



ECOWAS COMMISSION  
COMMISSION DE LA CEDEAO  
COMISSÃO DA CEDEAO

**NINETY-SIXTH ORDINARY SESSION OF THE COUNCIL OF MINISTERS**

**Freetown, 16 - 17 July 2026**

**REGULATION C/REG.4/7/26 ADOPTING THE CONSOLIDATED FINANCIAL STATEMENTS  
OF ECOWAS FOR THE 2025 FINANCIAL YEAR**

**THE COUNCIL OF MINISTERS,**

**MINDFUL** of the ECOWAS Revised Treaty as amended, particularly Articles 10, 11 and 12 establishing the Council of Ministers and defining its composition and functions;

**MINDFUL** of the said Treaty, particularly Article 75 concerning the appointment of the External Auditors of the ECOWAS Institutions;

**MINDFUL** of Regulation C/REG.33/12/21 adopting the New Financial Regulations of ECOWAS Institutions;

**CONSIDERING** the Contract between ECOWAS and Ernst & Young Chartered Accountants (Ghana) relating to the conditions under which the services of the External Auditors of the Community Institutions and Specialized Agencies shall be provided;

**CONSIDERING ALSO** the report of Ernst & Young Chartered Accountants (Ghana) on the Consolidated Financial Statements of ECOWAS for the financial year ended 31 December 2025;

**CONSIDERING FURTHER** that the Consolidated Financial Statements present the financial position, financial performance, cash flows and net assets of ECOWAS as a single economic entity in accordance with the applicable financial reporting framework;

**ON THE RECOMMENDATION** of the Sixty-Fourth Meeting of the Audit Committee held in Freetown from 6 to 10 July 2026;

**ENACTS:**

**ARTICLE 1**

**Adoption of the Consolidated Financial Statements**

1. The Audited Consolidated Financial Statements of ECOWAS for the financial year ended 31 December 2025, as audited by the External Auditors of the Community, are hereby adopted.
2. The Audited Consolidated Financial Statements of ECOWAS for the 2025 financial year shall form an integral part of this Regulation and are attached hereto as an Annex.

## **ARTICLE 2**

### **Publication**

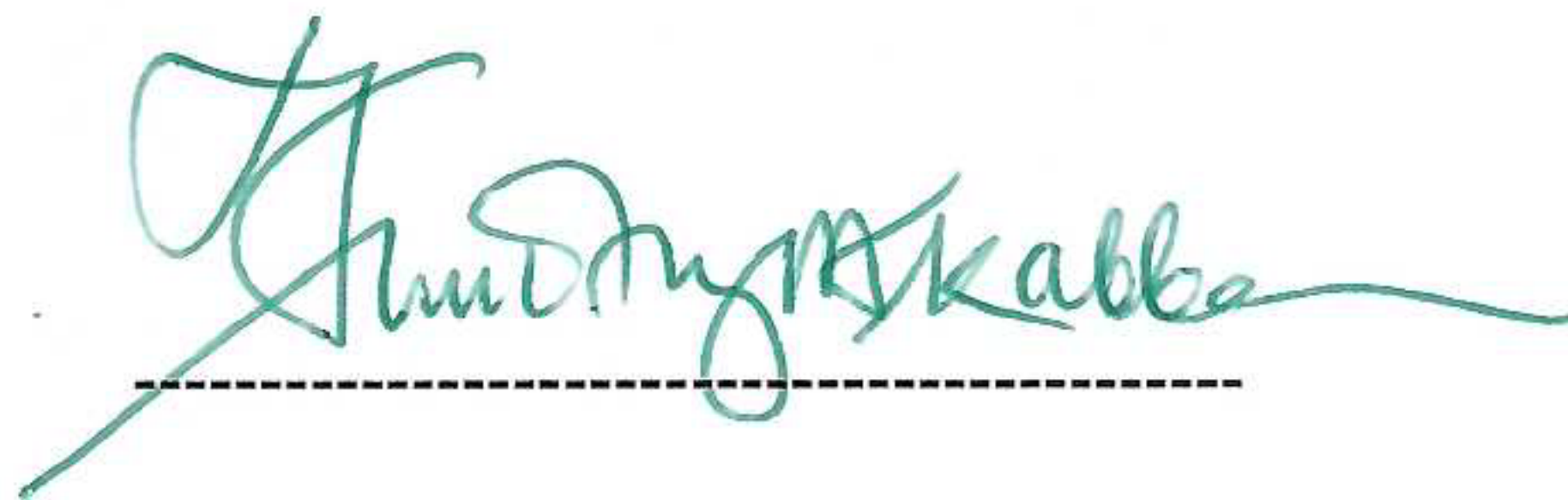
1. This **REGULATION C/REG.4/7/26** shall be published in the Official Journal of the Community by the Commission within thirty (30) days from the date of its signature by the Chairperson of the Council of Ministers.
2. It shall also be published by each Member State in its Official Journal within the same period.

## **ARTICLE 3**

### **Entry into Force**

This **REGULATION C/REG.4/7/26** shall enter into force upon its publication.

**DONE IN FREETOWN, THIS 17<sup>TH</sup> DAY OF JULY 2026**



**H.E. ALHAJI MUSA TIMOTHY KABBA**

**FOR THE COUNCIL,**

**THE CHAIRPERSON**