REPUBLIC OF GHANA

MINISTRY OF FINANCE

P.O.Box MB 40, Ministries, Accra
Digital Address : GA-144-2024

Kindly quote this number and date on all correspondence
My Ref. No. **MOF/HM/PFM-CD/26-Q2/09/26**
Your Ref. No.

Date: 30th **OCTOBER, 2026**

PFM REPORTING COMPLIANCE NOTICE: QUARTER 2 - 2026

In adherence to the "Guidelines for the implementation of Public Financial Management Commitment Control and Expenditure Management Measures" issued on 2nd May, 2025, by the Ministry of Finance, public institutions are required to submit their quarterly Commitment Control Reports (CCR) to the Internal Audit Agency (IAA) on the tenth day after the end of each quarter.

2. The Report serves as a key control mechanism for ensuring fiscal discipline, promoting accountability and transparency in the management of public funds. Therefore, failure to submit the report within the stipulated time frame constitutes a breach of the approved guidelines.

3. In line with the above, Heads of public institutions that failed to submit their reports are hereby informed that following this publications, the Compliance and Enforcement Committee will invite you for fair hearing and demand explanation for your actions and why you should not be subject to administrative sanctions.

4 Per the attached list, public institutions that submitted their 2026 Second Quarter Commitment Control Report are hereby commended for their compliance.

5. In contrast, any public institution that failed or declined to submit the required report is hereby classified as non-compliant.

6. All Heads of public institutions are entreated by this notice to submit the 2026 Third Quarter Commitment Control Report and subsequent quarters' to the Internal Audit Agency on due dates.

7. For further clarification or assistance, contact the PFM-Compliance Division via pfmcd@mofep.gov.gh.

8. Kindly treat this message with the utmost importance and ensure strict compliance.

HON. THOMAS NYARKO AMPEM, (MP)
DEPUTY MINISTER
FOR: MINISTER

DISTRIBUTION LIST ATTACHED

Cc: The Hon Minister, MoF
The Chief Director, MoF
The Coordinating Directors, MoF
The Director, PFM Compliance, MoF

