Regional Issues Report

Mini Group / Eleven Degrees Consulting

Project: Kisumu 3 May 2025

Region: ['Western region']

Date: July 02, 2025

# Executive Summary

This report covers 24 issue(s) reported in the selected region.  
 - High severity: 0 issue(s)  
 - Medium severity: 14 issue(s)  
 - Low severity: 10 issue(s)  
  
Estimated total cost impact: $729,130.85

# Branch: Western region

**Start Date:** 2025-05-19

**Branch Manager:** ['Mr. Shadrach Isabwa']

**Operations Manager:** ['Mr. Ali Mbarak']

**Supervisor:** ['Mr. James Etyang']

## Issue: Physical stock verification

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| **Description** | · A stock take exercise was conducted on 19.05.25 to assess the effectiveness of internal controls that are put in place to safeguard company assets such as the production materials and the finished products. The table below shows the summary of the stock findings ITEM BOOK STOCK PHYSICAL STOCK VARIATION White ingredients 9Kgs 588 588 00 Brown bread ingredients 7kg 07 07 00 White Flour (50kg) 1,437 1,437 00 Brown Flour(50kg) 11 11 00 Vegetable Oil (Utto)-ltrs 77.40 75 (2.4) Wheat Bran (kg) 0.00 0.00 00 Yeast - 125gms 602 600 (02) Polybags 277,033 276,787 (246) Finished product(400g) 11,246.5 11,197.5 (49) ü The following were the stock findings; ü Yeast - -250g . ü Bread - -49 loaves ü Cumulative variance in polybags was -246 pieces ü All other materials had negligible variances. |
| **Implication** | Minimal variances noted in stock items is an indication that stock controls are being observed. |
| **Recommendation** | · The management to ensure that observed strong internal controls are adhered to. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Dough weight analysis.

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| **Description** | Dough weights sampled on 20.05.2025:(!st shift @10.00am) Variety Qty O/wt. Std wt. U/wt. Wt. range 400g white 75 02 34 14 447-473g 464-468 100% 04% 68% 28% 463.4 Dough weights showed high underweight rate. |
| **Implication** | + Underweight dough would result to underweight bread production which is against the company policy. |
| **Recommendation** | · Standard set dough dividing weights should be adhered to in order to ensure production of standard weight bread. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Packed bread weight analysis

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| **Description** | · Bread weights were sampled on 19/05/2025 and the following below were the results. Variety Qty sampled Over wt. Std wt. Under wt. 400g CT white 75 27 41 07 400g CT brown 75 06 52 17 600g CT white 75 04 60 11 800g CT W 75 02 46 27 Totals 300 39 199 62 Percentage 100% 13% 66.33% 20.67% Variety Overall Avg Wt. (g) % over Wt. % correct Wt. % under Wt. 400g CT white 408.11 36.00% 54.67% 9.33% 400g CT brown 398.24 8.00% 69.33% 22.67% 600g CT white 596.45 5.33% 80.00% 14.67% 800g CT W 788.97 2.67% 61.33% 36.00% |
| **Implication** | · Under and overweight bread presence suggests inconsistency in dough dividing and this is justified by high underweight dough rate noted. · Presence of underweight bread exposes the company to risks of fines and penalties from regulatory bodies. Overweight bread lowers yield targets hence withholding revenues. |
| **Recommendation** | + Standard set dough dividing weights should be adhered to in order to ensure production of standard weight bread. + Noted high underweight bread especially for 800g bread should be addressed. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Bread damages analysis

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| **Description** | · Both market and production damages were analyzed from 01/05/2025 - 18/05/2025 . PRODUCTION DAMAGE ANALYSIS : · Production damage rate is tabulated below. 01/05/25 - 18/05/25 Particulars Quantity A Total bread yield (in 400g) 302,950 B Production damages resulting 576 C Production damage rate % B/A\*100) 0.19 D Production damage limit (A\*0.25%) 757.375 E Difference (C-B) 181.375 MARKET DAMAGE ANALYSIS: · Market damage rate is tabulated below. 01/05/25 - 18/05/25 Particulars Quantity A Total bread sold (in 400g) 268,976.5 B Market damages resulting (400g) 396 C Market damage rate %(B/A\*100) 0.147 D Market damage limit (A\*0.5%) 1,345 E Difference (D-B) 949 |
| **Implication** | + Revenue targets were realized. |
| **Recommendation** | + Proper baking processes will ensure that damages are fully checked. + maintaining bread damages within the tolerable rates is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Mixing charts/summaries analysis

