GAMING COMMISSION OF GHANA

2025

ANNUAL REPORT

AND FINANCIAL STATEMENTS

www.gamingcommission.gov.gh

CORPORATE INFORMATION

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Governing Board Chairman's Message

It is my honour and privilege to present the Financial Statements of the Gaming Commission of Ghana for the year ended 31st December 2025. The year under review represents a defining period in the Commission's journey—marked by bold policy reforms, strengthened governance oversight, and deliberate efforts to reposition the gaming sector as a well-regulated, transparent, and economically viable contributor to national development.

Throughout the year, the Governing Board exercised its oversight responsibility with a clear focus on strategic direction, institutional discipline, and regulatory effectiveness. We remained guided by our mandate to ensure that the gaming industry operates within a framework that promotes public confidence, protects the vulnerable, and supports sustainable growth. In doing so, we upheld the core principles of transparency, integrity, and professionalism as the foundation of our decision-making and engagement with stakeholders.

One of the most significant interventions during the year was the structured review and reduction of selected gaming licensing and operational fees. This policy decision was informed by extensive stakeholder consultations and a careful assessment of industry performance dynamics. The intent was to reduce financial barriers to compliance, broaden participation within the regulated space, and enhance Ghana's competitiveness as a preferred gaming jurisdiction in the region. The Governing Board was particularly mindful of the need to strike a balance between revenue generation and industry sustainability, and we are confident that the revised fee regime, which takes effect in 2026, will yield positive outcomes for both the Commission and the industry.

Equally important was the progress made in strengthening the legal and regulatory framework. The Governing Board oversaw the completion and submission for approval of a comprehensive Legislative Instrument (L.I.) to operationalize the Gaming Act, 2006 (Act 721). This milestone reflects a rigorous and consultative process involving the Attorney General's Department, Ministry of the Interior and industry stakeholders. The L.I. is expected to provide greater clarity, enhance enforcement powers, and improve regulatory efficiency, particularly in areas relating to licensing, compliance obligations, and responsible gaming.

In recognition of the rapidly evolving nature of the gaming industry especially with the increasing prominence of digital and online platforms; the Governing Board also supported the initiation of amendments to the existing Gaming Act. This proactive step is aimed at modernizing the legal framework, addressing emerging risks, and aligning Ghana's regulatory regime with international best practices. It underscores our commitment to ensuring that regulation remains responsive, forward-looking, and capable of addressing the complexities of a dynamic industry.

From a governance perspective, the Governing Board placed strong emphasis on strategic planning and institutional strengthening. During the year, we approved the Commission's Strategic Plan (2026–2029), which sets out a clear vision and direction for the medium term. This is complemented by a short- to medium-term development framework designed to translate strategic priorities into measurable outcomes.

Furthermore, the Governing Board approved and oversaw the implementation of critical internal policies covering corporate governance, compliance and enforcement procedures, risk management, and occupational health and safety. These frameworks have significantly strengthened internal controls, enhanced operational efficiency, and reinforced a culture of accountability and professionalism within the institution. We recognize that strong internal systems are essential to sustaining public trust and delivering on our regulatory mandate.

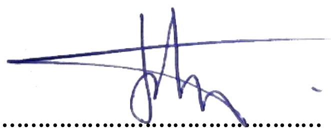
Looking Ahead

As we move forward, the Governing Board remains focused on consolidating the gains achieved and advancing a clear set of strategic priorities. These include the finalization and implementation of the Legislative Instrument, the progression of amendments to the Gaming Act in collaboration with the Attorney General's Department, and the effective rollout of the Strategic Plan (2026–2029) in alignment with our medium-term development agenda.

We will continue to prioritize responsible gaming and player protection, strengthen monitoring and enforcement mechanisms, and deepen stakeholder engagement to ensure a stable, compliant, and innovative gaming industry. The Governing Board is also committed to enhancing institutional capacity and leveraging data and technology to improve regulatory outcomes.

The achievements recorded in 2025 are a testament to the collective dedication of Management, staff, industry operators, and our partner institutions. On behalf of the Governing Board, I extend my sincere appreciation to all stakeholders for their unwavering support and commitment throughout the year.

The Governing Board remains resolute in its commitment to building a transparent, integrity-driven, and competitive gaming industry that contributes meaningfully to national development. With sustained focus, collaboration, and discipline, we are confident that the Commission will continue to deliver on its mandate and position Ghana as a model of effective gaming regulation in the region.



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Hon. James Enu (Esq.)
Board Chairman

Message from the Ag. Gaming Commissioner

As we reflect on the 2025 financial year, I am proud to share the significant strides made by the Gaming Commission of Ghana in strengthening our regulatory framework and expanding our operational footprint across the country. While the Commission has consistently delivered on its mandate, the year under review provided an opportunity to pause, listen, and critically assess areas for improvement. This deliberate reflection informed targeted interventions aimed at enhancing our operational efficiency, institutional resilience, and long-term sustainability in an increasingly dynamic gaming landscape.

A key milestone during the year was the expansion of our physical presence through the establishment of new regional offices in Ho, Agona Swedru, Sefwi-Wiaso, and Asante Bekwai. These offices are not merely administrative centres; they represent our commitment to accessibility, closer stakeholder engagement, and improved monitoring of gaming activities nationwide. By decentralizing our operations, we are strengthening our ability to respond promptly to emerging issues, deepen regulatory oversight, and foster stronger relationships with operators and communities.

In furtherance of our institutional strengthening agenda, the Commission developed and operationalized several critical policy and governance documents, including the Strategic Plan (2026–2029), Standard Operating Procedures (SOPs), Code of Conduct, and Health and Safety Policy. These instruments provide a coherent framework to guide our operations, reinforce accountability, and ensure consistency in service delivery across all levels of the organization.

In parallel, we intensified efforts to enforce the Commission's Monitoring and Evaluation (M&E) framework. This has enabled more structured performance tracking, improved data-driven decision-making, and enhanced reporting across Directorates and Regional Offices. The strengthening of the M&E system has also supported Management in aligning activities with strategic priorities and ensuring that resources are effectively deployed to achieve measurable outcomes.

Strengthening compliance and enforcement remained a central focus of our operations. The Commission continued to enhance its supervisory mechanisms, ensuring adherence to licensing conditions, regulatory requirements, and responsible gaming standards. This was complemented by ongoing efforts to refine enforcement procedures and promote a culture of compliance within the industry.

Equally important has been our commitment to public education and stakeholder engagement. In 2025, we scaled up sensitization campaigns to promote responsible gaming, protect vulnerable groups, and combat illegal gaming practices. These initiatives reflect our firm belief that effective regulation extends beyond enforcement to include awareness creation, dialogue, and shared responsibility among all stakeholders.

As part of our responsible gaming interventions, the Commission recorded measurable progress in the use of the self-exclusion mechanism. The increase in self-exclusion uptake reflects growing public awareness, improved accessibility of the programme, and increased trust in the Commission's efforts to support individuals seeking to manage their gaming behaviour. This trend underscores the effectiveness of our sensitization initiatives and reinforces our commitment to safeguarding vulnerable persons within the gaming ecosystem.

The Commission also expanded its corporate social responsibility initiatives, with increased investment in education, mental health awareness, and community development programmes. These efforts underscore our conviction that the gaming sector must contribute meaningfully to national development, ensuring that its impact extends beyond revenue generation to improving the well-being of society.

Looking ahead, our focus remains on building a forward-looking, collaborative, and trusted regulator. We will continue to embrace innovation, strengthen partnerships, and align with international best practices to ensure that Ghana's gaming industry remains safe, fair, and sustainable. We firmly believe that effective regulation should not constrain growth, but rather enable it by providing a stable and predictable environment within which the industry can thrive responsibly.

I extend my sincere appreciation to our stakeholders, Government, the Governing Board, Management, staff, operators, and our partner institutions for their unwavering support and commitment throughout the year. Together, we will continue to safeguard the integrity of Ghana's gaming ecosystem while advancing its contribution to economic and social development.

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Emmanuel Siisi Quainoo
Ag. Gaming Commissioner

AG. COMMISSIONER
GAMING COMMISSION OF GHANA
P.M.B 195, KIA-ACCRA

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Introduction

Gaming Commission is a body corporate established by the Gaming Act, 2006 (Act 721) with the mandate of regulating, controlling, monitoring and supervising the operations of Games of Chance in the Country except lotto.