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S/N	PUBLIC INSTITUTIONS THAT FAILED TO SUBMIT 2026 SECOND QUARTER COMMITMENT CONTROL REPORT				
	MINISTRIES				
1	Ministry of Interior	4	Ministry of Labour, Jobs, and Employment	7	Ministry of Tourism, Culture and Creative Arts
2	Ministry of Communication, Digital Technology, and Innovations	5	Ministry of Lands and Natural Resources	8	Ministry of Trade, Agribusiness, and Industry
3	Ministry of Defence	6	Ministry of Sports and Recreation		
	DEPARTMENT AND AGENCIES				
1	Allied Health Professions Council	41	Ghana Investment Promotion Centre	81	National Lottery Authority
2	Births and Deaths Registry	42	Ghana Irrigation Development Authority	82	National Media Commission
3	Cape Coast Teaching Hospital	43	Ghana Library Authority	83	National Peace Council
4	Central Region Development Commission	44	Ghana Meteorological Agency	84	National Petroleum Authority
5	Centre for National Culture	45	Ghana Museums and Monuments Board	85	National Road Safety Authority
6	Centre for Plant Medicine Research	46	Ghana Railway Development Authority	86	National School Inspectorate Authority
7	Ghana Audit Service	47	Ghana Scholarship Secretariat	87	National Service Authority
8	Commission For Technical and Vocational Education and Training	48	Ghana Shippers Authority	88	National Sports Authority
9	Commission on Human Rights and Administrative Justice	49	Ghana Statistical Service	89	National Sports College
10	Community Water & Sanitation Agency	50	Ghana Tertiary Education Commission	90	National Teaching Council
11	Complementary Education Agency	51	Ghana Tourism Authority	91	National Youth Authority
12	Controller And Accountant-General's Department	52	Ghana Prisons Service	92	Electoral Commission
13	Copyright Office	53	Health Facilities Regulatory Agency	93	Northern Regional House of Chiefs
14	Council for Law Reporting	54	Ho Teaching Hospital	94	Nuclear Regulatory Authority
15	Council for Scientific & Industrial Research	55	Information Services Department	95	Nurses and Midwifery Council of Ghana
16	Ghana Investment Fund for Electronic Communication	56	Kintampo Health Research Centre	96	Office of the Administrator-General
17	Data Protection Commission	57	Komfo Anokye Teaching Hospital	97	Office of the Judicial Secretary
18	National Labour Commission	58	Korle-Bu Teaching Hospital	98	National Security
19	Department of Community Development	59	Kwame Nkrumah Memorial Park	99	Ghana Police Service
20	Department of Co-Operatives	60	Labour Department	100	Petroleum Commission
21	Department of Factories Inspectorate	61	Lands Commission	101	Pharmacy Council of Ghana
22	Department of Feeder Roads	62	Law Reform Commission	102	Postal and Courier Services Regulatory Commission
23	Department of Parks and Gardens	63	Livelihood Empowerment against Poverty (LEAP) Programme	103	Public Interest and Accountability Committee
24	Department of Urban Roads	64	Medical and Dental Council	104	Public Procurement Authority
25	District Assemblies Common Fund	65	Mental Health Authority	105	Public Records and Archives Administration Department
26	Economic and Organised Crime Office	66	Ghana Immigration Service	106	Public Sector Reform Secretariat
27	Energy Commission	67	Microfinance and Small Loans Centre	107	Public Works Department
28	Environmental Protection Authority	68	Signals Bureau	108	Registrar General's Department
29	Fair Wages and Salaries Commission	69	Minerals Development Fund	109	Registrar of Companies
30	Fisheries Commission	70	National Ambulance Service	110	Rent Control Department
31	Food and Drugs Authority	71	National Blood Service	111	Research Department
32	Gaming Commission of Ghana	72	National Cardiothoracic Centre	112	Student Loan Trust Fund
33	Ghana Atomic Energy Commission	73	National Commission for Civic Education	113	Tamale Teaching Hospital
34	Ghana Book Development Council	74	National Commission on Culture	114	University of Ghana Medical Center
35	Ghana Boundary Commission	75	National Council for Curriculum & Assessment	115	W.E.B Du Bois Memorial Centre
36	Ghana Civil Aviation Authority	76	Opportunities Industrialization Centre	116	Water Resources Commission
37	Ghana Education Service	77	National Development Planning Commission	117	Youth Employment Agency
38	Ghana Free Zones Authority	78	National Folklore Board	118	Ghana Armed Forces
39	Ghana Health Service	79	National Information Technology Agency	119	National Disaster Management Organization
40	Ghana National Fire Service	80	Bureau of National Investigation		

