER 24 OF THE 1992 CONSTITUTION

BETWEEN

HON.SAMUEL OKUDZETO ABLAKWA COMPLAINANT

AND

THE MINISTER FOR FINANCE AND SIX OTHERS- RESPONDENTS

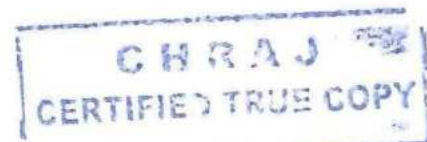
RULING

This is the ruling of the Commission on the preliminary objection raised by the 1st, 3rd and 4th to 7th Respondents to the jurisdiction of the Commission in the investigation of some allegations lodged by the Complainant.

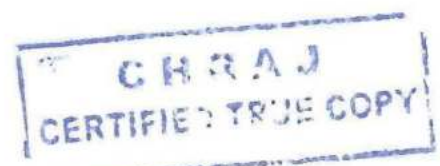
*On 16 JANUARY 2023, the Complainant herein lodged in this Commission a petition titled, **PETITION FOR AN INVESTIGATION INTO STATE FUNDS PAID TO JNS TALENT CENTRE LIMITED BY THE CONTROLLER AND ACCOUNTANT GENERAL'S DEPARTMENT AND THE NATIONAL CATHEDRAL OF GHANA PURSUANT TO ARTICLE 218 OF THE 1992 CONSTITUTION.***

According to the Complainant, his petition was invoking "the investigative jurisdiction of the Commission pursuant to Article 218 of the 1992 Constitution and section 7(1) (a), (d) and (f) of the Commission on Human Rights and Administrative Justice Act,1993(Act 456)". The pith of the Complainant's plaint is contained in paragraphs 11 to 32 of his petition which we have distilled as follows:

- 1. That contrary to government's own promise that funds for the building of the National Cathedral would be raised from private entities, the Ministry of Finance released funds for the construction of the said project in three(3) tranches as follows: an initial payment of \$25,000,000.00 described as seed money, followed by another payment of GHS32,070,103.02 for consultancy services and last payment of GHS25,000,000.00 described as additional seed money*



2. *That an amount of GHS339,003,064.86, the equivalent of \$58,141,509.52 has been drawn from the consolidated fund without parliamentary approval per documents presented to Parliament by the Ministry of Finance.*
3. *That the Public Procurement Authority (PPA) in letter dated 5 July 2022 indicated that it had no information relating to the construction of the Cathedral by Ribade Construction Limited which meant that the Procurement procedure has been circumvented.*
4. *That pursuant to a report submitted to Parliament by the National Cathedral Secretariat upon demand, it was realised that an amount of GHS2,600,000.00 was unjustifiably made to JNS Talent Centre Limited, the 5th Respondent which was incorporated on 14 September 2015 with Johannes Eshun, Sheila Eshun and Kwabena Adu Gyamfi as Directors and or shareholders respectively.*
5. *That the 4th Respondent, Rev. Victor Kusi-Boateng operating on an alias as Kwabena Adu Gyamfi is the third Director of JNS Talent Centre Limited.*
6. *That the 4th Respondent presented, registered, and maintained two different identities with the Registrar General's Department.*
7. *That the 4th Respondent holds two tax identification numbers with the Ghana Revenue Authority.*
8. *That the 4th Respondent holds two different passports each bearing one of his two names with different dates of birth on each document.*
9. *That 4th Respondent acting as Director of JNS Talent Centre Limited under his alias Kwabena Adu Gyamfi at the same time as Director of the National Cathedral under his other name Rev. Victor Kusi Boateng presents a clear conflict between interests of JNS Talent Centre Limited and that of the National Cathedral Company*
10. *That the conflict-of-interest situation is particularly more so in the unexplained transaction resulting in the payment of a sum of GHS2,600,000.00 to JNS Talent Centre by the said Cathedral Company.*



11. That the conflict of interest is deepened by the relationship between Johannes Eshun, director of Talent Centre who is not only a Pastor under 4th Respondent's Ministry but describes himself as 4th Respondent's "spiritual godson".

In effect the plaint of the complainant alleges deceit, abuse of power, conflict of interest, corruption and breach of public procurement procedures.

The Complainant prays for the following reliefs from the Commission to:

1. investigate the appointment of contractors for the National Cathedral Project which the petitioner believes was done without adherence to the Public Procurement Procedures and laws

2. investigate payment of the sum of Two Million, Six Hundred Thousand Ghana Cedis (GHS2,600,000) and any other payments made to JNS Talent Centre Limited from state resources

3. investigate the conflict of interest complaint against Rev. Victor Kusi-Boateng (4th Respondent) in his dual capacity under separate identities as Director of both the National Cathedral and JNS Talent Centre Limited and related matters

4. take appropriate action or steps for the remedying, restraining, correction, or reversal of the offending conduct or actions

5. recommend sanctions for the offending conduct or actions.

Reliefs 1 to 3 appear specific to the allegations themselves whilst 4 to 5 appear as auxiliary or omnibus because the actions being contemplated to be taken by the Commission hinge on the matters to be investigated under reliefs 1 to 3. It is within the context of these reliefs that this decision has to be understood.

In accordance with the **Commission on Human Rights and Administrative Justice (Investigations Procedure) Regulations, 2010 (C.I 67)**, and Article 287 of the 1992 Constitution, the Commission invited comments from the Respondents on the allegations. It is this invitation that triggered the preliminary objections from the 1st, 3rd and 4th – 7th Respondents (per letters respectively dated 21 February 2023, 31 January 2023 and 25 January 2023) and the response of the Complainant dated 13 June 2023 per his Solicitor, Thaddeus Sory Esq that has occasioned this ruling.

For purposes of clarity, we have set out as far as practicable, relevant portions of the arguments canvassed by the parties (either by themselves or through their lawyers) for or against the jurisdiction of the Commission in the instant matter.

1. 1st Respondent's Objection & Response by Complainant

The 1st Respondent's objection to the Commission's jurisdiction as contained in paragraph 20 of his comments on the petition is that:

20.If the gravamen of the Complainant's case against the 1st Respondent is that the 1st Respondent and Government breached their promise to the people of Ghana that the funds for the construction and maintenance of the National Cathedral will be raised from private entities and non-governmental sources, then that is a political issue in respect of which the Commission has no jurisdiction over.

To this, the Complainant per Counsel responded that in so far as the political question doctrine is concerned, the most recent position of our Supreme Court is that "on the preponderance of the authorities the political question doctrine does not apply within our jurisdiction". Counsel cited the case of **Justice Abdulai v. Attorney-General**. Writ No. JI/07/2022 dated 9 March 2022 as the authority on this principle.

The Complainant further asserted that in light of this categorical statement made by the Supreme Court of the Republic of Ghana, it is clear that the political question doctrine invoked by the first Respondent affords no succour to the first Respondent.

2. 3rd Respondent's objection and Response by the Complainant

Objections to the jurisdiction of the Commission raised by the 3rd Respondent are contained under paragraphs labelled as 3,4,5,6,8,9 and 10 of its comments to the Commission per letter Ref. No. NCG/BOD/01/23/i dated 31 January 2023 and signed by its Chairman, Apostle Prof. Opoku Onyinah, which are quoted in extenso as follows:

3. We note, respectfully, from the reliefs sought that, same are hinged on two primary allegations-alleged breaches of procurement laws of Ghana and alleged conflict of interest situation involving Rev. Victor Kusi-Boateng.

4. The functions of the Commission on Human Rights and Administrative Justice (CHRAJ) are as set out in article 218 of the Constitution and the Commission on Human Rights and Administrative Justice Act, 1993 (Act 456). Same do not include alleged procurement breaches.

5. It is observed that in accordance with section 92 of the Public Procurement Act, 2003 (Act 663), a breach of any provision of Act 663 borders on the commission of a crime, an action in respect of which the

powers rest with the Attorney-General and not your esteemed Commission.

The Public Procurement Authority is also entrusted with the duty under section 3(d) of Act 663 to "monitor and supervise public procurement compliance with statutory requirements". It is thus respectfully submitted in light of this, that your esteemed Commission does not have the power to investigate allegations of procurement violations, as requested by the petitioner.

We will thus not respond to any allegation of a breach of Act 663 or the "procurement rules" as alleged by the petitioner. Indeed, we note that the thrust of the complaint, which directly affects the Board of the National Cathedral of Ghana, is on alleged conflict of interest.

6. Notwithstanding the above, in order to avoid an impression of an attempt by the National Cathedral of Ghana to avoid an inquiry into its procurement activities, we respectfully proceed to indicate the status of the National Cathedral of Ghana, in order to show that Act 663 does not apply at all to it.

8. The National Cathedral of Ghana was incorporated under the now repealed Companies Act 1963 (Act 179) as a company limited by guarantee. By virtue of the incorporation of the National Cathedral of Ghana as a company limited by guarantee, it is clearly not an entity to which the Procurement Act applies.

9. It is noted that section 14(2)(e) applies to "state owned enterprises to the extent that they utilise public funds". Even though "state owned enterprises" has not been defined in Act 663, the Public Financial Management Act, 2016 (Act 921) provides a definition of what constitutes a state-owned enterprise. Section 102 of Act 921 defines same as:

"an entity whether incorporated under the Companies Act, 1963 (Act 179) whose shares are wholly or partially held or controlled by Government."

10. The National Cathedral of Ghana being a company limited by guarantee, is not a company formed with shares or in respect of which the Government has shares. It is a not-for-profit entity and not a company limited by liability and is therefore not an entity stipulated by Act 663 to apply the provisions of the Act. (emphasis supplied).

A careful reading of the aforementioned paragraphs shows that the gravamen of the 3rd Respondent's objection appears to be that the Commission per its enabling Act 456 does

not have the power to investigate alleged breaches of procurement laws as same amount to a crime which is the preserve of the Attorney General and that the National Cathedral of Ghana being a company limited by guarantee does not constitute a "state owned enterprise" stipulated under section 102 of the Public Financial Management Act, 2016 (Act 921) and thus not covered under section 14(2)(e) of the Public Procurement Act, 2003 (Act 663), warranting the application of the said Act.

In response, Counsel for the Complainant stated that the 3rd Respondent's objection completely overlooked the fact that the Commission's constitutional and statutory mandate does not relate to institutions or specific statutes but specific matters and that matters of corruption can and do arise from procurement related acts or omissions. Counsel submitted that the undoubted law is that the Commission has the constitutional mandate to investigate private entities and relied on Articles 218(e) and 219(c) of the 1992 Constitution and the case of *Commission on Human Rights and Administrative Justice v Attorney General & Anor* [2011] SCGLR 746 (Baba Kamara case) to back his arguments. Counsel stated further that at all times material, the official position of the Government of the Republic of Ghana was that the National Cathedral of Ghana, even though incorporated as a company limited by guarantee was adopted by the state as state owned to which public funds had been advanced to by the 1st Respondent.

3. Objection by 4th to 7th Respondents and response by the Complainant

Objections by the 4th to 7th Respondents are contained in paragraphs labelled as 1.1.1, 1.1.2, 1.1.3, 1.1.4, 1.2.1, 1.2.2, 1.2.3, 1.2.4, 1.2.6 and 1.2.7 per the process lodged in this Commission on the 25 January 2023 by their Lawyer Bobby Banson Esq. The said paragraphs are quoted hereto as follows:

1.1.1 We have noticed that the Petitioner has named the 3rd Respondent as "National Cathedral Board". In paragraph 4 of the petition, the Petitioner has described the 3rd Respondent as "...a board appointed by the President of the Republic of Ghana with oversight responsibility over all matters regarding the construction of a National Cathedral in which the Republic of Ghana has a financial and beneficial interest."

1.1.2 Per the enabling statutes of the Commission, this Commission can only exercise its investigative jurisdiction over "persons" and/or "authorities". A person has been defined in our jurisdiction to mean a natural person or an artificial person incorporated as such.

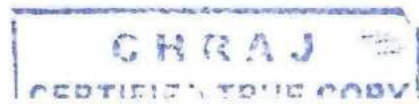
- 1.1.3 *"A Board" of an artificial entity is not clothed with legal capacity to sue or be sued and by extension, to be subjected to any legal proceedings. The description of the 3rd Respondent as a "board" is not a mere misnomer but a procedural lapse, which should invalidate the entire petition filed; for the Commission cannot investigate a Party that does not exist. Any form of legal proceedings commenced against a non-existent party is indeed a nullity.*
- 1.1.4 *On this ground, we urge the Commission to dismiss the petition as having suffered a still birth.*
- 1.2.1 *We have noticed that the petitioner indorsed his petition with a relief praying the Commission to "investigate the appointment of contractors for the National Cathedral project which the Petitioner believes [were] done without adherence to the Public Procurement and Laws."*
- 1.2.2 *However the Petitioner fails to state which of the Respondents should be subjected to this investigation or against which of the Respondents this relief is directed.*
- 1.2.3 *Assuming that this relief is targeted at the 1st, 2nd and 3rd Respondents, the Investigations of this allegation will not involve the 4th to 7th Respondents. This is because the allegations made against the 4th to 7th Respondents in this petition, do not relate to the appointment of the 5th Respondent as a contractor and hence no breaches of the Public Procurement Act would arise for investigations by the Commission against the 4th to 7th Respondents in this petition.*
- 1.2.4 *If the petitioner is not ordered to separate these allegations, the 4-7 Respondents would be "tagged" along the investigation of that allegation when their presence will not be necessary for the determination of those allegations.*
- 1.2.6 *Another legal issue is whether or not the Commission has the jurisdiction to investigate allegations of breaches of the Public Procurement laws. The Public Procurement Act, as amended, which is a specific legislation when juxtaposed with the Act 456,*

establishes a Public Procurement Authority which has the Jurisdiction to investigate allegations of breaches of the Public Procurement laws. It is trite learning that where the law has set out the procedure to be adopted in respect of a matter and the law has set out the procedure to be adopted in respect of a matter and the entity with jurisdiction to entertain a matter, it is only that procedure which must be adopted or the jurisdiction of that entity which must be invoked.

1.2.7 We therefore pray that the Commission declines jurisdiction to entertain Relief (i) but if it is minded investigating same, should order the Petitioner to file a separate petition in respect of same against the concerned Respondents.

In effect, in Counsel's view, the Board of an artificial legal entity such as the National Cathedral is not clothed with legal capacity to sue or be sued and accordingly cannot be subjected to any legal proceedings and since the Commission can only exercise its investigative jurisdiction over "persons" and/or "authorities", the Board of the National Cathedral is not amenable to its investigations. Counsel further pontificated that the description of the 3rd Respondent as a "board" is not a mere misnomer but a procedural lapse for which reason this should invalidate the entire petition as the Commission cannot investigate a non-existent entity. With reference to a relief dealing with the appointment of contractors for the National Cathedral Project, counsel forcefully submitted that as the Complainant did not attach liability for this appointment to the 4th to 7th Respondents, the said Respondents have been improperly joined as their presence is not necessary to the determination of this issue. Counsel also appears to associate himself with arguments advanced by the 3rd Respondent against the Commission's jurisdiction to investigate procurement breaches submitting differently however that the duty to investigate such breaches inheres in the Public Procurement Authority as set up under Act 663. Counsel argued that where the law has set out the procedure to be adopted in respect of a matter and the entity with jurisdiction to entertain a matter, it is only that procedure which must be adopted or the jurisdiction of that entity which must be invoked.

The response of Counsel for the Complainant is that the Commission's constitutional and statutory mandate relates to areas and or subject matter not entities as made clear from a cursory reading of Article 218 of the Constitution which sets out the broad spectrum of matters which the Commission may investigate. In counsel's view Article 218 does not make persons the subject of the Commission's constitutional mandate and thus it is



irrelevant that the 3rd Respondent is not a legal person in the context of court proceedings adding that the concept of legal personae is relevant only for purposes of court proceedings but not investigations. Counsel concludes by referring to Article 219 (2) of the Commission to show the matters which fall outside the remit of the Commission's investigative powers. These are matters pending in court or judicial tribunal, involving the relations between the government and other governments or international organisation or dealing with the exercise of the prerogative of mercy.

THE POLITICAL QUESTION DOCTRINE

*It appears that the objections raised to the jurisdiction of the Commission appear to have been taken out of proportion as would be demonstrated shortly. This is because the Complaint has requested the Commission to investigate only 3 matters-**procurement breaches in the appointment of contractors, payment of the sum of GHS2,600,000.00 to JNS Talent Centre Limited from state resources and the conflict of interest involving the 4th Respondent.***

The Complainant has not invoked the jurisdiction of the Commission to investigate promises made by government on the funding of the National Cathedral and their breach thereof contrary to the fears of the 1st Respondent. The breach of this promise and the subsequent use of state funds to build the National Cathedral Project would seem to suggest that state coffers are being used without Parliamentary approval. The power to determine how the state uses its funds inheres in Parliament pursuant to Article 178 of the 1992 Constitution. Both the Complainant and the 1st Respondent are ad idem that proceedings were taken in Parliament in respect monies that had been withdrawn from the consolidated fund for the National Cathedral Project without parliamentary approval. Whether these proceedings were in the nature of political question doctrine alluded to by 1st Respondent or not, is not material. The crucial position is that the Commission does not see how it can stretch its imagination to exercise jurisdiction in matters relating to promises made by governments and their breach thereof and in any case since the Complainant has not requested the Commission to investigate such a promise, there is no need belabouring this point. This is particularly more so because the 1st Respondent who raised the objection relating to political question doctrine appears not to be certain about the thrust of the Complainant's plaint as he commences the objection with an "if clause".

PROCUREMENT BREACHES

Central to the investigation of this matter as contained poignantly in the reliefs sought is the competency of the Commission to investigate procurement breaches. The 3rd to the 7th

Respondents are in tandem that the Commission has no jurisdiction in matters of this sort whilst the Complainant disagrees.

The Commission recognizes that it has a limited jurisdiction and therefore would not entertain matters outside its mandate. It therefore welcomes objections legitimately taken by parties to the exercise of its mandate as a way of developing its jurisprudence.

It appears however that the objections on procurement breaches raised by the Respondents in the instant matter are erroneous.

The mandate of the Commission as articulated by the 3rd Respondent supra is set out under Article 218 of the 1992 Constitution and the Commission on Human Rights and Administrative Justice Act, 1993 (Act 456).

The Commission concedes that nowhere in the enabling law is the power to investigate procurement breaches specifically mentioned as part of its functions.

However, under Article 218(a) and (e) of the Constitution which is in pari materia to section 7(1) (a) and (f) of the Commission on Human Rights and Administrative Justice Act, 1993 (Act 456), the Commission is mandated to investigate inter alia complaints of abuse of power and corruption.

Article 218(a) and (e) provides thus:

Functions of Commission

218. The functions of the Commission shall be defined and prescribed by Act of Parliament and shall include the duty-

(a) to investigate complaints of violations of fundamental rights and freedoms, injustice, corruption, abuse of power and unfair treatment of any person by a public officer in the exercise of his official duties...

(e) to investigate all instances of alleged or suspected corruption and the misappropriation of public moneys by officials and to take appropriate steps, including reports to the Attorney-General and the Auditor-General resulting from such investigations

Section 7(1)(a) and (f) of Act 456 also provides thus:

7. Functions of the Commission

(1) In accordance with article 218 of the Constitution, the functions of the Commission are,

(a) to investigate complaints of violations of fundamental rights and freedoms, injustice, corruption, abuse of power and unfair treatment of a person by a public officer in the exercise of official duties...

(f) to investigate all instances of alleged or suspected corruption and the misappropriation of public moneys by officials and to take appropriate steps, including reports to the Attorney-General and the Auditor-General resulting from such investigations (emphasis supplied).

The Black's law Dictionary, 9th ed. at page 11 defines "abuse" to include "to depart from legal or reasonable use in dealing with a thing or person; to misuse". On the other hand, "power" at page 1288 of the same Dictionary is defined to include "the legal right or authorization to act or not act; a person's or organization's ability to alter, by an act of will, the rights, duties, liabilities, or other legal relations either of that person or of another". Succinctly put, abuse of power refers to the misuse or departure from legal or authorised acts which have the effect of altering the rights, duties and liabilities of a person.

In the instant case, it is the allegation of the Complainant that the National Cathedral of Ghana, a public entity failed to adhere to the statutory dictates of the Public Procurement Authority Act, 2003 (Act 663) when it allegedly awarded a contract to Ribade Limited. Surely, such an allegation amounts to an abuse of power on the part of the National Cathedral of Ghana, if substantiated.

Aside this, corruption is a multifaceted canker and a generic term which encompasses Public Procurement Breaches. Corruption in public procurement sometimes manifests as bribery, rent-seeking, contractor-client payoffs, kickbacks etc. Indeed, corruption can occur through violations of procurement rules or through legitimate deviations from the rules (see article by Soreide, T "Corruption in Public Procurement, Causes, Consequences and Cures", Chr. Michelben Institute, Bergen, accessed @ gsdrc.org/documents.library on 26 April 2023).

Thus, allegations of public procurement breaches invariably also amount to corruption and accordingly amenable to investigations by the Commission. The Commission accordingly disagrees with the Respondents on this issue.

The 3rd Respondent has also posited that the provisions of the Public Procurement Act, 2003(Act 663) as amended does not apply to the National Cathedral of Ghana because it is not a "state owned enterprise" as defined by section 102 of the Public Financial Management Act, 2016 (Act 921). The Public Procurement Act, 2016 (Act 914) which

amended Act 663 is applicable to the procurement of goods, works and services financed in whole or part from public funds. Section 14(1) (a) and (b) under Part Two of Act 914 provides as follows:

**PART TWO
PROCUREMENT STRUCTURES
SCOPE AND APPLICATION**

14(1). This Act applies to

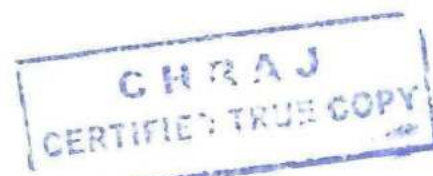
- (a) the procurement of goods, works and services financed in whole or in part from public funds;*
- (b) functions that pertain to the procurement of goods, works and services including the description of requirements and sources of supply, selection and award of contracts and the phases of contract administration;*

The claim by the Complainant, as admitted by the Respondents, is that funds were donated by the Ministry of Finance to the National Cathedral of Ghana. These funds are public funds or monies within the meaning of Section 14(1)(a) of Act 914 and Section 102 of the Public Financial Management, 2016 (Act 921). That being the case, it cannot be said that Act 663 as amended is not applicable to the National Cathedral of Ghana.

COMPETENCY OF COMMISSION TO INVESTIGATE BOARD OF NATIONAL CATHEDRAL

As already articulated above, the Commission has the mandate to investigate all instances of alleged or suspected acts of corruption pursuant Article 218(a) and (e) of the 1992 Constitution and section 7(1)(a) and (f) of Act 456.

The 3rd Respondent, National Cathedral Board acting per its Chairman, Apostle Prof. Opoku Onyinah did not challenge the jurisdiction of the Commission in this respect. The objection to jurisdiction has rather been raised interestingly by Counsel for 4th to 7th Respondents. According to Counsel, a Board of an artificial entity is not clothed with legal capacity to sue or be sued and by extension, cannot be subjected to any legal proceedings. Counsel for Complainant as indicated disagreed with this view and contended that the Commission's constitutional and statutory mandate relates to areas and or subject matter and not entities and further that the concept of legal personae is relevant only for purposes of court proceedings.



The latter point of the Complainant's contention is the much-preferred approach. As an investigative body tasked with the duty to unravel the truth in any given situation, the rules of court do not apply *stricto sensu* to the activities of the Commission in all instances. Furthermore, the Respondents' assertion that **"A Board of an artificial entity is not clothed with legal capacity to sue or be sued and by extension, to be subjected to any legal proceedings"** cannot be a true and accurate representation of the law. It is trite learning that there is always an exception to the rule.

It is trite learning that the Board of a company is made up of Directors. These Directors are the controlling mind of the Company. In the case of the National Cathedral Company of Ghana, these Directors are twelve in number flowing from the allegations of the Complainant. Although, the Complainant did not mention that he was lodging his plaint against the Directors *per se*, in built in the Complaint are allegations of selection of contractors in breach of procurement processes which could only have been committed by the Directors all be it on behalf of the National Cathedral Company.

It is trite learning that a company is separate legal entity from its members and its directors. For that reason, suits would normally be brought against the company to the extent as if it were a natural person.

However, there are situations where suits can be instituted against the Directors.

In the case of MORKOR v KUMA (NO 1) [1999-2000] 1 GLR 721, the Supreme court held thus:

The corporate barrier between a company and the persons who constitute or run it may be breached only under certain circumstances. These circumstances may be generally characterised as those situations where, in the light of the evidence, the dictates of justice, public policy or Act 179 itself so require. It is impossible to formulate an exhaustive list of the circumstances that would justify the lifting of the corporate veil.

It is therefore clear that although a company is a separate legal entity from its members and officers, there are instances under which the corporate veil will be pierced. This is to enable one to go behind the mere status of the company as a separate legal entity distinct from its shareholders/members and to allow one to consider who are the persons, shareholders or even as agents, directing and controlling the activities of the company. It is the case of the Complainant that the National Cathedral of Ghana has by its board, indulged in procurement breaches and as such, it is only right that in the interest of public policy, the



Board be made a party to this investigation so as to ensure an efficient and expeditious exercise.

For the above enunciated reasons, the preliminary objection raised by the Respondents is overruled and the Commission will thus continue with its investigations into the matter.

DATED AT COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE(CHRAJ), OLD PARLIAMENT HOUSE ACCRA THIS.....OF JULY 2023.

SGN

**JOSEPH WHITTAL
COMMISSIONER**

It is to be noted that this ruling did not address the conflict-of-interest allegations raised by the Complainant. This is because none of the Respondents attacked the jurisdiction of the Commission to investigate allegations on conflict of interest. In our view it appears *sub silentio* that the Respondents agreed that the jurisdiction of the Commission in this area is unimpeachable. Nonetheless, we have decided to address the law in this area which is contained in Chapter 24 of the 1992 Constitution particularly Articles 284 and 287 of the 1992 Constitution. These provide that:

Conflict of Interest

284. A public officer shall not put himself in a position where his personal interest conflicts or is likely to conflict with the performance of the functions of his office.

287.(1) An allegation that a public officer has contravened or has not complied with a provision of this Chapter shall be made to the Commissioner for Human Rights and Administrative Justice and, in the case of the Commissioner of Human Rights and Administrative Justice, to the Chief Justice who shall, unless the person concerned makes a written admission of the contravention or non-compliance, cause the matter to be investigated.

(2) The Commissioner of Human Rights and Administrative Justice or the Chief Justice as the case may be, may take such action as he considers appropriate in respect of the results of the investigation or the admission.



Interestingly, the position of the law regarding the appropriate forum to seek redress in respect of complaints involving breaches of the Code of Conduct by Public Officers under Chapter 24 of the 1992 Constitution was enunciated by the Supreme Court in the case in which the instant Complainant was the Plaintiff/Appellant.

In that case intituled **OKUDZETO ABLAKWA (NO.2) vrs ATTORNEY-GENERAL & OBETSEBI-LAMPTEY (NO.2) [2012] 2 SCGLR 846**, the Supreme court held that:

The issue of conflict of interest raised here can easily be resolved by recourse to Article 287 of the 1992 Constitution. Article 287 mandates that complaints under Chapter 24 of the 1992 Constitution are to be investigated exclusively by the Commission for Human Rights and Administrative Justice... Since specific remedy has been provided for investigating complaints of conflict of interest, the plaintiffs were clearly in the wrong forum when they applied to this court to investigate complaints relating to conflict of interest involving those public officers.”

The procedure for invoking the investigative machinery of the Commission under Chapter 24 of the 1992 Constitution has also been enunciated in the case of **Republic v High Court (Fast Track Division) Ex parte, Commission on Human Rights and Administrative Justice (Interested Party, Richard Anane) [2007-8] SCGLR 213 (the Anane Case)**. In this case, the Supreme Court held that there must be an identifiable complainant, be it an individual or body of persons or even bodies corporate before the Commission’s investigative mandate can be properly invoked. A complaint does not exist in a vacuum; it must be traceable to a source, in a person or persons. The identifiable Complainant, who need not be the victim, must file a complaint, which may be in writing or given orally to a representative in the region or the district.

The Commission will not at this juncture belabor the point as to who a public officer is. Suffice to state that in the case of **Dr Dominic Akuritinga Ayine v The Attorney-General (J1 5 of 2018) [2020] GHASC 21**, the Supreme Court defined a “public officer” as follows:

Reading the Constitution as a whole, we are convinced that the framers contemplated a situation where all persons appointed to serve the nation in one capacity or the other and paid out of public funds charged on the consolidated fund are deemed to be public officers holding public office. Some of these public office holders are engaged in various work within

the public services while others function as administrative, political or legal office holders.

Thus any person serving the nation in one capacity or the other and paid out of public funds is deemed a public officer.

Thus, to the extent that the Board members were appointed by the President of the Republic to serve the Nation in an oversight role over the construction of the Republic's monument, the National Cathedral of Ghana, the Commission finds that the Board members are public officers within the meaning of the law.

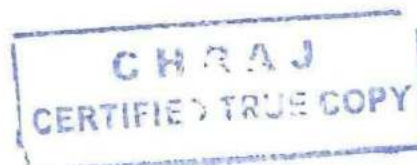
Regarding the 5th to 7th Respondents who are undoubtedly private persons, the Supreme Court has in the case of **COMMISSION ON HUMAN RIGHT AND ADMINISTRATIVE JUSTICE VRS. THE ATTORNEY GENERAL, BABA KAMARA WRIT NO. J1/3/2010 6 April 2011** held that:

If in the course of investigating an instance of alleged or suspected corruption by public officials a member of the private sector (natural or corporate) becomes enmeshed in the matter, CHRAJ will be duty bound to extend the scope of its investigation to cover the activities of such person, in order to plumb the full and true depth of the instance of 'alleged or suspected corruption ... by officials'. It would be derogating from the duty imposed on it by article 218(e) to draw any such artificial lines.