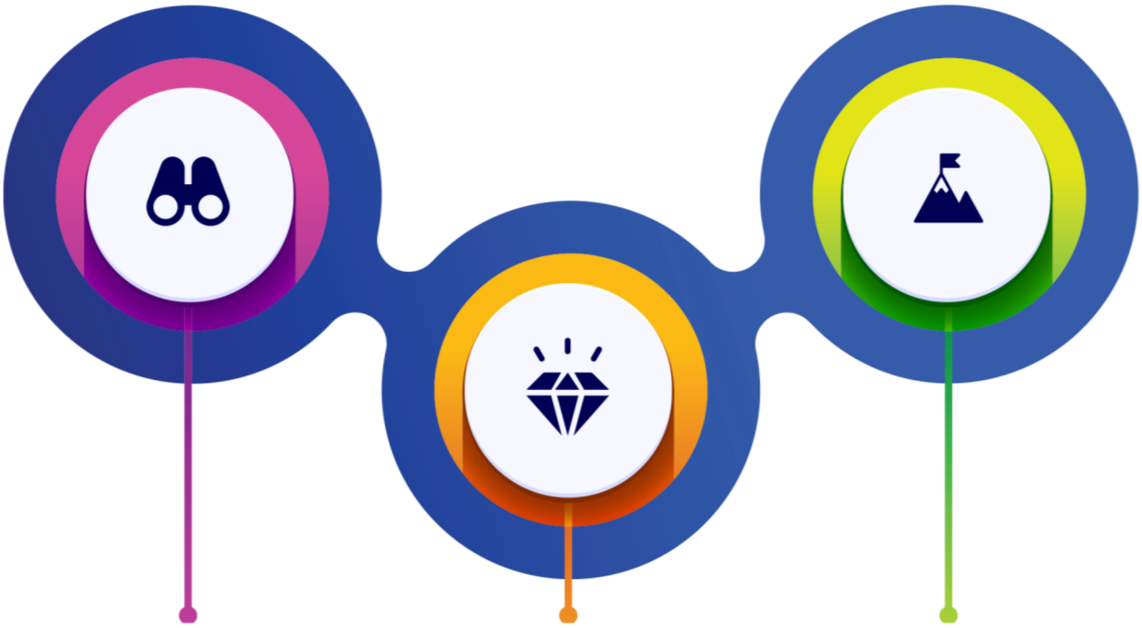
The gaming sector continues to experience significant growth, driven by technological advancement, increased internet penetration, and expanding participation, particularly among the youth demographic. In response to these developments, the Commission remains steadfast in strengthening regulatory oversight, enhancing compliance mechanisms, and promoting responsible gaming practices across the country.

Throughout the year under review, the Commission intensified its supervisory activities to ensure that licensed operators adhered strictly to established laws, regulations, and operational standards. Particular emphasis was placed on protecting minors and vulnerable persons, reinforcing internal controls within the industry, and fostering collaboration with key stakeholders to promote sustainable sector growth.

The Commission also continued to implement strategic initiatives aimed at improving operational efficiency, stakeholder engagement, and public education. These efforts were complemented by robust governance structures and active Board oversight to ensure prudent management of resources and effective delivery on its mandate.

Our key functions:

- Make proposals for the formulation of policies on Games of Chance in the country.
- License companies that want to operate Casinos and any other Games of Chance.
- Serve as an advisory body to Government on betting activities in the country.
- Receives and investigates complaints from companies and the public on matters pertaining to Games of Chance.
- Monitors and secure implementation of laws on Casinos and any other Game of Chance.
- Determines the minimum bankroll and ensure that license holders keep and maintain the minimum bankroll.
- Performs any other functions related to Games of Chance that the Minister for the Interior may determine.



VISION STATEMENT

To become a regulatory hub that promotes safe and responsible gaming for national development

CORE VALUES

Transparency

The Commission will operate with openness, honesty, and clarity in all its dealings

Integrity

The Commission will demand the highest standards of ourselves to earn the trust of others

Professionalism

The Commission will uphold high standards of conduct and competence in regulating the gaming industry

MISSION STATEMENT

To provide sound regulatory measures that promote public interest, safety and industry efficiency

Corporate Governance

Our Board and Management Team

In line with Article 70 of the 1992 Constitution, the President appoints the Games Board to oversee the performance of management and governance of the Commission in the delivery of its mandate, approved goals, and strategic objectives. The Board recognizes the unique and appropriate balance of power between Management and the Board to effectively govern and ensure the overall objectives are met. While the Board is responsible for policy and strategy issues, management is responsible for ensuring the effective and efficient implementation of the Board's policies and strategies. The Gaming Commissioner, as the head of the management team, is responsible for the day-to day operations of the Commission, the implementation of the policies and decisions, and the administration, organization, and control of the Commission's employees.

Composition of the Board

The membership of the Gaming Board consists of a non-executive chairperson, three persons nominated by the president, one representative each from the Ministry of Finance, the Police Service, the Ministry of Local Government, the Ministry of the Interior, the Ministry of Tourism, the Revenue Agencies governing board and the Gaming Commissioner. The Commission's eleven-member Board of Directors is comprised of eminent personalities with extensive experience and credibility who provide the policy direction and leadership required to guide the Commission to achieve its mandate and strategic vision.

Audit Committee

The Audit Committee of the Commission is established in accordance with the provisions of the Public Financial Management (PFM) Act to support effective governance, accountability, and transparency in the Commission’s operations. The Committee is responsible for overseeing the implementation of internal and external audit recommendations, strengthening internal control systems.

In line with the requirements of the PFM Act, the Audit Committee is composed entirely of independent members. All five (5) members of the Committee are non-executive and independent of the Commission’s management.

During the year under review, the Committee actively monitored the status of audit recommendations, engaged management on corrective actions, and provided guidance to enhance risk management and internal control processes.

Members	Representation	Position
Abdul Karim Hatsu (PhD)	IAA	Chairman
Mrs. Juliet Nana Yaa Opoku-Manu	ICAG	Member
Hon, Sedem Afenyo	GCG Board	Member
Prof. (Mrs.) Renee Aku Sitsofe Morhe	GCG Board	Member
Ms. Meline Pretsi	IAA	Member
Ms. Dorcas Yaro	Gaming Commission	Secretary

The Board of Directors

In line with Article 70 of the 1992 Constitution, the President appoints the Games Board to oversee the performance of management and governance of the Commission in the delivery of its mandate, approved goals, and strategic objectives.

The Board of Directors, appointed by the government, is entrusted with leading the Commission. Their primary responsibilities include overseeing the Commission's strategic development and ensuring that its policies and objectives are effectively implemented. Additionally, the Board plays a crucial role in policy formulation and overall risk management, serving as a key advisor to the government on policy-related matters.

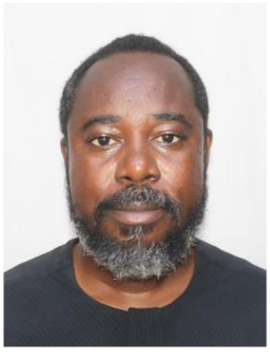
HON. JAMES ENU ESQ.
GOVERNING BOARD CHAIRMAN

MR. EMMANUEL SIISI QUAINOO
AG. GAMING COMMISSIONER

DR. RENEE AKU SITSOFE MORHE
GOVERNING BOARD MEMBER

DR. BANDIM ABED-NEGO AZUMAH
GOVERNING BOARD MEMBER

HON. SEDEM KWEKU AFENYO
GOVERNING BOARD MEMBER



PROF. KOBBY MENSAH
GOVERNING BOARD MEMBER

MR. SOLOMON TETTEH MENSAH
GOVERNING BOARD MEMBER

MR. EDMUND ABROKWA
GOVERNING BOARD MEMBER

MR. DELA KEMEVOR
GOVERNING BOARD MEMBER

MRS. ROSEMARY NANA POKUAA ADDO PARKER
GOVERNING BOARD MEMBER

ACP DINAM ZOIKU
GOVERNING BOARD MEMBER

MS. DOREEN EMEFA DZORGENU
GOVERNING BOARD SECRETARY

Committees of the Board

The Governing Board of the Gaming Commission executes its supervisory mandate through specialized sub-committees that provide focused oversight across key operational and governance areas. In addition to its oversight role, the Board serves as an advisory body to Management on strategic decisions, particularly in relation to regulatory developments and the Commission's institutional response to emerging trends within the gaming industry.

Each Board Member serves on at least one of the sub-committees to ensure shared accountability and effective governance.

Finance & Audit Committee

The Finance & Audit Committee oversees the integrity of the Commission's financial management and reporting systems. Its responsibilities include:

- Supervising accounting and financial reporting processes;
- Reviewing audited financial statements;
- Overseeing internal audit functions and internal control systems;
- Ensuring compliance with statutory and regulatory financial requirements;
- Conducting investigations into matters within its mandate to promote transparency, accountability, and good governance practices.

Welfare & Human Resource Committee

The Welfare & Human Resource Committee provides strategic oversight of the Commission's human capital and welfare framework. It is responsible for:

- Monitoring employee performance evaluation processes;
- Addressing staff grievances and disciplinary matters;
- Overseeing recruitment, promotions, and succession planning;
- Ensuring that staff welfare policies and human resource strategies align with the Commission's strategic objectives.

Licensing & Registration Committee

Through the Licensing & Registration Committee, the Board exercises regulatory oversight over licensing matters. The Committee is mandated to:

- Assess and determine the suitability and propriety of individuals and corporate entities applying for gaming licenses;
- Conduct due diligence, particularly with respect to criminal probity, financial integrity, and regulatory compliance;
- Review applications at both the onboarding and license renewal stages;
- Ensure that only fit and proper persons and entities are authorised to operate within the gaming sector.

Project & Expansion Committee

The Project & Expansion Committee provides strategic oversight, governance, and direction in relation to all major projects and expansion initiatives undertaken by the Commission. Its core mandate is to ensure that proposed and ongoing projects:

- Align with the Commission's strategic objectives;
- Comply with the applicable regulatory framework;
- Support national development priorities;
- Are financially viable, properly risk-assessed, and effectively implemented.

Collectively, these sub-committees strengthen the Board's governance architecture, enhance regulatory oversight, and ensure that the Commission effectively fulfils its statutory mandate.

The Management Team

The Management Team, under the direction of the Board Members, is principally in charge of carrying out the Commission's overarching strategic goal. It oversees the day-to-day management and operations of the Gaming Commission in addition to carrying out the Commission's policies and programs.

