



Promoting Accountability of Public Resources

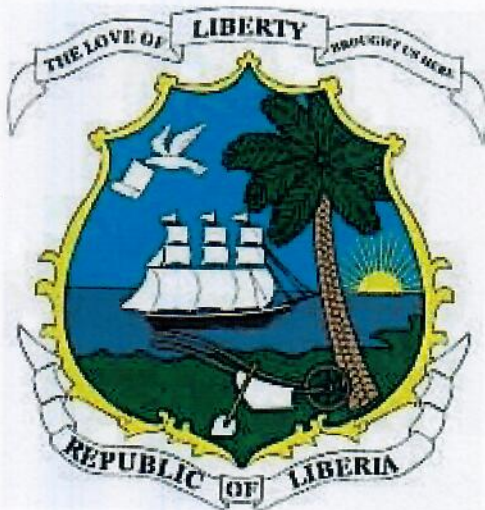
# AUDITOR GENERAL'S REPORT

**ON THE FINANCIAL STATEMENT  
AUDIT OF THE LIBERIA  
ACCELERATED ELECTRICITY  
EXPANSION PROJECT – ADDITIONAL  
FINANCING (LACEEP- AF) IDA  
56800**

**FOR THE FISCAL PERIOD JUL 1, 2021  
– DEC 31, 2022**

**JUNE 2023**

**P. Garswa Jackson Sr., ACCA, CFIP, CFC  
Auditor General, R.L.**



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**ACRONYMS USED**

<b>Acronyms/Abbreviations/Symbol</b>	<b>Meaning</b>
AFP	Audit Focal Person
AG	Auditor General
CA	Credit Agreement
COSO	Committee of Sponsoring Organization
CPA	Certified Public Accountant
DMA	Deputy Minister for Administration
FSs	Financial Statements
GAC	General Auditing Commission
GOL	Government of Liberia
IBRD	International Bank for Reconstruction And Development
IDA	International Development Association
IFRs	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISA	International Standards of Auditing
ISSAI	International Standards of Supreme Audit Institutions
LACEEP-AF	Liberia Accelerated Electricity Expansion Project – Additional Financing
PA	Payment Advice
PAD	Project Appraisal Document
PFM	Public Financial Management
PIM	Project Implementation Manual
PMT	Project Management Team
TOR	Term of Reference
WB	World Bank



**REPUBLIC OF LIBERIA**



**AUDITOR GENERAL'S REPORT**

June 30, 2023

Mr. Monie R. Captan  
Chief Executive Officer (CEO)  
Liberia Electricity Corporation (LEC)  
Water Side  
Monrovia, Liberia

Dear Mr. Captan:

**AUDITOR GENERAL REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE LIBERIA  
ACCELERATED ELECTRICITY EXPANSION PROJECT – ADDITIONAL FINANCING (LACEEP  
-AF).**

**Opinion**

We have audited the financial statements of Liberia Accelerated Electricity Expansion Project-Additional Financing (LACEEP-AF) IDA 56800 for the period ended Dec 31, 2022. These financial statements comprise the Statement of Cash Receipts and Payments, Statements of Comparison of Budget and Actual Amounts for the period then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying Statements of LACEEP-Additional Financing (IDA 56800) present fairly in all material respects, the Statement of Receipts and Payments for the period ended December 31, 2022, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and other explanatory notes for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting.

**Basis for opinion**

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the of Liberia Accelerated Electricity Expansion Project-Additional Financing (LACEEP-AF) Project Implementation Unit (PIU) in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.





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

### **Management Responsibility for the Financial Statements**

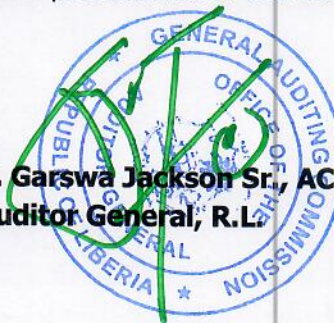
Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting and for such internal control as Management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities**

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 ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depends on the auditor's judgment, including the assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Statement of Receipts and Payments in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Receipts and Payments.

