

SIGA Audited Financial Statements Compliance Metric Framework (FY2025)

Section 95 (b) of the PFM Act, 2016 (ACT 921)
Regulation 203 (2)(b) of the PFM Regulations, 2019 (L.I. 2378)

Statutory Deadline: April 30

Compliance Classification and Scoring Model

No.	Entity Name	Category (SOE/JVC/OSE)	Date Submitted	Compliance Band	Score (%)	Reason for Delay (if any)
1	Architectural Engineering Services Limited	SOE	30 th April 2026	Fully Compliant	100%	
2	Bank Of Ghana	OSE	30 th April 2026	Fully Compliant	100%	
3	Electricity Company of Ghana	SOE	30 th April 2026	Fully Compliant	100%	
4	Energy Commission	OSE	30 th April 2026	Fully Compliant	100%	
5	Environmental Protection Authority	OSE	30 th April 2026	Fully Compliant	100%	
6	Food And Drugs Authority	OSE	30 th April 2026	Fully Compliant	100%	
7	Forestry Commission	OSE	28 th April 2026	Fully Compliant	100%	
8	Gaming Commission of Ghana	OSE	29 th April 2026	Fully Compliant	100%	
9	GCB Bank Limited	JVC	17 th April 2026	Fully Compliant	100%	

10	Ghana Aids Commission	OSE	30 th April 2026	Fully Compliant	100%	
11	Ghana Civil Aviation Authority	OSE	29 th April 2026	Fully Compliant	100%	
12	Ghana Cylinder Manufacturing Company Limited	SOE	28 th April 2026	Fully Compliant	100%	
13	Ghana Deposit Protection Corporation	SOE	26 th March 2026	Fully Compliant	100%	
14	Ghana Education Trust Fund	SOE	29 th April 2026	Fully Compliant	100%	
15	Ghana Electronic Waste Management Fund	SOE	30 th April 2026	Fully Compliant	100%	
16	Ghana Enterprises Agency	OSE	27 th April 2026	Fully Compliant	100%	
17	Ghana Exim Bank	SOE	30 th April 2026	Fully Compliant	100%	
18	Ghana Export Promotion Authority	OSE	30 th April 2026	Fully Compliant	100%	
19	Ghana Gold Board (GoldBod)	SOE	30 th April 2026	Fully Compliant	100%	
20	Ghana International Trade Commission	OSE	27 th April 2026	Fully Compliant	100%	
21	Ghana Maritime Authority	OSE	1 st April 2026	Fully Compliant	100%	
22	Ghana National Gas Company	SOE	29 th April 2026	Fully Compliant	100%	
23	Ghana National Petroleum Corporation	SOE	22 nd April 2026	Fully Compliant	100%	
24	Ghana Ports And Harbours Authority	SOE	29 th April 2026	Fully Compliant	100%	
25	Ghana Publishing Company Limited	SOE	30 th April 2026	Fully Compliant	100%	
26	Ghana Shippers Authority	OSE	24 th April 2026	Fully Compliant	100%	
27	Ghana Supply Company Limited	SOE		Fully Compliant	100%	
28	Ghana Tourism Development Company Limited	SOE	27 th April 2026	Fully Compliant	100%	

29	Ghana Water Company Limited	SOE	28 th April 2026	Fully Compliant	100%	
30	GIHOC Distilleries	SOE	29 th April 2026	Fully Compliant	100%	
31	Goil Company Limited	JVC	28 th February 2026	Fully Compliant	100%	
32	Health Facilities Regulatory Agency	OSE	14 th April 2026	Fully Compliant	100%	
33	Kumasi Abattoir Company Limited	JVC	13 th April 2026	Fully Compliant	100%	
34	Millennium Development Authority (MiDA)	OSE	23 rd April 2026	Fully Compliant	100%	
35	National Food Buffer Stock Company Limited	SOE	29 th April 2026	Fully Compliant	100%	
36	National Homeownership Fund	SOE	28 th April 2026	Fully Compliant	100%	
37	National Lottery Authority	OSE	30 th April 2026	Fully Compliant	100%	
38	National Pensions Regulatory Authority	OSE	24 th February 2026	Fully Compliant	100%	
39	Northern Electricity Distribution Company (NEDCo)	SOE	28 th April 2026	Fully Compliant	100%	
40	Petroleum Hub Development Corporation	OSE	30 th April 2026	Fully Compliant	100%	
41	Prestea Sankofa Gold Ltd.	JVC	30 th April 2026	Fully Compliant	100%	
42	Public Procurement Authority	OSE	29 th April 2026	Fully Compliant	100%	
43	Securities And Exchange Commission	OSE	29 th April 2026	Fully Compliant	100%	
44	Sic Financial Services Limited	JVC	30 th April 2026	Fully Compliant	100%	
45	State Housing Company Limited	SOE	30 th April 2026	Fully Compliant	100%	
46	Student Loan Trust Fund	OSE	29 th April 2026	Fully Compliant	100%	

