



ANNUAL REPORT 2023

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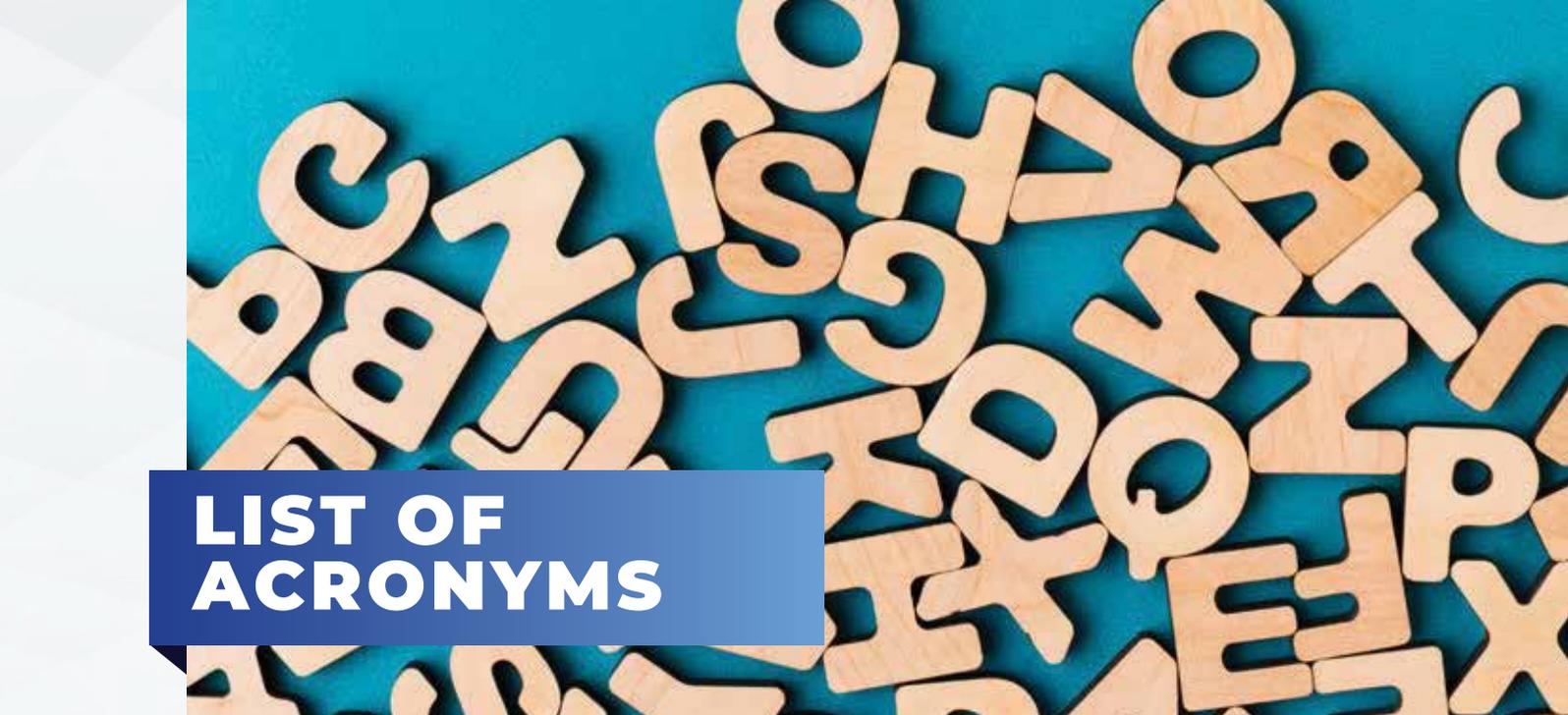
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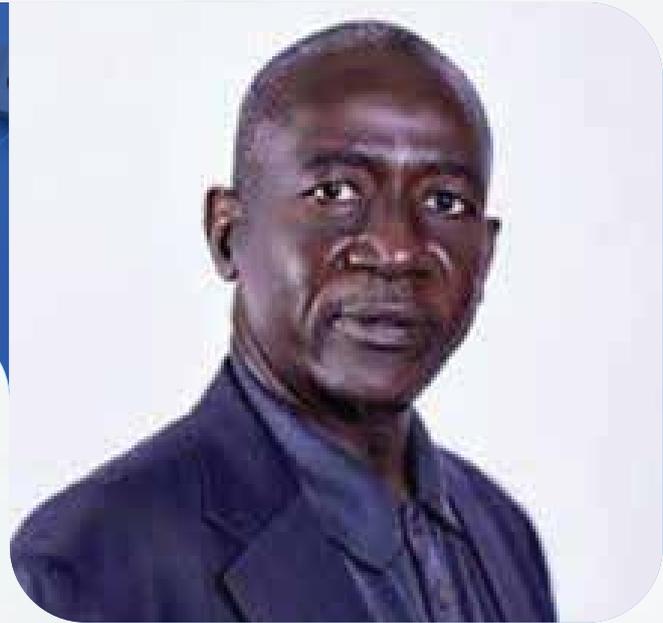
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LIST OF ACRONYMS

ACE	African Coast to Europe
C&MA	Construction and Maintenance Agreement
CIRT	Computer Incident Response Team
DWR	Director of Water Resources
ECOWAS	Economic Community of West Africa States
ECOWAN	ECOWAS Regional backbone Wide Area Network
GAMCEL	Gambia Cellular Company
GAMTEL	Gambia Telecommunications Company
GMA	Gambia Maritime Agency
GOTG	Government of The Gambia
GPPA	Gambia Public Procurement Authority
GPRS	General Packet Radio Services
GRA	Gambia Revenue Authority
GRTS	Gambia Radio and Television Services
GSMC	Global System for Mobile Communications
IEC	International Electro-technical Committee
FM	Frequency Modulation
ICAO	International Civil Aviation Organisation
ICT	Information Communication Technologies
IDA	International Development Association
IDB	Islamic Development Bank
IP	Internet Protocol
IPP	Independent Power Producer
ISP	Internet Service Providers
IT	Information Technology
ITU	International Telecommunications Union
IXP	Internet Exchange Point
KMC	Kanifing Municipal Council
kV	Kilo-Volts
kWh	Kilowatt Hour
MOPE	Ministry of Petroleum and Energy
MOFEA	Ministry of Finance and Economic Affairs

MOI	Ministry of Information
MNO	Mobile Network Operators
NAWEC	National Water and Electricity Company
NBN	National Broadband Network
POI	Point of Interconnection
MOCDE	Ministry of Communications and Digital Economy
PURA	Public Utilities Regulatory Authority
RE	Renewable Energy
SIXP	Serekunda Internet Exchange Point
VHF	Very High Frequency
VOIP	Voice Over Internet Protocol
WIMAX	Worldwide Interoperability for microwave Access World
WSIS	Summit on the Information Society

**ALIEU MOMODOU
NGUM**Chairman of the
Board of Directors

CHAIRMAN'S STATEMENT

It is my honor to present the Public Utilities Regulatory Authority's Annual Report for the year 2023. This report reflects the authority's continued progress in delivering the mandates of the PURA Act of 2001, the Information and Communications Act of 2009, and the Electricity Act of 2005 while responding to evolving sector realities. The year under review required the Authority to balance expanding regulatory responsibilities with dynamic sector developments. With the downstream petroleum sector fully under our oversight and continued work across telecommunications, broadcasting, electricity, and water services, PURA remained steadfast in promoting service quality, consumer protection, competition, and sector sustainability. Our evidence-based analysis and national development priorities informed our regulatory interventions, which included licensing, inspections, compliance initiatives, and market monitoring.

The Board expresses its satisfaction with the advancements achieved in institutional strengthening in 2023. Investments in recruitment, staff development, targeted training, and technical exposure have enhanced PURA's organizational agility and improved its readiness to respond to emerging regulatory challenges. These efforts are foundational to ensure the Authority remains adaptive and forward-looking.

Challenges persist, particularly in the energy and water sectors; however, PURA continues to engage stakeholders constructively to advance reforms, foster transparency, and support improvements in service delivery. The achievements of the year are a testament to effective collaboration between the Board, management, staff, and sector operators.

On behalf of the Board of Directors, I extend sincere appreciation to the Director General, Management, and the entire staff for their dedication and professionalism throughout the year. The Board reaffirms its commitment to ensuring strong governance, robust regulatory oversight, and improved service outcomes for all consumers.

We commend this Annual Report to our stakeholders and remain committed to advancing PURA's mandate with integrity, diligence, and strategic foresight.

**YUSUPHA M.
JOBE**

DIRECTOR GENERAL



DIRECTOR GENERAL'S **STATEMENT**

This report provides a comprehensive and transparent account of PURA's regulatory activities, sectoral developments, and strategic achievements across all mandated industries. Throughout 2023, the Authority strengthened its oversight of the telecommunications, broadcasting, electricity, water, sewage, and downstream petroleum sectors. Our work encompasses regulatory enforcement, compliance inspections, licensing, service-quality monitoring, market assessments, and health and safety supervision. Notably, PURA advanced several strategic initiatives, including the ECOWAS Free Roaming implementation, infrastructure-sharing consultations, tariff reviews, and improved fuel-quality surveillance.

Institutionally, the year marked meaningful progress. PURA expanded its human resource complement, enhanced its performance-management systems, and invested significantly in staff training. Through participation in regional workshops, technical exchanges, and international regulatory forums, the Authority continued to align its work with global best practices and emerging regulatory trends.

Despite economic pressures affecting utilities globally, PURA worked collaboratively with government institutions, operators, and development partners to promote transparency, strengthen accountability, and support sector reforms. Our efforts remain guided by our dual mandate: protecting consumers while fostering fair competition and sustainable investment.

We acknowledge that the achievements of 2023 were made possible through the commitment of our staff, the cooperation of operators and stakeholders, and the guidance of our Board of Directors. Their collective contributions have strengthened PURA's ability to deliver its mandate.

As PURA looks ahead, our priority remains clear, ensuring that utility services in The Gambia are accessible, reliable, and of a standard worthy of the Gambian people and supportive of national development.



BOARD OF DIRECTORS



ALIEU MOMODOU NGUM
CHAIRMAN



YUSUPHA M. JOBE
DIRECTOR GENERAL



SANA M. DARBOE
MEMBER



MOMODOU SISSOHO
MEMBER



THERESE SARR-TOUPAN
MEMBER

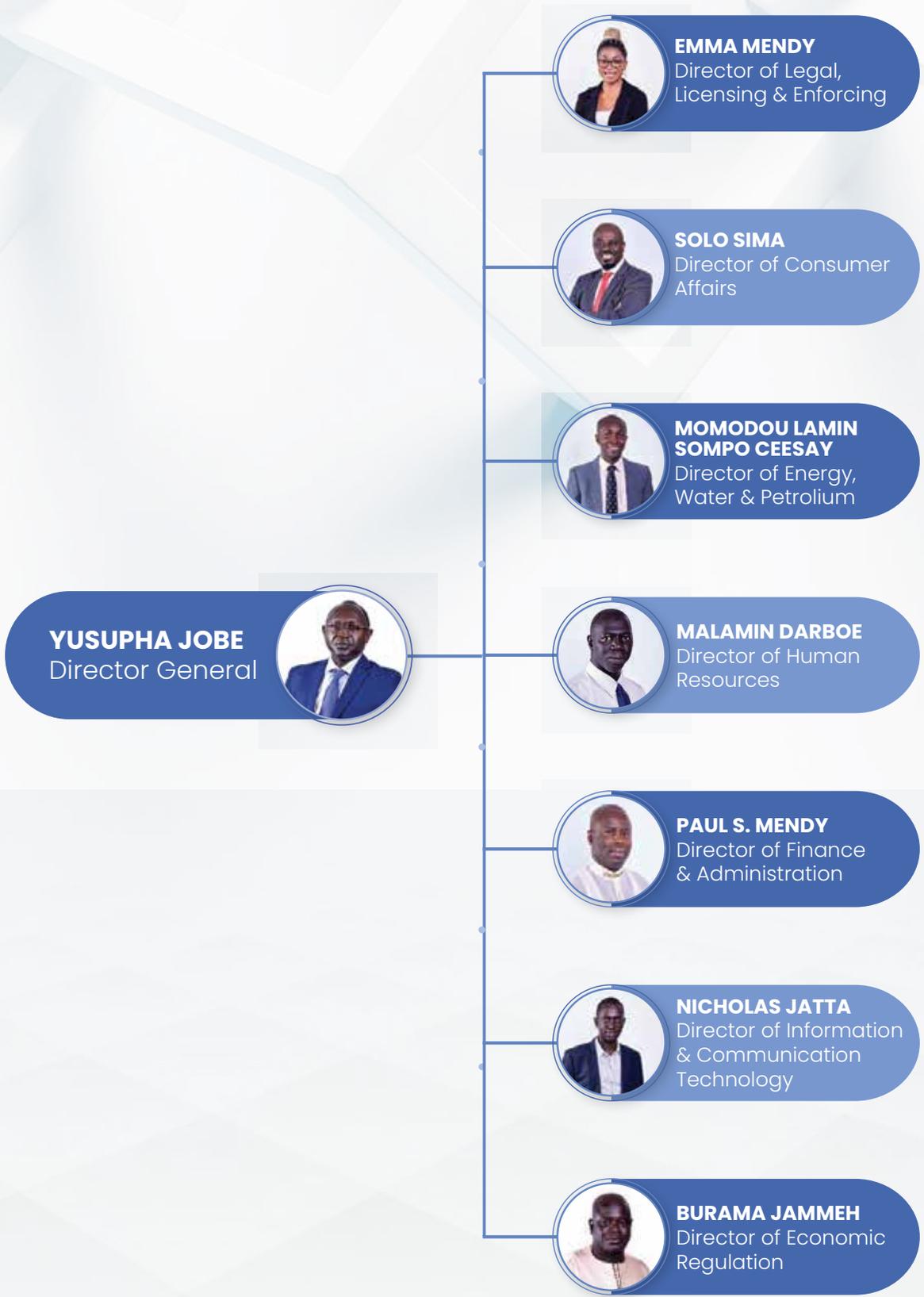


ANTHONY ADEMOLA TAYLOR
MEMBER



MOMODOU TAAL
EX-OFFICIO
MEMBER

MANAGEMENT TEAM



REPORT LAYOUT



1. INTRODUCTION

The Annual Report for 2023 was produced in line with PURA's obligation under the PURA Act 2001 to report on its activities annually for the preceding year. Therefore, this report catalogues the achievements of the Authority as well as documents several challenges it faced during the execution of its mandate in the year 2023.

WHO WE ARE

The Public Utilities Regulatory Authority (PURA) is The Gambia's independent multi-sector regulator established by the Government under PURA Act 2001 to regulate the following sectors:

- Broadcasting
- Electricity
- Telecommunications (mobile, landline and ISP)
- Petroleum (downstream)
- Water & Sewage

WHAT WE DO

PURA protects both the interest of consumers and Service providers within the sectors it regulates. It provides guidelines on rates and fees for the provision of regulated public services and monitors and enforces standards of performance and promotes fair competition within its regulated sectors.

In addition, the functions and role of PURA are further defined in the Information and Communications Act, 2009 (IC Act) and the Electricity Act 2005. The IC Act 2009 sets out PURA's mandate as the authority responsible for the regulation of information and communications services, information and communications networks, associated facilities, and associated services. It further assigns additional functions to PURA and also clarifies functions granted to PURA under the PURA Act. The Electricity Act 2005 similarly assigns additional functions to PURA and clarifies functions granted to PURA under the PURA Act.



Mission

To create a competitive environment for utilities that ensure high quality services are available, affordable, and accessible to consumers.



Vision

To be a knowledge-based institution that is highly relevant to the development of public utility services through the promotion of investment in infrastructure for Quality Service Delivery in The Gambia.

A row of small flags on a desk with a blue folder and a pen. The flags are on a wooden desk. In the foreground, there is a blue folder with a silver pen resting on it. The background is blurred, showing more flags and papers.

PART

I

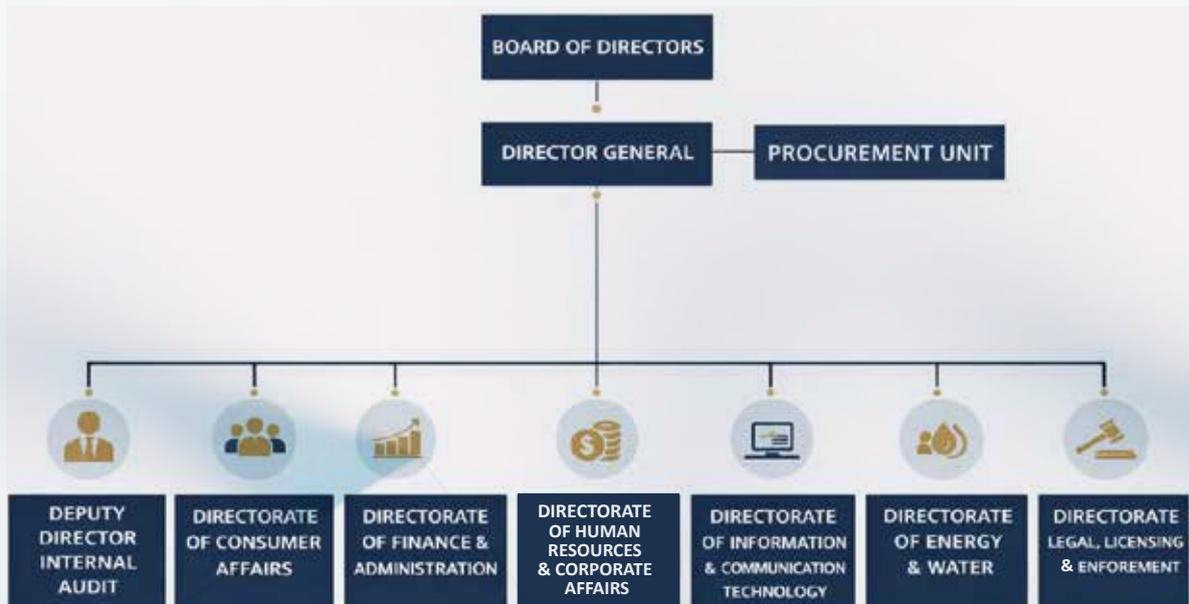
CORPORATE GOVERNANCE &
HUMAN RESOURCE REVIEW

1.1 Corporate Governance & Human Resources Review

PURA has a Governing Board of Directors appointed by the President of the Republic of The Gambia on the recommendation of the Minister of Finance and Economic Affairs (MoFEA). The responsibility of the board is to serve as the overall oversight of the Authority.

The Board currently comprises a chairperson, four other members, including an ex-officio member, and the Director General. The Director of Legal Licensing and Enforcement is the Secretary of the Board. The figure below shows the structure of the Authority

FIGURE 1:2020 PURA'S ORGANIZATIONAL CHART



1.2 PURA's Organizational Chart:

1.2.1 DIRECTOR GENERAL

Responsible for the day-to-day management of PURA with the objective of improving the efficiency with which public utility services are provided and increasing the percentage of Gambian residents having access to regulated services. He advises the Board on the appropriate framework for regulation of public utilities in the country in accordance with relevant legislation.

1.2.2 DIRECTORATE OF CONSUMER AFFAIRS:

Handles consumer complaints on utility services and reviews these with the relevant service providers. It monitors the level of consumer satisfaction with services provided by utilities and PURA itself. It evaluates the performance of the utilities against the respective quality of service standards and assists the management in publishing information relating to PURA's functions and activities.

1.2.3 DIRECTORATE OF ECONOMIC REGULATIONS:

Advises the Director General on rates and tariffs; performs economic and financial analyses; conducts research and develops special studies and forecasts. It monitors investment programs as well.

1.2.4 DIRECTORATE OF FINANCE & ADMINISTRATION:

Oversees the day-to-day functions of the PURA; coordinates administrative activities, including procurement. The Directorate monitors investment programs, oversees and manages the institution's budget and funds, prepares monthly management accounts, and provides necessary financial advice. The Directorate is also responsible for issuing invoices for regulatory fees and following up on payments.

1.2.5 HUMAN RESOURCES DIRECTORATE:

Oversees the personnel functions of the Authority, such as recruitment, health, and safety, employee relations, benefits, compliance, and training and development. It handles the internal and external communications of the Authority and advises management on any communication matters.

1.2.6 INFORMATION COMMUNICATION & TECHNOLOGY DIRECTORATE

The Director of Information and Communications Technology serve as the principal technical advisor to the Director General on matters pertaining to the regulation of the Telecommunications/ICT, Broadcasting, and Cybersecurity sectors.

1.2.7 ENERGY, WATER & PETROLEUM DIRECTORATE

Advises the Director General on issues relevant to regulation of the energy, water and downstream petroleum sectors. It also monitors compliance with regulations and service quality.

1.2.8 LEGAL, LICENSING AND ENFORCEMENT DIRECTORATE

Advises the Director General and management on all legal matters affecting the Authority. Draft all legal instruments such as licenses, contracts, and regulations of the Authority.

1.2.9 INTERNAL AUDIT DIRECTORATE

This Directorate is responsible for all internal audit matters on all the directorates to approved rules and regulations/guidelines are adhered to in implementing the day-to-day procedures and official activities of the Authority. The year under review saw PURA continue its strategic transition to enhance its performance and better serve the public.

1.3 Recruitment

As the Authority expands its portfolio to include regulation of the downstream petroleum sector and revitalizes its oversight of the broadcasting industry, the need for additional capacity has become clear. In response, the PURA workforce grew in 2023 to ensure the Authority is adequately staffed to meet the operational and technical demands arising from these newly regulated sectors

1.4 Staff Onboarding

The Directorate of Human Resources also organized comprehensive induction presentations for all newly recruited staff. These sessions introduced employees to the Authority's mandate, strategic priorities, internal processes, and performance expectations. The programme further familiarised them with the various Directorates, key operational workflows, and the regulatory landscape within which PURA operates. This structured onboarding support enabled new staff to integrate more quickly and effectively into the organisation's work, culture, and ongoing activities, ensuring they are well-positioned to contribute meaningfully from the outset.

1.5 Organising Staff General Meetings

The Human Resources Directorate also facilitates biannual staff general meetings, providing a structured platform for open engagement between Management and the wider staff body. These sessions allow for transparent discussion on matters related to the Authority's strategic objectives, operational priorities, and staff welfare. Through this forum, Management shares key updates, receives feedback, and reinforces a culture of communication, accountability, and collective ownership of the Authority's mission.

1.6 Facilitating Internships To Qualified Citizens

The Directorate also facilitates internship placements for students and young graduates seeking practical work experience. These opportunities enable interns to develop relevant skills, gain exposure to the Authority's operations, and better prepare for future employment. In several cases, exceptional interns have subsequently secured positions within the Authority or progressed to other reputable institutions in the sector.

1.7 Training and Development

The Directorate of Human Resources coordinates and facilitates staff training, study tours, and other capacity-building initiatives across the Authority. PURA places strong emphasis on continuous professional development, ensuring that staff acquire the technical and managerial skills necessary to support the Authority's expanding mandate. Capacity building is delivered through study tours, workshops, and both short- and long-term training programmes, including bachelor's and master's degree opportunities. These initiatives are implemented in close collaboration with all Directorates, as well as regional regulatory bodies and international institutions that provide specialised training and sector-specific expertise. Through these partnerships, the Authority ensures that its workforce remains knowledgeable, adaptable, and aligned with global regulatory best practices.

1.8 Staff Trainings and Study Tours

S/N	Director General's Office
1	Advance Office Administration Kenya 26th - 30th June 2023
2	GSMA Africa Policy Leaders Forum Kigali, Rwanda 17th - 19th October 2023
3	ITU Study Group 15 Geneva 21st - 28th April 2023
S/N	Directorate of Consumer Affairs
1	5th Training Program of EG-ATRC Cairo, Egypt 12th - 16th March 2023
2	9th SG13 Regional Workshop for Africa Abidjan 19th - 22nd September 2023
3	Gender Mainstreaming and Leadership Development Senegal 12th - 14th April 2023

4	ITU Study Group 11
	Geneva
	10th - 19th May 2023
5	Process of Revenue Mobilization Solution
	Ghana
	7th - 15th January 2023
6	Study Visit to Ghana and Abuja- ECOWAS free roaming Scheme
	Ghana, Abuja
	2nd - 13th October 2023
S/N	Directorate of Economic Regulation
1	22nd ERERA Consultative Meeting
	Lome, Togo
	4th - 6th September 2023
2	ITU Study Group 9
	India
	9th - 18th May 2023
3	Process of Revenue Mobilization Solution
	Ghana
4	Study Visit to Ghana and Abuja- ECOWAS free roaming Scheme
	Ghana, Abuja
	2nd - 13th October 2023
S/N	Directorate of Finance & Admin
1	20th Annual General Meeting WATRA
	Mali
	28th - 29th March 2023
2	ERERA Capacity Building Workshop on Financial Sustainability
	Ghana
	13th - 17th February 2023
3	Extraordinary General Meeting Watra
	Mali
	7th - 8th November 2023
4	ITU Study Group 3
	Geneva
	6th - 10th November 2023
5	Public Procurement Reforms
	Senegal
	19th - 23rd June 2023
6	SMD Training- Leadership and Corporate Governance
	Senegal
	24th - 28th April 2023

7	Treasury Management Dakar 21st - 25th August 2023
8	WATRA Validation Workshop Sierra Leone 13th - 17th February 2023
9	WATRA Validation Workshop- Revised Constitution Abuja, Nigeria 22nd - 26th May 2023
10	Workshop on Public Procurement Reforms in Africa Senegal 1st - 5th May 2023
S/N	Directorate of Human Resources
1	Gender Mainstreaming and Leadership Development Senegal 10th - 14th April 2023
S/N	Directorate of Information & Communication Technology
1	5th Training Program of EG-ATRC Cairo, Egypt 12th - 16th March 2023
2	35th Annual First Conference Canada 1st - 10th June 2023
3	4th ECOWAS Preparatory Meeting WRC Niamey, Niger 4th - 7th July 2023
4	5G-the Path to the Next Generation Spain 25th Feb- 2nd March 2023
5	Cyber tech Africa 2023 Rwanda 2nd - 4th August 2023
6	ITU Study Group 11 Geneva 10th - 19th May 2023
7	ITU Study Group 13 (Future Networks) Geneva 13th - 24th March 2024
8	PRIDA Training: Spectrum aspect of IOT Sao Tome 16th -20th October 2023

9	PRIDA Workshop Kenya 28th Feb - 4th March 2023
10	Public Procurement Reforms Senegal 19th -23rd June 2023
11	Regional Inter -agency Cooperation Exercise Mauritius 26th -29th September 2023
12	SMD Training- Leadership and Corporate Governance Senegal 24th -28th April 2023
13	Study Group 12 Meeting Mexico 18th - 29th September 2023
14	Study Visit to Ghana and Abuja- ECOWAS free roaming Scheme Ghana, Abuja 2nd - 13th October 2023
15	Third committee meeting on AFCFTA Ghana 8th - 12th May 2023
16	Training in Computer Security Abuja Nigeria 17th - 28th July 2023
17	Training in Spectrum Management Zambia 24th -26th July 2023
18	Working visit - on access to Information Law Monrovia, Liberia 19th - 28th June 2023
19	Workshop on Public Procurement Reforms in Africa Senegal 1st - 5th May 2023
S/N	Directorate of Internal Audit & Risk Management
1	AFIIA Conference for Internal Auditors Accra, Ghana 22nd - 26th May 2023
2	Public Procurement Reforms Senegal 19th -23rd June 2023
4	Workshop on Public Procurement Reforms in Africa Senegal 1st - 5th May 2023

S/N	Directorate of Legal, Licensing & Enforcement
1	20th Annual General Meeting WATRA Mali 28th - 29th March 2023
2	ERERA Capacity Building Workshop on Financial Sustainability Ghana 14th - 17th February 2023
3	Gender Mainstreaming and Leadership Development Senegal 10th - 14th April 2023
4	ITU Study Group 15 Geneva 21st - 28th April 2023
5	WATRA Validation Workshop Sierra Leone 13th - 17th February 2023
6	WATRA Validation Workshop- Revised Constitution Abuja, Nigeria 23rd - 26th May 2023
S/N	Directorate of Petroleum, Water & Electricity
1	2023 ESAWAS Conference Uganda 3rd - 5th October 2023
2	8th Regional Electricity Regulatory Forum Niamey, Niger 17th - 20th July 2023
3	Fuel Samples and Training SGS Dakar 15th - 20th May 2023
4	SMD Training- Leadership and Corporate Governance Senegal 24th -28th April 2023
5	WAPP Grid Code- Frist session Accra, Ghana 15th - 19th May 2023
6	WAPP Grid Code- Second Session Praia, Cabo Verde 23rd -26th May 2023

S/N	Directorate of Procurement
1	AIFP Fellowship program France 25th Sep - 5th November 2023
2	Procurement Training Nairobi, Kenya 14th - 18th July 2023
3	Public Procurement Reforms Senegal 19th -23rd June 2023
4	Workshop on Public Procurement Reforms Tin Africa Senegal 1st - 5th May 2023



PART

II

DIRECTORATE OF
ECONOMIC REGULATION

THE MARKET DEVELOPMENT REVIEW

3.1 Macroeconomic Review

The economy of the Gambia has displayed remarkable resilience in the face of global economic challenges that threatened to slowdown the gradual recovery from the COVID-19 pandemic. The headwinds include the lingering effects of the COVID-19 pandemic, the spillover effects of the Russia-Ukraine War, and the growing impacts of climate change and adverse weather events. The combination of these multiple and overlapping exogenous shocks led to disruptions in global supply chains, high volatility in global financial markets, high inflationary pressures fueled by rising food and energy prices, tightening of global financial conditions, and increasing cost of capital and debt servicing.

On the fiscal point, as at the end of October 2023, the Government provided subsidies on fuel products to the tune of D479,190,237.89 to ease the effects of high global fuel prices on the lives of the citizenry. The energy sector has been severely hit by the spillover effects of the Russia-Ukraine war; with spikes in fuel prices, depreciation of the Dalasi, and shortage of foreign currency creating challenges in the sector. Despite these challenges, there are ongoing electricity access projects covering over 800 communities with the aim of meeting universal access by the end of 2025.

To revitalize and reposition GAMTEL/GAMCEL, the Ministry is drafting a National fiber Protection Policy to address the network interruptions caused by frequent cuts on the national fiber backbone. The Government is supporting GAMTEL's network upgrade and expansion initiatives geared towards enhancing inclusivity, providing adequate redundancy, and building resilience. To achieve this, the Government will restructure GAMTEL and privatize GAMCEL in a bid to attract and induce the much-needed capital to help revive the sector and restore its competitiveness.

