NATIONAL AUDIT OFFICE

PERFORMANCE AUDIT REPORT

DISTRIBUTION OF ELECTRICITY IN THE GREATER BANJUL AREA

BY

NATIONAL WATER AND ELECTRICITY COMPANY (NAWEC)

MARCH 2017

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LIST OF ACRONYMS

NAWEC	National Water and Electricity Company
GBA	Greater Banjul Area
BOQ	Bill of Quantity
QCO	Quality Control Officer
NAO	National Audit Office
GUC	Gambia Utilities Corporation

EXECUTIVE SUMMARY

Background

This Performance Audit on the Distribution of Electricity in the Greater Banjul Area by National Water and Electricity Company (NAWEC) was conducted in accordance with Section 160 (2) (a) of the1997 Constitution of the Republic of The Gambia. This mandate is amplified by Chapter 75 (13) of the Finance and Audit Act, 1990 edition which requires the Auditor General to carry out audits for the purposes of establishing, economy, efficiency, and effectiveness in the operations of any Department, Ministry, Local Authority, Parastatal, and Government Sub-vented Institutions.

National Water and Electricity Company which is the institution charged with the responsibility for the supply and provision of electricity is established as public enterprise under the company Act 1955[1].

The audit was conducted in accordance with INTOSAI standards. These standards require that performance audit should be planned in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner. Data collection methods, such as: Document reviews, Physical Observations, Analytical reviews and Interviews were used.

The scope of the study was limited to the generation, transmission and distribution of electricity in the Greater Banjul area comprising of Banjul Municipality, Kanifing Municipality and Brikama in the West Coast Region.

Motivation

During the presentation of Public Utility Regulatory Authority's (PURA) audited accounts and activity report to the law makers, it was highlighted that NAWEC faced lot of challenges when it comes to provision of water and electricity to its customers.

The Director General of the regulatory authority, PURA's presentation to the Public Accounts Committee on the 18 May 2015[2] stated that NAWEC tops the list of consumer complaints. He said 44% of complaints relate to the supply and provision of water; this comprises burst pipes and high billing 18%; new service connection 12%; faulty water meters accounts for 10% and paid arrears reflecting on bill thus high billing water shortage accounting for 4%. He further attributed 56% of these complains to erratic electricity supply, where 29% complained against blackout, 25% on faulty cash power meters and 2% on others.

[1] Nawec Annual Activity report 2013 page 5.
[2] Foroyaa edition of 19 May 2015 No. 093/2015

Key Findings:

Power Generation

During the period under review, NAWEC was unable to supply steady electricity in the Greater Banjul Area as enshrined in the company's mission statement. There was a feasibility study conducted by National Electric Power Company (NEPCO) forecasting the electricity demand from 2008 to 2025. However, audit was not provided with any evidence to show the actual demand of electricity for the period under review, and as a result we could not ascertain whether those forecasts were realistic or not.

Power Transmission and Distribution

The Company incurred aggregate losses which were not separated into technical and non-technical. NAWEC could not also establish what portion of losses constitutes normal or abnormal losses during distribution of electricity. This has made the accountability and recording difficult.

Furthermore, there were no electrical meters at the generation gate, sub transmission gate and main distribution gate. Consequently, NAWEC was unable to calculate the losses at different levels of electrical system.

Investment planning

Long term need

We noted that the company did not have a strategic plan for the period under review. A strategic plan enables institutions to set priorities, focus energy and resources, strengthen operations, and by extension work towards meeting the set or defined goals and objectives. This also enables institutions to know whether the intended outcomes/results are met. Where deviations are noted, timely interventions are carried out to avert any negative consequences. However, the company have in place an electricity expansion plan, which only details the future electricity supply to its customers.

During our visit to Kotu, we noted that some of the company's generators are aging and some were already down and out of service for a year and above and were not maintenance or repaired.

The GBA continue to experience an increasing growth rate of 3.68% per annum which will have a resultant increase in demand for electricity. The will mean more pressure being exerted on those aging generators which might not be shouldered by NAWEC.

Procurement of Meters

During the period under review, the company purchased meters amounting to $2,429,500 million. Section 22 of the Bid and Contract Documents for the Procurement of Goods States that; *"those bidders shall provide training package for one week at the bidders cost for NAWEC technical staff".*

We were not furnished with any evidence that such training was conducted by the most responsive bidder. Even though it was stated in their evaluation report that those meters were checked and found to fit into the existing NAWEC prepayment system (based on STS standards), they were later found not to be compatible with the existing system in place.

Most of the meters were then recalled from the system (due to faults noted by customers) after they have already been installed at the premises of the respective customers. They were dismantled and sold to the general public. Technical compliance certificate based on STS standards for the testing of the meters were not provided to the auditors.

Auction sales

In 2013, the company carried out an auction sale of its vehicles and other items but we were not provided with the relevant auctioned files .Only a list of the vehicles and items auctioned were provided. The engineer's reports on condition of the vehicles sold, as well as process leading to the selection of the auctioneer were not furnished. In the absence of these documentations, accountability and transparency may have been comprised as value for money might have not been considered.

Furthermore, 4 vehicles which have barely served between 2 and 4 years in the company were also auctioned and the reason for such was not provided. Two (2) of the vehicles sold during the auction were not paid for in a timely manner, as the last payment was made on the 16 June 2016.

Quality Control

The company has a quality control unit that was single-handedly manned by the Quality Control Manager. Considering the amount of work and other activities the company is undertaking, it is not reasonable to believe that the Quality Control Manager can adequately or effectively inspect all these under takings. As a result of this, there were works and contracts carried out during the period that were not inspected by the Quality Control Officer QCO leading to poor performance of works and services. For example, some extension works were carried out in various places within the GBA that were not done according to plan.

Arrears

During the period, the company has debts amounting D1, 797,183,140.6 in its books. Part of these debts date back to financial year 2000 and beyond. The accounting manual of the company states that once debts stand irrecoverable; they should be written off. When bad debts are not written off, they lead to material misstatements in the accounts.

Conclusion

Power Generation

NAWEC was unable to provide adequate electricity to its customers in GBA during the period under review, as a result of the weak generating capacity of its generators. In addition, NAWEC's lack of knowledge about the actual electricity demand for its customers within the GBA during the period renders it incapable to adequately plan for servicing them.

Power Transmission and Distribution

NAWEC incurred huge electricity losses during the period under review. This could be attributed to lack of electrical meters at the generation gate, sub transmission gate and main distribution gate, and as a result NAWEC was unable to calculate losses at different levels of electrical systems. In addition, it also incurred losses as a result of illegal connections which the company could not overcome.

Investment planning

There is no indication that the company would be able to replace its generators when they reach their useful life span, as there is no investment plan with regard to the procurement of generators. For instance the generator G1 was fully depreciated in 2015, while G2 and G3 will be fully depreciated 2017.In the absence of this plan, it will be difficult for NAWEC to provide electricity to its consumers in the GBA and the other regions in the Gambia in the long run because the Company did not make any provision for the replacement of the aging generators. Furthermore, currently 4 of the company generators are down over years and awaiting maintenance coupled with the closure of the Batokunku Wind Mill that was also supplying additional capacity and the underperforming Duetz generators as a result of a weak cooling system.

Procurement of Meters.

During the period under review, the company bought Meters that were not suitable or compatible to the electricity supply system in the Gambia. Even though these meters were checked and found to fit into the existing NAWEC prepayment system, they were later found to be faulty. Consequently, they were withdrawal from the system.

Auction Sale

During the period, the company conducted auction sales for its vehicles that were no longer serviceable or obsolete to the staff of the company. The company's Accounting Manual section 6.3.4 states that items to be disposed internally , internal memo is distributed to all departments for interested staff to buy tender forms and the asset is disposed to the highest bidder. It further states that buyer cannot remove the asset outside the premises without certificate and gate pass. However, two of the vehicles sold were taken out of the premises without being paid, as one of them was paid in June 2014, after almost 14 days. The manual is silent on what type of asset/item should be disposed internally, which may lead to auctioning of an asset of higher economic value to staff at lower price when compared to external disposal.

Quality Control

The company's quality control unit is manned by a single officer. The officer could not inspect all the activities of the company to ensure standards are applied and met. As a result of this, there were works and contracts carried out during the period that were not inspected by the QCO leading to poor performance of works and services.

Arrears

During the period under review, the company failed to collect all its debts owed by its debtors. This is because it has not devised better debt collection strategies and procedures. These uncollected debts are still in the books of the company some of which need to be written off according to the Accounting manual of the company, except debts owed by the Gambia Government, Government institutions and Local Government Authorities shall not be written off as they could always be set off against amounts owed to them by NAWEC. However, there is no documentary evidence showing debts that were set off as a result of this provision in the Accounting Manual. When debts other than Government and Local Authorities are not written off, they will inflate the book balances leading to misstatements in the financial statements.

Recommendations

Power Generation

NAWEC should come up with plans as to whether it should dispose its generators that have not been functioning for years or to replace parts that are faulty.

Power Transmission and Distribution

The company should endeavour to put in place electrical meters at the generation gate, sub transmission gate and main distribution gate in order to calculate losses at different levels of electrical system. This would aid decision making. The company should also ensure that these loses are classified into technical and non-technical. This will enable the company to take corrective and recovery action on losses that are technical and non-technical.

Long term Need

The Company should endeavor to put in place a strategic plan to guide staff in the achievement and fulfillment of the set goals and targets both in the short and long run. It is crucial that the draft is completed as soon as possible. In addition, it crucial that a comprehensive power expansion plan be put in place; this will guide and help to prioritize extension interventions by the company.

Auction sale

The company should ensure that once assets are sold to the highest bidder, payments should be made before it is removed from the premises of NAWEC. The Accounting Manual should explicitly state as to what type of asset/item should be disposed internally by giving consideration to the value.

Quality Control

The company should endeavor to ensure that the Quality Control Unit is fully operational. This will ensure that the products and services provided by NAWEC are standardized and those that are acquired or provided by suppliers are optimized in terms of best quality.