47	Takoradi Logistics Platform Ltd	SOE	29 th April 2026	Fully Compliant	100%	
48	Tree Crop Development Authority	OSE	29 th April 2026	Fully Compliant	100%	
49	Volta Aluminum Company Limited (VALCO)	SOE	29 th April 2026	Fully Compliant	100%	
50	Volta Lake Transport Company	SOE	29 th April 2026	Fully Compliant	100%	
51	Volta River Authority	SOE	28 th April 2026	Fully Compliant	100%	
52	Water Resources Commission	OSE	24 th April 2026	Fully Compliant	100%	
53	Zongo Development Fund	OSE	30 th April 2026	Fully Compliant	100%	
54	Bui Power Authority	SOE	16 th April 2026	Fully Compliant	100%	
55	Ghana Free Zones Authority	OSE	21 st April 2026	Fully Compliant	100%	
56	National Investment Bank	JVC	8 th April 2026	Fully Compliant	100%	
57	National Schools Inspectorate Authority (NaSIA)	OSE	29 th April 2026	Fully Compliant	100%	
58	Ghana Cement Company Limited	JVC	30 th April 2026	Fully Compliant	100%	
59	Ghana Rubber Estates Limited	JVC	15 th April 2026	Fully Compliant	100%	
60	National Petroleum Authority	OSE	30 th April 2026	Fully Compliant	100%	
61	TDC Development Company Limited	SOE	29 April 2026	Fully Compliant	100%	
63	Ghana Railway Company Limited	SOE		At Risk	40%	Audit Delay
64	National Population Council	OSE		At Risk	40%	Audit Delay
65	Ghana Reinsurance Company	SOE		At Risk	40%	Requested an extension to May 15 th , 2026.
66	Ghana Infrastructure Investment Fund	SOE		At Risk	40%	Audit Delay
67	Petroleum Commission	OSE		At Risk	40%	Late Commencement of Audit

68	Ghana Medical Trust Fund	OSE		At Risk	40%	Audit Delay
69	Ghana Grid Company	SOE		At Risk	40%	Audit Delay
70	Minerals Income Investment Fund	SOE		At Risk	40%	Audit Delay
71	BOST Energies Ltd	SOE		At Risk	40%	Audit Delay
72	Ghana Cocoa Board	SOE		At Risk	40%	Audit Delay
73	Ghana Commodity Exchange Limited	SOE		At Risk	40%	Requested extension to 30 th May 2026
74	Ghana Investment Promotion Centre	OSE		At Risk	40%	Audit Delay
75	Cyber Security Authority	OSE		At Risk	40%	Audit Delay
76	National Entrepreneurship And Innovation Programme	OSE		At Risk	40%	Audit Delay
77	Ghana Libya Arab Holding Company	JVC		At Risk	40%	Requested Extension to 30 th June 2026
78	Ghana Heavy Equipment Limited	SOE		At Risk	40%	No Operations in 2025
79	National Health Insurance Authority	OSE		At Risk	40%	Requested extension to 30 th June 2026
80	National Identification Authority	OSE		At Risk	40%	Audit Delay
81	Microfinance And Small Loans Centre (MASLOC)	OSE		At Risk	40%	Requested extension to 30 th September 2026
82	National Theatre	OSE		At Risk	40%	Audit not started
83	Community Water & Sanitation Agency	OSE		At Risk	40%	Audit Delay
84	National Film And Television Institute	OSE		At Risk	40%	Fire disrupted operations
85	Accra Digital Centre	SOE		Non-Compliant	0%	No Reason Given
86	AirtelTigo Ghana Limited	SOE		Non-Compliant	0%	No Reason Given
87	Consolidated Bank Limited	SOE		Non-Compliant	0%	No Reason Given
88	Ghana Airports Company Limited	SOE		Non-Compliant	0%	No Reason Given
89	Ghana Development Bank	SOE		Non-Compliant	0%	No Reason Given
90	Ghana Post Company Limited	SOE		Non-Compliant	0%	No Reason Given
91	Graphic Communications Group Limited	SOE		Non-Compliant	0%	No Reason Given
92	Irrigation Company of the Upper Region	SOE		Non-Compliant	0%	No Reason Given
93	Kumasi City Market	SOE		Non-Compliant	0%	No Reason Given
94	New Times Corporation	SOE		Non-Compliant	0%	No Reason Given
95	PSC Tema Shipyard	SOE		Non-Compliant	0%	No Reason Given
96	Tema Oil Refinery Company Limited	SOE		Non-Compliant	0%	No Reason Given
97	Venture Capital Trust Fund	SOE		Non-Compliant	0%	No Reason Given