(source: Ministry of Finance and Economic Affairs - 2024 Budget Speech)



FIGURE 2 ECONOMIC DRIVERS PETROLEUM ,ICT .ENERGY & WATER:

3.2 The Telecommunications Sector

3.2.1 INDUSTRY AT A GLANCE:

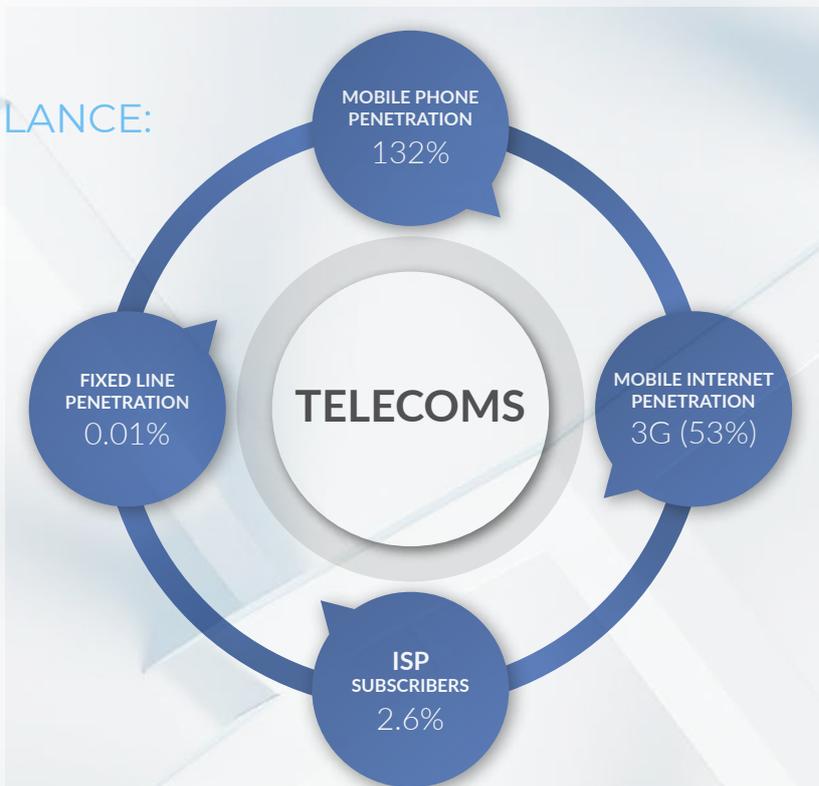


FIGURE 3 INDUSTRY AT A GLANCE

3.2.2 EMPLOYMENT

Based on available data, the total employment stands at 2,962 employees. Employment is highly concentrated in a few large firms, with GAMTEL, GAMCEL, AFRICELL, and QCELL employing most workers. GAMTEL is the largest employer, with 1,073 employees, accounting for about 36% of the total workforce. AFRICELL (506 employees) and GAMCEL (447 employees) follow, together making up around 32% of total employment. QCELL (364 employees) also plays a significant role in employment within the sector. Other companies such as DK Telecoms (86), Unique Solutions (96), Comium (205), and Netpage (61), have a moderate workforce.

The smaller companies, such as RAKTAK (5), BARAJALLY (5), and CYBERSTREAM (9), make minimal employment contributions, indicating a smaller operational scale.

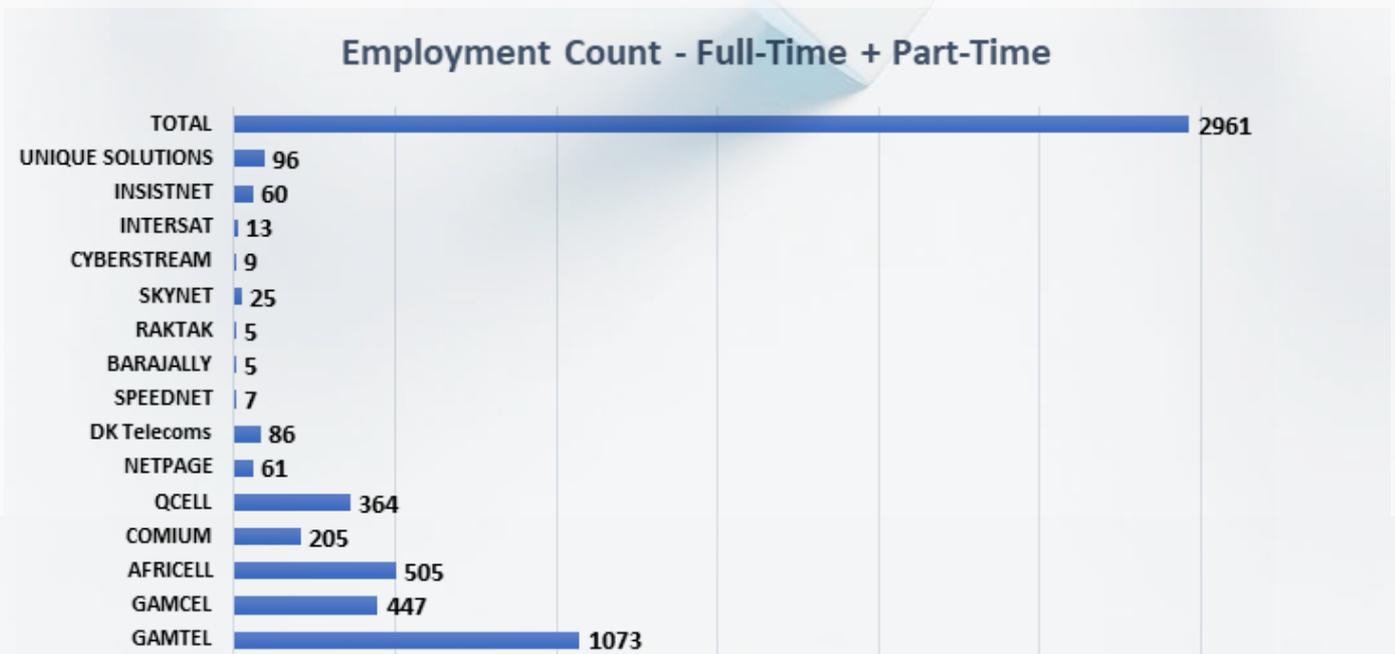


FIGURE 4 TELECOMS SECTOR: EMPLOYMENT COUNT

3.2.3 MOBILE PHONE SUBSCRIBERS

Overall Market Growth: The total number of active mobile subscribers steadily increased from 2.58 million in 2019 to 3.16 million in 2023, representing a 22% growth over five years. The largest annual growth occurred between 2022 and 2023, with a 9% increase in total subscribers.

3.2.3.1 GAMCEL (-28%):

Gamcel has seen a consistent decline in subscribers, dropping from 156,062 in 2019 to just 66,543 in 2023—a 58% decrease over five years. This suggests a loss of market share, likely due to competition, service issues, or a shift in customer preferences.

3.2.3.2 AFRICELL (+1%): Africell remains the largest player, with 1.83 million subscribers in 2023, accounting for over half of total mobile users. While growth has slowed, Africell has maintained its dominance, adding about 280,000 new subscribers since 2019.

3.2.3.3 COMIUM (+380%):

Comium saw a major decline from 2019 to 2022, dropping from 194,909 to 72,762 subscribers. However, in 2023, it rebounded dramatically to 349,425 subscribers, a 380% increase due to its relaunch, and initial competitive pricing.

3.2.3.4 QCELL (+1%):

Qcell has shown steady subscriber growth, increasing from 676,739 in 2019 to 905,886 in 2023. Though growth slowed to 1% in 2023, it remains a strong competitor to Africell in the market.

TABLE 1: ACTIVE MOBILE SUBSCRIBERS

ACTIVE MOBILE SUBSCRIBERS					
	2019	2020	2021	2022	2023
GAMCEL	156,062	125,578	91,459	92,871	66,543 ↓ 28%
AFRICELL	1,557,004	1,671,467	1,760,062	1,819,216	1,837,745 ↑ 1%
COMIUM	194,909	137,599	88,359	72,762	349,425 ↑ 380%
QCELL	676,739	738,388	864,040	911,004	905,886 ↓ 1%
Total	2,584,714	2,673,032	2,712,461	2,891,609	3,159,599 ↑ 9%

3.3 Mobile Network Operator (MNO) Market Share

AFRICELL dominates 58% of total active mobile subscribers, making it the largest telecom provider. This confirms its strong market presence and brand loyalty, despite only 1% growth in 2023.

QCELL is the second-largest provider, capturing 29% of the market. With steady growth over the years, it remains Africell's main competitor.

COMIUM now holds 11% of the market after its massive 380% growth in 2023. This suggests a resurgence in customer confidence, likely to be due to improved services or aggressive marketing strategies.

GAMCEL is struggling, holding only 2% of the market, down from previous years. This reflects a consistent decline in subscribers, possibly due to stiff competition, service limitations, or lack of innovation.

FIGURE 5: MNO MARKETS SHARE

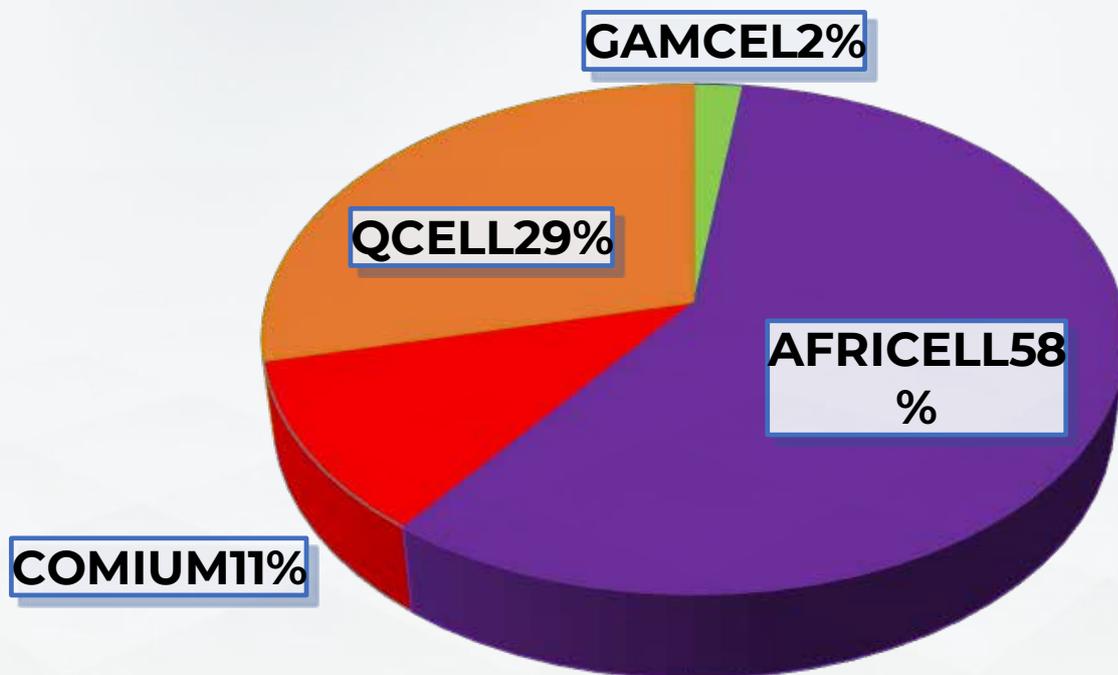
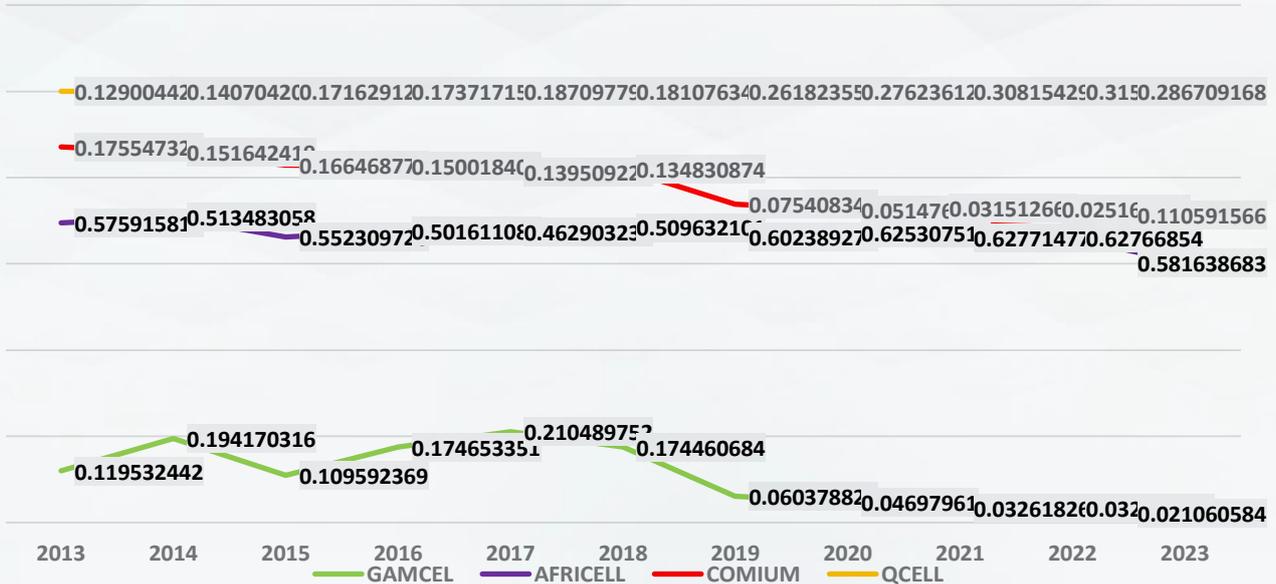


FIGURE 6MNO MARKET SHARE EVOLUTION

MNO Market Share Evolution



3.4 Mobile Voice and SMS Data Tariffs

Mobile voice and SMS tariffs as of quarter four of 2023.

TABLE 2: CALL RATES

CALL RATES					
Destination	GAMCEL	AFRICELL	COMIUM	QCELL	GAMTEL(FIXED)
Local On-net tariff	2.70	2.60	2.60	2.50	0.60
Local Off-net tariff	3.40	3.70	2.60	3.30	3.00

TABLE 3: SMS RATES

SMS RATES				
Destination	GAMCEL	AFRICELL	COMIUM	QCELL
Local on-net tariff	0.44	0.40	0.55	0.40
Local off-net tariff	1.10	1.10	1.10	1.10
International	3.30	3.30	3.30	3.30

TABLE 4: AVERAGE PRICE PER 1GB (NORMAL DATA BUNDLE)

	2023
Average price for 1GB	GMD 121

3.5 Mobile Voice Traffic

TABLE 5: CALL VOLUMES – 2023

OPERATORS	CALL VOLUMES (in Minutes)				
	Outgoing			Incoming	
	On-Net	Off-Net (+ Fixed)	International	Off-Net	International
GAMCEL	20,063,449	17,216,883	421,618	84,859,166	363,773
AFRICELL	1,787,321,446	10,813,066	0,909,640	142,308,328	8,029,519
COMIUM	31,419,673	5,226,311	193,096	4,978,879	71,786
QCELL	759,194,540	134,621,067	4,626,598	110,142,624	4,703,736
TOTAL	2,597,999,108	267,877,328	16,150,952	342,288,996	13,168,813

3.5.1 OUTGOING CALL VOLUMES:

3.5.1.1 On-Net Calls (Calls Within the Same Network)

Africell dominates on-net call traffic, with 1.79 billion minutes—accounting for 69% of total on-net calls.

Qcell follows with 759 million minutes (29% market share).

Gamcel and Comium contributed marginally, with 20 million and 31 million minutes, respectively.

3.5.1.2 Off-Net Calls (Calls to Other Networks & Fixed Lines)

Qcell leads in off-net calls, with 134.6 million minutes, followed by Africell (110.8 million minutes).

Gamcel (17.2 million) and Comium (5.2 million) have significantly lower off-net call volumes.

3.5.1.3 International Outgoing Calls

Africell leads again, with 10.9 million minutes of international calls, followed by Qcell (4.6 million minutes).

Gamcel (421 thousand) and Comium (193 thousand) have very low international call volumes, indicating limited use for global communication.

Conclusion: Africell and Qcell are the preferred networks for international calls, possibly due to better international call rates or roaming agreements.

3.6 Incoming Call Volumes:

3.6.1 OFF-NET INCOMING CALLS (FROM OTHER LOCAL NETWORKS)

- Africell receives the highest incoming off-net calls, with 142 million minutes, followed by Qcell (110 million minutes).
- Gamcel (84 million minutes) and Comium (4.9 million minutes) receive lower incoming call volumes.

3.6.2 INTERNATIONAL INCOMING CALLS

- Africell again dominates, with 8 million minutes of international calls received.
- Qcell follows with 4.7 million minutes, while Gamcel and Comium receive far lower volumes.

FIGURE 7 INTERNATIONAL VS LOCAL VOICE TRAFFIC



FIGURE 8 TOTAL MOBILE VOICE TRAFFIC IN BILLIONS OF MINUTES



3.7 Mobile Internet Subscribers

In the year under review, Africell dominates this segment with 760,755 users, accounting for 97% of total 2.5G users. Qcell has a minor share, with 19,359 users. There is still a significant 2.5G user base, likely due to older devices, affordability, or rural connectivity limitations.

Africell leads with 1.01 million 3G subscribers, making up 65% of total 3G users. Comium follows with 269,611 users, showing a strong market presence. 3G remains the dominant mobile internet technology, with over 1.55 million subscribers—suggesting that many users still rely on moderate-speed internet access.

Africell dominates with 535,550 4G users, capturing 74% of the total 4G market. Qcell follows with 187,514 subscribers (26%). Gamcel and Comium do not offer 4G services, which likely limits their competitiveness in high-speed internet offerings. 4G adoption is growing but still lags behind 3G usage. The lack of 4G services from Gamcel and Comium places them at a competitive disadvantage.

TABLE 6: TOTAL MOBILE INTERNET SUBSCRIBERS

TOTAL MOBILE INTERNET SUBSCRIBERS 2023			
OPERATORS	2.5G (GPRS)	3G Subscribers	4G Subscribers
GAMCEL	-	54,857	No 4G Service
AFRICELL	760,755	1,007,357	535,550
COMIUM	-	269,611	No 4G Service
QCELL	19,359	224,995	187,514
TOTAL	780,114	1,556,820	723,064

FIGURE 9 EVOLUTION OF TOTAL DATA SUBSCRIBERS FOR MOBILE OPERATORS

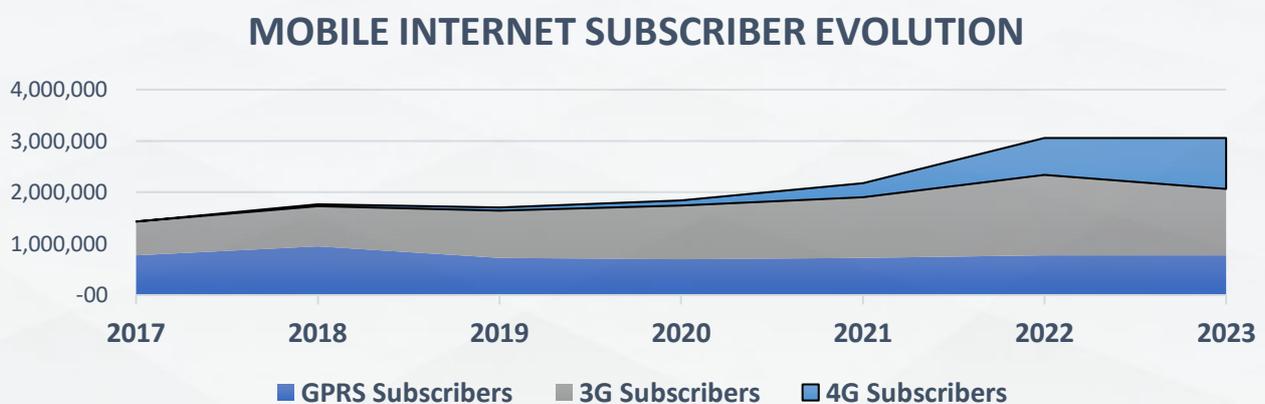


FIGURE 9 EVOLUTION OF TOTAL DATA SUBSCRIBERS FOR MOBILE OPERATORS

TABLE 7: MOBILE BROADBAND INTERNET TRAFFIC 2023

MOBILE BROADBAND INTERNET TRAFFIC (Volume in Gb) Upload + Download	
<i>OPERATOR</i>	<i>TOTAL</i>
<i>GAMCEL</i>	<i>562,114,174</i>
<i>AFRICELL</i>	<i>33,207,861</i>
<i>COMIUM</i>	<i>26</i>
<i>QCELL</i>	<i>295,249,320</i>
<i>GRAND TOTAL</i>	<i>890,571,381</i>

3.7.1 SMS TRAFFIC

TABLE 8: SMS TRAFFIC 2023

SMS VOLUMES			
<i>OPERATORS</i>	<i>Outgoing</i>		
	<i>On-Net</i>	<i>Off-Net</i>	<i>International</i>
<i>GAMCEL</i>	<i>561,782</i>	<i>584,638</i>	<i>312,601</i>
<i>AFRICELL</i>	<i>24,361,744</i>	<i>10,449,284</i>	<i>2,596,167</i>
<i>COMIUM</i>	<i>475,262</i>	<i>408,027</i>	<i>462,834</i>
<i>QCELL</i>	<i>1,060,427,828</i>	<i>9,601,883</i>	<i>1,146,823</i>
<i>TOTAL</i>	<i>1,085,826,616</i>	<i>21,043,832</i>	<i>4,518,425</i>

TABLE 9: 2022 VS 2023 SMS VOLUMES

	2022	2023	% Change
<i>TOTAL ON-NET SMS</i>	<i>1,239,446,267</i>	<i>1,085,826,616</i>	<i>-12%</i>
<i>TOTAL OFF-NET SMS</i>	<i>20,545,843</i>	<i>21,043,832</i>	<i>2%</i>
<i>TOTAL INTERNATIONAL SMS</i>	<i>3,279,648</i>	<i>4,518,425</i>	<i>38%</i>
<i>TOTAL SMS</i>	<i>1,263,271,758</i>	<i>1,111,388,873</i>	<i>-12%</i>

On-net SMS (messages sent within the same network) dropped from 1.24 billion in 2022 to 1.08 billion in 2023. This 12% decline suggests that users are shifting away from traditional SMS, likely due to increased use of instant messaging apps (WhatsApp, Messenger, etc.), and more reliance on data services for communication instead of SMS.

Off-net SMS (messages sent to other local networks) increased slightly by 2% from 20.5 million to 21 million. This small growth suggests that off-net SMS remains relevant, but its usage is minimal compared to on-net SMS.

3.7.2 MOBILE MONEY

TABLE 10: MOBILE MONEY TRANSACTIONS IN THE TELECOMS SECTOR 2023

	AFRIMONEY	QMONEY	Total
Total Number of Mobile Money Subscribers	541,197	115,086	656,283
Active subscribers (Revenue Generating 90 Days)	99,669	85,502	185,171
Total Deposits in Gambian dalasi (GMD)	597,263,727	668,534,085	1,265,797,812
Total Withdrawals in Gambia dalasi (GMD)	226,660,001	467,326,077	693,986,078
Total Transfers in Gambian Dalasi (GMD)	104,632,704	194,086,568	298,719,272

3.7.3 SUBSCRIBER BASE:

Afrimoney dominates the market in terms of total mobile money subscribers, with 541,197 users, accounting for approximately 82.5% of the total 656,283 subscribers. Qmoney trails with 115,086 subscribers (17.5%).

However, when it comes to active subscribers, those generating revenue within the year under review, the gap narrows significantly. Afrimoney has 99,669 active users (about 54%), while Qmoney boasts 85,502 (46%).

3.7.4 DEPOSITS:

Interestingly, despite having a smaller user base, Qmoney recorded higher total deposits, recording a total of GMD 668.5 million, while Afrimoney reports GMD 597.3 million. This implies that Qmoney users are depositing more funds per capita, indicating potentially higher-value users or better incentives for saving.

3.7.5 WITHDRAWALS:

Qmoney leads with GMD 467.3 million in withdrawals, compared to Afrimoney's GMD 226.7 million. This trend reflects greater liquidity activity among Qmoney users and potentially higher trust in withdrawing or cashing out through their platform.

3.7.6 TRANSFERS:

Total transfers also follow a similar pattern with Qmoney at GMD 194.1 million and Afrimoney: GMD 104.6 million. This continues to highlight Qmoney's stronger transactional engagement.

3.8 Internet Service Provider – Subscriber Count

TABLE 11: LICENSED AND ROLLED-OUT ISP SUBSCRIBER COUNT

<i>Internet Service Provider</i>	<i>Subscriber Count</i>	<i>Market Share</i>
GAMTEL	7,637	37.86%
INSIST NET	4,236	21.00%
NETPAGE	3,607	17.88%
DK Telecoms	2,326	11.53%
AFRICELL	937	4.65%
QCELL	833	4.13%
UNIQUE SOLUTIONS	324	1.61%
SPEEDNET	135	0.67%
SKYNET	115	0.57%
INTERSAT	22	0.11%
TOTAL	20,172	

3.8.1 MARKET DOMINANCE:

GAMTEL remains the leading provider in The Gambia's ISP market, with a market share at 37.86%, representing 7,637 subscribers.

3.8.2 SECONDARY COMPETITORS:

The next three ISPs have notable shares: INSIST NET: 4,236 subscribers (21.00%), NETPAGE: 3,607 subscribers (17.88%) and DK Telecoms: 2,326 subscribers (11.53%). Together, they account for 50.41% of the market, significantly increasing their collective presence compared to the earlier data, which indicates a shift toward more diverse providers gaining traction.

3.8.3 MINOR PROVIDERS:

Several smaller ISPs make up the remaining 12.73%: AFRICELL: 937 subscribers (4.65%), QCELL: 833 subscribers (4.13%), UNIQUE SOLUTIONS: 324 subscribers (1.61%), SPEEDNET: 135 subscribers (0.67%), SKYNET: 115 subscribers (0.57%) and INTERSAT: 22 subscribers (0.11%). These smaller ISPs have a more balanced distribution in the market. Though each holds a minor share, the competition is more evenly spread across multiple players. The top four ISPs now account for nearly 90% of the market, with INSIST NET, NETPAGE, and DK Telecoms gaining more ground and likely expanding their subscriber bases.

3.9 Internet Service Provider Tariffs

TABLE 12: ISP HOME TARIFFS

HOME TARIFF (shared)										Dedicated
Bandwidth	GAMTEL (ADSL 2+)	GAMTEL (4G TAWA SUPER EXPRESS)	NETPAGE (AIR FIBRE)	INSIST NET	QCELL	SKYTELECOM	SPEEDNET	COMIUM	AFRICELL	UNIQUE SOLUTIONS
1 Mbps			2,530	1,500	2,400					2,500
2 Mbps			3,500	1,750	3,500					4,500
3 Mbps			3,850	2,000	4,200			2,100		6,500
4 Mbps	1,500	2,000	4,000	2,250	4,900			2,500	2,300	8,500
5 Mbps			5,800	2,500	5,800	2,300	2,500	2,500	3,800	10,500
6 Mbps	2,000	2,500								
7 Mbps						3,300	3,500			
8 Mbps	2,500	3,000		3,250					5,500	
9 Mbps										
10 Mbps		3,500	10,000	4,000	5,200	4,300	10,000			

TABLE 13: ISP SME TARIFF

SME TARIFF				
Bandwidth	GAMTEL (ADSL2+)	GAMTEL (4G TAWA SUPER EXPRESS)	NETPAGE (AIR FIBRE)	INSIST NET
1 Mbps			5,060	1,000
2 Mbps			7,000	2,000
3 Mbps			7,700	3,000
4 Mbps	2,000	2,500	8,000	4,000
5 Mbps			11,600	5,000
6 Mbps	2,200	3,000		
7 Mbps				
8 Mbps	2,500	4,000		8,000
9 Mbps				
10 Mbps		6,000	20,000	10,000

TABLE 14: ISP CORPORATE TARIFFS

CORPORATE TARIFFS (shared)										Dedicated						
Bandwidth	GAMTEL (ADSL 2+)	GAMTEL (4G TAWA SUPER EXPRESS)	NETPAGE (AIR FIBRE)	DK Telecom	COMIUM	SKY TELECOM	AFRI CELL	QCELL	AFRICELL	SKYNET	UNIQUE SOLUTIONS	INSIST NET	DK Telecom	SKY TELECOM	COMIUM	QCELL
256 kbps																
512 kbps																
1 Mbps			7590					4500			2500	1500				
2 Mbps			10500					7800			4500	3000				
3 Mbps			11550					9360		2500	6500	4500				
4 Mbps	3000	3500	12000					11700		3000	8500	6000				
5 Mbps			17400	2500	4000		7500	15600	40000	4000	10,500	7500	7500		5000	
6 Mbps	5000	5500										9000				38880
7 Mbps				3500						5000		10500	10500			41580
8 Mbps	6000	6500										12000	10-100 = D1000/rmbps			47520
9 Mbps												13500				48600
10 Mbps			30000	5500		10000	10500		70000	7000		15000		10000		50000
15 Mbps				7500			13500		100000	10000						62400
20 Mbps				9000			15000		130000					12000		72000
25 Mbps				11500			0		150000							
30 Mbps				14000												
35 Mbps				16500												
40 Mbps				19000												
45 Mbps				21000												
50 Mbps				24000						13750						
155 Mbps									488250							

TABLE 15: ISP FIBER TARIFFS

FIBRE TARIFF						
Bandwidth	GAMTEL			NETPAGE		
	FTTH (Residential)	FTTB (SME)	FTTO (Corporate)	FTTH (Residential)	FTTB (SME)	FTTO (Corporate)
10 Mbps	2,500	6,000	8,000			
20 Mbps	3,500	8,000	10,000	4,000	8,000	12,000
30 Mbps	5,000	10,500	13,500			
40 Mbps	6,000	12,000	16,000	6,000	12,000	18,000
60 Mbps		19,800		8,000	16,000	24,000
80 Mbps		24,000		10,000	20,000	30,000
100 Mbps		28,000		30,000	30,000	45,000
120 Mbps				40,000	40,000	60,000
140 Mbps				50,000	50,000	75,000
200 Mbps		56,000				
300 Mbps		75,000				

3.10 Other Sector Activities

Market Analyses

3.11 Definition of Markets in the ICT Sector and Determination of Significant Market Players:

In 2023, the Authority conducted a study for the definition of markets in the ICT sector and determination of significant market players. The primary purpose of this study is to clearly define the relevant markets within the sector and to identify significant market players within these markets. By establishing a precise market definition, the study aims to delineate the boundaries of competition, including the products, services, and geographic scope involved. This clarity is essential for effective regulatory oversight and policymaking.

Determining significant market players enables regulators and stakeholders to assess the competitive dynamics, market power, and potential dominance of key entities.

This assessment supports the prevention of anti-competitive practices, promotes fair competition, and encourages innovation and investment in the ICT sector. Ultimately, the study facilitates the creation of a balanced and transparent market environment that benefits consumers, businesses, and the broader economy. This study will be conducted periodically, and the Authority will make determinations based on the outcomes.

3.12 Per Second Billing Framework Implementation:

The purpose of this study is to evaluate the feasibility, benefits, and implications of implementing a per second framework for telecommunication services. By shifting from traditional per minute/pulse billing to per second billing, the study aims to promote fairer and more transparent pricing structures that reflect actual usage.

This framework is intended to enhance consumer welfare by allowing users to pay precisely for the duration of their calls or data sessions, thereby reducing costs and encouraging efficient usage.

Additionally, the study sought to assess the impact on service providers, competition, and revenue models to ensure the billing system aligns with regulatory objectives and market sustainability.