Accordingly, since the 5th to 7th Respondents are enmeshed in the matter under investigations, the Commission is duty bound to investigate them.

In conclusion therefore, in so far as the complaint relates to allegations of corruption, abuse of power and conflict of interest, the Commission is satisfied that its mandate has been properly invoked having regard to Articles 218 (a), 284, 287 of the Constitution 1992 and section 7 (1)(a) of Act 456.

It is noteworthy that, the other allegations contained in the Complainant's 09 March 2023 letter which revolve around the 4th Respondent allegedly making false statements/declarations in order to obtain two Tax Identification Numbers in both 2013 and 2016 are matters falling outside the mandate areas of the Commission and thus will not be delved into. This is particularly so because at the relevant time at which the purported acts were allegedly taken, the 4th Respondent was not a public officer. The 4th Respondent only became a public officer in March 2017 when the National Cathedral board was inaugurated.



The Commission is however mindful of the fact that making false declarations is a criminal offence as provided under section 248 and 251 of the Criminal Offences Act, 1960(Act 29) which provide that:

248. Whoever, in order that he may obtain or be qualified to act in any public office or to vote at any public election makes, signs, publishes, or uses any declaration, statement or oath, required by law in such case, or any certificate or testimonial as to his conduct or services, or as to any other matter which is material for the obtaining by him of such office, or for his qualification to act in such office or to vote at such election shall if he does so, knowing that the declaration, statement, oath, certificate or testimonial is false in any material particular, be guilty of misdemeanour.

251. Whoever with intent to defeat, obstruct, or pervert the course of justice, or the due execution of the law, or to obtain or assist in or facilitate the obtaining of any passport, instrument, concession, appointment, permission or other privilege or advantage, endeavours to deceive or to overreach any public officer acting in the execution of any public office or duty, by personation, or by any false instrument, document, seal, signature, or by any false statement, declaration or assurance which the person making such statement, declaration or assurance did not have good reason to believe to be true, is guilty of misdemeanour.

Accordingly, the Commission is making a referral to the Attorney-General of this allegation for investigations and necessary action.

6.0 ISSUES FOR DETERMINATION

The issues for determination are as follows:

1. Whether or not the National Cathedral is a public property or asset
2. Whether or not government and the National Cathedral Board announced to Ghanaians that funds will be raised only from private entities and non-governmental sources as the Cathedral was the president's promise to God.
3. Whether or not the Supreme Court relied on the statement allegedly made by the Attorney General that no public funds would be used for the National Cathedral project.



4. Whether or not procurement processes were duly followed by the National Cathedral of Ghana in the selection and award of the contract for the construction of the Cathedral.
5. Whether or not JNS Talent Centre limited is a registered company with the sole object of talents and skills development training with the registrar of companies
6. Whether or not Victor Kusi Boateng a.k.a Kwabena Adu Gyamfi holds two different passports each bearing one of his two names with different dates of birth on each document.
7. Whether or not Victor Kusi Boateng a.k.a Kwabena Adu Gyamfi put himself in a conflict-of-interest situation by being a member/Director of the National Cathedral Board and the same time a Director of JNS Talent Centre limited.

7.0 THE INVESTIGATIONS

Article 219 (1)(c) and (d) of the 1992 Constitution provides that:

219.Special Powers of Investigation

(1) The powers of the Commission shall be defined by Act of Parliament and shall include the power-

(c)to question any person in respect of any subject matter under investigation before the Commission.

(d)to require any person to disclose truthfully and frankly any information within his knowledge relevant to any investigation by the Commissioner.

Sections 8(1)(c) and (d) and 15(1)(a) and (b) of Act 456 also provides thus:

8. Special powers of investigation

(1) By virtue of article 219 of the Constitution, the Commission may, for the purposes of performing its functions under this Act,

(c) question a person in respect of a subject matter under investigation before the Commission.



(d) require a person to disclose truthfully and frankly an information within the knowledge of that person relevant to an investigation by the Commission.

15. Evidence at investigations

(1) Subject to this section the Commission may require a person who is able to give an information relating to a matter being investigated by the Commission

(a) to furnish the information to it, or

(b) to produce a document, paper or thing that relates to the matter being investigated and which may be in the possession or control of that person.

Accordingly, investigations into this matter were duly carried out pursuant to the foregoing provisions.

8.0 METHODOLOGY

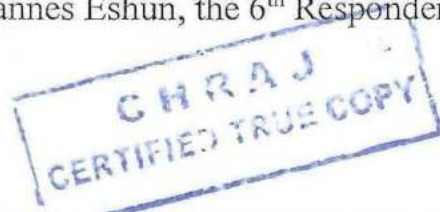
Pursuant to these provisions, the Commission obtained and reviewed various documents, conducted interviews with certain key stakeholders in the matter and engaged in on-the-spot visits during the course of the investigation.

Information via correspondence were obtained from the following persons/institutions:

- a. The Complainant,
- b. The Respondents,
- c. Office of the Registrar-General's Department,
- d. Financial Intelligence Centre (FIC),
- e. Ghana Revenue Authority,
- f. Passport Office,
- g. Ribade Company limited,
- h. Public Procurement Authority, and
- i. The High Court.

The Commission also relied on media publications.

An in-person interview was conducted with Johannes Eshun, the 6th Respondent.



8.0 SUMMARY OF EVIDENCE

The Summary of the evidence is as follows:

A. DOCUMENTS

8.1 THE COMPLAINANT

As already indicated, the complainant attached documents to his Complaint to buttress his plaint. A summary of the documents submitted is as follows:

a. Copy of a letter from the Public Procurement Authority addressed to the Chief of Staff dated the 17th day of December 2018, approving the request for the use of single source for the appointment of a consulting firm. This document is reproduced in relevant parts thus:

RE: REQUEST FOR APPROVAL TO USE SINGLE SOURCE FOR THE APPOINTMENT OF A CONSULTING FIRM

We make reference to your letter no. SCR/DA415/427/01/B dated 10th December 2018 on the above subject.

At the Board Technical Committee Meeting No.20 (020/2018) held on Thursday, 13 December 2018, the Board granted approval to Office of the President (OoP) in accordance with section 72(5)(b) of Act 663 as amended to engage Messrs Sir David Adjaye & Associates as lead Consultant, Construction and Supervision for the construction of the National Christian Cathedral at a total cost of USD23,750,000.00.

OoP is however requested to negotiate for a 10% trade discount on the contract sum prior to the award of the contract. The approved Contract sum is therefore USD21,375,000.00.

You are required to ensure that all documentation regarding this procurement is appropriately kept to facilitate future procurement and tax audits and also you are reminded to post the contract award notice on the Public Procurement Website: www.ppaghana.org

SGN
AB ADJEI
CHIEF EXECUTIVE



b. Copy of letter Ref. No. SCR/DE3/296/02 dated 19 October 2020 from the Office of the President to the Ministry of Finance requesting the release of seed money to the National Cathedral of Ghana.

The document is reproduced in relevant parts thus:

**OFFICE OF
THE PRESIDENT**

19th October,2020

RE:RE: SEED MONEY FOR THE NATIONAL CATHEDRAL OF GHANA

The attached self-explanatory letter dated 16th October 2020 received from the National Cathedral secretariat in respect of the above subject refers.

It would be appreciated if the Ministry of Finance could release an amount of Twenty-Five Million US Dollars (US \$ 25,000,000.00) as Seed Money to the National Cathedral Secretariat to enable the commencement of planned activities.

Many thanks for your usual cooperation.

SGN

**HON. AKOSUA FREMA OSEI-OPARE
CHIEF OF STAFF**

**THE HON.MINISTER
MINISTRY OF FINANCE**

CC; **The Chairman
Board of Trustees of the National Cathedral
of Ghana Secretariat
State House, Accra.**

This is marked as Exhibit 2.

c. Copy of letter no. B.50/OP/COS/20/NCG 1 dated 29 October 2020 from the Ministry of Finance to the Controller and Accountant General authorizing the release of seed money to the National Cathedral of Ghana

The document is reproduced in relevant parts thus:

29th October 2020

RE:RE: SEED MONEY FOR THE NATIONAL CATHEDRAL OF GHANA

Please refer to the letter number SCR/DE3/296/02 dated 19th October,2020 from the Chief of Staff, Office of the President on the above subject matter (copy attached).

2. You are hereby authorized to release the sum of GHS 142,762,500.00 (One hundred and Forty-Two Million, Seven Hundred and Sixty-Two Thousand, Five Hundred Ghana Cedis) being the cedi equivalent of US \$ 25,000,000.00 (Twenty-Five Million Dollars) converted at an exchange rate of GHS 5.7105 to US\$1.00 as seed money to the National Cathedral Secretariat to enable the commencement of planned activities.

3. The expenditure of GHS 142,762,500.00 should be charged as per the attached Specific Warrant.

Sgn
KEN OFORI-ATTA
MINISTER

THE CONTROLLER AND
ACCOUNTANT-GENERAL
ACCRA

This is marked as Exhibit 3.

d. Copy of letter dated 31 March,2022 from the Ministry of Finance to the Controller and Accountant General authorizing the release of seed money to the National Cathedral of Ghana.

The document is reproduced in relevant parts thus:

31st March,2022

SEED MONEY FOR THE CONSTRUCTION OF THE NATIONAL CATHEDRAL

Please refer to letter No. SCR/DE3/296/02 dated 17th March 2022 from the Chief of Staff, Office of the President and National Cathedral of Ghana's memo dated 28th March,2022 on the above subject matter (copies attached).

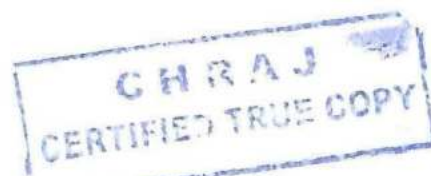
2. Authority is hereby granted you to release the sum GHS 25,000,000.00 (Twenty-Five Million Ghana Cedis) as additional seed money to the National Cathedral Secretariat for the construction of the National Cathedral for part payment of outstanding claims from RIBADE Limited.

5. The total expenditure of GHS 25,000,000.00 should be charged as per attached Specific Warrant.

Sgn
KEN OFORI-ATTA
MINISTER

THE CONTROLLER AND
ACCOUNTANT-GENERAL
ACCRA

This is marked as Exhibit 4.



e. Summary of disbursements of the Seed money by the National Cathedral of Ghana presented to Parliament by the National Cathedral Secretariat.

The document is reproduced in relevant parts thus:

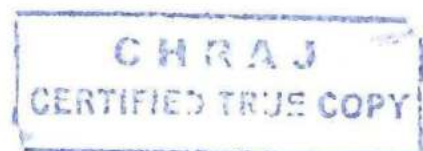
**NATIONAL CATHEDRAL SECRETARIAT-GHANA
SUMMARY OD DISBURSEMENT OF THE SEED MONEY**

S/N	DETAILS	AMOUNT GHC
1	Site Preparation	5,130,988.72
2	Contractors Mobilization	157,454,517.00
3	Fund Raising Activities	794,990.01
4	Consultancy	61,791,159.00
5	Two major Symposiums@ Kempiski Goldcoast Hotel	790,845.27
	GRAND TOTAL	225,962,500.00

1	SITE PREPARATION WORKS	
	ABP Consult ltd (relocation of sewage)	137,889.30
	Dept of Parks & Garden (cutting and pruning of trees)	320,000.00
	Interplast ltd (distribution of pipes for sewage work)	2,207,148.14
	ABP Consult Ltd (additional Sewage works)	82,646.50
	Dept. of Parks & Garden (Trees relocation, pruning and preservation)	320,000.00
	Underground HDPE Pipes	2,063,304.78
	TOTAL	5,130,988.72
2	CONSTRUCTORS MOBILIZATION	
	RIBADE Limited (Advance payment)	71,456,250.00
	RIBADE Limited (Issuance of LOA)	58,386,500.00
	Final negotiations with General Contractors	11,767.00
	Part Payment to RIBADE Limited	25,000,000.00
	JNS Talent Center Ltd	2,600,000.00
	TOTAL	157,454,517.00

This is marked as Exhibit 5.

f. Copy of documents of incorporation on JNS Talent Center limited



The document is reproduced in relevant parts thus:

Company Profile

Business Details

Business Entity Type : Company with Shares

Entity Name: JNS TALENT CENTRE LTD

Registration Number : CS695622015

Original Incorporation Date: 14-Sep-2015

Commencement Date : 15-Sep-2015

Objectives of the Company: TALENT & SKILLS DEVELOPMENT TRAINING

Principal Activity: TALENT & SKILLS DEVELOPMENT TRAINING

Directors Details

First name	last name	Position held	Tin
JOHANNES	ESHUN	Director	P0002883341
SHIELA	ESHUN	Director	P0005497655
KWABENA ADU	GYAMFI	Director	P000627241X

Company Capital Details

Currency of capital:	Ghana Cedi
Stated Capital:	500.00
Stated Capital (GHS):	500.00
Total Shares Issued for Cash	500
Total Shares Issued for Non-Cash	0

Authorized Shares

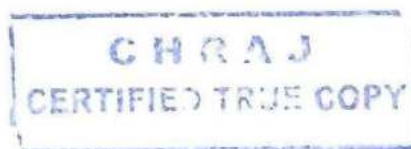
Equity :	1,000,000
Preference:	0
Debenture:	0

Subscriber/Trustee Details

First Name	Last Name	Tin	No. of Shares Alloted	Consideration Payable in Cash
JOHANNES	ESHUN	P0002883341	250	250.00
SHEILA	ESHUN	P0005497655	250	250.00

This is marked as Exhibit 6.

Pursuant to the Commission's request for additional information contained in letter No. CHRAJ/18/2023/262, the Complainant attached additional documents to his 9 March 2023 letter to the Commission. A summary of the documents submitted are as follows:



g. Copy of letter to the Public Procurement Authority dated 4th July 2022 by the Complainant seeking information on the procurement approval relating to the Construction of the National Cathedral by Ribade Company limited.

The document is reproduced in relevant parts thus:

NTC/MP/07/2022/001

4TH July,2022

**The Information Officer,
Public Procurement Authority
Private Mail Bag 30,
Ministries-Accra.
Dear Madam,**

**APPLICATION TO ACCESS INFORMATION ON PROCUREMENT APPROVAL
RELATING TO THE CONSTRUCTION OF THE NATIONAL CATHEDRAL BY
RIBADE COMPANY LIMITED**

Kindly accept my warm compliments

Pursuant to the provisions of Article 21(f) of the 1992 Constitution and Section 18 of the Right to Information Act,2019 (Act 989), I hereby formally apply to access information on the following:

- I. If the Public Procurement Authority has granted any procurement entity approval for the construction of the National Cathedral by RIBADE Company Limited;
- II. The procurement entity which requested the approval;
- III. The date of the approval request;
- IV. Precisely when the Board of the PPA granted the said approval, if any such approval exists
- V. The procurement method used
- VI. The value of the contract.

Counting on your co-operation.

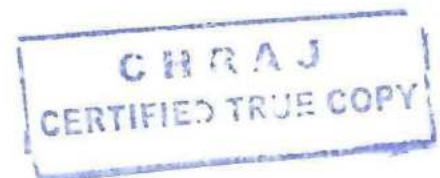
Yours in service of God and Country

Sgn
Samuel Okudzeto Ablakwa (MP)

This is marked as Exhibit 7.

h. Copy of response letter from the Public Procurement Authority to the request for information from the Complainant dated 5th July 2022.

The document is reproduced in relevant parts thus:



PUBLIC PROCUREMENT AUTHORITY
PRIVATE MAIL BAG 30
MINISTRIES-ACCRA

Our Ref. No. PPA/CEO/07/1577/22

5TH July 2022

**RE: APPLICATION TO ACCESS INFORMATION ON PROCUREMENT
APPROVAL RELATING TO THE CONSTRUCTION OF THE NATIONAL
CATHEDRAL BY RIBADE COMPANY LIMITED**

Reference is made to your letter dated 4th July 2022, on the subject above.
Please be informed that the Public Procurement Authority holds no information
relating to the construction of the National Cathedral by Ribade Company Ltd.
You may wish to refer your enquiry to the National Cathedral Secretariat.

Yours faithfully,
Sgn
FRANK MANTE
CHIEF EXECUTIVE

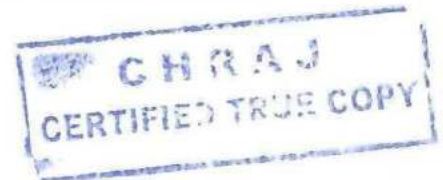
This is marked as Exhibit 8.

**i. Copy of Report containing the summary of disbursements submitted by the
National Cathedral Secretariat to Parliament.**

The document is reproduced in relevant parts thus:

NATIONAL CATHEDRAL OF GHANA
FUND ACCOUNTING OF SEED MONEY AS AT 31ST MAY, 2022

	NOTES		GHC
Seed money 25/11/2020			142,762,500.00
Seed money 30/08/2021			20,000,000.00
Seed money 07/09/2021			38,200,000.00
Seed money 05/05/2022			25,000,000.00
Total Seed Money			225,962,500.00
Less: Expenditures			
Site Preparation	1	5,130,988.72	
Contractors Mobilization	2	157,454,517.00	
US Fundraising	3	794,990.01	
Consultants	4	61,791,159.00	
Symposia	5	790,845.27	
Total Expenditures			225,962,500.00



The seed monies are monies which were paid directly into the Secretariat Account and that were used to cater for the above expenses.

**NATIONAL CATHEDRAL SECRETARIAT-GHANA
SUMMARY OF DISBURSEMENT OF THE SEED MONEY**

2. CONSTRUCTORS MOBILIZATION	AMOUNT GHC
RIBADE LIMITED (Advance payment)	71,456,250.00
RIBADE LIMITED (issuance of LOA)	58,386,500.00
Final negotiations with General Contractors	11,767.00
Part Payment to Ribade limited	25,000,000.00
JNS Talent Center ltd	2,600,000.00
TOTAL	157,454,517.00

This is marked as Exhibit 9.

j. Copy of a letter from the Complainant to Ghana Revenue Authority (GRA) requesting information on two TIN numbers dated 25 January 2023.

The document is reproduced in relevant parts thus:

**NTC/MP/01/23/002
25TH January 2023**

**THE COMMISSIONER GENERAL
GHANA REVENUE AUTHORITY
ACCRA.**

Dear Sir,

REQUEST FOR INFORMATION

This is a request pursuant to Article 21(f) of the 1992 Constitution of the Republic of Ghana which affords all persons a Right to Information and section 18 of the Right to information Act,2019 (Act 989). As a citizen of the Republic of Ghana and Member of Parliament, I by this letter humbly request the following information from the authority.

The revenue Administration Act,2016, (ACT 915) as amended by ACT 1029; provides as follows:

- (i) Section 12(3) despite subsection (1) a person who is a holder of a Taxpayer identification Number shall not apply for another taxpayer identification number
- (ii) Section 13(4) a person may have only one taxpayer identification number at a time and it shall be used for purposes of all tax laws
- (iii) Section 13(5) the Commissioner-General shall not issue a taxpayer identification number to a person unless the Commissioner-General is satisfied
 - (a) About the true identity of the applicant; and
 - (b) That the applicant does not have an existing taxpayer identification number;

- (iv) Section 74 (1) A person who:
- (a) Makes a statement to a tax officer that is false or misleading in a material particular; or
 - (b) Omits from a statement made to a tax officer, any matter or thing without which the statement is misleading in a material particular is liable to a penalty of
 - (c) One hundred percent of the tax shortfall where the statement was made without reasonable excuse; or

(v) Section 74(3):

A statement is made to a tax officer when the statement is made orally, in writing or in any other form to a tax officer acting in the performance of duties under a tax law and includes a statement made

- (a) In a document or information required to be filed under a tax law;
 - (b) In a document furnished to a tax officer otherwise than under a tax law;
 - (c) In answer to a question asked of a person by a tax officer or
 - (d) To another person with the knowledge or reasonable expectation that the statement will be passed on to a tax officer.
- (vi) A person who contravenes section 11(5),12(3) or 18(2) is treated as making a false or misleading statement to a tax officer.

1. In light of the above stated provisions, what action is the authority embarking on to address the circumstances leading to the application for and issuance of two distinct personal Tax identification Numbers to an individual each in a different identity as Victor Kusi Boateng or Kwabena Adu Gyamfi and with which he operates in diverse capacities in the under listed companies simultaneously over a period of twelve years?

VICTOR KUSI BOATENG (P0002502682)

COMPANY	TIN	DATE OF INCORPORATION
Duna Media Production	P0002502682	04 th April 2014
Qharis Consortium Limited	P0002502682	11 th May 2017
Kharis football Academy FC LTD	P0002502682	19 th June 2017
El Dunamis Media limited	P0002502682	14 th January 2019
On point 1 Laundry limited	P0002502682	26 th March 2019



Vibrant Generation Chapel worldwide LBG	P0002502682	14 th May 2021
Dunamis Chapel Worldwide LBG	P0002502682	20 th May 2021

MR. KWABENA ADU GYAMFI (P00062721X)

COMPANY	TIN	DATE OF INCORPORATION
EI DUNAMIS LIMITED	P00062721X	19 TH May 2009
JNS TALENT CENTYRE LTD	P00062721X	14 th September 2015
THE FOUR BS COMPANY LTD	P00062721X	21 st October 2020
ANIBEES PETROLEUM	P00062721X	6 th November 2020
GREAT SPEED ENGINEERING AND CONSTRUCTION LTD	P00062721X	19 th April 2021
NEW WAVE FM LTD	P00062721X	9 th December 2021
LLYODS GENERAL AND RISK LTD	P00062721X	8 th June 2022
DUNAMIS INSURANCE BROKERS LTD	P00062721X	16 th January 2023

2. How long will the authority require to conclusively address the issues raised in question 1 immediately above and when can I be furnished with a report on same?

I am hopeful that, my request will receive expedited processing and a response provided within Seven (7) days of receipt of this application as the requested information is required for the performance of my duties within the purview of parliamentary oversight.

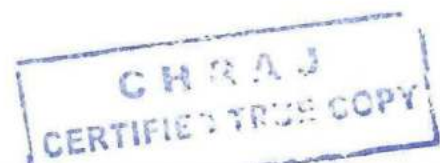
Counting on your co-operation.

Yours faithfully,

Sgn

Samuel Okudzeto Ablakwa

Ranking Member, Foreign Affairs Committee.



This is marked as Exhibit 10.

k. Copy of response letter from the Ghana Revenue Authority to the Complainant's request for information dated 3 February 2023.

The document is reproduced in relevant parts thus:

Our Ref No. CG/GRA/HSOA/02/23

3RD FEBRUARY 2023

**HONOURABLE SAMUEL OKUDZETO ABLAKWA,
MP FOR NORTH TONGU CONSITITUENCY,
RANKING MEMBER, FOREIGN AFFAIRS COMMITTEE.**

Dear Sir,

RE: REQUEST FOR INFORMATION

Pursuant to the relevant provisions of the Right to Information Act,2019 (Act 989) and the Revenue Administration Act,2016 (915) as amended, we have verified the two distinct Taxpayer identification Numbers as captured on our Total Revenue Integrated Processing Systems (TRIPS) and wish to respond as follows:

- i. P0002502682 is registered for Victor Kusi Boateng
Date of birth: 07/09/1971
Mother's maiden name: Agnes Attah
Date of application: 13th August, 2013
Identification Information: Driver's license
- ii. P00062721X is registered for Kwabena Adu Gyamfi
Date of birth: 30/12/1969
Mother's maiden name: Yaa Gyamfua
Date of application: 15th March,2016
Identification Information: Passport

From the above information, two distinct individual Taxpayer Identification Numbers were issued to two different applicants. Also, at the time of registration, the registration system was not biometric and did not have any facial recognition features for the detection of duplicate faces.

Further, at the time the individuals applied for Taxpayer Identification Numbers in 2013 and 2016 respectively, the TRIPS was designed to detect and flag duplicate entries based on the following primary check parameters:

- First name
- Last name
- Date of birth
- Mother's maiden name.

If at the point of processing a Taxpayer Identification Number the information provided by the applicant accurately matches with any other information already in the system based on the above provisions, the system raises a duplicate and the new

application is discarded after thorough checks to ensure that indeed the person already exists.

Flowing from the above, the Ghana Revenue Authority is unable to confirm whether or not the individual was issued with two distinct Taxpayer Identification Numbers. Section 12(3) of the Revenue Administration Act,2016 (Act 915) provides that:

Despite sub-section (1), a person who is a holder of a Taxpayer Identification Number shall not apply for another Taxpayer Identification Number”

Section 15(1)(c) of the Revenue Administration Act,2016 (Act 915) states that:

“The Commissioner-General may, where the Commissioner-General considers appropriate, by notice in writing, cancel a Taxpayer Identification Number or Tax Clearance Certificate issued to a person if the person to whom the Taxpayer Identification Number or Tax Clearance Certificate was issued has another Taxpayer Identification Number or Tax Clearance Certificate”.

We wish to inform you that the Ghana Revenue Authority has initiated investigations to verify and uncover further details of your request. If it is proven to the satisfaction of the Commissioner-General that an individual has been issued with two Taxpayer Identification Numbers, the Commissioner-General would cancel one Taxpayer Identification Number and invoke the relevant provisions of the applicable tax laws to ensure the integrity of the tax system.

Please accept the renewed assurance of our highest consideration.

Yours faithfully,

FOR: COMMISSIONER-GENERAL
SGN

FLORENCE ASANTE (MRS)
ASSISTANT COMMISSIONER

COMMUNICATION AND PUBLIC AFFAIRS DEPARTMENT.

This is marked as Exhibit 11.

8.2 3rd RESPONDENT

Like the Complainant, the 3rd Respondent attached documents to its 31 January 2023 Comments to the Commission. A summary of the documents submitted is as follows:

a. Copy of letter from the Attorney-General clarifying the legal status of the National Cathedral of Ghana.

The document is reproduced in relevant parts thus:

OFFICE OF
THE ATTORNEY-GENERAL
AND MINISTRY OF JUSTICE

My Ref.No.C21/SF.104

NATIONAL CATHEDRAL OF GHANA
SECRETARIAT
PRESIDENTIAL LODGE
STATE HOUSE, ACCRA
GA-080-5836
P.O.BOX OS 2482
OSU, ACCRA
GHANA

CLARIFICATION OF LEGAL STATUS OF NATIONAL CATHEDRAL
FOUNDATION AND THE NATIONAL CATHEDRAL CONSTRUCTION
PROJECT

We refer to the above subject matter and your letter dated 29th July 2021 requesting for clarification on the legal status of the National Cathedral Foundation (NCF) and the effect that monies disbursed to the NCF by the Ministry of Finance will have on the legal status of the National Cathedral project.

We have considered the request in relation to relevant laws and documents and comment as follows:

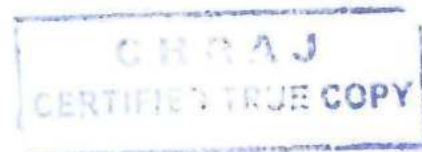
Legal Status of the National Cathedral Foundation (NCF)

1. We note the letter forwarded to this Office refers to a National Cathedral Foundation (NCF). A review of the incorporation documents indicates that it is the National Cathedral of Ghana which has been incorporated and not the National Cathedral Foundation (NCF). It is suggested that all references to the National Cathedral Foundation should be amended to read the National Cathedral of Ghana to reflect the name on the incorporation documents
2. It is noted that on 18th July,2019, the National Cathedral of Ghana was incorporated under the Companies Act, 1963 (Act 179) as a company limited by guarantee. The National Cathedral of Ghana is therefore a company limited by guarantee with its sole corporate member being the Ghana Museums and Monuments Board, a government agency.

Section 8(1) of the Companies Act,2019 (Act 922) provides as follows:

“8(1). A company limited by guarantee shall not be incorporated with the object of carrying on business for the purpose of making profits other than making profits for the furtherance of its objects.”

3. As a company limited by guarantee the national Cathedral of Ghana is a distinct legal entity from its owners or guarantors. The National Cathedral of



Ghana owns all income and funds generated by it and is responsible for its debts. The guarantors are not personally held responsible for any of the entity's debts. They are only responsible to pay an amount not exceeding One Thousand Ghana Cedis in the event of company's insolvency.

4. By its registration documents, the principal activities of the National Cathedral of Ghana are the following:
 - a. To own the assets of the national Cathedral of Ghana
 - b. To administer the National Cathedral Project
 - c. To serve as a convening platform for national conversation on faith
 - d. To operate an interdenominational church for national purposes.
5. It is clear from the above listed activities of the National Cathedral of Ghana that, it is a non-profit making organization. Since the sole member is a government agency, the National Cathedral of Ghana is a State-owned non-profit making organization. Any income generated and property acquired by the National Cathedral are thus required to be reinvested and used for promoting its non-profit activities.

What is the effect of the donation given to the National Cathedral Project?

6. Monies advanced to the National Cathedral by the Ministry of Finance may be in the form of either a loan or donation. The grant of a loan by the Government of Ghana is regulated by the Constitution and the Public Financial Management Act, 2016 (Act 921).
7. A donation made by the Ministry of Finance to the National Cathedral ought to be accordance with the Act 921.

Section 50 of Act 921 provides as follows:

“(1) Subject to Article 178 of the Constitution, an expenditure shall not be met from the Consolidated Fund except on the authority of a warrant issued by the Minister to the Controller and Accountant-General.

(2) The minister shall issue a warrant for payment

(a) that is authorized under an Appropriation Act or a Supplementary Appropriation Act for the financial year that the withdrawal is in intended for;..”