**P. Garswa Jackson Sr., ACCA, CFIP, CFC  
Auditor General, R.L.**



**Monrovia, Liberia**  
June 2023



## **STATEMENT OF RESPONSIBILITIES**

The Financial Statements as set out on pages 3 to 11 have been prepared in accordance with the Cash Basis International Public Sector Accounting Standards (Cash IPSAS) revised and in compliance with provisions of the Public Financial Management Act of 2009 as amended 2019.

In accordance with the provisions of the Public Financial Management (PFM) Act, I am responsible for the control of and accounting for public funds received, held, and expended for and on behalf of the Liberia Accelerated Electricity Expansion Project- Additional Financing. (LACEEP-AF)

Under the provisions of the same Act, I am required to prepare financial statements of the Liberia Accelerated Electricity Expansion Project- Additional Financing to be submitted to the president, Minister of Finance and Development Planning and the General Auditing Commission, two months after the end of the financial year to which it relates. However, I have delegated the preparation of the financial statements to the Chief Financial Officer for my transmittal to the Offices of Auditor General (AG) and the Minister of Finance and Development Planning (MFDP) as provided in the attendant Regulations of the Public Financial Management Act of 2009 amended 2019. Accordingly, I am pleased to submit the required Annual Public Accounts of the Liberia Accelerated Electricity Expansion Project- Additional Financing executed by the Liberia Electricity Corporation (LEC) in compliance with the PFM Act and its attendant Regulations. I have provided all the information and explanations as may be required in connection with the financial statements presented therein.

In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates. To the best of my knowledge and belief, these Financial Statements agree with the books of accounts, which have been properly kept during the period under audit.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the provisions of the Public Financial Management (PFM) Act of 2009 amended 2019.

\_\_\_\_\_  
Mr. Monie R. Captan  
Chief Executive Officer (CEO)  
Liberia Electricity Corporation

Date: \_\_\_\_\_



### **Executive Summary**

The Liberia Accelerated Electricity Expansion Project – Additional Financing (LACEEP-AF), was aimed at enhancing the impact of LACEEP by scaling up activities to increase the number of connections of residential and commercial customers, while strengthening the institutional capacity of LEC. The need for LACEEP-AF became more relevant because of the massive slowdown in economic activities due to the Ebola Virus Disease (EVD).

LACEEP-AF complemented activities under the original LACEEP. This has been achieved by scaling up activities under Component 1 (Transmission & Distribution) and Component 3.

(Strengthening the institutional capacity of the electricity sector). This has ensured the increase in generation capacity that come online in the ensuing years and has translated into increased and improved electricity services in Greater Monrovia and in the Bomi and Grand Cape Mount Counties. The expansion of the transmission and distribution networks also supported the GoL in dealing effectively with the aftermath of the Ebola crisis. With the proposed additional funding (AF), total financing for LACEEP was amounted to US\$95 million equivalent.

### **PROJECT OBJECTIVES**


The AF will support the expansion of the coverage area to major socio-economic zones within the Greater Monrovia North-West, and in the Bomi and Grand Cape Mount Counties. The AF will have a positive impact on the livelihood of the people of these communities by connecting households as well as key economic and social service facilities to the national electricity grid.


The Greater Monrovia-North West, which will mostly be supplied from the Gardnerville and Stockton Creek Substations, will provide power to various commercial and industrial customers, as well as health centres and schools. On the outskirts of Monrovia where the Virginia Substation will be located, the project will achieve the connections of AME Zion University, Stella Maris Polytechnic, and boarding schools such as Ricks Institute and Lott Carey Baptist School.

The Bomi-Grand Cape Mount Corridor covers areas of significant economic potential in two counties (Bomi and Grand Cape Mount Counties). Activities in these areas that will benefit from access to electricity include fishing, tourism, palm oil plantation, as well as education and health services.