EMMANUEL SIISI QUAINOO
AG. GAMING COMMISSIONER

L.A. APANGA ESQ.
AG. DEPUTY COMMISSIONER (OPERATIONS)

ALHAJI BASHIRU AMISSAH DONBINE
AG. DEPUTY COMMISSIONER (STRATEGY & GROWTH)

SENA DAKE
DIRECTOR, FINANCE & ADMINISTRATION

GIFTY-RITA AMOAH
DEP. DIRECTOR, LEGAL

ABENA OSAFO-MENSAH
DEP. DIRECTOR, ADMINISTRATION

NANA KWAME DADZIE
DEP. DIRECTOR, FINANCE

JENNIFER PUPLAMPU
DEP. DIRECTOR, HUMAN RESOURCE

DAVID NII OKOE OFFEI DODOO
DEP. DIRECTOR, LICENSING AND REGISTRATION

PATRICK KWAKYE
DEP. DIRECTOR, INVESTIGATIONS, INSPECTION, COMPLIANCE AND ENFORCEMENT

BEATRICE BAIDEN
PRINCIPAL OFFICER, CORPORATE AFFAIRS

JONAH ASAMOAH-NYARKO
SNR OFFICER, RESEARCH (RPME)

SAMUEL BAFFOE OKAE JNR.
SNR OFFICER, IT

JAMES NANA OFORI
OFFICER, INTERNAL AUDIT

ZONAL HEADS

NANA KAABI BONSU
SNR OFFICER, CENTRAL ZONE

VINCENT PEPRAH QUARM
SNR OFFICER, ASHANTI ZONE

JOHNSON ODURO BOSOMPEM
PRINCIPAL OFFICER, NORTHERN ZONE

Our Directorates and Units

Directorates

Licensing & Registration (L&R)

This Directorate regulates entry into the gaming industry by processing applications, issuing licenses, and maintaining a comprehensive register of operators. It ensures that only qualified entities operate within the sector, thereby protecting consumers and upholding industry credibility. Its registration function provides accurate data for monitoring and policy development.

Inspection, Investigation, Compliance & Enforcement (IICE)

IICE ensures adherence to gaming laws and regulations through inspections, investigations, and compliance audits. It enforces sanctions against violations, thereby safeguarding fairness and integrity in the industry. Its work strengthens public confidence and deters malpractice.

Research, Planning, Monitoring & Evaluation (RPME)

RPME provides evidence-based insights to guide policy and strategy. It conducts industry research, develops medium- and long-term plans, and monitors program implementation. By evaluating outcomes, it ensures that the Commission's initiatives remain relevant, impactful, and aligned with national development goals. The Directorate ensures that the Commission's regulatory interventions are data-driven, measurable, and aligned with sectoral governance standards

Finance

The Finance Directorate safeguards the Commission's financial integrity. It prepares budgets, manages revenue collection, monitors expenditure, and produces financial statements in line with statutory requirements. Through prudent financial management, it ensures transparency, accountability, and sustainability in line with the Public Financial Management Act.

Human Resources Directorate

The Human Resources Directorate is responsible for attracting, developing, managing, and retaining skilled personnel to drive the mandate of the Commission. As a strategic partner in organizational development, the Directorate ensures that the Commission maintains a competent, motivated, and high-performing workforce while remaining compliant with applicable labor regulations and institutional policies.

A key responsibility of the HR Directorate is the effective management of the Employee Life Cycle, which represents the various stages an employee goes through during their engagement with the Commission from initial attraction to exit.

Administration

The Administration Directorate provides essential support services that enable the Commission to function effectively. It manages transport, estates, stores, and general operations. Its role is pivotal in maintaining organizational order and ensuring that all directorates and units operate seamlessly.

Units

Corporate Affairs

The Corporate Affairs Unit serves as the focal point of communications within the Gaming Commission of Ghana and its internal and external publics. The Unit is tasked with a mandate to build mutually beneficial relationships between the Commission and all its stakeholders, as well as build and maintain a favorable image and reputation with its Stakeholders/Publics. It is also to provide technical and operational guidance in corporate communications and protocol affairs of the Commission. Its activities include Public Relations, Stakeholder Engagement, Client/Customer Service Management and Right to Information. It promotes transparency through accurate information dissemination, promotes & implements responsible gaming advocacy and crisis communications among others.

Procurement

This Unit oversees the acquisition of goods and services in strict compliance with the Public Procurement Act. It ensures value for money, transparency, and fairness in all procurement processes, thereby supporting operational efficiency.

Legal

The Legal Unit provides advisory services, drafts contracts, and represents the Commission in legal proceedings. It ensures that regulatory decisions and enforcement actions are legally sound, protecting the Commission from litigation risks.

Information Technology (IT)

The IT Unit provides technical and operational support in the planning, development, and management of the Commission's ICT systems and infrastructure. It serves as the backbone for digital transformation, ensuring that technology effectively supports the achievement of the Commission's mandate and strategic objectives. IT is responsible for the installation, maintenance, and security of all ICT hardware, software, and networks ensuring the availability, reliability, and efficiency of the Commission's digital systems, including databases, communication platforms, and electronic records. The Unit also plays a key role in advancing the Commission's digital presence, ensuring that online platforms including the website, are user-friendly, content-rich, and aligned with the needs of stakeholders.

Internal Audit

Internal Audit provides independent assurance on the Commission's financial and operational processes. It identifies risks, strengthens internal controls, and promotes good governance. Its oversight role enhances accountability and compliance with statutory requirements.

Outlook of the Gaming Industry

The global gambling industry continues to experience significant expansion, driven largely by multinational operators entering emerging markets. A recent study indicates that Sub-Saharan Africa has increasingly embraced gaming in recent years, a shift largely attributed to the rapid growth in internet penetration and digital adoption, particularly among the youth. This upward trajectory is further supported by favorable macroeconomic conditions, including steady economic growth and rising disposable incomes (Statista, 2024). Industry projections indicate that this growth trend is expected to continue over the next three years, reaching a sustained peak.

As the statutory regulator of the gaming sector in Ghana, the Commission remains committed to ensuring strict compliance with regulatory requirements, policies, and operational standards.

After series of consultations with our stakeholders and further reactions from our operators, the Commission submitted inputs to the mother Ministry for a review of some components of our Fees and Charges which was finalized in 2025 to be implemented in the ensuing year.

We thus continue to maintain balance by keeping the industry afloat while enforcing safeguards aimed at protecting minors and vulnerable persons, especially in light of increased industry participation and digital accessibility.

Our mandate is to ensure that regulatory interventions effectively achieve their intended objectives of promoting responsible gaming and preserving public interest.

Regulatory Updates for 2025

Gaming Licenses issued

New licenses were granted to applicants who successfully satisfied all statutory and regulatory requirements. Existing licensees who applied for renewal and met the prescribed compliance standards were also duly renewed.

The table below presents a comparative summary of new gaming licenses issued and existing licenses renewed by the Gaming Commission of Ghana for the 2025 financial year against the corresponding figures for 2024.

New Licenses

Category	2024	2025
Casino (Land-based)	2	2
Casino (Online)	6	3
Sports Betting	1	1
Route	0	1
Remote Interactive Games	4	3
Scratch Card	1	0

License Renewal

Category	2024	2025
Casino (Land-based)	24	22
Casino (Online)	8	12
Sports Betting	26	25
Route Operations	4	2
Remote Interactive Games	3	7
Scratch Card	1	0

Compliance and Supervisory Activities

In 2025, the Gaming Commission of Ghana intensified its compliance and supervisory mandate to safeguard the integrity of the gaming industry and ensure adherence to regulatory standards. A total of 238 routine monitoring exercises were conducted nationwide, comprising:

- **53** onsite inspections of licensed operators
- **185** offsite monitoring activities to track compliance remotely
- **69** inventory verifications at gaming shops to validate equipment integrity

Strengthening the Regulatory Framework

The Commission enforced newly developed regulatory instruments, including:

- The AML/CFT Guidelines for Operators
- The AML/CFT Supervisory Manual
- The Risk Rating Framework for Players

These measures enhanced oversight of anti-money laundering and counter-terrorism financing risks within the sector. Additionally, Know Your Customer (KYC) protocols were rigorously applied across platforms to verify player identity and age during onboarding. A landmark Memorandum of Understanding (MOU) was signed with the National Identification Authority (NIA), enabling licensed operators to integrate with NIA's biometric verification platform for enhanced player authentication.

Enforcement Actions

The Commission's surveillance and enforcement activities yielded significant results:

- Two (2) illegal casinos in Osu and Tema were shut down, with operators penalized and directed to regularize operations.
- Ten (10) illegal online sports betting operators' payment platforms were blocked.
- Three (3) gaming licenses were suspended during the year.
- The Investigation, Inspection, Compliance & Enforcement (IICE) Directorate conducted a nationwide monitoring exercise across all 16 regions, leading to the seizure of 55 illegal slot machines and closure of two illegal sports betting facilities.

Impact

These compliance and supervisory interventions underscore the Commission's commitment to:

- Upholding regulatory standards
- Protecting players and stakeholders
- Ensuring transparency and accountability in the gaming industry

The Commission remains resolute in its mission to foster a secure, fair, and well-regulated gaming environment in Ghana.

Research, Planning, Monitoring & Evaluation Activities

The Research, Planning, Monitoring and Evaluation (RPME) Directorate continues to serve as the central research and strategic coordination hub of the Commission, providing rigorous analysis and evidence-based insights to inform regulatory decisions, institutional planning, governance reforms, and performance accountability. During the period under review, the Directorate played a pivotal role in strengthening the Commission's strategic coherence by ensuring that research outputs, policy development initiatives, monitoring mechanisms, and budgetary planning remained closely aligned with the Commission's mandate and national development priorities.