8. Donations by the Ministry of Finance, subject to compliance with the provision of Act 921 set out above, will be grants, not required to be paid back by the National Cathedral. The funds received, however must be utilized solely for the activities of the National Cathedral Project.
9. In giving the donation, the Ministry of Finance must ensure that:
 - I. The project is considered as a national and sectorial priority; and

II. A project that is financed by a grant is conducive to the development of the private section of international trade, (*regulation 177 of the Public Financial management Regulations,2019 (L.I 2378)*)

10. Further, the National Cathedral would be required by law to submit reports on grants provided to it when requested by the Ministry of Finance. Section 5(1) (a) of Act 921 provides as follows:

“5(1) Pursuant to section 4, the Minister may (a) request a report or any other information from any covered entity or any other person receiving grants, advances, loans, guarantees or indemnities from the Government;”

We are therefore of the opinion that:

- I. The National Cathedral of Ghana is a State-owned company limited by guarantee since its sole corporate member is the Ghana Museums Board.
- II. Donations and grants to be made to the national Cathedral of Ghana must be used solely for the Project which is of a national importance.
- III. In receiving donation from the Ministry of Finance, the National cathedral of Ghana must furnish the Minister of Finance with reports on the Project when requested to do so.

Should you require any further clarification, please do not hesitate to contact this Office.

SGN
GODFRED YEBOAH DAME
ATTORNEY-GENERAL &
MINISTER FOR JUSTICE

This is marked as Exhibit 12.

b. An excerpt from the Bank Statement of the National Cathedral of Ghana indicating the transfer of GHS 2,600,000.00 from Talent JNS Talent Centre.

The document provides in relevant parts thus:

8/31/2021

STATEMENT OF ACCOUNT: 0301010134734502

Statement From : 01-JAN-21 To: 31-AUG-21 PAGE : 10

Trn code/narrative	Reference	Book date	value date.	Debit.	Credit.
Closing balance					



FUNDS TRANSFER-NO 030FTRQ212390005 27-AUG-21 27-AUG-21
2,600,000.00 8,663,267.15

CREDIT TURNOVER FUND

TRANSFER FROM-

0301010151110401-TO-

0301010134734502

P01012sosi 000GIPD212400012 28-AUG-21 28-AUG-21
100.00 8,663,367.15

FreemanP03090REF:1336541

63831870737-GIP

INTERBANK TRANSFER B/O

Sosi Freeman IFO

NATIONAL CATHEDRAL OF G

This is marked as Exhibit 13.

c. A printed email ostensibly from Victor Kusi-Boateng authorizing the payment of GHS 2,600,000 from his corporate account JNS Talent Centre limited into the account of National Cathedral of Ghana as a soft loan from him.

The document provides in relevant parts thus:

From: victorkusib@gmail.com
Date: Friday, 27 August 2021 at 4:43:41 PM
To : Doreen Ama Oklu
Subject: Fwd.
Sent from my iPhone
Begin forwarded message:
From: victorkusib@gmail.com
Date: 27 August 2021 at 4:43:41 PM GMT
To : Doreen Ama Oklu <doklu@agricbank.com>

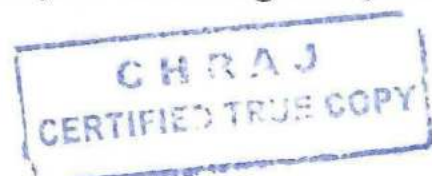
Please do transfer ghs 2.6 ml Ghana cedis from my corporate accs JNS talent ltd into national cathedral as a soft loan from me.

Counting on your usual prompt response

Sent from iPhone

This is marked as Exhibit 14.

d. A copy of a letter from the National Cathedral of Ghana to JNS Talent Centre Limited requesting for a loan of GHS 2,600,000 dated August 26,2021



The document provides in relevant parts thus:

August 26,2021

**THE DIRECTOR
JNS TALENT CENTRE LIMITED
ACCRA**

Dear Director,
**LOAN TO PAY CONTRACTORS FOR THE NATIONAL CATHEDRAL OF
GHANA**

The Board of Trustees of the National Cathedral is to make payment to the contractors of the National Cathedral project which is overdue.

Payments have delayed at the Controller and Accountant General's Department. We therefore, seek financial assistance of 2.6 million cedis (two million and Six Hundred thousand cedis only) from JNS Talent Centre limited as a top up of our balance which we are expecting to be credited into our account by 15th September 2021, at the very latest.

This loan request has become necessary due to the urgency to advance the second payment for the next phase of the work on the National Cathedral.

The loan will be refunded as soon as we receive payments allocated from the Controllers and Accountants Department office.

Yours truly
SGN
Paul Opoku-Mensah, PhD
Executive Director
National Cathedral of Ghana

This is marked as Exhibit 15.

e. An excerpt from the bank statement of the National Cathedral of Ghana indicative of a transfer of GHS 2,600,000 to the account of JNS Talent Centre

The document states in relevant parts thus:

10/4/21, 9:54 AM
STATEMENT OF ACCOUNT: 0301010134734502
Statement From : 01-SEP-21 To: 30-SEP-21 PAGE
: 3



Trn code/narrative Closing balance	Reference	Book date	value date.	Debit.	Credit.
3 rd SEPT-5 TH SEPT 9,939.00 2021 SETTLEMENT	0009325212510003		08-SEP-21		09-MAR-21
3 RD SEPT-5 TH SEPT 2,600,000.00 2021 SETTLEMENT CHEQUE DPOSIT-IN HOUSE CHQ NO 000047 B O NATIONAL CATHEDRAL OF GHANA IFO JNS TALENT CENTRE LIMITED	106L0CH212510005		08-SEP-21		08-SEP-21

This is marked as Exhibit 16.

Pursuant to the Commission's request for information to assist in investigations contained in letter No. CHRAJ/HQ 18/2023/276, the 3rd Respondent in a letter dated 15 March 2023 responded and attached additional documents.

For purposes of clarity, the letter has been reproduced in extenso as follows:

Our Ref: NCG/BOD/03/23/1

**THE COMMISSIONER
COMMISSION ON HUMAN RIGHTS AND
ADMINISTRATIVE JUSTICE (CHRAJ)
OLD PARLIAMENT OHUSE
P.O. BOX AC 489
ACCRA**

Dear Commissioner,

**RE: ALLEGATION OF CORRUPTION, ABUSE OF POWER AND
CONTRAVENTION OF CHAPTER 24 OF THE 1992 CONSTITUTION LODGED
BY HON SAMUEL OKUDZETO ABLAKWA (COMPLAINANT) AGAINST THE
MINISTER FOR FINANCE AND SIX OTHERS (RESPONDENTS) REQUEST
INFORMATION TO ASSIST IN INVESTIGATION.**

**We refer to your letter No: CHRAJ/HQ18/2023/276 of March 9, 2023, and requesting
information as part of preliminary investigation into the above matter.**

We have accordingly attached the following information:



1. Documentations on issues involving The National Cathedral of Ghana and JNS Talent Centre Limited from January 2020 to September 2021. Kindly note it was a normal administrative transaction, and was, therefore not recorded in the minutes of the Board. It was an offer made by JNS limited which was paid within a short period.
2. Certified True Copies of Agricultural Development Bank statements of the National Cathedral from January 2021 to September 2021.

Please do not hesitate to contact us for any further information.

Yours faithfully,

SGN

Apostle Professor Onyinah
Chairman

This is marked as Exhibit 17.

f. Certified Copy of the Bank Statement of The National Cathedral of Ghana from Agricultural Development Bank statement dated 14 March 2023.

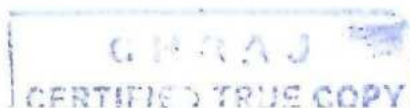
The document has been reproduced in relevant parts thus:

ADB STATEMENT OF ACCOUNT 14-03-2023

Period from: 01-01-2021
To: 30-09-2021
Account No. 0301010134734502
Product Name: 101
Currency Name: GHS
Branch code: 030
Branch Name: PARASTATALS
Customer Short Name: Nat Cathedral of Gh

Customer ID : 01347345
Customer Name: NATIONAL CATHEDRAL OF GHANA
Customer Address: MINISTRY OF FINANCE

Date	Branch	Description	Reference	Value Date	Debits	Credits	Balance
------	--------	-------------	-----------	---------------	--------	---------	---------

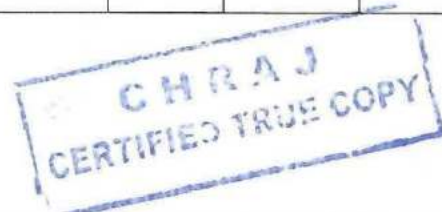


26-08-2021		BY NINNETT E IFO CHIEF IMAM	125CHDP 21238000 9	26-08-2021	0.00	50,000. 00	6,063,2 67.15
27-08-2021	030	Fund transfer- 0301010151 110401-to- 0301010134 734502	030FTRQ 21239000 5	27-08-2021	0.00	2,600,0 00.00	8,663,2 67.15
27-08-2021	030	TRANSFE R FROM 1441001513 574 PO1012sosi . Freeman P03090RE F: INTERBA NK TRANSFE R B/O sosi Freeman IFO NATIONA L CATHEDR AL OF G	000GIPD 21240001 2	28-08-2021	0.00	100	8,663,3 67.15

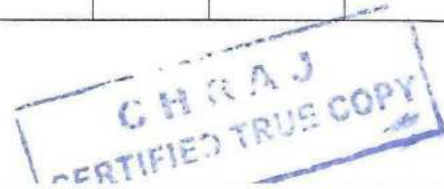
30-08-2021	030	TRANSFER BY ORDER OF CODGGH AC 486223 PAYMENT OF SEED MONEY FOR	000ICT32 12422008	30-08-2021	0.00	20,000,000.00	28,663,367.15
30-08-2021	030	FUND TRANSFER FROM- 0303040134 734501- TO- 0301010134 734502	030FTRQ 21242000 4	30-08-2021	0.00	952,000.00	29,615,367.15
31-08-2021	030	TRANSFER FROM 0200134471 760601 P01012Eileen. EghanP030 27 Transfer done on expresspay	000GIPD 21242060 1	30-08-2021	0.00	50	29,615,417.15
31-08-2021	030	TRANSFER B/O NATIONAL CATHEDRAL DD 31 08 2021	03031082 12430001	31-08-2021	0.00	30,000.00	29,645,417.15

31-08-2021	030	COMMISSION ON OUTWARD TRANSFERS	000OCT3 21243000 1	31-08-2021	50.00	0.00	29,645,367.15
31-08-2021	030	TRANSFER IN FAVOUR OF /140000531 1488 RIBADE LIMITED	000OCT3 21243000 1	31-08-2021	29,251,000.00		394,367.15
31-08-2021	030	Cash deposit BY SAMUEL IFO RESURRECTION POWER AND LIVING BREAD INT.	118CHDP 21243200 5	31-08-2021	0.00	282.00	394,649.15
01-09-2021	030	TRANSFER FROM 2030415023 886 P03022 DONATION TO CATHEDRAL	000GIPD 21244012 0	01-09-2021	0.00	100	394,749.15

01-09-2021	030	CASH DEPOSIT BY DOREEN P/170/2010	106CHDP 21244002 8	01-09-2021	0.00	1500.00	396,249 .15
03-09-2021	030	CASH WITHDRAWAL BY PROF.POP KU ONYINAH	106CQW L2124602 55	03-09-2021	90,000 .00	0.00	306,249 .15
03-09-2021	030	CASH WITHDRAWAL BY PROF.POP KU ONYINAH	106CQW L2124621 25	03-09-2021	24,586 .85	0.00	281,662 .30
03-09-2021	030	22 ND JULY-1 ST SEPT 2021 SETTLEMENT	00091742 12460004	03-09-2021	0.00	97,019. 00	378,681 .30
03-09-2021	030	TRANSFER FROM 1121030116 242901 P01014ERICA APEADU WAP03020 QRC 4JQDDPK	000GIPD 21246233 0	03-09-2021	0.00	1.00	378,682 .30



		SYCHGT W64					
06-09- 2021	030	TRANSFE R FROM 1161030008 163701 P01017 LAWREN CE AFANKW AH	000GIPD 21249015 4	05-09- 2021	0.00	1.00	378,683 .30
06-09- 2021	030	TRANSFE R FROM 1441001651 603 - KORANT ENG EDWARD PO3090RE F:67572384 28518060- GIP INTERBA NK TRANSFE R B/O RANDOLP H- KORANT ENG EDWARD IFO NATIONA L C	000GIPD 21249017 3	05-09- 2021	0.00	300	378,983 .30
06-09- 2021	030	TRANSFE R FROM 1441000826 224	000GIPD 21249028 0	05-09- 2021	0.00	100	379,083 .30



		P01021FRI MPONG MANSO GLADYS P03090RE F: TRANSE R B/0 FRIMPON G MANSO GLADYS IFO NATIONA L CATHE					
06-09- 2021	030	CASH DEPOSIT BY DOREEN OKLU	106CHDP 21249002 8	06-09- 2021	0.00	68,223. 50	447,306 .80
06-09- 2021	030	TRANSE R BY ORDER OF STEPHEN R BOSOMT RWI- AYENSU. MONTHL Y CONTRIB UTION TOWARD S THE	0001CT32 12490161	06-09- 2021	0.00	100	447,406 .80



06-09-2021	030	CHEQUE DEPOSIT ECOBAN K GH LTD-OSU CHEQUE NO-00637 B/O REV ALFRED AND RACHAEL KODUAH	106CGO D2124920 36	08-09-2021	0.00	1,200.00	448,606.80
07-09-2021	030	TRANSFER BY ORDER OF CODGGH AC 488249 PAYMENT OF SEED MONEY FOR	0001CT32 12500063	07-09-2021	0.00	38,200,000.00	38,648,606.80
07-09-2021	030	2 ND SEPT 2021 SETTLEMENT	00092592 12500004	09-03-2021	0.00	3,102.00	38,651,708.80
07-09-2021	030	INWARD CLEARING CHEQUE 000043	000CGIN 21250072 8	07-09-2021	20,000.00	0.00	38,631,708.80
07-09-2021	030	FUNDS TRF BO	00092652 500256	07-09-2021	0.00	200	38,631,908.80

		APPIAH DEBOR					
07-09- 2021	030	CASH DEPOSIT BY ELIZABE TH OWUSU	114CHDP 21250006 3	07-09- 2021	0.00	100	38,632, 008.80
07-09- 2021	030	CHEQUE DEPOSIT STANBIC BANK BANK GH.LTD AIRPORT CITY- CHEQUE NO-000165 B/O JUSTICE AMOH	106CGO D2125020 34	09-09- 2021	0.00	100,000 .00	38,732, 008.80
08-09- 2021	030	3RD SEPT- 5TH SEPT 2021 SETTLEM ENT	00093252 12510003	09-03- 2021	0.00	9,939.0 0	38,741, 947.80
08-09- 2021	030	CHQ NO 000047 B O NATIONA L CATHEDR AL OF GHANA IFO JNS TALENT	106LOC H2125100 05	08-09- 2021	2,600, 000.00	0.00	36,141, 947.80

		CENTRE LIMITED					
08-09-2021	030	CASH DEPOSIT BY VIC DANK HEALTH CARE/OP PONG BRIGHT @MADIN A	113CHDP 21251203 7	08-09-2021	0.00	1,000.00	36,142,947.80

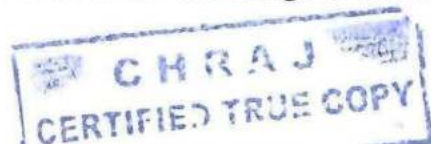
This is marked as Exhibit 18.

Following a request from the Commission, the 3rd Respondent per letter signed by its Executive Director and copied its Board Chairman Ref: **NCG/BOD/10/24/ of 15 October 2024** indicated that pursuant to a letter of award, a formal contract was executed between the National Cathedral of Ghana and Ribade Company Ltd. The 3rd Respondent indicated further that appointment of RIBADE Company Ltd as the main contractors for the National Cathedral Project was done through an extensive international procurement led by the Consultants, Sir David Adjaye and Associates, whose appointment as lead consultants for the National Cathedral project was approved by the PPA on 17th December, 2018 and that the PPA-approved scope of service for Sir David Adjaye & Associates included: "manage the procurement process and recommend contractors for approval by the client."

We have found it prudent to reproduce relevant extracts of the said letter as follows:

RE: ALLEGATIONS OF CORRUPTION, ABUSE OF POWER AND CONTRAVENTION OF CHAPTER 24 OF THE 1992 CONSTITUTION LODGED BY HON. SAMUEL OKUDZETO ABLAKWA (COMPLAINANT) AGAINST MINISTER FOR FINANCE AND SIX OTHERS (RESPONDENTS): REQUEST FOR INFORMATION

- 1. I write on behalf of the Chairman of the Board of the National Cathedral of Ghana, who is in the Vatican for meetings. I write in**



reference to your letter dated 8th October, 2024, headed as above, which was received at the Secretariat the afternoon of 10 October, 2024.

2. The Commission makes reference to a letter dated 30 July 2021 entitled **CONSTRUCTION OF THE NATIONAL CATHEDRAL OF GHANA - LETTER OF AWARD**, which makes reference to a formal contract to be executed between the National Cathedral RIBADE Company Ltd.
3. The Commission is requesting to know whether pursuant to the Letter of Award, the formal contract was subsequently executed between the National Cathedral of Ghana and RIBADE Company Ltd.
4. The Commission additionally requests for a copy of the said formal contract, if any, to facilitate its investigations into the matter.
5. We confirm that, following the signing of the Letter of Award, a formal contract was executed between the National Cathedral of Ghana and RIBADE on 29 October 2021.
6. The formal contract is attached as Appendix A.
7. The appointment of RIBADE as the main contractors for the National Cathedral Project was done through an extensive international procurement led by the Consultants, Sir Adjaye and Associates, whose appointment as lead consultants for the National Cathedral project was approved by the PPA on 17th December, 2018.
8. The PPA-approved scope of service for Sir David Adjaye & Associates included: "manage the procurement process and recommend contractors for approval by the client." The Procurement Chronology for the Appointment of the main Contractor is attached as (Appendix B).
9. Should you need any further clarification and/or information, please do let us know.

Yours faithfully,
Paul Opoku-Mensah, PhD
Executive Director
National Cathedral of Ghana
CC.
BOARD CHAIRMAN
NATIONAL CATHEDRAL OF GHANA

This letter is marked as Exhibit 19. The 3rd Respondent attached the said alleged Formal Contract and a document headed "Procurement Chronology Appointment Main Contractor" to Exhibit 19. We have marked these documents respectively as Exhibit 20 and Exhibit 21.

Exhibit 20, a bulky document is headed "NATIONAL CATHEDRAL OF GHANA Tender Document-Volume 1". Its Table of Contents indicates that Exhibit 20 is divided into Volumes 1 and Volume 2. Both Volumes are broken into Parts. Volume 1 consists of Part 1 entitled **Instructions to Tenders**, Part 2-**Provisional Bills of Quantities** and Part 3-**Contractual Data** containing the Letter of Tender, Conditions of the Contract and Contract Agreement to mention but a few. Volume 2 consists of Part 4 entitled **FIDIC ANNEXURES**, Part 5-**Other Annexures and Part 6-CD Information**.

The sum total of the Bill of Quantities is Three Hundred and Twelve Million, Three and Ninety-Four Thousand, Forty-Nine Dollars and Fifty-Three Cents (**\$312,3954,049.53**).

We have found it inexpedient to reproduce in extenso the whole of Exhibit 20 due obviously to its bulky character. However, the **Letter of Tender and the Contract Agreement** are hereby reproduced hereunder for obvious reasons. Both are exhibited and Marked as **Exhibit 20A and Exhibit 20B** respectively.



Letter of Tender

Name of Contract: National Cathedral of Ghana

To:

We have examined the Conditions of Contract, Specification, Drawings, Bill of Quantities, the other Schedules, the attached Appendix and Addenda Nos A to Y for the execution of the above-named Works. We offer to execute and complete the Works and remedy any defects therein in conformity with this Tender which includes all these documents, for the sum of

US\$ 312,394,049.53 (In words) Three Hundred and Twelve Million, Three Hundred and Ninety-Four Thousand, Forty-Nine Dollars and Fifty-Three Cents (including Levies, VAT and Import Duties)


or such other sum as may be determined in accordance with the Conditions of Contract.

We agree to abide by this Tender until 26 November 2020 and it shall remain binding upon us and may be accepted at any time before that date. We acknowledge that the Appendix forms part of this Letter of Tender.

If this offer is accepted, we will provide the specified Performance Security, commence the Works as soon as is reasonably practicable after the Commencement Date, and complete the Works in accordance with the above-named documents within the Time for Completion.

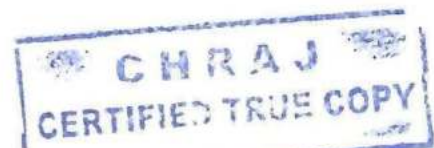
Unless and until a formal Agreement is prepared and executed, this Letter of Tender, together with your written acceptance thereof, shall constitute a binding contract between us.

We understand that you are not bound to accept the lowest or any tender you may receive.

Signature  in the capacity of PROJECT MANAGER
duly authorised to sign tenders for and on behalf of RIGARD COMPANY LIMITED

Address: Airport Road 6, Airport ACCRA GHANA.

Date: 28 July 2021



Contract Agreement

This Agreement made the 29th day of October 20 21
Between NATIONAL CATHEDRAL STATE HOUSE FOUNDATION of ACCRA (hereinafter called "the Employer") of the one part,
and RIBADE COMPANY LIMITED of AIRPORT ROAD 6 (hereinafter called "the Contractor") of the other part

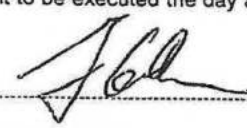
Whereas the Employer desires that the Works known as NATIONAL CATHEDRAL PROJECT should be executed by the Contractor, and has accepted a Tender by the Contractor for the execution and completion of these Works and the remedying of any defects therein,

The Employer and the Contractor agree as follows:

1. In this Agreement words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.
2. The following documents shall be deemed to form and be read and construed as part of this Agreement:
 - (a) The Letter of Acceptance dated 30th July 2021
 - (b) The Letter of Tender dated 29th July 2021
 - (c) The Addenda nos. A to AG
 - (d) The Conditions of Contract
 - (e) The Specification
 - (f) The Drawings, and
 - (g) The completed Schedules.
3. In consideration of the payments to be made by the Employer to the Contractor as hereinafter mentioned, the Contractor hereby covenants with the Employer to execute and complete the Works and remedy any defects therein, in conformity with the provisions of the Contract
4. The Employer hereby covenants to pay the Contractor, in consideration of the execution and completion of the Works and the remedying of defects therein, the Contract Price at the times and in the manner prescribed by the Contract.

In Witness whereof the parties hereto have caused this Agreement to be executed the day and year first before written in accordance with their respective laws.

Signed by: 

Signed by: 

for and on behalf of the Employer in the presence of

for and on behalf of the Contractor in the presence of

Witness: 

Witness: 

Name: Mr. Joseph A. Osei

Name: Fredrick A. Ebo

Address: National Cathedral of Ghana

Address: Yard 11/12 Accra

Date: 29th October 2021

Date: 29.10.2021



Exhibit 21 chronicles with dates events leading to the signing of the main contract document, i.e Exhibit 20B among other things and is hereby reproduced in extenso as follows:

Procurement Chronology Appointment Main Contractor

Procurement Strategy

Procurement Strategy was approved by the Client / clients procurement subcommittee.

Expression of Interest

The EOI was sent out to the relevant contractors. The contractors which have expressed their initial interest in participating in the bidding for the National Cathedral of Ghana Project have been issued a Non-Disclosure Agreement (NDA) for signature.

Pre-Qualification

The consultants issued the pre-qualification evaluation report of the contractors and the Draft Contract conditions/ Contract Particulars to the client for review and approval. The Client approved the documents and gave the consultants the ok to go out to tender.

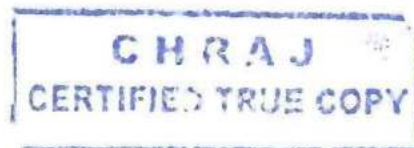
Tender - Chronology

The Main Tender Documents were issued to the following contractors on the 30.12.2019:

- Rizzani de Eccher & Barbisotti JV
Desimone Limited
- WBHO
- Consar
- Summa

Main Contract Tender Documents were issued to the following contractor on the 31.12.2019:

- Alke
WeTransfer link to information pack sent on 31/12/2019 to the following:
- Rizzani de Eccher & Barbisotti J
- Desimone Limited
- WBHO
- Consar
- Summa



- Alke

Receipt of Tender Documents confirmed by 31/12/2019

- WBHO
- Summa
- Consar
- Barbisotti

Responses to tender received on 31 January 2020

Contractor responses received from:

- Rizzani de Eccher & Barbisotti JV
- Desimone Limited
- Consar & Gruppo ICM N
- Alke

Contractors declined:

- WBHO
- Summa

04 Feb 2020

The trustees stopped the procurement process until further notice.

Disagreement: The hard copies of the bids were received at Adjaye Associates offices and not at the NCG Secretariat. However, hard copies of bids were not opened by the AA team and were delivered to the NCG Secretariat.

Soft copies of bids received by the NCG procurement team were opened by Kofi and the QS's at his office to check for completeness and ensure files are not corrupted. The soft copies were saved. The evaluation process has not started.

Possible Solution: Bids will be opened by the client together with the trustees, the procurement subcommittee and the AA consultants team to start the evaluation process and continue with the procurement.

17 Apr 2020

A Video Conference with NCG Secretariat, the trustees, the procurement subcommittee and Adjaye Associates took place to clarify procurement subcommittee questions regarding procurement process. It was agreed that Adjaye Associates will present current design and the DD cost estimate to the clients procurement subcommittee at a separate meeting on Monday 27 April.

24 Apr 2020

Adjaye Associates issued letters to the bidders with the request for bid extension.

27 Apr 2020

Adjaye Associates received confirmation on the requested bid extension from 3 bidders.

Meeting between NCG Secretariat, the procurement committee and Adjaye Associates took place. The current NCG design and the DD cost estimate was presented to the procurement subcommittee. The procurement subcommittee suggests that the procurement process will be completed with the current bidders. The procurement subcommittee will debrief the rest of the procurement team till 30.04.2020. The trustees will be debriefed on Monday 04.05.2020. The tentative date for the official tender opening is Wednesday 06.05.2020.

08 May 2020

Adjaye Associates received an email from Dr. Paul confirming that the Board of Trustees at their meeting on the 04 May 2020 approved the recommendation of the Procurement Committee that the suspension of the tender process be lifted with immediate effect to enable the tender process to continue.

11 May 2020

Meeting between NCG Secretariat and Adjaye Associates took place. Official tender opening ceremony was suggested for the 15 May 2020. Date to be confirmed by NCG Secretariat.

13 May 2020

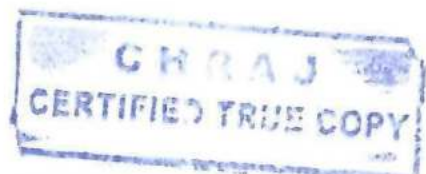
The NCG Secretariat confirmed the 15 May 2020 for the official tender opening ceremony including the NCG Secretariat, trustees, procurement committee, consultants team and the contractors representatives.

15 May 2020

Official Tender Opening Ceremony took place. The NCG Secretariat and the procurement committee decided on a tender evaluation committee including Rebecca Yakpo, Kwame Prempeh, Tony Yeboah-Asare, Kofi Bio; JB Asafo-Boakje; Steiner Woods, Cornelia Zeise

19 May 2020

Tender Hard Copies received from Dr. Paul



20 May 2020

Tender Hard Copies and softcopies comparison done by the consultants team

21 May 2020

Consultants team shared list of outstanding information to be requested from bidders with the rest of the evaluation committee for review, comments and approval

22 May 2020

Consultants team received letter from the NCG Secretariat about clients decision to relaunch the tender process

29 May 2020

Consultants team responded to NCG Secretariat letter about decision to relaunch the tender process.

10 June 2020

Consultant team issued proposed tender relaunch report

30 June 2020

AA issued the requested NCG pre-evaluation report including the suggested timeline and the draft letter with Instruction to Tenderers for approval.

08 July 2020

Design Team finalized tender document with newest information / updated BOQ and WIP CD Design and issued to the client for approval.

13 July 2020

Client approved updated tender document with newest information / updated BOQ and WIP CD Design and gave the Design Team the go ahead to contact the bidders with the updated tender document.

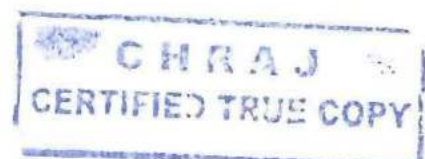
14 July 2020

Design Team contacted the bidders with updated tender document and request for bids.

11 August 2020

The following bidders submitted their bids to the client:

1. Alke
2. JV Consar / ICM Spa.



3. JV De Simone / Barbisotti / De Eccher

The official Tender opening took place on the 11 August 2020 at the NCG Secretariat.

20-21 August 2020

Bidder Interviews took place at AA offices in the presence of the Dr Paul Opoku-Mensah, Rebecca Yakpo, the bidders representatives and the AA team.

31 August 2020

The Consultants team finalized the Tender Evaluation Report with their recommendations and issued to the Client for review.

01 September 2020

Clients approved the consultants Tender Evaluation Report and recommendation and instructed to the consultants team to proceed with next steps.