### **THE YEAR UNDER REVIEW**

The Fiscal Year 2021/2022 was considered a year of completion of the overall objective of the project. The contracts awarded for the project areas- Greater Monrovia-North West, and in Bomi and Grand Cape Mount Counties. The Network has since been commissioned and turned over to the LEC. The total contract value for the project, including works, goods, and consultancies awarded was approximately USD54.45 million.

  
for **Adam Sheriff**  
Chief Financial Officer  
LACEEP-AF / LEC

  
**Henry Kimber**  
Project Coordinator  
LACEEP-AF / LEC





**LIBERIA ACCELERATED ELECTRICITY EXPANSION PROJECT ADDITIONAL FINANCING  
STATEMENT OF CASH RECEIPTS AND PAYMENTS  
FOR THE EIGHTEEN MONTHS ENDED DECEMBER 31, 2022**

RECEIPTS	NOTE	July 1, 2021 to DECEMBER 31, 2022			July 1, 2020 to JUNE 30, 2021		
		DESIGNATED ACCOUNT	DIRECT PAYMENTS	TOTAL	DESIGNATED ACCOUNT	DIRECT PAYMENTS	TOTAL
		US \$	US \$	US \$	US \$	US \$	US \$
World Bank-IDA CREDIT	2	984,020.24	8,295,645.11	9,279,665.35	846,281.16	5,986,296.99	6,832,578.15
<b>Total Receipts</b>		<b>984,020.24</b>	<b>8,295,645.11</b>	<b>9,279,665.35</b>	<b>846,281.16</b>	<b>5,986,296.99</b>	<b>6,832,578.15</b>
<b>PAYMENTS</b>							
Consultancy	3	672,069.45	1,077,186.49	1,749,255.94	473,416.93	116,056.50	589,473.43
Training		10,352.10	-	10,352.10	-	-	-
Fixed Assets		51,660.00	413,281.00	464,941.00	-	-	-
Works	4	-	6,805,177.62	6,805,177.62	-	5,870,240.49	5,870,240.49
Operating Costs	5	268,730.29	-	268,730.29	374,295.52	-	374,295.52
<b>Total Expenditure</b>		<b>1,002,811.84</b>	<b>8,295,645.11</b>	<b>9,298,456.95</b>	<b>847,712.45</b>	<b>5,986,296.99</b>	<b>6,834,009.44</b>
<b>NET INCREASE (DECREASE) IN CASH</b>		<b>(18,791.60)</b>	<b>-</b>	<b>(18,791.60)</b>	<b>(1,431.29)</b>	<b>-</b>	<b>(1,431.29)</b>
Cash at the beginning of the year	6	18,791.60		18,791.60	20,222.89		20,222.89
<b>Cash at the End of the year, December 31, 2022</b>	<b>6</b>	<b>(0.00)</b>	<b>-</b>	<b>0.00</b>	<b>18,791.60</b>		<b>18,791.60</b>

The notes on page 15 of 18 are integral part of these financial statements





**LIBERIA ACCELERATED ELECTRICITY EXPANSION PROJECT-ADDITIONAL FINANCING  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED DECEMBER 31, 2022**

			Dec	June	June	June
		Notes	2022	2021	2020	2019
<b>ASSET EMPLOYED</b>			<b>US\$</b>	<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Current Assets						
			0.00	18,791.60	20,222.89	5,182.19
Cash and Bank Balances		6	<b>0.00</b>	<b>18,791.60</b>	<b>20,222.89</b>	<b>5,182.19</b>
<b>FUND BALANCES</b>						
Funded By:						
Accumulated Fund ( IDA )			<b>0.00</b>	<b>18,791.60</b>	<b>20,222.89</b>	<b>5,182.19</b>





**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT  
FOR THE EIGHTEEN MONTH ENDED DECEMBER 31, 2022  
(CLASSIFICATION OF PAYMENTS BY FUNCTIONS)**