A major milestone during the reporting period was the formulation of the Commission's Strategic Plan (2026–2029). The Directorate led the planning process through structured consultations, environmental analysis, stakeholder engagement, and performance gap assessment. The Strategic Plan establishes clear priorities and measurable objectives focused on regulatory modernization, revenue optimization, responsible gaming enforcement, digital transformation, and institutional capacity strengthening. It also introduced a results-based monitoring framework with defined Key Performance Indicators (KPIs), thereby reinforcing performance-based management and ensuring that financial allocations are directly linked to measurable outputs.

To strengthen operational accountability, the Directorate instituted a structured weekly reporting mechanism across Directorates and Units. This initiative has enhanced transparency in performance tracking, improved internal coordination, and facilitated timely management interventions where implementation gaps were identified. The weekly reporting framework has significantly improved oversight by ensuring that programme activities are consistently monitored against approved work plans and strategic targets.

In furtherance of governance and regulatory strengthening, the Directorate coordinated the development and harmonization of key policy documents during the period under review. These included the development of a Health and Safety Policy to guide occupational safety standards during both office operations and field inspections. Additionally, Standard Operating Procedures (SOPs) was developed and harmonized across Directorates and Units to streamline procedures, eliminate operational inconsistencies, and enhance internal controls.

The Directorate also coordinated the formalization of a Code of Conduct to reinforce ethical standards, professional discipline, conflict of interest management, and confidentiality obligations within the Commission.

As part of regulatory reform efforts, RPME provided technical and research support toward the development of a Legislative Instrument intended to operationalize provisions of the Gaming Act 2006 (Act 721) and enhance regulatory clarity.

The Directorate further strengthened its research function as a foundation for evidence-based regulation. A comprehensive study on the Impact of Gaming on Mental Health was conducted within selected tertiary institutions (University of Professional Studies & Accra Technical University) to assess behavioural patterns, addiction indicators, and awareness levels among participants. The findings provided empirical support for responsible gaming policies and counselling interventions. In addition, a Perception Index study was undertaken among selected Senior High School students to measure awareness levels, exposure patterns, and attitudes toward gaming. The study provides baseline data for tracking youth vulnerability trends and supports anti-child gaming enforcement strategies.

Complementing these studies, RPME conducted an Organizational Self-Capacity Assessment (OSCA) to evaluate internal capabilities, identify strengths and gaps, and inform institutional capacity-building and workforce planning. Furthermore, the Directorate analyzed self-exclusion data to understand the behavioural trends of players opting for voluntary exclusion from gaming activities. This trend analysis has been instrumental in refining self-exclusion procedures, allocating counselling resources efficiently, and guiding operator compliance monitoring.

Beyond policy and research, the Directorate also coordinated external oversight engagements with the State Interests and Governance Authority (SIGA) to strengthen zonal performance accountability. A joint monitoring visit was undertaken at the Kumasi Zonal Office involving RPME and SIGA officials to assess operational efficiency, reporting compliance, and alignment with corporate objectives. Subsequently, a monitoring visit was conducted at the Kasoa Zonal Office involving RPME and SIGA representatives. The Kasoa visit was particularly significant as it marked the first structured performance monitoring engagement at that zonal office, reinforcing governance standards and institutional oversight across the Commission.

The Directorate also coordinated training and staff development programmes aligned with the Strategic Plan, reinforcing a culture of continuous learning, inclusivity, and performance excellence. These capacity-building initiatives enhanced analytical competence, regulatory awareness, and cross-directorate collaboration, thereby strengthening institutional resilience.

Overall, the activities undertaken during the period under review demonstrate the Directorate's central role in promoting strategic coherence, regulatory effectiveness, and institutional accountability. By integrating research, policy development, performance monitoring, and oversight coordination, the RPME Directorate has ensured that the Commission remains responsive, transparent, and forward-looking in the execution of its mandate. The Directorate's interventions have strengthened the linkage between planning and budgeting, improved internal control systems, enhanced governance compliance, and reinforced evidence-based regulatory decision-making.

Through these sustained efforts, RPME continues to consolidate its position as the Commission's strategic anchor, ensuring that regulatory interventions are data-driven, operational processes are standardized, and institutional performance remains measurable and defensible within the broader public sector accountability framework.

Responsible Gaming: Promoting Safe Play

Responsible gaming remains a cornerstone of our mandate to safeguard the integrity of the industry, while protecting the welfare of players. During the reporting period, self-exclusion continued to serve as a vital safeguard for individuals seeking to manage their gaming behavior.

Self-Exclusion Data

- Total Self-Exclusions: 127
- Male: 88
- Female: 39

Self-exclusion is a voluntary tool that empowers individuals to take control of their gaming habits. By restricting access, players demonstrate both awareness and commitment to healthier choices. For regulators and operators, these numbers help inform ongoing efforts to strengthen prevention strategies and support systems for players with gaming addiction challenges.

Our approach to responsible gaming is firmly anchored in compliance with the Gaming Act 2006 (Act 721), which provides the regulatory framework for consumer protection. Beyond compliance, the Commission is committed to fostering a culture of safe play through transparent communication, staff training, and stakeholder engagement. By presenting clear information on risks and through provision of access to counseling and support services, the Commission ensures that players are empowered to make informed decisions.

The Commission continues to refine its programs by leveraging data insights, expand awareness campaigns, and reinforce partnerships with support organizations. Through prioritizing inclusivity and accountability, the Commission aims to create an environment where gaming remains a form of leisure activity, rather than a source of harm.

Responsible gaming is a shared responsibility. Regulators, operators, players and our broader stakeholders must work together to uphold the values of integrity, transparency, and protection.

Corporate Social Responsibility (CSR) Activities

The Commission recognizes the role communities play in effective delivery of its function, hence the need to give back to society. The Commission, with support of licensed operators made some donations in cash and kind to the following institutions, among others:

- Rafiki Children's Home
- Albert Haven Special Needs Home
- Garden City Special School
- Kumasi Children's Home

Inter-Agency Engagements

- A maiden inter-agency sports tournament was organised for agencies under the Ministry of the Interior and Gaming Operators at the Burma Camp Sports Complex, promoting inter-agency collaboration, teamwork and responsible gaming advocacy.
- A maiden inter-agency cooking competition was also organized at the Prison Service Senior Officers' Mess to foster cordiality, collaboration, and networking among the Commission, Gaming Operators, and sister agencies under the Ministry.

The Commission climaxed the Gaming Awareness Month with a staff appreciation dinner, held at the Police Service Senior Officers' Mess in recognition of staff dedication throughout the month-long celebration.

Overall, the year under review demonstrated the Commission's proactive regulatory oversight and unwavering commitment to promoting responsible gaming, safeguarding public welfare, and strengthening stakeholder collaboration within the rapidly evolving gaming landscape.

Public Sensitization and Responsible Gaming Initiatives

The year under review was marked by extensive public sensitization campaigns undertaken in collaboration with licensed Gaming Operators across the country. These initiatives, implemented as part of our public education campaigns and Corporate Social Responsibility (CSR) efforts, targeted senior high schools and tertiary institutions to create awareness and educate the students on gaming related addiction, anti-child gaming and the risks associated with irresponsible gaming, as well as the importance of adopting responsible gaming practices.

In May, designated as Purple Month (Mental Health Awareness Month), the Commission partnered with the Mental Health Authority and Gaming Operators to intensify public education on the intersection between gaming and mental wellness.

A virtual seminar was organised under the theme **"Promoting Responsible Gaming – Exploring the Linkage between Mental Wellness and Gaming Addiction."**

The seminar convened industry experts, academia, and mental health professionals to examine emerging trends, associated risks, and mitigation strategies relating to gambling behavior and psychological wellbeing. A total of 157 participants were sensitized through this initiative

Additionally, sensitization programmes were conducted in collaboration with the:

- **Hon. Zanetor Agyeman-Rawlings**, Member of Parliament for Korle Klottey
- **Hon. John Dumelo**, Min. of Food & Agriculture and Member of Parliament for Ayawaso West Wuogon

These engagements were held at:

- Accra Technical University
- University of Professional Studies, Accra

A total of 1,500 students across both institutions were sensitized on responsible gaming practices and the potential social and psychological impact of irresponsible gambling.

Gaming Awareness Month 2025

Gaming Awareness Month 2025 was commemorated with series of outreach programs and a donation drive in selected regions, as part of the industry's commitment to community engagement and responsible gaming advocacy.

The celebration featured:

- Official Launch
- Media Engagements
- Secondary School Sensitizations at:
    - Ebenezer Senior High School
    - Achimota School
    - Presbyterian Boys' Secondary School
    - West Africa Senior High School
    - Wesley Grammar School
    - Apam Senior High School
    - Tamale Senior High School
    - KNUST Senior High School

Driving Talent Retention and Building a Culture of Excellence

At the Gaming Commission of Ghana, we take pride in our continuous efforts to build and sustain a high-performance culture. Together, we are committed to creating a workplace that not only drives excellence but also nurtures the personal and professional growth of our employees. By fostering a positive and supportive environment, we empower our staff to thrive and contribute meaningfully to the success of the Commission.

The Gaming Commission of Ghana continues to place strong emphasis on staff development as a driver of institutional excellence. Recognizing that our people are central to the achievement of our mandate, we have invested in training, wellness initiatives, and professional development activities that strengthen both individual capacity and organizational performance.

These initiatives encompass staff engagement and participation as well as targeted staff development programs, ensuring that employees are not only skilled and competent but also actively involved in shaping the Commission's policies and contributing to its strategic objectives.