03 September 2020

Consultants team sent letter of regret to unsuccessful tenderer (ALKE). The two shortlisted bidders (Consar/ICM JV and RIBADE JV) were also informed about their preferred bidder status. The follow up questions were issued to the shortlisted contractors on the 3rd September 2020 with their responses required by the 9th September 2020. Part of the questions was also the request for the tenderers best and final offer. The tenderers were also informed of the two approved Variation Orders for the Restaurant and Museum. The purpose of this was to allow the contractors to inform the Consultants Team of any implications that the approved changes would have on their programme, site set up and preliminaries cost to avoid any claims at a later stage.

09 September 2020

The two preferred bidder / bidders submitted the requested information.

13 September 2020

A tender adjudication update with the consultants team recommendation was issued to the client on 13th September 2020 for review and approval.

Following the revised information received from the two short-listed tenderers the updated scoresheet showed the RIBADE JV ranking as the preferred bidder. However, there were two issues with regard to the RIBADE JV information submitted.

Firstly, their tender price, even though reduced was still higher than the budget figure approved by the Client. The Consultants Team has evaluated the tender rates submitted by the RIBADE JV in comparison with another project where De Simone Ltd and M. Barbisotti have also tendered as joint venture. This has highlighted rates for similar construction items that are priced higher for this project.

Secondly, there has not been a conclusion to the qualifications received from the RIBADE JV.

The above items did necessitate further discussions with the Preferred Bidders as all of the above would need to be resolved to enable the final recommendation to be made. Therefore, another round of discussions with the two shortlisted bidders was recommended with the following suggested next steps:

- Informing shortlisted bidders about next steps
- Meeting with each contractor to discuss and agree on:
 - o Qualifications (contractual, commercial and technical) o Construction Programme
- Contractors IRS
- Impact Rerouting Works
- Negotiation on Best and Final Offer (BAFO)

This recommendation was approved by the client on 14th September 2020.

14 September 2020

The recommendation above was approved by the client. The consultants team informed the shortlisted bidders about the next steps and sent the invitation for the follow up meeting for the 16' September 2020.

16 September 2020

The follow up meetings with Consar Gruppo ICM JV and RIBADE JV took place at Adjaye Associates offices with the international counterparts joining via Zoom on the 16th September 2020. Representatives from all parties were present, the bidders representatives, the Clients representatives (Paul Opoku-Mensah, Joseph Buertey, Becky Yakpo, Tony Asare) and the consultants teams representatives (Kofi Bio, Ken Faulkner, Robertson Lindsay, Steiner Wood, Yvette Sintim, Danielle Cornet, J.B. Asafo- Boakye, Filipe Coelho, Brendan Gildenhuys, Cornelia Zeise). The attendees list is available if required.

As part of the invitation sent to each tenderer, a list of items was included to allow them time to prepare for the discussions. Main topics discussed at the

meeting were the Local Content Strategy, Contractors Pricing, Contractors Programme and Information Required Schedule, Review of Survey and Design Specifications, Contractors Design Responsibilities, Contractors Qualifications, Contractors Litigation History, possible impact of Re-routing Works done by others, and others.

Most items could be clarified during the meetings on the 16th September 2020. However, some items still required additional information to be provided by the two shortlisted bidders following the meeting on the 16th September 2020.

18 -19 September 2020

Requested information was received. All clarifications and information were evaluated by the consultants team and considered in the final evaluation report.

23 September 2020

Final recommendation was issued to the client.

26 September 2020

Client requested the consultant team to prepare a composite tender evaluation report covering all steps taken so far.

01 October 2020

Consultants Team issued the Final Composite Tender Evaluation Report to the Client.

21 October 2020

Consultants received clients approval for final bidder recommendation of the RIBADE JV as the preferred bidder and instruction to proceed with final contract negotiations.

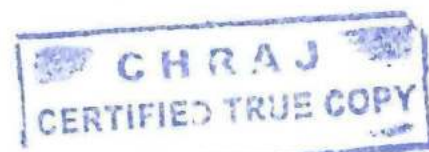
Consultants sent letter to RIBADE JV informing about the next steps. Invite contractor for value engineering meeting.

21-27 October 2020

RIBADE JV prepared value engineering proposal and other technical and contractual required information.

28 October 2020

Value engineering and technical meeting with the RIBADE JV held.



30 October 2020

RIBADE JV provided their final value engineering proposal.

31 October 2020

Consultants finalized cost savings report with recommended achievable project budget and request clients approval.

06 November 2020

The client decided to appoint the main contractor on a letter of intent until all contractual issues have been resolved

06 November 2020

Meeting with RIBADE JV to discuss remaining contractual issues. Client input required.

21 November 2020

Final letter of intent was approved by the client and sent to the contractor for review

23 November 2020

Contractor mobilized equipment to site

25 November 2020

Formal Signing ceremony for the letter of intent took place at the NCG Secretariat

26 November 2020

NCG Site was handed over to the contractor

27 November 2020

The client confirmed instruction to the contractor to complete demolition and debris removal. Instruction was sent to the contractor.

The client informed the contractor about the extension of the LOI beyond the 31 March 2021 till the 31.05.2021 for the following reasons
Budget

- The Value Engineering (VE) process was initiated in an effort to reduce the contract value to a number closer to the client desired budget of \$250M (excluding Variation Orders). RIBADE has taken longer than expected with this and has not been completed yet.

- The consultants team will take approximately 2 weeks to assess RIBADE 's final proposals once received.

Contract Conditions

- The contract conditions for the main contract have not been finalized yet.
- Discussions with RIBADE were held with agreements reached on most items but some items are still not aligned and need to be agreed
- Client feedback and input on contract conditions currently still outstanding

Project Programme

- The contractual programme can only be completed and agreed once all Value Engineering items have been received, assessed and agreed.

A further extension of the LOI beyond the 31 May 2021 till the 19 July 2021 was recommended for the following reasons

Budget

- The final negotiations with RIBADE to achieve a number closer to the client desired budget of \$250M (excluding Variation Orders) is still in progress.
- The consultants team will take approximately 2 weeks to adjust the final BOQ document as per the final negotiation outcome.
- Client feedback and input on contract conditions currently still outstanding
- Await RIBADE s updated contractual programme based on their latest proposal including Value engineering items for review, discussion and agreement.

Progress Update Status 30.06.2021

- Client decision was made to waive VAT and other taxes, levies and import duties for the NCG project
- Final negotiated contractor proposal has achieved the clients desired budget of below \$250M (excluding VAT and other taxes, levies and import duties) Draft letter of award is with the client for review and approval
- It was agreed that \$10M payment will be made by the client to the contractor with the signature of the letter of award

Progress Update Status 31.07.2021

- The letter of award was signed on 30.07.2021



Progress Update Status 31.10.202.

- **The Main Contract document was signed between the parties on the 29th October 2021.**

It is to be noted that Exhibit 20A and Exhibit 20B were part of a compendium of documents submitted by Ribade Company Ltd per letter Ref. No.NCG-A653-CHRAJ-OL.002 of 13 November 2023 to the Commission pursuant to a request for information. We have compared these Exhibits to those submitted by the Company and find the content to be the same. We have no reason to doubt the authenticity of these exhibits and will accord them probative value where necessary.

8.3 4th, 5th, 6th & 7th RESPONDENTS

The 4th to 7th Respondents also attached some documentary evidence to their 25 January 2023 comments submitted to the Commission. A summary of documents submitted on their behalf by their lawyer is as follows:

a. An excerpt from the Bank Statement of the National Cathedral of Ghana indicating the transfer of GHS 2,600,000.00 from JNS Talent Centre

The document provides in relevant parts thus:

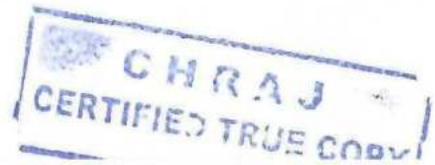
8/31/2021

STATEMENT OF ACCOUNT: 0301010134734502

Statement From : 01-JAN-21 To: 31-AUG-21

PAGE : 10

Trn code/narrative	Reference	Book date	value date.	Debit.
Credit.	Closing balance			
FUNDS TRANSFER-NO	030FTRQ212390005	27-AUG-21	27-AUG-	
21	2,600,000.00	8,663,267.15		
CREDIT TURNOVER FUND				
TRANSFER FROM-				
0301010151110401-TO-				
0301010134734502				
P01012sosi	000GIPD212400012	28-AUG-21	28-AUG-	
21	100.00	8,663,367.15		



FreemanP03090REF:1336541
63831870737-GIP
INTERBANK TRANSFER B/O
Sosi Freeman IFO
NATIONAL CATHEDRAL OF G

This is marked as Exhibit 21.

b. A printed email ostensibly from Victor Kusi-Boateng authorizing the payment of GHS 2,600,000 from his corporate account JNS Talent Centre limited into the account of National Cathedral of Ghana as a soft loan from him.

The document provides in relevant parts thus:

From: victorkusib@gmail.com
Date: Friday, 27 August 2021 at 4:43:41 PM
To : Doreen Ama Oklu
Subject: Fwd.
Sent from my iPhone
Begin forwarded message:
From:victorkusib@gmail.com
Date: 27 August 2021 at 4:43:41 PM GMT
To : Doreen Ama Oklu<doklu@agricbank.com>

Please do transfer ghs 2.6 ml Ghana cedis from my corporate accs JNS talent ltd into national cathedral as a soft loan from me.
Counting on your usual prompt response
Sent from iPhone

This is marked as Exhibit 22.

c. Copy of a letter from the National Cathedral of Ghana to JNS Talent Centre Limited requesting for a loan of Ghs 2,600,000 dated August 26,2021

The document provides in relevant parts thus:

August 26,2021

**THE DIRECTOR
JNS TALENT CENTRE LIMITED
ACCRA**

Dear Director,



LOAN TO PAY CONTRACTORS FOR THE NATIONAL CATHEDRAL OF GHANA

The Board of Trustees of the National Cathedral is to make payment to the contractors of the National Cathedral project which is overdue. Payments have delayed at the Controllers and Accountant General Department

We therefore, seek financial assistance of 2.6 million cedis (two million and Six Hundred thousand cedis only) from JNS Talent Centre limited as a top up of our balance which we are expecting to be credited into our account by 15th September 2021, at the very latest.

This loan request has become necessary due to the urgency to advance the second payment for the next phase of the work on the National Cathedral. The loan will be refunded as soon as we receive payments allocated from the Controllers and Accountants department office.

Yours truly
SGN
Paul Opoku-Mensah, PhD
Executive Director
National Cathedral of Ghana

This is marked as Exhibit 23.

d. An excerpt from the bank statement of the National Cathedral of Ghana indicative of a transfer of Ghs 2,600,000 to the account of JNS Talent Centre

The document states in relevant parts thus:

10/4/21, 9:54 AM
STATEMENT OF ACCOUNT: 0301010134734502
Statement From : 01-SEP-21 To: 30-SEP-21
PAGE : 3

Trn code/narrative	Reference	Book date	value date.	Debit.
Credit. Closing balance				
3 rd SEPT-5 TH SEPT 21 2021 SETTLEMENT	0009325212510003	08-SEP-21	09-MAR-	9,939.00 38,741,947.80



3RD SEPT-5TH SEPT 106L0CH212510005 08-SEP-21 08-SEP-21
2,600,000.00 36,141,947.80

2021 SETTLEMENT
CHEQUE DPOSIT-IN HOUSE
CHQ NO 000047 B O
NATIONAL CATHEDRAL OF
GHANA IFO JNS TALENT
CENTRE LIMITED

This is marked as Exhibit 24.

e. Copy of a letter to the Chief of staff by the National Cathedral of Ghana requesting for a diplomatic passport to be issued to Kwabena Adu Gyamfi a.k.a Rev Victor Kusi Boateng dated 27th October 2021.

The document provides in relevant parts thus:

CHIEF OF STAFF
OFFICE OF THE PRESIDENT
JUBILEE HOUSE

October 27,2021

Dear Chief of Staff,

DIPLOMATIC PASSPORT FOR OFFICIAL TRAVEL: NCG TRUSTEEE
MEMBER/SECRETARY

Greetings,

I write to request a diplomatic passport for official National Cathedral of Ghana (NCG) travels for:

- Kwabena Adu Gyamfi (aka Rev Victor Kusi Boateng),
Member/Secretary Board of trustees

With the appointment of a contractor for the project, and the beginning of the construction phase, International Fundraising and the development of International Institutional partnership for the National Cathedral Project has begun in earnest.

The Member/ Secretary of the NCG Board of Trustees will be a key part in both the fundraising and play significant roles.

We seek your help to acquire the Diplomatic passport to facilitate these travels related to the development of the National Cathedral of Ghana.

Thank You for your help in this matter.

Yours faithfully,
Sgn
Dr.Paul Opoku-Mensah
Executive Director, NCG

This is marked as Exhibit 25.

f. Copy of letter to the Minister of Foreign Affairs by the Chief of Staff approving the request for a diplomatic passport to be issued to Kwabena Adu Gyamfi a.k.a Rev Victor Kusi Boateng dated 10 November 2021

The document provides in relevant parts thus:

OPS 240/1/21/1298

10TH NOVEMBER,2021

Honourable Minister

REQUEST FOR DIPLOMATIC PASSPORT-
MR.KWABENA ADU GYAMFI (AKA REV.VICTOR KUSI BOATENG)

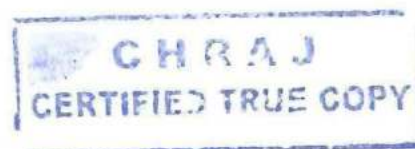
I write to inform you that approval has been granted for the issuance of a Diplomatic passport in favour of Mr.Kwabena Adu Gyamfi (a.k.a Rev Victor Kusi Boateng), Member/Secretary of the National Cathedral of Ghana (NCG) Board of Trustee to enable him undertake official assignments abroad.
It would, therefore, be appreciated if you could kindly grant approval for a Diplomatic Passport to be issued to him.

Sgn
NANA BEDIATUO ASANTE
SECRETARY TO THE PRESIDENT

THE HON.MINISTER
MINISTRY OF FOREIGN AFFAIRS
AND REGIONAL INTEGRATION
ACCRA

This is marked as Exhibit 26.

f. A copy of a press release by the National Cathedral addressing the “The National Cathedral & Payments to JNS.



The document provides in relevant parts thus:

January 16,2023

PRESS RELEASE

THE NATIONAL CATHEDRAL & PAYMENTS TO JNS

- 1) Following the January 7 memo refutation of false claims made against the National Cathedral, the attention of the National Cathedral Secretariat has been drawn to yet another false accusation. This time and using information from the same documentation submitted by the Secretariat to Parliament on December 15,2022, the National Cathedral is said to have made illegal payments totaling GHC 2.6m to a company called JNS.
- 2) As a normal verification-expected of a Member of Parliament-would have revealed, this was not an illegal payment but rather a refund of a short-term interest free loan made by JNS to top up the payments the contractors of the National Cathedral. This support was sought from a National Cathedral Trustee Member, Rev Kusi Boateng, in a letter dated August 26,2021 due to a delay in the receipt of funds to pay the Contractors on time (see attached, below).
- 3) The GHC 2.6m was paid from the JNS account to the National Cathedral on August 27,2021, following a request from Rev Kusi Boateng to is bankers, ABD.
- 4) The GHC 2.6 was refunded to Rev Kusi Boateng, and JNS, by the National Cathedral on September 8,2021.
- 5) So, this is not an illegal payment!
- 6) As we have stressed, consistently, a project of this nature that significantly raises issues of faith and national development will always have its discontents, malcontents as well as those who would use lies, and reckless populist statements to give the impression of wanting accountability. In our vibrant democracy this is to be expected.
- 7) However, we do expect that the basic values of verification, particularly by Members of Parliament, would be followed.
- 8) The Board and Management of the National Cathedral Project remains focused and committed to the completion of the National Cathedral, and would continue to do so with diligence, integrity, excellence, and accountability.

Sgn

Dr. Paul Opoku-Mensah

Executive Director,

National Cathedral of Ghana

This is marked as Exhibit 27.

The 4th to 7th respondents per letter dated 28 June 2024 and in response to the Commission's request for information to assist in investigations provided additional evidence.

For purposes of clarity, the letter has been reproduced in relevant parts as follows:

RE: ALLEGATIONS OF CORRUPTION, ABUSE OF POWER AND CONTRAVENTION OF CHAPTER 24 OF THE 1992 CONSTITUTION LODGED BY HON.SAMUEL OKUDZETO ABLAKWA (COMPLAINANT) AGAINST THE MINISTER FOR FINANCE AND SIX OTHERS (RESPONDENTS): REQUEST FOR INFORMATION-REMINDER

We act as solicitors of Messrs. Rev. Victor Kusi-Boateng, Johannes Eshun, Sheila Eshun and JNS Talent Centre Ltd and have the instructions of our clients to write to you in response to your letter dated 26th June 2024

We sincerely apologize for not responding to your letter dated 5th March 2024. It must have been an oversight.

We have the instructions of our Client to respond to your queries as follows:

1. The Company was originally incorporated to provide educational services. However, the company has diversified its business operations to include supply of health care materials and needs.
2. Unfortunately, the company has not been able to file its annual returns in 2021. The company is taking steps to correct this anomaly
3. The resolution by the board of directors approving transfer of Gh 2.6 million of its funds to the National Cathedral as a short-term financial assistance is attached for your reference.

JNS TALENT CENTRE LTD
The Companies Act,2019 (Act 992)
GHANA

JNS TALENT CENTRE LTD

Special Resolution pursuant to section 163 of the Companies Act,2019

At a meeting of the Shareholders and Directors of the above-named Company held at its registered office in the Greater Accra Region of the Republic of Ghana on the 25th day of August 2021 of which due notice had been given in accordance with the provisions of the Companies Act it was resolved that the Company advances an amount of Two Million Six Hundred Thousand Ghana Cedis (GHS 2,600,000.00) to the National Cathedral of Ghana for a period three weeks,

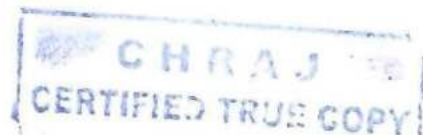
Sgn

DIRECTOR SECRETARY

This is marked as Exhibit 28

8.4 GHANA REVENUE AUTHORITY

The Ghana Revenue Authority per letter Ref. No. H/INV/004/24/AS dated 26 March 2024 in response to the Commission's request for information indicated in part as follows:



RE: REQUEST FOR INFORMATION TO FACILITATE INVESTIGATIONS

The Office of the Commissioner General and Commissioner, Domestic Tax Revenue Division (DTRD) through the Ethics and Good Governance Department to the Investigations Unit of Ghana Revenue Authority (GRA) wishes to respond to your letter dated 5th March,2024 received on 20th March, 2024 with reference number CHRAJ/HQ 18/2023/84.

Search conducted in the Ghana Integrated Tax Management Information Systems (GITMIS) interface indicated that the taxpayer, JNS Talent Centre Limited is registered with Ghana Revenue Authority (GRA) under the Tema Community One (1) Taxpayer Service Centre (TSC). The company was registered with GRA on 15th September, 2015 with TIN, C0005510473. The director of the company registered on GITMIS is Mr Kwabena Adu Gyamfi.

JNS Talent Centre limited has not been filing its taxes, thus it is not tax compliant. The company has not filed any return for the year 2021 year of assessment including the preceding years of assessment till currently.

I hope this information will assist you in your ongoing investigation.

Please accept our kindest regards.

Yours faithfully,

Sgn

ABDUL RAHIM SUAKLAH
CHIEF REVENUE OFFICER
ACTING HEAD, INVESTIGATIONS

This is marked as Exhibit 29.

The Ghana Revenue Authority (through the Tema Community One (1) division), per letter Ref.No.DCOPSII-TXP-240500 dated 6 May 2024 further provided as follows:

Dear Sir,

**RE: REQUEST FOR INFORMATION TO FACILITATE
INVESTIGATIONS JNS TALENT CENTRE LIMITED**

We refer to your application letter dated 5th March,2024 with reference No. CHRAJ/HQ 18/2023/84 on the above taxpayer.

Please, find attached tax profile in respect of the above-named taxpayer for your attention and necessary action.

**GHANA REVENUE AUTHORITY
TEMA COMMUNITT 1 TSC
COMPANY'S TAX PROFILE**

TIN: C0005510473

NAME OF TAXPAYER: JNS TALENT CENTRE LIMITED

TRADING NAME: N/A



DATE OF INCORPORATION: 14TH SEPT, 2015 DATE OF
COMMENCEMENT: 18 SEPT,2015
DATE REGISTERED WITH GRA: 27TH NOVEMEBR,2020
COMPANY DIRECTOR(S) : 1. SHIELA ESHUN

2. JOHANNES ESHUN

NATURE OF BUSINESS: ENGAGES IN TALENET AND SKILL
DEVELOPMENT TRAINING

LOCATION: D'MAY PLAZA COMMUNITY 25, TEMA

BUSINESS SECTOR: SERVICES

TAX TYPES RESGISTERED: CIT, PAYE

LIABILITIES AS AT (DD/MM/YYYY:31/12/2023

A. CORPORATE TAXES:

YEAR OF ASSESMENT	CH. INCOME	TAX CHARGED	TAX PAID	TAX OUTSTANDING
2024(P)	42,213.60	10,553.40	0	10,553.40
2023(P)	34,320.00	8,580.00	0	8,580.00
2022(P)	26,000.00	6,500.00	0	6,500.00
2021(P)	20,000.00	5,000.00	0	5000.00
2020(P)	20,000.00	5,000.00	2,000.00	3,000.00
TOTAL LIABILTY				33,633.00

**GHANA REVENUE AUTHORITY
TEMA COMMUNITY 1 TSC**

PAYE has been not filed since registration was done with GRA. Taxpayer claims the company has been out of business because of an impending court case. Taxpayer has been served a notice of tax due with outstanding liabilities.

This is marked as Exhibit 30.

8.5 FINANCIAL INTELLIGENCE CENTRE

The Financial Intelligence Centre per letter Ref. No. DOC00008145-2024-V.2.458 dated 9 April 2024 in response to the Commission's request for information indicated in part as follows:

RE: REQUEST FOR INFORMATION TO FACILITATE INVESTIGATIONS

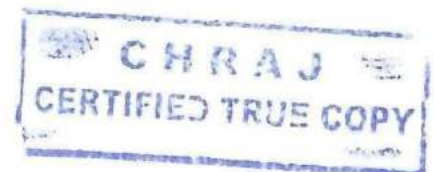
Your report on the above-named subject refers.

Please find attached documents received from Agric Development Bank Ghana Limited on JNS Talent Centre limited.

The account has however been closed since August 25, 2023.

The Centre will update you with further information upon receipt.

Yours Faithfully



Sgn
KOFI B. BOAKYE
AG. DEPUTY CHIEF EXECUTIVE OFFICER

This is marked as Exhibit 31.

The attachments referred to in Exhibit 28 above, were contained in a compact disc (CD) attached to the Exhibit.

A summary of documents contained in the CD have been reproduced in relevant parts as follows:

a. Copy of an application letter to ADB Bank by the 6th and 7th Respondents asking that a current account be opened for JNS Talent Centre.

The document provides in relevant parts thus:

The Manager
Agricultural Development Bank Ghana
Head Office Branch
Accra
17th February,2021

Dear Sir/Madam,

REQUEST TO OPEN A CURRENT ACCOUNT

The Board and Management of JNS Talent Centre limited request of your Bank to open and operate current account for their business.

Attached to this letter is the completed forms and other documents requested for the account opening.

The account is to have one-signatory, Mr Kwabena Adu Gyamfi, with mandate, "one to sign."

Kindly issue also a 50 leaves cheque book on the said account when opened.

Thank You.

Mr. Johannes Eshun
Mrs Sheila Eshun

.....sgn.....

.....sgn.....

This is marked as Exhibit 32.

b. Copy of the completed forms requested by the ADB Bank for the opening of the current account.

The document provides in relevant parts thus:

ACCOUNT SIGNATORY DETAILS

Surname: GYAMFI

First name: KWABENA ADU

Date of Birth: 30/12/1969

Means of Identification: Voters Id Id Number: 8907018142

This is marked as Exhibit 33.

c. copy of an ADB Bank statement of Talent JNS Centre limited.

The document provides in relevant parts thus:

**JNS TALENT CENTRE LIMITED Account Branch: PARASTATALS
NO A1/33 Branch Address: PARASTATALS
ARS STREET, P. O. BOX 4191
COMM 25 Accra
TEMA
Cust ID: 01511104
Account No: 0301010151110401
Account Desc.: JNS TALENT CENTRE LIMITED
Account Class: CURRENT ACCOUNT - CORPORATE
Account Currency: GHANA CEDIS
Account Open Date: 26-FEB-2021
OPENING BALANCE CREDIT 0.00 AVAILABLE BALANCE 0.00**

STATEMENT OF ACCOUNT: 0301010151110401

Statement From: 01-JAN-2020 To: 02-APR-2024

PAGE : 1

Trn Code/Narrative.		REFERENCE	Book Date	Value
Date	Debit	Credit	Closing Balance	
23-AUG-2021		3,500,000.00	3,500,000.00	
TRANSFER BY ORDER OF CODGGHAC		000ICT3212352004	23-AUG-2021	
01-APR-2021	10.00		3,499,990.00	
ACCOUNT MAINTENANCE FEE		030COTMGHSL00001	23-AUG-2021	
01-MAY-2021	10.00		3,499,980.00	
ACCOUNT MAINTENANCE FEE		030COTMGHSL00001	23-AUG-2021	
01-JUN-2021	10.00		3,499,970.00	



ACCOUNT MAINTENANCE FEE	030COTMGHSL00001	23-AUG-2021
01-JUL-2021 10.00	3,499,960.00	
ACCOUNT MAINTENANCE FEE	030COTMGHSL00001	23-AUG-2021
02-AUG-2021 10.00	3,499,950.00	
CHEQUE BOOK CHARGES.	030CHQ1212370002	25-AUG-2021
25-AUG-2021 25.00	3,499,925.00	
FUNDS TRANSFER – NO.	030FTRQ212390005	27-AUG-2021
27-AUG-2021 2,600,000.00	899,925.00	
CREDIT TURNOVER Fund		
Transfer from –		
0301010151110401 - to -		
0301010134734502		

STATEMENT OF ACCOUNT: 0301010151110401

Statement From: 01-JAN-2020 To: 02-APR-2024
PAGE : 2

Trn Code/Narrative.	REFERENCE	Book Date	Value
Date	Closing Balance		

CREDIT INTEREST	030CAINGHS000002	31-AUG-2021	01-SEP-2021
272.30	900,197.30		

ACCOUNT MAINTENANCE FEE	030COTMGHSL00001	31-AUG-2021
01-SEP-2021 10.00	900,187.30	

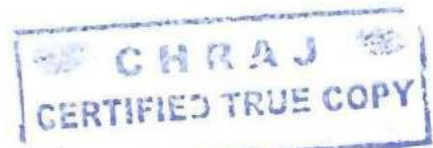
CHEQUE DEPOSIT-IN HOUSE	106LOCH212510005	08-SEP-2021
08-SEP-2021 2,600,000.00	3,500,187.30	

CHQ NO 000047 B O 21
NATIONAL CATHEDRAL OF
GHANA IFO JNS TALENT
CENTRE LIMITED
000047

COMMISSION ON OUTWARD	000OCT3212510015	08-SEP-2021
08-SEP-2021 50.00	3,500,137.30	

TRANSFERS		
TRANSFER IN FAVOUR OF.	000OCT3212510015	08-SEP-2021
08-SEP-2021 1,500,000.00	2,000,137.30	8-SEP-2021

/1441002375473 EMMANUEL
TWUM ASIAMAHA



CHEQUE WITHDRL Cheque 1	06CQWL212712043	28-SEP-2021	28-
SEP-2021	50,000.00	1,950,137.30	
Withdrawal BY KWABENA			
ADU GYAMFI			
000003			
CHEQUE WITHDRL Cheque	106CQWL212730213	30-SEP-2021	30-
SEP-2021	100,000.00	1,850,137.30	
Withdrawal BY KWABENA			
ADU GYAMFI			
000002			

This is marked as Exhibit 34.

8.6 REGISTRAR OF COMPANIES

The Office of the Registrar of Companies per letter received by the Commission on 9 October 2023, provided the Commission with the Company profile of Ribade Company limited.

The document provides in relevant parts thus:

Business Details

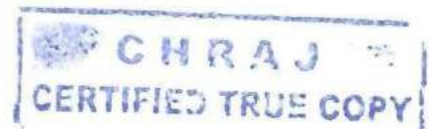
Business Entity type: Company with shares
Company type : Private limited
Entity name: RIBADE COMPANY LTD-
Nature of business/sector : Services

Objects of the Company : CARRY ON BUSINESS OF CONSTRUCTION AND ENGINEERING SERVICES AND ANY OTHER ACTIVITY WHICH MAY BE CONVENIENTLY OR ADVANTAGEOUSLY CARRIES ON OR DONE WITH SUCH SERVICES

Principal Activity : CARRY ON BUSINESS OF CONSTRUCTION AND ENGINEERING SERVICES AND ANY OTHER ACTIVITY WHICH MAY BE CONVENIENTLY OR ADVANTAGEOUSLY CARRIES ON OR DONE WITH SUCH SERVICES

Director's details

Entity/Company Name	first name	last name	position held
Tin			
P000353393X	MARCELO	BARBISOTTI	Director
P005792256X	RICARDO	DE ECCHER	Director



P0061101354	MARCO	DE ECCHER	Director
P0004543181	DESIMONE	FEDERICO	Director

Subscriber/Trustee details

Entity/ share beneficiary Company name TIN/name subscriber	TIN Representative of corporate	no. of shares allotted	Consideration payable in cash
DE. SIMONE LIMITED	C0002780828	562,794	562,794.00
M.BARBISOTTI P000353393X & SONS LIMITED RIZANNI DE ECCHER P0054326206 S.P.A	C0005203082	562,794	562,794.00
	V0058038825	1,171,532	1,171,532.00

This is marked as Exhibit 35.