Arrears

Management should engage the Board and other relevant authorities to discuss the fate of these debts. Going forward, the company should devise better debt collection strategies and procedures that would be followed. Where this could not be collected,

they should be cleaned up from the books NAWEC to prevent misstatement in the financial statements during reporting.

CHAPTER 1: INTRODUCTION

1.1 Background

Electricity is of utmost importance to the livelihood of the Gambians as it improves socio-economic development of a country. During the period under review, the Gambians especially those residing in the Greater Banjul Areas were deeply affected by erratic power supply**.**

According to The Gambia Utilities Corporation (G.U.C) Act 1972[3]. The GUC is charged with the responsibility to supply and conserve electricity and water for the general public, industry and domestic households.

GUC was dissolved in 1993 through Presidential Executive Order. This gave rise to new administration, Management Services Gambia Ltd (MSG) and the Utilities Holding Corporation (UHC) were tasked to take over the functions of Gambia Utilities Corporation. Under this arrangement the responsibility of the managing the asset's profitability was given to UHC, while MSG (owned by a French company SOGEA) was awarded the operating lease. In June 1996 MSG and UHC had amalgamated to form the National Water and Electricity Company.[4]

1.2 Purpose

The purpose of this performance audit is to assess the activities undertaken by NAWEC in ensuring effective distribution of affordable electricity to satisfy customers within the Greater Banjul Area.

1.2 Objectives

The overall objective of this audit is to assess whether NAWEC is ensuring adequate provision of electricity to consumers within the Greater Banjul Area.

The specific objectives were:

- To establish whether distribution network provides reliable and quality electricity
- To ascertain whether reliable, safe and quality supply of power is available to meet the demand of consumers
- To establish whether proper and timely repairs and maintenance were carried out on the distribution systems (sub-station transformers, meters and lines) to prevent disruption in the power supply
- To establish whether measures put in place to minimize loss in distribution.

[3] PURA REPORTS
[4] PURA REPORTS

1.4 Audit Questions

The audit questions are:

- Are sufficient distribution networks put in place by NAWEC to provide reliable and quality electricity?
- Are there measures put in place by NAWEC to ensure that reliable and quality power supply is made available to meet the demand of consumers.
- Are there measures put in place by NAWEC to ensure that proper maintenance and timely repairs are done on the distribution) to prevent disruption in the power supply.
- What measures are put in place by NAWEC to minimize loss in distribution?

1.5 Motivation

During the presentation of Public Utility Regulatory Authority's (PURA) audited accounts and activity report to the law makers, it was highlighted that NAWEC faced lot of challenges when it comes to provision of water and electricity to its customers.

The Director General of the Public Utility Regulatory Authority's (PURA) presentation to the Public Accounts Committee on the 18 May 2015[5] revealed that NAWEC tops the list of consumer complains. He said 44% of complaints relates to the supply and provision of water; (this comprises burst pipes and high billing - 18%; new service connection - 12%; faulty water meters account for- 10% and paid arrears reflecting on bills, thus high billing water shortage accounting for 4%). He further attributed 56% of these complaints to erratic electricity supply, (where 29% complained against blackout, 25% on faulty cash power meters and 2% on others).

[5] Foroyaa edition of 19 May 2015 No. 093/2015

CHAPTER 2: DESIGN OF THE AUDIT

2.1 Audit Scope

The audit covered three financial years of 2012, 2013 and 2014. It concentrated on the measures put in place for distribution of electricity with the aim of ascertaining whether NAWEC is adequately providing reliable electricity within Greater Banjul Area. However the audit has briefly touched on the generation of the transmitted and distributed electricity to show the links between the Generation and Distribution.

2.2 Audit Methodology

The team conducted interviews discussions, site visits (physical verification) and document reviews to obtain information on the distribution of electricity in the Greater Banjul Area by National Water and Electricity Company.

2.2.1 Document review

The team reviewed documents that were deemed relevant to the generation and supply of electricity by the Company. The purpose of reviewing such documents was to facilitate a sound understanding of the systems and regulations governing the supply of electricity by NAWEC especially in the GBA. The following documents were reviewed to extract various data:

Table 1: Showing some of documents reviewed by the audit team

Name of Document	Reason for Review and information obtained
1. GUC Act (2002)	This act gives the history and background information about the establishment of NAWEC and to a greater extent spells out the role and responsibility of NAWEC to the consumers.
2. NAWEC'S Accounting Manual	Contains Internal rules, procedures and regulations governing NAWEC's operations.
3. Internal audit Manual and reports	Contain internal controls and report systems of NAWEC
4. Budgets of the NAWEC for the period under review.	Budgeted and actual figures for electricity supply (T&D) for the years 2012, 2013 and 2014.

2.2.2. Interview

Five group questionnaires were issued to different departments and discussions were held with staff of these departments. Discussions were also held with other stakeholders during the field work to obtain first-hand information on the supply of electricity in the GBA by NAWEC.

2.2.3 Site visit (physical verification)

The team visited the power generating houses at Kotu Power Station, Brikama Power Station (1 and 2) and Transmission and Distribution at Fajara.

2.3 Limitations of the audit

During the audit, the team was faced with the following constraints which posed significant challenges to the timely conduct and completion of the audit exercise: The late provision of documents and vital information requested. Up to the time of writing this report, the following pieces of vital information were not produced:

- Quality control reports on the 50000 Itron metres bought in 2011.
- The procurement document of the 4 Duetz Generators

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CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

3.1 Background

National Water and Electricity Company (NAWEC), is responsible for the supply of electricity in the country. NAWEC has its headquarters located in New Jeshwang in the kanifing municipality.

Electricity supply has become a critical issue for Gambians and Gambian businesses especially those within the Greater Banjul Area. The unsteady supply of electricity has attracted the attention of the general public. The supply of unsteady electricity by NAWEC has raised a lot of Complaints by its customers especially those residing within the metropolitan areas of the GBA. These frequent power cuts has resulted to serious damages caused to the household and business appliances and has caused lot of inconvenience to customers during peak period. .

Electricity supply consists of generation, transmission and distribution. Electricity in the Greater Banjul area is generated at the Kotu powers, while Brikama plant (1&2 transmit electricity generated via electric cables to various customers and consumers or end users.

3.1.1 Mandate

To promote the development of the electricity sub-sector in The Gambia on the basis of the principles of a competitive and market-oriented economy, to regulate electricity service providers and the activities of persons required to be licensed and matters connected therewith.

3.1.3 Mission

To ensure the safe, effective, and efficient provision of affordable nationwide electricity, water and sewerage services to satisfy consumer requirements, generate reasonable rates of return on investments and contribute to the socio-economic development of The Gambia.

3.1.4 NAWEC's activities relating to supply of electricity in the GBA

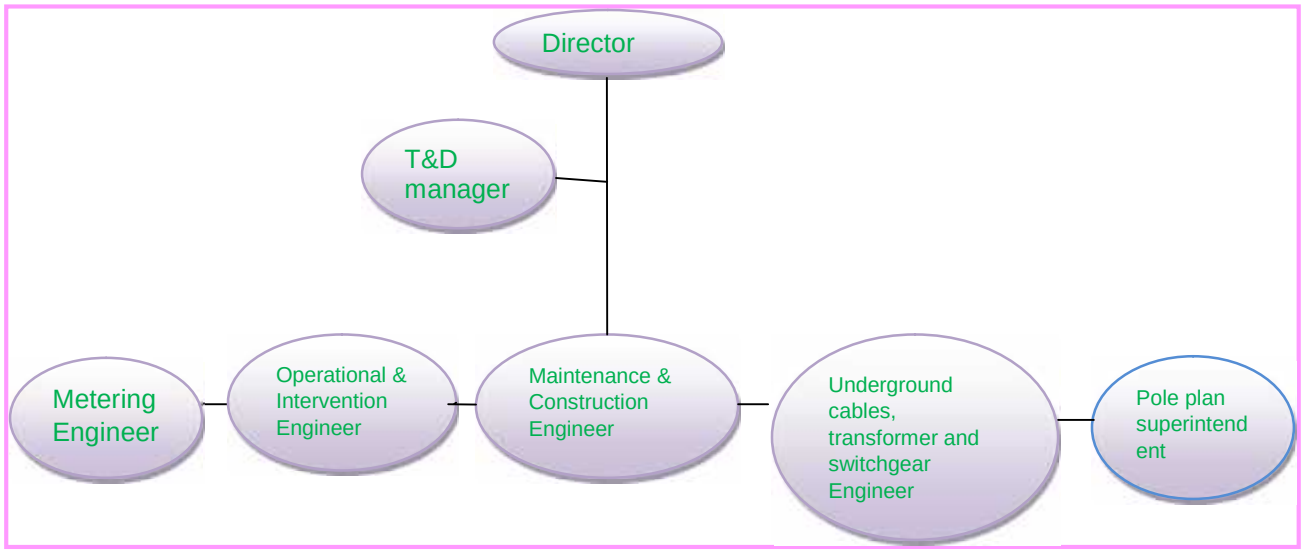
NAWEC carries out the following in supplying electricity in the GBA:

- Generation
- Transmission and distribution

3.1.5 Transmission and Distribution (T&D) Unit, Management Structure

The management structure diagram below shows the hierarchical order of T&D key staffs including roles and responsibilities of key positions:

Picture 1: showing the Organogram of the T&D Unit Management Structure



3.1.6 Roles and Responsibilities of key players in the distribution of electricity

The Managing Director (MD)

The Managing Director is the overall accounting officer of the company. He is responsible for the overall administration of the company and the implementation of all its decisions.

Deputy Managing Director (DMD)

The Deputy Managing sit in for the Managing Director in case he is out of office. He represents the MD in other functions as and when required.

Transmission and Distribution Director

T&D Director is responsible for affairs of the transmission and distribution of electricity in the Greater Banjul Area.

T&D Manager

The manager is responsible for the day to day administrative affairs of the department. He reports to the T&D Director.

Metering Unit

The unit assembles, calibrates, installs and repairs meters.

Operation and intervention Unit

The unit operates and identifies the maintenance needs of the power system, dispatches, effects load shedding, collects data for system performance and condition and attends to consumers' complaints

Maintenance and construction unit.