3.13 ECOWAS Free Roaming Regulation Implementation:

The Economic Community of West African States (ECOWAS) Roaming Regulation was signed by all Heads of State for implementation. The Regulation aims to harmonize and reduce roaming charges across member states of the (ECOWAS). Its primary purpose is to facilitate seamless and affordable cross-border telecommunications services for consumers and businesses within the region.

By regulating roaming tariffs and promoting transparency, the regulation seeks to eliminate barriers to regional connectivity, enhance customer experience, and encourage intra-regional trade and communication. Additionally, it supports the integration of ECOWAS member states by fostering a competitive and fair telecom market that benefits users with lower costs and improved service quality.

In 2023, The Gambia, through PURA, has set up a national steering committee comprising of relevant stakeholders and began engaging fellow member states for bilateral agreement discussions.

3.14 The Energy, Water and Sewage Sector

3.14.1 ELECTRICITY

NAWEC's total installed capacity has increased to 164 megawatts (MW) compared to 135.6 MW in 2021. With the increase in generation capacity, the total population with access to electricity is 60% in the reporting year, leaving a significant room for growth in the Energy market to bolster economic activities throughout the country. In 2022 electricity production increased significantly by 22.3% mainly due to the SENELEC OMVG interconnection of the Grid with a capacity of 30MW and the renewal of the KARPOWER PPA 30MW contract for another 2 years. Overall, the general plant availability has improved to an average of 72%.

3.14.2 ELECTRICITY TARIFFS

TABLE 15: EVOLUTION OF ELECTRICITY TARIFFS

<i>Customer Class</i>	<i>Consumption Band (KWH)</i>	<i>2012 Determined rates</i>	<i>2015 Determined Rates</i>	<i>2023 Determined Rates</i>
CREDIT METERS				
Domestic	0-300	9.10	10.14	13.85
	301-600	9.45	10.49	14.06
	601-1000	9.70	10.77	14.43
	Above 1000	10.40	11.54	15.46
Commercial		9.70	10.90	14.90
Hotel/Club/Industries		10.40	11.65	15.90
Agriculture		9.10	10.14	13.89
Area Councils		9.70	10.90	16.20
Central Government		9.70	10.90	16.20
PREPAYMENT METERS				
Domestic	Flat	9.10	10.14	13.85
Commercial		9.70	10.90	14.90
Hotel/Industries		10.40	11.65	15.90
Agriculture		9.10	10.14	13.89
Area Councils		9.70	10.90	16.20
Central Government		9.70	10.90	16.20

In late 2022, NAWEC submitted a tariff review request, which was finalized in early 2023 after thorough consultations and evaluation by the regulatory Authority. The review resulted in a 30% average increase in electricity tariffs to better reflect operational costs and ensure the utility's financial sustainability.

3.15 Electricity Customer Base Evolution

TABLE 16: NAWEC'S ELECTRICITY CUSTOMERS 2022 AND 2023, PREPAID + CREDIT

CATEGORY	2022	2023
GREATER BANJUL AREA:		
Domestic	212,263	209,569
Commercial (NGO'S, Schools, etc)	33,595	30,028
Major consumers (Industries, Banks, S/markets etc)	1,221	944
Agriculture	135	114
Local Government Authorities	265	216
Central Government	1,684	624
TOTAL	249,163	241,495
PROVINCIAL CUSTOMERS:		
Domestic	33,499	42,565
Commercial (NGO'S, Schools, etc)	4,821	4,913
Major consumers (Industries, Banks, S/markets etc)	184	176
Agriculture	15	20
Local Government Authorities	147	114
Central Government	663	370
TOTAL	39,329	48,158

3.16 Key Insights

3.16.1 GREATER BANJUL AREA:

There was an overall decrease in energy consumption in 2023, particularly from commercial, governmental, and industrial sectors. This may reflect broader economic or operational changes in urban centers, including a shift toward more energy-efficient practices.

3.16.2 PROVINCIAL AREAS:

The provincial energy market saw a substantial increase in energy demand, particularly in domestic consumption, suggesting growing population, urbanization, and an overall rise in provincial energy needs.

3.16.3 TRENDS AND IMPLICATIONS:

Efficiency Gains in Urban Areas: The decline in energy use in the Greater Banjul Area could signal successful energy-saving measures, potentially driven by government initiatives or improved infrastructure.

Rural Electrification and Demand: The increase in energy consumption in provincial areas reflects a growing need for energy in rural and suburban locations, possibly due to expanding electrification efforts or a rise in economic activities outside the capital.

3.17 Key Facts - Electricity

TABLE 17: KEY FACTS – ELECTRICITY 2023

ITEMS	2022	2023
# of Electricity Meters	288,492/255,361	288,831
Quantity Sold in KWH To (GBA & PROVINCES)	81,783,602	201,933,047
Number of New Pre-Payment Meters Installed in the Period	27,767	35,872
Revenue Collected (GMD)	4,600,183,830.64	6,865,725,895.32
No. of Full Time Employees	689	704
Number Of Forced Outage Incidents	3	48
Total Interruption Time (Hrs)	33hrs & 36 mins	48 hrs

TABLE 18: NAWEC'S COST OF NEW ELECTRICITY CONNECTIONS 2023

FINANCIAL INDICATORS		2022	2023
Cost of New Connection	CATEGORY	GMD	GMD
	Residential: Single Phase	7,000	8,500
	Residential: Three Phase	22,000	23,000
	Commercial: Single Phase	6,500	8,500
	Commercial: Three Phase	22,000	23,000
	Commercial: Max Demand	80,000	80,000
	Agriculture: Single Phase	7,000	8,500
	Agriculture: Three Phase	22,000	23,000
	Agriculture: Max Demand	80,000	80,000
	Industrial: Single Phase	7,000	N/A
	Industrial: Three Phase	22,000	23,000
	Industrial: Max. Demand	80,000	80,000
	Local Government: Single Phase	7,000	N/A
	Local Government: Three Phase	22,000	23,000
Central Government: Single Phase	7,000	8,500	
Central Government: Three Phase	22,000	23,000	

3.17.1 THIRD PARTY SALES

TABLE 19: TOTAL THIRD-PARTY SALES ON ELECTRICITY VENDING PLATFORMS PER VENDOR 2023

THIRD PARTY VENDOR NAME	2023 Sales (GMD)	% Sales of Grand Total
Qcell	1,031,000,000	27.06%
Chapman Express	920,200,000	24.15%
Gamswitch Company Ltd	839,000,000	22.02%
AfriMobile Money	256,200,000	6.72%
K Creations	185,500,000	4.87%
Flex Money Transfer & Bureau de Change	143,950,000	3.78%
Taybull	120,886,050	3.17%
ECO Bank	85,250,000	2.24%
APS International	77,200,000	2.03%
Baluwo	40,305,539	1.06%
WAVE	35,000,000	0.92%
InterZoft	25,902,000	0.68%
Kombo Real Estate	23,184,400	0.61%
JAH OIL	13,300,000	0.35%
Jimatech	7,340,000	0.19%
NAFA	3,000,000	0.08%
YONNA	3,000,000	0.08%
Immedi8 Financial	190,000	0.005%
GRAND TOTAL	3,810,407,989	

TABLE 20: 2022 VS 2023 THIRD PARTY VENDOR SALES

THIRD PARTY VENDOR SALES (GMD)		
	2022	2023
Grand Total	2,426,428,069	3,810,407,989
% Change	+ 57%	

3.17.2 OVERALL SALES SUMMARY

- Grand Total Sales: GMD 3,810,407,989
- Top Three Vendors (Qcell, Chapman Express, Gamswitch): Combined 73.23% of total sales.
- Top Six Vendors (including AfriMobile Money, K Creations, Flex Money Transfer): Combined 86.29% of total sales.

3.17.3 KEY INSIGHTS

- Qcell, Chapman Express, and Gamswitch are the clear market leaders, contributing more than 50% of total sales.
- AfriMobile Money, K Creations, and Flex Money Transfer are key mid-tier players, representing a sizable portion of sales.
- Smaller players (like ECO Bank, WAVE, and Baluwo) make up 11.57% of total sales, indicating potential growth opportunities for these vendors.

3.18 Water and Sewage services

TABLE 21: ACTIVE MOBILE SUBSCRIBERS

ITEMS	2022	2023
# of Water Connections	87,774	88,045
Quantity Sold in CUM to (GBA & PROVINCES)		1,123,399
Number of New Service Connections Installed in the Period		5,301
Revenue Collected (GMD)		426,242,858.27
No. of Full Time Employees		268 (total for water and sewage business)

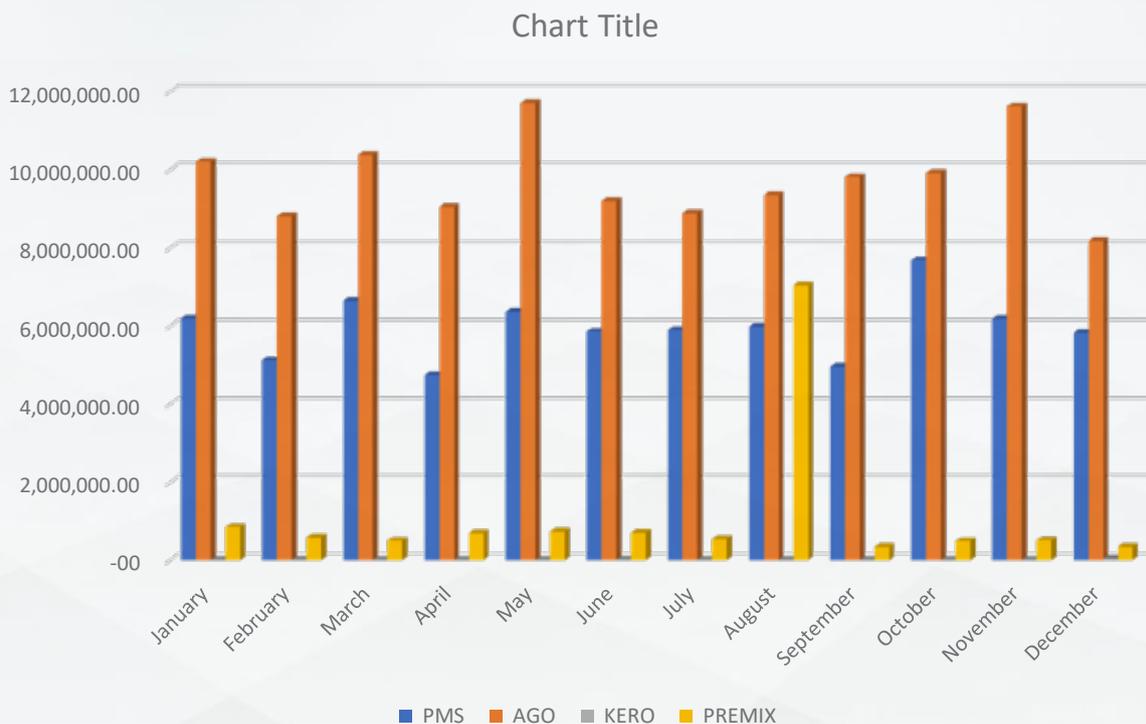
ITEMS	2022	2023
# of Sewage Connections	2,587	2,224
Number of New Service Connections Installed in the Period		62
Non-Revenue Water Generated in Cubic Metres (GBA & PROVINCES)		46,521,496
Revenue Collected (GMD) for application, surcharges etc.		353, 173, 576.75
No. of Full Time Employees		268 (total for water and sewage business)

TABLE 22: EVOLUTION OF NAWEC'S PRODUCTION, SALES, LOSSES AND REVENUE

YEAR	PRODUCTION m ³	SALES m ³	LOSSES %	REVENUE (GMD)
2012	29,930,553	20,563,417	32	225,864,000
2013	29,772,311	20,611,310	31	244,168,000
2014	35,395,881	25,944,355	27	350,062,841
2015	37,375,261	30,971,741	20	576,511,592
2016	40,226,849	24,137,070	40	349,582,255
2017	40,303,775	27,615,840	31	413,307,309
2018	39,278,276	27,695,207	29	414,495,140
2019	42,892,605	27,780,820	35	387,792,653
2020	44,293,774	27,555,956	38	395,139,972
2021	39,542,892	30,340,849	30	418,958,881
2022	38,270,991	28,855,023	38	382,317,900
2023				426,242,858

3.19 PETROLEUM SECTOR

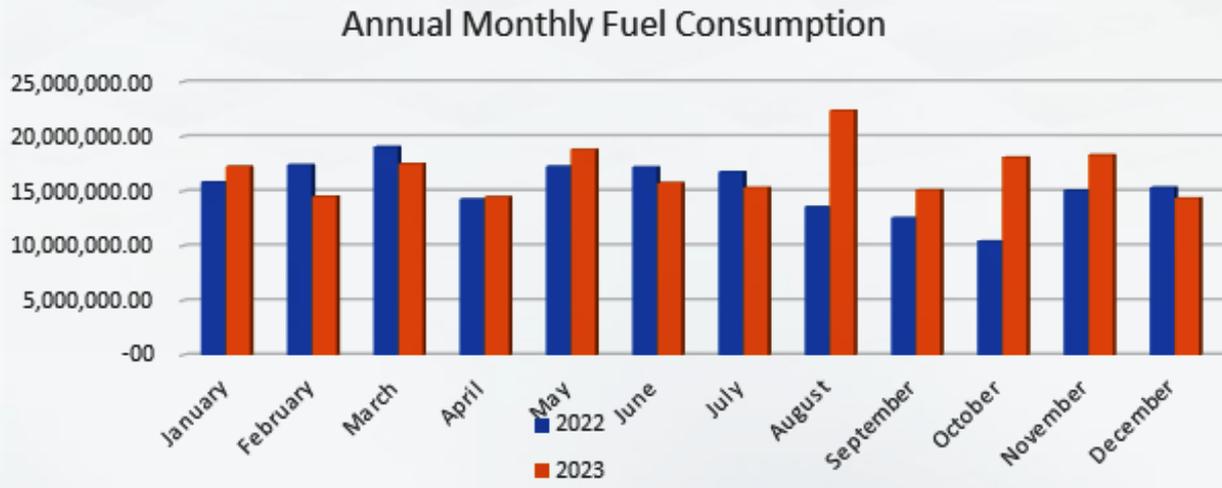
3.19.1 OIL VOLUMES



This shows the fuel type consumption for the year 2023. The consumption of AGO is significantly higher and represents 50% of the total fuel consumption in the market. The only outlay in the data was in August 2023 when the level of Premix increased significantly due to high re-export to Mali.

3.19.2 ANNUAL COMPARISON

FIGURE 11 COMPARATIVE ANALYSIS OF CUMULATIVE OIL VOLUMES (2022-2023)



3.19.3 PUMP PRICES

Pump prices for the year continued to reduce for the majority of the year until the last quarter when they started to rise again. The major cause of the reduction was the reduction in Platt prices on the international market. However, the total gains from this reduction in international prices were not fully passed through due to continuous depreciation of the Dalasi against major international currencies. Prices were relatively stable during the year with a range of less than GMD7 (for AGO) and GMD3 (for PMS) between the lowest price and the highest prices during the year.

The price of AGO has always been lower than that of PMS due to high subsidies from government. However, when these subsidies were reduced, the price of AGO was higher in the last two months of the year under review. This might have some economic impact (both positive and negative), however, due to big gains in the reduction of international prices, the reduction in subsidies does not affect prices significantly.

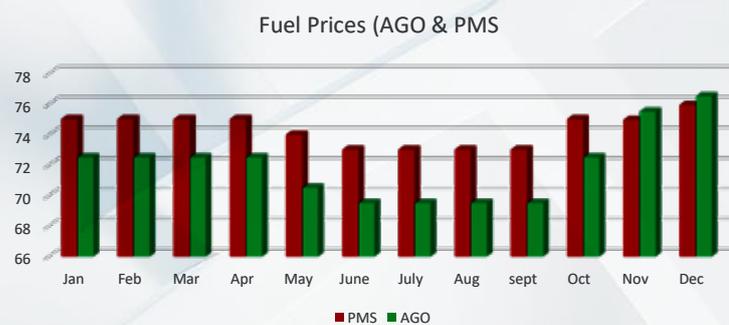


FIGURE 12 PUMP PRICES (2023)

FIGURE 13 PETROL PUMP PRICES (2020-2022)



FIGURE 14 DIESEL PUMP PRICES (2020-2022)





PART

III

DIRECTORATE OF LEGAL,
LICENSING AND ENFORCEMENT

4.1 Legal Compliance Review

This document highlights the performance of the Directorate of Legal, Licensing and Enforcement to help readers better understand the work of the Authority's Legal Directorate (DLLE). It covers the activities of the DLLE from January 1, 2023, to December 31, 2023.

This annual report summarizes the progress made in 2023 toward achieving our key priorities and meeting performance measures, followed by a more comprehensive review of our strategic outcomes and goals.

4.2 Our responsibilities

This directorate oversees the following tasks and competencies:

- Providing legal support regarding matters relating to drafting and modifying licenses, agreements, and regulations of the Authority.
- Following up on cases in which the Authority is involved, in coordination with outside counsel, the office of the Inspector General of Police, and the Ministry of Justice.
- Examining complaints and grievances, conducting administrative investigations into issues referred to by various Directorates within the Authority, and making necessary recommendations.
- Preparing and reviewing administrative contracts related to the Authority's work.
- Drafting statutory instruments related to the Authority's work and submitting the necessary reports to the relevant sector and line ministries with the support of the Director General of the Authority.
- Provide legal services to support public inquiries.

The Directorate of Legal, Licensing & Enforcement undertook activities relating to legal and compliance as per the mandate of PURA in the following categories.

4.3 Licensing

During the review period, the Authority continued issuing various licenses in the regulated sectors across the following categories.

4.4 Licensing of Downstream Petroleum

Following the enactment of the Petroleum Products Act of 2016, PURA received the regulatory mandate over the downstream petroleum sector. This was succeeded by the liberalization of fuel importation in Gambia, and a press release was issued, inviting all operators to apply for licenses to operate within the regulatory framework.

During the year under review, the Authority, through the Honorable Minister of Petroleum and Energy, issued petroleum licenses in the categories established by the Petroleum Products Act of 2016.

4.5 Petroleum Products Retail Licenses

Under this category, the following applications were granted:

1. Petrazo Company Limited-Diabugu Batapa
2. Swift Transport and Fuel – Misera
3. Sandelee Oil and Trading Company Limited-Gunjur, Kombo South
4. Muhammed Sillah and Sons Enterprise
5. OS Oil Company Limited- Amdalai, NBR
6. Emlogix Company Limited- Kololi
7. BJ-Wright Limited- Gunjur, Kombo South
8. Jah Oil- Wellingara and Kairaba Avenue

4.6 Petroleum Products (Bulk Storage) Permit

Under this category, Emlogix Company Limited was granted a bulk storage construction permit.

4.7 Petroleum Products Importation & Re-Export License

Under this category, the following applications were granted importation and re-export license:

1. Oasis Energy Limited
2. Pha Energy Solutions Company Limited
3. Alveston International SA (Gambia) Limited
4. Elixir Global Group
5. Jam City Petroleum Company
6. G Energy Limited
7. Tribes Oil, Gas and General Merchandise Company (Gambia) Limited
8. Sabi Commodities Company Limited.

4.8 Petroleum Products Road Transportation Business License

A total of 78 vehicles were registered on the PURA Information System for Tanker Trucks (PISTT) in 2023. The vehicles are tested at Pages Ltd in Kotu. PURA has a contract with PAGES for dry test inspection of tanker trucks to determine their fitness to transport petroleum products.

4.9 Petroleum Products Liquefied Petroleum Gas (LPG) Licence

The Authority did not issue any LPG licences in 2023.

4.10 Petroleum Products Transfer of License Applications

In line with PURA's mandate for the petroleum sector, the following three (3) applications for the transfer of license were received and processed:

1. Transfer of retail, importation, re-export, LPG wholesale, LPG distribution, and lubrication importation licenses from Atlas Energy Limited to ORYX Energies Gambia.
2. Transfer of retail license from Amadou Gaye and Son's Enterprise to Techworld Oil Company.
3. Transfer of retail license from Petrogas to Star Oil.

4.11 Licensing of Broadcasting Radio Stations

In line with PURA's mandate, in the broadcasting sector, nine (9) broadcasting licenses were issued to:

Renewal Applications

1. QRadio
2. King FM
3. DHK Radio FM
4. Home Digital
5. The Light FM
6. Sahel FM (Renewal and Transfer)
7. MOBSE FM
8. QRadio FM
9. Refela Gambia National Chapter

4.12 Transfer of Broadcast License

The Directorate of Legal also processed one transfer of broadcasting license from Sahel Business FM to Juneteenth Co. Limited.

4.12.1 THE TELECOMMUNICATION SECTOR

Due to the saturation of the telecom industry, the Authority did not process any telecommunication license applications or issue any licenses in 2023.

4.13 The Broadcasting Television Stations

During the year under review, the Authority did not receive any Broadcasting TV Station licenses.

4.14 Internet Service Providers (ISP)

During the year under review, the Authority, through the Honourable Minister of Information and Communications Infrastructure, granted one renewal application to Netpage Company Limited for an Internet Service Provider License, following the clear and transparent processes established in the PURA Act 2001 and the Information and Communications Act 2009.

4.15 The Electricity Sector

The Authority did not conclude any licence application for electricity in 2023.

4.16 Enforcements

During the year under review, the DLLE continued to implement enforcement programs through the following activities to ensure that operators in the regulated sectors comply with applicable laws, licensing conditions, standards, Health, Safety, and Environment (HSE) requirements, and industry best practices. In this effort, the following enforcement actions were taken.

4.17 Stop Notices

4.17.1 ABSE ENTERPRISE LIMITED:

The Authority issued a notice for the payment of the balance of the petroleum RE-Export license fee. The applicant paid D250, 000.00 to GRA but failed to pay the remaining D100,000.00 for the issuance of the importation and re-export license.

4.17.2 COMPLIANCE NOTICE TO BROADCASTING STATIONS:

The Authority issued a compliance notice to all licensed radio and TV stations to adhere to regulatory requirements such as license renewal, recording all broadcasted programs for at least three months after the date of transmission, coordinating with GRTS for news broadcasts, and complying with all other regulatory requirements.

4.17.3 GAMTEL:

The Company issued a stop notice on the 12th of April 2023 to immediately halt the increase in the tariff for broadband internet service.

The notice was pursuant to section 82 (1) (c) of the IC Act which requires authorization from the Authority before any tariff increase is implemented.

4.17.4 STAR OIL (GAMBIA) LIMITED:

On June 21, 2023, the Authority issued a notice to Star Oil regarding their damaged canopy, insufficient fire extinguishers, and unused trucks stored in the discharging area of the station.

The Authority directed Star Oil to repair the damaged canopy ceiling and address the other requirements to comply with health and safety regulations. The respondent complied with the directive.

4.17.5 GAMTEL, AFRICELL, AND QCELL:

The Authority issued a stop notice to all companies to submit the requested data for infrastructure-sharing consultancy. The consultancy aimed to provide the Authority with a report on the development of infrastructure-sharing regulations. All the respondents complied with this notice.

4.17.6 ALFIA OIL COMPANY LIMITED:

The Authority on October 26, 2023, became aware that Alfia Oil Company Limited was constructing a service station at Ballanghar Jallato Village without the necessary authorization. Afia Oil Co. Ltd. was directed to immediately cease construction activities and fulfill all legal requirements for the establishment of a service station in The Gambia.

4.18 Legal Notices

4.18.1 ULTIMATE BEIGE LOGISTICS (GAMBIA) CO. LTD:

On October 6, 2023, the Authority, upon investigation, discovered that the applicant deliberately acted in violation of the Petroleum Products Act 2016 by performing petroleum product supply operations without obtaining the necessary license. Consequently, the Authority ordered the applicant to immediately cease all activities in the sector and to pay a fine of GMD D500,000.00 (Five Hundred Thousand Dalasi) for willfully engaging in petroleum product importation and re-export supply operations without the required license. These fees have yet to be recovered due to challenges in serving the offender who is evading service.

4.18.2 CREED ENERGY LIMITED:

On October 6, 2023, the Authority found that the applicant deliberately acted in violation of the Petroleum Products Act 2016 by conducting petroleum products supply operations without obtaining the necessary license.

Therefore, the Authority ordered the applicant to immediately cease all activities in the sector and to pay a fine of GMD D500, 000.00 (Five Hundred Thousand Dalasi) for intentionally engaging in importation of petroleum products and re-export supply operations without the required license.

These fees have yet to be recovered due to challenges in serving the offender who is evading service.

4.19 Determinations

Fortune Petroleum Marketing Company Limited filed a complaint against Gam Petroleum. The Authority, in response to the complaints, issued an interim order and implemented measures regarding ullage allocations to address concerns related to Gam Petroleum's ullage allocation mechanisms.

4.20 Dialogue and training

One of the core mandates of the Authority is to provide advice and assistance to public utilities to enable their compliance with the regulatory framework as stated in section 13(1)(m). Recognizing this responsibility, the Directorate of Legal conducted a media dialogue and training session for the broadcasting sector on the legal framework for broadcasting.

This activity allowed the Authority to raise awareness of sector laws, licensing terms and conditions, reporting requirements, and more, while gaining first-hand knowledge and input on their concerns. It also promoted an understanding of each other's perspectives, helping to build mutual respect between the regulator and the broadcasting sector, and improve compliance with license conditions and the governing legal framework.

The dialogue and training session was attended by all broadcasting licensees, the Gambia Press Union, the Gambia Media Council, the Ministry of Information, Media and Broadcasting Services, and the staff of the Authority. It provided participants with a thorough understanding of the Authority's mandate.

Additionally, the training educated participants about the requirements of the legal framework, emphasizing license conditions, reporting requirements, and compliance and enforcement processes to enhance adherence. The participants appreciated the comprehensive training provided and requested more frequent sessions to help them with their compliance with obligations.

4.21 Audit Of Telecommunications Sector Licenses

The DLLE established an inspection team consisting of representatives from all directorates of the Authority to monitor the presence and functioning of all licenses in the telecommunications sector. The team visited all licensees to understand their challenges and concerns. It was discovered that eight licenses were not operational for various reasons. These licensees were given six months to regularize their operations, and failure to do so will lead the Authority to recommend the revocation of their licenses. The following licenses belonged to the licenses identified as non-operational:

1. Cyber Stream Ltd
2. Xoom Wireless
3. Leap Gambia
4. Raktak Company Ltd
5. Gambia Electrical Co. Ltd
6. Barajally Group Ltd
7. Thomas Global Technologies Gambia Limited
8. Gambia Electrical Co. Ltd.

4.22 Way Forward

1. Conduct more awareness programs to sensitize the public and regulated public utility providers to compliance.
2. Enhance staff exposure to regulatory matters by facilitating exchange programs, study tours, and international workshops.
3. Actively engaged by the Government in institutional reforms and programs aimed at regulatory independence and self-reliance.
4. Engage stakeholders in understanding the roles and contributions of PURA to the National Development Agendas.
5. Strengthening the Authority's financial sustainability mechanisms.
6. Establish modern strategic and performance-based management, along with staff appraisal.



PART
IV

DIRECTORATE OF INFORMATION
AND COMMUNICATIONS
TECHNOLOGY

5.1 ICT Sector Overview

The ICT Directorate serves as one of the Authority's principal technical departments, mandated to regulate, monitor, and oversee the national Information and Communications Technology (ICT) landscape. The Directorate plays a strategic role in ensuring the effective functioning of telecommunications networks, radio spectrum resources, broadcasting services, international gateway operations, and national cybersecurity readiness.

Guided by the Information and Communications Act 2009 and its associated Regulations, License Conditions, and Guidelines, the Directorate ensures that ICT services are delivered in accordance with national policies and global best practices. It also works closely with national and international partners to promote a secure, innovative, and resilient ICT environment capable of supporting The Gambia's socio-economic development agenda.

Information and Communications Technology (ICT) continue to transform social and economic development on a global scale. By enabling seamless communication and interconnectivity, ICT has effectively made the world a "global village." It also serves as a key enabler for essential digital services such as e-health, e-education, e-commerce, e-tourism, e-farming, e-government, mobile money, and many more. Broadband networks in particular deliver broad-based benefits across all sectors of society, supporting progress toward the Sustainable Development Goals (SDGs). These services are increasingly cost-effective when considering the significant efficiencies and savings they generate across multiple industries.

5.2 Composition of the ICT Directorate

The ICT Directorate is one of the key technical Directorates within the Authority, given its broad mandate and the wide range of services under its supervision. To ensure effective delivery of its regulatory functions, the Directorate is structured into specialized units, each responsible for distinct aspects of ICT sector regulation. These units include:

- Telecommunications Unit
- Information Technology (IT) Unit
- International Gateway Unit

- Cybersecurity Unit (gmCSIRT)
- Broadcasting Unit

Each Unit plays a key role in regulating, monitoring, and supporting the ICT sector at various levels across the country. Their work is guided by the Information and Communications Act 2009, associated with Regulations, License Conditions, and Guidelines. Collectively, these Units ensure coordinated oversight of the national ICT sector, anchored on the principles of transparency, evidence-based regulation, and stakeholder engagement. The Directorate further engages regularly with stakeholders and aligns its regulatory functions with the best international practices to promote an enabling, secure, and well-managed ICT environment.

5.3 The Telecommunications Landscape

Mobile telephony remains the dominant driver of telecommunications services in The Gambia. Technologies such as 2G, 3G, and 4G LTE continue to provide the primary platform for value-added services, including mobile money, mobile broadband, IoT and Over-the-Top (OTT) applications. Conversely, fixed telephony services have continued a declining trend.

Internet access through mobile phones remains the most widely used form of connectivity with about 75% penetration. However, recent investments in broadband infrastructure have led to growing adoption of fixed Internet services among both corporate and residential customers with larger bandwidth with a low penetration of about 20%, signaling an evolving shift in consumer preference.

5.4 Regulatory Environment and Sector Development

The Authority has played a central role in nurturing an ICT industry that is a key catalyst for nationwide social and economic transformation. The rapid advancement of technologies across multiple areas of human activity has given rise to new ICT industries, opportunities, knowledge fields, and employment prospects. These developments, while beneficial, also introduce new regulatory challenges and highlight the need for greater collaboration among stakeholders within the ICT value chain, to ensure alignment with national development goals and priorities.

Given the fast-changing technology ecosystem, it is imperative for regulators to continuously review and update regulatory instruments. Ensuring that frameworks, regulations, and guidelines remain relevant and fit for purpose will allow the country to maximize the benefits of innovation while mitigating emerging risks in a timely manner.

5.5 Policy and Strategic Initiatives

In response to evolving sector demands, the Authority, working in partnership with key stakeholders, has developed frameworks and strategic initiatives aimed at achieving nationwide access to affordable, accessible, and reliable broadband infrastructure and services. These efforts underpin the broader goal of supporting inclusive digital transformation across the country.