The office further provided the Commission with the company profile of the 5th Respondent on 7 November 2023.

The document provides in relevant parts thus:

Company Profile
Business Details
Business Entity Type: Company with Shares
Entity Name: JNS TALENT CENTRE LTD
Registration Number: CS695622015
Original Incorporation Date: 14-Sep-2015
Commencement Date: 15-Sep-2015
Objectives of the Company: TALENT & SKILLS DEVELOPMENT TRAINING
Principal Activity: TALENT & SKILLS DEVELOPMENT TRAINING

Directors Details

First name	last name	Position held	Tin
JOHANNES	ESHUN	Director	P0002883341
SHIELA	ESHUN	Director	P0005497655
KWABENA ADU	GYAMFI	Director	P000627241X



Company Capital Details

Currency of capital:	Ghana Cedi
Stated Capital:	500.00
Stated Capital (GHS):	500.00
Total Shares Issued for Cash	500
Total Shares Issued for Non-Cash	0

Authorized Shares

Equity:	1,000,000
Preference:	0
Debenture:	0

Subscriber/Trustee Details

First Name	Last Name	Tin	No. of Shares Alloted	Consideration Payable in Cash
JOHANNES	ESHUN	P0002883341	250	250.00
SHEILA	ESHUN	P0005497655	250	250.00

This is marked as Exhibit 36.

8.7 MINISTRY OF FOREIGN AFFAIRS AND REGIONAL INTEGRATION(MoFARI)

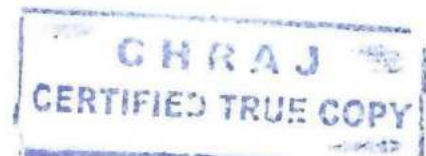
Pursuant to a request by the Commission seeking information on Passports under the names of Rev. Victor Kusi-Boateng and Kwabena Adu Gyamfi, the MoFARI per letter signed by the Director of Passports on the 14th day of July 2023 responded thus:

RE: REQUEST FOR INFORMATION TO FACILITAE INVESTIGATION

Please refer to your letter No. CHRAJ/18/2023/388 dated 10th July,2023 on the above subject matter and find below, the requested information.

ORDINARY BIOMETRIC PASSPORTS

I. NAME : KWABENA ADU GYAMFI
OCCUPATION : PASTOR
DOB : 30/12/1969
PASSPORT NO. : G1262918
DATE OF ISSUE : 7/4/2016
DATE OF EXPIRY : 6/4/2021
ADDRESS : PLT 2 BLK 4 BANTAMA,KUMASI.BOX KS
9682, KUMASI
TELEPHONE NO. : 0244177937



NAME : KWABENA ADU GYAMFI
OCCUPATION : PASTOR
DOB : 30/12/1969
PASSPORT NO. : G2027127
DATE OF ISSUE : 16/5/2018
DATE OF EXPIRY : 15/5/2022
ADDRESS : HSE NO.B.152/15 DANSOMAN,ACCRA. BOX
DS 522.DANSOMAN
TELEPHONE NO. : NIL

NAME : KWABENA ADU GYAMFI
OCCUPATION : REVEREND MINISTER
DOB : 30/12/1969
PASSPORT NO. : G3415693
DATE OF ISSUE : 27/10/2021
DATE OF EXPIRY : 26/10/2031
ADDRESS : PLOT 28 OHWIMASE,KOHWIMASE-
KWADASO.
BOX KS 9682 KUMASI
TELEPHONE NO. : 0244438876

II. DIPLOMATIC PASSPORT

NAME : KWABENA ADU GYAMFI
OCCUPATION : GOVERNMENT OFFICIAL
DOB : 30/12/1969
PASSPORT NO. : DX006845
DATE OF ISSUE : 25/11/2021
DATE OF EXPIRY : 24/11/2025
ADDRESS : MMREWADWA-TECHIMAN,BOX KS 9682
ADUM,KUMASI
TELEPHONE NO. : 0244177937

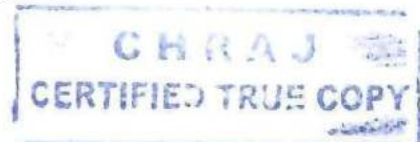
2. Please note that there is no Victor Kusi-Boateng in the Passport database.
3. Regards.

This is marked as Exhibit 37.

B. INTERVIEW

8.8 INTERVIEW OF 6th RESPONDENT

On 26 June 2024, the Commission per letter Ref. No. CHRAJ/HQ18/2023/342 requested the 5th Respondent/JNS Talent Centre limited to provide the Commission with the following information to facilitate the investigation:



1. The nature of services that JNS Talent Centre limited has been providing since its incorporation in September 2015
2. Copy of Returns filed by the Company with the Registrar of Companies from January to December 2021;
3. Minutes of meeting of Directors of the Company approving the loan of Two Million Six Hundred Thousand Ghana Cedis(GHS2.6 Million)Company or any Resolution thereof.

In response per letter dated 28 June 2024, Counsel for 5th Respondent indicated as follows:

1. The Company was originally incorporated to provide education services. However, the company has diversified its business operations to include supply of health care materials and needs
2. Unfortunately, the Company has not been able to file its annual returns in 2021. The company is taking steps to correct this anomaly.
3. The resolution by the board of directors approving transfer of GHS2.6 Million of its funds to the National Cathedral as a short term financial assistance is attached for your reference

Not sure of the circumstances under which the resolution was passed and the fidelity of the transaction, the Commission invited Directors of the 5th Respondent i.e the 4th, 6th and 7th Respondents to appear before it for interview on the 8 July 2024 but it was only the 6th Respondent/Johannes Eshun who appeared accompanied by his lawyer, Bobby Banson. The 4th and 7th Respondents for reasons explained by Counsel, were unavailable.

During the interview, 6th Respondent told the Commission that apart from being a Director of the 5th Respondent/Company, he is also a Pastor of a church and that he devotes only 10% of his time to the 5th Respondent and 90% to his pastoral work. He stated that the 5th Respondent initially was into the business of transferring knowledge but later engaged in the selling of items. He indicated that the National Cathedral requested for a loan from the 5th Respondent and that this was done verbally through the 4th Respondent/Rev. Victor Kusi-Boateng. He added that the agreement for the loan between the National Cathedral and the 5th Respondent was verbal. He indicated that 5th Respondent has updated its returns with the Registrar of Companies but added that he is not sure whether this has been done. He added that since 2021, the 5th Respondent has not filed any returns because of this case.

On the resolution passed by the 5th Respondent, he said that the signatories are he, the 6th Respondent and the 7th Respondent, Sheila Eshun. He told the Commission that he acts as the Managing Director of the Company. He said that prior to the

meeting that led to the passage of the resolution, there was a formal request for a loan from the National Cathedral by letter and that he saw the letter. He added however that he is not sure whether the letter was sent to the Company before or after the meeting. He further said that he would not know whether the Directors of 5th Respondent met after the request from the National Cathedral. After the letter was shown to him by the Commission, he now stated that the letter requesting for a loan was rather sent after the meeting. He stated that save for the loan given the National Cathedral, the 5th Respondent does not give out loans. In respect of minutes of meeting, he told the Commission that the 5th Respondent, company does not take minutes during meetings of its Directors as agreed among the Directors despite having a Secretary. In terms of the signatory to the Accounts of the 5th Respondent, he said that the sole signatory is the 4th Respondent.

At the end of the interview, Counsel for 4th to 7 Respondents drew the Commission's attention to the pendency of a suit at the High Court, Accra between the 4th Respondent, Kwabena Adu Gamfi and the Complainant, Hon. Samuel Ablakwa aspects of which he alleged related to the instant complaint. Subsequent to this, the High Court Registrar following a request, provided the Commission with Certified True Copies of the Writ of Summons and Statement of Claim, and the Statement of Defence filed respectively by the 4th Respondent as Plaintiff, and the Complainant as Defendant.

Per these documents, the Writ of Summons was issued in the Registry of the High Court on 31 day of January 2023 whilst the Statement of Defence was filed on 9 March 2023.

We have marked the Statement of Claim and the Statement of Defence as Exhibit 38 and Exhibit 39 respectively and found it prudent to reproduce in extenso relevant parts of the exhibits as follows:

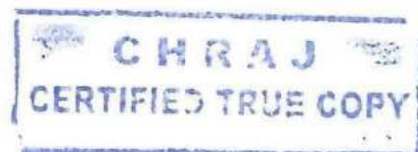
STATEMENT OF CLAIM-EXHIBIT 38

**IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE I GENERAL JURISDICTION
ACCRA AD 2023**

BETWEEN

**KWABENA ADU GYAMFI
Alias VICTOR KUSI BOATENG
Plot No 26, Ohwimasi-Kumasi**

PLAINTIFF



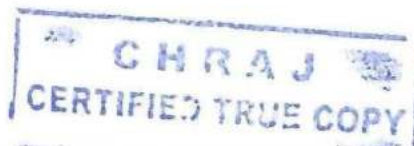
AND

**SAMUEL OKUDZETO ABLAKWA
No 565, Airport Hills,
ACCRA**

DEFENDANT

STATEMENT OF CLAIM

- 1. The Plaintiff is the founder of Power Chapel Worldwide, an international gospel ministry with branches within and outside Ghana.**
- 2. The Plaintiff is also a renowned author and has published the following books: Blood for Blood, Wisdom Capsules for Survival, and Manasseh before Ephraim.**
- 3. The Plaintiff states that he has practised as a Minister of the Gospel in Ghana for over 30 years with numerous church members and followers in and outside Ghana.**
- 4. The Plaintiff is a well-sought-after international Minister who speaks at various church programs and conferences in and outside Ghana, such as the USA, United Kingdom, Germany, Australia, Belgium, Asia, Canada and other African countries.**
- 5. The Plaintiff states that he began his journey as a Minister of the Gospel under the guidance, mentorship and tutelage of Archbishop Nicholas Duncan-Williams, a well-respected and recognized Ghanaian international Minister of the Gospel.**
- 6. The Plaintiff repeats the averments in paragraphs 3, 4, 5, 6, 7, and 8 above and states that as a Minister of the Gospel, he has and continues to conduct himself in an orderly fashion and with all decorum.**
- 7. The Plaintiff states that in recognition of his work as a Minister of the Gospel and philanthropist, he is a past recipient of the Africa Legendary Award for Ministers of the Gospel.**
- 8. The Plaintiff further states that together with his wife, Anita Boateng, he runs two charities under the names Victor Kusi Boateng Ministries and Home Destiny Educational Fund to cater to the needs of the unfortunate in society.**
- 9. The Plaintiff states that he has had the privilege of providing spiritual guidance to persons who occupy high offices all over the world**



10. The Plaintiff further states that he has never been involved in any scandal locally and internationally.
11. The Plaintiff further states that as a result of the excellence with which he conducts his affairs, he was appointed as a Member and Secretary of the Board of Trustees of the ongoing National Cathedral Project in the country sometime in June 2017.
12. The Plaintiff is also a businessman and serves as a Director and Shareholder in companies in various sectors of the Ghanaian economy.
13. The Plaintiff states that in his dealings as both a Reverend Minister of the Gospel and businesses, he is identified as either Victor Kusi Boateng or Kwabena Adu Gyamfi.
14. The Plaintiff is currently a Director of a Company called JNS Talent Center Ltd and whose company profile bears his name, Kwabena Adu Gyamfi.
15. The Defendant is a politician and currently, the Member of Parliament for the North Tongu Constituency in the Volta Region on the ticket of the National Democratic Congress.
16. The Plaintiff states that on the 11th of January 2022, the Defendant begun publishing statements on his Facebook page and other social media handles, casting insinuations on the integrity and credibility of the Plaintiff in his dealings as a Minister of the Gospel and as a businessman.
17. The Plaintiff states that on the 11th of January 2023, the Defendant posted on his Facebook wall a statement insinuating that the Plaintiff and JNS Talent Center Ltd had unlawfully received Ghs 2.6million from the National Cathedral Secretariat
18. The Plaintiff states that the statement by the Defendant on his Facebook wall had received 581 reactions, 135 comments and 126 shares as of 25th January 2023.
19. The Plaintiff states that between 11th January 2023 and the date of this action, the Defendant posted several statements on his Facebook wall insinuating that the Plaintiff had engaged in corruption, abuse of office and conflict of interest.
20. The Plaintiff states that the publications by the Defendant were also made on various media networks across Ghana as well as on his social media platforms.
21. The Plaintiff repeats the averments contained in the immediately preceding paragraph and states that the publications by the Defendant were often accompanied with, pictures and scanned copies of other personal documents of the Plaintiff.

22. The Plaintiff states that the insinuations and statements by the Defendant are not only misleading but calculated to injure the reputation of the Plaintiff in the minds of his family members, his congregation, fellow ministers of the gospel (locally and internationally), well-meaning members of the society, home and abroad

PARTICULARS OF DEFAMATION

22.1 On the 12th of January 2023, the Defendant posted on his Facebook wall with accompanying pictures of the Plaintiff, "I didn't expect this blatant and ungodly conflict of interest at the highest level of the Cathedral's Board of Trustees. I am deeply saddened" and which post had received 1,100.00 reactions, 385 comments and 284 shares as at 25th January 2023.

22.2 On the 16th of January 2023, the Defendant posted on his Facebook wall,
"As promised, CHRAJ successfully petitioned on the Rev. Victor Kusi Boateng AKA Kwabena Adu Gyamfi mother of all cathedral scandals. The blasphemous heist must stop" and which post had received 4,800.00 reactions, 569 comments and 224 shares.

22.3 Again on the 16th of January 2023, the Defendant posted on his Facebook wall the following statements, which had received 3,200 reactions, 1,000 comments and 46 shares as of 25th January 2023:
*"Rev. Victor Kusi-Boateng AKA Kwabena Adu Gyamfi thought he had outwitted every Ghanaian, particularly our authorities whom he dribbled for many years; but the day of reckoning is finally here.
From unassailable and irreproachable documents in my possession, Rev. Victor Kusi-Boateng AKA Kwabena Adu Gyamfi uses multiple passports and multiple identification cords with different names and different dates of birth as his. special modus operandi.*

It is very puzzling to further discover that the acclaimed man of God and confidant of President Akufo-Addo illegally has two Taxpayer Identification Numbers (TINs)-P0002502682 and P000627241X.

What is he running from? Who is he hiding from? Does he suffer from Dissociative Identity Disorder or Multiple Personality Disorder?

It would be extremely surprising if they claim they didn't know this dark side of Kusi Boateng AKA Adu Gyamfi.



These explosive findings make the conflict of interest charge in the GHS. 2.6million scandalous payment by the National Cathedral of Ghana to the shady INS Talent Centre Limited even more blatant, direct, offensive and absolutely embarrassing.

Clearly, Rev. Victor Kusi-Boateng AKA Kwabena Adu Gyamfi sat on the Cathedral Board and literally paid his own company a staggering GHS 2.6million for no work done”.

22.4 On the 30th of January 2023, the Defendant posted on his facebook wall with accompanying pictures of the Plaintiff the following statements which had received 971 reactions, 396 comments and 206 shares as at 30th January 2023:

"Why has he deceived multiple government institutions and his Christian followers for this long?

Why did he have to erect this criminal edifice for such a long time?"

23. The Plaintiff states that the statements made in the immediately preceding paragraph were by way of innuendo, false and malicious publications made by the Defendant meant and were naturally and ordinarily understood by right-thinking members, of the society to mean that the Plaintiff:

- a. lacks honesty and is possessed with the particularly bad moral of corruption which is not only an offence under our laws but a canker that the State is putting in every effort to eliminate from our social fabric;
- b. is a morally reprehensible person with malicious intentions against his beloved country;
- c. is an opportunistic person who is only actuated by his selfish interest;
- d. puts up false appearances merely to deceive people;
- e. is an untruthful person and is full of lies, equivocation and prevarication; and
- f. is a person who cannot be trusted

24. The Plaintiff states that the statements published were defamatory and were authored with malice and with the sole intent of reducing him in the estimation of all right-thinking members of society as a corrupt, greedy; morally reprehensible and dishonest Reverend Minister of the Gospel.

25. The Plaintiff states that the aforesaid defamatory statements have been disseminated to a substantial number of persons through radio, television, internet streaming, several social media platforms, newspapers and online publications.



26. The Plaintiff states that the statements and insinuations by the Defendant have greatly caused anxiety amongst his family, congregation, business partners and fellow ministers of the Gospel.:
27. The Plaintiff states that the aspersions cast on his previously unsullied name by the statements and insinuations of the Defendant have greatly brought him into ill repute and ridicule in society.
28. The Plaintiff asserts that because of the publications in issue, he has suffered reputational damage in his person as a public figure and in his profession as a Minister of the Gospel.
29. The Plaintiff states that the Defendant has evinced every intention that unless compelled by the Orders of this Honourable Court, he will continue to injure the reputation of the Plaintiff with such false assertions.

WHEREFORE, the Plaintiff claims against the Defendant as follows:

- a. A declaration that the statements made by the Defendant, which have been particularized in paragraph 22 of the statement of claim, are defamatory;
- b. An order directed at the Defendant to publish on the same platform that he published the defamatory words as well as a full page of the Daily Graphic Newspaper, on six consecutive occasions over a 6 month period, an unqualified retraction and an apology;
- c. An order for perpetual injunction restraining the Defendant, his agents, assigns and servants from further publishing any defamatory words against the Plaintiff;
- d. General Damages for defamation;
- e. Costs; and
- f. Any other order(s) as this Honourable Court may deem fit

DATED AT ROBERT SMITH LAW GROUP, UNIT A602 THE OCTAGON- BUILDING, ACCRA, ON THIS 26TH DAY OF JANUARY 2023.

**BOBBY BANSON, ESQ
SOLICITOR FOR THE PLAINTIFF
SOLICITOR'S LICENCE No. Egar00185/23**

**TO THE REGISTRAR
HIGH COURT
GENERAL JURISDICTION
ACCRA**

AND TO THE ABOVE-NAMED DEFENDANT

STATEMENT OF DEFENCE-EXHIBIT 39

**IN THE SUPERIOR COURT OF JUDICATURE
IN THE HIGH COURT OF JUSTICE
(GENERAL JURISDICTION DIVISION)
ACCRA - A.D 2023**

SUIT NO. GU/0453/2023

**BETWEEN
KWABENA ADU GYAMFI,
ALIAS VICTOR KUSI BOATENG
PLOT NO 26, OHWIMASI
KUMASI**

PLAINTIFF

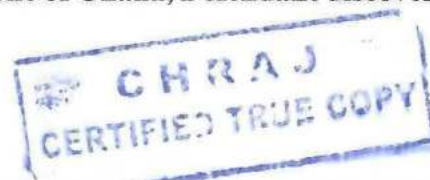
AND

**SAMUEL OKUDZETO ABLAKWA
NO 565, AIRPORT HILLS
ACCRA**

DEFENDANT

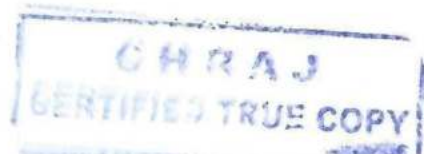
**DEFENDANT'S STATEMENT OF DEFENCE.
ORDER 11 RULE 2 OF C.I. 47.**

1. Save as hereinafter expressly admitted, Defendant denies each and every averment pleaded in Plaintiff's statement of claim as if same were herein set out in extenso, and denied seriatim.
2. Defendant admits paragraphs 14, 15, 17, 18, 19, 20 and 21 only of Plaintiff's Statement of Claim.
3. Save that Defendant published statements on his Facebook page and other social media handles Defendant denies paragraph 16 of Plaintiff's Statement of Claim.
4. Defendant says in answer to paragraph 16 of Plaintiff's Statement of Claim that the matters complained about in paragraph 16 of Plaintiff's Statement of Claim arose from questions relating to a certain Victor Kusi Boateng [hereafter simply referred to as VKB'] who has a separate and distinct identity from Plaintiff.
5. Defendant says in further answer to paragraph 16 of Plaintiff's Statement of Claim that Defendant subsequently discovered that the said VKB also has another identity in the name by which Plaintiff has instituted the instant suit before the Court with the effect that Plaintiff has a double identity and lives and enjoys facilities and opportunities in these dual identities.
6. Defendant either says in answer to paragraph 16 of Plaintiff's Statement of Claim that in his capacity as a member of Parliament and also responsible citizen of the Republic of Ghana, Defendant discovered



in the course of his investigations in matters relating to the National Cathedral of Ghana that:

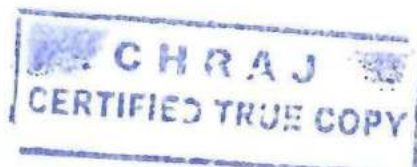
- I. Plaintiff's two identities, Kwabena Adu Gyamfi | hereafter simply called "KAG"] by which he institutes the present suit and VKB respectively, were acquired by a scheme of deception and fraud because Plaintiff represented himself to statutory bodies especially the Ghana Revenue Authority and the Electoral Commission as two different individuals with two different dates of birth and mothers.
 - II. Plaintiff was registered on the National Electoral register as VKB in 2016, and in 2020 as KAG.
 - III. Although Plaintiff submitted his supposed alias, to wit VKB using his drivers' licence to be registered as a trustee of the National Cathedral, it is his name KAG by which he prosecutes the suit which he currently holds out to this court as that by which he identifies himself.
 - IV. Plaintiff has, contrary to law, or even criminally, two Taxpayer Identification Numbers (TINs) one in his name KAG and the other in his supposed alias, VKB.
7. Defendant therefore says in answer to paragraph 16 of Plaintiff's Statement of Claim that, the facts pleaded in paragraph 6 of the instant defence do not portray VKB who was the subject of Defendant's investigations, and less still Plaintiff, as a person or "persons" of integrity and/or credibility.
 8. Save for the particulars pleaded in paragraph 22.1 to 22.4 of Plaintiff's statement of claim, Defendant denies paragraph 22 of Plaintiff's Statement of Claim.
 9. Defendant says in answer to paragraph 22 of Plaintiff's Statement of Claim that the statements made by Defendant in his social media publications pleaded in the aforesaid paragraph of Plaintiff's Statement of Claim were never misleading and/or calculated to injure Plaintiff's reputation in the minds of any person(s) including Plaintiff's family members, congregation, ministers of the gospel and well meaning members of the society, wherever.
 10. Defendant repeats paragraph 9 above of the defence and says in further answer to paragraph 22 of Plaintiff's Statement of Claim that as Plaintiff has two identities and Defendant's publications arose out of investigations into matters affecting the National Cathedral in respect of which VKB [and not Plaintiff] is trustee, it is mandatory for Plaintiff to demonstrate by pleading specifically how he has been defamed relative to him [as KAG] or his other identity [VKB].
 11. Accordingly, Plaintiff is required by the practice and procedure relating to pleadings in defamation to plead which and what statements were made of and/or concerning Plaintiff or VKB, as to be defamatory of him [Plaintiff] or VKB.



12. Defendant says in answer to paragraph 22.1 of the Statement of Claim that there was certainly a conflict of interest, as in this case, JNS Talent Center Limited in which Plaintiff is a director is a direct beneficiary of the sum of GHS 2,600,000.00 out of public funds paid to it by the National Cathedral Secretariat where VKB serves as a trustee.
13. Defendant says in further answer to paragraph 22.1 of Plaintiff's Statement of Claim that the conflict is obvious when account is taken of the fact that the payment to Plaintiff's JNS Talent Centre cannot be justified especially as the Parliament of the Republic of Ghana had already been informed of the contractors engaged to construct the National Cathedral.
14. Defendant says in answer to paragraph 22.2 of Plaintiff's Statement of Claim that it certainly amounts to a blasphemous heist for a trustee of the National Cathedral [VKB] made up of men of God to accept, justify and/or acquiesce to the payment of the huge sum of GHS 2,600,000.00 from public funds to another entity, JNS Talent Centre in which Victor Kusi Boateng in another identity has an interest.
15. Defendant says in answer to paragraph 22.3 of Plaintiff's Statement of Claim that the facts pleaded in the aforesaid paragraph of Plaintiff's Statement of Claim are true.
16. Defendant says in answer to paragraph 22.4 of Plaintiff's Statement of Claim that the only way Plaintiff could have obtained two Taxpayer Identification Numbers [the other in his identity as Victor Kusi Boateng] is by deception.
17. Defendant says in further answer to paragraph 22.4 of Plaintiff's statement of claim that Plaintiff's conduct in giving the impression to state entities that Plaintiff and his alias are two distinct individuals rather than the same person certainly amounts to *erecting a criminal edifice* and a deception of his *Christian followers*.
18. Defendant denies paragraphs 1 to 10, as well as, 12, 14 and 23 to 29 of Plaintiff's Statement of Claim.
19. Defendant says in answer to paragraphs 1 to 5 and 8 of Plaintiff's Statement of Claim that the facts pleaded in the aforesaid paragraphs of Plaintiff's Statement of Claim are facts to which Plaintiff alone is privy to the said matters being within Plaintiff's peculiar knowledge but which have not been tested and proven by any evidence.
20. Defendant says in answer to paragraph 6 of Plaintiff's Statement of Claim that Plaintiff's conduct pleaded in paragraph 6 above of Defendant's instant defence completely undermines Plaintiff's claim that he [without specifying whether it is Plaintiff or VKB] has, and continues to conduct himself [whether as Plaintiff or VKB] in an orderly fashion and with all decorum.
21. Defendant says in answer to paragraph 7 of Plaintiff's Statement of Claim that if the persons responsible for the award were aware of the conduct pleaded in paragraph 6 above, they would not have awarded to Plaintiff the Africa Legendary Award and if they did, not for Plaintiff's

work as a Minister because Plaintiff holds himself out as a businessman and not a minister of religion, the Minister of Religion position being held by his other identity, VKB.

22. Defendant says in answer to paragraph 9 of Plaintiff's Statement of Claim that Defendant has no knowledge of the persons in high offices all over the world, to whom Plaintiff [whether as KAG or VKB] has provided spiritual guidance, the said matter being within Plaintiff's peculiar knowledge and not proved by any evidence.
23. Defendant says in answer to paragraph 10 of Plaintiff's Statement of Claim that it is unlikely that Plaintiff will confess to any previous scandal local or international such matters being within Plaintiff's peculiar knowledge and which have not been tested and proved by any evidence.
24. Defendant says in answer to paragraph 11 of Plaintiff's Statement of Claim that the appointment of trustees, of the National Cathedral was not made in accordance with any disclosed standards, the appointment of VKB [rather than Plaintiff as he falsely claims] not having been established to be based on any standards of excellence above any or all other Ghanaians who are qualified to also have been appointed as trustees of the National Cathedral.
25. Defendant says in further answer to paragraph 11 of Plaintiff's Statement of Claim that the appointment of VKB [and not Plaintiff who falsely claims the appointment] as a trustee of the National Cathedral will certainly have been questioned if the facts pleaded in paragraph 6 of the defence had been discovered at the time of KB's appointment.
26. Defendant says in answer to paragraph 13 of Plaintiff's Statement of Claim that it is completely incorrect that in his [Plaintiff's] dealings both as a Reverend Minister of the Gospel and in his businesses, Plaintiff is known as either VKB or KAG the two identities being separate and distinct and until recently tax authorities did not know the two names referred to one and the same person.
27. Defendant says in further answer to paragraph 13 of Plaintiff's Statement of Claim that Plaintiff's own reference to the name VKB as an alias rather than another identity of his, makes it clearly incongruous to allege as he suggests in the aforesaid pleading of his Statement of Claim that he is identified with both names.
28. Defendant further says in answer to paragraph 23 of Plaintiff's statement of claim that Plaintiff uses the name KAG by which he prosecutes the present suit against the Defendant in at least eight (8) companies registered at the Office of the Registrar of Companies.
29. Defendant also says in answer to paragraph 23 of Plaintiff's Statement of Claim that the name KAG with which Plaintiff prosecutes the suit before the Court against the Defendant is used by Plaintiff in several other official documents.



30. Defendant says still in answer to paragraph 23 of Plaintiff's Statement of Claim that in the name alleged in this suit to be his alias [VKB] Plaintiff is involved in at least eight (8) companies registered at the Office of the Registrar of Companies.
31. Defendant says yet in answer to paragraph 23 of Plaintiff's Statement of Claim that Plaintiff's name, KAG and his supposed alias are used and represented by Plaintiff as two separate and distinct individuals but not one and the same person as suggested in the aforesaid paragraph of Plaintiff's Statement of Claim.
32. Defendant repeats paragraph 31 above of the defence and says in answer to paragraph 23 of Plaintiff's Statement of Claim that the name he presents as his alias, VKB, is used by the Plaintiff in other official documents such as his Voter Identity card with number 4863016954 issued in the Ashanti Region in 2016.
33. Defendant repeats paragraphs 26 - 30 above, and says in answer to paragraph 23 of the Plaintiff's Statement of Claim that, Plaintiff's purported alias as presented in this suit, was Plaintiff's identity when he was in secondary School at T.I Ahmadiya Secondary School and which he retained when he wrote the West African Examination Council Examinations in 1989 with the index number 01107038.
34. Defendant says in answer to paragraph 23 of Plaintiff's Statement of Claim that the pleading that the averments made in paragraph 22 of Plaintiff's Statement of Claim are "by way of innuendo, false and malicious publications" is bad.
35. Defendant repeats paragraph 34 above of the defence and says in further answer to paragraph 23 of Plaintiff's Statement of Claim that the rules of the Court require that in an action of the kind before the Court, where plaintiff alleges that the words or matters complained of have been used in a defamatory sense other than their ordinary meaning [that is to say an innuendo], the plaintiff must give particulars of the facts and matters upon which he relies in support of the sense alleged.
36. Defendant says further in answer to paragraph 23 of Plaintiff's Statement of Claim that it is therefore not enough to just use the word "innuendo" and proceed to allege falsehood and malice in respect of the publications pleaded in paragraph 22 of the Statement of Claim without pleading the particulars of the facts and matters upon which Plaintiff relies to plead the innuendo.
37. Defendant repeats paragraph 36 above of the defence and says that pleading the subordinate facts that make out the alleged innuendo is mandatory especially where as in this case Plaintiff claims other identities and has not pleaded in which or how he has been defamed in either or both identities.
38. Defendant also says in answer to paragraph 23 of Plaintiff's statement of claim that Plaintiff does not plead the specific words or phrases contained in the statements set out in extenso in paragraph 22 of

Plaintiff's Statement of Claim to which the meanings pleaded in paragraph 23(a) to (f) of Plaintiff's Statement of Claim are assigned, thereby rendering the said pleading nebulous and embarrassing.