S/N	PUBLIC INSTITUTIONS THAT FAILED TO SUBMIT 2026 SECOND QUARTER COMMITMENT CONTROL REPORT				
	REGIONAL COORDINATING COUNCILS				
1	Ahafo Regional Coordinating Council	5	Oti Regional Coordinating Council	9	Western North Regional Coordinating Council
2	Bono East Regional Coordinating Council	6	Savanna Regional Coordinating Council	10	Western Regional Coordinating Council
3	Greater Accra Regional Coordinating Council	7	Upper East Regional Co-ordinating Council		
4	Northern Regional Coordinating Council	8	North East Regional Coordinating Council		
	MMDAs -ASHANTI				
1	Adansi Asokwa District Assembly	9	Bosome Freho District Assembly	17	Oforikrom Municipal Assembly
2	Adansi South District Assembly	10	Bosomtwe District Assembly	18	Old Tafo Municipal Assembly
3	Amansie Central District Assembly	11	Ejisu Municipal Assembly	19	Sekyere Afram Plains District Assembly
4	Asante Akim North Municipal Assembly	12	Ejura Sekyedumase Municipal Assembly	20	Sekyere Central District Assembly
5	Asante Akim South Municipal Assembly	13	Juaben Municipal Assembly	21	Sekyere East District Assembly
6	Asokwa Municipal Assembly	14	Kwabre East Municipal Assembly	22	Sekyere South District Assembly
7	Atwima Mponua District Assembly	15	Mampong Municipal Assembly	23	Suame Municipal Assembly
8	Bekwai Municipal Assembly	16	Offinso Municipal Assembly		
	MMDAs-BONO REGION		**MMDAs - BONO EAST REGION**		**MMDAs-AHAFO REGION**
1	Banda District Assembly	1	Atebubu Amantin Municipal Assembly	1	Asunafo South District Assembly
2	Berekum West District Assembly	2	Kintampo South District Assembly	2	Asutifi South District Assembly
3	Dormaa East District Assembly	3	Nkoranza North District Assembly		
4	Tain District Assembly	4	Pru East District Assembly		
5	Wenchi Municipal Assembly	5	Techiman North District Assembly		
	MMDAs - EASTERN REGION				
1	Achiase District Assembly	6	Fanteakwa South District Assembly	11	Birim Central Municipal Assembly
2	Asene Manso Akroso District Assembly	7	Kwahu Afram Plains South District Assembly	12	Birim North District Assembly
3	Asuogyaman District Assembly	8	New Juaben North Municipal Assembly	13	Denkyembour District Assembly
4	Atiwa East District Assembly	9	New Juaben South Municipal Assembly	14	West Akim Municipal Assembly
5	Ayensuano District Assembly	10	Suhum Municipal Assembly	15	Yilo Krobo Municipal Assembly
	MMDAs - GREATER ACCRA REGION				
1	Ablekuma Central Municipal Assembly	5	Ga East Municipal Assembly	9	Ledzokuku Municipal Assembly
2	Ablekuma West Municipal Assembly	6	Ga North Municipal Assembly	10	Ningo- Prampram District Assembly
3	Ada East District Assembly	7	Ga West Municipal Assembly	11	Weija-Gbawe Municipal Assembly
4	Ada West District Assembly	8	Krowor Municipal Assembly		
	MMDAs - NORTHERN REGION		**MMDAs - CENTRAL REGION**		**MMDAs - NORTH EAST REGION**
1	Kumbungu District Assembly	1	Abura/Asebu/Kwamankese District Assembly	1	Bunkprugu District Assembly
2	Nanumba North Municipal Assembly	2	Assin Foso Municipal	2	Chereponi District Assembly
3	Nanumba South District Assembly	3	Awutu Senya District Assembly	3	East Mamprusi Municipal Assembly
4	Saboba District Assembly	4	Effutu Municipal Assembly	4	West Mamprusi Municipal Assembly
5	Tamale Metropolitan Assembly	5	Gomoa East District Assembly	5	Yunyoo Nasuan District Assembly
6	Tatale Sanguli District Assembly	6	Twifo-AttiMorkwa District Assembly		
7	Tolon District Assembly	7	Upper Denkyira West District Assembly		
8	Zabzugu District Assembly				
	MMDAs - UPPER EAST REGION				
1	Bawku Municipal Assembly	5	Bongo District Assembly	9	Nabdam District Assembly
2	Bawku West District Assembly	6	Builsa South District Assembly	10	Pusiga District Assembly
3	Binduri District Assembly	7	Garu District Assembly	11	Talensi District Assembly
4	Bolgatanga East District Assembly	8	Kassena Nankana Municipal Assembly	12	Tempane District Assembly