5.6 Composition of the ICT Sector (as of 2023)

As at the end of the 2023 review period, The Gambia's ICT sector comprised the following licensed public service providers:

- One Fixed Line Network and National Fibre Capacity Provider (the ECOWAN backbone)
- One International Fibre Capacity Provider (The Gambia Submarine Company)
- Four Mobile Network Operators (MNOs)
- Eight Internet Service Providers (ISPs)
- Forty-Eight FM Radio Broadcasters
- Six Content Television Broadcasters

In addition to the above public service providers, the sector also includes a variety of licensed private service operators/providers such as Private Mobile Radio (PMR) providers, Amateur HAM Radio hobbyists, Maritime Telecommunications Services, Aeronautical/Aviation Telecommunications Services, Very Small Aperture Terminals (VSATs), Type Approval Certification holders, and Four-Digit Short Code services.

5.7 The Telecommunications Unit / Spectrum Management

The Public Utilities Regulatory Authority (PURA) Telecommunications Unit made significant strides in 2023 to enhance national safety, improve communication efficiency, and ensure responsible use of the radio spectrum across The Gambia. The core function of the Unit is managing key resources that directly impact public safety, health, and maritime security amongst others. The focus was on streamlining access to emergency services and securing our maritime domain.

Short codes are special, easy-to-remember telephone numbers (typically 3 or 4 digits, as mentioned) used for high-volume or critical, time-sensitive communications, often across all mobile networks. They bypass the need for people to remember long, standard 7 or 8-digit numbers. This speed and simplicity are critical in emergencies. A well-known short code can save precious time and reduce errors in a panic situation. To this end, PURA assigned 25 short code numbers during the year 2023. These easy-to-remember 3 or 4-digit numbers were allocated to a wide range of essential services, including:

- **Government Institutions:** For crucial public services and national response.
- **Private Businesses:** Ensuring key commercial operations have reliable internal communication.
- **Hospitals and Clinics:** Guaranteeing the public can rapidly reach medical aid where every second counts.

This initiative is key to modernizing public access to urgent medical care, government services and consumer complaints assistance. Below are the three main emergency short code numbers which mandates the Authority to ensure these numbers are not only accessible to the public, but at no cost to the caller countrywide.



5.8 Securing Gambian Maritime Waters (MMSI)

Maritime safety is paramount for coastal nations such as The Gambia. The Telecommunications Unit plays a critical role by managing and assigning unique digital identification numbers to vessels, which is essential for distress alerting and tracking worldwide.

- In 2023, the Unit assigned 29 Call Signs, Maritime Mobile Service Identity (MMSI) numbers as well as HF and VHF frequencies to all types of vessels that are certificated by the Gambia Maritime Administration (GMA).

These unique IDs are vital for secure ship-to-shore communications and are the foundation for the Global Maritime Distress and Safety System (GMDSS). They ensure all vessels entering or passing through Gambian waters are properly identified, monitored, and can be quickly located by search and rescue authorities during any emergency.



5.9 Radiocommunications Spectrum Management and Assignment

The provision of services using information and communications technologies (ICT) relies heavily on the effective management of finite national resources, including numbering resources and the radiocommunications frequency spectrum. Radio spectrum is an essential asset used across commercial, social, and public sectors for all forms of wireless radiocommunications.

During the reporting period, the Authority undertook a range of activities aimed at ensuring the continued availability of these finite resources to operators while monitoring compliance with regulatory requirements. Efficient management and equitable assignment of radio spectrum are critical to supporting the growth of the ICT industry and safeguarding national interests.

The radio frequency spectrum used by telecommunications and ICT service providers supports essential services that generate economic, social, and cultural benefits. However, the emergence of new technologies, growth in electronic communications systems, increased demand for personal communication devices, and the entry of new ICT operators have placed significant pressure on existing spectrum allocations.

To address the rising demand for spectrum bandwidth, the Authority periodically conduct review of existing spectrum assignments for Mobile Network Operators (MNOs) and Internet Service Providers (ISPs).

The objective was to identify bands requiring re-farming and reassignment, to ensure fair, transparent, and efficient utilisation of this scarce national spectrum resource.

5.10 Private Mobile Services

During the year under review, the Authority issued authorizations to key stakeholders allowing them to operate private mobile Radios; portable devices in both the Very High Frequency (VHF) and Ultra High Frequency (UHF) bands. This process ensures that powerful radio devices are used legally and do not interfere with other services. The applicants requiring and setting up these private networks are primarily:

- **Government Interior and Defense Security Forces:** Using them for reliable communication and immediate team coordination.
- **Private Security Companies:** Using them for reliable and immediate team coordination.
- **Aviation Services:** Critical for air-to-ground, ground-to-air and ground-to-ground communication and navigational support.
- **Other Service Operational Entities:** Utilizing dedicated channels to aid their daily operations.

These private networks are essential tools that contribute directly to the efficiency and safety standards of key sectors in The Gambia.

5.10.1 AMATEUR RADIO SERVICES

Amateur Radio is a regulated, non-commercial radio communication service recognized worldwide, and PURA's oversight ensures it benefits the community and adheres to international standards and best practice.

Amateur Radio is far more than just a hobby; it serves several critical functions:

- It is a proving ground for technological learning. Operators (called "hams") build, modify, and experiment with radio equipment, antennas, and digital modes of communication. This activity fosters skills in electronics, physics, and radio frequency (RF) engineering.
- Amateur radio is a primary tool for connecting people across vast distances, facilitating international goodwill and communication. By issuing authorizations, PURA connects local enthusiasts to the global amateur radio community.
- Crucially, amateur radio often forms the only reliable communication link when standard infrastructure (cell towers, internet) fails during natural disasters or major emergencies. Because ham radio uses decentralized, independent power sources and equipment, they can provide vital backup communication for disaster relief efforts during natural disasters when licensed operator networks are down.



PURA's role in this service is to ensure these activities are conducted responsibly:

- The core principal PURA enforces is that the activity is “solely for the purpose of acquiring knowledge and not for commercial or pecuniary interest.” This distinction is essential because commercial radio is licensed under different, more restrictive rules and fee structures. Amateur bands are specifically reserved by international treaty coordinated by the International Telecommunications Union (ITU) for this non-commercial, educational use.
- By issuing 5 Amateur Radio authorizations in 2023, PURA grants individuals the legal right to operate radio equipment on specific, internationally allocated frequencies. This prevents interference with vital services (such as air traffic control or maritime safety) while allowing enthusiasts to practice their craft.
- The annual renewal of authorization and call signs ensures that the Authority maintains an up-to-date register of operators and can confirm that they continue to comply with the rules and technical standards

5.1 International Gateway Unit

The International Voice Gateway (IGW) Monitoring System, established in 2019, operates as a Unit under the Directorate of ICT of the Public Utilities Regulatory Authority (PURA). Its primary mandate is to monitor the international voice traffic of all Mobile Network Operators (MNOs) and Fixed Line Operators in The Gambia, namely AFRICELL, QCELL, COMIUM, GAMCEL, and GAMTEL.

The IGW functions through the International Gateway Management System (IGMS), a dedicated technological platform physically linked to the ACE (Africa Coast to Europe) optical fibre submarine cable system. It is also interconnected with the network infrastructure of all MNOs and Fixed Lined responsible for routing international voice traffic into and out of the country. These systems are co-located in a Backhaul Room at the Bijilo ACE Landing Station, enabling seamless data capture and monitoring.

The IGMS provides core capability through which the IGW team executes its technical and regulatory responsibilities. The system comprises a range of advanced components, including routers, switches, servers, application software, packet brokers, and fiber-optic cabling. Together, these elements enable real-time monitoring, traffic analysis, and the generation of accurate monthly billing statements for all MNOs, thereby contributing to national revenue assurance.

In addition to traffic monitoring, the IGMS plays a pivotal role in detecting and mitigating fraudulent international voice activities (Fraud Detection), particularly sim-boxing. By identifying irregular routing behaviors and unauthorized bypass operations, the system helps protect operator revenues and ensures the integrity of international voice services within the national telecommunications ecosystem. Below are various schematic diagrams showing the technical configuration of the IGMS for ease of reference.

FIGURE 18 THE INTERNATIONAL GATEWAY MONITORING ARCHITECTURE DIAGRAM

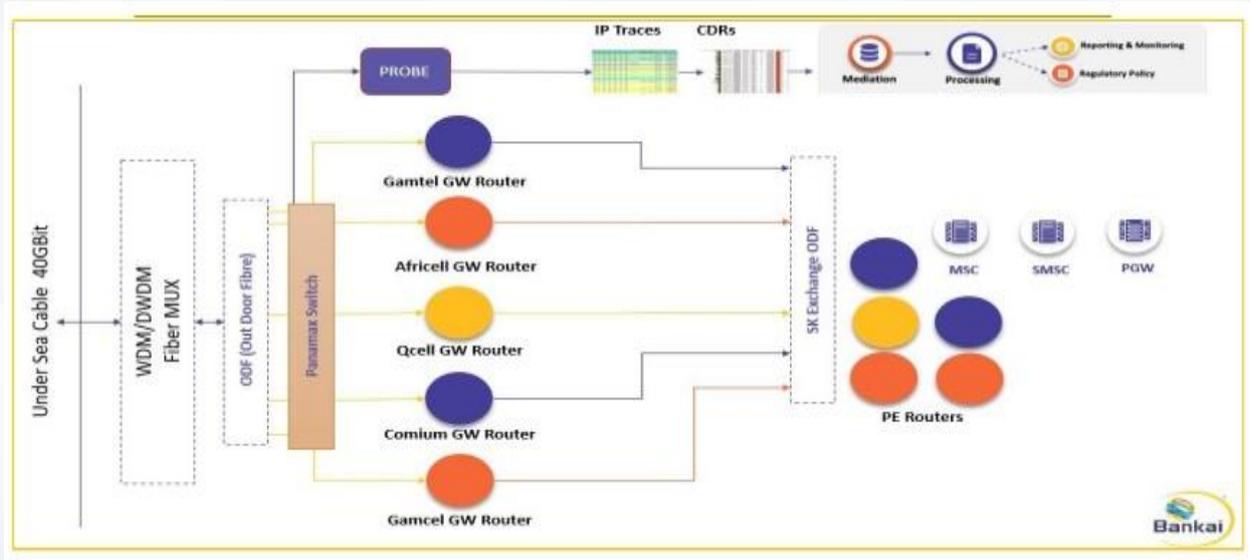
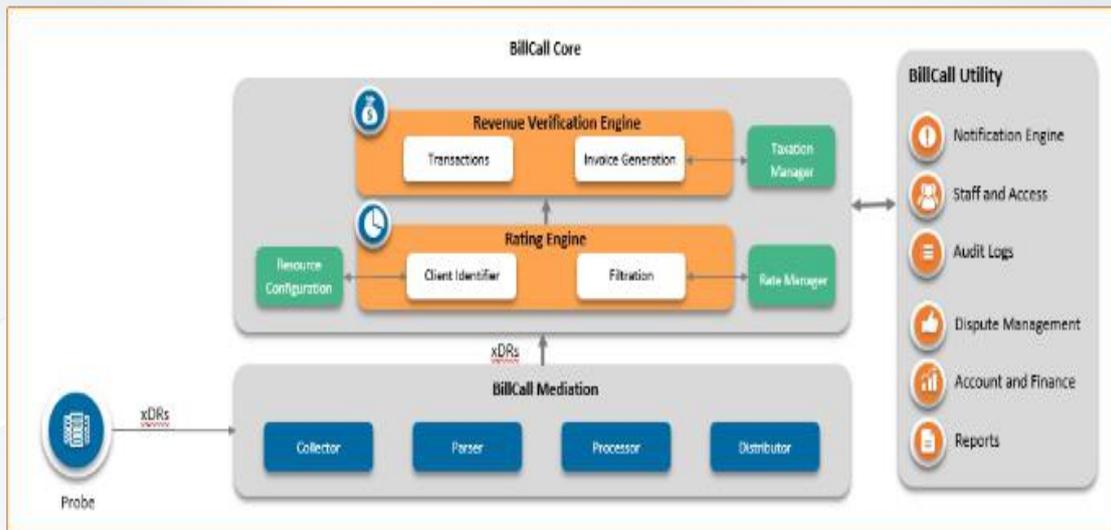


FIGURE 19 THE INTERNATIONAL GATEWAY SOFTWARE MONITORING PLATFORM



During the 2023 review period, the International Gateway (IGW) team undertook several core regulatory and operational activities to ensure effective monitoring, management, and revenue assurance for international voice traffic across all Mobile Network Operators (MNOs). The key activities are summarized below.

The Network Operations Centre (NOC) team conducted continuous daily monitoring of all international voice traffic for AFRICELL, QCELL, COMIUM, GAMCEL, and GAMTEL from 08:00 a.m. to 10:00 p.m. The IGMS equipment and its associated web applications operated on a 24-hour basis with reliable power backup systems, enabling uninterrupted data capture, surveillance, and reporting.

Due to existing system incompatibilities resulting in undetectable links for COMIUM and AFRICELL, the IGW team conducted monthly collections of Raw Call Detail Records (CDRs) from both operators. These CDRs were analyzed and cross-referenced against data captured in the IGMS to ensure accuracy, completeness, and revenue integrity.

At the end of each month, all international traffic captured through the IGMS was aggregated, verified, and analyzed. This process enabled the generation of monthly invoices for all MNOs and Fixed Lined. The invoices were subsequently forwarded to the Directorate of Economic Regulations for cross check before official issuance. The applicable revenue rate for incoming international voice traffic remained USD 0.32 per minute.

The IGW team conducted daily monitoring and routine diagnostic checks across all IGMS devices to ensure optimal system performance. These efforts helped maintain seamless traffic flow, prevented service disruptions, and ensured timely detection of anomalies.

5.11.1 MNO LINK ADDITIONS AND CAPACITY UPGRADES

In 2023, the IGW team collaborated with MNOs to enhance system capacity due to the increase in traffic and to improve overall transmission efficiency through the following upgrades:

- **COMIUM:** Upgraded two existing 1G links to 10G
- **AFRICELL:** Added four additional 1G links
- **QCELL:** Upgraded one existing 1G link to 10G
- **GAMTEL:** Upgraded two existing 1G links to 10G

These upgrades contributed significantly to improved traffic handling, reduced congestion, and enhanced quality of service across the networks. In conclusion, the IGW team in 2023 ensured all targets were met, and operations were carried out according to the expected standards.

5.11.2 ICT UNIT / QUALITY OF SERVICE (QoS) MONITORING

In accordance with Section 83 of the Information Communications Act (ICA) 2009, the Authority is mandated to ensure that all Telecommunications Operators deliver acceptable Quality of Service (QoS) to consumers. To fulfil this mandate, the Authority deploys a continuous Quality of Service Monitoring System, the QoS Tracker, which measures and evaluates the performance of all cellular mobile networks in The Gambia.

The QoS Tracker systematically monitors key service parameters to verify operators' compliance with the Key Performance Indicator (KPI) targets established in the QoS Guidelines (Revised 2022). The monitoring covers GSM mobile services, including voice services operating in dual mode (GSM and UMTS) and data services delivered over UMTS and related network technologies.

The QoS Tracker monitors compliance with Key Performance Indicators (KPIs) as prescribed in the Quality-of-Service Guidelines (Rev. 2022) for Mobile Network Operators. The system monitors and measures.

- **Voice services** in dual mode (GSM and UMTS)
- **Data services** on UMTS networks

These measures provide real-time and historical insights into network performance, coverage, and service reliability.

Based on the QoS and coverage gaps identified during monitoring, the Authority formally requested all mobile operators to address deficiencies within their respective networks, noting that failure to comply would trigger enforcement actions in line with regulatory provisions. Following the Authority's recommendations, two major operators undertook significant investments in network modernization, upgrade, and optimization initiatives. As a result, AFRICELL and QCELL recorded substantial improvements in their 2G and 3G geographical coverage, including subscriber based, with continued enhancements expected as their network expansion progresses.

In April 2023, the Quality-of-Service (QoS) monitoring system's NOC previously located at the PURA Head Office was successfully relocated and installed at the International Gateway (IGW) Network Operations Centre (NOC) for continuous effective monitoring. This strategic move enhances monitoring efficiency and ensures improved oversight of the quality of service of Mobile Cellular telecommunications networks.

PURA issued directives to all Operators to address identified QoS and coverage deficiencies within their networks. Operators were informed that non-compliance may lead to enforcement actions as provided under the regulatory framework.

Following these directives, two mobile operators undertook significant investments in network modernization, upgrades, and optimization. These efforts resulted in the following positive results:

- Notable improvements in 2G and 3G geographical coverage
- Substantial performance enhancements for AFRICELL and QCELL
- Continued progress trends expected as ongoing optimization activities proceed

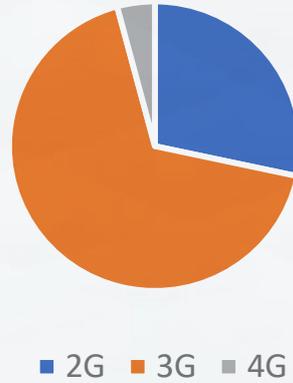
By the third quarter of the year under review, 2023, the national mobile infrastructure networks of three mobile network operators comprised 2G, 3G, and 4G LTE technology cell sites installed at their base stations, as can be seen in Figure x below. Data for the fourth mobile network operator, COMIUM, was unavailable during this period as the company was undergoing network upgrades as well as faulty interfaces with the QoS Tracker servers.

FIGURE 20 THE NATIONAL MOBILE INFRASTRUCTURE NETWORKS OF THREE MOBILE NETWORK OPERATORS COMPRISED 2G, 3G, AND 4G LTE TECHNOLOGY CELL SITES INSTALLED AT THEIR BASE STATIONS



FIGURE 21 :CHART SHOWING NUMBER OF DEPLOYED CELLS PER TECHNOLOGY COUNTRYWIDE

Mobile cell deployment in The Gambia



From this chart, we can deduce that there were more 3G cell sites, hence 3G technology was more widely used in The Gambia in 2023.

These sites which house the base stations are predominantly mounted on towers/ masts, though there are some base stations that are mounted on roof tops. As of September 2023, the Authority recorded 1,323 sites across the three Mobile Network Operators as captured by the QoS Tracker Monitoring System. The table below shows the cell sites that were offline during this period.

FIGURE 22:OFFLINE CELLS

	Offline Cells		
	2G	3G	4G
	16	3	0
	64	25	12
	9	247	0
	0	0	0

The below Figures: a (2G), b (3G) & c (4G); are itemized per network technology showing results per Operator's network of the main KPIs, measured and analysed by the QoS Tracker against the KPI threshold set by the Authority. Please note that these results were captured in 2023 and does not reflect the reality on the ground in 2025.



FIGURE 23: FIGURE 23:A (2G), B (3G) & C (4G); ARE ITEMIZED PER NETWORK TECHNOLOGY SHOWING RESULTS PER OPERATOR'S NETWORK OF THE MAIN KPIs, MEASURED AND ANALYSED BY THE QOS TRACKER

The following figures below are network coverage maps showing the 2G, 3G and 4G technology sites of all the Mobile Network Operators (MNOs) countrywide in a pictorial form.



FIGURE 24::ALL MNOS COMBINE GLOBAL GSM TOWER/MAST FOR ALL TECHNOLOGIES



FIGURE 25:MNOS 2G GLOBAL GSM SITES



FIGURE 26:MNOS 3G GLOBAL GSM SITES



FIGURE 27: MNOS 4G GLOBAL GSM SITES

Below are maps showing AFRICELL’s networks by technology countrywide (2G, 3G and 4G networks).



FIGURE 28:14 AFRICELL NETWORK BY TECHNOLOGY COUNTRYWIDE 2G



FIGURE 29: AFRICELL NETWORK BY TECHNOLOGY COUNTRYWIDE 3G



FIGURE 30:AFRICELL 4G NETWORK BY TECHNOLOGY COUNTRYWIDE

Below are maps showing QCELL’s networks by technology countrywide (2G, 3G and 4G networks).

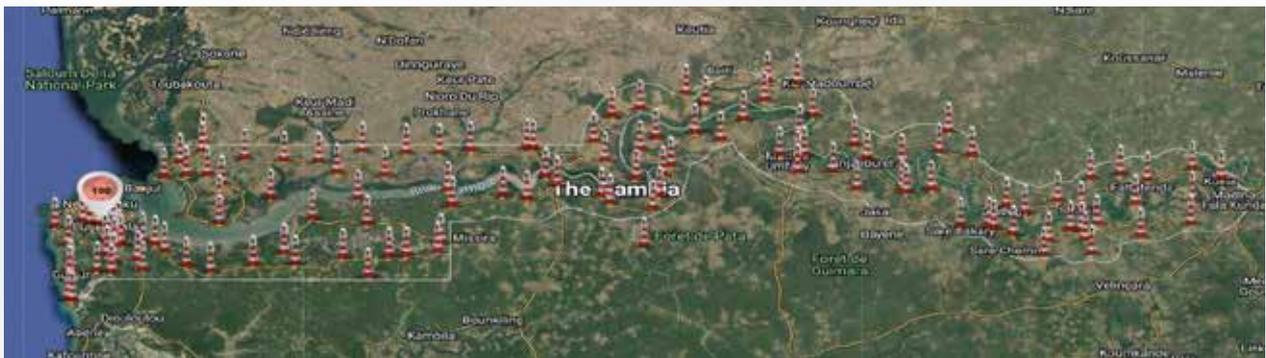


FIGURE 31:QCELL’S NETWORK BY TECHNOLOGY COUNTRYWIDE 2G



FIGURE 32:QCELL’S NETWORK BY TECHNOLOGY COUNTRYWIDE 3G



FIGURE 33:QCELLS NETWORK BY TECHNOLOGY COUNTRYWIDE 4G



Below are maps showing gamcel’s networks by technology countrywide (2g and 3g networks).



FIGURE 34:GAMCEL'S NETWORKS BY TECHNOLOGY COUNTRYWIDE 2G



FIGURE 35:GAMCEL'S NETWORKS BY TECHNOLOGY COUNTRYWIDE 3G



Below is a map showing comium's network by technology countrywide (2g edge)



FIGURE 36:COMIUM'S NETWORK BY TECHNOLOGY COUNTRYWIDE 2G

The base stations are predominantly mounted on towers/masts, though there are some base stations that are mounted on roof tops. There are currently 973 sites where the above technologies are installed countrywide, compared to 808 sites in 2021.

TABLE XX PROVIDES DETAILS OF BASE STATIONS FOR EACH TECHNOLOGY.

Item No	Region	Base Stations		
		2G 3	G	4G
1	Banjul	14 1	8	9
2	Kanifing Municipal Council	57	100	29
3	West Coast Region	107	166	49
4	Lower River Division	20	20	1
5	Central River Division	22 3	1	2
6	North Bank Division	30	49	4
7	Upper River Division	33 4	4	3

The relocation of the QoS system NOC and subsequent network improvements marks a significant step in strengthening nationwide telecommunications service quality. Continuous monitoring and enforcement will ensure Operators maintain compliance with established QoS standards and deliver reliable services to consumers across the country.

5.2 Type Approval Certification

In accordance with Part IX, Section 108 of the Information and Communications Act (IC Act) 2009, the Public Utilities Regulatory Authority (PURA) is mandated to establish and administer the national Type Approval framework. Under Subsections (1), (2), and (3), the Authority is responsible for preparing and implementing:

- a) Technical Guidelines for Radio Equipment and Communications Terminal Equipment
- b) Technical Guidelines on Electromagnetic Compatibility (EMC)
- c) Rules governing the use of industrial, medical, and scientific (ISM) equipment and devices, including equipment that generates or utilizes radio frequency energy for industrial, medical, scientific, domestic, and related applications.

The Authority uses these guidelines to evaluate the type approval of applications submitted by manufacturers and authorized representatives, primarily from outside the country. The Type Approval application form and accompanying guidelines are available online, allowing applicants to complete submissions electronically together with the required technical documentation. Based on the completeness and compliance of the submitted documents, applications may be approved or rejected. Successful applicants are issued a Type Approval Certificate authorizing for the sale and use of the specified equipment in The Gambia.

The Type Approval regime is a regulatory safeguard designed to protect public health and safety, ensure the integrity of telecommunications networks, and prevent harmful interference within the national radio frequency environment. It ensures that all imported wireless and telecommunications terminal equipment complies with approved technical and safety standards. The process is critical for the following reasons:

a) **Protection of People and Property:**

Ensures that equipment placed on the Gambian market does not pose safety hazards to users, the public, or operational staff of telecommunications networks.

b) **Protection of Telecommunications Networks:**

Prevents malfunctioning or substandard devices from disrupting network performance through electromagnetic interference or improper radio emissions.

c) **Efficient Use of Radio Spectrum:**

Ensures wireless equipment uses the spectrum effectively and does not cause harmful interference to other radio services.

d) **Regulated Market Entry:**

Ensures that all PURA-approved equipment sold or used in The Gambia is technically compliant and restricted to its intended purpose.

PURA evaluates submitted equipment against internationally recognized standards before granting Type Approval. Equipment verification is conducted using reference benchmarks, primarily from European and global regulatory frameworks.

The standards applied by PURA are derived from:

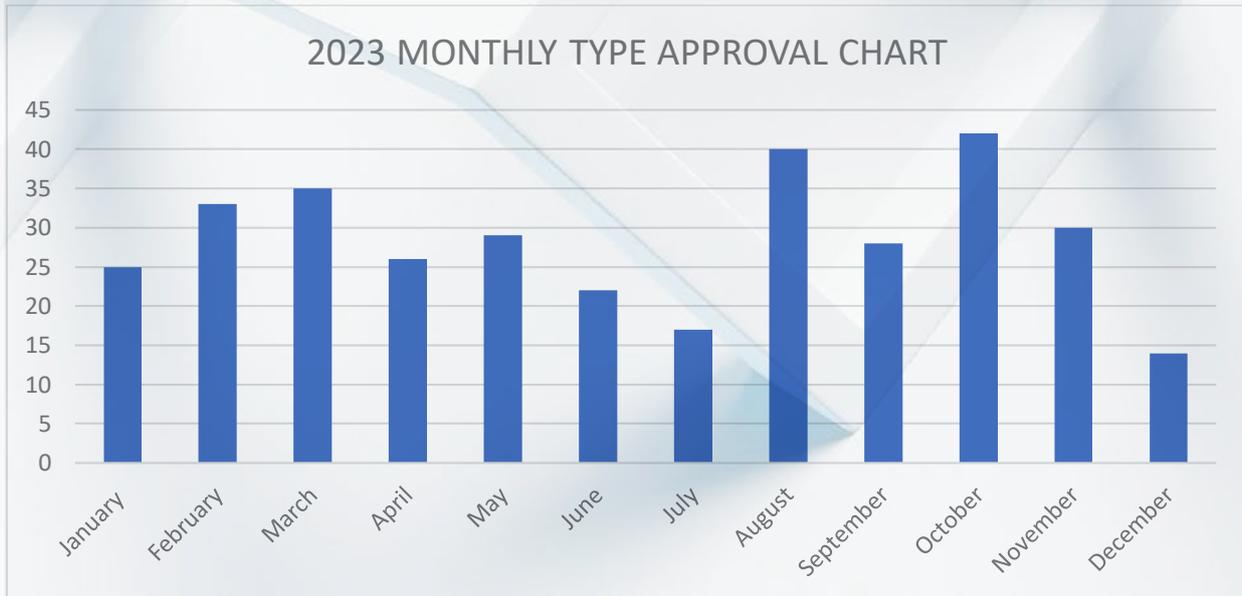
- European Telecommunications Standards Institute (ETSI)
- International Special Committee on Radio Interference (CISPR)
- European Committee for Electrotechnical Standardization (CENELEC)
- International Electrotechnical Commission (IEC)

These standards form the backbone of PURA's Type Approval process, ensuring that only equipment tested and certified to robust international specifications is authorized for use in The Gambia.

The Type Approval Unit continues to play a significant role in safeguarding the Gambian ICT ecosystem. It protects consumers, network operators, and the national frequency environment from the risks associated with uncertified or substandard equipment.

The demand for Type Approval services continues to grow annually, driven by increased importation of telecommunications, ICT, and wireless devices. In 2023, the Authority processed and issued a total of 341 Type Approval Certificates.

FIGURE 37:2023 MONTHLY TYPE APPROVAL CHART



This growth reflects:

- Rising consumer demand for ICT devices,
- Market expansion in the telecommunications and electronics sectors,
- Increased awareness among importers regarding regulatory compliance.

5.3 National Computer Cyber Security Incident Response Team (gmCSIRT) Unit

The National Computer Cyber Security Incident Response Team (gmCSIRT) is mandated to respond to cybersecurity incidents, provide technical support to its defined constituency, and coordinate information sharing at both national and regional levels. gmCSIRT serves as the national focal point for all matters related to cybersecurity. PURA, as mandated by its regulatory framework, continues to collaborate with all stakeholders to ensure a safe and secure cyberspace for operators and consumers of communications services and infrastructure in The Gambia.

In partnership with the Ministry of Communications and Digital Economy (MOCDE) and the International Telecommunication Union (ITU), the Authority established gmCSIRT to strengthen the national capability for preventing, detecting, and responding to cybersecurity incidents. The gmCSIRT provides its constituency with services that support the prevention, management, and mitigation of cybersecurity-related emergencies. Its core functions include:

- Responding to computer security incidents to regain control and minimize damage.
- Supporting effective incident response and recovery.
- Inhibiting and reducing the occurrence of computer security incidents through continuous monitoring and advisory services.

During the reporting period, staff with the requisite technical skills were recruited to operationalize the gmCSIRT. The team actively collaborates with key constituencies including financial institutions, e-government platforms, law enforcement, ICT service providers, critical infrastructure organizations, and medical institutions.

5.4 Reported Incidents (2023)

The table below summarizes the incidents reported to gmCSIRT during 2023. All incidents were resolved satisfactorily.

INCIDENT TYPE	NUMBER OF INCIDENTS (2023)
Ransomware	1
Phone Hacking	1
Scams	3
Phishing	1
Financial Fraud	1

The above table showed a decrease in scam-related incidents that was recorded in 2023 compared to 2022. gmCSIRT continues to provide consultancy services, primarily to government institutions and strategic national initiatives. Key assignments undertaken during the year include:

- Technical review of the Draft Cybercrime Bill
- Participation in the .GM domain process led by MOCDE
- Membership in the committee for the Data Protection and Privacy Bill
- Technical contribution to the Central Bank's SIEM procurement process
- Delivery of cybersecurity training for National Assembly Members and the Judiciary
- Participation in stakeholder engagements and validation workshops on Online Gender-Based Violence

To promote cybersecurity awareness and strengthen information security skills, gmCSIRT organized several targeted training and educational sessions for CIOs, engineers, system administrators, the banking and telecom sectors, students, and the public.

Some awareness programs and training sessions were conducted in 2023 .

- Cybersecurity awareness sessions for schools
- Online safety session for National Assembly Members
- Social media awareness campaigns via official gmCSIRT Facebook and LinkedIn channels

Below are the Security Alerts that were received and how they were .

- An average of 50 compromised IP addresses were reported to ISPs monthly
- 100 critical security alerts were published and issued to subscribers.

A significant portion of incidents reported during the year involved social networking platforms, particularly Facebook.

We have plans to increase the level and number of awareness and sensitisation countrywide to protect the populace from hackers, scammers, phishing emails and similar cybersecurity threats and attacks.

gmCSIRT Remains Committed to:

- Participating in regional cybersecurity events such as Africert Cyber drills and conferences. vies
- Strengthening collaboration with sister CERTs in incident detection, coordination, and response.
- Supporting efforts to secure not just The Gambia's cyberspace but also contributing to regional and global cybersecurity efforts through Africert, OCFWAR-C, and FIRST.