39. Defendant says in answer to paragraphs 24 and 25 of Plaintiff's Statement of Claim that the publications pleaded in paragraph 22 of Plaintiff's Statement of Claim were made bona fide on matters of public interest and are accordingly privileged, as well as justified.
40. Defendant says in answer to paragraph 26 of Plaintiff's Statement of Claim that the facts pleaded therein are facts peculiarly within Plaintiff's knowledge to which Defendant is neither party nor privy and for which reason Defendant is unable to plead to the aforesaid paragraph of Plaintiff's Statement of Claim.
41. Defendant says in answer to paragraph 27 of Plaintiff's statement of claim that Defendant has no knowledge of Plaintiff's alleged "previously unsullied name" whether as KAG or VKB and that Plaintiff must have known that as a trustee of the National Cathedral, VKB's acts are of public interest, which interest scales up a higher notch where Plaintiff is the beneficiary whether directly or indirectly from public funds meant for a purpose sold out as a public endeavour.
42. Defendant says in further answer to paragraph 27 of Plaintiff's Statement of Claim that Plaintiff has no immunity from ridicule from society if Plaintiff's acts by themselves attract ridicule or ill repute.
43. Defendant repeats paragraph 41 above and says in answer to paragraph 28 of Plaintiff's Statement of Claim that Plaintiff has no immunity from ridicule from the society if Plaintiff's acts by themselves attract ridicule or reputational damage.
44. Defendant says that the instruments complained about in the suit have been made in the public interest and for which reason, the Court loathe to exercise its injunctive powers to gag a defendant who has in the exercise of his right of freedom of speech and expression justifiably informed members of the public that Plaintiff is a beneficiary directly or indirectly of public funds without justification.
45. WHEREFORE Defendant says that Plaintiff is not entitled to the reliefs endorsed on his writ of summons.

DATED AT SORY@LAW, ACCRA THIS 8TH DAY OF MARCH, 2023.

**THADDEUS SORY ESQ.
SOLICITOR FOR DEFENDANT.
LICENCE NO. eUWR 00138/23
CHAMBER REG NO. ePP00533/22.
TIN NO. OF CHAMBERS C0001356860.
CHAMBERS BUSINESS PARTNER (BP) NO. 3000022181.**

**THE REGISTRAR, HIGH COURT,
(GENERAL JURISDICTION DIVISION) ACCRA.**



AND FOR SERVICE ON; THE ABOVE-NAMED PLAINTIFF OR HIS SOLICITOR BOBBY BANSON ESQ OF ROBERT SMITH LAW GROUP UNIT A602, OCTAGON BUILDING-ACCRA.

C. ON-SPOT-INVESTIGATION

9.0 VISIT TO THE LOCUS

As already indicated, the Commission conducted field investigations at the site of the National Cathedral Project on 15 August 2023. The purpose of the visit was to ascertain the true state of affairs of the project and also interview witnesses.

At the locus, the Team of Investigators met one Samuel Ofofu Ampofo, a quantity Surveyor of RIBADE Company who granted the Commission access to project site but refused to be interviewed. Information gathered from the field was as follows:

- (a) the construction of the Project had come to a halt; and
- (b) equipment and materials ranging from three (3) mounted cranes, piles of iron rods, a basement structure on a dug hole with a concrete floor, some few pavement blocks and some metal components were seen lying at the site.

PHOTOGRAPHS

The following images were taken when the Team visited the site of the National Cathedral on 15 August 2023:





These pictures are marked as Exhibits 40, 41 and 42 respectively.

9.0 DETERMINATION OF PRELIMINARY ISSUES

It is to be noted that the Commission per its ruling dated 24 July 2023, dismissed the preliminary objection to its jurisdiction brought against it by the 3rd, 4th to 7th Respondents per their comments on the Complaint. Same is contained in this decision at pages 24 to 37 *supra*.

What the Commission has not done is to address the issue of jurisdiction raised *viva voce* by Counsel for the 4th to 7th Respondents following the interview of the 6th Respondent on 8 July 2024. The pith of Counsel's case is that there is pending in the High Court a suit filed by the 4th Respondent against the Complainant aspects of which relate to the matter before the Commission. This, as already noted, triggered the request from the Registry of the High Court of the Writ of Summons and Statement of Claim, and Statement of Defence i.e Exhibits 38 and 39 *supra*.

It is trite knowledge that the Commission has no mandate in matters pending in court as stipulated under Section 8(2) of Act 456 which provides as follows:

8. Special powers of investigation

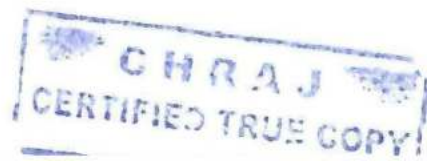
- (2) The Commissioner shall not investigate
 - (a) a matter which is pending before a court or judicial tribunal, or
 - (b) a matter involving the relations or dealings between the Government and other government or an international organization, or
 - (c) a matter relating to the exercise of the prerogative of mercy.

What amounts to “a matter pending in court” was determined by the Court of Appeal in the case of **JESUIT FATHERS OF GHANA SOCIETY (PLAINTIFF/APPELLANT) vs. PATIENCE BELINDA KOFIE, ERIC NII ARYEE MENSAH AND UNKNOWN DEVELOPER (DEFENDANTS/ RESPONDENTS) [COURT OF APPEAL, ACCRA] CIVIL APPEAL NO.: H1/253/2018 DATE: 25 JUNE 2020**. In deciding that a matter was pending before the High Court at the time that the trial judge made an order for the parties to attempt a settlement of the matter, the court considered the authorities and held as follows:

The word “*pending*” may be a preposition or an adjective. The concise Oxford English Dictionary defines “*preposition*” in grammar as; “*a word governing, and usually preceding, a noun or pronoun and expressing a relation to another word or element*.” “*Adjective*” is also defined as; “*a word naming an attribute of a noun*”.

Collins English Dictionary defines “*pending*”, as a preposition, thus: “*If something is done pending a future event, it is done until that event happens*.” For example; “*A judge has suspended a ban on the magazine pending a full inquiry*”.

As an adjective, on the other hand, it is defined as: “If something such as a legal procedure is pending, it is waiting to be dealt with or settled”. For example: “*In 1989, the court had 600 pending cases; she had a libel action against the magazine pending*”. In the West’s Encyclopedia of American Law, Edition 2. Copyright 2008 The Gale Group Inc., the word “*Pending*” has been defined as follows: “*Begun, but not yet completed; during; before the conclusion of; prior to the completion of; unsettled; in the process of adjustment. A lawsuit is said to be pending from its inception until the issuance of a final judgment by a court. The phrase pending appeal refers to the time before an appeal is taken, as well as to the period during which is in progress*”. (emphasis supplied)



The question to ask is whether the suit by the 4th Respondent was pending in the High Court at the time that the Complainant lodged the instant matter before the Commission.

The Writ of Summons and the accompanying Statement of Claim show that the suit was filed at the High Court on 31 January 2023. The instant Complaint was lodged in the Commission on the 16 January 2023, i.e. fifteen (15) days prior to the action at the High Court. That being the case, there was no suit pending at the High Court at the time that the instant complaint was lodged in the Commission.

The reliefs being sought by the Plaintiff now 4th Respondent in the High Court are as follows:

- a. A declaration that the statements made by the Defendant, which have been particularized in paragraph 22 of the statement of claim, are defamatory;
- b. An order directed at the Defendant to publish on the same platform that he published the defamatory words as well as a full page of the Daily Graphic Newspaper, on six consecutive occasions over a 6 month period, an unqualified retraction and an apology;
- c. An order for perpetual injunction restraining the Defendant, his agents, assigns and servants from further publishing any defamatory words against the Plaintiff;
- d. General Damages for defamation;
- e. Costs; and
- f. Any other order(s) as this Honourable Court may deem fit (emphasis supplied)

The statements made by the Defendant now Complainant and particularised at paragraph 22 of the Statement of Claim related to defamation of character. We reproduce the said paragraph 22 as follows:

PARTICULARS OF DEFAMATION

22.1 On the 12th of January 2023, the Defendant posted on his Facebook wall with accompanying pictures of the Plaintiff, "I didn't expect this blatant and ungodly conflict of interest at the highest level of the Cathedral's Board of Trustees. I am deeply saddened" and which post had received 1,100.00 reactions, 385 comments and 284 shares as at 25th January 2023.



22.2 On the 16th of January 2023, the Defendant posted on his Facebook wall, "As promised, CHRA] successfully petitioned on the Rev. Victor Kusi Boateng AKA Kwabena Adu Gyamfi mother of all cathedral scandals. The blasphemous heist must stop" and which post had received 4,800.00 reactions, 569 comments and 224 shares.

22.3 Again on the 16th of January 2023, the Defendant posted on his Facebook wall the following statements, which had received 3,200 reactions, 1,000 comments and 46 shares as of 25th January 2023:

"Rev. Victor Kusi-Boateng AKA Kwabena Adu Gyamfi thought he had outwitted every Ghanaian, particularly our authorities whom he dribbled for many years; but the day of reckoning is finally here.

From unassailable and irreproachable documents in my possession, Rev. Victor Kusi-Boateng AKA Kwabena Adu Gyamfi uses multiple passports and multiple identification cords with different names and different dates of birth as his special modus operandi.

It is very puzzling to further discover that the acclaimed man of God and confidant of President Akufo-Addo illegally has two Taxpayer Identification Numbers (TINs)- P0002502682 and P000627241X.

What is he running from? Who is he hiding from? Does he suffer from Dissociative Identity Disorder or Multiple Personality Disorder?

It would be extremely surprising if they claim they didn't know this dark side of Kusi Boateng AKA Adu Gyamfi.

These explosive findings make the conflict of interest charge in the GHS. 2.6million scandalous payment by the National Cathedral of Ghana to the shady INS Talent Centre Limited even more blatant, direct, offensive and absolutely embarrassing. Clearly, Rev. Victor Kusi-Boateng AKA Kwabena Adu Gyamfi sat on the Cathedral Board and literally paid his own company a staggering GHS 2.6million for no work done".

22.4 On the 30th of January 2023, the Defendant posted on his Facebook wall with accompanying pictures of the Plaintiff the following statements which had received 971 reactions, 396 comments and 206 shares as at 30th January 2023:

"Why has he deceived multiple government institutions and his Christian followers for this long?

Why did he have to erect this criminal edifice for such a long time?"

Although these reliefs cannot be granted by the Commission, the 4th Respondent in his comments on the complaint lodged by the Complainant after denying the

allegations of conflict of interest and the possession by him of two (2) passports prayed on the Commission at paragraph 6.9 of the said comments to:

6.9 In the light of the above false statements wilfully made by the Petitioner, we humbly invoke the jurisdiction of this Commission to initiate, or cause to be initiated on its behalf, criminal proceedings against the Petitioner [Complainant] to maintain the sanctity of the Commission's investigative powers and to prevent political operatives from will fully making false allegations to ground frivolous petitions to the Commission.

It is trite learning that this Commission has no prosecutorial powers. However, this Commission can refer or make recommendations on a matter for prosecution by the Attorney-General, the body responsible, for prosecutions. But this can occur in circumstances where the matter before the Commission is prima facie criminal in character or after investigations. Considering the reliefs being sought by the 4th Respondent, the Commission can only make a reference to the Attorney-General for prosecution after investigations. Accordingly, both the High Court and the Commission are being called to investigate or try a similar matter.

However, for reasons adduced above, to the effect that matters relating to the instant complaint were not pending before the High Court at the time that the Complainant lodged his complaint, the Commission is of the well-considered view that its jurisdiction is not curtailed by the subsequent issuance of the writ of summons.

10.0 DISCUSSION OF MAIN ISSUES IN THE LIGHT OF THE EVIDENCE AND APPLICABLE LAW.

ISSUE 1: Whether or not the National Cathedral is a public property or asset

It is not in dispute that the National Cathedral is the brainchild of His Excellency the President of the Republic of Ghana, Nana Addo Danquah Akufo-Addo. During the sod cutting event of the National Cathedral Project on 6 March 2017, the President is alleged to have stated thus:

I made a pledge to almighty God that if He is gracious enough to grant my attempts, I will help build a cathedral to his glory and honour. I am determined to redeem this pledge.



Although, the Complainant described the National Cathedral in his plaint as a project “in which the republic of Ghana has a financial and beneficial interest” he averred at paragraph 11 of the Complaint that the National Cathedral was incorporated as a **private company limited by guarantee** albeit with its subscriber being the Ghana Museums and Monuments Board, a governmental agency. To buttress its private character, the Complainant averred at paragraph 14 of the Complaint that:

“at the inception of the project, government and members of the Cathedral board announced to Ghanaians that funds will be raised from private entities and non-governmental sources as the Cathedral was the President’s personal promise to God”.

The 1st Respondent on the other hand described the Cathedral as being 100% owned by the State whilst the 3rd to 7th Respondent apart from indicating that the National Cathedral is a company limited by guarantee were silent on its public character although in a number of documents made available to the Commission, they appear to be in tandem that it is a public company. It is this ambiguous description that has attracted this inquiry on the status of the National Cathedral of Ghana by the Commission.

The evidence on record points to the fact that the National Cathedral is a public property.

“Public property” has been defined in the online edition of the Cambridge Dictionary (accessed by the Commission on 07 Aug 2024) as **“lands, buildings, equipment, etc. that are owned by the government”**.

Section 8 of the Public Property Protection Act (SMCD 140) also defines “public property” as follows:

“public property” includes money and any other property owned by or held in trust for the Republic, the property of any State enterprise, statutory corporation or local authority, and any other property specified by the Attorney-General by executive instrument to be public property for the purposes of this Decree;

Succinctly put therefore, public property refers to any money, land, building etc owned or held in trust for the Republic i.e properties belonging to central Government, an agency of Government etc.

In an opinion clarifying the legal status of the National Cathedral of Ghana (Exhibit 12) the Hon. Attorney-General and Minister of Justice and one time Board Member of the said Cathedral stated as follows:

The National Cathedral of Ghana is a State-owned company limited by guarantee since its sole corporate member is the Ghana Museums Board.

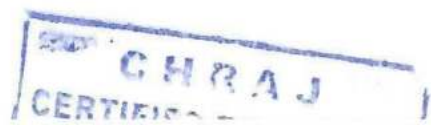
The assertion is also corroborated by a press release issued by the National Cathedral Secretariat on June 17 2022 on the topic “ THE NATIONAL CATHEDRAL AND MATTERS ARISING (accessed on <https://3news.com/news/cathedral-financing-trustees-to-operationalize-state-church-partnership-secretariat/>) and accepted into evidence as Exhibit 27. In the said Press Statement, it was stated thus:

3) For the avoidance of doubt, the National Cathedral is a National Monument, and thus a public, not private, project. Legally, the National Cathedral of Ghana is a state-owned company limited by guarantee, and was incorporated under the Companies Act, 1963 (Act 179) on July 18, 2019.

Although, these assertions may be self-serving considering that the proponents of Exhibit 12 and Exhibit 27 were/are one time Secretary/Executive Director of the Board of the Cathedral, it appears to the Commission that the form, in terms of the name of the Cathedral and support accorded it, enhanced its status as a public asset.

The obvious reference has to deal with the various releases of funds made to the Cathedral. For instance, the Respondent/Finance Minister in his comments asserted that during the 2019 National Budget Statement and Economic Policy presented to Parliament, he announced government’s vision for the National Cathedral as well as the commitment to facilitate the construction by providing land, the Secretariat, and the seed money. This was approved by Parliament after extensive debate. Secondly, lots of releases of funds from state covers were made to the Cathedral. The 1st Respondent admitted that the Ministry of Finance released money in tranches of \$25 Million Dollars, Thirty-two Million, Seventy Thousand, One Hundred and Three Cedis(GHS32,070,103.02) and Twenty-Five Million(GHS25million), all as seed money for the project.

Exhibit 3 and Exhibit 4, being letters from the Ministry of Finance authorizing the Controller and Accountant-General to make releases respectively of \$25Million and GHS25Million respectively are corroborative of these assertions. Equally corroborative is a Summary of Disbursements of Seed Money to the National Cathedral (Exhibit 5) made to Parliament during a Parliamentary Inquiry into the activities of the Cathedral.



In addition to this, mindful of the public character of the Cathedral, the Attorney-General and Minister of Justice in his opinion in Exhibit 12 stated as follows:

Monies advanced to the National Cathedral by the Ministry of Finance may be in the form of either a loan or donation. The grant of a loan by the government of Ghana is regulated by the Constitution and the Public Financial Management Act, 2016(Act 921)

Section 2 of Act 921 states that the Act is applicable to covered entities and a public officer responsible for receiving, using, or managing public funds. In the discussion of the mandate of the Commission supra, we were at pains to point out that the Directors of the National Cathedral Company are public officers by virtue of their appointment by his Excellency the President. That being the case, it is the view of the Commission that the provisions of Act 921 are applicable to the National Cathedral Company.

ISSUE 2: Whether or not government and the National Cathedral Board announced to Ghanaians that funds will be raised only from private entities and non-governmental sources as the Cathedral was the President's promise to God.

It is the Complainant's beef that contrary to both government and the Board of the National Cathedral's initial promise to Ghanaians that "*funds will be raised from private entities and non-governmental sources as the Cathedral was the President's personal promise to God*", Government had subsequently through the Ministry of Finance and the Controller and Accountant General's Department released funds for the National Cathedral Project. Besides the foregoing averments, the Complainant did not provide to the Commission any communicate evidencing the Government apparatus making any such promises to Ghanaians.

In response to the foregoing, the 1st Respondent in his 21 February 2023 comments stated that, "*While the 1st Respondent does not deny that the stated release of funds was in fact made for the construction of the National Cathedral, the 1st respondent denies any averment or inference of same being illegal*".

It was further stated by the 1st Respondent that "*In Paragraph 156 of my Budget Speech, I announced on the floor of Parliament, Government's vision for the National Cathedral as well as the commitment to facilitate the construction by providing the land, the Secretariat, and the seed money. This subject was part of the*

policy approval of the Budget after the extensive debate...it is a matter of public record that the Government's initial proposal was to provide the land and seed money for the construction of the National Cathedral while majority of the funding for the construction and maintenance of the National Cathedral was to be provided from non-public funds."

Succinctly put, the Complainant asserts that government promised Ghanaians that no public funds will be used in the construction of the National Cathedral but subsequently reneged on this promise whereas the 1st Respondent asserts that government promised to provide seed money for the construction of the National Cathedral and that the remaining funding would be from non-public funds.

Checks from media reportage points to the conclusion that during the inception of the Cathedral project, conflicting statements were made by the government machinery regarding the funding of the Cathedral project.

After the sod cutting event for the construction of the National Cathedral of Ghana by the President H.E Nana Addo Danquah Akufo-Addo in March 2017, it was the public's outcry and concern that taxpayers money i.e. public funds would be used for the construction of the edifice.

However, sometime in August 2018, the then Deputy Minister of information, Pius Hadzide speaking on a Citi News interview explained that ***"It is not correct that the state was going to be wasting public resources on building that cathedral. Building of that cathedral will primarily be funded by voluntary contributions from the Christian community, philanthropists and with grants from development partners"***. Thus allaying the fears of Ghanaians that public funds will be expended on the National Cathedral. (see <https://citinewsroom.com/2018/08/national-cathedral-financiers-to-pay-for-judges-relocation-govt/>)

Shortly after the foregoing assertion by the Deputy Minister of information, the then Finance Minister, Mr Ofori-Atta on 15th November 2018 reading his 2019 Budget Speech to Parliament shed more light on the funding of the Cathedral. He stated at paragraphs 156 and 157 of the speech that: ***"Mr Speaker, on March 6, 2017 - the 60th year of our independence - the President cut the sod for the construction of a National Christian Cathedral...the state is facilitating this process by providing the land, the Secretariat, and seed money for the preparatory phase...Mr. Speaker, the President is determined that the building of the National Cathedral would not put undue financial burdens on the state. He has therefore proposed a partnership***



between the State and the Ghanaian Christian community both at home and in the Diaspora".

Again, shortly after the foregoing assertion by the Finance Minister, the then Deputy Attorney-General, Godfred Dame averred at paragraphs 87 and 91 of his Legal arguments dated 19th November 2018 and filed on behalf of the State in the case of James Kwabena Bomfeh Jnr v Attorney General [2019] GHASC 2 that: "*The Government only proposes to provide a piece of land for the construction of a National Cathedral by the different denominations. The funding for the construction and maintenance of the National Cathedral is to be provided by the Christian community, and not Government... My Lords, as already mentioned, the National Cathedral will be constructed by the different denominations in the Christian community and will serve public purposes (including National church services, Annual thanksgiving, Presidential services, burial services during state funerals*".

In light of the close proximity within which different statements by different high-ranking members of Government were made during the inception of the National Cathedral project, the Commission finds that both assertions by the Complainant and 1st Respondent hold water and accordingly finds that at the inception of the project, Government made contradictory statements as to the source of funding for the construction of the National Cathedral.

ISSUE 3: Whether or not the Supreme Court relied on the statement made by the Attorney General that no public funds would be used for the National Cathedral project.

According to the Complainant, the Supreme Court in arriving at its 23rd January, 2019 decision in the case of James Kwabena Bomfeh Jnr v Attorney General [2019] GHASC 2 relied on the averments of the Attorney General that no public funds would be used for the National Cathedral Project.

As already indicated under issue 3, the Deputy Attorney-General, Godfred Dame averred at paragraphs 87 and 91 of his Legal arguments in the James Kwabena Bomfeh case supra that "*The Government only proposes to provide a piece of land for the construction of a National Cathedral by the different denominations. The funding for the construction and maintenance of the National Cathedral is to be provided by the Christian community, and not Government... My Lords, as already mentioned, the National Cathedral will be constructed by the different denominations in the Christian community and will serve public purposes*

(including National church services, Annual thanksgiving, Presidential services, burial services during state funerals”.

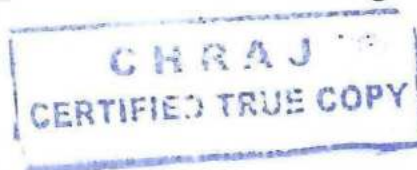
On 23rd January 2019, the Supreme Court speaking through Adinyira (MRS.), JSC held as follows:

The Constitution guarantees the equal right of all persons to subscribe to the religious belief and faith of their own choosing without interference or imposition by the State. The State is thus prohibited from discriminating against any person on grounds of religion or creed or the establishment of a state religion, and also preventing the free expression of religious orientations. In this respect the benchmark for determining whether any act or omission of the President or any other authority in Ghana infringes any of the constitutional provisions is whether the act or omission complained of prevents any person resident in Ghana to practice any religion or belief of his choice or discriminates against any person with different religious persuasion.

It is our considered opinion that the acts complained of i.e. the construction of the National Cathedral and the setting up of the Hajj Board does not contravene the guarantees of the freedom of religion and manifestation of beliefs of the people of Ghana. The State is free to lend support or aid to a religious group if it deems such beneficence to be for the good of the nation. We rather see the government’s plan to build a National Cathedral and the setting up of the Hajj Board as the desire of the state to provide for social cohesion and unity in a country where 88.8 percent of its population is predominantly Christian and Islamic. We find this to be in tune with the political and social objectives as set out in the Directive Principles of State Policy under the provisions of articles 35 and 37 of the Constitution...

In conclusion, we do not see a legitimate question of constitutional interpretation and enforcement such as would justify our exercising our original jurisdiction under articles 2 (1) or 130(1) of the Constitution. The Plaintiff’s action fails. It is therefore dismissed

From the foregoing, it quite clear that the ratio of the case did not fall on the leg of the Attorney-General’s averments that no public funds would be used for the construction of the National cathedral. To the contrary, the ratio of the case is to the effect that, Government is free to lend support or aid, be it money or land, to any religious group so long as the State deems it good for the Nation. Doing so does not



mean it is infringing on the freedoms of other religious groups to manifest their religion.

Admittedly, the Court by way of *obiter dicta*, acknowledged as follows:

We take note that the Government has maintained a consistent theme about the unifying effects of the Cathedral on Ghanaian Christians. So far its contribution is to provide land for the cathedral, and the actual construction to be sponsored and financed by the churches.

Such a statement cannot be construed as the *ratio decidendi* of the case as it was only said in passing. As already indicated, the court was of the opinion that, aid or support by the State in whatever form it come does not amount to an infringement of the guarantee on religion enshrined in the 1992 Constitution. The statement was only made as an acknowledgement of what the Government had contributed thus far to the Cathedral project and not to say that if the Government had contributed more than just the land to the project, it would have been an unconstitutional act.

Accordingly, the Commission finds that the Supreme Court did not rely on the Attorney General's assertions that no public funds would be used for the National Cathedral project in arriving at its decision in the case of **James Kwabena Bomfeh Jnr v Attorney General [2019] GHASC 2.**

ISSUE 4: Whether or not procurement processes were duly followed by the National Cathedral of Ghana in the selection and award of the contract for the construction of the Cathedral.

The Complainant alleges in his complaint that after discovering the heavy financial investment or payments advanced by government into the National Cathedral project, he wrote to the Public Procurement Authority (PPA) requesting information on the award of the contract for the construction of the Cathedral to Ribade Company limited per Exhibit 7.

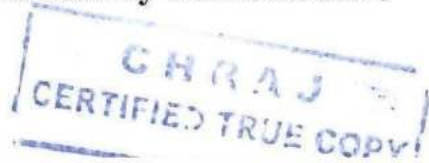
He further alleges that the Board of PPA in a letter dated 5 July responded that they had no information relating to the construction of the National Cathedral by Ribade limited. In the words of the Complainant, such an occurrence "*meant that, the Procurement procedure had also been circumvented*".

The 3rd Respondent in its comments to the Commission dated 31 January 2023 did not deny that it had awarded a contract to Ribade Company Ltd neither did it deny

that it had circumvented the procurement procedures. Rather, the 3rd Respondent more or less admitted that it did not comply with the procurement rules and procedures because the procedures or rules stipulated under the Public Procurement Act 2003, (Act 663) as amended did not apply to it because it is not a “state owned enterprise” within the meaning of the Public Financial Management Act 2016 (Act 921).

For purposes of emphasis, the relevant paragraphs of the 3rd Respondent’s comments have been reproduced below:

- 1. We will thus not respond to any allegation of a breach of Act 663 or the “procurement rules” as alleged by the petitioner. Indeed, we note that the thrust of the complaint, which directly affects the Board of the National Cathedral of Ghana, is on alleged conflict of interest.**
- 2. Notwithstanding the above, in order to avoid an impression of an attempt by the National Cathedral of Ghana to avoid an inquiry into its procurement activities, we respectfully proceed to indicate the status of the National Cathedral of Ghana, in order to show that Act 663 does not apply at all to it.**
- 3. Section 14 of Act 663 sets out the scope of application of the law. Section 14(2) of Act 663 specifically lists the entities in respect of which the law is applicable.**
- 4. The National Cathedral of Ghana was incorporated under the now repealed Companies Act,1963 (Act 179) as a company limited by guarantee. By virtue of the incorporation of the National Cathedral of Ghana as a company limited by guarantee, it is clearly not an entity to which the Procurement Act applies.**
- 5. It is noted that section 14(2)(e) applies to “state owned enterprises to the extent that they utilize public funds”. Even though “state owned enterprises” has not been defined in Act 663, the Public Financial Management Act 2016 (Act 921) provides a definition for what constitutes a state-owned enterprise.**
- 6. Section 102 of Act 921 defines same as: “an entity whether incorporated or not under the Companies Act,1963 (Act 179) whose shares are wholly or partially held or controlled by Government”.**



7. **The National Cathedral of Ghana, being a company limited by guarantee, is not a company formed with shares or in respect of which the Government has shares. It is a not-for-profit entity and not a company limited by liability and is therefore not an entity stipulated by Act 663 to apply the provisions of the Act.**
8. **It is noted that even for most state-owned companies limited by liability, like state-owned banks and other enterprises, by virtue of their independent status as companies formed under the Companies Act, they do not apply the provisions of Act 663. It is clear from the foregoing, that, the provisions of Act 663 do not apply to the procurement activities of the National Cathedral of Ghana, a company limited by guarantee.**

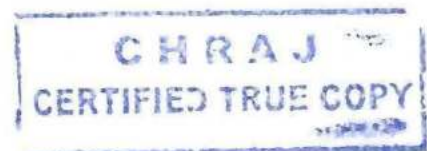
From the above stated stance of the 3rd Respondent, the Commission is of the firm belief that the 3rd Respondent failed to advert its mind to the full complement of s.14 of Act 663 as amended.