Staff Engagement and Participation

As part of this commitment, the Commission actively engages with the Public Services Workers' Union (PSWU), of which our staff are members. This collaboration ensures that employee welfare remains a priority while reinforcing inclusivity and collective responsibility. Staff were also directly involved in the preparation of the Medium-Term Strategic Plan and several other policies, a participatory process designed to secure ownership and buy-in. By engaging employees in shaping the Commission's future direction, we strengthened alignment between institutional goals and individual contributions.

To further promote inclusivity and transparency, the Commission holds monthly staff meetings on the first Tuesday of every month. These sessions provide a platform to update employees on new policies, operational priorities, and other relevant matters, while encouraging open dialogue and collective problem-solving. This practice ensures that staff remain informed, engaged, and aligned with the Commission's objectives.

During the year under review, the Commission organized and participated in a series of capacity-building programs that addressed both technical expertise and employee well-being. These included sessions on upholding core values for organizational excellence, workplace balance and mental wellness, and refresher training on the Ghana Integrated Financial Management Information System (GIFMIS). Staff also took part in high-level conferences such as the Institute of Internal Audit Annual Conference, the Accountants' Conference hosted by ICAG, and workshops facilitated by the National Development Planning Commission (NDPC) and SIGA. In addition, quarterly revenue and expenditure validation workshops were conducted to reinforce financial accountability and strengthen reporting standards.

Through these initiatives, the Commission has demonstrated its unwavering commitment to cultivating a high-performance culture. By investing in people, fostering wellness, equipping staff with the tools to excel, and maintaining transparent communication, we continue to build resilience and capacity to deliver on our mandate while upholding the integrity of Ghana's gaming industry.

Staff Development

In line with its commitment to institutional excellence and talent retention, the Commission in 2025 allocated funds to support structured staff training and professional development initiatives. These programs equipped staff with the requisite technical competencies, regulatory knowledge, and soft skills necessary for the effective discharge of their mandates.

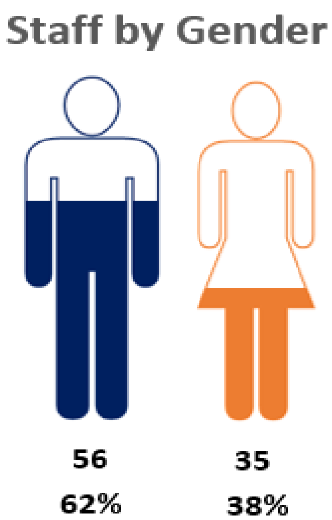
Training activities comprised a blend of in-house curated sessions and externally facilitated workshops and conferences, both locally and internationally.

Below is a table detailing some of the trainings attended for 2025.

No.	Training / Workshop
1	Upholding core values for organizational excellence
2	Workplace Balance and Mental Wellness.
3	Institute of Internal Audit Annual Conference
4	Institute Internal Audit Annual Conference (Canada)
5	Training & Refresher on GIFMIS
6	Quarterly Revenue & Expenditure Validation
7	SIGA Entities Portal Training
8	National Development Planning Commission (NDPC) medium term development plan
9	ICAG Accountants' Conference
10	Social Media Management Training
11	Data Collection and Analysis Techniques
12	National AML/CFT Data Collection and Mg't Framework
13	National Cyber Security
14	Professional Development; Enhancing the capacity of the L&R directorate
15	GHANEPS Refresher Training
16	Defensive Driving Skills
17	Effective Management Practices in the Public Services of Ghana
18	Bar Conference
19	HR training for Directors and managers In the public sector

Our People

The Commission is committed to fostering an inclusive workplace where all employees, regardless of gender, have equal access to opportunities for recruitment, development, and advancement. Our policies and practices are designed to ensure that growth is based on merit, performance, and potential, without bias or discrimination. We continue to promote a culture of fairness and respect, where both male and female staff are empowered to contribute fully and progress within the organization.



Financial Highlights

For the fiscal year ended 31 December 2025, the Commission maintained a strong and stable financial position, underscored by prudent resource management and continued operational efficiency. A summary of the Commission's fiscal performance is presented for 2025, focusing on revenue, expenditure and assets.

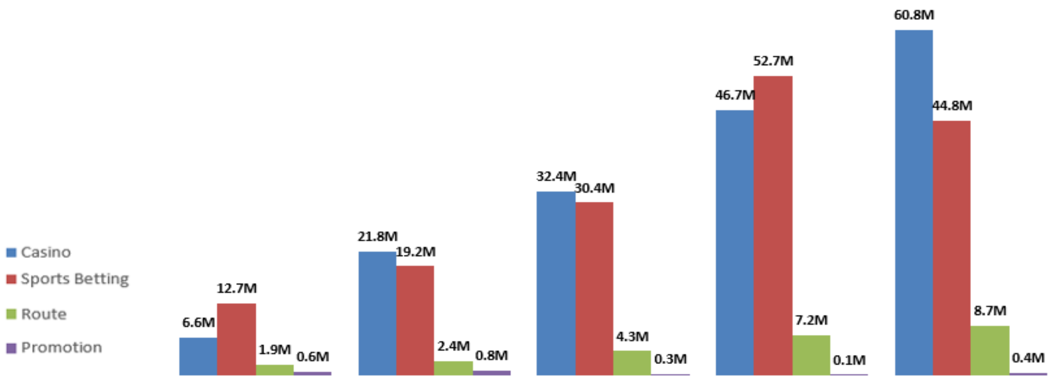
Revenue (Gross Receipts)

Although the Commission retains 40% of revenue mobilized, it is important to analyse the gross receipts to appreciate the full effort of the Commission. Over the years, the Gaming Commission has seen sturdy growth in revenue mobilization mainly attributable to:

- Enhanced revenue management systems in place.
- Enhanced regulatory system resulting in higher confidence by gaming operators
- Wider outreach and effective nationwide monitoring exercises.
- Onboarding of new gaming operators across the various categories of licensing.

2025 was no different as the Commission recorded another growth in gross receipts. Gross receipts for the year amounted to GHS115,937,987.55, reflecting an increase of 9% compared to the prior year.

Revenue (Gross Receipts) Trend for 2021-2025



Segment	2021	2022	2023	2024	2025	Trend
Casino	13,377,857.71	21,765,519.28	32,420,094.47	46,713,312.92	61,389,455.60	
Sports Betting	18,634,551.95	19,203,490.27	30,423,004.50	52,722,492.29	45,411,295.23	
Route	2,615,620.34	2,448,452.22	4,307,010.35	7,173,600.99	8,699,850.24	
Promotion	686,039.91	819,115.09	289,953.70	75,061.00	437,386.48	
Total Revenue	**35,314,069.91**	**44,236,576.86**	**67,440,063.02**	**106,684,467.20**	**115,937,987.55**	
YoY Change %	**62%**	**25%**	**52%**	**58%**	**9%**	

Performance for the casino segment stood out in 2025, largely due to an increase in online casino operations. The decline in performance within the sports betting segment is due to the relatively high license fees for that category.

Expenditure

Total expenditure for the year 2025 amounted to GHS39,416,378.17, reflecting a 30.81% increase over the 2024 expenditure of GHS30,131,648.25. By comparison, the 2024 expenditure represented a 41.99% increase from the amount recorded in 2023. Total expenditure represented 85% of retention. This situation illustrates not only the focus on cost containment, but also highlights the Commission's inability to implement additional planned programmes following the Ministry of Finance's withdrawal of GHS26,284,912.43 from the Commission's retained funds.

Expenditure growth was largely attributable to the general rise in prices of goods and services, enhanced monitoring and compliance activities, increased capacity building and training for all staff, and increased public education and advocacy. These factors were aligned with the Commission's mandate and long-term strategic objectives.

Performance on Retained Revenue (Non-Tax Revenue)

Revenue recognized in the Statement of Financial Performance represents the approved retention (40%) of the gross revenue earned for the year.

Item	2025 GHS	2024 GHS	2023 GHS	2022 GHS	2021 GHS
Revenue	47,518,943.46	39,909,501.44	38,711,710.44	16,493,372.67	14,125,627.96
Staff Cost	25,173,587.91	15,708,064.76	11,026,057.54	7,215,684.09	4,210,029.33
Other Recurrent Expenditure	12,123,485.81	11,281,372.03	8,319,463.60	4,527,816.35	4,236,018.10
Surplus/Deficit	(15,509,814.88)	10,635,674.77	18,216,762.03	5,753,567.10	1,195,164.26
Staff Strength	91	74	71	72	71

Cost Margins					
Item	2025	2024	2023	2022	2021
Staff Cost / Revenue	0.26	0.28	0.21	0.27	0.30
Other Recurrent Expenditure / Revenue	0.53	0.39	0.28	0.44	0.30
Labour Productivity (Total Revenue / Staff Strength)	1,274,043.82	1,441,681.99	949,860.04	614,396.90	497,381.27

Deficit

As a government organization, the objective of the Gaming Commission is not to make profit but to effectively carryout its mandate of regulating, controlling, monitoring and supervising all games of chance within the country with the exception of lottery. However, a healthy level of balance between revenue and expenditure will be essential in maintaining the Commission's operations. The Commission recorded a deficit of GHS15,509,814.88 from 2025 operations as compared to GHS10,635,674.77 surplus realized in 2024. This outcome reflects the GHS26,284,912.43 of the Commission's retention that government swept from its operational account in February, 2026. Management made several efforts to recover the aforementioned funds from Ministry of Finance, all to no avail.