5.5 Broadcasting Unit – Radio and Television

The Broadcasting Unit is responsible for implementing the Authority's mandate under Part II of the Information and Communications Act (IC Act) 2009, which mandates PURA the authority to regulate all broadcasting services in The Gambia. This includes oversight of radio and television operators, assignment and management of broadcasting frequencies, licensing, compliance monitoring, and ensuring adherence to national content and technical standards. During the year under review, the Authority continued its efforts to improve broadcasting quality, enhance spectrum efficiency, and support fair access to broadcasting resources across the country.

As part of its regulatory obligations, the Authority undertook continued re-planning and optimization of the national FM broadcasting frequency plan. This activity is essential to prevent harmful interference, accommodate new entrants, and ensure efficient use of the broadcasting spectrum. The exercise was carried out in collaboration with:

- The International Telecommunication Union (ITU)
- Neighboring administrations through bilateral coordination

These engagements were conducted in accordance with the Geneva Agreement GE84, to which The Gambia is a signatory. GE84 provides the framework for international coordination and harmonization of FM broadcast frequencies within the region. Compliance with this agreement ensures orderly spectrum use and minimizes cross-border harmful interference.

The Broadcasting Unit continues to assign FM frequencies to qualified applicants to facilitate the provision of diverse radio broadcasting services. Frequency assignments are based on technical feasibility, spectrum availability, and compliance with planning standards.

Commercial FM radio continues to be the most widely accessed and influential broadcasting medium in The Gambia. Most commercial stations have established coverage across major towns and villages within the Greater Banjul Area (GBA), with a few extending their signal coverage into the provincial regions.

- GRTS, AFRI Radio, and QRadio provide countrywide FM signal coverage, serving both urban and rural populations
- Paradise FM covers the Greater Banjul Area and Farafenni
- Taxi FM operates within the Greater Banjul Area and Basse.

In addition to terrestrial broadcasting, many stations have expanded their reach through online streaming, enabling global accessibility and enhancing the visibility of Gambian media content internationally.

In line with national cultural and creative industry development objectives, broadcasting licenses requires Broadcasters to promote Gambian music and content. Each broadcaster is obligated to comply with minimum local content thresholds as specified in their license conditions. The Authority monitors adherence to these requirements as part of its broader compliance oversight function.

During the reporting period, 2023, the Broadcasting Unit review and technically approved five (5) new FM Radio Broadcasting stations to be Licensed. This reflects sustained growth in the broadcasting sector and increasing demand for radio services across communities. A summary of the total number of FM radio licenses as of December 2020 is presented in the table below:

NO.	Name	Frequency	Location
1	Senn FM	90.5	Tallinding Sobehya Junction
2	West Coast Radio 1	95.3	Kotu
3	City Limit	93.6	Kairaba Avenue
4	West Coast Radio 2	92.1	Kotu
5	Abraxas Radio	92.9	Kololi
6	King FM	94.7	Talinding
7	GRTS FM	95.1	Mansakonko
8	Star FM	96.6	Serekunda Brikama Highway
9	Taranga FM	97.5	Sinchu Alhagie
10	GRTS FM	98.6	Abuko (fed by 91.4 MHz)
11	GRTS FM	106.7	Abuko (fed by 96.0 MHz)
12	RFI C/O GRTS	89	Abuko
13	Capital FM	100.4	Banjul
14	Taxi FM	100.7	Brusubi Phase 2
15	Janneh Koto FM	101.1	Kombo Gunjur
16	Libidorr	101.4	Brusubi Phase 2
17	Taxi FM	101.7	Basse
18	Radio 1 FM	102.1	Fajara Golf

19	Veritas	102.9	Church HQ LTK German
20	Kora FM	103.9	Kanifing South
21	Hot FM	104.3	Bakau New Town
22	Hill Top FM	104.7	Sukuta WCR
23	Nexus	105.2	Bakau independence statdium
24	Paradise FM	105.7	Pipeline near BSTS
25	Paradise FM	105.8	Basse
26	Paradise FM	105.5	Farafeni
27	Vibes FM	106.1	Manjai
28	AL Fallah FM	107.2	MDI Road kanifing
29	Afri Radio	107.6	Kairaba Avenue
30	Choice FM	106.4	Sukuta
31	Sahel FM	88.5	MDI Road kanifing
32	The Light FM	89.6	C/O Ahmadya 7 Kombo Sillah Drive Talinding
33	Qradio	103.3	Kairaba Avenue
34	Sky FM	96.9	Old Yundum
35	Deggo FM	91.5	Kairaba Avenue
36	DHK FM	99.5	Old Yundum
37	GRTS	98.7 MHz	Basse
38	Home Digital FM	99.9	Brikama
39	Nuimi FM	94.0	Essau
40	Fayda FM	90.9	Willingara
41	Foroyaa FM	97.2	Kombo Sillah Drive
42	Boulundala FM	91.2	Birkama New Town
43	Banjul FM	98.9 MHz	Independence drive Banjul

COMMUNITY FM RADIO STATIONS

No	Name	Frequency	Location
1	Soma Community FM	88.8 MHz	Soma – LRR
2	Bwiam Community FM	91.9 MHz	Bwiam – WCR
3	Poliso FM	95.7 MHz	Banjul Police HQ
4	Kerewan Community FM	100.5 MHz	Kerewan – NRR
5	Bansang Community FM	107.2 MHz	Bansang – CRR
6	Brikamaba Community FM	96.8 MHz	Brikamaba – CRR
7	Brikama Community FM	98.0 MHz	Brikama – WCR
8	Farafeni Community FM	99.9 MHz	Farafeni – NRR
9	Kairanying Community FM	107.9 MHz	Kuloro - WCR

BROADCASTING UNIT COMPLIANCE AND MONITORING ACTIVITIES

During the year under review, the Broadcasting Unit undertook a comprehensive nationwide inspection exercise covering forty (40) Commercial FM Broadcasting stations, nine (9) Community FM Broadcasting stations, and six (6) Television stations. The objective of this tour was to assess the level of technical and operational compliance with the Authority's regulatory standards.

The initial inspection revealed that a significant number of FM radio stations did not meet several of the recommended standards prescribed by the Authority. Consequently, formal notification letters were issued to all FM radio and television stations, outlining the identified deficiencies and requesting each operator to conduct a self-audit and address the non-compliance issues within a stipulated timeframe.

In the last quarter of 2023, a follow-up inspection was conducted. The team noted substantial improvements across both FM and television stations, with most operators demonstrating compliance with the Authority's technical and operational requirements. This marked a positive step in strengthening broadcasting quality and adherence to regulatory frameworks.

In May 2023, three commercial FM radio stations; Fayda 1 FM, King FM, and Home Digital FM, were formally notified for failing to comply with the Authority's content regulations and the content standards stipulated in their broadcasting licenses. In November 2023, five additional FM stations; Radio 1 FM, Libidor FM, Deggo FM, Sky FM, and Banjul FM, were invited by the Broadcasting Unit to explain their prolonged absence from the airwaves, which in some cases had lasted nearly a year. The station proprietors acknowledged their operational challenges and requested a six-month extension to restore their broadcasting services.

On a different note, KMC Community FM Radio was instructed to cease broadcasting pending the submission and approval of a signed FM broadcasting license, which had not been finalized at the time.

In 2023, the Unit also addressed a reported case of alleged interference between Taxi FM and City Limits Radio (now Flash FM). Upon investigation, the issue was found not to be technical interference but resulted from a presenter who worked for both radio stations, who played a Taxi FM jingle during a City Limits Radio programme. The incident caused confusion among listeners, leading to the false perception of frequency interference.

Following the investigation, a formal advisory was issued to all FM broadcasters instructing stations to avoid playing the jingles or branded audio content of other licensed stations to prevent similar misunderstandings in the future.

PART

V

DIRECTORATE OF PETROLEUM
WATER AND ENERGY

6. Introduction

The Authority, as per its strategic objective for regulatory improvement plan for electricity, petroleum and water services under the PURA Strategy 2022-2024 mandated the Directorate of Petroleum, Water & Energy (DPWE) to regulate, monitor, and oversee the development, operation, and performance of service providers within the petroleum downstream, water services, and energy sectors.

6.1 Electricity Sector: Key Achievements

6.1.1 MONITORING OF NAWEC POWER PLANTS AND ONGOING PROJECTS

The Directorate conducted inspections of all power plants, key transmission and distribution facilities. The inspections focused on improving operational conditions such as health safety and environment amongst other parameters essential for continued power generation and supply for the public.

An inspection visits to the power plant facilities of NAWEC in the GBA and project sites such as the 225KV Jabang Substation, National Control Center, Brikama dispatch Center, OMVG Brikama and Soma Substations were conducted.

FIGURE 39: VISIT TO NAWEC POWER PLANT THE FOLLOWING PLACES MENTIONED BELOW WERE VISITED BY THE AUTHORITY.



The following NAWEC facilities below were inspected by the Authority during the year under review.

TABLE 1: THE SITE VISITED ARE LISTED ABOVE

Name of Plant	Operator	Service	Date
Kotu Power plant	NAWEC	Electricity	21/06/2023
Brikama 1 Power Plant	NAWEC	Electricity	21/06/2023
Brikama 2 (Wartsila) Power plant	NAWEC	Electricity	21/06/2023
Brikama 3 Power plant	NAWEC	Electricity	21/06/2023
Farafenni Power Plant	NAWEC	Electricity	12/07/2023
Basse Power Plant	NAWEC	Electricity	14/07/2023

6.2 Monitoring of Unique Energy Operation for Electricity Generation and Distribution in Nyammanar (Solar Mini-Grid)

Unique Energy Mini-grid at Nyamanarr is an index model for mini-grid deployment in The Gambia. In its efforts to promote renewables and green energy in the Gambia, The Authority continued its consistent monitoring of the licensee's operations on annual basis. The main aim of the visit was to assess the state of the solar plant and current operational standards for electricity generation and distribution of 120KWP solar mini grid in Nyamanari (Upper River Region) and to put forward recommendations that will improve the performance of the facilities.

FIGURE 40: THE AG. DIRECTOR OF PETROLEUM WATER AND ENERGY, THE ELECTRICITY MANAGER AND ELECTRICITY INSPECTOR OF PURA IN CONVERSATION WITH THE MINI-GRID OPERATORS



6.3 PETROLEUM

6.3.1 TRANSPORTATION

In the year under review, 226 vehicles from about 59 active transporters have been registered in PURA Information System for Tanker Trucks (PISTT) which came into operation in November 2021. The system is a digital application for processing road tanker inspections and licensing in which data entry is initiated after the submission of an application by a truck owner or transporter to the Authority. Key information which includes truck registration number, chassis number and vehicle type are all registered in a database including driver details and other statutory documents such as the Driver's License, and Vehicle Insurance. The applications process is done for the following categories: new applications for non-registered trucks in the PISTT, resubmission for trucks which failed their last inspection, and inspection renewals. The truck inspection renewal is mandated to be done every six months.

FIGURE 40: SAMPLE FUEL ROAD TANKER WITH MINIMUM MANDATORY SAFETY FEATURES

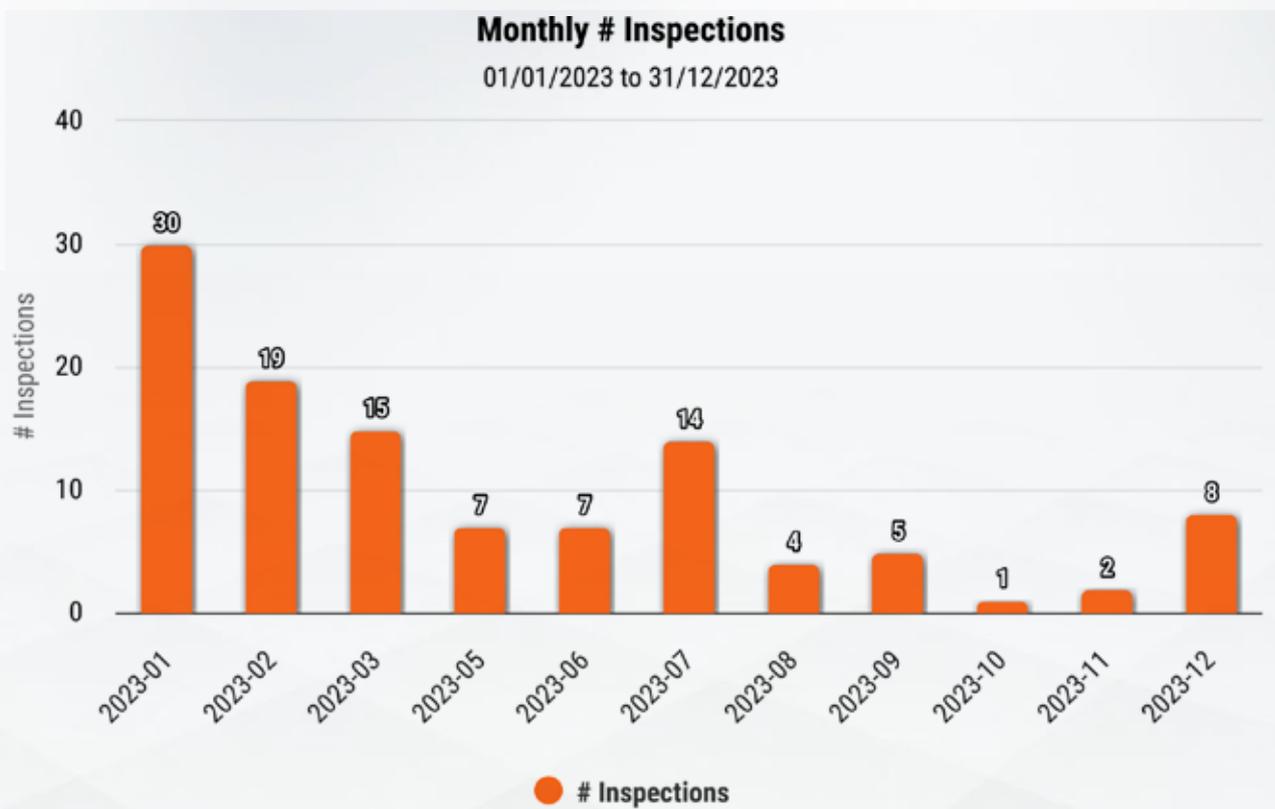


6.3.2 INSPECTION OF FUEL TRUCKS

The petroleum tanker truck inspection process follows the application process. The inspection covers various aspects of the tanker fitness for physical, mechanical, electrical, and general tanker fitness carried out by a third-party company called PAGES. An inspection result is generated for each truck after inspection. This result depends on the fulfillment of the minimum fitness requirements set for the trucks, to be safe to transport petroleum products. PASS result from truck inspections leads to issuance of licenses to the transporters to engage in petroleum products transport business.

As of 31st December 2022, 175 tanker trucks inspections were carried out since the development of the PISTT in November 2021. A total of 168 of the trucks were inspected in 2022 while 7 were inspected in 2021. Most of the inspected vehicles either passed or failed once. Few were vehicles which failed their initial inspection then were re-inspected and passed, and those which passed their inspections and renewed it after expiry, while very few were those which failed or passed two successive inspections.

FIGURE 41: MONTHLY INSPECTION CHART FOR THE YEAR 2023



6.3.3 BULK STORAGE

The Authority continues to monitor the operations of the GP and GPS depots through site inspection visits and meetings on Health and Safety improvement especially on the integrity of the critical infrastructure of the depot.

The Authority had received and processed an application by EMLOGIX for a third bulk storage facility with a proposed total storage capacity of 20,000 MT. The depot is estimated to handle about 100,000 MT of Light fuel annually.

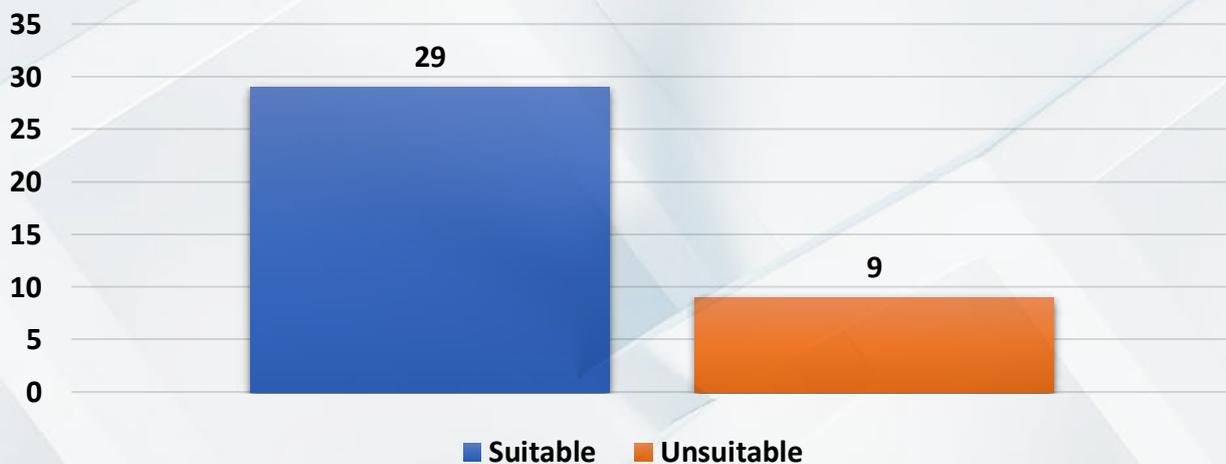
PROPOSED ANNUAL CAPACITY OF THE EMLOGIX DEPOT

SN.	Product Type	Estimated annual volume (MT)
1.	Diesel	60,000
2.	Jet Fuel	30,000
3.	Petrol	30,000
4.	LPG	3,000
5.	HFO	60,000

6.4 Retail Stations

The Authority has screened over the year under review about 38 new sites proposed for fuel stations. The rise in the number of applications for new stations could be attributed partly to the amendments made in the Petroleum Products (Service Stations) Regulations 2018 which sets out new criteria for site location and selection.

Sites Screened for Retail Stations



6.5 TRAINING ON FIRE SAFETY AWARENESS AND STANDARD OPERATIONAL PROCEDURES FOR FUEL PUMP ATTENDANTS

The Authority in collaboration with a health safety and environment (HSE) consultant, and GFRS conducted training exercises for fuel pump attendants of URR and CRR on 23rd and 24th January 2023 at Basse Area Council and NBR and LRR on 26th and 27th January at Mansakonko Governor's Office.



FIGURE 41: FIRE & SAFETY TRAINING & MONTHLY INSPECTIONS

6.6 Monitoring and Inspection Activities

6.6.1 CONSTRUCTION MONITORING

The Authority has carried out several joint stakeholder monitoring exercises with relevant stakeholders to ensure construction works conform with set standards and the necessary safety guidelines and requirements. This has enhanced compliance with the PURA guidelines for Construction of Service Stations in The Gambia. About six (6) new stations were constructed by the following OMCs including new entities, namely EMLOGIX and G. Energy, and became operational in the year under review.

- | | |
|------------------------|------------------|
| i. EMLOGIX | – Kotu Station |
| ii. EMLOGIX | – Sukuta Station |
| iii. Fortune Petroleum | – Tanji |
| iv. Fortune Petroleum | – Arangalen |
| v. G Energy | – Kitty |
| vi. Jah Oil | – Yarambamba |

6.7 HSE Inspection

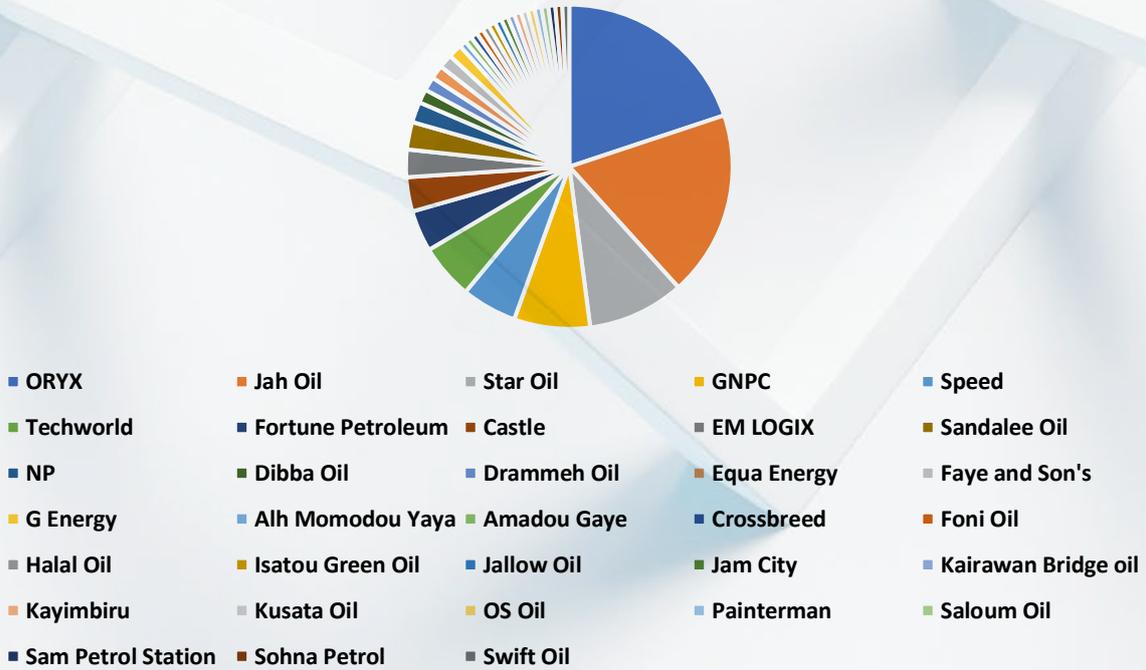
In a bid to ensure that standards are maintained at the retail stations as well as to ensure that operational safety is enhanced, the Authority has conducted quarterly HSE inspection exercises which had significantly improved operational and safety standards for most of the stations, especially in the Grater Banjul Area. However, safety in the sector remains a key component of the regulatory compliance framework and a major concern for both the Authority and the public.

6.8 Main HSE observations And findings – provincial stations

We observed a generally low level of compliance in this focus area. Apart from the GNPC and ORYX stations, the rest of the service stations do not regularly clean oil and fuel spills in the dispensing area. We have also observed that the concrete pavements are rough and had accumulated sand and as such dry cleaning of minor spills and drip spots were not effectively done. Some of the stations use the available sand boxes as waste bins after cleaning gallons before refilling them for customers.

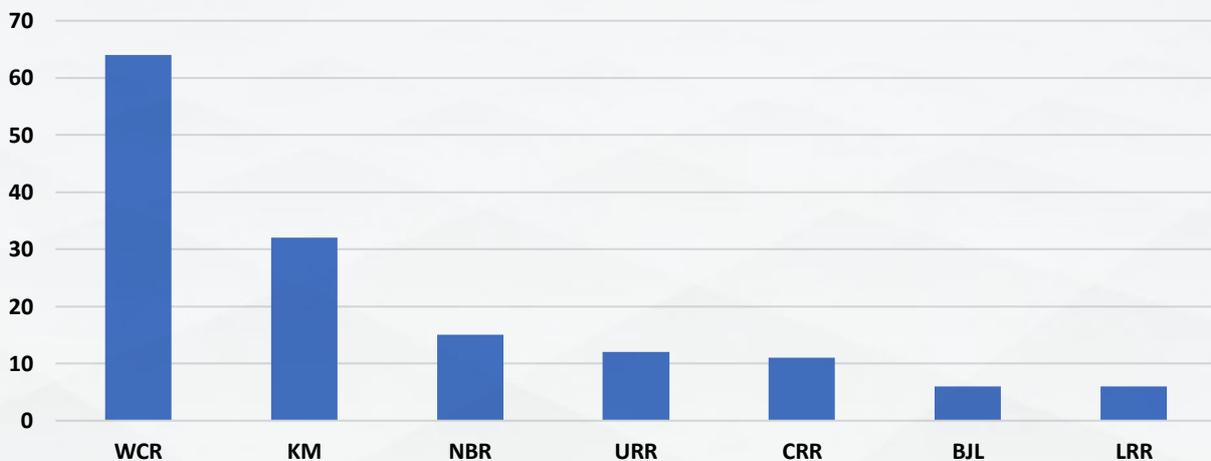
FIGURE 45:146 STATIONS INSPECTED ON HSE STANDARDS

146 Stations Inspected on HSE Standards



Generally, both the pump attendants and the station managers neglect oil and fuel spills in their station because either the concrete pavement is defective or there is no sand box with sand available for the cleanup. Where there is a sand box with sand, the pump attendants only use these boxes to empty gallons after rinsing with petrol or gasoil. We have also observed that some of the stations like GNPC, ATLAS and Star Oil/PETROGAS have dedicated cleaners. However, the cleaning of drips and spills are not done in an effective and consistent manner.

Distribution of Stations by Region



6.9 Inspection of LPG bottling plants

The Authority during the year under review has conducted a HSE inspection of all LPG bottling plants in the country to ensure that minimum standards of operations are adhered to by all players. The country currently has the following LPG bottling and distribution companies.

Sn.	COMPANY NAME	ADDRESS/LOCATION
1.	NJEGAN GAS	KANIFING
2.	AMINAH HOLDINGS	KANIFING
3.	JAH GAS	KANIFING
4.	TIDA GAS	MANDINARY
5.	ORYX ENERGIES	MANDINARY
6.	NATIVE GAS	MANDINARY
7.	STAR OIL COMPANY LIMITED	BANJUL

Through PURA's rigorous monitoring framework, a particular LPG refilling plant was ordered to suspend operations following observations made on major Health and safety non compliances. The company complied and the facility was subsequently allowed to continue operations following fulfillment of the requirements.

6.10 Water Sector

IMPROVING THE GOVERNANCE FRAMEWORK FOR WATER AND SANITATION REGULATION

Fresh water, in sufficient quantity and quality is a basic human right but also essential for all aspects of life and sustainable development. The Sustainable Development Goal 6 (SDG 6) target of achieving universal access to safe and affordable drinking water by 2030 presents a huge challenge for all countries, not just those with low incomes. To ensure that the Gambia meet the set goals and maintain its sustenance, benchmarking, standard monitoring, enforcement, and compliance are vital roles to which regulatory interventions are imperative and in no small measures' desirable. Under its strategic objective PSO2D, Regulatory Service Improvement Plan (Water) of the PURA Strategy 2022 – 2024, the Authority has led the following developments in improving water and sewage services in the Gambia. The development of national standards for drinking water quality and wastewater (effluent) discharge quality has been initiated with the Gambia Standards Bureau.



FIGURE 22: FIGURE 26: INCEPTION MEETING FOR THE DEVELOPMENT OF NATIONAL STANDARDS FOR DRINKING WATER QUALITY, WORKING WITH THE STANDARDS BUREAU, AND NATIONAL STAKEHOLDERS.

6.11 Responding to Serious Water and Sanitation Consumer Complaints

As part of the Authority's responsibilities to respond to service delivery - related complaints emanating from the regulated institutions, the Authority with the involvement of different stakeholders, including NAWEC, The Department of Physical Planning and Housing and the National Roads Authority (NRA), facilitated the resolution of a long-standing water service disruption complaint from residents of Latrikunda Sabiji through engineering interventions by NAWEC and stakeholder collaboration.

6.12 Inspection of Banjul Pump Station and Sewage Pipe near Atlantic Hotel.

Monitoring service operations and functionality of facilities for water and sewage services is integral in promoting sustainable and efficient service delivery. The Authority conducts bi-annual inspection visits to NAWEC water facilities followed by recommendations for service improvement and enforcement where applicable.

FIGURE 49: BANJUL PUMP STATION AND SEWAGE PIPE NEAR ATLANTIC HOTEL



6.13 Water Distribution Network Survey:

As part of the Authority’s efforts to fulfill its mandate, a nation-wide water distribution network survey was conducted from the 30th of October to the 17th of November 2023. The main objective of the survey was to identify high risk areas for contamination due to leakage and exposed pipes as well as end user experience with regards to water supply and quality.

FIGURE 50: WATER DISTRIBUTION MAP COUNTRYWIDE



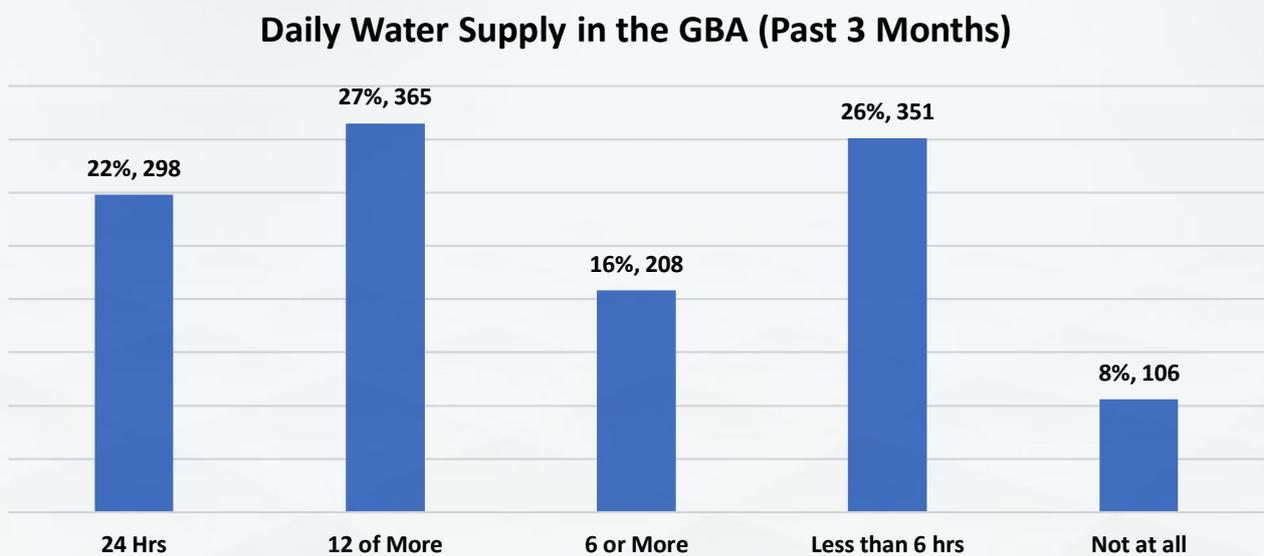
6.14 Water supply in the GBA

The survey found that only 22% of respondents had water available for 24 hours a day during most of the three month reference period. Continuous supply was mainly reported in communities such as New Jeshwang, parts of Nema Kunku, Tanji, New Yundum, Santo-Su, Jamisa, Tujereng, Jambur, Kanifing Estate, Lamin, Jambanjelly, and Sinchu Baliya, where at least half of customers experienced round the clock water availability.

Another 27% of taps had water for 12 to 23 hours per day. This level of supply was common in areas like Gidda Forest, Gunjur, Kanifing Layout, Tallinding Farokono, London Corner, and Bojang Kunda.