The unit constructs and maintains overhead lines and supports and performs all repairs, preventive and emergency works on the transmission and distribution systems for system reliability.

Underground cable, transformers and switchgears unit

This unit is responsible for the construction, maintenance and commissioning of substation, switchgears, feeder pillars and the laying of underground cables.

Pole Plant Unit

Manufactures poles for line construction and replacement, constructs manhole for water sewage and construction, repairs and maintenance.

Other key players within the company

Finance Director (FD)

The Finance Director among other functions is responsible for the approval and payments of invoices of the transmission and distribution of department. He is also responsible for the budgeting of the activities of T&D.

Human Resource Manager (HRM)

Overall the HRM among other functions is responsible for the recruitment of the staff for the Company. In addition, the HRM is the responsible for the general staff welfare.

Procurement Manager

The Procurement Manager is responsible for the procurement activities of the company. This includes obtaining quotations from suppliers and liaising with other registered vendors dealing with the company.

Store Manager

The store manager is responsible for the general store operation. He reports to the Finance Director.

Store Keeper (SK)

The store keeper is responsible for the receipt and supply of items procured by the company. He records both items received by him and issued to various officers. He reports to the store Manager.

Commercial Division (CD)

The Commercial Division is responsible for the installation of meters, and subsequent billing and revenue collection. By nature of its mandate, the commercial activities cover mainly the monthly billing, credit control, meter reading, prepayment services, customer relations and loss control. This unit is headed by the Commercial Director

Revenue Protection Unit

Supervisors

The supervisors are the middle managers in the field, and are responsible for supervising and monitoring the collection of revenue in their respective zones or areas, and report back to their senior supervisors.

Billing Unit

This unit is responsible for issuing invoices of work to be carried out by the company. For example extension works and they also issue electricity bills to consumers. They are answerable to the Commercial Director.

Meter Readers

They are responsible for the reading and recording of the electricity consumed by customers. They report on the status of the meters (i.e. faulty meters, bypasses, tampering of meters and other forms of illegal connections by customers). They are answerable to the Commercial Director.

Generation Director

The generation manger is mainly responsible for all the power generation activity of the Company.

Other stakeholders

i. Residents

These are the GBA consumers who are being supplied with electricity by NAWEC. These residents pay for the electricity they consumed which serves as the revenue generated and collected by NAWEC.

ii. Batokunku Wind Mill Plant

This is a community development initiative project by the community of Batokunku. The objective of this project is to generate renewable energy to assist in the community development through empowerment and income generating activities. The excess power generated for the community if any will be sold to NAWEC.

3.1.7 Funding (generation, transmission and distribution)

The actual expenditure relating to supply of electricity in the GBA for the period under review are specified as follows:

Table 2: Showing Actual Expenditures relating to electricity supply in the GBA for 2012-2014

FY / Year / Source	2012	2013	2014	Grand Total
Expenditure	1,668,072,780	1,853,026,931	2,323,510,906.00	**5,844,610,617.00**

Source: NAO Analysis of NAWEC's Budget for the periods under review

Note ; the figures in the table above comprise both generation and T&D expenditures

3.2 Systems and process description

3.2.1 **Generation of Electricity**

Electricity consumed within the GBA is generated at the Kotu and Brikama Power Stations. This electricity is generated using generators and fuel. A total of 15 generators (8 at kotu Power station; 6 at Brikama Power Station and 1 at Brikama Power Station 2 were used in the generation of electricity by Nawec in the GBA.

Each of the operating generators is fitted with a meter which records the electricity generated per machine. The total recordings of these individual meters give the total

electricity generated at any point in time. These meters are kept in the control room and are being monitored by staff of control room who record electricity generated on a daily basis.

3.2.2 Transmission of Electricity

Electricity is generated, transmitted and distributed to various users in the Greater Banjul Area by NAWEC

Electricity generated is transmitted to various primary stations (transmission centres) in the GBA using electric cables and poles. These electric cables are connected from the power generators at Kotu power station to distributing transmitters placed at primary station in the Greater Banjul Area.

The Kotu Power station generates 33,000V at full capacity. However, the standard power flow voltage in the Gambia is 11000V.Once power is generated, it cannot be stored. It is therefore transported to consumption centers.

During transmission, the power generates which is the 33000V is transported via cables to far end primary stations in the GBA using a step up voltage transmitter (SUVT). This SUVT regulates the flow of electricity generated from the generator to the transmission cables. This high voltage is transported in order to reduce loss of electricity during transmission so that it can reach far places by ensuring that loss is reduced significantly.

Distribution is done at the substations located within the GBA, where it is connected to the transmission system that lowers the transmission voltage at 33KV with the use of transformers.

The high electricity transported by the distribution circuits are fed from a transformer located in a substation, where the voltage is decreased or lowered for distribution by a Step Down Transmitter (SDT) placed at the distribution points or primary stations. This SDT at the electricity sub-stations reduces the voltage to 11000V for transportation to the cluster areas. An additional SDT is placed at these cluster areas for further voltage reduction to 230-400V for household and industrial consumption.

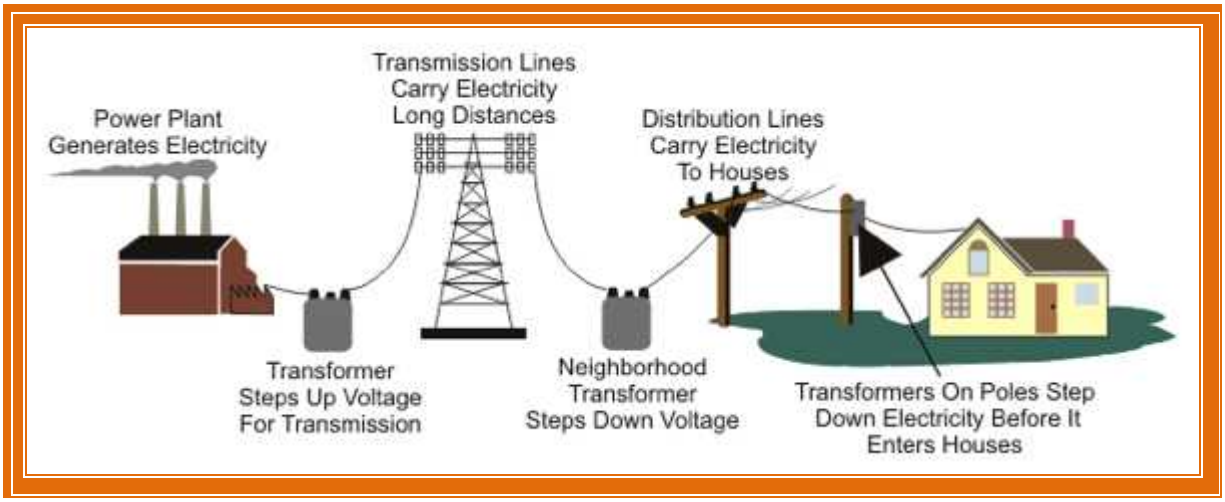
3.2.3 Distribution of Electricity

An electric power distribution system is the final stage in the delivery of electric power to the end users or customers within the GBA. It carries electricity from the transmission system to individual consumers.

The distribution starts from the step down transformers placed at substations. The distribution cable (wires) are connected to these transmission transformers system which lowers the flow of electricity from transmission cable to 11000V, consumable voltage

Primary distribution lines carry the consumable voltage power to distribution transformers located near the customer's premises. Distribution transformers again lower the voltage ranging from 230-400V for the utilization of household appliances and feed several customers through secondary distribution lines at this voltage.
Commercial and residential customers are connected to the secondary distribution lines through service drops. Customers demanding a much larger amount of power may be connected directly to the primary distribution level or the sub-transmission level.

Picture 2: Showing the Generation, transmission and distribution of electricity



CHAPTER 4: FINDINGS

In this chapter, findings on the distribution of electricity within Greater Banjul Area are presented in reference to the audit objectives.

4.1 Generation of Electricity

NAWEC is to ensure that safe, effective, and efficient and affordable electricity is provided nationwide to satisfy consumer requirements, generate reasonable rates of return on investments and contribute to the socio-economic development of The Gambia.[6]

NAWEC uses 15 generators which are expected to generate 89Mw[7] electricity power to supply customers in GBA. We noted that NAWEC was able to produced 63Mw instead. As a result of this NAWEC was not able to efficiently and effectively provide electricity to meet requirement of its customers residing within the Greater Banjul Area during the period under review.

Details of the generators use in the generation of electricity are shown in **Annexure a**

According to Management of the company, NAWEC was unable to meet its production targets due to aging generators and there were inadequate funds to replace these machines. In addition to the aging condition of these generators, some of the generators have faulty radiator coolers to keep the generators cool or a weak cooling system due to the passage of time and not replaced. For example generator 4, the radiator coolers are almost worn out.

In 2001, the company bought 4 deutz generators with a view to boost its electricity generation capacity. However, we were not provided with the procurement file/documents relating to these generators. In the absence of these procurement documents, the audit was unable to ascertain whether the necessary evaluations and testing for environmental suitability and other value for money aspects were duly observed during the acquisition of these generators.

Furthermore the audit noted that due to the shortage in generation of electricity especially during peak periods when demand for electricity was high, a load shedding approached was put in place. This approach allows for some areas to be put on and others areas are put off.

As a result of this, customers in the GBA have been experiencing frequent power cuts and some areas going without electricity for several hours during these periods.

[6] Nawec Mission Statement
[7] Activity report 2012

Review of documents and site visits at Kotu power station revealed that NAWEC has 8 generators at Kotu.[8]

Table 3: Details of the generators found are shown below in the table.

Name of Engine	Engine Type	Year Commissioned
G1	Blackstone	1981
G2	Blackstone	1981
G3	Blackstone	1997
G4	Deutz	2001
G5	-	-
G6	Man B & w	1990
G7	Deutz	2001
G8	Deutz	2001
G9	Deutz	2009

According to management, G5 does not exist for now but a numbering and space is reserved for it and will be filled later during the year. The assigning of numbers to none existing assets may be misleading and may cause errors in reporting.