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	MMDA's VOLTA REGION				
1	Akatsi South Municipal Assembly	5	Akatsi North District Assembly	9	Ketu South Municipal Assembly
2	Adaklu District Assembly	6	Ho West District Assembly	10	Kpando Municipal Assembly
3	Afadzato South District Assembly	7	Hohoe Municipal Assembly	11	North Dayi District Assembly
4	Agotime Ziope District Assembly	8	Keta Municipal Assembly		
	MMDAs - WESTERN REGION				
1	Amenfi Central District Assembly	5	Mpohor District Assembly	9	Tarkwa-Nsuaem Municipal Assembly
2	Ahanta West Municipal Assembly	6	Nzema East Municipal Assembly	10	Wassa Amenfi East Municipal Assembly
3	Effia Kwesimintsim Municipal Assembly	7	Prestea-Huni Valley Municipal Assembly	11	Wassa Amenfi West Municipal Assembly
4	Jomoro Municipal Assembly	8	Sekondi Takoradi Metropolitan Assembly		
	MMDAs - UPPER WEST REGION		***MMDAs - SAVANNA REGION***		**MMDAs - OTI REGION**
1	Jirapa Municipal Assembly	1	Bole District Assembly	1	Biakoye District Assembly
2	Lambussie District Assembly	2	East Gonja Municipal Assembly	2	Krachi East Municipal Assembly
3	Lawra Municipal Assembly	3	North East Gonja District Assembly	3	Nkwanta South Municipal Assembly
4	Nandom Municipal Assembly	4	Sawla-Tuna-Kalba District Assembly		
5	Sissala West District Assembly				
6	Wa East District Assembly				
7	Wa West District Assembly				
	MMDAs - WESTERN NORTH REGION				
1	Aowin Municipal Assembly	4	Bibiani/Ahwiaso/Bekwai Municipal Assembly	7	Sefwi Akontombra District Assembly
2	Bia East District Assembly	5	Bodi District Assembly	8	Sefwi Wiawso Municipal Assembly
3	Bia West District Assembly	6	Juaboso District Assembly	9	Suaman District Assembly
	SOE'S				
1	Accra Abattoir Company Limited	16	Ghana News Agency	31	Metro Mass Transit Co. Ltd
2	Accra Digital Centre	17	Ghana Oil Company Limited	32	National Housing and Mortgage Fund
3	Architecture and Engineering Services Limited	18	Ghana Post Company Limited	33	National Theatre of Ghana
4	Cocoa Marketing Company (Ghana) Limited	19	Ghana Railway Company Limited	34	National Trust Holding Company
5	Cocoa Processing Company Limited	20	Ghana Reinsurance Company Ltd	35	New Times Corporation
6	Consolidated Bank Ghana	21	Ghana Supply Company Ltd	36	Petroleum Hub Development Corporation
7	Electricity Company of Ghana	22	Ghana Tourism Development Company Limited	37	Produce Buying Company Limited
8	Energy Sector Levy Act Company PLC	23	Ghana Trade Fair Company Limited	38	PSC Tema Shipyard Ltd
9	Ghana Amalgamated Trust	24	Ghana Universities Press	39	Social Investment Fund
10	Ghana Broadcasting Corporation	25	GIHOC Distilleries Company Ltd	40	State Housing Company Limited
11	Ghana Cylinder Manufacturing Company Limited	26	Grains & Legumes Development Board	41	State Insurance Company (SIC)
12	Ghana Gold Board	27	Graphic Communication Group	42	State Transport Corporation
13	Ghana Grid Company Limited	28	Irrigation Company of The Upper Region (ICOUR)	43	Volta Aluminium Company Limited
14	Ghana Heavy Equipment Ltd	29	Komenda Sugar Factory	44	Volta Lake Transport Company Limited
15	Ghana National Procurement Agency	30	Kumasi Abattoir Company Limited	45	Volta River Authority