Meanwhile, 34% of the sampled taps in the Greater Banjul Area received less than six hours of water per day or no water at all during the survey period. This situation was most notable in parts of Brikama—such as Perseverance, Wellingara, Suma Kunda, and Nema—as well as Latrikunda Sabiji, Fajikunda, Abuko, Old Yundum, Banjulnding, and Bijilo. In each of these areas, at least 50% of surveyed customers experienced severe supply shortages

FIGURE 6 DAILY WATER SUPPLY IN THE GBA AS PER THE SURVEY



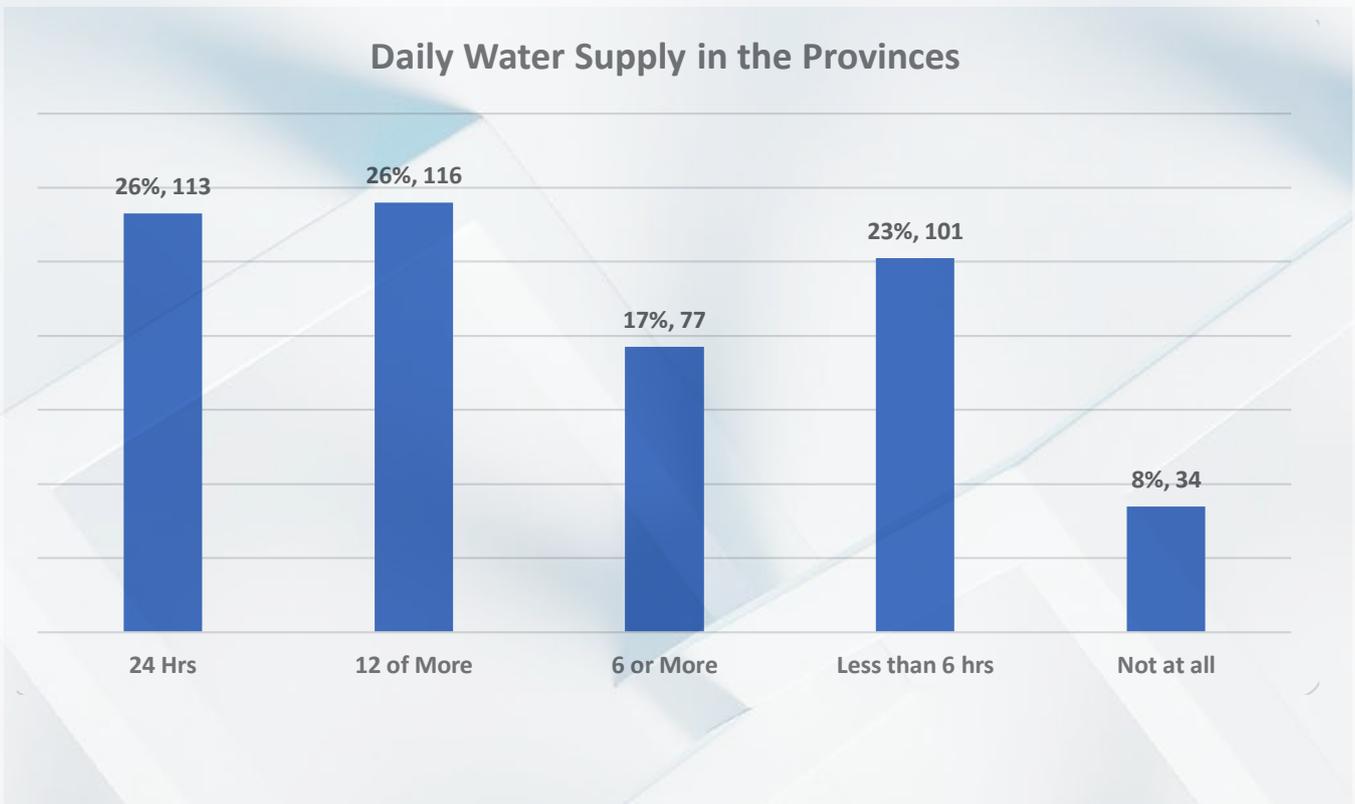
6.15 Daily water supply in the provinces

The Survey results show that more than half of taps in the provinces receive at least 12 hours of water supply per day. About 26% of taps have a full 24 hour supply, particularly in Albreda, Kerewan, and Mansakonko, where over 50% of taps recorded round the clock water availability. Although not all compounds in these communities are connected to NAWEC, those that are generally report satisfactory reliability.

Another 26% of taps receive water for 12 to 23 hours daily, mainly in areas such as Essau, Kinteh Kunda Janneh Ya, and Koba Kunda.

The survey also revealed that 17% of provincial taps have water for 6 to 11 hours per day. However, 31% receive less than six hours of supply daily, including 8% that had no water at all during the reference period. In these areas, households rely heavily on dug wells or residential boreholes for their daily needs. Very low supply (less than six hours) was most commonly reported in Sololo and Wharf-Town in CRR and Kani Kunda in LRR.

FIGURE 52: WATER SUPPLY IN THE PROVINCES ACCORDING TO NUMBER OF HOURS PER DAY



7.0 Water Quality Monitoring

The Authority under its MOU with the Department of Water Resources since 2009 continued to strengthen its water quality monitoring programme to ensure the public consume safe drinking water.

7.1. Water Sampling Point Survey and Risk Assessment

A water sampling point survey was conducted in May 2022 across the country. The objective was to map out and validate that all the water quality sampling points as per the quarterly water quality testing are NAWEC sources and not mixed with residential (private) boreholes. Further, the team conducted sanitary inspections at all sampling points using a questionnaire adopted from the World Health Organization.

This exercise fosters transparency and accountability between the regulator and its partners in water quality management and ascertains that regulatory decisions taken are evidence based.

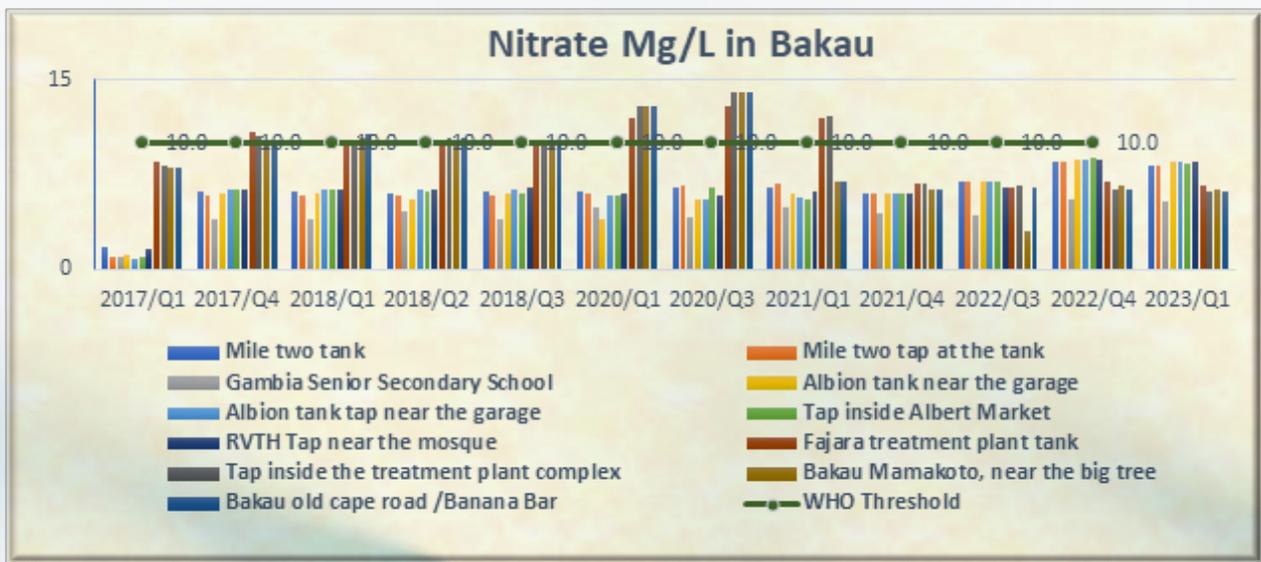
FIGURE 30: FIGURE 34: MAP SHOWING THE DISTRIBUTION OF WATER QUALITY SAMPLING POINTS ACROSS THE COUNTRY. CONDUCTED MAY 2022 BY PURA IN COLLABORATION WITH NAWEC AND DEPARTMENT OF WATER RESOURCES



7.2 Restoration of High Nitrate Levels to acceptable concentrations in the Fajara and Bakau Water Supply.

The Authority through its monitoring programme detected in 2017 that Nitrate levels slowly going beyond Levels recommended by WHO. Following testing and decommissioning of 2 boreholes with high concentration of Nitrate by the Authority and the blending of the water supply in Fajara with an additional supply from Sukuta Treatment Plant by NAWEC, Nitrate levels has now been restored to normal concentrations in the water supply by NAWEC.

FIGURE 31: NITRATE LEVELS OVER THE YEARS IN BAKAU



A vibrant, busy street market scene. In the foreground, a dense crowd of people is walking, some carrying items on their heads. A man in a dark jersey with the number '10' is visible on the left. In the middle ground, several cars, including a yellow one and a red one, are parked or moving through the crowd. The background features multi-story buildings with balconies and utility poles with wires. The overall atmosphere is one of a bustling, everyday market.

PART

VI

DIRECTORATE OF CONSUMER
AFFAIRS

The Directorate of Consumer Affairs is saddled with the responsibility of managing consumer complaints by providing access to dissatisfied consumers across the country. As a multi-sector Regulatory Authority, consumer protection is a key component of PURA business and operations.

To cater for consumer needs, the consumer affairs directorate has continued to engage in consumer education, complaint handling, and drafting regulatory tools related to consumer protection to avoid consumer exploitation. Towards consumer education, awareness messages were produced, published, and on print media, radio, and TV stations in collaboration with technical units.

7.1 Key Documents Validated In 2023.

Consumer protection within the regulatory space is safeguarded through various key documents, including service contracts, DND guidelines, and terms of use. These documents outline the rights and responsibilities of both consumers and service providers, covering aspects such as pricing, service quality, data privacy, and dispute resolution mechanisms. Additionally, the Authorities often issue guidelines and regulations to ensure that consumers are treated fairly and receive adequate protection in their interactions with service providers.

The Directorate for the period under review has validated three key documents to ensure that consumers are protected, and there is also a level playing field with service providers.

DOCUMENT	BACKGROUND
<p>Standard for Customer care and customer care touch points:</p>	<p>PURA, in its bid to ensure that consumer concerns and complaints are handled accordingly, deemed it necessary to develop standards for customer care centers as well as other customer touchpoints for regulated public utilities. The aim of this standard is to ensure that regulated entities always provide effective and efficient customer service to customers, which will result in limited regulatory interventions over time.</p> <p>The Standard will be beneficial to service providers as it will ensure strong customer care focus, which will make an enormous difference in the success of their businesses.</p>
<p>Return policy.</p>	<p>The use of digital platforms to purchase products and services of utility providers has been growing over the last years. The ease and comfort avail consumers have significantly impacted its growth; thus, its proliferation has transcended to banks, petrol stations, tech companies etc.</p> <p>The Authority as the industry regulator gives Authorization to the third-party companies involved in this venture, which gives it the mandate to approve proposed service fees, resolve their complaints and serve as a mediator between them and service providers. However, the Authority has noted that consumers face challenges when utilizing their platforms to make purchases, especially when it comes to reversal of transactions.</p> <p>This prompted the drafting of this policy, to ensure consumers are protected when making transactions on digital platforms and ensuring that there is a level playing field among all parties.</p>
<p>Customer service Charter: 148 HELPDESKS.</p>	<p>Another significant document that was validated in 2023 was the customer service charter for 148 helpdesks. The document is an expression and manifestation of the unit’s commitment to providing effective and efficient complaint resolution to customers of regulated sectors.</p> <p>It sets out standards that customers can expect from us, explains how they can obtain information and how to let us know if they are concerned and offers us advice on how they can help us serve them better.</p> <p>Its hallmark is our promise to provide consistent professional and high-quality service. At the 148 helpdesk we are constantly striving to improve our service levels and to foster closer relationships with all our customers wherever they are:</p>

7.2 Consumer Complaints:

For the year under review the helpdesk has witnessed a significant decline in the number of complaints received and processed at the helpdesk. A total of Two hundred and Seventy-Six (276) complaints were received, of which Ninety-Three (93) were nopal credit scam related.

The table below shows the total number of complaints in each regulated sector and their status.

COMPLAINT CATEGORY	NUMBER OF COMPLAINT	RESLOVED COMPLAINT	PENDING COMPLAINTS
ICT	97	97	0
WATER/ELECTRICITY	86	86	0
NOPAL SCAM	93	93	0
TOTAL	276	276	0

The below graph depicts; majority of the complaints registered in 2023. The ICT sector registered the highest number of complaints with 53% of the total complaints registered, while the NAWEC registered 47% of the complaints.

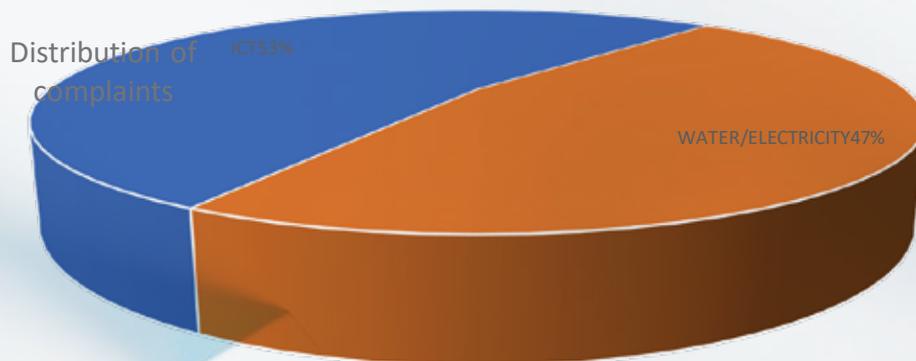


FIGURE 54: DISTRIBUTION OF COMPLAINTS

■ ICT ■ WATER/ELECTRICITY

7.3 LATRIKUNDA WATER COMPLAINT

The directorate through its 148 helpdesks receive a water shortage from consumers living around the Latrikunda sabiji area. The residents stated that since the construction of the Westfield – Tabokoto highway the neighborhood has been experiencing serious shortage of water supply. Due to the scale of the issue, the complaint turned to a project which required civil work and administrative coordination amongst stakeholders to resolve the problem. Many people thanked the initiative by all stakeholders involved in resolving this concern by the communities. Some households attest that since the commission of the main they started having water at night on a regular basis and often during the day although it is not throughout but rather intermittent, but they are indeed thankful for the laudable initiative.

FIGURE 55:: LATRIKUNDA WATER COMPLAIN



ANALYSIS OF COMPLAINT RECEIVED PER SERVICE PROVIDER IN 2023:

OPERATOR	RECEIVED	%RECEIVED
AFRICELL	47	31%
QCELL	10	6%
COMIUM	4	3%
GAMCEL/GAMTEL	3	2%
NAWEC	86	56%
EMLOGIX	1	1%
DK TELECOMES	1	1%

NAWEC has continued to record the highest number of complaints in the regulated sector constituting 56% of the total complaints registered in 2023. Most of the complaints were about burst pipe and water outage related issues, which were mainly caused by the OIC road construction.

The bulk of the Complaints received in the ICT sector was against Africell constituting 31% in 2023. The majority of which were (data/megabytes) related to complaints. Qcell recorded the second highest in the ICT sector with 6%, which were mostly (data/megabytes) related.

Comium on the other hand recorded 3% of the complaints in 2023, in which we have seen a decline in the number of complaints against its 166-bonanza service. Gamcel/Gamtel recorded the least number of complaints in 2023 with 2% of the total complaints received in the ICT sector.

7.4 Analysis of Complaint types in 2023

7.4.1 ICT SECTOR

COMPLAINT CATEGORY	NUMBER OF COMPLAINT	PERCENTAGE OF COMPLAINT
<i>Value added service related</i>	14	21%
<i>Tariff related</i>	26	39%
<i>Sim related</i>	4	6 %
<i>Quality of service</i>	14	21%
<i>Customer service</i>	5	8%
<i>Others</i>	1	2%
<i>DND</i>	2	1%

Tariff / Experience on Data and credit complaints were the highest number of complaints constituting 39% for the year under review.

Value added service and quality of service-related complaints were the second highest with 21 complaints each, which represents 21% of total complaints received in 2023.

Customer service and sim related were also raised by consumer in the ICT sector.

7.5 Energy Sector:

COMPLAINT CATEGORY	NUMBER OF COMPLAINT	PERCENTAGE OF COMPLAINT
<i>quality of service electricity</i>	15	17%
<i>general complaints billing</i>	30	34%
<i>quality of service water</i>	10	11%
<i>tariff</i>	29	33%
<i>other</i>	2	2%
	3	3%

Technical related (**Burst pipes, Leakages, faulty meter**) complaints registered highest number of complaints with 30, representing 34% of the total complaints received in 2023.

Quality of Service-related complaints for water were the second highest with 29 complaints, representing 33% of the total complaints received in 2023.

Quality of service for electricity service-related complaints for electricity recorded the third highest with 15 complaints, constituting 17% of the total complaint received and process in 2023.

While billing related complaints recorded 10 complaints, which constituted 11% of the total complaint received and proceeded at the helpdesk.

The 5 most Prevalent Complaints in 2023 were as follows:

Burst Pipe	Water outage	Faulty Meter	Customer Service	Credit/Megabytes deduction
11	11	9	9	19

The above table depicts the five most prevalent complaints in the regulatory space for the year 2023:

Credit and megabyte-related complaints recorded the highest number of complaints for the year under review.

Burst pipe and water outage recorded the second highest number of complaints for NAWEC for the year under review with eleven complaints each.

FAULTY METERS BY NAWEC ARE ANOTHER PREVALENT COMPLAINT IN 2023.

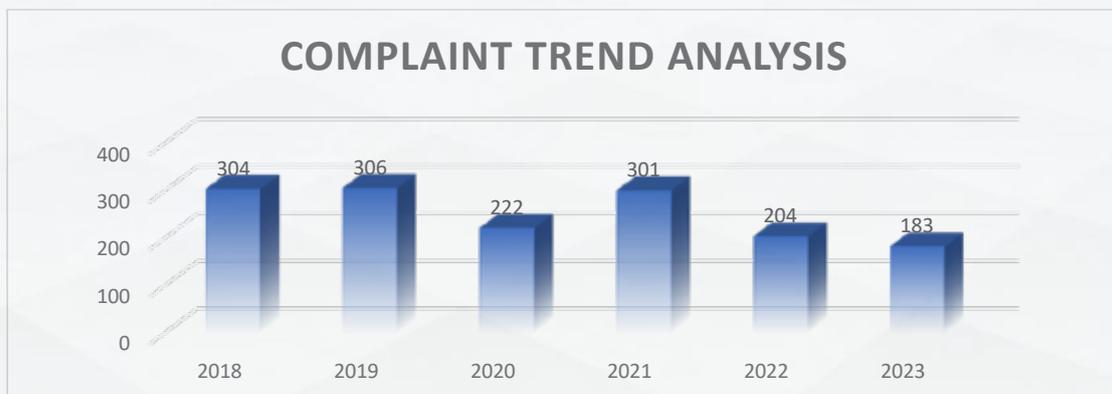


Figure 56: TREND ANALYSIS COMPARING COMPLAINT MANAGEMENT FROM 2018-2023

The table above shows trend analysis for complaints over a six-year period. The helpdesk has seen a decline in the numbers of complaints registered at the helpdesk in the year ending 2023.

7.6 Consumer education and awareness campaigns

7.6.1 BANTABA OUTREACH:

The Gambia Public Utilities Regulatory Authority (PURA) conducted its Tenth edition of the “Bantaba outreach program”, this outreach program is as before geared towards creating a platform for rural communities to engage their service providers and raise concerns and grievances with regards to the services they consume. The tour started from the 21st of November through the 1st of December 2023 with the Theme: Scam alert, be warned.



Twenty (20) villages were visited during the 2023 “Bantaba” tour. The team was composed of 25 members which was headed by DCA (representatives from all the Directorates in the Authority as well as service providers). Meetings were successfully held in all the targeted villages, and in attendance there were a diverse group of consumers, who expressed concerns and delights across the broad spectrum of issues. Below are some of the major concerns highlighted during the tour.



- Unavailability of NAWEC cash power vending outlets.
- Nopal credit scams
- unavailability of electricity and water in some of the villages





PART
VII DIRECTORATE OF FINANCE
AND ADMINISTRATION

8.1 FINANCIAL REVIEW

PURA's primary source of income is Regulatory Fees charged to regulated entities. The amount invoiced and collected from operators as regulatory fees constitutes PURA's revenue envelope, which is approved by the Board of Directors. These fees are capped at a maximum of 1.5% of operators' turnover, making it one of the lowest rates among regulatory authorities in Africa. This ceiling was established to ensure that operators do not incur excessive regulatory costs that could ultimately be passed on to consumers.

In 2023, the Authority invoiced 1.40% of GSM Operators' turnover and 1% for the Fixed Line Operator (GAMTEL), compared to the previous rate of 1.30% for Telecom Operators. Additionally, Internet Service Providers (ISPs) are now charged 1.2% of their turnover, while the Energy Sector continues to be charged 1.0% of annual turnover, as stipulated in PURA's 2018 Regulatory Fees Regulations.

Television stations are charged 1% of their annual turnover. For stations that fail to submit their annual financial statements, a fixed fee is applied based on a percentage charged to those that complied. Additionally, commercial radio stations are charged a fixed fee of D10,000, in accordance with the Regulatory Fees Regulation.

The National Numbering Plan Regulation 2017, which provide that "the Authority shall determine the fees payable for the use of Numbering resources that compensate for the management costs of the Numbering Plan, control of its use and encourage the efficient use of number assignments". The amount chargeable as per the Numbering Plan Regulation is up to D5.00 per number, however, the Authority this year charged each Operator D1.50 per number assigned. GAMTEL have not paid their Numbering Fees for 2018, 2019, 2020, 2021, 2022 and 2023.

These decisions reflect the Authority's ongoing commitment to supportive regulation, aimed at moderating regulatory costs for the benefit of the industry as a whole, while remaining mindful of the unique challenges faced by the energy sector during the country's development process.

In addition to these regulatory measures, the Management of the Authority has, over recent years, continued a series of engagements with the main defaulters GAMTEL and GAMCELL to encourage the settlement of outstanding arrears as well as current invoices.

Despite these efforts and considerations, the payment of regulatory fees by GAMTEL has remained unsatisfactory. For 2023, the Authority budgeted D140,447,057 as Regulatory Fees and D6,644,975 as Numbering Fees income.

However, the total amount collected for Regulatory Fees, Numbering Fees, and arrears during the year amounted to D 144,657,589, as shown in Table 1 below.

Undoubtedly, the persistent non-compliance by GAMTEL and GAMCELL continues to hinder the implementation of some of PURA's regulatory activities across all regulated sectors.

Table 1: Budgeted vs. Actual Income in Dalasi for Regulatory Fees and Numbering Fees Invoiced for 2024 and Total Arrears.

SOURCE OF FUNDS	BUDGET REGULATORY FEES 2023	BUDGET NUMBERING FEES 2023	ACTUALS PAID 2023	AMOUNT OUTSTANDING 2023	REGULATORY & NUMBERING FEES OUTSTANDING B/FWD.	TOTAL OUTSTANDING REGULATORY FEES & NUMBERING FEES 31/12/2023
GAMTEL	9,390,000	52,749	5,500,000	3,942,749	58,450,277	62,393,026
AFRICELL	60,041,492	2,894,889	57,248,729	5,687,652	4,319,265	10,006,916
GAMCEL	3,444,462	867,272	500,000	3,811,734	4,168,391	7,980,125
COMIUM	1,315,748	468,918	2,113,603	-328,936	0.00	-328,936
QCELL	21,479,513	2,361,147	23,840,660	0.00	0.00	0.00
NETPAGE	618,525		618,525	0.00	0.00	0.00
NAWEC	13,681,975		24,560,730	-10,878,755	10,878,755	0.00
UNIQUE SOLUTIONS	562,899		562,899	0.00	0.00	0.00
INSIST NET	607,944		607,944	0.00	0.00	0.00
CORE MULTIMEDIA TV	100,000		100,000	0.00	0.00	0.00
D.K TELECOMS	175,778		175,778	0.00	0.00	0.00
GRTS TV	100,000		100,000	0.00	0.00	0.00
STAR TV	50,000		50,000	0.00	100,000	100,000
PARADISE TV	500,000		0.00	50,000	100,000	150,000
MUSLIM AHMADIYYA TV	100,000		100,000	0.00	0.00	0.00
KARADENİZ POWERSHIP	25,382,860		25,382,860	0.00	0.00	0.00
RAK TAK CO. LTD	50,000		50,000	0.00	0.00	0.00

ABC TV	50,000		0	50,000	0.00	50,000
CASTLEOIL CO.LTD	1,000,000		2,000,000	-1,000,000	1,000,000	0.00
CYBER STREAM	250,000		0.00	250,000	80,000	330,000
EYE AFRICA TV	50,000		0.00	50,000	100,000	150,000
GAMPETROLEUM STORAGE FACILITY CO	1,000,000		1,000,000	0.00	1,000,000	1,000,000
GAMBIA ELECTRICAL	250,000		0.00	250,000	0.00	250,000
INTERSAT CO.LTD	20,861		20,861	0.00	0.00	0.00
BARAJALLY GROUP LTD	50,000		50,000	0.00	0.00	0.00
SKY TELECOM	50,000		0.00	50,000	0.00	50,000
SKYNET INCORPORATION	50,000		0.00	50,000	0.00	50,000
SPEEDNET	75,000		75,000	0.00	0.00	0.00
TOTAL	140,447,057	6,644,975	144,657,589	1,984,444	80,196,688	82,181,131

The status of regulatory fees payment is depicted in Table 1 above. Only two of the GSM Operators and few of the ISPs have fully paid their regulatory fees invoiced for the year 2023 as at 31st December 2023, as illustrated above.



**Public Utilities
Regulatory Authority**
Equity in development

Public Utilities Regulatory Authority (PURA)
Financial Statements
for the year ended 31st December 2023



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Financial Highlights

	31-Dec-23	31-Dec-22
Surplus for the year (GMD)	12,628,211	23,367,518
Unimpaired capital (GMD)	219,965,002	207,336,791
Net current assets (GMD)	122,218,505	194,882,522
Net assets (GMD)	219,965,002	207,336,791
Management expenses to income ratio (%)	11.0%	11.5%
Staff/personnel costs to income ratio (%)	45.1%	43.0%
Cost to income ratio (%)	92.9%	84.9%
Liquidity Ratios		
Quick Ratio/Acid Test Ratio (times)	4.4	6.7
Current Ratio (times)	4.4	6.7
Solvency Ratios		
Debt to Equity Ratio (%)	16.5%	16.0%
Equity Ratio (%)	85.9%	85.9%
Debt Ratio (%)	14.1%	14.0%
Efficiency Ratios		
Bad and doubtful debts (GMD)	22,975,202	-
Bad and doubtful debts Ratio (%)	27.8%	-
Accounts Receivables Turnover (times)	0.5	0.6
Asset Turnover Ratio (%)	69.9%	63.9%
Profitability Ratios		
Profit (Surplus) Margin Ratio (%)	7.1%	15.1%
Return on Assets (%)	4.9%	9.7%
Return on Capital Employed (%)	5.7%	11.3%
Return on Equity (%)	5.7%	11.3%

General Information

Directors

Mr. Alieu Ngum	Chairman (term ended in January 2025 and not renewed)
Mrs. Lucy Mamganafa Fye	Chairman (appointed 12th May 2025)
Mr. Yusupha M. Jobe	Director General (terminated on 15th March 2024)
Dr. Njogu L Bah	Director General (appointed on 15th March 2024)
Mr. Momodou Sissoho	Member (term ended in January 2025 and not renewed)
Mr. Sana M. Darboe	Member (term ended in January 2025 and not renewed)
P. S. Finance	Member – Ex-Officio Member
Mr. Anthony Ademola Taylor	Member
Mrs. Jalinka Demba	Member (appointed 12th May 2025)
Mr. Baboucarr J. Sanyang	Member (appointed 12th May 2025)
Ms. Theresa Sarr Toupan	Member (term ended in January 2025 and not renewed)

Secretary

Ms Emma Mendy

Auditors

HAD & Co
Chartered Accountants & Business Advisers
Bertil Harding Highway
Kerr Serign
The Gambia

Bankers

Guaranty Trust Bank (Gambia) Limited
56 Kairaba Avenue
KSMD, The Gambia

Trust Bank Limited
3 / 4 Ecowas Avenue
Banjul, The Gambia

Access Bank (Gambia) Limited
47 Kairaba Avenue
KSMD, The Gambia

Ecobank (Gambia) Limited
42 Kairaba Avenue
KSMD, The Gambia



BSIC Bank Limited
Fajara
KSMD, The Gambia

Zenith Bank
49 Kairaba Avenue
KSMD, The Gambia

Bloom Bank
70 Kairaba Avenue
KSMD, The Gambia

Solicitor

Amie Bensouda & Co, LP
136 Kairaba Avenue
Fajara
Kanifing Municipality

Registered Office

94 Kairaba Avenue
Fajara M. Section
KSMD, The Gambia
The Gambia

Directors' Report

The Directors present the Audited Financial Statements of the Authority for the year ended 31st December 2023.

State of Affairs

The results for the year ended 31st December 2023 are as set out in the attached financial statements.

Directors Responsibilities for the Financial Statements

The PURA Act 2001 and the Public Finance Act 2014 requires the Authority's Directors to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Authority as at the end of the financial year and of its surplus or deficit for that period. In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Authority will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Authority and to enable them to ensure that the financial statements comply with the provisions of the PURA Act 2001 and the Public Finance Act 2014.

They are also responsible for safeguarding the assets of the Authority and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Activities

The principal activities of the Authority are to provide guidelines on rates and fees for the provision of regulated public services, examine rates and fees chargeable and to protect the interest of consumers and of the public utilities. The Authority does monitor and enforce standards of performance by public utilities and to promote fair competition amongst them. The Authority also regulates the downstream petroleum industry.

Post balance sheet events

There were no significant events since the year-end, which could affect the results or financial position of the Authority.

Results for the year

The results of the Authority are detailed in the accompanying financial statements.

Employees

The number of employees and the cost associated with these employees is as detailed in note [4](#).

Going concern

The Board of Directors have assessed the Authority's ability to continue as a going concern and have no reason to believe the Authority will not remain a going concern in the year ahead.

Fixed Assets

The additions and disposals are as detailed in note [7](#) to the financial statements. There has not been any permanent diminution in the value of the Authority's fixed assets.

Directors and their interest

The members of the board are detailed on page [2](#). None of the Board of Directors have beneficial interest in the Authority.

Apart from the Director General, the rest of the Board of Directors are appointed for a period of three years, and they may be re-appointed for one further term of three years.

Auditors

The Auditors, HAD & Co, have been appointed by the National Audit Office for a period of five years, from 31st December 2020 to 31st December 2024.

By order of the Board

Secretary 

Date.. 27th November.....2025.