98	E.S.L.A PLC	SOE		Non-Compliant	0%	No Reason Given
99	Ghana Amalgamated Trust PLC	SOE		Non-Compliant	0%	No Reason Given
100	Ghana Road Fund	SOE		Non-Compliant	0%	No Reason Given
101	Ghana Integrated Aluminum Development Corporation	SOE		Non-Compliant	0%	No Reason Given
102	Ghana Integrated Iron & Steel Development Corporation	SOE		Non-Compliant	0%	No Reason Given
103	Social Investment Fund	SOE		Non-Compliant	0%	No Reason Given
104	Accra Abattoir Company Limited	JVC		Non-Compliant	0%	No Reason Given
105	ADB Bank Limited	JVC		Non-Compliant	0%	No Reason Given
106	Cocoa Processing Company	JVC		Non-Compliant	0%	No Reason Given
107	Ghana Agro-Food Company Limited	JVC		Non-Compliant	0%	No Reason Given
108	Ghana Smart City Limited	JVC		Non-Compliant	0%	No Reason Given
109	Ghana Women's Fund Company Limited	JVC		Non-Compliant	0%	No Reason Given
110	Intercity STC Coaches Limited	JVC		Non-Compliant	0%	No Reason Given
111	Metro Mass Transit Limited	JVC		Non-Compliant	0%	No Reason Given
112	PBC Company Limited	JVC		Non-Compliant	0%	No Reason Given
113	Twifo Oil Palm Plantation	JVC		Non-Compliant	0%	No Reason Given
114	Telecel (Formerly Vodafone)	JVC		Non-Compliant	0%	No Reason Given
115	Volta Prairie Limited (Aveyime Rice Project)	JVC		Non-Compliant	0%	No Reason Given
116	African Reinsurance Corporation	JVC		Non-Compliant	0%	No Reason Given
117	Benso Oil Palm Plantation	JVC		Non-Compliant	0%	No Reason Given
118	Savannah Cement Company Limited	JVC		Non-Compliant	0%	No Reason Given
119	Shelter-Afrique	JVC		Non-Compliant	0%	No Reason Given
120	Standard Chartered Bank	JVC		Non-Compliant	0%	No Reason Given
121	Abosso Goldfields (Ghana) Limited	JVC		Non-Compliant	0%	No Reason Given
122	Adamus Resources Limited	JVC		Non-Compliant	0%	No Reason Given
123	Anglogold Ashanti Iduapriem	JVC		Non-Compliant	0%	No Reason Given
124	Anglogold Ashanti Limited	JVC		Non-Compliant	0%	No Reason Given
125	Asanko Gold Ghana Limited	JVC		Non-Compliant	0%	No Reason Given
126	Ghana Manganese Company Limited	JVC		Non-Compliant	0%	No Reason Given
127	FGR (Bogoso/Prestea) Limited	JVC		Non-Compliant	0%	No Reason Given
128	Golden Star (Wassa) Limited	JVC		Non-Compliant	0%	No Reason Given
129	Goldfields Ghana Limited (Tarkwa)	JVC		Non-Compliant	0%	No Reason Given
130	Goldfields Abosso	JVC		Non-Compliant	0%	No Reason Given