Assets

The Commission's total asset reduced from GHS60,969,013.38 to GHS30,833,176.81 in 2025 representing 49%. This resulted from the decrease in current asset from GHS48,976,334.11 to GHS21,896,684.05, reflecting yet another adverse impact of the withdrawal by the Ministry of Finance on the Gaming Commission.

Overall, the 2025 financial results demonstrate the Commission's continued commitment to fiscal responsibility, transparency, and the effective stewardship of public resources in fulfilling its statutory mandate.

Independent Auditor's Report

CGAD/POL.161/VOL.2/12

M96

Accra
29 April, 2026

THE GAMES COMMISSIONER
GAMING COMMISSION OF GHANA (GcG)
HEADQUARTER-ACCRA

INDEPENDENT AUDITOR'S REPORT
Report on the Audit of the Gaming Commission of Ghana's Financial Statements for the Year Ended 31 December 2025

Opinion

1. We have audited the accompanying financial statements of the Gaming Commission of Ghana (GcG) which, comprise the Statement of Financial Position as at 31 December 2025, the Statement of Revenue and Expenditure for the year ended 31 December 2025 and the Statement of Cash flow for the period ended 31 December 2025 and notes to the financial statements, including a summary of significant accounting policies.

2. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Gaming Commission of Ghana as at 31 December 2025, and the results of its operations for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS), under the accrual basis of accounting and the accounting policies set out in Note 1 of the Commission's financial statements.

Basis for Opinion

3. We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Financial Statements** section of this report. We are independent of the Gaming Commission of Ghana in accordance with the ethical requirements applicable to public sector auditors and have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

4. The management of Gaming Commission of Ghana is responsible for the preparation and fair presentation of the Commission's Financial Statements in accordance with IPSAS, PFM Act, Act 921 and for such internal controls as Management determines necessary to enable the preparation of the Commission's Financial Statements that are free from material misstatements whether due to fraud or error.

Those charged with governance are responsible for overseeing the Commission's financial reporting process. This responsibility includes designing, maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; maintaining proper accounting records, which disclose with reasonable accuracy at any time of the financial position of the Commission; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements and ensuring that they are free from material misstatements, whether due to fraud or error; safeguarding the assets of the Commission; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

5. Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards of Supreme Auditing Institutions (ISSAIs) and the guidelines in the Audit Service Act, 2000 (Act 584). Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance on whether the Financial Statements are free from material misstatement whether caused by fraud, other irregularity or error.

6. The objective of the audit is to obtain reasonable assurance about whether the Commission's Financial Statements are free from material misstatements whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable Assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when exist.

Article 187 (2) of the 1992 Constitution, Section 80(4) of the PFM, Act, and Section 11 of the Audit Service Act 2000, (Act 584) requires the Auditor-General to audit and report on the public accounts of Ghana.

7. An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Commission's financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

8. Report on other Legal and Regulatory requirements

i. In accordance with Section 13 of the Audit Service Act 2000 (Act 584) we report that proper accounting records have been maintained.

ii. Transactions examined during the audit were, in all material respect in accordance with the applicable legal and regulatory framework;

iii. Budget execution was generally in line with appropriations approved by Parliament of the Republic of Ghana.

Restriction of use

9. This report is intended solely for the use of Management of the Gaming Commission of Ghana, the Ministry of Interior and the Government of Ghana, and should not be used for any other purpose.

Signed by:

SHAHADU SADIQ KAMBALA
ASSISTANT AUDITOR GENERAL
CGAD/POLICE BRANCH
for: AUDITOR-GENERAL

STATEMENT OF FINANCIAL POSITION

AS AT 31ST DECEMBER 2025

ASSETS	NOTES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
CURRENT ASSETS			
Cash and Cash Equivalents	2	6,751,336.11	26,984,635.22
Short-Term Receivables	3	11,537,407.47	19,636,220.95
Prepayments	4	2,115,959.26	1,644,341.57
Inventory	15	1,491,981.21	711,136.37
TOTAL CURRENT ASSET		21,896,684.05	48,976,334.11
NON-CURRENT ASSETS			
Investments	5	5,307,782.98	5,254,416.94
Property, Plant & Equipment	16	3,628,709.78	6,738,262.33
TOTAL NON-CURRENT ASSET		8,936,492.76	11,992,679.27
TOTAL ASSET		**30,833,176.81**	**60,969,013.38**
LIABILITIES			
CURRENT LIABILITIES			
Trade Payables	6	85,632.31	542,246.81
Other Payables	7	-	99,400.00
Trust Monies	8	7,746,383.69	22,205,213.05
TOTAL CURRENT LIABILITIES		**7,832,016.00**	**22,846,859.86**
NON- CURRENT LIABILITIES			
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		**7,832,016.00**	**22,846,859.86**
NET ASSET/(LIABILITIES)		**23,001,160.82**	**38,122,153.52**
FINANCED BY			
Accumulated Surplus		23,001,160.82	38,122,153.51
TOTAL FINANCED BY		**23,001,160.82**	**38,122,153.51**

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GAMING COMMISSIONER

Date: 29th April 2026

AG. COMMISSIONER
GAMING COMMISSION OF GHANA
P.M.B 195, KIA-ACCRA

....

BOARD CHAIRMAN

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR 2025

REVENUE	NOTES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
NON-TAX REVENUE	9	47,518,943.46	39,909,501.44
GRANTS	9a	1,431,520.00	200,000.00
FINANCE INCOME	10	661,758.93	657,821.59
TOTAL REVENUE		**49,612,222.39**	**40,767,323.03**
EXPENDITURE			
COMPENSATION OF EMPLOYEES	11	19,071,152.59	10,565,932.87
USE OF GOODS AND SERVICES	12	9,798,951.18	11,209,424.30
SOCIAL BENEFITS	13	7,997,758.68	7,098,598.75
SPECIALISED EXPENSES	14	27,175,517.43	274,595.00
CONSUMPTION OF FIXED ASSETS	16b	1,078,657.39	983,097.34
TOTAL EXPENDITURE		**65,122,037.27**	**30,131,648.25**
SURPLUS/(DEFICIT) BEFORE EXCEPTIONAL ITEMS		**(15,509,814.88)**	**10,635,674.77**
EXCEPTIONAL ITEMS			
Gain/(Loss) On Financial Asset Through Fair Value		-	-
Gain/(loss) on disposal of Financial Assets		-	-
SURPLUS/(DEFICIT) AFTER EXCEPTIONAL ITEMS		**(15,509,814.88)**	**10,635,674.77**

STATEMENT OF CASH FLOW

FOR THE YEAR 2025

	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	(15,509,814.88)	10,635,674.77
Add non-cash items:		
Depreciation and Amortization	1,078,657.39	983,097.34
Adjusted Surplus / Deficit	**(14,431,157.48)**	**11,618,772.11**
Movement in Working Capital		
(Increase)/Decrease in Inventory	(780,844.84)	(69,605.37)
(Increase)/Decrease in Receivables	8,098,813.48	(3,800,485.33)
Increase/(Decrease) in Payables	(456,614.50)	505,423.00
Increase/(Decrease) in Other Payables	(11,150,132.48)	6,646,734.43
(Increase)/Decrease in Prepayment	(471,617.69)	(1,085,673.97)
Net Cash Flow from Operating Activities	**(19,191,553.52)**	**13,815,164.87**
CASH FLOW FROM INVESTING ACTIVITIES		
Disposal of Non-Financial Asset	-	7,315.00
(Increase)/Decrease in Investment	(53,366.04)	(49,836.54)
(Increase)/Decrease in Advances	20,499.00	176,699.00
Acquisition of Non-Financial Asset	(1,008,878.55)	(714,729.74)
Net cash flow from investing activities	**(1,041,745.59)**	**(580,552.28)**
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
Net cash flow from financing activities	-	-
NET CHANGES IN CASH FLOW	(20,233,299.11)	13,234,612.59
CASH AND CASH EQUIVALENT AT BEGINNING	26,984,635.21	13,750,022.62
CASH AND CASH EQUIVALENT AT CLOSE	**6,751,336.11**	**26,984,635.21**

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR 2025

NET WORTH	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Opening Bal		
Revaluation Reserves	-	-
Foreign Currency Translation Reserves	-	-
Other Reserves	-	-
Accumulated Surplus	38,122,153.52	39,098,502.18
Add: Adjs		
Change in Acct Policy	-	(11,612,023.43)
Error	388,822.18	-
Total	**388,822.18**	**(11,612,023.43)**
Restated Acc Surplus	**38,510,975.69**	**27,486,478.75**
Changes (Movement)		
Revaluation Reserves		
Surplus for the year	(15,509,814.88)	10,635,674.77
Total	**(15,509,814.88)**	**10,635,674.77**
Revaluation Reserves		
Foreign Currency Translation Reserves	-	-
Other Reserves		
Accumulated Surplus	23,001,160.82	38,122,153.52
Total	**23,001,160.82**	**38,122,153.52**