However out of these 8 generators, 3 were not in operation and are at the engine houses in kotu. According to a senior operative, these machines were out of service for a period he could not establish and this was reported on several occasions to management .He said that some of the parts for these machines are expensive, and not easily available given the fact that manufacturers are no longer manufacturing these type of machines, especially generator 4.

Table 4: Faulty generators at the Generator houses in kotu

Name of Generator	Year Commissioned	Installed capacity (Mw)	Available production Capacity (Mw)
G2	1981	3.0	0
G3	1997	3.4	0
G8	2001	6.4	0
Total		**12.8**	**0**

These machines as they go through the passage of time have begun to wear out and will continue to depreciate if attention is not paid to them. This will in turn increase the maintenance and/or repair cost over time. It should be noted that these machines have a total installed capacity of 12.8Megawatts. Therefore the revival of these machines will significantly contribute to the supply of electricity in the GBA. However, no attempts

[8] Nawec Annual Activity Report 2013 and 2014

have been made in the resurgence of these faulty generators during the period under review and no evidence was provided to the audit for the company's future plan to revamp these Generators.

Documentary review[9] revealed that most of these machines have over-lived their useful economic life. . For instance the generator G1 was fully depreciated in 2015, while G2 and G3 will be fully depreciated in 2017. We have not seen any efforts being exhibited by its management with regard to replacement plan for those generators

Conclusion

NAWEC was unable to provide adequate electricity to its customers in GBA during the period under review, as a result of weak generating capacity of its generators.

Recommendation

NAWEC should come up with plans as to whether it should dispose its generators that have not been functioning for years or to replace parts that are faulty.

Management Response

It is true that at the time of the audit, fifteen generators were installed with a total capacity of 89Mw. However, NAWEC has never got a demand above 70mw even during peak load periods and thus running all the generators at the same time will be a waste of resources. It is also worth noting that engines are bound to be down for both routine maintenance, planned maintenance, and unplanned maintenance (force outage) as recommended by the manufacturers and thus at the time of audit team's visit to NAWEC power stations Generator no:4 was on planned maintenance and currently it is operational and NAWEC continues to conduct maintenance on it without issues which is a clear evidence that the claim in your report that this engine has been down for a long period without efforts to bring it back to operation and that the spares are no longer available is not the case. It is inaccurate also to report that NAWEC's Management has not registered any efforts in the resurgence of faulty generators when your team was duly provided with tangible evidence of efforts on the rehabilitation of these said generators and a meeting with Management held where your team was clearly informed that Generator no:2 has been decommissioned since 2002, Generator no: 3 is currently being rehabilitated under the ECOWAS Grant and 70% of the works are already completed, Generator no: 8 is also earmarked for rehabilitation under the Gambia Electricity Support Project funded by the World Bank and a tender has already been launched evidence of which is in the newspapers and as provided to your team. Furthermore, currently there are efforts in the form of projects financed by GOTG and various funding agents such as the BADEA, OFID and IDB projects which are all geared towards increasing generation capacities and supporting the replacement of the aging

[9] Nawec's Financial statements

generators. Implementation of an 11mw project at Kotu, 20mw for Brikama and 10mw solar in Brikama to be commission in 2017 and 2018 respectively and also the OMVG interconnection project of 80Mw expected by early 2020.

The NAO Team was also duly informed that NAWEC is not in possession of the procurement documents of the deutz engines as requested because these generators were procured through a GOTG emergency intervention to increase generation capacity and NAWEC cannot provide documents of the procurement process. The NAO Team was further advised to seek further clarification from government on this issue if the need arise.

On the issue of electricity load shedding, it is true to report that during the period of the audit there were power cuts. The load shedding activities were well planned and driven by planned maintenances and blackouts are unavoidable as these may arise from system trips due to unavoidable technical problems. NAWEC through the tremendous support of GOTG was able to provide fairly stable electricity supply in comparison to sister companies in the sub region and as long as this is a performance audit, it should have made comparisons between the audit period and the current status to establish if there are performance gaps. The rate at which power cuts occur in the Gambia is quite normal in electricity distribution and currently all Gambians appreciate the improvement and access to electricity supply over the years.

Note: on Page 2 of 8 under the executive summary of the NEPCO report please find details the actual electricity demand which reflects demand forecast for 2009 to 2025.

On the issue of the G5 generator, it is true that space was provided for this engine with expectation of grant funding for its procurement. However, the funds were not forthcoming at the time but presently funding is available from BADEA and OFID and the project is being implemented. It is important to note that despite the reservation of a number for Generator 5, an engine with that number has never been reported as an asset for the Company and the claim of potential misleading report cannot occur. This can be confirmed in all the relevant reports.

Faulty generators at the Generator houses in kotu

Name of Generator	Year Commissioned	Installed capacity (Mw)	Available production Capacity (Mw)
G2	1981	3.0	Decommissioned 14 years ago
G3	1997	3.4	Under rehabilitation ECOWAS Funds
G8	2001	6.4	to be rehabilitated in 2017 by the WB Funds
Total		**12.8**	**0**

Auditor's Comments

According to the management response, NAWEC has never got a demand up to 70mw. This implies that there is always excess capacity readily available to keep up with the fluctuating electricity demands. However, despite this claimed excess capacity, the GBA continue to suffer from the unsteady electricity supply during the period under review.

We agree with the management response that engines are bound to be down both normally (planned) and abnormally or unexpectedly (unplanned) but as claimed by management that if all the engines are put on, this is considered to be a waste, but at the same time, areas or customers in the GBA continue to suffer from unplanned load shedding as there was no documentary evidence on how such load shedding activities were carried out. It would be appropriate that customers are informed of the load shedding system by the management of the company to enable them plan and prioritize their electricity usage and demand. If the response of the management is anything to go by, that all the engines are not put on at the same time as it is considered a waste, then what would be the point of having some of the engines reserved when the customers are being affected by this load shedding practices by the company.

We also acknowledged the recent giant steps taken by the company in the maintenance of engine G3 and G8 as indicated in the management response. Furthermore the audit reiterates that the assigning of numbers to non existing assets (for example in the case of G5) is not a good practice in assets management. Besides, there is no problem in allowing the expected asset to take the last serial number to be assigned so that only existing assets are labelled and recognised by the company.

We will continue to pursue the relevant procurement documents of the Deutz engines from GOTG in our follow ups and the outcome of the follow up will be brought up in our audit paragraphs in the main Auditor General's Report to Parliament.

4.2 Transmission and Distribution of Electricity

Power generated from the generators in Kotu is transmitted to the various feeders in the transmission substations located at various places in the GBA via a dispatch centre(s).

During discussions and documentary reviews, we noted that there were no electrical meters at the generation gate, sub transmission gate and as well as main distribution gate to correctly calculate losses at different levels of electrical system. As a result of this, we were unable to make comparison between amount of electricity generated and the amount of power received at the dispatch centre for distribution and transmission.

In addition, we noted that NAWEC incurred estimated electricity power losses totalling 59040mwts in 2012, 57777Mwts in 2013 and 66600Mwts in 2014[10] respectively. These

[10] Nawec annual activity report 2012 page 5, 2013 page 7&12 and 2014 page 4&7,

losses comprise both transmission and commercial losses. Transmission losses are losses incurred during the generation and transmission process while commercial losses are the difference between amount of power generated and amount of power sold to the customers.

Transmission losses could be due to transmission of power over along distant without proper placement of the relevant transformers and/or over-supply of electricity to few end users. Lack of electrical meters at centres also may lead to sending electricity power to other location which may not be properly captured/ recorded either by way of human error or deliberate attempts. Commercial losses are mainly as a result of illegal connection such as bypasses, faulty meters, tampered meters and inappropriate erection of transmission poles.

These losses especially commercial are controllable or avoidable under sound management system if management had device proper ways of recording and conducting routine checks and balance on timely basis.

Furthermore NAWEC did not put in place any mechanism to distinguish transmission and commercial losses. As a result, it failed to plan for their correction and recoveries during the period. Losses were also not defined as to what would be consider normal operational loses and abnormal losses. We therefore could not establish how much of these losses were controllable. It was further noted that the company monitors the illegal connections and faulty meters only through the historic power purchase by the consumer over time which is used as the basis to calculate the estimated cost in case of damages. We found that to be insufficient as such losses were prevalent during the period under review and continue to persist. For example, the review of loss recovery register revealed that 130 customers who were one time offenders or defaulters were found to be repeating the same offences over a period of 3 months after paying the penalties levied on them. This implies timely follow ups were not carried out. Therefore the company's attempts to overcome the occurrence of these losses in the near future might be difficult if follow ups are not carried out. The control of these controllable losses is not only to save revenue but this will help to increase the supply capacity of the company.

Conclusion

NAWEC incurred huge electricity transmission losses during the period under review. It was noted that there was no electrical meters at the centres to record amount of electricity generated and transmitted by Kotu to the Primary Sub-stations. As a result, it was difficult for the company to account for all the electricity generated. Some of these losses were as a result of illegal connection which the company could not overcome. In addition, the company did not put in place adequate or timely follow ups to help address these illegal losses on an ongoing basis.

Recommendation

The company should endeavor to put in place electrical meters at centres to record amount of power generated and transmitted by Kotu to the Primary Sub-station to help comparison. This would help the company establish the amount of electricity generated and consumed at any point in time. This would aid decision making. The company should also ensure that these losses are distinguished and classified. For example, losses that are transmission and those that are commercial losses and these are recorded and dealt with on a timely basis.

In addition, the company should set loss limits or threshold for losses. For example, what is accepted as a normal or an abnormal loss. This will help the company to design a proper corrective and recovery action on these losses especially the commercial and abnormal losses.

Management Response

It is inaccurate to report that meters are not installed at the generation and transmission sites when the audit team was taken round the power stations and was shown where these meters are installed as alluded to in some parts of your report. Meters are installed in all the power stations to record the electricity generated by each individual engine and on top of that all the primary substations are metered. Please note that transmission losses can be quantified by comparing the readings at the generation point and the primary substation points which are all metered. We have however never reported transmission losses alone but aggregate losses so it's quite amazing to see in the report that NAWEC incurred huge transmission losses. It is only the secondary distribution transformers (0.4kv) substations that are not adequately metered and Management has put in place measures to start metering in 2017.