ACCOUNT TITLE/DESCRIPTION	Actual Amount	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance
	US \$	US \$	US \$	US \$	%
<b>CASH INFLOWS</b>					
IDA World Bank Funds	9,279,665.35	9,279,665.35	9,279,665.35	-	0%
Balance B/F	18,791.60	18,791.60	18,791.60	-	0%
Other receipts	-	-	-	-	0%
<b>Total Receipts</b>	<b>9,298,456.95</b>	<b>9,298,456.95</b>	<b>9,298,456.95</b>	<b>-</b>	<b>0%</b>
<b>CASH OUTFLOWS</b>					
Extention of Electricity Transmission and Distribution Systems	5,234,675.02	5,234,675.02	5,234,675.02	-	0%
Electrification of the Monrovia-Bomi-Grand Cape Mount Corridor	1,570,502.60	1,570,502.60	1,570,502.60	-	0%
Project Management Including Audit & Supenision	1,416,092.84	1,416,092.84	1,416,092.84	-	0%
Support for the Strengthening of LEC's Commercial Capacity	1,077,186.49	1,077,186.49	1,077,186.49	-	0%
Total Expenditure	<b>9,298,456.95</b>	<b>9,298,456.95</b>	<b>9,298,456.95</b>	<b>-</b>	<b>0%</b>
<b>NET CASH FLOWS</b>	<b>-</b>			<b>-</b>	

\* Actual amounts encompass both cash and third party settlements.



## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. General Information and**

The principal address of the reporting entity:

Liberia Electricity Corporation (LEC)

Water Street, Monrovia, Liberia,

Project offices situated at its in Bushrod Island Compound in Duala

### **Legal Framework and Principal Activities of the Executing Agency**

In 1973 the Public Authorities Law was amended to add chapter 85 for the creation of the Liberia Electricity Corporation (LEC). The corporation was created to engage in the development, generation, transmission and distribution and the sale of electrical energy and related electrical equipment and devices, to cities, towns, and the public in general for heating, lighting, and power purposes and for carrying on of all businesses incidental thereto. Chapter 85 amendment of the 1973 Public Authorities Law was also been amended in 2015 to enact the Electricity Law of Liberia.

The purposes of the 2015 Electricity Law of Liberia are to facilitate the implementation of the National Energy Policy whose goals include but are not limited to the following:

- i. Expand on a sustainable basis the availability of electricity services with the goal of attaining universal service.
- ii. Assure availability of supply of service in electricity at a reasonable cost compensatory prices, fully cognizant of the need to balance affordability to customers with the need to attract capital and private investment to the sector.
- iii. Increase availability of electricity services needed to support economic development.
- iv. Promote the development of renewable energy resources for electricity generation.
- v. Encourage efficient use of electricity resources and facilitate economic development.
- vi. Promote regional and international cooperation in electricity trade and investment
- vii. Maintain a financially viable and sustainable electricity industry.
- viii. Establish and maintain transparency, accountability, and sound principles of governance in the electricity sector through appropriate institutional, market, and regulatory arrangements.
- ix. Provide the necessary capacity building process for electricity sustainability and security.
- x. Ensure the security of the supply of electricity in Liberia
- xi. Ensure the security of the supply of sustainable and fair competition in the electricity sector where it is efficient to do so.
- xii. Protect the interests of all classes of consumers of electricity as to the terms and conditions and charge of supply

### **Accounting Policies**

#### **(a) Basis of Preparation**

These financial statements have been prepared in accordance with the requirements of the Public Financial Management Act, 2009 and comply with the International Public Sector Accounting Standard (IPSAS) Cash Basis.





**(b) Reporting Entity**

The financial statements are for the - Liberia Accelerated Electricity Expansion Project – Additional Financing (LACEEP- AF) a World Bank project executed by the Liberia Electricity Corporation (LEC)

**(c) Reporting Currency and Translation of Foreign Currencies**

**(i) Functional and Presentation Currency**

The functional currencies are the Liberian Dollar and the United States Dollar and the reporting currency is the United States Dollar. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

**(ii) Translation of Transactions in Foreign Currency**

Foreign currency transactions are translated into United States Dollar using the exchange rates circulated by the Central Bank of Liberia (CBL).