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| **Description** | · Comparison of manual mixing charts and the system mixing charts was done from 01.05.25 – 18.05.25 to find out if accurate transfer of production data was being done. Below are the summary of the findings · Item SAP System Mixing Charts Variance White flour 50kg bags 1,503 1,503 00 Brown flour 50kg bags 74 74 00 White Ingr 9kg 1,503 1,503 00 Brown Ingr 74 74 00 Utto (Ltrs) 224.625 225.2857 0.661 Yeast 125g sachets 1,577 1,577 00 Total loaves produced 302,950 302,936 14 · The above table shows that; · There was no significant variance between system and the actual material consumption. Correct posting was also noted over the audited period. |
| **Implication** | + Consumption and production set standards were observed and this implies proper accountability of raw materials and finished goods. |
| **Recommendation** | + The branch should continue observing the set consumption and production standards. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Mini shop spot check analysis.

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| **Description** | · Mini shop spot check was conducted on 19.05.2025. · The shop attendant accounted for all the bread loaded. · All sales were made through Mpesa till. · The Table below illustrates the transactions; STN #: 43024604 Date 19.05.2025 M/shopkeeper Jamal Shafy ID #: 36021026 SKU Loading Balance Sold Value-Kshs 200g white 14 09 05 135.00 400g white 465 129 336 17,808.00 600g white 12 00 12 948.00 800g white 200 40 160 16,640.00 1.5kg white 00 00 00 00.00 Net sales-Kshs 35,531.00 Cash at Hand (M-pesa) 35,427.00 Sales - Kshs 35,531.00 Variance - Kshs (104.00) Comment Shortfall noted was due to M-pesa charges. |
| **Implication** | + Low risk of cash, bread and crates loss. |
| **Recommendation** | + The Mini shop attendant should keep up with the good stock and cash control. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Bread yield analysis

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| **Description** | · From 01/05/2024 – 18/05/2025 , aggregate yield (after conversion to 400g) ranged from 191.45 – 192.45lvs/bag , with an average of 192.11lvs/bag . · From 1,577bags , total yield expected was 302,936pcs (upon conversion to 400g) and 302,936pcs was reflected on production records. Thus expected yields realized. · Breakdown of yields for the various bread varieties is tabulated below; Variety Bags. Mixing chart yield Expected yield (BOM) Diff. 200g white 28.5 10,716 10,716 00 400g white 649.5 124,041 124,041 00 400g brown 18 3,366 3,366 00 600g white 83 10,458 10,458 00 600g brown 23 2,875 2,875 00 800g white 720 69,840 69,840 00 800g brown 33 3,135 3,135 00 1.5kg white 22 1,122 1,122 00 TOTAL 1,577 302,936 302,936 00 |
| **Implication** | + Revenue targets were realized |
| **Recommendation** | + Adhering to set standard yields is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Production efficiency analysis.

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| **Description** | · Analysis was done from 01/05/2025 - 18/05/2025 . Production efficiency is tabulated below; 01/05/25 - 18/05/2025 Particulars Qty. A Production bags (\*50kg) 1,577 B Production staff hired 349 C Targeted staff to hire (A/4.5) 350 D Difference (C-B) 01 E Production efficiency 4.52 Set production efficiency was realized. |
| **Implication** | + Production costs were checked through adherence to set production efficiency standard. |
| **Recommendation** | + Adherence to set production efficiency is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Packing efficiency analysis.

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| **Description** | · Packing efficiency ( 01/05/2025 – 18/05/25 ) is tabulated below; 01/05/25 - 18/05/2025 Particulars Qty. A Produced bread in pieces (400g) 302,906 B Staff meal issued + damages 1,496 C Transferred unpacked (pcs) 00 D Net bread for packing (A-B) 301,410 E Targeted packers to Hire (D/1455) 207 F Packers hired 227 G Difference (E-F) in (20) H Packing efficiency (crates/packer) 88.52 I Cost implication (G\*912)-Kshs (18,240.00) |
| **Implication** | + packing inefficiency led to increased production costs. |
| **Recommendation** | · Noted packing inefficiency should be addressed. · Surplus wage payment due to production and packing inefficiency should be surcharged. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Motor vehicle mileage and fuel consumption analysis