It is inaccurate to report that no effort was registered by Management to control commercial losses when there exists a Revenue Protection Department that daily inspect customer meters at random and customers found wanting of illegal connections are fully surcharged and penalized for such. The lost revenue is consequently recovered as a result of the surcharges and thus this can't be accounted for as losses since they are subsequently recovered. It is however very important to note that commercial losses are fairly controllable but not avoidable anywhere in the world. There are a lot of management efforts in the area of loss control and as a result the Company's losses reduced from 30% in 2010 to 24% in 2014/2015 with huge investments instituted through the support of GOTG to replace aging infrastructure.

It is also in accurate to report that 130 customers who were surcharged earlier were found repeating the offence and that follow-ups are not in place. The Internal Audit report from which you extracted this information clearly stated that only one customer was found wanting of illegal connections after already being surcharged, contrary to

your report of no follow-ups being done. The Internal Audit is actively involved in follow-ups and customers found wanting are dealt with accordingly.

Note: All generation gates are adequately metered and also sub transmission gates are adequately metered. However, it is true that the main distribution gates (distribution transformers stations 0.4KV are not metered). Page 3 of 8 of the executive summary of the NEPCO report give details of the T&D plan required to supply the demand forecast up to 2025 using 225kv,132kv,33kv and 11kv.

Auditor's Comment

We noted during the follow up and documents provided by the management that the meters are installed in all the power stations to record power generated for transmission. However, there was no central dispatched meter put in place at the Kotu dispatched centre to show at any point in time the total amount of electricity transmitted and distributed.

Furthermore, we reiterate that management must ensure that these losses are established, quantified and reported separately. It is reasonable to concur that losses are accepted and are meant to occur as a way of generating, transmitting and distributing (selling). However, it is best that degrees of what should be considered normal and abnormal losses are determined accordingly, so that rising or increasing losses whether transmission, generational and/or commercial are tracked and dealt with accordingly. Compound reporting of losses will affect decision making or management action in controlling loses.

4.3 Investment planning

4.3.1 Long term need

Nawec is established to ensure the safe, effective, and efficient provision of affordable nationwide electricity, water and sewerage services to satisfy consumer requirements.[11]

We noted that the company did not have a strategic plan that would support the achievement of its set mission goals during the period under review. A strategic plan gives a long term vision or plan of what the company hope to achieve and how to achieve it. This also keeps staff focus and guides them to the way forward in the achievement of set goals and targets. The company has a draft strategy plan, which is yet to be implemented. We also acknowledge that the company prepares operational plan on yearly basis. Annual plans are deduced from a strategic plan that the company lacked. Therefore the bases on which the annual plans are prepared remains questionable and might not be accurate.

Analysis of the electricity generation pattern within the GBA in 2013 and 2014 revealed a declining trend. For example Kotu Power Station which is the main power of the

[11] Nawec's Mission Statement

Company produces 101192wts in 2013 and 99997wts in 2014. In Brikama (2), generation in 2013 was 37004wts and 22288wts in 2014 were produced. However, it is worth noting that in Brikama (1), a slight increase in generation in the two years of production. In 2013, 103536wts was produced and in 2014, 140141wts were produced.

Table 5: Showing the decreasing pattern of electricity supply in the GBA

Year	2013 (wts)	2014 (wts)	Difference 2013 minus 2014	% increase or decrease in production (using 2013 as base year)
Kotu Power Station	101,192	99,997	1195	1.18 decrease
Brikama (2)	37,004	22,288	14716	39.76 decrease
Brikama (1)	103,536	140,141	36605	35.35 increase

Nao analysis of production figures from the annual activity reports of the company

The management of the company attributed this supply gap as mentioned earlier to aging generators. For the company to fill this supply gap and meet its objectives especially in the long run in the light of the increasing annual urbanization growth of 3.68%[12] within the GBA, which invariably could result to increasing demand for electricity, this would require NAWEC to device ways and means in meeting the development aspiration of its customers.

Conclusion

The company was unable to plan for its activities during the period and has no long term plans to expand its power generation to cater for the residents that are connected and the increasing GBA residents as the company has no strategic plan which would have been the headway in the planning for its increasing population in the long run.

Recommendation

In order for the company to meet the growing demand for electricity, there is a great need for the company to come up with a strategic plan detailing out course of actions it intends to take and how it will achieve them so that in the event of any deviation timely action could be taken to avert any negative consequences. This plan will assist the company to focus on areas that are of significant to them, and it will also serve as a guide in their operational plan. The company should consider revamping the 4 generators that are down.

Management Response

It is true that during the period under review there was no strategic plan but as at the time of the audit there was already a draft and this was provided for your team. It is very important to note that NAWEC does not operate in isolation and that there are national

[12] Gambia Bureau of Statistic

plans such as the Vision 2020 and the PAGE from which the Company's plans are deduced. These plans have electricity components and NAWEC contributed to those plans. It is inaccurate to report that NAWEC "was unable to plan for its activities during the period and has no long term plans to expand its power generation to cater for the residents that are connected and the increasing GBA residents as the company has no strategic plan" when projects are evidently existing in the areas of expansions in both capacities and coverage. Your team was provided with study reports that embed both demand forecast and plans for meeting such demands e.g. the NEPCO, FITCHNER and BADEA studies.

It may be true that during the period under review power generated at Kotu declined but this was not as a result of underperformance as seemingly indicated in your report. It is worth noting that during this period NAWEC entered into a Power Purchase Agreement with Global Trading Group for electricity supply in Brikama and this plant was given priority to supply more power as agreed in the PPA contract to be able to fairly meet the demand and thus the NAWEC Power Plants were only supporting during peak loads and consequently the NAWEC plants generation figures declined.
Note: The above electricity expansion was a spring board to the development of the company strategic plan 2015 to 2019 which is now in place.

Note: Only two generators G3 and G8 were down for major overhaul and this are being financed through an ECOWAS grant and a World Bank energy support project in The Gambia, and the overhaul works are in progress. However, note that G2 has been decommission more than ten years ago.

Note: In order to meet the increasing demand NAWEC is currently implementing major power generation expansion projects in the GBA (31mw conventional and 10mw solar) and these are expected to be commission in the not too distant future.

Note: Generation expansion plan in place and ongoing .Strategic plan 2015-2019 is now available.

Auditor's Comment

The strategic plan remains the main mechanisms that drive the head way to which the organisation intends to move to and achieve its desired objectives. It is through this plan that employees are guided and focused to the organisation's direction. In the absence of a strategic plan, it is seemingly very difficult to expect that annual planning of the organisation's activities both in the short and long run can be done effectively. It is worth noting that the audit could not report base on a draft strategic plan as it may change over time and may affect audit findings and expectations.

It is crucial that this purported strategic plan be finalised immediately and be followed accordingly. Going forward, strategic plans are always formulated on a timely manner. Operating such a big organisation housing state capital expenditures, such as electricity

Engines without or on a draft strategic plan for a period of three to four years can lead to failure in meeting objectives for which the organisation was established.

4.3.2 Outstanding arrears

According to the Accounting Manual, Section 7.3.1 of the company, customers are visited by a Credit Control Supervisor 15 days after the due date of the bill to facilitate debt payment. Customers could be disconnected if they fail to show receipts of payment for the bill.

We noted that the company has debts amounting D1, 797,183,140.6[13] which were still outstanding till the period 2015. Most of these debts date back to 2000 and continue to compound to the present situation in the books of the company. These debtors range from individuals to companies and government institutions. The debts represent electricity and water consumed and was not paid for, which could be attributed to the company incurring losses in 2012, 2013 and 2014.We could not establish what portion of unpaid invoices relates to electricity, as all the arrears were for both water and electricity. According to the Commercial Director the company has continuously been following its debts through their Credit Control Unit but could not recover all of it. Review of bills issued monthly revealed that customers are required to settle theirs within 15 day, failure to which their services will be disconnected. The inefficient collection has led to the company's cash flow problems over the period. If these debts were collected on time, it would have help to alleviate the cash flow burden on the company.

Conclusion

NAWEC was unable to collect all the revenue it is supposed to collect during the period under review. The company did not enforce the debt collections procedures to the letter and the spirit of the Accounting Manual.

Recommendation

Management should intensify efforts by coming up with a comprehensive arrears recovery plan. Where it is not feasible for the debts to be recovered, it should be written off from the books to prevent misstatement in the financial statements during reporting.

Management Response

The arrears figures you quoted are not accurate and the correct figures were provided for your team. In terms of collection, NAWEC is one of the top utilities in Africa collecting close to 88% of its arrears. It is worth noting also that about 70-80% of the arrears are owed by Government, Local Authorities and Government related accounts which are the most difficult to collect. Your team was however provided with evidence of efforts

[13] Financial statement 2012,2013and 2014

on the collection of these arrears in the form of written letters. The total arrears as at 31st December 2014 external annual audit report is D519, 679,000.00 and not 1.797, 183,140.60 stated above.

Management Response: Activities employed to curtail Arrears increasing

Note: 1. 80% of the areas owed to NAWEC are government related (Central Government, Local Authorities and other Government Institutions which NAWEC finds extremely difficult to collect and cannot equally discontinue their services)

2. Please note that NAWEC introduced Prepayment metering system to avoid accumulation of arrears and about 85% of its electricity customer base are on prepayment meters.

3. NAWEC has device collection methods of collecting previous arrears of customers account that are in prepayment directly from the point of purchase of cash power tokens either 50% or 70% of the amount purchase. These also covers arrears on water accounts.

4. Due to Local Authorities lack of payments on public stand pipes bills, NAWEC in consultation with government over the years have decided to convert these meters to community stand pipes and bills are being paid by the communities themselves.

Auditor's Comment

The management response is noted and the D519, 679,000.00 is confirmed to be accurate as per the external annual audit report produced during the follow up.
However the initial figure which is considered to be wrong was deduced from the previous records produced to the audit team during the audit.