**(d) Reporting Period**

The reporting period for these financial statements is July 1, 2021 to December 31, 2022. The financial statements are prepared for an eighteen-month period. The change in reporting period is due to Government of Liberia adopting a calendar year fiscal period changing from June – July to January – December. This change led to a special fiscal period of July -December in 2021. Hence, these statements covered the special period in 2021 and the fiscal period 2022.

As a result of the change in reporting period, the figures in both current and prior periods are not comparable.





Auditor General's Report on the Financial Statement Audit of the  
Liberia Accelerated Electricity Expansion Project – Additional Financing (LACEEP-AF)  
For the Period Ended December 31, 2022

	2021/22	2020/21	2019/20	2018/19	2017/18	Cumulative Expenditure From Inception to Date
<b>NOTES TO THE ACCOUNT</b>						
<b>2 World Bank - IDA Credit</b>						
<b>IDA Replenishment</b>						
<b>Direct Payment :</b>						
MBH Power PVT LTD	984,020.24	846,281.16	938,174.26	669,323.04	1,491,478.56	4,914,265.26
MBH Power LTD	3,558,449.35	2,141,017.22	2,950,997.38	3,321,228.42	3,450,356.21	15,422,048.58
Wilkins Engineering	1,676,225.67	2,222,317.05	2,385,556.45	7,633,170.65	9,283,951.91	23,201,221.73
Lutech	1,570,502.60	1,506,906.22	1,312,261.92	-	606,964.67	4,996,635.41
Tetra Tech	-	-	-	126,830.25	380,490.75	507,321.00
Indra	1,077,186.49	116,056.50	3,138,072.65	1,039,642.24	1,801,830.00	1,801,830.00
Africa Motors	-	-	-	-	433,184.26	5,804,042.14
Alpha TND-Meters	413,280.00	-	-	-	140,000.00	140,000.00
	<b>9,279,664.35</b>	<b>6,832,578.15</b>	<b>10,725,062.66</b>	<b>12,790,194.60</b>	<b>17,588,256.36</b>	<b>57,200,644.12</b>
<b>3 Consultancy</b>						
International Consultancy	1,449,690.86	311,207.45	3,618,000.21	1,326,366.25	2,788,436.89	9,493,701.66
Local Consultancy	299,565.08	278,265.98	354,973.42	360,423.66	371,736.50	1,664,964.64
	<b>1,749,255.94</b>	<b>589,473.43</b>	<b>3,972,973.63</b>	<b>1,686,789.91</b>	<b>3,160,173.39</b>	<b>11,158,666.30</b>
<b>Training</b>						
Capacity Building - Project Staff	10,352.10	-	-	16,786.29	16,800.00	43,938.39
DSA, Hotel & Accomodation	-	-	-	-	9,629.50	9,629.50
Air Fare, Vehicle Etc.	-	-	-	-	1,569.00	1,569.00
	<b>10,352.10</b>	<b>-</b>	<b>-</b>	<b>16,786.29</b>	<b>27,998.50</b>	<b>55,136.89</b>
<b>Fixed Assets</b>						
Vehicles	-	-	-	-	140,000.00	140,000.00
Meters & Fixtures	464,940.00	-	-	-	-	464,940.00
	<b>464,940.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>140,000.00</b>	<b>604,940.00</b>
<b>4 Works</b>						
MBH Power PVT LTD	3,558,449.35	2,141,017.22	2,950,997.40	3,321,228.42	3,450,356.21	15,422,048.60
MBH Power LTD	1,676,225.67	2,222,317.05	2,385,554.45	7,633,170.65	9,283,951.91	23,201,219.73
Wilkins Engineering	1,570,502.60	1,506,906.22	1,312,261.92	-	606,964.67	4,996,635.41
Lutech	-	-	-	126,830.25	380,490.75	507,321.00
Zhongmei	-	-	-	-	21,430.00	21,430.00
Sawyer & Associates	-	-	-	-	48,600.00	48,600.00
	<b>6,805,177.62</b>	<b>5,870,240.49</b>	<b>6,648,813.77</b>	<b>11,081,229.32</b>	<b>13,791,793.54</b>	<b>44,197,254.74</b>
<b>5 Operating Costs</b>						
Travelling & Transport	91,373.64	13,879.19	-	-	9,878.00	115,130.83
Fuel and Lubricants	24,215.94	10,088.62	13,370.36	16,085.00	17,758.80	81,518.72
Repair & Maintenance	24,917.85	9,713.20	12,395.00	8,496.00	45,361.81	100,883.86
Bank charges	17,874.70	11,290.51	5,971.71	11,206.18	139,724.47	186,067.10
Communication & Internet	27,021.66	5,905.00	21,296.62	8,070.23	10,360.00	72,653.51
Project Management	83,326.50	323,419.00	35,200.72	21,942.54	179,614.93	628,391.69
	<b>268,730.29</b>	<b>374,295.52</b>	<b>88,234.41</b>	<b>65,799.95</b>	<b>402,698.01</b>	<b>1,184,645.71</b>
<b>6 BANK &amp; CASH BALANCE</b>						
OPENING CASH & BANK BALANCES	18,791.60	20,222.89	5,182.19	65,592.92	-	-
CLOSING CASH & BANK BALANCES	0.00	18,791.60	20,222.89	5,182.19	65,592.92	(0.00)