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR 2025

RECEIPTS	NOTES	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 FINAL BUDGET GH¢	2025 CURRENT GH¢	2024 PREVIOUS GH¢
NON-TAX RECEIPTS	29	125,081,116.28	-	25,081,116.28	15,141,535.67	105,888,015.32
GRANTS	30	1,265,460.00	-	1,265,460.00	1,265,460.00	200,000.00
FINANCE INCOME	31	661,758.93	-	661,758.93	661,758.93	657,821.59
LOANS RECEIVED	32	-	-	-	-	-
DISPOSAL OF NON-FINANCIAL ASSET	33	-	-	-	-	-
SALE/RECOVERY OF FINANCIAL ASSET	34	-	-	-	-	-
TRUST MONIES	35	-	-	-	-	-
PRIOR-PERIOD RECEIVABLE RECEIPTS	36	-	-	-	-	-
TOTAL RECEIPTS		**127,008,335.21**	**-**	**127,008,335.21**	**117,068,754.60**	**106,745,836.91**
PAYMENTS						
COMPENSATION OF EMPLOYEES	37	1,639,162.22	-	1,639,162.22	9,071,152.59	10,285,152.83
USE OF GOODS AND SERVICES	38	14,230,340.51	-	14,230,340.51	10,670,187.81	9,504,089.97
NON-FINANCIAL ASSETS	39	16,775,034.15	-	16,775,034.15	1,008,878.55	714,729.74
FINANCE COST	40	-	-	-	-	-
GOVERNMENT SUBSIDIES	41	-	-	-	-	-
SOCIAL BENEFITS	42	8,690,959.62	-	8,690,959.62	7,442,361.54	7,077,634.89
SPECIALISED EXPENSES	43			-	1,133,116.00	274,595.00
TRUST MONIES	44	-	-	-	-	-

RECEIPTS	NOTES	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 FINAL BUDGET GH¢	2025 CURRENT GH¢	2024 PREVIOUS GH¢
LOAN REPAYMENTS	45	-	-	-	-	-
FINANCIAL ASSETS	46	-	-	-	-	-
PREPAYMENT FOR CURRENT PERIOD	47	-	-	-	2,128,652.26	1,644,341.57
PRIOR-PERIOD LIABILITY PAYMENTS	48	-	-	-	-	-
TRANSFER OF UNRETAINED IGF	49	75,048,669.77	-	75,048,669.77	95,847,704.96	64,010,680.32
GRANTS	50	-	-	-	-	-
TOTAL PAYMENTS		**136,384,166.27**	**-**	**136,384,166.27**	**137,302,053.71**	**93,511,224.32**
NET CHANGE IN STOCK OF CASH		(9,375,831.06)	-	(9,375,831.06)	(20,233,299.11)	13,234,612.59
CASH AND CASH EQUIVALENT AT BEGINNING		26,984,635.21	26,984,635.21	26,984,635.21	26,984,635.21	13,750,022.62
CASH AND CASH EQUIVALENT AT END	-	17,608,804.16	26,984,635.21	17,608,804.16	6,751,336.11	26,984,635.21

Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER 2025

Reporting Entity

The Gaming Commission of Ghana is a regulatory body established under the Gaming Act of 2006 (Act 721) to oversee and regulate the gaming industry in Ghana. The Commission operates under the Ministry of the Interior and is responsible for controlling, monitoring, and supervising all games of chance.

The Commission's primary duties include licensing gaming operators, formulating policies, advising the government on gaming activities, and ensuring compliance with gaming laws.

The address of the Commission is Diamond House (PMMC Building), Accra Central, GA-143-264, Accra.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies used for the preparation of these financial statements are set out below:

Basis of Preparation

The financial statements have been prepared in compliance with International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) in line with the accrual basis spelt out by IPSAS 33. The financial statements also took into consideration the Government of Ghana's Accounting Policy Document and Manual developed and published by the Controller and Accountant-General's Department.

Foreign Currency Translation

Functional and Presentation Currency

The financial statements are presented in Ghana Cedis which is the Commission's functional and presentation currency.

Transactions and Balances

Foreign currency transactions are translated into Ghana Cedis using the Bank of Ghana inter- bank exchange rates prevailing at the dates of the transactions. Any foreign exchange gains or losses from such transactions and from the translation at year-end inter-bank exchange rates are recognized in the statement of financial performance.

Non-Tax Revenue Recognition

The Commission serves as an agent for the government by performing an obligation in which it charges fees for the services rendered. In return of the obligation performed and the services rendered, the Commission retains forty percentage (40%) of the fees charged, while transferring the sixty percentage (60%) to the government. Fees and charges paid by gaming operators are accounted for in line with the principles of IPSAS 9-Revenue from Exchange Transactions.

The Commission recognizes as revenue only the percentage of the fees and charges it retains as the retained amount represents the revenue for the services provided by the Commission.

Property, Plant and Equipment

Property, Plant and Equipment is stated at cost less accumulated depreciation and any accumulated impairment losses in accordance with IPSAS 17. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for its use. The assets are depreciated based on the depreciation policy of the Government of Ghana as stipulated in the Government of Ghana's Accounting manual.

Depreciation is charged to allocate the cost of assets over their estimated useful lives, using the straight-line method. Full year depreciation is charged in the year of asset acquisition and no depreciation is charged in the year of disposal.

The annual rates in use are as follows:

- Buildings and Structures 20%
- Transport Equipment 14.3%
- Furniture and equipment 14.3%
- Officer Equipment 14.3%
- ICT Equipment 14.3%
- Other Machinery 10%

Repairs and maintenance expenses are charged to goods and services during the financial period in which they are incurred.

Cash and Cash Equivalents

Cash and Cash Equivalents are carried in the statement of financial position at cost. Cash and cash equivalents comprise cash on hand, balances with banks and call account investments.

Account Receivables

Accounts receivables are recognized at fair value of the consideration receivable for licenses and bills issued. When licenses are processed, the Commission recognizes the full amount billed as a receivable, as it expects to collect this amount from the gaming Operators.

Sixty percent (60%) of the non-tax receivables are recognized and transferred to the government's consolidated fund upon collection.

Short Term Trust Monies

In the case of the Commission, Short Term Trust Monies represents the monies paid in excess by gaming operators. Short term trust monies are measured and recognized at fair value of licenses issued and bills raised.

Taxation

The Commission is not a taxable entity. Therefore, no provision is made in the financial statements.

NOTES TO THE ACCOUNTS

Cash and Cash Equivalents	SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Cash Balance			
BOG Operation - Dollar Account		4,206,727.55	6,036,178.39
BOG Operation - Ghana Cedis		262,770.94	6,277,084.33
ADB Bank		500,000.00	-
GCB Bank		428,746.73	2,419,343.90
Prudential Bank		1,353,090.89	12,252,028.60
Total Cash Balance		**6,751,336.11**	**26,984,635.22**

Short Term Investments			
Domestic		-	-
External		-	-
Total Short Term Investments		**-**	
Total Cash and Cash Equivalent Balance		**6,751,336.11**	**26,984,635.22**

Short-Term Receivables			
Staff Advance/Trade Receivables			
Trade Receivables		11,447,821.11	18,770,681.71
Salary Advances		89,586.36	69,087.36
Total Staff Advance		**11,537,407.47**	**18,839,769.07**

Accrued Income			

Cash and Cash Equivalents	SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Exchange Transaction		-	-
Non-Exchange Transactions		-	796,451.88
Other Income			
Total Current Receivables		**-**	**796,451.88**
Total		**11,537,407.47**	**19,636,220.95**

Prepayments			
Prepaid Expenses		2,115,959.26	1,644,341.57
Total		**2,115,959.26**	**1,644,341.57**
Total Staff Advance		**-**	**-**
Total		**-**	**-**

Investment			
Equity Investment		-	-
Non-Equity Investment		5,307,782.98	5,254,416.94
Total		**5,307,782.98**	**5,254,416.94**
Add:			
Impairment (Loss)/Gain		-	-
Total		**5,307,782.98**	**5,254,416.94**
Total		**-**	**-**

Trade Payables			
Goods and Services		-	27,907.74
Capex		17,161.01	83,751.26
Withholding		68,471.30	430,587.81

Cash and Cash Equivalents	SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Total		**85,632.31**	**542,246.81**
Other Payables			
Compensation			
Compensation Arrears		-	99,400.00
Payment of 3rd Party Deductions		-	-
Total		**-**	**99,400.00**
Short Term Trust Monies			
Private Entities and Individuals		7,746,383.69	22,205,213.05
Total		**7,746,383.69**	**22,205,213.05**
Long-Term Trust Monies			
Public Entities		-	-
Private Entities and Individuals		-	-
Total		**-**	**-**
NON-EXCHANGE TRANSACTION			
Fees and Charges (IGF):			
Casino		61,758,582.01	46,498,235.14
Sports Betting		47,996,162.19	44,082,148.55
Route		8,577,518.30	7,937,854.60
Promotions		456,346.16	75,060.20
Sub total		**118,788,608.66**	**98,593,298.49**
Less: Transfer to Consolidated Account		71,273,165.20	59,155,979.09

Cash and Cash Equivalents	SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Share of Commission's revenue		**47,515,443.46**	**39,437,319.40**
Rates		-	-
Miscellaneous		3,500.00	472,182.04
Total		**47,518,943.46**	**39,909,501.44**
Total Non-Tax Revenue		**47,518,943.46**	**39,909,501.44**
GRANT (Non-Exchange)			
Grant in Cash			
GoG Subvention		-	-
Other Grants*		1,431,520.00	200,000.00
Total		**1,431,520.00**	**200,000.00**
*Other Grants include GHS100,000 being refund of salary advance			
FINANCE INCOME			
Interest Income		661,758.93	657,821.59
Income from other investing activities		-	-
Total		**661,758.93**	**657,821.59**
Summary Revenue			
Exchange Transactions			
Non-Tax		-	-
Finance Income		661,758.93	657,821.59

Cash and Cash Equivalents	SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Non-Exchange Transactions			
Grants		1,431,520.00	200,000.00
Non-Tax		47,518,943.46	39,909,501.44
Total		**49,612,222.39**	**40,767,323.03**