We reiterate that the corrected arrears figure is still huge and the company's accounting manual has made some provisions on how these arrears could be pursued and dealt with. It is crucial that the dictates of the Accounting manual be applied effectively to ensure efficient debt collection. However, the audit noted the activities employed to curtail arrears increasing, but it's worth noting that cash power meters are used side by side with the conventional monthly billing meters. Due attention must be paid to these conventional meters to ensure effective payments.

4.3.3 Procurement of meters

Section 5.2.5 of the Accounting Manual of the Company states that;

"*NAWEC shall maintain an approved list of local suppliers approved by GPPA and overseas suppliers approved by Management. These suppliers shall represent the Major suppliers of the company, where major purchases of goods and service require for the operation of the company shall be procured from".*

In addition, the bidding and contract document for the procurement of fifty thousand (50,000) meters, section 1.1.5.10 states that;

"*meters offered by the successful bidder must be compatible with NAWEC's already existing platform, CASHPOWER 2000 and TaleXus Taurus ISP (Integrated single phase prepayment meter)".*

During the period under review, NAWEC bought 50,000 meters from ITRON Company, South Africa in 2011 at a tune of $2,429,500.[14] These meters comprised of 45,000 single phase meters and 5,000 three face Meters. As per section 22 of the Bid and Contract Documents for the Procurement of Goods, the most responsive bidder shall provide training package for one week at the bidders cost for NAWEC technical staff.

We were not furnished with any evidence that such training was conducted. . Even though it was stated in their evaluation report that these meters were checked and found to fit into the existing NAWEC prepayment system which is based on STS standards, these meters were later found not to be compatible with the existing system in place. Most of them were recalled from the system after they have already been installed at the premises of the respective customers. These recalled meters were dismantled and sold to the general public. Furthermore, Technical Compliance Certificate based on STS standards for the testing of the meters was also not provided to the auditors

[14] Financial statement 2012

.
This payment was wired through Trust bank LTD to the beneficiary.

Table 6: Details of the transaction of the purchase of meters:

Transfer Date	Details	Payee	Amount ($)
25.07.11	Payment in respect of 45,000 single phase and 5,000 three face Meters	Itron Measurement System(Pty) LTD.Tygervalley 7536, South Africa	2,429,500.00

In addition, we noted that NAWEC was dealing with only three (3) companies to procure its meters during the period under review. We acknowledge the company's compliance with its procurement policy. However, these are long standing company clients and the company has come far too long (for the past 6 yrs) with them and too familiar. This familiarity could turn to a threat that could prevent transactions from taking place at arm's length. Furthermore the keeping of only these four (4) suppliers in their database and dealing with them for all this while implies that the company has no intention of revisiting its database with a view of searching for other players in the market so as to compare price and quality in other to have the best quality products.

Picture 3 **showing the sample of the meters that were purchase in 2011**

Discussion with management revealed that these meters were installed to residence of customers. However, some of the meters especially the single faced were recalled from the system because of fault noted by customers through the company's meter reading

unit. The faulty meters were collected and dismantled by the company. We could not establish how many of these single faced meters were actually recalled from the system for this particular procurement, as there was no specific record to show the number of faulty meters that were recalled from this consignment.

Management attributed the cause of these faults to power fluctuation or power cuts experienced in the GBA especially in the City of Banjul and densely populated towns of Kanifing Municipality and Brikama. According to the management of the company, these meters were tested in the provinces or rural areas and they performed well which was one of the basis of ordering them. The supply pattern of the electricity by the company proves that, the supply of electricity in the rural areas is fairly steady. Therefore testing these products only under such circumstance or conditions might not be a fair test for proving their resistances and condition of service. These materials would have been tested also in the City of Banjul and densely populated towns of Kanifing Municipality and Brikama, which would have facilitated a proper evaluation and availed management of the company to make informed choices based on the resistance and condition of service of these meters

Picture 4: Showing recalled and dismantled meters kept in stores of the Nawec

Conclusion

In the absence of Technical Compliance Certificate, we could not ascertain whether proper testing of meters was done in order to ensure that they are compatible to NAWEC's existing system.

Recommendation

Management should provide us with the Technical Compliance Certificate based on STS standards confirming that it will fit into the existing NAWEC prepayment system for our verification.

Management Response

The procurement of the said meters as alluded to by your report was in-line with NAWEC's relevant policies and thus the Company as per such policies is not oblige to have a long list of suppliers but a minimum of three. It was worth noting that all the suppliers listed are fully certified. The procurement was done in compliance according to our accounting manual. The minimum requirement of three quotations was obtained. Four quotations were received from suppliers that are recognized in the world and they all have satisfied all the requirements.

Itron is one of the biggest and well-known companies in terms of provision of electricity meters and they are not new to NAWEC as meters were purchased from them with no issues. The training was definitely conducted contradictory to your report. This is why NAWEC's technician were able to properly install and troubleshoot the meters and this training was conducted for both the GBA and provincial staff. Itron meters cannot be faulted for lack of technical quality as they are as good as any prepayment meter. Majority of the said meters are still within our system which is clear evidence that the meters are technically compliant. Your team was provided with the relevant information on the number of meters installed, withdrawn and those that are still in the system. It is therefore inaccurate to report that majority of the meters were withdrawn. There has not also been any issue on compatibility as the meters are STS compliant and vending is still going on smoothly with these meters for five years now. The STS compliant certificates were part of the bidding documents from the four bidders and this was provided to your team. The procurement of these meters happen in 2011 which is outside the scope of the audit period 2012, 2013 and 2014. However, the entire procurement procedures was in line with our accounting manual and the meters are in compliance with our technical requirements (STS compliant). Just like all other meters technical faults are unavoidable and the supplier has provided adequate training for our staff to address such faults. Majority of these meters are still in use.

Auditor's Comment

The scope indicated in the audit engagement letter is a guide to the intended areas of audit coverage, but if issues noted during the course of the exercise extend beyond the scope then the audit extends to cover such issues or matters adequately. For example, the procurement of these meters started in 2011 but part of the procured meters were

delivered to the company in 2012. So in effect the scope of the audit is not or cannot be limited to three years only.

The audit noted the management response on the obtaining and dealing with 3 suppliers in the procurement of meters. However, keeping these three suppliers and dealing with them for a long period of time establishes a familiarity threat which prevents transactions from happening at arm's length. In addition market research must be carried out so that the company does not constrict its dealing to only three suppliers. In such a diverse and competitive world of suppliers there is the chance of meeting new suppliers who may offer similar quality products and at more reasonable prices.

Furthermore, the information provided by the company about the recalled meters was not just limited or relating to this specific consignment of Itron meters. This information just mentioned "recalled meters" as a result we could not establish how many Itron meters were recalled and how many are still in use in the system. In addition, there was no evidence on the training offered by the supplier to the technicians of the company which was said to have been conducted for both the GBA and provincial staff.

4.3.4 Auction of vehicles

According to section 6.3.4 of the Accounting Manual of the company, disposal made through an auction must be done in line with Gambia Government auction procedures and observe by internal audit. For major public auctions that have significant financial impact, the external auditors shall be invited to observe and if an item is to be disposed internally, internal memo is distributed to departments for interested staff to buy tender forms and the asset is disposed of to the highest bidder.

In addition, Stores Regulation Chapter 6 section 7 states that an officer in-charge of workshop will determine in each individual case when a vehicle or item or plant has reached the end of its effective working life, having regard to such factors as maintenance cost, age, obsolescence, the likely amount to be realized on disposal and the cost of a replacement. A Board of survey will then be convened to determine how the item is to be disposed of. All sales will be by public auction or public tender.

We noted that the company conducted auction sales in 2013 and n 2014. During the auctions, 34[15] vehicles were sold internally to NAWEC staff, and scrap materials were sold to the general public. . The Accounting Manual of the company states that items may be sold internally or externally. However, the manual is silent on what type of item/asset should be disposed internally or externally, which can invariably lead to an asset/item of significant value being auctioned internally, which could otherwise be sold to general public at a higher price.

[15] List of vehicle auction 2013 kept by procurement unit

List of the scrap and vehicles are shown **Annexure B** and **C**

There was no evidence of Engineer's report on the status of the vehicles, as well as the valuation report, and the process followed in selecting the Valuator was not found in the auction file. According to management, the vehicles that were supposed to be sold were identified and forwarded to the Board and Managing Director for approval of auction sale and price setting. When approvals were obtained, the vehicles were auctioned at an agreed date. The engineer's report on the status of the vehicle would have been the most realistic approach to price setting and condition of sale of these vehicles. In the absence of the engineer's report, vehicles may be sold at a price lower than their worth price and/or vehicles may be sold that have not exhausted their useful economic life. For example, the audit noted that the company sold vehicles which barely served one or two years of their useful life. No explanation was advanced by management for their sales by the company.

Table 7: Showing details of vehicles sold without exhausting Economic Useful Life.

Reg. no	Description	Department	Year purchase	Year sold	Years served
Nawec 52	Tata pickup	T&D	2011	2013	2
Nawec 24	Tata pickup	T&D	2012	2013	1
Km 4406B	Mitsubishi L200	WPD	2009	2013	4
Nawec 13	Toyota Haice (Van)	Generation	2009	2013	4

Furthermore, the auctioneer was selected based on historic relationship between him and the company, according to management the auctioneer used to do the auction free without charge. The company only gives him a token of appreciation. However, in 2013 auctioned, he began to charge a fee of 5% of the auctioned amount realized. Once a charge is involved, especially as high as 5%, this becomes a procurement issue. This 5% could be significant with increasing auction sale revenue. Therefore the normal procurement process of obtaining the required quotations should have been applied and followed to obtain value for money. Among other qualities that could have constituted the selection of the auctioneer would be the background information on the number of successful similar auction carried out, qualification and experience of the auctioneer but not based on relationship, this may compromise the accountability and transparency of the process.

When a noncurrent asset is sold, the details including the asset value is written off from the books. This would affect the value of the assets reported in the balance sheet under the respective financial years under review.

Table 8: Showing details of the vehicles with similar registrations numbers sold in both auctioned period.