Report of the Independent Auditor's, HAD & Co

To the Members of Public Utilities Regulatory Authority (PURA)

Opinion

We have audited the financial statements of Public Utilities Regulatory Authority (PURA), which comprise the Statement of Financial Position as at 31st December 2023, the Income Statement, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles (GAAP) and have been properly prepared in accordance with the PURA Act 2001 and the Public Finance Act 2014.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in The Gambia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Basis of accounting

We draw attention to note 1.2(i) to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist Public Utilities Regulatory Authority (PURA) to comply with the financial reporting provisions of the PURA Act 2001. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises the General Information and Report of the Directors as required by the PURA Act 2001 and the Public Finance Act 2014. The other information does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our

knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we concluded that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The Engagement Partner on the audit resulting in this independent auditor’s report is **Hassan Jatta**.

HAD & Co

HAD & Co

Chartered Accountants and Business Advisers

Registered Auditors

Kerr Serigne, The Gambia

Date: *27th November*.....2025



Income statement

for the year ended 31st December 2023

		31st December 2023 GMD	31 st December 2022 GMD
Income			
Revenue	2	171,998,951	151,428,430
Other income	3	6,974,069	2,842,289
Total income		178,973,020	154,270,719
Expenses			
Personnel expenses	4	(80,670,497)	(66,262,515)
Administrative expenses	5	(54,465,195)	(59,688,554)
Depreciation	7	(8,233,916)	(4,952,132)
Impairment charge		(22,975,202)	-
Total expenses		(166,344,810)	(130,903,201)
Surplus for the year		12,628,211 =====	23,367,518 =====

The attached notes form part of these financial statements.

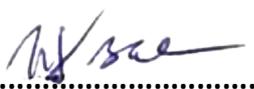


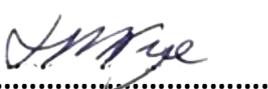
Statement of Financial Position

as at 31st December 2023

		31 st December 2023 GMD	31 st December 2022 GMD
Assets	<i>Notes</i>		
Non-current assets			
Property, plant, and equipment	7	97,746,497	12,454,269
Total non-current Assets		<u>97,746,497</u>	<u>12,454,269</u>
Current assets			
Investments	8	25,000,000	90,000,000
Receivables	9	81,588,627	99,620,091
Cash and cash equivalent	10	51,879,579	39,288,304
Total current assets		<u>158,468,206</u>	<u>228,908,395</u>
Total Assets		<u>256,214,703</u> =====	<u>241,362,664</u> =====
Equity and Liabilities			
Capital and Reserves			
Capital	11	-	-
Retained earnings		219,965,002	207,336,791
Total Equity and reserves		<u>219,965,002</u>	<u>207,336,791</u>
Liabilities			
Current liabilities			
Payables	12	36,249,701	34,025,873
Total current liabilities		<u>36,249,701</u>	<u>34,025,873</u>
Total equity and liabilities		<u>256,214,703</u> =====	<u>241,362,664</u> =====

These financial statements were approved by the Board of Directors on ~~21st November~~ 2025 and were signed on its behalf by:

Director.....

Director.....

The attached notes form part of these financial statements



Statement of Changes in Equity

as at 31st December 2023

	Capital GMD	Retained earnings GMD	Total GMD
Balance as at 1 st January 2022	-	183,969,273	183,969,273
Surplus for the year	-	23,367,518	23,367,518
Balance as at 31 st December 2022	-	207,336,791	207,336,791
Balance as at 1st January 2023	-	207,336,791	207,336,791
Surplus for the year	-	12,628,211	12,628,211
Balance as at 31st December 2023	-	219,965,002	219,965,002

The attached notes form part of these financial statements.



Statement of cash flows

as at 31st December 2023

		31 st December 2023 GMD	31 st December 2022 GMD
Operating activities			
Surplus for the year		12,628,211	23,367,518
Depreciation	7	8,233,916	4,952,132
		<u>20,862,127</u>	<u>28,319,650</u>
Movement in working capital.			
Decrease/(Increase) in investments		65,000,000	(70,000,000)
Decrease/(Increase) in receivables		18,031,465	(14,829,282)
Increase in payables		2,223,828	17,691,823
Fixed assets adjustment	7	-	-
		<u>106,117,419</u>	<u>(38,817,809)</u>
Net cash inflows from operation activities			
Investing activities			
Payments to acquire fixed assets	7	(93,559,894)	(11,112,213)
Proceed from disposal of Fixed Assets		33,750	63,750
		<u>(93,526,144)</u>	<u>(11,048,463)</u>
Net cash flow from investing activities			
Net increase in cash and cash equivalents		12,591,275	(49,866,272)
Cash and cash equivalents at the beginning of the year		39,288,304	89,154,576
Cash and cash equivalents at end of the year 10		<u>51,879,579</u>	<u>39,288,304</u>
		=====	=====

The attached notes form part of these financial statements.

Notes to the financial statements.

1 Summary of Significant Accounting Policies

1.1 Corporate information

Public Utilities Regulatory Authority (PURA) was incorporated by an Act of parliament in 2001 and started operation in 2004. The registered address of the Authority is 94 Kairaba Avenue, Fajara M. Section, Kanifing Municipality, The Gambia.

The principal activities of the Authority are to provide guidelines on rates and fees for the provision of regulated public services, examine rates and fees chargeable and to protect the interest of consumers and of the public utilities. The Authority does monitor and enforces standards of performance by public utilities and promote fair competition amongst them. The Authority also regulates the downstream petroleum industry.

1.2 Principal Accounting Policies

The following accounting policies have been applied consistently in dealing with items, which are considered material to the Authority's financial statements.

i. Basis of preparation

Statement of compliance

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles, the PURA Act 2001 and the Public Finance Act 2014.

Basis of measurement

The financial statements are prepared under the historical cost convention.

ii. **Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognised when the performance obligations of the Authority is satisfied, that is when the services have been delivered to the regulated entities.

The Authority derives its revenue for the Regulatory fees and fines, external funding, investment income and any other income accruing on account.

Fees and fines

The Regulatory fees are based on a percentage of the actual returns received, which are mainly audited or management accounts of the previous year.

Petroleum Levy

This is based on D0.07 of total litres of petroleum lifted for a month by the Petroleum Companies, based on GRA computation.

PURA International Gateway Fund

This is based on the sharing mechanism approved by the Cabinet.

Grants

Revenue grants received are recognised in the income statement on a systematic basis over the period necessary to match them with the related cost, for which they are intended to compensate. Capital grants are recognised in the income statement over the useful life of the asset(s) to which they relate.

Interest income

Interest revenue is generally recognised when future economic benefits of the underlying assets will flow to the entity, and it can be reliably measured. It is income derived from use of an entity's assets and hence the interest is mostly dependent on the underlying agreement.

Interest earned comprises of interest on loans, treasury bills, bank deposits and other instruments and is accounted for on an accruals basis. In respect

of loans, recognition of interest income ceases when payment of interest or principal is in doubt and any interest already recognised during that accounting period is reversed. Interest is thereafter included in income only when received.

Government subventions

These are monies received periodically into the Authority's designated bank accounts to defray costs of operations. They are leased to the income statement in the period received, unless stated otherwise.

iii. **Expenses**

Expenses are recognised when, and to the extent that, the goods or services have been received. They are measured at the fair value of the consideration paid or payable.

iv. **Property, plant and equipment**

Property, plant, and equipment are stated at cost less accumulated depreciation. Cost includes all cost incurred in acquiring the asset plus all directly attributable costs incurred in bringing the asset to its present location and condition for the asset to become operational.

Depreciation is provided on property, plant, and equipment, excluding land, on a straight-line basis at annual rates calculated to write off the cost of each asset over its estimated useful life as follows:

Asset category	Rate per annum
Motor vehicles	25%
Computer and other office equipment	25%
Furniture, fixtures, and fittings	20%
Others	20%

The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income statement.

Subsequent expenditure

Expenditure incurred to replace a component of an item of property, plant and equipment that is accounted for separately, including major inspection and overhaul expenditure, is capitalised. Other subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the item of property, plant and equipment. All other expenditures are recognised in the income statement.

v. Investments

Treasury bills and bank deposits are stated at cost. Credit is taken for related income in the period it accrues.

vi. Accounts receivable

Accounts receivable originated by the Authority is measured at cost. An allowance for credit losses of accounts receivable is established when there is objective evidence that the Authority will not be able to collect the amounts due. Indicators that the accounts receivable are impaired include consistent default in the payments when considered due (more than 90 days), financial difficulties of the regulated entity and other indicators. When an accounts receivable is considered uncollectible, it is written off against the allowance account for credit losses. Subsequent recoveries of amounts previously written off are credited in the statement of comprehensive income. The carrying value of accounts receivable approximates to their fair value due to the short-term nature of those receivables.

vii. Cash and cash equivalents

Cash and local bank balances included in the balance sheet comprises cash in hand, balances held with banks and other financial institutions.

Cash and cash equivalents included in the cash flow statement comprises of cash, bank and other financial institutions balances and short-term investment, net of bank overdrafts.

viii. Accounts and other payables

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether billed to the Authority.

ix. Post-employment benefits - defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior reporting periods. Obligations for defined contribution pension plans are determined by the amounts to be contributed and recognized as expense in profit or loss when they are due in respect of service rendered before the end of the reporting period.

The Authority contributes to the Social Security and Housing Finance Corporation's administered Provident Fund Scheme, wherein the employer contributes 15% of the employee's basic salary.

x. Foreign currencies

Functional and presentation currency

The financial statements are presented in The Gambia Dalasi (GMD), which is the Authority's functional and presentation currency.

Transaction and balances

Transactions in foreign currencies are translated into the functional currency using the exchange rates prevailing at the transaction dates. Monetary assets and liabilities expressed in foreign currencies at the reporting date are translated at rates of exchange ruling at the reporting date. Exchange differences arising in these cases are dealt with in the statement of comprehensive income.

xi. Impairment

On the reporting date, the Authority assesses if there is any objective evidence indicating impairment of financial assets or non-collectability of receivables.

An impairment loss, if any, arrived at as a difference between the carrying amount and the recoverable amount, is recognized in the statement of comprehensive income. The recoverable amount represents the present value of expected future cash flows discounted at original effective interest rate. Cash flows relating to short-term receivables are not discounted.

xii. Contingent liabilities and contingent assets

Contingent liability is a possible obligation that arises from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority. It can also be a present obligation arising from past events that is not recognized because it is not probable that outflow of economic resources will be required, or the amount of obligation cannot be measured reliably.

Contingent liabilities are not recognized but are disclosed in the notes to the accounts. When a change in the probability of an outflow occurs so that outflow is probable, it will then be recognized as provision.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority. Contingent assets are not recognized but are disclosed in the notes to the accounts when an inflow of economic benefits is probable. When an inflow is virtually certain, an asset is recognized.

xiii. Taxation

No income tax provision is made as the Authority is exempted from corporate tax as an Agency of The Government as stipulated in Section 24 of the Income and Valed Added Tax Act, 2012.

xiv. Provisions

A provision is recognised in the balance sheet when the Authority has a legal or constructive obligation as a result of a past events, and it is probable that an outflow of economic benefits will be required to settle the obligation.

xv. Related parties

For the purposes of these financial statements all government related entities, key management personnel and Board members, together with the close members of their families in each case and with companies controlled by them, are considered, and referred to as related parties. A number of transactions are entered into with related parties in the normal course of business. A detailed breakdown of related party transactions and balances outstanding at the year-end is provided in Note [13](#).

1.3 Significant accounting estimates, assumptions, and judgments

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The key assumption concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities are as follows:

- Going concern assessment.
- Assessment of the useful life and residual values of fixed assets.
- Assessment of provision for bad and doubtful debts.
- Assessment for impairment of assets.

2. Revenue

	31st December 2023 GMD	31 st December 2022 GMD
Regulatory fees	138,497,057	113,514,383
Application fees	600,000	166,000
Regulatory fees Radio Stations	206,000	305,000
Typed approved fees	4,083,649	3,925,789
Penalty fees	-	1,150,000
Petroleum application fees	537,000	683,000
Numbering fees	6,644,975	7,379,725
Petroleum levy fees	12,762,721	9,951,653
PURA International Gateway Funds	8,667,549	14,352,880
	171,998,951	151,428,430

3. Other income

Staff loans interest	244,180	197,129
Investment income	4,420,771	697,160
Sale of Tender Documents	396,817	117,000
Disposal of Fixed Assets	-	115,000
Donation Received for ITU Meeting	1,912,301	1,716,000
	6,974,069	2,842,289

4. Personnel cost and number

The average number of staff employed during the year analysed by category, is as follows:

	31st December 2023	31 st December 2022
Management	13	12
Others	67	65
	80	77

	31st December 2023 GMD	31 st December 2022 GMD
<i>Cost</i>		
The aggregate payroll costs of these persons were as follows:		
Salaries and wages	21,592,865	19,601,850
Allowances	18,761,104	16,851,302
Social Security contributions	5,291,401	4,856,753
Other Staff Costs	35,025,127	24,952,610
	80,670,497	66,262,515
<i>Salaries and wages</i>		
Wages and Salaries	17,284,728	15,649,554
Income Tax	4,308,137	3,952,296
	21,592,865	19,601,850
<i>Allowances:</i>		
Responsibility	3,980,047	3,586,795
Telephone	1,642,331	1,491,000
Car/Transport	4,211,415	3,874,262
Residential	4,022,228	3,589,670
Acting/Charge	327,661	226,973
Staff Leave	1,449,665	1,321,468
Professional	3,127,757	2,761,134
	18,761,104	16,851,302
<i>Other Staff Costs</i>		
Staff Car Scheme	2,900,000	2,075,000
Staff uniform	79,800	79,762
Medical expenses	4,959,665	6,877,526
Travel & Training	9,729,784	11,110,126
Communications Staff	4,311,662	3,524,476

	31st December 2023 GMD	31 st December 2022 GMD
Staffs Supplies	1,670,429	1,110,220
Staff Recognition Award	-	175,500
Staff Fuel	9,824,257	-
Staff Welfare Cost	1,549,530	-
	35,025,127	24,952,610

5. Administrative expenses

National Travel exp.	252,715	495,335
Stationery/ Office supplies	880,808	1,229,763
Staff Travel Insurance	8,047	51,219
Fuel & Lubricants	1,166,850	9,910,044
Rent/ Facility Mgt. services	4,088,881	3,936,331
Electricity & Water	1,513,575	971,525
Advertisement	1,461,520	1,342,115
Subscription – Journal/Magazines	146,110	288,982
Postages	7,540	10,060
Communications	2,201,940	1,828,315
Stakeholder Relationship	586,845	2,153,864
Repairs & Maintenance	768,079	813,997
Consumer Outreach Program	2,140,395	3,851,129
Workshop/Retreat (Local)	2,562,304	605,725
Consultancy	3,000,000	1,401,308
Conference & Meetings	10,159,111	8,856,301
Vehicle Insurance/ License	321,127	174,384
Corporate social responsibilities	960,050	1,943,330
Regulatory Support Expenses/CERT Project	3,176,174	3,238,129
Legal and Registration Fees	28,500	6,800
Meeting Allowance	917,500	815,000
Petroleum Management Costs	4,040,677	2,352,245
International Gateway Management Costs	4,758,947	3,923,825

	31st December 2023 GMD	31 st December 2022 GMD
Software Licensing Costs	1,163,708	1,446,838
Bank Charges Gateway A/c.	127,992	204,160
Bank charges / Int. Paid	364,034	193,023
Board fees	944,000	800,000
Communications Board	175,000	35,000
Board Study Tours/Trainings	610,530	938,946
Membership contributions	1,936,898	1,626,720
ITU Campaign Support	-	1,008,609
ITU/ERERA Meeting Expenses	3,656,323	3,005,532
Audit fees	330,000	230,000
Others	9,015	-
	54,465,195	59,688,554

6. Surplus for the year

Profit for the year is stated after charging:

Audit fees	330,000	230,000
Board of Directors' remuneration	944,000	800,000
Board Study Tours/Training	610,530	938,946
	=====	=====

7. Property, plant and equipment

	Work-in- Progress GMD	Motor vehicles GMD	Computer equip. GMD	Furniture & fittings GMD	Other assets GMD	Total GMD
Cost						
1 st Jan. 2023	2,400,000	13,228,750	22,964,619	7,673,068	12,686,448	58,952,885
Additions	77,308,306	11,500,000	1,933,865	428,750	2,388,973	93,559,894
Disposals	-	-	(67,500)	-	-	(67,500)
	_____	_____	_____	_____	_____	_____
At 31st Dec. 2023	79,708,306	24,728,750	24,830,984	8,101,818	15,075,421	152,445,279
	_____	_____	_____	_____	_____	_____
Depreciation						
1st Jan. 2023	-	10,304,500	19,514,585	6,406,294	10,273,237	46,498,616
Charge for the year	-	3,849,750	1,901,143	499,925	1,983,098	8,233,916
Disposal	-	-	(33,750)	-	-	(33,750)
	_____	_____	_____	_____	_____	_____
At 31st Dec. 2023	-	14,154,250	21,381,978	6,906,219	12,256,335	54,698,782
	_____	_____	_____	_____	_____	_____
Net book value						
At 31st Dec. 2023	79,708,306	10,574,500	3,449,006	1,195,599	2,819,086	97,746,497
	_____	_____	_____	_____	_____	_____
At 31st Dec. 2022	2,400,000	2,924,250	3,450,034	1,266,774	2,413,211	12,454,269
	_____	_____	_____	_____	_____	_____

It is important to note a landed property was allocated to PURA by the Ministry of Lands in 2012, located in Kanifing KSMD with serial number SR NO: K251/2014. This property was leased in 2014 but yet to be valued and reflected in the financial statements.

8. Investments

	31st December 2023 GMD	31 st December 2022 GMD
Fixed deposits	25,000,000	90,000,000

Fixed Deposits

PURA has a Fixed Deposit Investments with Bloom Bank (Gambia) Limited amounting to GMD25,000,000 at a return rate of 6.5% for a period of Six-month maturing on 13th June 2024.

9. Receivables

Trade receivables	82,705,968	80,771,524
Other receivables	8,728,954	8,798,367
Prepayments	4,045,364	5,540,289
Staff loan	25,624,255	21,050,624
Gross receivables	121,104,541	116,160,804
Provision for bad and doubtful debts	(39,515,915)	(16,540,713)
Net receivables	81,588,627	99,620,091

The Authority do have a provisioning policy and provision made is based on the Policy.

	31st December 2023 GMD	31 st December 2022 GMD
<i>Other receivables</i>		
Acct. Gen. Dept. Petroleum	5,091,766	1,783,333
Gateway Account Receivables	3,552,600	6,708,476
Accrued Income	84,588	306,558
	8,728,954	8,798,367

	31st December 2023 GMD	31 st December 2022 GMD
<i>Staff loans</i>		
Personal	3,719,903	4,009,704
Car	4,702,744	3,507,718
Building	17,201,608	13,533,202
	25,624,255	21,050,624
 <i>Provision for bad and doubtful debts</i>		
Opening balance	16,540,713	16,540,713
Additional provisions during the year	28,050,953	-
Reversals during the year	(5,075,751)	-
	39,515,915	16,540,713
 10. Cash and cash equivalents		
Bank balances	51,532,859	39,200,009
Cash Imprest Account	331,720	49,285
Cash in hand	15,000	39,010
	51,879,579	39,288,304
 11. Capital		
There is no authorised capital for the Authority.		
 12. Payables		
3rd Parties Share of Gateway Fund	5,217,264	39,686
Gateway Fund Transit A/c	8,087,208	14,138,630
Accruals	-	468,750
Provision – audit fees	330,000	230,000
Provision – telephone bills	22,251,371	17,344,007
Provision – fixed assets supplied	60,000	60,000
NIGMS Deposits-Refundable	201,000	201,000
Provision for TCG Service	-	1,543,800
Withholding Tax	102,858	-
	36,249,701	34,025,873

Gateway Fund Transit A/c

This account holds the 50% share of Gateway Funds inflows invoiced to Gateway Licensed Operators before distributed to the various parties.

Provision – telephone bills

PURA is using GAMTEL Telephone Facilities (Land phones and Internet cable connections) for communication needs of the Authority. In turn PURA provide services to GAMTEL in form Regulatory services, which every year PURA issued invoices of Regulatory fees to all Operators for the Administrative costs of Regulation. GAMTEL is owing PURA a huge amount of money on Regulatory Fees, which GAMTEL is not paying regularly.

In the past, the Management of PURA and GAMTEL agreed to net off the GAMTEL Telephone Bills against their Regulatory Fees arrears, but of past years this does not happen, due to Noncompliance from GAMTEL Management. At the end of every Year, PURA Finance will make Provisions for unpaid GAMTEL Telephone Facilities (Land phones and Internet cable connections) to reflect the usage in our Financial Statements.

13. Related party transactions

(a) Related entities

The Authority is related to all Government ministries, departments, agencies and quasi-autonomous non-governmental organisations under the common control of the Government. Also, the Authority is related to organisations that the Government jointly controls or significantly influences.

The Authority enters transactions with these entities in the normal course of business based on consideration agreed with these related parties.

The nature of the transactions with these entities includes:

	31st December 2023 GMD	31 st December 2022 GMD
<i>Purchase of goods and services from related entities</i>		
GRA - Payroll tax	4,308,137	3,952,296
GRA – Withholding tax	104,358	-
SSHFC - SSHFC contributions	5,277,601	4,844,123

	31st December 2023 GMD	31 st December 2022 GMD
NAWEC - Electricity and water	1,513,575	971,525
GAMPOST/DHL - Postages	7,540	10,060
GAMTEL/Gamcel/Africell/ Qcell– Communication	2,201,940	1,658,000
	13,413,151	11,436,004
<i>Sale of goods and services to related entities.</i>		
<i>Regulatory fees</i>		
NAWEC	13,681,975	8,000,000
GAMTEL	9,390,000	5,000,000
GAMCEL	3,444,462	3,976,854
GRTS TV	100,000	100,000
	26,616,437	17,076,854
<i>Numbering fees</i>		
GAMTEL	52,749	1,562,735
GAMCEL	867,272	189,987
	920,021	1,752,722
<i>PURA International Gateway Funds</i>		
Government of The Gambia	31,269,897	118,498,623
ICT Agency	10,876,600	-
GAMTEL	10,594,520	-
	52,741,017	118,498,623
<i>Petroleum levy</i>		
Gambia Revenue Authority	12,762,721	9,951,653

	31st December 2023 GMD	31 st December 2022 GMD
<i>Receivables</i>		
NAWEC	-	10,878,755
GAMTEL	62,393,026	58,450,277
Gamcel	7,980,125	4,168,392
Accountant Generals Department	5,091,766	1,783,333
GRTS TV	-	-
	75,464,917	75,280,757
<i>Provision for bad debts</i>		
GAMTEL	20,070,828	-
NAWEC	(5,075,751)	-
Gamcel	7,980,125	-
	22,975,202	-
<i>Payables</i>		
NAWEC	-	-
GAMTEL	-	-
Gamcel	-	-
GRTS TV	-	-
GRA - Withholding Tax	102,858	-
SSHFC	-	-
	102,858	-

(b) Transactions with Board of Directors and senior management

Compensation

Key management includes Board of Directors and members of senior management. The compensation paid and payable to key management for employee services is shown below:

	31st December 2023 GMD	31 st December 2022 GMD
Board of Directors' emolument	944,000	800,000
Board Study Tours/Training	610,530	938,946
Board of Directors' telephone allowance	175,000	35,000
Senior management salaries and Allowances	8,676,429	10,635,210
Employer social security contributions	1,125,631	1,439,203
Injury compensation contributions	1,650	2,160
Medical expenses	64,482	147,913
National Travel exp.	5,000	41,070
Staff Travel Insurance	8,047	38,669
Communications	880,118	456,000
Staff Car Scheme	1,500,000	275,000
Conference & Meetings	6,498,137	3,037,293
Travel & Training	841,158	1,716,110
	<hr/> 21,330,182 <hr/>	<hr/> 19,562,574 <hr/>
 <i>Purchase of goods and services from Board of Directors and senior management staff</i>		
<i>Goods</i>		
Board of Directors	-	-
Senior management staff	-	-
	<hr/> - <hr/>	<hr/> - <hr/>
 <i>Services</i>		
Board of Directors (training)	795,150	1,825,000
Staff & Senior management staff	-	-
	<hr/> 795,150 <hr/>	<hr/> 1,825,000 <hr/>
 <i>Staff loans interest</i>		
Directors	-	-
Senior management staff	56,441	61,015
	<hr/> 56,441 <hr/>	<hr/> 61,015 <hr/>

	31st December 2023 GMD	31 st December 2022 GMD
<i>Other receivables</i>		
Board of Directors	-	-
Senior management staff	-	-
	_____	_____
		-
	_____	_____
<i>Staff loans</i>		
<i>Personal</i> - Senior management staff	580,000	1,125,986
<i>Car</i> - Senior management staff	1,500,000	1,099,167
<i>Building</i> - Senior management staff	1,160,000	3,957,194
	_____	_____
	3,240,000	6,182,347
	_____	_____
<i>Payables</i>		
Board of Directors	-	-
Senior management staff	-	-
	_____	_____
	-	-
	_____	_____

14. Capital commitments

Authorised by the board of directors. and contracted for	-	-
	_____	_____
Authorised by the board of directors. and not contracted for	-	-
	_____	_____

15. Contingencies

There were no liabilities in respect of claims against the Authority as at the balance sheet date. (2022: Nil).

16. Capital management

The Authority's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

Consistent with others in the industry, the Authority monitors capital on the basis of the gearing ratio. The ratio is calculated as net debt divided by total capital. Net debt is calculated as total borrowings (including current position of trade and other payables as shown in the statement of financial position) less cash and cash equivalents. Total capital is calculated as 'equity' as shown in the statement of financial position plus net debt.

	31st December 2023 GMD	31 st December 2022 GMD
Trade and other payables	36,249,701	34,025,873
Cash and cash equivalents (Note 10)	(51,879,579)	(39,288,304)
Net Cash & Cash Equivalents	(15,629,878)	(5,262,431)
Total equity	219,965,002	207,336,791
Total capital	204,335,124	202,074,360
Gearing ratio	(7.65%)	(2.60%)

There are no externally imposed capital requirements.



**Public Utilities
Regulatory Authority**
Equity in development

Supplementary Information

i) Regulatory fees (Invoiced)

	31 st December 2023 GMD	31 st December 2022 GMD
GAMTEL	9,390,000	5,000,000
Nawec	13,681,975	8,000,000
Gamcel	3,444,462	3,976,854
Africell	60,041,492	51,831,164
Comium	1,315,748	2,290,295
QCell	21,479,513	19,103,687
Net page	618,525	493,237
Unique Solutions	562,899	369,762
Intersat	20,861	250,000
Cyber Stream	250,000	250,000
Gam Petroleum	1,000,000	1,000,000
Castle Oil	1,000,000	1,000,000
Karadeniz Powership	25,382,860	18,726,301
Core Broadcasting Multimedia	100,000	100,000
GRTS TV	100,000	100,000
Mediamatics (Paradise TV)	50,000	100,000
Muslim Television Ahmadiyya (G)	100,000	100,000
Star TV	50,000	100,000
ABC TV	50,000	50,000
Xoom Wireless Limited	-	50,000
Insist Net	607,944	323,083
D. K. Telecoms	175,778	150,000
Leap Telecom	-	50,000
Barajally Group Ltd	50,000	-
Eye Africa TV	50,000	100,000
Gambia Electrical Co. LTD	250,000	-
RakTak Co. Ltd	50,000	-
Sky Telecom	50,000	-
SkyNet Incorporation	50,000	-
Speed Net Co. Ltd	75,000	-
Less: Discount to Castle Oil for 2 Years		
2022	(800,000)	-
2023	(700,000)	-
	138,497,057	113,514,383

ii) Numbering fees

	31st December 2023 GMD	31st December 2022 GMD
GAMTEL	52,749	1,562,735
QCell	2,361,147	2,500,325
Gamcel	867,272	189,987
Comium	468,918	283,806
Africell	2,894,889	2,842,872
	6,644,975	7,379,725

iii) Trade receivables

GAMTEL	62,393,026	58,450,277
Africell	10,006,917	4,319,265
NAWEC	-	10,878,755
Gamcel	7,980,125	4,168,392
Gam-petroleum	1,000,000	1,000,000
COMIUM	(328,935)	-
Castle	-	1,000,000
Leap Telecom	75,000	75,000
Xoom Wireless	100,000	100,000
Agua Inc	299,835	299,835
Cyber Stream	330,000	80,000
INET Limited	100,000	100,000
Star TV	100,000	100,000
Eye Africa	150,000	100,000
Mediamatics-Paradise TV	150,000	100,000
ABC TV	50,000	-
Gambia Electrical Co. LTD	250,000	-
Sky Telecom	50,000	-
	82,705,968	80,771,524

	31st December 2023 GMD	31st December 2022 GMD
<i>Customers how balances have been provided/(reversed) for</i>		
GAMTEL	20,070,828	-
NAWEC	(5,075,751)	-
Gamcel	7,980,125	-
	22,975,202	-

iv) Bank Balances

Trust Bank Limited	25,167,740	5,572,819
Ecobank Gambia Limited	173,686	5,771,379
Access Bank Gambia Limited	2,559,076	4,915,089
Guaranty Trust Bank Gambia Limited	4,154,286	2,866,338
Guaranty Trust Bank Gambia Limited - (Gateway Funds)	12,958,148	16,883,117
Guaranty Trust Bank Gambia Limited (USD)	1,292,334	1,025,170
BSIC Gambia Limited	1,144,674	2,166,098
Zenith Bank	3,583,215	-
Bloom Bank	499,700	-
	51,532,859	39,200,010

**PUBLIC UTILITIES REGULATORY AUTHORITY
(PURA)**

Management Letter
for the year ended 31st December 2023

Strictly private and confidential

Board of Directors
Public Utilities Regulatory Authority (PURA)
Kairaba Avenue
The Gambia
7th July 2025

Dear Sirs,

Audit of the financial statements for the year ended 31st December 2023

We have recently concluded our audit of the above financial statements and attach our Management Letter on various matters noted by us during the course of our work.

The observations raised during the audit are categorized into three different grades as follows:

- **Grade 1**: These are observations that are particularly significant and the involvement of management may be required for their resolution.
- **Grade 2**: These are observations that may have a significant impact on the control environment.
- **Grade 3**: These are observations which are less significant than Grade 1 and 2 but still need attention.

We wish to inform you that the primary purpose of the audit is to enable us to express an opinion on the financial statements. Our examination of the accounting records are carried out on a test basis and should not be relied upon to disclose all defalcations or other irregularities that may exist in your system but where such exist and are discovered during the course of our audit, they would be disclosed.

This document is provided on the basis that it is for the information of management and should not be quoted in whole or in part without our prior written consent.

We would like to take this opportunity to thank you and your staff for the cooperation accorded to us during the conduct of the audit. Should you require additional information on the matters raised, please do not hesitate to contact us.