COMPENSATION OF EMPLOYEES (EXPENDITURE)		
Established Position	10,286,261.30	7,031,334.81
Non Established Post	-	-
Allowances (Including Board expenses)	6,295,453.33	1,703,736.37
13% Employer SSF Contribution	1,160,204.92	697,536.74
Gratuity	-	-
Pension	1,329,233.04	852,544.91
End of Service Benefit (ESB)	-	280,780.04
Total Expenditure	**19,071,152.59**	**10,565,932.87**

GOODS AND SERVICES (EXPENDITURE)		
Materials and Office Consumables	623,846.91	891,233.84
Utilities	597,965.99	609,936.22
General Cleaning	40,549.77	16,456.50
Rentals and leases	540,922.97	926,353.36
Travel and Transport	1,515,963.26	1,313,113.90
Repairs and Maintenance	99,624.87	64,341.87
Training, Seminar and Conference	4,141,433.89	5,620,017.52
Consultancy Expenses	164,261.04	-
Special Services	1,836,079.35	1,442,179.00

Cash and Cash Equivalents	SCHEDULES	CURRENT 2025 GH¢	PREVIOUS 2024 GH¢
Charges and Fees		29,120.46	14,136.22
Insurance Premium		209,182.67	311,655.87
Total Expenditure (Actual)		**9,798,951.18**	**11,209,424.30**
Total Expenditure		**-**	**-**

SOCIAL BENEFITS (EXPENDITURE)			
Social assistance benefits		-	-
Employer social benefits		7,997,758.68	7,098,598.75
Total Expenditure		**7,997,758.68**	**7,098,598.75**

SPECIALISED EXPENSES (EXPENDITURE)			
Donations		890,605.00	274,595.00
Contributions		26,284,912.43	-
Provisions		-	-
Total Expenditure		**27,175,517.43**	**274,595.00**

NOTES TO THE ACCOUNTS

INVENTORY	TRADE	PRODUCTION MATERIALS	PRINTED MATERIALS	LOOSE TOOLS AND ACCESSORIES	TOTAL
OPENING BAL	279,288.00	-	24,147.00	407,701.37	**711,136.37**
Additions	350,000.00	50,000.00	315,108.48	365,789.98	**1,080,898.46**
	629,288.00	**50,000.00**	**339,255.48**	**773,491.35**	**1,792,034.83**
CONSUMPTION	5,712.00	30,700.00	91,532.00	172,109.62	**300,053.62**
Closing Bal (Current Period)	**623,576.00**	**19,300.00**	**247,723.48**	**601,381.73**	**1,491,981.21**
Closing Bal (Previous Period)	279,288.00	-	24,147.00	407,701.37	**711,136.37**

PROPERTY, PLANT AND EQUIPMENT

	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Transport Equipment	TOTAL
Opening Bal.	228,533.86	648,287.83	1,158,215.88	5,497.14	-	-	4,697,727.62	**6,738,262.33**
Additions	-	409,104.09	599,774.46	-	-	-	-	**1,008,878.55**
Disposals/Transfers:								**-**
Cost	-	-	-	-	-	-	-	**-**
Total	**228,533.86**	**1,057,391.92**	**1,757,990.34**	**5,497.14**	**-**	**-**	**4,697,727.62**	**7,747,140.88**
Accu Dep B/F	24,432.20	833,250.52	409,950.69	90,702.86	-	-	1,681,437.43	**3,039,773.70**
Depreciation for the year	4,570.68	151,055.99	251,141.48	785.31			671,103.95	**1,078,657.39**
Depreciation on Disposal	-	-	-	-	-	-	-	**-**
Impairment	-	-	-	-	-	-	-	**-**
Total	**29,002.88**	**984,306.51**	**661,092.17**	**91,488.17**	**-**	**-**	**2,352,541.38**	**4,118,431.09**

	Buildings and Structures	Office Equipment, Furniture and Fittings	ICT Equipment	Other Machinery and Equipment	Oil Rigs	Military Asset, Weapons Systems	Transport Equipment	TOTAL
Net Book Value 31/12/2025(current)	**199,530.98**	**73,085.41**	**1,096,898.17**	**(85,991.03)**	**-**	**-**	**2,345,186.25**	**3,628,709.78**
Net Book Value 31/12/2024(previous)	228,533.86	648,287.83	1,158,215.88	5,497.14	-	-	4,697,727.62	6,738,262.33
IMPAIRMNET								
Cash Generating Assets				-	-	-	-	-
Non-cash Generating Assets				-	-	-	-	-
Total	**199,530.98**	**73,085.41**	**1,096,898.17**	**(85,991.03)**	**-**	**-**	**2,345,186.25**	**3,628,709.78**

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
NON-TAX REVENUE						
Property income	-	-			-	-
Dividend	-	-			-	-
Sale of goods and services	125,081,116.28	-	-	125,081,116.28	115,937,987.55	9,143,128.73
Fines, penalties, and forfeiture	-	-		-		-
Miscellaneous	1,927,218.93	-	-	1,927,218.93	1,927,218.93	-
Total Receipts	**127,008,335.21**	**-**	**-**	**127,008,335.21**	**117,865,206.48**	**9,143,128.73**
GRANT						
Grant in Cash						
GoG Subvention	-	-				-
Other Grants	-	-				-
Grant in Kind						
GoG Subvention	-	-				-
Other Grants	-	-				-
Total	**-**	**-**	**-**	**-**	**-**	**-**
COMPENSATION OF EMPLOYEES						
Established Position	10,861,417.97	-	160,000.00	11,021,417.97	10,286,261.30	735,156.67
Non Established Post	-	-	-	-	-	-
Allowances	7,750,539.43	-	840,000.00	8,590,539.43	6,295,453.33	2,295,086.10
13% Employer SSF Contribution	1,405,487.95	-	(450,000.00)	955,487.95	1,160,204.92	(204,716.97)

	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
Gratuity	-	-	-	-	-	-
Pension	1,621,716.87	-	(550,000.00)	1,071,716.87	1,329,233.04	(257,516.17)
End of Service Benefit (ESB)	-	-	-	-	-	-
Total Payments	**21,639,162.22**	**-**	**-**	**21,639,162.22**	**19,071,152.59**	**2,568,009.63**
GOODS AND SERVICES						
Materials and Office Consumables	1,779,362.52	-	-	1,779,362.52	1,404,691.75	374,670.77
Utilities	878,400.00	-	-	878,400.00	597,965.99	280,434.01
General Cleaning	58,800.00	-	-	58,800.00	40,549.77	18,250.23
Rentals and leases	930,836.00	-	-	930,836.00	405,554.00	525,282.00
Travel and Transport	1,932,421.37	-	-	1,932,421.37	1,515,963.26	416,458.11
Repairs and Maintenance	332,000.00	-	-	332,000.00	99,624.87	232,375.13
Training, Seminar and Conference	4,883,634.52	-	(187,579.35)	4,696,055.17	4,267,194.65	428,860.52
Consultancy Expenses	300,000.00	-	-	300,000.00	164,261.04	135,738.96
Special Services	1,898,500.00	-	37,579.35	1,936,079.35	1,936,079.35	-
Charges and Fees	30,600.00	-	-	30,600.00	29,120.46	1,479.54
Emergency Services	-	-	-	-	-	-
Insurance Premium	218,786.10	-	-	218,786.10	209,182.67	9,603.43
Total Payment	**13,243,340.51**	**-**	**(150,000.00)**	**13,093,340.51**	**10,670,187.81**	**2,423,152.70**
FINANCE COST						
Non Residents	-	-			-	-
Residents	-	-			-	-
Total Payments	**-**	**-**	**-**	**-**	**-**	**-**

	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
GOVERNMENT SUBSIDIES						
Petroleum	-	-				
Utility	-	-				
School Subsidy	-	-				
Fertilizer Subsidy	-	-				
Total Payments	**-**	**-**	**-**	**-**	**-**	**-**
SOCIAL BENEFITS						
Social assistance benefits	-	-			-	-
Employer social benefits	8,690,959.62	-	-	8,690,959.62	7,442,361.54	1,248,598.08
Total Payments	**8,690,959.62**	**-**	**-**	**8,690,959.62**	**7,442,361.54**	**1,248,598.08**
SPECIALISED EXPENSES						
Insurance and compensation	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-
Court Expenses	-	-	-	-	-	-
Awards & Rewards	-	-	-	-	-	-
Donations	987,000.00	-	150,000.00	1,137,000.00	1,133,116.00	3,884.00
Contributions	-	-	-	-	-	-
Scholarship & Bursaries	-	-	-	-	-	-
Special Operations	-	-	-	-	-	-
Civic Numbering/Street Naming	-	-	-	-	-	-
Grants to Employees/Households	-	-	-	-	-	-

	2025 ORIGINAL BUDGET GH¢	2025 SUPPLEMENTARY BUDGET GH¢	2025 REALLOCATION GH¢	2025 FINAL BUDGET GH¢	2025 ACTUAL GH¢	2025 VARIANCE GH¢
Council Tax/Tax Refund	-	-	-	-	-	-
Accreditation	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Dividend	-	-	-	-	-	-
Total Payments	**987,000.00**	**-**	**150,000.00**	**1,137,000.00**	**1,133,116.00**	**3,884.00**

CAPITAL EXPENDITURE						
Fixed asset	16,775,034.15	-	-	16,775,034.15	1,008,878.55	15,766,155.60
Work In Progress	-	-				-
Total Payments	**16,775,034.15**	**-**	**-**	**16,775,034.15**	**1,008,878.55**	**15,766,155.60**

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