Description	Registration Number	Department
Mitsubishi L200	NAWEC 19	Commerce
Mitsubishi L200	NAWEC 60	WPD
Mitsubishi L200	NAWEC 48	T&D
Toyota Hilux (J/P)	NAWEC 21	Provinces
Toyota Hilux (S/A)	NAWEC 20	Commerce
Mitsubishi L200	NAWEC 54	T&D
Toyota Hilux (S/A)	NAWEC 22	Commerce
Tata Pickup	NAWEC 24	T&D
Toyota Hiace (Van)	NAWEC 13	Generation
Mitsubishi L200	KM 4406B	T&D
Mitsubishi L200	NAWEC 50	T&D
Tata Pickup	NAWEC 52	T&D
Toyota Hilux (S/A)	BJL7253E	WPD

According to section 6.3.4 of the Accounting Manual of the company, the winning bidder is given an invoice and requested to make full payment within 72 hours to any cashier and the buyer cannot remove the asset out of the premises without certificate and gate pass.

Best practice in auction requires the assets auctioned are fully paid for before they are released to buyers.

The audit also noted that 2 vehicle which were not fully paid for, were released to the prospective buyer(s). These vehicles were auctioned since 14 of June 2014. NAWEC 52 was paid for on 03 July 2014 by the buyer, while No 50 Mitsubishi pickup L200 was paid on the 16 June 2014.This contravenes the Accounting Manual which states that “the winning bidder is given an invoice and requested to make full payment within 72 hours to the cashier”.

Table 9: Showing details of vehicles that were release to buyers with full payment

Registration no	Description	Department	Name of Bidder	Amount sold (D)
Nawec 52	Tata pickup	T&D	Morr Bittaye	45,000.00
Nawec 50	Tata pickup	T&D	Alasana Bah	30,000.00

Conclusion

The Accounting Manual did not explicitly explain as to what type of item/asset should be auctioned internally or externally, and also no mechanism in place in determining their fair value. Vehicles sold to the most responsive bidders were not fully paid within 72 hours as stipulated in the Accounting Manual. The selection of an auctioneer was not openly advertised.

Recommendation

The type of item/asset that should be auctioned internally or externally should be clearly stated in the Manual in terms of its economical value, and also once items/assets are sold to the most responsive bidder it should be fully paid within the timeframe stipulated in the manual. The selection of the auctioneer should be advertised so that potential auctioneers can apply.

Management Response

As earlier proven to your team, there was only one instance of a disposal of vehicles and this was for 17 vehicles contrary to your report of 34 vehicles. It is important to take note of the following provisions in the Accounting Policies Manual of NAWEC:

6.3.4 Disposal

- "When an item is no longer serviceable or obsolete the fixed asset holder will notify the Head of Department who raises a request for disposal sends it to MD for authorisation". A memo was provided to your team that was submitted to the managing director for approval for the tender.
- "The MD sends the request to the Board for approval" This was also done and majority of the Board members signed the approval. The board approval memo was also given to your team.
- "All disposals are made through a tender or auction" The fact that the option of disposing through tender was chosen is also in-line with this provision.
- "If the item is to be disposed of internally, internal memo is distributed to all departments for interested staff to buy tender forms and the asset is disposed of to the highest bidder" An internal memo was distributed and interested staff wrote to express interest and all the relevant documents to this was provided to your team.

It is also very important to note that the manual state that "disposals made through an auction must be done in line with Gambia Government auction procedures", this does not necessarily mean that disposals by tender should also comply with such procedures

and thus it will be inaccurate to report that this particular disposal didn't comply with GOTG auction procedures when it was done through tender.

The vehicles that were purportedly disposed of "which barely served one or two years of their useful economic life" were totally beyond repairs and thus the Company was left with no option but to dispose it. For the indicated vehicles that served for four years before disposal, it is worth noting that fixed asset life spans of 5 years is just a guideline and under certain circumstances such as in the case of NAWEC where vehicles with operations departments are constantly on the move, it should be fairly understandable that after four years some of the vehicles may be scrapped.

It is inaccurate to report that "2 vehicles which were not paid for were released to the prospective buyers" when your team was fully provided with the necessary receipts indicating that payments were effected. There was no vehicle that was released prior to them being fully paid for.

Auditor's Comment

Two separate lists of vehicles were provided to the audit team and each list contains 17 vehicles to be auctioned. However the lists were in different years which were previously explained to the audit as two separate auctions. During the exit meeting, it was explained to us that it was only one auction which was conducted in 2013 and ended up in 2014. However, your response is well noted.

The audit reiterates that there was no evidence that these auctioned vehicles were tested by a mechanic to prove them to be unserviceable or determine their status for auction. Similarly what exactly happened to the two vehicles leading to their disposal after serving only one or two years of their useful life is not explained in your response. We reiterated that these vehicles should not have been sold in the absence of any detailed explanations.

Furthermore disposing of vehicles at 4 years is still a breach of the Company's regulation and all disposals through auction should be done in line with GoTG as dictated by your manual unless the context otherwise or the wordings be revised. Additionally we agree that no financial losses have occurred for the late payment of the 2 auctioned vehicles, but the manual clearly states after 72 hours. We reiterate that the dictates of the manual must be adhered to at all times.

4.4 Quality Control

The audit noted that the company has put in place a quality control unit. However, the unit is manned by only one person. This Quality Control Manager among other things is supposed to;

- Work with and develop relationships with management and technical staff in Quality Control and Standardization
- Assume primary responsibility for the overall management of Quality Control and adherence to Standards
- Assist the Corporate Services Director in identifying potential Quality & Standardization issues and any deficiencies in the network
- Assist management in creating and implementing new Quality Control & Standardization programs
- Assist engineering and technical staff in understanding the importance of adherence to Standards and their applications i the work activities
- Conduct extensive field work, data collection, evaluation and analysis
- Use data collected to make recommendations to management on how to improve quality of works, supply, service and assure customer satisfaction
- Deal with all relevant levels of the organization to help them improve quality of works and services.

The process of quality control includes all of the measures that are needed to verify and control the quality of the product or service that is being offered to the customers by Nawec. For example in the case of the company purchasing in large quantity of irresistible power fluctuating meters by the company. NAWEC needed to have through its quality control tested and seek the opinion or the evaluation result of the Quality Control Manager on those meters before an order is finally placed. The ultimate motive of setting up a quality control will be among others that NAWEC receive value for money or better services from its vendors, suppliers and contractors and at the same time offer better services and products to its customers

Furthermore, we noted that the quality control Manger did not perform routine inspection of works carried out by the company especially in the fields. The QCM attributed his inability to inspect all these site works to lack of adequate staff to support in his unit. This office from inception, for a period 9 years from 2007, was manned single handedly by the sole QCM. According to management ten staff are expected to be employed in the unit but up the end of 2014, the office remains in the hands of the sole QCM. During the period under review, the company carried out contract works in the province and in the GBA[16] which were not inspected for quality by the Quality Control Officer or his delegates. We were not provided with such evidence as works inspection reports by the QCM or any other person showing inspection reports carried out on works done. The QCM or his juniors are expected to be the whistle blowers for the company and its customers during such assignments and advice the company accordingly. For example ensuring that work is done according to plan in order to safe guard quality. A visit to 8 sample selected extension works performed by NAWEC as shown in the table, revealed instance where:

[16] Internal audit report 2014

- The claimed extension works were not seen at location they were supposed to be as per the BOQ. Thus the audit was not able to verify those works. When works could not be verified or materials were not found at the required location, it will be difficult to confirm whether such works were carried out.

- The numbers of planned poles as per the BOQs were different from the number of poles found on the ground (the planned number of poles as per BOQ were more than the number found on the ground). This implies that customers were over billed by the company/contractor and needed to have been refunded by the company/ contractor. On the other hand the audit also noted that the number of poles on the ground were more than the number of poles on the BOQ, this implies that customers were under billed by the company/contractor and thus customers were required to pay extra cost of the pole differences. However, there was no evidence that such refunds were made.

- Wrong pole specifications were used at different place of work. For example in 3 extension works visited, the BOQ requires that concrete poles were supposed to be used, but instead we noted that steel poles were used. Considering the differences in the prices of these poles, significant losses were incurred by the company if the BOQ indicates concrete poles and steel pole used. On the, contrary similar losses were suffered by the customers.

Erected Poles were not numbered. When poles are not numbered, there is the likelihood that it will be difficult to locate, and will consume considerable amount of time by staff in locating the place. (I.e. meter readers). This consume much time of the meter reader and other system or network verifiers as experienced by the audit during the field visit. The above scenarios could be as a result of inexperience staff being engaged by management in the planning and execution of extension works in the fields or on the ground which eventually resulted in the poor or wrong billing and processing of BOQs. In addition, this poor performance or improper execution of work could also be due to lack of properly or routine inspection by the QCO or staff under him.

According to our discussion with quality control Manager, job completion certificates are normally sent to his office once a job is completed. Review of extension works documents/BOQs, revealed that no job completions certifications were attached. The completion certificates are the basis for the completion of final payment to the contractor and inspection by the quality control unit of the company. In the absence of the job completion certificates there is no guarantee that these jobs were satisfactorily carried out, and therefore, defective or poor quality works may be carried out without proper verification.

According to discussion with Management of the company, customers can pay for their bills on the extension work before the execution or commencement of work on their site. A copy of the receipt is attached to the BOQ and is send to T&D

Table 10: showing improper performance of works in the field by the company

Extension details	Pole picking point	Job Completion Certificate	No. of pole on the plan	No of pole on the Ground	Comments	Receipt attached
Extension works 2014						
Gunjur Fisheries Project at Gunjur Beach	N/A	NO	2	4	There are 4 concrete poles and they are all not numbered	YES
Faye Bojang (Nawec Staff) at Kiti Village	KIT 4.8	NO	5	5	There are 5 concrete poles and they are all not numbered	No
Almadinah School Brikama Nyambai	BCS 3.91	NO	5	6	There are 6 concrete poles and they are all not numbered	NO
Extension works 2013						
Transformer For KGI Farm At Siffoe	PRO 250	NO	17	15	There are 14 concrete poles and 1 steel, BOQ indicated 17 concrete poles.	NO
Harouna Drammeh Kanifing	SKM 1.7	NO	4	N/A	Extension not seen. Staff could not identify where this pole was erected.	NO
Lamin Bojang at Brikama Jida 2	BJ2 3.23	NO	4	N/A	Extension not seen. Staff could not identify where this pole was erected.	NO
Malick Tin (Nawec Staff) at Lamin	LDS1.113	NO	6	N/A	Extension not seen. Staff could not identify where this pole was erected.	NO
Extension works 2012						
Sheikh Jobe (Nawec Staff) Busumballa	BBL2.52 A	NO	4	N/A	Extension not seen. Staff could not identify where this pole was erected.	No

Note: a similar Lamin Bojang at Brikama Jida 2 was spotted with a pole picking point number BG2, 3.33, with 3 poles on the ground. The audit could not establish whether it was the same Lamin Bojang as in the table above.