131	Gold Recovery Ghana Ltd.	JVC		Non-Compliant	0%	No Reason Given
132	Ghana Consolidated Diamonds Limited	JVC		Non-Compliant	0%	No Reason Given
133	Kinross Mining (Formerly Chirano Gold Mines)	JVC		Non-Compliant	0%	No Reason Given
134	Med Mining Limited	JVC		Non-Compliant	0%	No Reason Given
135	Mensin Gold Bibiani Limited	JVC		Non-Compliant	0%	No Reason Given
136	Newmont Mining Company	JVC		Non-Compliant	0%	No Reason Given
137	Noble Gold Bibiani Ltd.	JVC		Non-Compliant	0%	No Reason Given
138	Owere Mines Limited	JVC		Non-Compliant	0%	No Reason Given
139	Perseus Mining (Ghana) Limited	JVC		Non-Compliant	0%	No Reason Given
140	Asante Gold Corporation	JVC		Non-Compliant	0%	No Reason Given
141	Data Protection Commission	OSE		Non-Compliant	0%	No Reason Given
142	Driver And Vehicle Licensing Authority	OSE		Non-Compliant	0%	No Reason Given
143	Fisheries Commission	OSE		Non-Compliant	0%	No Reason Given
144	Ghana Irrigation Development Authority	OSE		Non-Compliant	0%	No Reason Given
145	Ghana Standards Authority	OSE		Non-Compliant	0%	No Reason Given
146	Ghana Tertiary Education Commission	OSE		Non-Compliant	0%	No Reason Given
147	Ghana Tourism Authority	OSE		Non-Compliant	0%	No Reason Given
148	Land Use And Spatial Planning Authority	OSE		Non-Compliant	0%	No Reason Given
149	Minerals Commission	OSE		Non-Compliant	0%	No Reason Given
150	Mortuaries And Funeral Facilities Agency	OSE		Non-Compliant	0%	No Reason Given
151	National Communications Authority	OSE		Non-Compliant	0%	No Reason Given
152	National Folklore Board	OSE		Non-Compliant	0%	No Reason Given
153	National Insurance Commission	OSE		Non-Compliant	0%	No Reason Given
154	Nuclear Regulatory Authority	OSE		Non-Compliant	0%	No Reason Given
155	Postal And Courier Services Regulatory Commission	OSE		Non-Compliant	0%	No Reason Given
156	Public Utilities Regulatory Commission	OSE		Non-Compliant	0%	No Reason Given
157	Coastal Belt Development Authority	OSE		Non-Compliant	0%	No Reason Given
158	Copyright Administration	OSE		Non-Compliant	0%	No Reason Given
159	Creative Arts Agency	OSE		Non-Compliant	0%	No Reason Given
160	District Assemblies Common Fund	OSE		Non-Compliant	0%	No Reason Given
161	Ghana Museums And Monuments Board	OSE		Non-Compliant	0%	No Reason Given
162	Ghana Railway Development Authority	OSE		Non-Compliant	0%	No Reason Given
163	Grains And Legumes Development Board	OSE		Non-Compliant	0%	No Reason Given
164	Lands Commission	OSE		Non-Compliant	0%	No Reason Given
165	Middle Belt Development Authority	OSE		Non-Compliant	0%	No Reason Given

166	Narcotics Control Commission	OSE		Non-Compliant	0%	No Reason Given
167	National Commission On Culture	OSE		Non-Compliant	0%	No Reason Given
168	National Information Technology Agency	OSE		Non-Compliant	0%	No Reason Given
169	Northern Development Authority	OSE		Non-Compliant	0%	No Reason Given
170	National Road Safety Authority	OSE		Non-Compliant	0%	No Reason Given
171	National Sports Authority	OSE		Non-Compliant	0%	No Reason Given
172	National Youth Authority	OSE		Non-Compliant	0%	No Reason Given
173	Office of the Administrator Of Stool Lands	OSE		Non-Compliant	0%	No Reason Given
174	Social Security and National Insurance Trust	OSE		Non-Compliant	0%	No Reason Given
175	Youth Employment Agency	OSE		Non-Compliant	0%	No Reason Given
176	National Service Secretariat	OSE		Non-Compliant	0%	No Reason Given
177	Ghana Broadcasting Corporation	OSE		Non-Compliant	0%	No Reason Given
178	Ghana News Agency	OSE		Non-Compliant	0%	No Reason Given
179	Ghana Highways Authority	OSE		Non-Compliant	0%	No Reason Given
180	SIC Insurance PLC	JVC		Non-Compliant	0%	No Reason Given
181	SIC Life Company	JVC		Non-Compliant	0%	No Reason Given
182	Mineral Development Fund	OSE		Non-Compliant	0%	No Reason Given
183	National Biosafety Authority	OSE		Non-Compliant	0%	No Reason Given
184	Ghana Trade Fair Company Limited	SOE		Non-Compliant	0%	No Reason Given
185	GNPA Limited	SOE		Non-Compliant	0%	No Reason Given

May 1st, 2026