Per Section 14(1) (a) and (b) of Act 663 as amended, the Act is applicable to all procurement of goods, works and services financed in whole or part from public funds. Section 14(1) (a) and (b) under Part Two of Act 914 provides as follows:

**PART TWO
PROCUREMENT STRUCTURES
SCOPE AND APPLICATION**

- 14(1). This Act applies to**
- (a) **the procurement of goods, works and services financed in whole or in part from public funds;**
 - (b) **functions that pertain to the procurement of goods, works and services including the description of requirements and sources of supply, selection and award of contracts and the phases of contract administration;** (emphasis supplied)

The provisions under section 14(2) of Act 663 as amended relied on by the 3rd Respondent only add on to the provisions under section 14(1) and do not seek to derogate from it. Section 14(2)(e) of Act 663 clearly states:



In addition to subsection (1) this Act applies to
(e) state owned enterprises to the extent that they utilize public funds;
(Again emphasis added)

It is trite learning that you cannot approbate and reprobate. To that extent, before the 3rd Respondent conveniently decided to accept the provisions under section 14(2)(e) it ought to have known and accepted that it was equally bound by the provisions under Section 14(1) (a) and (b) which categorically state that the Act applies to all procurement of goods, works and services financed in whole or part from public funds.

The claim by the Complainant, as admitted by the Respondents, is that funds were donated by the Ministry of Finance to the National Cathedral of Ghana. These funds are public funds or monies within the intendment of Section 14(1)(a) of Act 914. It is because of the public nature of the funds donated to the National Cathedral that the Attorney-General in his letter to the National Cathedral clarifying the legal status and effect of monies disbursed to the National Cathedral by the Ministry of Finance (marked as Exhibit 12) stated as follows:

Monies advanced to the National Cathedral by the Ministry of Finance may be in the form of either a loan or donation. The grant of a loan by the Government of Ghana is regulated by the Constitution and the Public Financial Management Act, 2016 (Act 921).

A donation made by the Ministry of Finance to the National Cathedral ought to be accordance with the Act 921.

Exhibit 12 was attached to the 3rd Respondent's Comments and thus it knew or ought to have known that the monies advanced by the 1st Respondent were public funds and therefore subject to the Procurement Act, Act 663 as amended by Act 914.

The Public Procurement Authority (PPA) has in a letter Ref. No. PPA/CEO/07/1577/22 of 5 July 2022 signed by its current Chief Executive, Mr. Frank Mante (Exhibit 8) and made available to the Commission by the Complainant indicated that it "***holds no information relating to the construction of the National Cathedral by Ribade Company ltd***". This letter, on the face of it lends credence to the Complainant's assertion that the procurement rules were circumvented. However, a critical evaluation of this letter suggests that it has three (3) imports:

1. The PPA has information relating to the construction of the National Cathedral;



2. The PPA has no information relating to the construction of the National Cathedral; and
3. Though, the PPA has information relating to the construction of the National Cathedral, the said information does not relate to Ribade Ltd, the contractors.

These constructional issues have arisen because in an earlier letter addressed to the Chief of Staff Ref. No.PPA/CEO/12/2220/18 dated 17 December 2018 and signed by its former Chief Executive, Mr. AB Adjei made available to the Commission by the Complainant and Exhibited and marked as Exhibit 1, the PPA allegedly granted approval to the Office of the President to engage Messrs Sir David Adjaye & Associates as Lead Consultant, construction and supervision for the construction of the National Cathedral at a total cost of USD23,750,000.00. This allegation was corroborated by 3rd Respondent per its letter to the Commission Ref. No. NCG/BOD/10/24 of 15 October 2024 exhibited and marked as Exhibit 19.

The effect of Exhibit 1 and Exhibit 19 is that the PPA has information on the construction of the Cathedral i.e the Authority is not ignorant of its construction. Exhibits 1 and 19 are therefore apparently inconsistent with Exhibit 8 as to the lack of knowledge of the PPA in the construction of the National Cathedral.

To clear this apparent inconsistency, the Commission in a letter Ref. No. CHRAJ/18/2023/523 of 11 October 2024 requested the PPA to authenticate Exhibit 8 and further summoned the Chief Executive of the PPA or his representative to appear before the Commission on 15 November 2024 to give information relating to the construction of the National Cathedral. The PPA responded to the Commission's request to authenticate Exhibit 8 by letter ref. PPA/CEO/11/3379/24 received by the Commission on the 20th November 2024 confirming Exhibit 8 as follows:

We hereby confirm the authenticity of the letter authored by the Public Procurement Authority (PPA) referenced PPA/CEO/07/1577/22 dated 5th July 2022 and titled RE: APPLICATION TO ACCESS INFORMATION ON PROCUREMENT APPROVAL RELATING TO THE CONSTRUCTION OF THE NATIONAL CATHEDRAL BY RIBADE COMPANY LTD.

This letter was signed by Mr Frank Mante, current Chief Executive of PPA.

In the circumstances, the Commission resolves the apparent inconsistency of the two documents from both the current and the former Chief Executive Officers of the PPA i.e Exhibits 8 and 19 in favor of that signed by the former Chief Executive Officer



Mr. AB Adjei and finds as a fact that the PPA has information relating to the construction of the National Cathedral and that it is a party to its construction given that it approved the appointment and scope of service of the consultant, David Adjaye and Associates per Exhibit 19.

Was this approval of the appointment and scope of service of the Consultant by the PPA in accordance with the Procurement Act, 2003 (Act 663) as amended?

The appointment of consultants under Act 663 as amended is governed by PART SIX.

Section 66(1) of Act 663 as amended provides as follows:

Methods and Procedures to Procure Consultants

Notice of Invitation of expression of interest and preparation of shortlists

66.(1) A procurement entity shall invite consulting services by causing a notice seeking expression of interest in submitting a proposal to be published in the Public Procurement Bulletin for consultancy contracts in accordance with the *Fifth Schedule*

The request for the engagement of Sir David Adjaye and Associates as consultants was made by the Office of the President which acted as the procurement entity for the National Cathedral given the tenor of Exhibit 1. This, by Exhibit 1, was in accordance with Section 72(5)(b) of Act 663 as amended.

Section 72(5)(b) of Act 663 provides as follows:

**72.(5) The procurement entity may select consultants by inviting proposals from a single consultant where there is
(b) an emergency as specified in section 40(1)(b) and (c)**

Section 40 simply allows a procurement entity to engage in single source procurement with the approval of the Board. Exhibit 1 states in part that: **“At the Board Technical Committee Meeting No.20 (020/2018) held on Thursday, 13 December 2018, the Board granted approval.....to engage Messrs Sir David Adjaye & Associates as Lead Consultant.”**

Although, the Commission could not establish whether the said David Adjaye and Associates was appointed in “emergency” circumstances contemplated under Section 72(5)(b) of Act 663 as amended, it finds that there was an attempt to do so in line with the Procurement law.

Crucially, what Exhibits 1 and 19 do is to confirm our position that the provisions of Act 663 as amended are applicable to the National Cathedral. That could have been the only reason why the appointment of the consultant had to accord with section 72(5)(b) of Act 663 as amended. It is obvious that the 3rd Respondent was misguided when it stated the contrary in its comments on the Complaint.

But the next question to ask is whether the award of contract to Ribade Company Ltd was in accordance with the Act 663 as amended.

The duty placed on a procurement entity under Act 663 is provided under Section 16(1) which states that:

16. (1) A procurement entity is responsible for procurement, subject to this Act and any other conditions that may be established in Regulations and administrative instructions issued by the Minister in consultation with the Board. (Emphasis added)

On the duty placed on the Head of Procurement Entity, Section 17 states as follows:

17.(1) The head of entity and an officer to whom responsibility is delegated are responsible and accountable for action taken and for instructions as regards the implementation of this Act. (Emphasis supplied)

Our investigations show that apart from appointing the consultant, the Office of the President acting through the Chief of Staff did not play any other role in procurement relating to the construction of the National Cathedral. It appears that the National Cathedral Board and the Consultant became the major players in the procurement activities, relating especially to the award of the contract to Ribade Company Ltd as demonstrated below.

First in Exhibit 19, the scope of service of the Consultant, included to “manage the procurement processes and recommend contractors for approval by the Client”. As if to corroborate this, the 3rd Respondent provided the Commission with a chronology of events leading to the award of the contract to Ribade company Ltd which we have marked as Exhibit 21 supra. Exhibit 21 contains several instances of

the predominant role played by the 3rd Respondent and Sir David Adjaye & Associates in all tender processes from reception of bids, clarification of procurement subcommittee questions, tender opening ceremony, comparison of tender hard copies and soft copies, sharing of information with tender evaluation committees, issuance of proposed tender relaunch report, finalization of Tender Evaluation Report, communication with both successful and unsuccessful bidders, evaluation of tender rates submitted by Ribade company ltd, hosting follow up meetings of bidders where issues on local content strategy, contractors pricing, contractors programme and information required schedule, review of survey and designed specifications, contractors design responsibilities, contractors qualification, contractors litigation history, and issuance of final composite tender evaluation report were discussed.

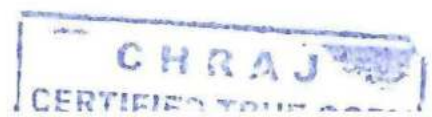
Secondly, the “Contract Agreement” for execution of works on the National Cathedral i.e. the award (Exhibit 20B) was signed for and on behalf of Employer i.e. the National Cathedral by an unnamed person with the same signature of Apostle Professor Opoku Onyinah, Chairman of the Board of the National Cathedral and witnessed by Rev. Joyce Aryee, a Member of the Board on one hand, and another unnamed person for and on behalf of the Contractor and witnessed by one Federico De Simone on the 29 October 2021. The contract sum per Exhibit 20A was **\$312,394,049.53**.

Taken at face value, Exhibit 21 depicts that some procurement processes were followed although not within the context of the mandatory provisions of Act 663. For instance, bids were invited, there was in existence a procurement committee, a tender evaluation committee including persons such as Rebecca Yakpo, Kwame Prempeh, Tony Yeboah Asare, Kofi Bio, JB Asafo-Boakye, Steiner Woods, Corneli Zeise. The Commission’s investigation could not uncover the description of these persons and the type of positions being held by them. A final evaluation report was also produced, the contractor was selected among three (3) other bidders etc.

However, the award of the contract to Ribade Ltd in the sum of **\$312,394,049.53 ought to have been with the concurrent approval of the Central Tender Review Committee given the sum involved which is above the entity committee’s threshold and not by the approval of the entity committee of the National Cathedral alone.**

Section 20A of the Public Procurement (Amendment) Act 2016, Act 914 provides as follows:

(1) An entity tender committee shall



- (a) ensure that at each stage of procurement activity, procedures prescribed in this Act have been followed;
- (b) work within the threshold limits specified in the Second Schedule and the method thresholds specified in the Fifth Schedule;
- (c) exercise sound judgement in making procurement decisions; and
- (d) review and refer to the central tender review committee for concurrent approval, procurement above the entity tender committee's threshold, that has been duly
 - i. processed by the procurement unit and
 - ii. evaluated by the appropriate evaluation panel constituted by the head of entity

For these reasons, the Commission finds that the award of the contract to Ribade company Ltd was not in strict compliance with the mandatory provisions of the Public Procurement (Amendment) Act 2016, Act 914.

During investigations, the Commission's attention was drawn to a press release by the National Cathedral of Ghana and signed by the Board Chair on the January 18, 2023, where it was stated under paragraph 3 of the that:

The selection of the contractors-RIBADE- for the project, was through a rigorous international procurement process supervised by the lead consultant, whose contract included the selection of a contractor for the approval by the Board of Trustees.

(see:<https://3news.com/wp-content/uploads/2023/01/2023-NCG-Press-Release-Bishop-Dag-H-M-resignation-FINAL1.pdf>)

It is obvious that this purported rigorous international procurement process was not in accord with Act 663. This is because Sections 45(2)(b) and 47 of Act 663 as amended provide for international competitive tendering as follows:

International competitive tendering

45. (1) International competitive tendering shall be used whenever open competitive tendering is used and effective competition cannot be obtained unless foreign firms are invited to tender.

(2) Open international tendering shall be in accordance with Part Four and Part Five and the following shall also apply:

- (a) the invitation to tender and tender documents must be in English, subject to sections 34 and 52;
- (b) the invitation to tender shall be placed in a newspaper with adequate circulation to attract foreign competition as provided under section 47;

- (c) at least six weeks shall be allowed for submission of tenders in order to allow sufficient time for the invitation to reach candidates and to enable them to prepare and submit the tenders as provided in section 53;
- (d) technical specifications shall, to the extent compatible with national requirements, be based on international standards or standards widely used in international trade and in particular shall conform to the provisions of sections 33 and 50 (3);
- (e) tenderers are permitted to express their tenders, as well as any security documents to be presented by them, in freely convertible currency and stated in the tender documents, subject to section 50 (3) and section 55 (2) (c); and
- (f) general and special conditions of contract as stated in the tender documents.

Procedures for inviting tenders or applications to prequalify

47. (1) A procurement entity **shall invite tenders or, where applicable, applications to prequalify by causing an invitation to tender or an invitation to prequalify, to be published in the Public Procurement Bulletin.**

(2) An **invitation to tender or prequalify shall be published in at least one daily newspaper of national circulation.**

(3) The invitation may also be published in a newspaper of wide international circulation, in a relevant trade publication or a technical or professional journal of wide international circulation.

(4) The **invitation shall be published on the website of the Authority at a fee to be determined by the Board.**

Per the combined effects of sections 45(2)(b) and 47 of Act 663, where a procurement entity decides to use international competitive tendering, it shall, inter alia, cause to be published on the website of the Authority of PPA, an invitation to tender or prequalify, at a fee determined by the Board of PPA. Our investigations did not show that these provisions were followed; otherwise, the PPA would have been in possession of some information relating to the construction of the National Cathedral by Ribade company and not have indicated what it stated in Exhibit 8, though which per our earlier finding appears inconsistent with the Exhibits 1 and 19.

Accordingly, the Commission finds that by its own admission, the National Cathedral of Ghana (represented by the 3rd Respondent) failed to adhere to the procurement processes/rules stipulated under Act 663 in the selection and award of the contract for the construction of the National Cathedral of Ghana to Ribade company limited.

The question is what legal consequences arise out of the failure and or refusal to adhere or comply with the provisions of Act 663 as amended?

It is obvious reviewing the provisions of Act 663 that the law is intended to inject transparency and accountability in public procurement by the procurement entity

and to checkmate corruption. For public policy reasons therefore, Act 663 must be complied strictly with as non-compliance vitiates public policy.

As shown by investigations, the contract for the construction of the National Cathedral was awarded to Ribade company Limited. The selection of Ribade company Ltd and the subsequent award of the contract ought to have been in accordance with Act 663. Since Act 663 was not strictly followed in the selection and subsequent award of the contract, it stands to reason that the contract is illegal and void ab initio.

In *Zagloul Real Estates Co. Ltd (No. 2) v British Airways* [1998-99] SCGLR 378 the Supreme Court held that a contract breaching the mandatory provisions of a statute was illegal and void. See also the case of *City & Country Waste Limited v. Accra Metropolitan Assembly* [2007-2008] SCGLR 440 where the Supreme Court upheld its position in the Zagloul case although with some variations.

Applying this ratio, the Commission finds that the National Cathedral Board as the procurement entity acted illegally when it purported to award a contract for the construction of the National Cathedral to Ribade company Ltd without recourse strictly to Act 663 as amended. That contract is therefore **void ab initio**.

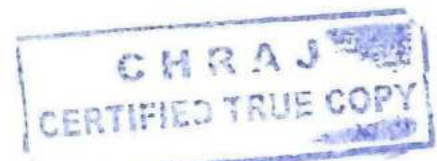
Since the contract is void, the Commission directs the Board of the Public Procurement Authority (PPA) to intervene and cancel the contract, a power that it has in procurement proceedings under section 90(3) of the Public Procurement (Amendment) Act, 2016(Act 914) which states:

“Procedures on competition of investigation

90(3) The Board shall, if satisfied that there has been a contravention of a provision of this Act or any other enactment in relation to procurement proceedings or procurement contracts, take action to rectify the contravention which action shall include

(b) cancellation of the procurement contract (emphasis supplied).

It is obvious, in the Commission’s view, that the provisions of Act 663 are mandatory requiring scrupulous implementation. For that reason, non-compliance of procurement rules apart from vitiating or rendering contracts entered thereto illegal, also attract criminal consequences as provided under section 92(1) of Act 663 which states that:



Offences relating to procurement

92.(1) Any person who contravenes any provision of this Act commits an offence and where no penalty has been provided for the offence, the person is liable on summary conviction to a fine not exceeding 1000 penalty units or a term of imprisonment not exceeding five years or to both (Emphasis added)

On the 23 July 2024, this Commission in its ruling on the preliminary objection to its jurisdiction brought by the 3 to 7 Respondents held that corruption could occur through violations of procurement rules. Although the Commission has not found any element of corruption in this case, the extent of the breaches raises reasonable suspicion of corruption.

Consequently, the Commission is making a referral of this case to the Office of the Special Prosecutor (OSP) or the Attorney-General for further investigations and prosecution of the Board of Trustees/Members of the National Cathedral if necessary. The Commission notes in particular that under Section 3(a) of the **Office of the Special Prosecutor Act, 2017(Act 959)**, the Office is mandated to:

(a) to investigate and prosecute cases of alleged or suspected corruption and corruption related offences under the Public Procurement Act, 2003(Act 663).

This call for investigations and subsequent prosecution if necessary is directed at members of the Board of Trustees of the National Cathedral who were members as of 2021 and Dr. Paul Opoku-Mensah, Executive Director of the National Cathedral of Ghana when the contract for the construction was awarded to Ribade company Limited. The Trustees include:

- Apostle Prof. Opoku Onyinah – Chairman of the Church of Pentecost – Chairperson;
- Archbishop Charles Palmer-Buckle Metropolitan Catholic Archbishop, Cape Coast – Vice Chairman;
- Most Rev. Bishop Justice Ofei Akrofi – Anglican Archbishop Emeritus – Member;
- Rt. Rev. Prof. Emmanuel Martey former Moderator of the Presbyterian Church – Member;

- Most Rev T. K. Awotwi Pratt – Presiding Bishop of the Methodist Church – Member;
- Archbishop Nicholas Duncan-Williams – Presiding Archbishop and General Overseer of Action Chapel International -Member;
- Rev Dr. Joyce Aryee – Executive Director, Salt and Light Ministries – Member;
- Bishop Dag Heward-Mills – Presiding Bishop, Lighthouse Group of Churches -Member;
- Rev Eastwood Anaba – Founder and President of Eastwood Anaba Ministries – Member;
- Rev Victor Kusi-Boateng – Founder of Power Chapel Worldwide – Member/Secretary; and
- Rev Dr. Frimpong Manso – General Superintendent, Assemblies of God – Member.

ISSUE 6: Whether or not JNS Talent Centre limited is a registered Company with the Registrar of Companies

The Complainant alleges in the complaint that the 5th Respondent was set up with the sole object of talents and skills training and thus wonders what services they could have possibly provided to the National Cathedral to warrant the payment of a sum of GHS 2,600,000 to it by the National Cathedral.

The 5th Respondent failed to address this issue directly in its 25 January 2023 Comments to the Commission.

However, pursuant to a request for information to the Office of the Registrar of Companies, the Office in a letter received by the Commission on 7 December 2023 (Exhibit 36) indicated as follows:

Company Profile
Business Details
Business Entity Type : Company with Shares
Entity Name: JNS TALENT CENTRE LTD
Registration Number : CS695622015
Original Incorporation Date: 14-Sep-2015



Commencement Date : 15-Sep-2015

Objectives of the Company: TALENT & SKILLS DEVELOPMENT TRAINING

Principal Activity: TALENT & SKILLS DEVELOPMENT TRAINING

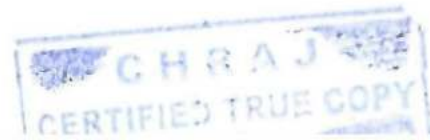
Subsequent to this, the 5th Respondent in a letter dated 28 June 2024 (Exhibit 28) and in response to a request for information by the Commission indicated that the company had since its incorporation diversified its objects. It was stated in Exhibit 28 as follows:

The Company was originally incorporated to provide educational services. However, the company has diversified its business operations to include supply of health care materials and needs

During the interview with the 6th Respondent on 8 July 2024, he affirmed to the Commission that the objects of the 5th Respondent had been diversified. He stated that *“We started as the Centre where we transfer knowledge to people but we diverted to selling of things. Anything which is legal... Like I said we supply health materials but I can’t recall the specify items”*.

On the issue of whether the Company had updated its records at the Office of the Registrar of Companies to reflect the change in objects of the company, the 6th Respondent indicated that he was certain the process was commenced but could not recall the year in which it was completed.

To the extent that the 6th Respondent did not attach any document evidencing the alleged change in the objects of the 5th Respondent’s company nor could he confirm which year the alleged change in object was effected, the Commission prefers the information contained in Exhibit 28 adduced by the Office of the Registrar of Companies and accordingly finds that the 5th Respondent company is a registered company with the sole object of talents and skills development training. This is particularly so because it is the Office of the Registrar of Companies which is charged with the responsibility of registering and regulating all types of businesses in conformity with the Companies 2019, (Act 992) and any other relevant enactments.



ISSUE 7. Whether or not Victor Kusi Boateng a.k.a Kwabena Adu Gyamfi holds two different passports each bearing one of his two names with different dates of birth on each document.

The Complainant alleged in the Complaint that, the 4th Respondent holds two different passports under his two names i.e. Victor Kusi Boateng and Kwabena Adu Gyamfi. He stated thus *“It was also later revealed that, 4th Respondent holds two different passports each bearing one of his two names with different dates of birth on each document”*.

To buttress his point, the Complainant attached copies of the 4th Respondent’s passports bearing the name “Kwabena Adu Gyamfi” but failed to attach the one bearing the name “Victor Kusi Boateng”. When requested by the Commission to produce the passport bearing the Victor Kusi Boateng name, the Respondent by letter dated 9 March 2023 doubled down on his earlier assertion and responded thus:

On the request for 4th Respondent’s Victor Kusi Boateng Passport, I have compelling cause to believe that he possesses another passport in his Victor Kusi Boateng identity similar to how he successfully obtained a passport in his Kwabena Adu Gyamfi identity. So far, I have secured his Kwabena Adu Gyamfi passports including a diplomatic Passport which I duly attached in my January 16. The search however continues for his Victor Kusi Boateng passport.

The 4th Respondent on the other hand maintained that he does not possess two passports under his two names. In his 25 January 2023 Comments to the Commission, it was stated, *“The Petitioner in Paragraph 27 of his petition has alluded to the fact that the 4th Respondent has “two different passports each bearing one of his two names with different dates of birth on each document. The 4th Respondent denies this assertion. He has never held a passport under the name of Victor Kusi Boateng”*.

To effectively resolve this issue, the Commission by letter dated 10th July, 2023 requested information on Passports under the names of Rev. Victor Kusi- Boateng and Kwabena Adu Gyamfi from the Passport Office of the Ministry of Foreign Affairs and Regional Integration.

On 14 day of July 2023, the Passport Office which is the body responsible for the issuance of passports and other travel documents in Ghana per Exhibit 37 after stipulating the various times that the 4th Respondent in the name of **KWABENA ADU GYAMFI** was issued with ordinary and diplomatic passports from 2016

through to 2021 indicated that **“there is no Victor Kusi-Boateng in the Passport database”**. The data provided the Commission shows that the 4th Respondent currently holds one non extant passport No. G3415693 issued on 27 October 2021 and set to expire on 26 October 2031 and one diplomatic Passport No. DX006845 issued on 25 November 2021 expiring on 24 November 2025. Two ordinary passports earlier issued to him have since expired.

Based on the evidence before it, the Commission finds that, contrary to the Complainant’s allegation that the 4th Respondent Victor Kusi-Boateng a.k.a Kwabena Adu Gyamfi holds two different passports each bearing one of his two names with different dates of birth on each document, the 4th Respondent rather holds one diplomatic and one ordinary passport only under his name Kwabena Adu Gyamfi. For avoidance of doubt, at no point in time has the 4th Respondent been issued a passport under his name, Victor Kusi-Boateng.

ISSUE 8: Whether or not Victor Kusi-Boateng a.k.a Kwabena Adu Gyamfi put himself in a conflict-of-interest situation by being a member/director of the National Cathedral Board and at the same time a director of JNS Talent Centre limited.

It is the contention of the Complainant that by acting as Director of JNS Talent Limited (under his alias, Kwabena Adu Gyamfi) and at the same time Director of the National Cathedral (under his other name Rev. Victor Kusi-Boateng), the 4th Respondent placed himself in a conflict-of-interest situation in respect of an alleged business transaction between the National Cathedral of Ghana and the 5th Respondent which resulted in the payment of GHs 2,600,000 to the 5th Respondent

To the mind of the Complainant:

Rev. Victor Kusi-Boateng’s vested interest in JNS Talent Centre Company Limited raise serious questions of his actions, judgment and or decision making in terms of the transactions between those two entities...At all times material to this petition, there has been no information justifying the payment of the sum of Two Million, Six Hundred Thousand Ghana Cedis (GHS 2,600,000) made to JNS Talent Centre Limited (5th Respondent).

In other words, the Complainant is alleging that the 5th Respondent whose objects are to train and develop talents provided some services to the National Cathedral of Ghana for which it was paid a sum of GHS 2,600,000 and in respect of which no information justifying such payment has been divulged.



The 3rd to 7th Respondents whilst denying this contention explained that, at a time when the National Cathedral was in dire need of funds to pay contractors, the 4th Respondent, as director of the 5th Respondent offered to give some financial assistance of GHS 2,600,000 through a transfer by the 5th Respondent to the National Cathedral of Ghana to enable it to pay the contractors. According to the 3rd and 4th Respondents, no business was transacted between the National Cathedral and the 5th Respondent nor was there services provided by the 5th Respondent; the payment of GHS 2,600,000 to the 5th Respondent was only a refund of the exact amount the 5th Respondent advanced to the Cathedral by way of financial assistance.

In the words of the 4th to 7th Respondents:

None of the Directors or shareholders of the 5th Respondent has earned a pesewa from the Cathedral or benefitted in any way as a result of offering financial assistance to the Cathedral. The payment could not have been for any work done as the 5th Respondent has never applied for any contract or been awarded any contract by the National Cathedral.

Article 284 which forms part of Chapter 24 of the 1992 Constitution prohibits public officers from putting themselves in conflict-of-interest situations where their personal interest conflict with or is likely to conflict with the performance of the functions of their office.

Article 284 Constitution provides thus:

A public officer shall not put himself in a position where his personal interest conflicts or is likely to conflict with the performance of the functions of his office.

Article 287 further provides that:

An allegation that a public officer has contravened or has not complied with a provision of this Chapter shall be made to the Commissioner for Human Rights and Administrative Justice and, in the case of the Commissioner of Human Rights and Administrative Justice, to the Chief Justice who shall, unless the person concerned makes a written admission of the contravention or non-compliance, cause the matter to be investigated.

(2) The Commissioner for Human Rights and Administrative Justice or the Chief Justice as the case may be, may take such action as he considers appropriate in respect of the results of the investigation or the admission.

Pursuant to the Commission's mandate under Articles 284 and 287 of the Constitution, the Commission in 2006 issued Guidelines on Conflict-of-Interest (The Guidelines) to assist public officials to whom Article 284 applies, to identify, manage, and resolve conflicts of interest situations. The Guidelines were issued as administrative and operational frameworks for implementing the Constitutional intendment underpinning Chapter 24 of the Constitution.

The Guidelines define conflict-of-interest as:

“a situation where a public official's personal interest conflicts with or is likely to conflict with the performance of the functions of his/her office.”

Black's Law Dictionary (9th ed.) also defines conflict of interest as

“a real or seeming incompatibility between one's private interests and one's public or fiduciary duties”.

The Guidelines further provides that:

Conflict of interest occurs when a public official attempts to promote or promotes a private or personal interest for himself/herself or for some other person, and the promotion of the private interest then results or is intended to result or appears or has the potential to result in the following:

- i. An interference with the objective exercise of the person's duties;**
- and**
- ii. An improper benefit or an advantage by virtue of his/her position**

“Private interest” is defined in the Guidelines to include:

A financial or other interests of the public officer and those of:

- i. Family members, relatives**
- ii. Personal friends**
- iii. Clubs and associations**
- iv. Persons to whom the public officer owes a favour or is obligated**

On the issue of conflicting Financial Interest and Self-dealing, the Guidelines provide as follows:

3.1. Conflicting Financial Interest

This section covers financial interests of a public official, which may conflict with his/her official duties. It provides for conflict-of-interest situations in the award of contracts for goods and services, procurement of goods and services, self-dealing and other related matters.



General Rule: A public official shall not participate in an official capacity in any particular matter which to his knowledge:

- i. he/she has a financial interest; and**
 - ii. any person whose interests are imputed to him in any way has a financial interest;**
- if the particular matter will have a direct effect on that interest.**

3.2. Self-dealing: A public official shall not take an action in an official capacity which involves dealing with him/herself in a private capacity and which confers a benefit on himself/herself.

On the subject of conflict of interest, the Commission held at page 20 of its decision in the Hon. Richard Anane Case (Case No. 5117/2005) as follows:

In the Commission's view, a conflict of interest is,

- i. Any interest or benefit, financial or otherwise, direct or indirect;**
- ii. Participation in any business transaction, or professional activity;**
- iii. An incurring of any obligation of any nature; or**
- iv. An act or omission;**

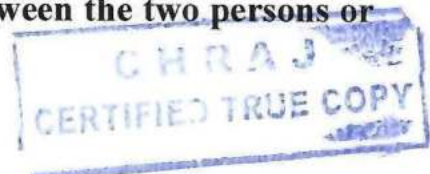
which is or appears or has the potential to be in conflict with the proper discharge of a public official's duties in the public interest.