Conclusion

Nawec did not maintain a properly functioning Quality Control Unit, as a result it could not standardize its electricity services it offers to its customers it served in the GBA during the period under review.

Recommendation

The management should ensure that the Quality control Unit is fully operational and should ensure that the planned number of staff recruited to enable the unit meets its requirement. Management must further ensure that routine checks on works are carried out in the field to ensure that works conform to plans. This will help to eradicate poor quality of work being carried out by staff/ contractors.

Management response

The Quality Control unit is not single handedly manned as reported. There is currently a total of three staff in the unit. It includes the Quality Control Manager and two other staff from CSD that works with the QCM. It is also very important to note that quality control is embedded in all the operations of the Company and not necessarily the responsibility of a single unit. It will be almost completely unpractical for the Quality Control responsibilities to be the sole responsibility of a particular unit considering the diverse areas of technical expertise within the NAWEC operation. This would imply that the Unit must be equipped with the necessary expertise in all the areas of operation of the Company. This is neither effective nor efficient as it could come with heavy financial implications.

On the issue of inspections, the Quality Control unit inspects all works that are done by external contractors so as to ensure that such works are done in-line with the relevant standards. As for works executed internally by the Transmission and Distribution Department, a team at that department is responsible for inspecting the works done and standards are ensured in all the works whether internal or external. Additionally the Internal Audit Department is actively involved in ensuring that all extensions are done according to the relevant standards and best practices before final payments are done in terms of works contracted out. It is unfortunate that your audit sample was made up of only works that were internally executed that's why you didn't see evidence of the Quality Control Unit inspecting such works but it will be totally misleading to conclude that the Unit has not inspected any works when you were provided with job completion certificates for numerous projects that were inspected by the Unit. Furthermore, your team was also informed that in all procurement activities, an evaluation committee is tasked with the evaluation of the bidding documents to properly identify the potential supplier who will deliver both quality and competitive price for the goods or services procured. It is inaccurate and inappropriate to blame the Quality Control Unit for the procurement of the Itron meters and again due processes were taken to ensure that the right meters were procured.

On the issue of extensions not being located, your team was duly informed that a team from NAWEC went round to confirm this and fortunately they were able to locate all the listed extensions and thus you were further invited to go with the team to confirm which you failed to do.

On the issue of number of poles on site differing from the number of poles on the plans and concrete poles instead of steel etc, it is important to note as earlier discussed with your team that this is sometimes because of technical reason that what is planned is found unsuitable practically and thus at times deviation from such plans are inevitable. It is however not factual to report that this may lead to customers being undercharged or NAWEC losing revenue. It is worth noting that it is the responsibility of NAWEC to extend its services as enshrined in its mission and vision statements to all the citizens of this country and thus under normal circumstances customers are not to pay for extensions. However, it is at times the will of the customers to pay for extensions when they can't wait for NAWEC projects and thus they reserve the right to do so and if there are any cost variances, there is nothing wrong with NAWEC taking the cost.

The conclusion that NAWEC "could not standardize its electricity services it offers" is therefore not in order

Auditor's Comment

We understand that Quality control is embedded in all operating units of the company. However it is crucial that the unit is composed of the required staffs to ensure the effective operations of the unit /company. As indicated in your response that equipping the unit with the required staff comes with heavy financial implications, but management should consider the financial implications versus the benefits to the company and act appropriately (cost-benefit analysis). It is obvious that given the diverse operations that stretch across the length of the country, it would not be reasonable to think that the current staff of the unit can properly execute their duties and to ensure quality checks and balances of the company's work.

It should be noted that we were taken on a conducted tour to verify these extension works in question by an identified company staff. However during the verification process we could not locate these extension works.

Similarly, we reiterated that job specification of works and materials as per BOQs must be properly executed or adhered to. However reasonable departures are acceptable but such departures must be documented and filed for review. Such departures in effect may give rise to considerations such as refunds especially when the customers are affected. For example, there are instances where different poling systems are employed contrary to the BOQ specifications. Additionally, where the number of poles as quantified in the BOQ is more than the poles on the ground similar ramifications must be considered.

Furthermore as mentioned in your response that works executed internally by the Transmission and Distribution Department, a team at that department is responsible for inspecting the works done and that standards are ensured in all the works whether internal or external. This would not be a bad way of inspecting and assessing work carried out by the company but this looks like a self review and assessment. Best practice would prefer an external eye consideration which would be more objective.

APPENDICE

Appendix A:

Showing electricity generation in the Greater Banjul Area (GBA)

Station	Engine	Install Production Capacity- All Generators (Mw)	Available Supplied Capacity-All Generators (Mw)	Difference (Mw) (Under Supply)
		Expected	Actual	Variance
Kotu Power station	G1	3.0	2.6	0.4
	G2	3.0	0.0	3.0
	G3	3.4	2.6	0.8
	G4	6.4	5.5	1.4
	G5	0.0	0.0	0.0
	G6	6.4	5.5	0.9
	G7	6.4	5.5	0.4
	G8	6.4	0.0	6.4
	G9	6.4	5.5	6.4
Total Production		**41.4**	**27.2**	**19.7**
% Production		**100%**	**58%**	**42%**
Brikama Power Station (1)	**G1**	**6.4**	**0**	**6.4**
	G2	**6.4**	**5.5**	**0.9**
	G3	**6.4**	**5.5**	**0.9**
	G4	**6.4**	**5.5**	**0.9**
	G5	**6.4**	**5.5**	**0.9**
	G6	**6.4**	**5.5**	**0.9**
Total production		**38.4**	**27.5**	**10.9**
% Production		**100%**		
Brikama Power Station (2)	**Wartsila**	**9.0**	**8.5**	**0.5**

Annexure B

Scrap sold at Fajara booster, Serrekunda tank and Head Office 23 September 2014

Item no.	Name of bidder	Items description	Reserved price (D)	Actual auctioned amount (D)	Remarks
1	Modou Gaye	Old A/Cs	Nil	1,200.00	Paid
2	Ebrima Barry	Old metres,old Chairs & engine spare parts.	Nil	9,600.00	Paid
3	Jonah Kalu	Old Safes	Nil	6,000.00	Paid
4	Musa Jobe	Old visitor chairs	Nil	1,100.00	Paid
5	Saidou Jallow	Crane Truck	Nil	150,000.00	Paid
6	Ebrima Barry	Old transformers	Nil	51,700.00	Paid
7	Badara Saine	Old executive Chairs	Nil	600.00	Paid
8	Badara Saine	Old mixing Machine	Nil	12,000.00	Paid
9	Badara Saine	Old transformers	Nil	10,000.00	Paid
10	Badara Saine	Old transformers	Nil	7,700.00	Paid
11	Badara Saine	Old transformers	Nil	24,500.00	Paid
12	Badara Saine	Old transformers	Nil	3,800.00	Paid
13	Badara Saine	Old transformers	Nil	2,900.00	Paid
14	O.C. Chris	Old transformers & Gen Set	Nil	42,300.00	Paid
15	Abdoulie Jallow	Old A/Cs & water meter	Nil	59,000.00	Paid
16	Sam Chinedu	Old transformers	Nil	7,000.00	Paid
17	Sam Chinedu	Old Batteries	Nil	2,000.00	Paid
18	Mustapha Njie	Old tryes	Nil	4,500.00	Paid
19	Abdou Jallow	Old vehicle spares	Nil	59,000.00	Paid
20	Ousman Tasbashi	Gen Set Scrap	Nil	22,500.00	Paid
21	Ousman Tasbashi	Old excavator & old Gen Set	Nil	100,000.00	Paid
22	Babou Gaye	Old Transformers & old tyres	Nil	34,300.00	Paid
23	Mustapha Njie	Old transformer	Nil	8,000.00	Paid
Total				**619,700.00**	

Appendix C:

List of auctioned vehicles 2013

	Name of bidder	Reg. No	Reserved price (D)	Actual auctioned amount (D)	Remarks
1	Musa Jawo	NAWEC 19	10,000.00	13,000.00	Paid
2	Badara Saine	NAWEC 60	20,000.00	23,000.00	Paid
3	Pieere Sylver	NAWEC 48	15,000.00	15,000.00	Paid
4	Alhagie Cham	NAWEC 21	10,000.00	17,000.00	Paid
5	Musa Badgie	NAWEC 20	10,000.00	10,000.00	Paid
6	Sanna Jassey	NAWEC 54	10,000.00	10,000.00	Paid
7	Malang Saho	NAWEC 22	15,000.00	15,000.00	Paid
8	Tapha Fall	NAWEC 24	20,000.00	15,000.00	Paid
9	Ebrima Seckan	NAWEC 13	75,000.00	75,000.00	Paid
10	Nassir Gaye	KM 4406	10,000.00	18,000.00	Paid
11	Ousainou Joof	BJL 7253	40,000.00	40,000.00	Paid
12	Yusupha Gaye	BJL 7251	50,000.00	70,000.00	Paid
13	Sulayman Sanneh	KM 4405	25,000.00	30,000.00	Paid
14	Shiekh Kunta Jatta	NAWEC 57	46,000.00	46,000.00	Paid
15	Alasana Bah	NAWEC 50	50,000.00	30,000.00	Yet to be Paid
16	Sainey saidy	NAWEC 51	20,000.00	20,000.00	Give up offer
17	Morr Bittaye	NAWEC 52	45,000.00	45,000.00	Yet to be Paid