S/N	PUBLIC INSTITUTIONS THAT FAILED TO SUBMIT 2026 SECOND QUARTER COMMITMENT CONTROL REPORT				
	TERTIARY INSTITUTION				
1	Abetifi Presbyterian College of Education	36	Ghana College of Physicians and Surgeons	71	Nursing and Midwifery Training College, Odumasi Krobo.
2	Accra College of Education	37	Ghana Communication Technology University	72	Nursing and Midwifery Training College, Pantang
3	Ada College of Education	38	Ghana Institute of Clinical Genetics	73	Nursing and Midwifery Training College, Secondi
4	Agogo Presbyterian College of Education	39	Ghana Institute of Management and Public Administration	74	Nursing and Midwifery Training College, Techiman-Krobo
5	Agona SDA College of Education	40	Ghana School of Law	75	Nursing and Midwifery Training College, Teshie
6	Akatsi College of Education	41	Ghana-India Kofi Annan ICT Centre of Excellence	76	Nursing and Midwifery Training College, Twifo Praso
7	Akenten Appiah- Menka University	42	Government Technical Training Centre	77	Nusrat Jahan Ahmadiyya College of Education WA
8	Akokerri College of Education	43	Ho School of Hygiene	78	Offinso College of Education
9	Al-Faruq College of Education	44	Ho Technical University	79	Ola College of Education- Cape Coast
10	Bagabaga College of Education	45	Holy Child College of Education	80	Peki College of Education
11	Berekum College of Education	46	Institute of Chartered Accountants (Ghana)	81	Presbyterian College of Education- Akropong
12	Bia Lamplighter College of Education	47	Jasikan College of Education	82	Regional Maritime University
13	Bole Nursing and Midwifery Training College	48	Kibi Presbyterian College of Education	83	School of Anaesthesia and Critical care
14	Bolgatanga Technical University	49	Kofi Annan International Peacekeeping Training Centre	84	SD Dombo University of Business and Integrated Development Studies
15	C.K Tedam University of Technology and Applied Sciences	50	Komenda College of Education	85	SDA College of Education Koforidua
16	Cape Coast Technical University	51	Kpembe Nursing and Midwifery Training College	86	St. Ambrose College of Education
17	Chartered Institute of Bankers	52	Kumasi Technical University	87	St. Francis College of Education- Hohoe
18	Chartered Institute of Human Resource Management	53	Kwame Nkrumah University of Science and Technology (KNUST)	88	St. John Bosco's College of Education
19	College of Community Health Nursing, Winneba	54	Mampong Technical College of Education	89	St. Joseph's College of Education
20	College of Health and Wellbeing, Kintampo	55	Management Development and Productivity Institute (MDPI)	90	St. Louis Training College
21	College of Nursing and Midwifery, Nalerigu	56	McCoy College of Education	91	St. Monica's College of Education
22	College of Nursing, Ntotroso	57	Methodist College of Education, Akim Oda	92	St. Teresa's Training College
23	Community Health Nurses' Training College- Akim Oda	58	Methodist College of Education, Akyem-Asene Aboabo	93	St. Vincent College of Education
24	Community Health Nurses' Training College, Tamale	59	Mount Mary College of Education	94	Sunyani Technical University
25	Damango Nursing Training College	60	National Community Development Vocational and Technical Institute	95	Takoradi Technical University
26	Dambai College of Education	61	National Vocational Training Institute	96	Tamale College of Education
27	Dr. Hilla Limann Technical University	62	Nurses' and Midwives' Training College, Tamale	97	Tamale Technical University
28	E.P College of Education, Amedzofe	63	Wiawso College of Education	98	Tumu College of Education
29	E.P College of Education, Bimbilla	64	Nursing and Midwifery Training College, Adansi- Fomena	99	University of Cape Coast
30	Enchi College of Education	65	Nursing and Midwifery Training College, Cape-Coast	100	University of Education
31	Fosu College of Education	66	Nursing and Midwifery Training College, Dunkwa-On-Offin	101	University of Energy & Natural Resources
32	Gambaga College of Education	67	Nursing and Midwifery Training College, Goaso	102	University of Ghana
33	Gbewaa College of Education, Pusiga	68	Nursing and Midwifery Training College, Keta	103	University of Mines & Technology (UMaT)
34	Ghana Academy of Arts and Sciences	69	Nursing and Midwifery Training College, Koforidua	104	Wesley College of Education
35	Ghana College of Nurses and Midwives	70	Nursing and Midwifery Training College, Mampong-Ashanti	105	Ghana College of Pharmacist