It is also the view of the Commission that conflict of interest occurs when a public official attempts to promote a private or personal interest for himself/herself or for some other person, the promotion of the private interest then results or is intended to result or appears to be or has the potential to result in the following:

- i. An interference with the objective exercise of the person's duties; and**
- ii. An improper benefit or an advantage by virtue of his/ her position.**

The Commission also held in the SSNIT Case involving Multimedia Ltd and Charles Kwame Asare that:

A public official breaches this provision not only where there is actual conflict of interest but also where there is a likelihood of conflict of interest. Where there is already in existence a personal relationship between a public officer and another person or between their respective institutions or companies, there is an onerous responsibility on the public officer to ensure that all future transactions between the two persons or



institutions are conducted with utmost transparency and in such a manner as to avoid suspicion of any improper motive or conduct

The Supreme Court in the case of Okudzeto Ablakwa (No 2) & Another v Attorney General & Obetsebi- Lamptey (No2) (2012) 2 SCGLR 845 as follows:

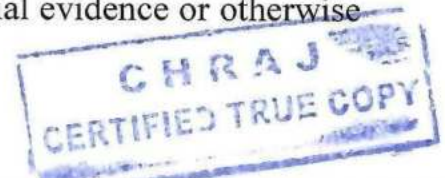
a conflict-of-interest allegation must be examined in the light of clear facts which support a conclusion that a public officer's personal interest conflicts with or is likely to conflict with the performance of the functions of his or her office. The interest ought to be financial or otherwise, direct or indirect, which must ultimately be clearly proven.

Succinctly put, the law on conflict of interest is not a blanket one, it operates within a context. In other words, having financial or relational interest simpliciter does not necessarily place you in a conflict-of-interest situation. You must have put yourself in a position where that private capacity interest conflicts or is likely to conflict with the performance of your official duties.

The effective resolution of this issue would require an ascertainment of a number of sub issues; whether a transaction involving the provision of services was entered into between the National Cathedral and the 5th Respondent upon which the 5th Respondent was paid a sum of GHS2,600,000. Secondly, whether the 4th Respondent partook or influenced the National Cathedral of Ghana's decision to enter into a transaction with the 5th Respondent (if any). Thirdly, whether the 4th Respondent promoted a private interest in the entering of the transaction between the National Cathedral and the 5th Respondent (if any) .Fourthly, whether the promotion of the private interest resulted or appeared to have the potential to result in the interference of the objective exercise of the Respondent's duties or an improper benefit or advantage (if any), and lastly whether the 5th Respondent took any action that involved dealing with himself in a private capacity and which conferred a benefit on himself in the entering of the transaction (if any).

With regard to the first sub-issue, to wit, whether a transaction involving the provision of services was entered into between the National Cathedral and the 5th Respondent upon which the 5th Respondent was paid the sum of GHS2,600,000, the Commission sought to find a written contract/agreement pursuant to which services were provided to the National Cathedral by the 5th Respondent.

As is typical of the statement "you can't prove a negative", the Commission found no such document or agreement. Neither could same be provided by the Complainant. The Commission also found no circumstantial evidence or otherwise



suggesting that services had been rendered by the 5th Respondent to the National Cathedral.

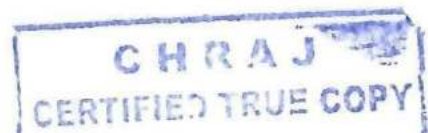
What the Commission in fact found was that, on 27 August 2021, a debit of GHS 2,6000,000 was made on the ADB Bank Account of the 5th Respondent to account No. 0301010134734502 as appearing in the Bank Statement, Exhibit 34 made available to the Commission by the Financial Intelligence Centre (FIC). For purposes of clarity the Bank statement has been reproduced as follows:

JNS TALENT CENTRE LIMITED Account Branch : PARASTATALS
NO A1/33 Branch Address : PARASTATALS
ARS STREET, P. O. BOX 4191
COMM 25 Accra
TEMA
Cust ID : 01511104
Account No : 0301010151110401
Account Desc. : JNS TALENT CENTRE LIMITED
Account Class : CURRENT ACCOUNT - CORPORATE
Account Currency: GHANA CEDIS
Account Open Date : 26-FEB-2021
OPENING BALANCE CREDIT 0.00 AVAILABLE BALANCE 0.00

STATEMENT OF ACCOUNT: 0301010151110401

Statement From: 01-JAN-2020 To: 02-APR-2024
 PAGE : 1

Trn Code/Narrative. Date	Debit	Credit	REFERENCE Closing Balance	Book Date	Value
TRANSFER BY ORDER OF AUG-2021		3,500,000.00	000ICT3212352004 3,500,000.00	23-AUG-2021	23-
CODGGHAC					
ACCOUNT MAINTENANCE FEE 01-APR-2021	10.00		030COTMGHSL00001 3,499,990.00	23-AUG-2021	
ACCOUNT MAINTENANCE FEE 01-MAY-2021	10.00		030COTMGHSL00001 3,499,980.00	23-AUG-2021	
ACCOUNT MAINTENANCE FEE 01-JUN-2021	10.00		030COTMGHSL00001 3,499,970.00	23-AUG-2021	
ACCOUNT MAINTENANCE FEE 01-JUL-2021	10.00		030COTMGHSL00001 3,499,960.00	23-AUG-2021	



ACCOUNT MAINTENANCE FEE 030COTMGHSL00001 23-AUG-2021
 02-AUG-2021 10.00 3,499,950.00

CHEQUE BOOK CHARGES. 030CHQ1212370002 25-AUG-2021
 25-AUG-2021 25.00 3,499,925.00

FUNDS TRANSFER – NO. 030FTRQ212390005 27-AUG-2021
27-AUG-2021 2,600,000.00 899,925.00

CREDIT TURNOVER Fund

Transfer from –
0301010151110401 - to -
0301010134734502

STATEMENT OF ACCOUNT: 0301010151110401
 Statement From: 01-JAN-2020 To: 02-APR-2024
 PAGE: 2

Trn Code/Narrative. Date	Debit	Credit	REFERENCE Closing Balance	Book Date	Value
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CREDIT INTEREST 030CAINGHS000002 31-AUG-2021 01-
 SEP-2021 272.30 900,197.30

ACCOUNT MAINTENANCE FEE 030COTMGHSL00001 31-AUG-2021
 01-SEP-2021 10.00 900,187.30

CHEQUE DEPOSIT-IN HOUSE 106LOCH212510005 08-SEP-2021
08-SEP-2021 2,600,000.00 3,500,187.30

CHQ NO 000047 B O 21
NATIONAL CATHEDRAL OF
GHANA IFO JNS TALENT
CENTRE LIMITED
 000047

COMMISSION ON OUTWARD 000OCT3212510015 08-SEP-2021
 08-SEP-2021 50.00 3,500,137.30

TRANSFERS
 TRANSFER IN FAVOUR OF. 000OCT3212510015 08-SEP-2021 8-
 SEP-2021 1,500,000.00 2,000,137.30
 /1441002375473 EMMANUEL
 TWUM ASIAMA

CHEQUE WITHDRL Cheque 1 06CQWL212712043 28-SEP-2021 28-
 SEP-2021 50,000.00 1,950,137.30



Withdrawal BY KWABENA

ADU GYAMFI

000003

CHEQUE WITHDRL Cheque 106CQWL212730213
SEP-2021 100,000.00 1,850,137.30

30-SEP-2021 30-

Withdrawal BY KWABENA

ADU GYAMFI

000002

The Commission further found that the 0301010134734502 to which the 27 August 2021 transaction was credited belongs to the National Cathedral of Ghana.

This is also indicated in the Bank Statement of the National Cathedral (Exhibit 18). The statement has been reproduced for purposes of clarity as follows:

ADB STATEMENT OF ACCOUNT 14-03-2023

Period from: 01-01-2021

To: 30-09-2021

Account No. 0301010134734502

Product Name: 101

Currency Name: GHS

Branch code: 030

Branch Name: PARASTATALS

Customer Short Name: Nat Cathedral of Gh

Customer ID : 01347345

Customer Name: NATIONAL CATHEDRAL OF GHANA

Customer Address: MINISTRY OF FINANCE

Date	Branch	Description	Reference	Value Date	Debits	Credits	Balance
26-08-2021		BY NINETTE IFO CHIEF IMAM	125CHDP 212380009	26-08-2021	0.00	50,000.00	6,063,267.15

27-08-2021	030	<u>Fund transfer-</u> <u>03010101511</u> <u>10401-to-</u> <u>03010101347</u> <u>34502</u>	030FTRQ2 12390005	<u>27-08-2021</u>	0.00	<u>2,600,000.00</u>	8,663,267.15
27-08-2021	030	TRANSFER FROM 14410015135 74 PO1012sosi. Freeman P03090REF: INTERBAN K TRANSFER B/O sosi Freeman IFO NATIONAL CATHEDRAL OF G	000GIPD2 12400012	28-08-2021	0.00	100	8,663,367.15
30-08-2021	030	<u>TRANSFER BY ORDER OF CODGGHA C 486223 PAYMENT OF SEED MONEY FOR</u>	000ICT321 2422008	<u>30-08-2021</u>	0.00	<u>20,000,000.00</u>	<u>28,663,367.15</u>

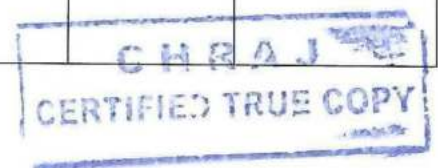
30-08-2021	030	FUND TRANSFER FROM- 03030401347 34501-TO- 03010101347 34502	030FTRQ2 12420004	30-08-2021	0.00	952,000.00	29,615,367.15
31-08-2021	030	TRANSFER FROM 02001344717 60601 P01012Eileen. EghanP03027 Transfer done on expresspay	000GIPD2 12420601	30-08-2021	0.00	50	29,615,417.15
31-08-2021	030	TRANSFER B/O NATIONAL CATHHER DRAL DD 31 08 2021	030310821 2430001	31-08-2021	0.00	30,000.00	29,645,417.15
31-08-2021	030	COMMISSION ON OUTWARD TRANSFERS	000OCT32 12430001	31-08-2021	50.00	0.00	29,645,367.15
<u>31-08-2021</u>	030	<u>TRANSFER IN FAVOUR OF /1400005311 488 RIBADE LIMITED</u>	000OCT32 12430001	31-08-2021	<u>29,251,000.00</u>		394,367.15

31-08-2021	030	Cash deposit BY SAMUEL IFO RESURRECTION POWER AND LIVING BREAD INT.	118CHDP 212432005	31-08-2021	0.00	282.00	394,649.15
01-09-2021	030	TRANSFER FROM 20304150238 86 P03022 DONATION TO CATHEDRAL	000GIPD2 12440120	01-09-2021	0.00	100	394,749.15
01-09-2021	030	CASH DEPOSIT BY DOREEN P/170/2010	106CHDP 212440028	01-09-2021	0.00	1500.00	396,249.15
03-09-2021	030	CASH WITHDRAWAL BY PROF.POP KU ONYINAH	106CQWL 212460255	03-09-2021	90,000.00	0.00	306,249.15
03-09-2021	030	CASH WITHDRAWAL BY PROF.POP	106CQWL 212462125	03-09-2021	24,586.85	0.00	281,662.30



		KU ONYINAH					
03-09- 2021	030	22ND JULY- 1ST SEPT 2021 SETTLEME NT	000917421 2460004	03-09- 2021	0.00	97,019.00	378,681.30
03-09- 2021	030	TRANSFER FROM 11210301162 42901 P01014ERI CA APEADUW AP03020QR C 4JQDDPKS YCHGTW6 4	000GIPD2 12462330	03-09- 2021	0.00	1.00	378,682.30
06-09- 2021	030	TRANSFER FROM 11610300081 63701 P01017 LAWRENC E AFANKWA H	000GIPD2 12490154	05-09- 2021	0.00	1.00	378,683.30
06-09- 2021	030	TRANSFER FROM 14410016516 03 KORANTE NG EDWARD PO3090REF :6757238428	000GIPD2 12490173	05-09- 2021	0.00	300	378,983.30

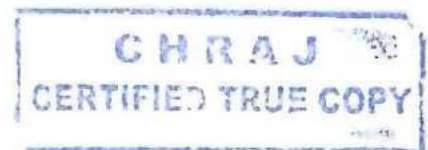
		518060-GIP INTERBAN K TRANSFER B/O RANDOLP H- KORANTE NG EDWARD IFO NATIONAL C					
06-09- 2021	030	TRANSFER FROM 14410008262 24 P01021FRI MPONG MANSO GLADYS P03090REF: TRANSFER B/O FRIMPONG MANSO GLADYS IFO NATIONAL CATHE	000GIPD2 12490280	05-09- 2021	0.00	100	379,083.30
06-09- 2021	030	CASH DEPOSIT BY DOREEN OKLU	106CHDP 212490028	06-09- 2021	0.00	68,223.50	447,306.80
06-09- 2021	030	TRANSFER BY ORDER	0001CT32 12490161	06-09- 2021	0.00	100	447,406.80



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CERTIFIED TRUE COPY

		OF STEPHEN R BOSOMTR WI- AYENSU. MONTHLY CONTRIBU TION TOWARDS THE					
06-09- 2021	030	CHEQUE DEPOSIT ECOBANK GH LTD- OSU CHEQUE NO-00637 B/O REV ALFRED AND RACHAEL KODUAH	106CGOD 212492036	08-09- 2021	0.00	1,200.00	448,606.80
07-09- 2021	030	<u>TRANSFER</u> <u>BY ORDER</u> <u>OF</u> <u>CODGGHA</u> <u>C 488249</u> <u>PAYMENT</u> <u>OF SEED</u> <u>MONEY</u> <u>FOR</u>	0001CT32 12500063	07-09- 2021	0.00	<u>38,200.00</u> <u>0.00</u>	<u>38,648,606.8</u> <u>0</u>
07-09- 2021	030	2 ND SEPT 2021 SETTLEME NT	000925921 2500004	09-03- 2021	0.00	3,102.00	38,651,708.8 0

07-09-2021	030	INWARD CLEARING CHEQUE 000043	000CGIN2 12500728	07-09-2021	20,000.00	0.00	38,631,708.80
07-09-2021	030	FUNDS TRF BO APPIAH DEBOR	000926525 00256	07-09-2021	0.00	200	38,631,908.80
07-09-2021	030	CASH DEPOSIT BY ELIZABETH OWUSU	114CHDP 212500063	07-09-2021	0.00	100	38,632,008.80
07-09-2021	030	CHEQUE DEPOSIT STANBIC BANK BANK GH.LTD AIRPORT CITY-CHEQUE NO-000165 B/O JUSTICE AMOH	106CGOD 212502034	09-09-2021	0.00	100,000.00	38,732,008.80
08-09-2021	030	3 RD SEPT-5 TH SEPT 2021 SETTLEMENT	000932521 2510003	09-03-2021	0.00	9,939.00	38,741,947.80

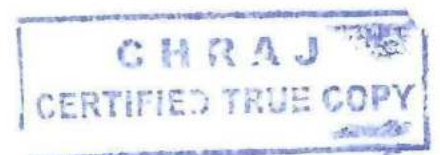


08-09-2021	030	<u>CHO NO</u> <u>000047 B O</u> <u>NATIONAL</u> <u>CATHEDR</u> <u>AL OF</u> <u>GHANA</u> <u>IFO JNS</u> <u>TALENT</u> <u>CENTRE</u> <u>LIMITED</u>	106LOCH 212510005	08-09-2021	<u>2,600,</u> <u>000.00</u>	0.00	<u>36,141,947.8</u> <u>0</u>
08-09-2021	030	CASH DEPOSIT BY VIC DANK HEALTH CARE/OPP ONG BRIGHHT @MADINA	113CHDP 212512037	08-09-2021	0.00	1,000.00	36,142,947.8 0

It can also be gleaned from the reproduced Bank Statement, Exhibit 18 above that on the 8 of September 2021, the same amount of GHS 2,600,000 was debited from the Bank Account of the National Cathedral of Ghana and credited to the account of the 5th Respondent.

This 8 September 2021 payment of GHS 2,600,000 from the National Cathedral of Ghana to the 5th Respondent is further corroborated by the Bank Statement of the 5th Respondent (Exhibit 34) also reproduced above. The close proximity with which monies were paid to Ribade Company limited, the contractor on site, also lends credence to the 3rd Respondent's assertion that the loan was needed as a top up to pay contractors (See Exhibit 18).

The evidence on record thus shows that on the 27 August 2021 the 5th Respondent transferred a sum of GHS 2,600,000 as financial assistance to the National Cathedral to enable it pay contractors working on the Cathedral project and upon coming into good standing financially, the National Cathedral of Ghana paid back the exact same amount to GHS 2,600,000 to the 5th Respondent.



The payment of the sum of GHS2,600,000 was in no way payment for services rendered to the National Cathedral of Ghana by the 5th Respondent as alleged by the Complainant. No transaction for the provision of services was entered into and executed between the National Cathedral of Ghana and the 5th Respondent. The only role the 4th Respondent played was to assist the National Cathedral secure an interest free loan to enable it pay monies due to contractors. In such a context, the Commission's considered view is that the issue of conflict-of-interest does not arise at all.

Having found that no transaction involving the provision of services was entered into between the National Cathedral and the 5th Respondent upon which the 5th Respondent was paid the sum of GHS2,600,000, it is inconsequential to discuss the remaining sub issues.

The Commission accordingly finds that, to the extent that no transaction for the provision of services existed between the National Cathedral and the 5th Respondent for which the 4th Respondent could have promoted a private interest and that to the extent that the loan granted to the National Cathedral was at no interest, the 4th Respondent did not put himself in a position where his personal interests conflicted or was likely to conflict with the performance of the functions of his office.

This finding of the Commission finds support in the new Companies Act, Act 992 as follows:

Section 18(a) of the Companies Act, 2019 (Act 992) provides that:

Powers of companies

18. (1) Subject to this Act and to any other enactment, a company shall have

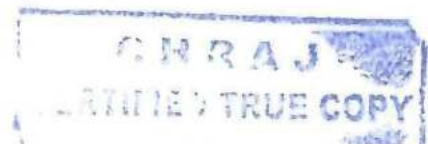
(a) full capacity to carry on or undertake any business or activity, do any act, or enter into any transaction; and

(b) full rights, powers and privileges for the purposes of paragraph(a).

Section 192 of Act 992 which deals with conflict of duty and interest of directors also provides in its subsection 2 (i.e. Section 192 (2)(a) &(b)) that:

(2) The duty of a director to avoid conflict is not infringed if

(a) the situation cannot reasonably be regarded as likely to give rise to a conflict of interest; or



(b) the matter has been authorised by the directors.

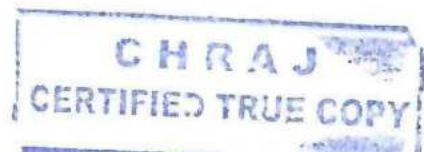
It is discernable from the foregoing provisions of law that unless otherwise provided by law, a company incorporated under Act 992 such as the National Cathedral of Ghana, is capable of entering into any transaction including a loan transaction. There are no prohibitions in Act 992 prohibiting a company limited by guarantee from obtaining a loan facility from a member/director of its Board.

Furthermore, the Act in contemplation of such fine line situations provides under section 192(2) (a) that where looking at all the surrounding circumstances, a director's dealing with the Company is such that it cannot be reasonably questioned as giving rise to conflict of interest, such a director has not infringed his/her duty to avoid conflict.

Accordingly, the Commission is of opinion that the facilitation by the 4th Respondent of the interest free short-term loan from 5th Respondent for the benefit of the National Cathedral project cannot reasonably be regarded as giving rise to a conflict-of-interest situation.

11.0 SUMMARY OF KEY FINDINGS

1. The National Cathedral of Ghana is a public property held in trust for the Republic of Ghana by the Ghana Museums and Monuments Board.
2. The Board of Trustees/Directors of the National Cathedral of Ghana are public officers.
3. Government at the inception of the National Cathedral Project made contradictory statements regarding the source of funding for the construction of the National Cathedral.
4. The Supreme Court did not rely on the Attorney General's assertions that no public funds would be used for the National Cathedral project in arriving at its decision in the case of **James Kwabena Bomfeh Jnr v Attorney General [2019] GHASC 2.**
5. The contract awarded to Ribade Company Ltd for the Construction of the National Cathedral was in the sum of **\$312,394,049.53.**



6. The Contract was awarded by the Board of Trustees to the Contractor without recourse to the concurrent approval by the Central Tender Review Committee, a key requirement of the Procurement Act having regards to the contract sum.
7. The National Cathedral of Ghana did not strictly comply with the rules of public procurement provided for under Act 663 as amended by Act 914 when it purported to select and award the contract for the construction of the National Cathedral to Ribade limited.
8. The contract awarded Ribade company Ltd for the construction of the National Cathedral is illegal and void ab initio.
9. The Procurement breaches that occasioned the award of the contract to Ribade company Ltd raise reasonable suspicion of corruption and corruption related offences.
10. The 5th Respondent company is a registered company with the sole object of talents and skills development training.
11. The 4th Respondent Victor Kusi-Boateng a.k.a Kwabena Adu Gyamfi does not hold two (2) different passports each bearing one of his two names with different dates of birth on each document. There is no Victor Kusi-Boateng in the Passport database. The 4th Respondent has rather been issued four (4) ordinary passports (three (3) of which have expired) and one Diplomatic Passport under his name Kwabena Adu Gyamfi with the same date of birth.
12. The 4th Respondent as both director of the National Cathedral and the 5th Respondent company, did not put himself in a position where his personal interest conflicted or was likely to conflict with the performance of the functions of his office as no transaction for the provision of services existed between the National Cathedral and the 5th Respondent company.
13. The GHS2,600,000 paid by the National Cathedral of Ghana to the 5th Respondent was a refund of an interest free short-term loan granted to the National Cathedral by the 5th Respondent company at a time when it needed funds urgently to pay its contractors.



12.0 DECISION

Article 287 of the 1992 Constitution sets out what the Commission can do following the conclusion of investigations under Chapter 24 (Code of Conduct) of the Constitution.

The Article provides as follows:

287.(1) An allegation that a public officer has contravened or has not complied with a provision of this Chapter shall be made to the Commissioner for Human Rights and Administrative Justice and in the case of the Commissioner of Human and Administrative Justice to the Chief Justice who shall unless the person concerned makes a written admission of the contravention or non-compliance, cause the matter to be investigated.

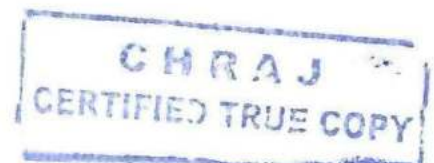
(2) The Commissioner for human Rights and Administrative Justice or the Chief Justice as the case may be, may take such action as he considers appropriate in respect of the results of the investigation or admission.
(Emphasis added)

Also, in the case of Okudzeto Ablakwa (No.2) vs. Attorney-General & Obetsebi Lamptey (No.2), 2 SCGLR 845 at pg. 852, the Supreme Court held that:

a conflict-of-interest allegation must be examined in the light of clear facts which support a conclusion that a public officer's personal interest conflicts with or is likely to conflict with the performance of the functions of his or her office. The interest ought to be financial or otherwise, direct or indirect, which must ultimately be clearly proven (Emphasis added)

As has become abundantly clear by now, the allegation of conflict of interest against the 4th Respondent having been examined in the light of facts does not support the conclusion that the 4th Respondent put himself in a conflict-of-interest situation contrary to the allegations of the Complainant. Accordingly, the aspect of the Complaint bordering on conflict of interest against the 4th Respondent is hereby dismissed for lack of merit.

Secondly, with respect to allegations outside the code of conduct, Section 18 of Act 456 guides the Commission on action to take after its investigations. Section 18 of



the Commission on Human Rights and Administrative Justice, 1993(Act 456) provides as follows:

18. Procedure after investigation

- (1) Where after making an investigation under this Act, the Commission is of the view that the decision, recommendation, act or omission that was the subject matter of the investigation**
- (a) amounts to a breach of any of the fundamental rights and freedoms provided on the Constitution, or**
 - (b) appears to have been contrary to law, or**
 - (c) was unreasonable, unjust, oppressive, discriminatory or was in accordance with a rule of law or a provision of an Act or practice that is unreasonable, unjust, oppressive, or discriminatory, or**
 - (d) was based wholly or partly on a mistake of law or fact, or**
 - (e) was based on irrelevant grounds or made for an improper purpose, or**
 - (f) was given in exercise of a discretionary power and reasons should have been given for the decisions**

the Commission shall report its decision and the reasons for it to the appropriate person, Minister, department or authority concerned and shall make the recommendation that it thinks fit. (Emphasis supplied)

There is evidence on record supporting the Complainant's allegations that the mandatory procurement rules stipulated under Act 663 as amended by Act 914 were not strictly adhered to in the selection and award of the contract to Ribade Company Limited for the construction of the National Cathedral. Accordingly, the Commission finds the 3rd Respondent/Board of Trustees/Directors of the National Cathedral liable for breaches of mandatory procurement rules and procedures contrary to the **Procurement Act, 2003 (Act 663)** as amended by **Act 914**.

13.0 OBSERVATIONS AND RECOMMENDATIONS

The Commission notes with great concern the informal nature surrounding the processes leading up to the transfer of the money to the National Cathedral by the 5th Respondent. Administrative lapses at such high positions should not be countenanced. Good corporate governance requires that minutes of director's meetings ought to be taken and kept in a minutes' book. This is to ensure the documentation of key issues discussed at meetings. Unfortunately, both the National

Cathedral of Ghana and the 5th Respondent company failed to take minutes of meetings under which the issue of financial assistance was discussed.

Most importantly, section 188 (3) of Act 992 mandates minutes of meetings of directors to be taken and kept in a book. Section 188(3) provides thus:

(3) A company shall cause minutes of the proceedings of meetings of the directors and a committee of directors to be entered in a book or books kept for the purpose.

On the issue of the absence of minutes, the Board Chair of the 3rd Respondent stated thus:

Documentations on issues involving The National Cathedral of Ghana and JNS Talent Centre Limited from January 2020 to September 2021. Kindly note it was a normal administrative transaction, and was, therefore not recorded in the minutes of the Board. It was an offer made by JNS limited which was paid within a short period.”.

The 5th Respondent, through its representative the 6th Respondent, also stated during his interview with the Commission that:

our modus operandi is that we agree among ourselves and not to take minutes of Directors’ meetings”.

This is rather a very unfortunate situation and needs to be discouraged. It has the potential to cast doubts in the minds of the ordinary man on the integrity of transactions and is a very dangerous practice.

The danger of such informality in the handling of affairs is evidenced in the situation where the Resolution of the 5th Respondent company to transfer the money to the National Cathedral (Exhibit 28) pre-dated the formal request for the money by the 3rd Respondent. The resolution to transfer the money to the National Cathedral by the 3rd Respondent was passed on 25 August 2021 whereas the formal request for the loan by the National Cathedral is dated 26 August 2021(See Exhibit 23).

In light of the foregoing and in light of the Commission taking notice of the fact that the Board of Trustees of the National Cathedral are all clergymen who may or may not be well versed in corporate governance, the Commission recommends additionally that capacity building on good corporate governance be organized for the Board by credible professional Bodies such as the Institute of Directors (IOD)

Ghana to sensitize them on good corporate practices in the conduct of their official duties.

Also of crucial importance is the amount spent so far on the National Cathedral. Our investigations show that as at 31 May 2022, the amount of **Two Hundred and Twenty-Five Million, Nine Hundred and Sixty-Two Thousand and Five Hundred Ghana Cedis (GHS225,962,500.00)** described as seed money had been released for the construction of the National Cathedral per Exhibit 9. This sum of money has been expended according to Exhibit 9 on site preparation, contractors' mobilization, US Fundraising, consultants and symposia. The stated sum of money is no small amount. Public interest dictates that there ought to be value for money in project execution. Unfortunately, this Commission has no expertise to determine whether there has been value for money considering the project remains in the same state.

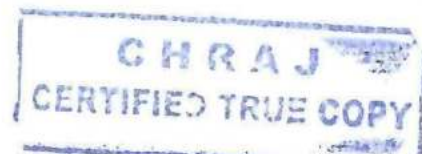
Accordingly, the Commission recommends that the Auditor-General should conduct a forensic audit on the construction of the National Cathedral project from its inception to date to ascertain whether monies released for its construction have been properly utilized.

Having found that the contract awarded to Ribade company Ltd is void ab initio for being entered into contrary to the mandatory provisions of the Procurement Act, Act 663 as amended by Act 914 the Commission also recommends that the Board of the Public Procurement Authority (PPA) should intervene to cancel the contract for the construction of the National Cathedral between the National Cathedral and Ribade company as it has the power to do so under the Procurement Act.

The Commission further recommends for further investigation and possible prosecution of the Board of Trustees of the National Cathedral who superintended over the award of the contract to Ribade company in disregard to Act 663 as amended. These breaches of the procurement laws have the potential of courting international embarrassment to the country considering its international status and that of Ribade company Ltd.

14.0 CONCLUSION

In conclusion, the Complaint is justified in part at the end of investigations. The claim of conflict of interest relating to the 4th Respondent is without merit based on the results of investigations whilst the allegations of breaches of mandatory



procurement provisions under the Public Procurement Act, Act 663 as amended by Act 914 have been justified.

The Commission takes the opportunity to express its gratitude to the parties especially the Complainant and his lawyers for the cooperation extended to the Commission during the investigation.

DATED AT COMMISSION ON HUMAN RIGHTS AND ADMINISTRATIVE JUSTICE(CHRAJ), OLD PARLIAMENT HOUSE, JOHN EVANS ATTA MILLS STREET, ACCRA THIS 22nd DAY OF NOVEMBER 2024.


DR. JOSEPH WHITTAL
COMMISSIONER