## **Key Activities under the project (LACEEP-AF)**

### **i. Virginia Substation**

During the period under review, the Virginia Substation was finally completed and energized on December 7, 2021. It was handed over officially to LEC for full operations.

### **ii. Klay Substation:**

- All electrical and electromechanical works have been completed.
- Installation of jumpers at the 66kV and 33kV side of the gantries completed at Klay Substation
- Outdoor Cable trench raft casting completed at Klay Substation
- From the Civil Perspective, the Klay Substation is 95% completed up to date.
- Construction of damaged drainage completed
- Construction of security booth completed
- Construction of reinforced concrete service road completed

### **iii. Gardnerville Substation:**

- All work completed at Gardnerville Substation and it has been handed over to LEC for full operation.
- Operational certificate signed and issued, and mandatory spare parts turned over to LEC.

### **iv. Stockton Creek Substation:**

- Installation of 66kV gantry structure with bus bar completed; all control and relay panels and GIS panels installed; DCDB and ACDB installed, earth grid is 100% completed.
- Installation of eight (8) bays of equipment support structures completed.
- Installation of support for indoor control and relay panels, ACDB and DCDB panels completed.
- Balance of outdoor Cable Trench casting
- Construction of RCC Blast wall completed
- Construction of septic tank structure completed
- Construction of security booth completed
- Excavation of borehole for water supply completed
- Compaction of embankment work completed.

### **b. 66kV Transmission Lines in Monrovia & Bomi Corridor (2 lots) – MBH Power**

- **Bushrod Substation - Virginia Substation (BR - VA):** A total of 46 transmission 66/33kV towers are to be constructed between these two substations.

### **Completed work**

- All 46 towers foundations and towers have been completed
- 5.75km out of 5.75km stringing works has completed
- 5.75km of OPGW cables stringing completed
- Stone pitching is completed
- Chain-linked fencing is ongoing
- MBH has agreed to insert two new towers/poles to resolve the current situation with T38A. Geotechnical has commenced, with field drilling completed to date
- Field drilling completed for geotechnical survey and awaiting lab test results and final reporting done.





- **Virginia Substation - Klay Substation (VA - KL):** As a result of a resurvey, the initial figure of 444 transmission towers has been reduced to 381 towers. Of this figure, 10 of them are lattice and 371 are monopole towers, all have been constructed along this corridor from Virginia to Klay, in Bomi County.