Yours faithfully,

HAD & Co

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Governance

Department	Governance
Subject Area	Internal Audit
Subject Title	Follow up on internal audit points
Grade	1
Observation No.	1
Observation	We are concerned that a series of internal control and other related issues reported by the internal audit team remained uncleared as at the end of the year as shown in Appendix 1 . Some are even dating back 2021.
Implication	<p>Due attention might not have been given these internal audit concerns which could affect the entity's control environment.</p> <p>Besides, follow-up actions by both the board and senior management in addressing internal audit concerns were not effective.</p>
Recommendation	<p>Both the Board and senior Management should assign a responsible officer to ensure closure of all internal audit concerns.</p> <p>This individual should report to both the Board of Directors and Senior Management at every scheduled meeting.</p>
Management Comments	<p>The Board has issued a resolution for the establishment of an Audit Committee. This will enhance the position of the internal audit. Also, the Board has directed the Deputy Director of Internal Audit to be providing a status report on the implementation of Board resolution. This would help monitor the implementation of board resolutions which include directives on implementing internal audit recommendations.</p> <p>As previously stated, DFA has been assigned to make follow ups and close all Internal Audit concerns.</p>

Finance

Department	Finance
Subject Area	Withholding Tax
Subject Title	Withholding tax and subsequent payment
Grade	1
Observation No.	2
Observation	<p>We note that the authority started withholding tax during the year based on the requirements of the Income and Value Added Tax Act 2012. However, the amounts withheld covered the payments made in the month of December 2023 only.</p> <p>The Act also requires payment of any amount withheld to be remitted to the Gambia Revenue Authority (GRA) within 15 days after the month in which the amount was withheld. An outstanding balance of D 104,358.24 was in the Withholding Tax ledger, which was not remitted to GRA as stipulated.</p>
Implication	The authority is not in compliance with the requirements of the Act, which could result in fines/penalties from GRA.
Recommendation	Management should ensure compliance with the Act by withholding tax from all contracts and remit the amounts withheld within the stipulated times.
Management Comments	PURA received a letter from GRA in November 2023 notifying us that we are required to charge withholding tax on all procurement effective immediately. This was the reason why deductions only started in December 2023.

Department	Finance																
Subject Area	Income																
Subject Title	Recognition of Income																
Grade	1																
Observation No.	3																
Observation	<p>We noted inconsistency on the basis used to recognize regulatory fees. Invoices are raised for most regulatory fees, while regulatory fees for radio FM broadcasting stations are recognized by raising a journal when payment is received.</p> <p>Furthermore, we noted below, payments of arrears that were totally omitted in the relevant prior years:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Station</th> <th>Details</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>3/14/2023</td> <td>Fayda FM</td> <td>Being part payment received for regulatory fees for 2022 and 2023.</td> <td>6,000.00</td> </tr> <tr> <td>3/30/2023</td> <td>Choice FM Radio</td> <td>Being payment of Regulatory Fees arrears for the year 2021.</td> <td>5,000.00</td> </tr> <tr> <td>11/28/2023</td> <td>Hilltop FM</td> <td>Being payment received for Regulatory Fees for the years 2021 (5000), 2022 & 2023 D10,000 each res...</td> <td>25,000.00</td> </tr> </tbody> </table>	Date	Station	Details	Amount	3/14/2023	Fayda FM	Being part payment received for regulatory fees for 2022 and 2023.	6,000.00	3/30/2023	Choice FM Radio	Being payment of Regulatory Fees arrears for the year 2021.	5,000.00	11/28/2023	Hilltop FM	Being payment received for Regulatory Fees for the years 2021 (5000), 2022 & 2023 D10,000 each res...	25,000.00
Date	Station	Details	Amount														
3/14/2023	Fayda FM	Being part payment received for regulatory fees for 2022 and 2023.	6,000.00														
3/30/2023	Choice FM Radio	Being payment of Regulatory Fees arrears for the year 2021.	5,000.00														
11/28/2023	Hilltop FM	Being payment received for Regulatory Fees for the years 2021 (5000), 2022 & 2023 D10,000 each res...	25,000.00														
Implication	<p>Lack of consistency over revenue recognition could misstate the financial statements. Using different accounting principles to recognize various revenue items could distort the financial statements.</p> <p>In addition, it could be difficult for management to know the complete receivable balances and follow them up for timely recovery.</p>																

Recommendation	The practice of preparing invoices and sending them to all companies liable to pay regulatory fees should be enforced. Thus, invoices should be recognized as income whether cash is received or not.
Management Comments	The recommendation is noted; this has been implemented in the year 2025 regulatory fees invoicing.

Department	Finance																														
Subject Area	Expense management																														
Subject Title	Misclassification of expenses																														
Grade	1																														
Observation No.	4																														
Observation	<p>We noted with concern that the following expenses (see appendix 2 - 2501 -Consultancy, also) have been misclassified during the year under review:</p> <p>2305 -Advertisement & Corp Bran</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>05/05/23</td> <td>Being pymt of tracksuit for PURA staff May day 2023</td> <td>298,050</td> </tr> <tr> <td>27/10/23</td> <td>Being pymt for the printing & supply of the annual report & financial statement 2021.</td> <td>215,625</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>2313 -Consumer Outreach Progrm.</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>21/08/23</td> <td>Being pymt of breakfast, lunch & Hall rental for the dialogue & training for the broadcasting</td> <td>123,000</td> </tr> </tbody> </table> <p>2319- Corporate Social Respons</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>18/04/23</td> <td>Being payment of Registration and Banquet for the 2023 May Day Sports.</td> <td>20,000</td> </tr> <tr> <td>20/04/23</td> <td>Being payment of Imprest IRO May Day Sports 2023.</td> <td>12,200</td> </tr> <tr> <td>04/05/23</td> <td>Being payment of printing of banner for May Day Sport.</td> <td>5,175</td> </tr> </tbody> </table>	Date	Details	Amount	05/05/23	Being pymt of tracksuit for PURA staff May day 2023	298,050	27/10/23	Being pymt for the printing & supply of the annual report & financial statement 2021.	215,625				Date	Details	Amount	21/08/23	Being pymt of breakfast, lunch & Hall rental for the dialogue & training for the broadcasting	123,000	Date	Details	Amount	18/04/23	Being payment of Registration and Banquet for the 2023 May Day Sports.	20,000	20/04/23	Being payment of Imprest IRO May Day Sports 2023.	12,200	04/05/23	Being payment of printing of banner for May Day Sport.	5,175
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04/05/23	Being payment of tents, folding chairs, and table for the May Day Sports 2023.	9,900
04/05/23	Being payment of Drinks and Water for May Day Sports 2023.	11,000
04/05/23	Being paid for the purchase of snacks for May Day Sports 2023.	18,800
11/05/23	Being payment for the enlargement of the May Day Sports Group Photo with frame of 30x40.	1,500
Implication	There is no clarity as to what expenses constitute Corporate Social Responsibility and Advertisement & Corp Brand.	
Recommendation	Management and the Board should consider clarifying what type of expenses should be classified under Corporate Social Responsibility and Advertisement & Corp Brand.	
Management Comments	The expenses charge to Advertisement & corporate branding, and consumer outreach are believed to be the right codes for the expense category. The misclassification on corporate social responsibility is noted and will be corrected going forward.	

Department	Finance
Subject Area	Cash and bank
Subject Title	Opening of a new bank account
Grade	2
Observation No.	5
Observation	We gathered that PURA opened a new account with Bloom Bank Limited during the year. However, we requested for but not yet provided with any documentation which authorised and facilitated opening the account.
Implication	The bank account might be opened without going through proper procedures, which could undermine the control environment.
Recommendation	Management should provide us the complete documentation used to open the above bank account. Going forward, such documentation should be readily available.
Management Comments	There was a board resolution that management can open bank accounts without the approval of the board of directors. The resolution will be provided for review.

Human Resources Department

Department	Human Resources Department
Subject Area	Payroll
Subject Title	Attendance Register
Grade	2
Observation No.	6
Observation	<p>We observed that not all the staff signed the attendance register, while some staff will sign in, but will not sign out. We also observed majority of staff close for the day at exactly 16:00 including those who came to work late.</p> <p>We have requested for and still not provide with any report from the time management system to perform further analysis on lateness and absenteeism.</p>
Implication	It will be very difficult to trace those coming to work every day and those coming to work on time if the registered is not completed properly.
Recommendation	<p>Management should take measures against staff who do not come to work on time and go home at exactly closing time.</p> <p>Staff should wait until after 16:00 before leaving the office.</p>
Management Comments	We were having some issues retrieving past data which resulted in delay to analyse the data but this has been resolved now. The attendance register will be reviewed monthly as recommended going forward, and requests will be made to install biometric attendance machines at the annex offices as well. Other measures to ensure compliance will also be implemented in coordination with Management regarding penalties to be applied for defaulters.

Review of matters previously raised

No	Area	Observations	Management comments
2022			
1	Follow up on internal audit points	We are concerned that a series of internal control and other related issues reported by the internal audit team remained unclear as at the end of the year as shown in Appendix 1. Some are even dating back from 2021.	<p>The Board has issued a resolution for the establishment of an Audit Committee. This will enhance the position of the Internal Audit. Also, the Board has directed the Deputy Director of Internal Audit to be providing a status report on the implementation of the Board's resolution. This would help monitor the implementation</p> <p>Not fully resolved. See point 1 of the current report.</p>

No	Area	Observations	Management comments	
.			<p>of Board's resolutions which include directives on implementing Internal Audit recommendations.</p> <p>As previously stated, DFA has been assigned to be making follow ups and close all Internal Audit concerns on a timely basis.</p>	
2	<p>Payment of Honorarium</p>	<p>We noted with concern the amount and level of honorarium paid to staff of the authority in respect of performing services which seem to be their primary responsibilities. The total payment as per our analysis for 2022 was D3,431,500.</p> <p>We did not see any evidence of Board approval of any of these payments despite one been very large (more than D500,000).</p>	<p>All honorarium payments have been suspended by the board during the year 2024 to date.</p>	<p>Not fully resolved. However, a Honorarium policy was approved by the board in 2024, which is expected to reduce</p>

No	Area	Observations	Management comments	any element of discretion.												
3	Fuel for staff	<p>Besides, it is difficult to ascertain whether there were specific budgetary allocations for these payments under their respective expense categories</p> <p>The authority provides fuel for each staff with a car based on the category of the staff. The allocation is in liters and the total amount spent per month fluctuates from month to month due to changes in the pump price. As per our analysis of the fuel and lubricant account, the total amount spent on fuel for each of the past three years is as follows:</p> <table border="1"> <thead> <tr> <th></th> <th>2020</th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>Amount</td> <td>4,465,628</td> <td>6,241,428</td> <td>8,790,844</td> </tr> <tr> <td></td> <td>=====</td> <td>=====</td> <td>=====</td> </tr> </tbody> </table> <p>We noted that the fuel budget is almost always exhausted before the year ends and virement must be made to enable payment up to the end of the year.</p> <p>We are also concerned that fuel meant for staff is comingled with fuel for the authority's fleet and generators.</p>		2020	2021	2022	Amount	4,465,628	6,241,428	8,790,844		=====	=====	=====	<p>The fuel policy has now been updated. The fuel price for January is now fixed across the year and the fuel allocation for supervisor and below is removed while officer category is cut to half.</p>	<p>Not resolved.</p>
	2020	2021	2022													
Amount	4,465,628	6,241,428	8,790,844													
	=====	=====	=====													
4	Classification of expenses	<p>We noted with concern the number of classification errors in the general ledger mainly misrepresenting the allocation of various personnel related expenses as shown in Appendix 2.</p>		<p>Not fully resolved.</p>												
5	Advertisement for recruitments	<p>As a result of the recruitment policy of the authority, advertisements are at times placed in popular newspapers. In two such</p>		<p>Resolved.</p>												

No	Area	Observations	Management comments																																				
.		<p>advertisements, we are of the view that a lot have been spent to fill vacant positions and hire consultants as shown below:</p> <table border="1"> <thead> <tr> <th data-bbox="459 1576 491 1644">Date</th> <th data-bbox="459 1352 491 1487">Vendor</th> <th data-bbox="459 949 491 1308">Description</th> <th data-bbox="459 748 491 904">Amount</th> </tr> </thead> <tbody> <tr> <td data-bbox="564 1532 596 1644">07/28/22</td> <td data-bbox="564 1352 676 1487">Foroyaa XL Standard Company</td> <td data-bbox="501 949 596 1308">Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)</td> <td data-bbox="564 748 596 904">62,400</td> </tr> <tr> <td data-bbox="676 1532 708 1644">07/28/22</td> <td data-bbox="676 1352 788 1487">Ltd</td> <td data-bbox="676 949 772 1308">Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)</td> <td data-bbox="676 748 708 904">92,000</td> </tr> <tr> <td data-bbox="788 1532 820 1644">07/28/22</td> <td data-bbox="788 1352 900 1487">the Voice News Paper</td> <td data-bbox="788 949 884 1308">Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)</td> <td data-bbox="788 748 820 904">89,600</td> </tr> <tr> <td data-bbox="900 1532 932 1644">07/28/22</td> <td data-bbox="900 1352 1011 1487">The Point News Paper</td> <td data-bbox="900 949 995 1308">Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)</td> <td data-bbox="900 748 963 904">96,000</td> </tr> <tr> <td colspan="3" data-bbox="963 748 995 904"></td> <td data-bbox="963 748 995 904"><u>340,000</u></td> </tr> <tr> <td data-bbox="1011 1532 1043 1644">11/30/22</td> <td data-bbox="1011 1352 1123 1487">XL Standard Company Ltd</td> <td data-bbox="1011 949 1123 1308">Being payment for advertisement of HR Audit Consultancy</td> <td data-bbox="1011 748 1043 904">25,300</td> </tr> <tr> <td data-bbox="1123 1532 1155 1644">11/30/22</td> <td data-bbox="1123 1352 1235 1487">Foroyaa</td> <td data-bbox="1123 949 1219 1308">Being payment for advertisement of HR Audit consultancy</td> <td data-bbox="1123 748 1155 904">22,500</td> </tr> <tr> <td data-bbox="1235 1532 1267 1644">11/30/22</td> <td data-bbox="1235 1352 1347 1487">the Voice News Paper</td> <td data-bbox="1235 949 1331 1308">Being payment of advertisement for HR Audit Consultancy.</td> <td data-bbox="1235 748 1267 904">24,000</td> </tr> </tbody> </table>	Date	Vendor	Description	Amount	07/28/22	Foroyaa XL Standard Company	Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)	62,400	07/28/22	Ltd	Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)	92,000	07/28/22	the Voice News Paper	Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)	89,600	07/28/22	The Point News Paper	Pymt of Job Vacancy Advertisement for 8 Positions (Half Page)	96,000				<u>340,000</u>	11/30/22	XL Standard Company Ltd	Being payment for advertisement of HR Audit Consultancy	25,300	11/30/22	Foroyaa	Being payment for advertisement of HR Audit consultancy	22,500	11/30/22	the Voice News Paper	Being payment of advertisement for HR Audit Consultancy.	24,000	
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No	Area	Observations	Management comments																								
		<p>The Point News Paper Being payment of HR Audit Consultancy Advertisement. 25,250</p>																									
6	Testing fuel samples	<p>We are concerned that since the Petroleum sector regulation was given to PURA, we have not yet seen or aware of efforts to ensure that fuel coming to the country are tested regularly in the country. Rather, the authority's staff will travel with the fuel samples to Dakar for testing. The following transaction was to pay for one such trip:</p> <p>2608 - Petroleum Mgmt Costs</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Recipient</th> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>06/14/22</td> <td>Sheriff Manneh</td> <td>Being payment of per diem to Dakar Senegal, to deliver fuel samples to SGS.</td> <td>GMD 56,000</td> </tr> <tr> <td>06/14/22</td> <td>Haddy Jallow</td> <td>Being payment of per diem to Dakar Senegal, to deliver fuel samples to SGS.</td> <td>56,000</td> </tr> <tr> <td>06/14/22</td> <td>Sainey Jeng</td> <td>Being payment of per diem to Dakar Senegal, to deliver fuel samples to SGS.</td> <td>36,400</td> </tr> <tr> <td>08/02/22</td> <td>Senegal</td> <td>Being payment for testing of fuel samples and Training of 2 PURA staff</td> <td>585,585</td> </tr> <tr> <td>08/02/22</td> <td>Senegal</td> <td>Being bank charges on payment for testing of fuel samples and Training of 2 PURA staff</td> <td>6,856</td> </tr> </tbody> </table>	Date	Recipient	Description	Amount	06/14/22	Sheriff Manneh	Being payment of per diem to Dakar Senegal, to deliver fuel samples to SGS.	GMD 56,000	06/14/22	Haddy Jallow	Being payment of per diem to Dakar Senegal, to deliver fuel samples to SGS.	56,000	06/14/22	Sainey Jeng	Being payment of per diem to Dakar Senegal, to deliver fuel samples to SGS.	36,400	08/02/22	Senegal	Being payment for testing of fuel samples and Training of 2 PURA staff	585,585	08/02/22	Senegal	Being bank charges on payment for testing of fuel samples and Training of 2 PURA staff	6,856	Not resolved.
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No	Area	Observations	Management comments																												
7	Regulatory Fees	<p>We noted that the Wireless Telegraphy Regulations, 2019 states that internet service providers shall pay regulatory fee based on a percentage on annual turnover. However, such charges are not applied consistently across the sector as shown below:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Service provider</th> <th>Amount</th> <th>Basis Used</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>Netpage Ltd</td> <td>493,237</td> <td>1% of turnover</td> </tr> <tr> <td>2022</td> <td>Unique Solutions</td> <td>369,762</td> <td>1% of turnover</td> </tr> <tr> <td>2022</td> <td>D.K. Telecoms</td> <td>150,000</td> <td>Fixed amount</td> </tr> <tr> <td>2022</td> <td>Xoom Wireless Ltd</td> <td>50,000</td> <td>Fixed amount</td> </tr> <tr> <td>2022</td> <td>Insist Net</td> <td>323,083</td> <td>1% of turnover</td> </tr> <tr> <td>2022</td> <td>Leap Telecom</td> <td>50,000</td> <td>Fixed amount</td> </tr> </tbody> </table>	Year	Service provider	Amount	Basis Used	2022	Netpage Ltd	493,237	1% of turnover	2022	Unique Solutions	369,762	1% of turnover	2022	D.K. Telecoms	150,000	Fixed amount	2022	Xoom Wireless Ltd	50,000	Fixed amount	2022	Insist Net	323,083	1% of turnover	2022	Leap Telecom	50,000	Fixed amount	Not resolved. We continue to see similar issues each year.
Year	Service provider	Amount	Basis Used																												
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8	Outstanding information - IT Questionnaire	As part of our Information Risk Management review, we shared our IT Questionnaire to enable us gather basic but essential IT related information. This request was made in August 2023. However, until date, we have not received the completed Questionnaire to enable us to finalise our review. This matter has even been escalated to the Board during our presentation of our audit report to them. See Appendix 3 for details.	Not resolved since the questionnaire is not completed.																												
9	Leave roster	The Human Resources Department did not have a leave roster for staff for the year under review.	Not resolved.																												
2021																															

No	Area	Observations	Management comments																					
.		<p>Other income</p> <table border="1"> <tr> <td>3,433,241</td> <td>1,194,162</td> <td>2,239,079</td> <td>188</td> </tr> <tr> <td colspan="4"><hr/></td> </tr> <tr> <td>138,996,961</td> <td>130,183,930</td> <td>8,813,031</td> <td>7</td> </tr> </table>	3,433,241	1,194,162	2,239,079	188	<hr/>				138,996,961	130,183,930	8,813,031	7										
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138,996,961	130,183,930	8,813,031	7																					
11	Expense Management - Virement	<p>From our review of the board minutes, we noted that some virements that were made between budget lines which were approved by the board as shown below:</p> <table border="1"> <thead> <tr> <th>Amount (D)</th> <th>From</th> <th>To</th> </tr> </thead> <tbody> <tr> <td>3,000,000</td> <td>Basic salaries and allowances</td> <td>Medical expenses</td> </tr> <tr> <td>2,000,000</td> <td>Petroleum management</td> <td>Conference and meeting</td> </tr> <tr> <td>3,000,000</td> <td>Project implementation expenses (Gateway management)</td> <td>Travel and Training (Local and Overseas)</td> </tr> <tr> <td>2,330,000</td> <td>Platts Subscriptions</td> <td>Director General's Vehicle</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Also, we noted that when approval for virement to travel and training (local and overseas) was requested from the board in October, they</p>	Amount (D)	From	To	3,000,000	Basic salaries and allowances	Medical expenses	2,000,000	Petroleum management	Conference and meeting	3,000,000	Project implementation expenses (Gateway management)	Travel and Training (Local and Overseas)	2,330,000	Platts Subscriptions	Director General's Vehicle							Not fully resolved.
Amount (D)	From	To																						
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No	Area	Observations	Management comments													
.		<p>already exceeded their budgets without any prior approval as shown below:</p> <table border="1" data-bbox="526 750 750 1646"> <thead> <tr> <th>Budget Line</th> <th>Approved Amount (D)</th> <th>Actual Amount (D)</th> <th>Variance (D)</th> </tr> </thead> <tbody> <tr> <td>Travel and training (overseas)</td> <td>5,000,000</td> <td>6,134,200</td> <td>(1,134,200)</td> </tr> <tr> <td>Local training</td> <td>1,000,000</td> <td>1,008,970</td> <td>(8,970)</td> </tr> </tbody> </table> <p>However, one of the virement was approved by the board without regards to the requirements of the Public Finance Act 2014 and its regulation of 2016. Section 29(8) of this Public Finance Act prohibits virements from personnel emoluments (wages and salaries) to other costs (budget lines).</p>	Budget Line	Approved Amount (D)	Actual Amount (D)	Variance (D)	Travel and training (overseas)	5,000,000	6,134,200	(1,134,200)	Local training	1,000,000	1,008,970	(8,970)		
Budget Line	Approved Amount (D)	Actual Amount (D)	Variance (D)													
Travel and training (overseas)	5,000,000	6,134,200	(1,134,200)													
Local training	1,000,000	1,008,970	(8,970)													
12	<p>Finance Manual - Draft Finance Manual</p>	<p>We are concerned that the finance manual had been in draft for months after being available for senior management's review.</p>		<p>Resolved The finance manual was approved in 2023 to be used with effect from 2024.</p>												
2020																

No	Area	Observations	Management comments	
13	Board Matters	<p>We noted the following from our review of Board related matters:</p> <ul style="list-style-type: none"> - there is currently no Term of Reference (TOR) for the Board covering all aspects of their work beyond those reflected in the PURA Act (Act); - we could not determine from the review of the Board minutes if the various department heads were invited to present their activities reports covering the period of the Board meeting (quarterly as expected) apart from the Director of Finance who presents the quarterly management accounts. - no special/subcommittees like Audit/Risk and Finance and so on, were created to deliberate on issues relating to governance, risk management and control among others. 		Resolved
2019				
14	PROPERTY, PLANT & EQUIPMENT	<p>B. Fixed Assets Insurance</p> <p>During our review on the safeguarding of Fixed Assets, we noted that only the Authority's vehicles are insured and that Furniture, Fittings & Equipment's were not insured against Fire and Other Perils.</p>		Not resolved
15	HUMAN RESOURCE (HR)	<p>B. Staff Car Loans</p> <p>During the review of Staff Car Loans, we noted that the staff car loan policy should be further improved to ensure that a joint bill of sale and joint</p>	The consultant is currently reviewing the Loan policies, therefore we will advise him	Not resolved This is not done.

Appendices

Appendix 1 – outstanding items from internal audit reports

Exercise	Observation	Recommendation	Status	Management Response
Human Resources (HR) Directorate Review May 2023	PURA's Performance appraisals are usually concluded long after HR budgets are approved by the Board. The current appraisals commenced at the end of 2022. However, these are still not concluded as at May 2023.	Appraisals should commence before the end of the year to feed into the Human Resource Budget. This would ensure that all envisaged promotions are appraised before being inputted into the Budget.	Not Implemented	<i>Appraisals period ends in december, and therefore appraisal will be conducted before the end of the first quarter following year end.</i>
	Departments have always been requested to submit their planned training programs for the budget year for the last two years. However, nominations are made by the Director General as training proposals are received from trainers. Thus, setting aside the submission made by the departments.	Training proposals should be submitted during the annual budget preparation process. This should then be vetted either by the Budget Committee or the Training Committee to match the funding on the Budget and the relevance. The agreed and approved allocations would be incorporated into the budget and communicated to the Head of Departments.	Not Implemented	<i>The current Training Committee has not been effective as sittings are usually delayed. Management intends to set up a new committee that would be able to carry out their mandate more effectively.</i> <i>Management is currently working on setting up new committees with a revised TOR for proper implementation.</i>

Exercise	Observation	Recommendation	Status	Management Response
	The Internal Audit has observed that there are significant differences in some positions vis-a-vis the qualifications of the staff. Staff with masters degree as officers, while others without masters as Senior Managers.	The Draft Scheme of Service needs to be validated and presented to the Board for approval as soon as possible. This would help regularize the disparities highlighted in the gradings for staff with higher or similar qualifications.	Not Implemented	<i>The Draft Scheme needs to be updated to take into account the recent developments and expansions in the institution. However, the staff with Master's Degree or first Degree as the case may be referred to depends on their entry time into the institution and the directorates, position availability, etc. It takes a lot more than only the degree</i>
	One of the main risks related to Human Resource management is the risk of retaining good staff. Four members of staff left the Authority from April 2022 to April 2023. They are Deputy Director and three managers.	Exit Interviews should be conducted for all staff that are preparing to leave to establish the reasons for their departure. This can be used in devising a retention plan and policy to reduce attrition rate as well as motivate staff to stay.	Not Implemented	<i>The only interview should be for the staff who resigned. Notwithstanding, the Human Resource Department is encouraged to be conducting exit interviews for all those who leave, whether on permanently or on secondment.</i>
Fuel Review as at March 2023	On a monthly basis, an amount of D100,000 worth of fuel coupons is purchased for use by both the vehicles and the Generator. However, we also realized that this was bought only from GNPC.	We, therefore, recommend at least procuring half (D50k) of the coupons from a different supplier so there can be a fallback in case of unforeseen situations.	Not Implemented	Fuel coupons for office used are bought from GNPC while the staff fuel with higher value is bought from ORYX. Additionally the prices and efficiency is the same, therefore there is no gain on switching between suppliers.

Fixed Asset Review as at March 2023	The Authority does not maintain an Asset Movement Form or notices to track the movement of its assets from One Directorate/person to the other.	Develop a standardized asset movement form that captures essential details of an asset. This form should be completed and signed whenever an asset is moved from one location to another.	Not Implemented	This is good practice, and finance must ensure that an asset movement form is introduced soonest, and a guideline included in the Financial Manual. Admin will work with relevant directorates for implementation.
	There are several assets that are not included on the Authority's Asset Register.	All assets that qualify to be capitalized as per the current policy should be capitalized.	Not Implemented	These assets were procured for Gateway and the gmCSIRT offices. The expectation was that these institutions may not stay long with PURA. However, finance will have a list of all the asset as an appendix to the asset register.
Type Approval Review as at May 2023	According to the Guidelines the Type approval Certificate is valid for two (2) years from the date of issue by the Authority. We noted that there is no database which can highlight expired licenses that are due for renewal.	DICT should establish a database of all applications and all those already issued with certificates to ensure that renewal dates can be monitored.	Not Implemented	<i>This situation should not have arisen in the first place and IT should have put a system in place. IT currently has a system to be monitoring expired contracts.</i>
Impress Review as at May 2023	Late retirement of Imprests	Timely retirement should be made according to the guidelines on imprest payment that is to be incorporated in the Revised Financial Manual. The Department Finance	Not Implemented	Finance must always remind imprest holders of overdue amounts to retire. All imprest has to be retired within 2 weeks after the event as per the

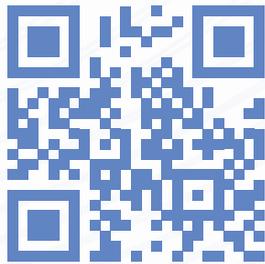
		should ensure that all imprest holders retire according to these guidelines.		finance manual. Finance will send a reminder to all imprest holders at least once every month.
	There is a lack of threshold in the issuance of imprests within the authority. Imprests are being issued without clearly defined thresholds or limits, which may lead to inconsistent practices and potential misuse of funds.	The authority should establish clear thresholds or limits for imprest issuance based on the nature of activities and risk considerations. This will ensure that other purchases beyond the threshold is procured through the Specialise Procurement Unit.	Not Implemented	As stated before, imprests given depends on the Events in place. Guidelines for imprest has been included in the Financial Manual.
Billing and Receivables – March 2022	There are high amounts owing from regulatory fees. This can lead to a high provision for bad debts and eventually bad debt.	Recovery mechanisms should include legal notices that continued default can lead to license suspension e.g Gam Petroleum	Not Implemented	NAWEC has fully paid off all its outstanding and we are currently working with GAMTEL on a net off to reduce or clear the balances.
Fixed Assets Review October 2022	There is a long list of fully depreciated assets still in the register. Most of these assets have been disposed/discarded.	DFA should seek for Mgt & Board's approval to delete the assets identified to reduce the FAR, which would enhance its management.	Not Implemented	Finance & Internal audit will form an Ad Hoc committee to work on the FAR & make a list of the items affected for write-off with mgt & Board approval.

Fixed Assets Review 2021	We observed that the Finance Department has not instituted a Fixed Assets Capitalization policy.	We recommend for a capitalization policy be implemented so that the Authority can set a threshold, above which qualifying expenditures are recorded as fixed assets, and items below are charged to expense as incurred.	Not Implemented	This has been included in the Finance manual and approved by the board effective January 2024.
Human Resources Directorate Review March 2022	We observed that there is no Health and Safety policy.	We recommend for the Authority establish or introduce a written health and safety policy. The policy should contain, A general declaration for H&S, Management of H&S in the workplace, assigned responsibility for control measures, and methods to reduce or eliminate risks.	Not implemented	The policy will be reviewed by HR and shared to all staffs for comments.
Stock Review June 2022	We noticed a lack of a proper store management recording system.	We highly recommend the establishment of a proper record management system. using both soft (Excel) and manual records.	Not Implemented	The Admin supervisor has been tasked to ensure that the stock records are always up to date. The records are updated, however there is room a for improvement.

APPENDIX 2 - 2501 -Consultancy

Date	Details	Amount
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04/01/23	Pymt of allowance to the building of headquarters committee members	93,000.00
22/03/23	Being refund of allowances paid for H/office Building Committee on Retreat	610,000.00
24/03/23	Being payment of Two (2) days retreat for the evaluation of PURA Headquarters Building.	209,880.00
12/07/23	Being payment of per diem for a Due Diligence Visit to Dakar, Senegal from 16th to 19th July 2023.	61,600.00
12/07/23	Being payment of per diem for a Due Diligence Visit to Dakar, Senegal from 16th to 19th July 2023.	61,600.00
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12/07/23	Being payment of per diem for a Due Diligence Visit to Dakar, Senegal from 16th to 19th July 2023.	61,600.00
14/07/23	Being payment for the hiring of a Mini Van for the Due Diligence trip to Dakar, Senegal.	35,000.00
21/07/23	Pymt of rental of a coaster for due diligence trip to Dakar, Senegal	15,000
25/08/23	Being retired of imprest for the Due Diligence visit in Dakar by the Building Loan Committee	5,335
29/12/23	Payment for Rental of Conference Hall and Accommodation for 2023 Staff Retreat	1,000,585.00



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