**Completed Work**

- 10 out of 10 lattice tower foundations and erection completed
  - 370 out of 371 steel poles erected (99.73% completed)
  - 229 out of 258 stay foundations completed (88.75% completed)
  - 36.6km out of 37.60km of stringing work completed
- 
- **Paynesville Substation - Gardnerville Substation (PV - GV):** A total of 69 transmission towers, both monopole and lattice towers, are to be constructed along this route. Out of this figure, 14 existing towers are within this route and will be used along with the new ones. Thus, there are 55 new towers to be constructed.

Completed Works

- All transmission lines activities along this corridor have been completed and the substation has been handed over to LEC.

- **Gardnerville Substation - Stockton Creek Substation (GV – SC):**

A total of 47 transmission towers are to be constructed along this route.

Completed Work

- A total of 47 tower foundations have been completed from Gardnerville (GV) to Stockton Creek (SC)
- Construction of 47 lattice towers all completed
- Lines stringing work (150mm<sup>2</sup> AAAC, 6.21km) all completed
- Stringing of 6.21km of OPGW completed

**c. 22/0.4kV Distribution Network & Service Connections in Monrovia & Grand Cape Mount/ Bomi Corridor (Lot1&3):**

**BARNERSVILLE:**

- During the period under review, the 3<sup>rd</sup> batch of areas completed under the project containing 942 customers on seven transformers, was handed over to LEC for full operations.
- This now brings the total to about **5,602** customers connected in Barnesville.
- Total number of transformers installed is 34.
- Total 120mm<sup>2</sup> AAAC of MV lines is 56km





### **GARDNERVILLE**

- A total of 103 customers were connected in Gardnerville for the period under review.
- 49km of 120mma AAAC conductors strung in Gardnerville
- Four new transformers were installed in New Georgia but not tested nor commissioned yet.
- A total of 4,468 customers have been connected in Gardnerville since service connections began in 2021.

### **NEW GEORGIA:**

The following activities were executed during the period under review.

- About 2,775 new customers were connected in New Georgia during the period under review.
- 24km of 120mm<sup>2</sup> AAAC conductors strung in New Georgia
- Three transformers were installed and tested to bring the total installed transformers to 32
- A total of 4,159 customers have been connected in New Georgia since service connections began in 2021.

### **CLARA TOWN:**

There was limited work undertaken in this community during the period but however, 3.6km of ABC bundle conductors was strung with all distribution transformers installed.

### **CALDWELL:**

- 2,606 new customers were connected in Caldwell during the period under review.
- During the period under review, the 4<sup>th</sup> and 5<sup>th</sup> batches of areas completed under the project, containing 2,812 customers on 29 transformers, was officially handed over to LEC for full operation.
- This now brings the total number of customers handed over to LEC by the project to 15,715 in Caldwell.

### **VIRGINIA**

There was a huge progress made during this quarter in the township of Virginia. The 66kV transmission lines from Bushrod to Virginia Substation were energized thus paving way for customer service connections to commerce there. During this period, a total of seven distribution transformers were installed around the substation and 124 customers were connected to the grid for the first time.

#### **d. 33/0.4kV Distribution Network in Grand Cape Mount/ Bomi Corridor (Lot2):**

During the period under review, the following activities were carried out in Grand Cape Mount:

- 376 pcs of MV poles were erected, bringing a total to 1,427 MV poles.
- 36,0 km of AAAC conductors were strung, bringing a total length to 309.44km
- 950 pcs of LV poles were erected, bringing a total to 2,039 LV poles erected thus far.
- 25.02km of LV bundle cables were strung, bringing a total length to 64.89km.
- 22 units of distribution transformers were installed.





**Management information systems for LEC:**

The implementation of the integrated management system (IMS) system for LEC is now completed and all the main modules are now operational. However, the capturing of large numbers of new customers connected under the project onto the Customer Management System (CMS) still has challenges. Nonetheless, about 97 percent of LEC's post-paid and pre-payment customers are now billed using the CMS.