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| **Description** | · Analysis for motor vehicle fuel consumption was carried out from 01/04/2025 – 30/04/2025 and results were analyzed on the below table. M/V NO. Distance covered Fuel consumed Expected consmptn Diff. KCG 428W Mileage – 756,242 – 757,959km (1,717kms) 01.04-30.04 1,717 255.00 264.15 9.15 6.5km/l KBW 408G Mileage –526,005km – 528,713 (2,708kms) 01/04-30/04 2,708 418.00 416.62 (1.38) 6.5km/l KBR 682P Mileage –597,431km – 601,135 (3,704kms) 01/04-30/04 3,704 570.00 569.85 (0.15) 6.5km/l KCJ 261Q Mileage – 453,707 – 455,242km (1,535ms) 01/04-30/04 1,535 240.00 236.15 (3.85) 6.5km/l |
| **Implication** | + Economical fuel consumption imply that operations costs were checked. |
| **Recommendation** | + Economical fuel consumption for sales vans is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Physical stock verification

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| **Description** | The table below shows the summary of the stock findings (23.05.2025) ITEM BOOK STOCK PHYSICAL STOCK VARIATION White ingredients 9Kgs 772 772 00 White ingredients 18Kgs 387 387 00 Brown bread ingredients 7kg 15 15 00 White Flour (50kg) 2,166.5 2,166.5 00 Brown Flour(50kg) 17 17 00 Vegetable Oil (Utto) 313.648 314.50 0.852 Wheat Bran (kg) 42 39.6 (2.40) Yeast - 125gms 1,418 1,419 01 Polybags 453,127 453,373 246 Finished product(400g) 21,612.75 21,563.75 (49) Crates (pcs) 3,721 3,721 00 · The following were the stock findings; ü Yeast +125g . ü Vegetable oil - +0.852ltrs. ü Bread - -49 loaves ü Cumulative variance in polybags was +246pieces All other materials had negligible variances. |
| **Implication** | + Minimal variances noted in stock items is an indication that stock controls are being observed. |
| **Recommendation** | · The management to ensure that the set stock controls are consistently adhered to avoid stock variances. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Dough weight analysis.

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| **Description** | · The below table shows analysis of dough weights sampled on 24/05/2025 ; Dough weights sampled on 24.05.2025:(1 st shift @05.50pm) Variety Qty O/wt. Std wt. U/wt. Wt. range 800g white 50 13 30 07 912-936g 920-924g 100% 26% 60% 14% 924.66 ü Dough weights showed high overweight rate. |
| **Implication** | + Inconsistent dough weights imply production of over and underweight bread compromising production of standard weight bread as per company policy. + Overweight bread deprives the company revenues. |
| **Recommendation** | · Standard set dough dividing weights should be adhered to in order to ensure production of standard weight bread. High dough and packed bread overweight rate should be addressed. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Packed bread weight analysis

|  |  |
| --- | --- |
| **Description** | · Bread weights were sampled on 23/05/2025 and the following below were the results. Variety Qty sampled Over wt. Std wt. Under wt. 400g CT white 75 18 57 00 400g CT Nutri 75 15 57 06 600g barrel W 75 05 60 10 800g CT W 75 19 54 02 Totals 300 57 228 18 Percentage 100% 19% 76% 06% Variety Overall Avg Wt. (g) % over Wt. % correct Wt. % under Wt. 400g CT white 408.13 24% 76% 00% 400g CT Nutri 405.76 20% 76% 04% 600g barrel W 597.52 6.67% 80% 13.33% 800g CT W 804.40 25.33% 72% 2.67% High overweight packed bread rate was noted. |
| **Implication** | · Under and overweight bread presence suggests inconsistency in dough dividing and this is justified by dough high overweight rate. · Presence of underweight bread exposes the company to risks of fines and penalties from regulatory bodies. Overweight bread presence lowers yield targets hence withholding revenue targets. |
| **Recommendation** | · Standard set dough dividing weights should be adhered to in order to ensure production of standard weight bread. High packed bread overweight rate should be addressed. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Bread damages analysis

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| --- | --- |
| **Description** | PRODUCTION DAMAGE ANALYSIS : · Production damage rate is tabulated below. 01/05/25 - 22/05/25 Particulars Quantity A Total bread yield (in 400g) 721,354.75 B Production damages resulting 1,490.75 C Production damage rate % B/A\*100) 0.21 D Production damage limit (A\*0.2%) 1,443 E Difference (C-B) (47.75) F Cost impact- Kshs (2,530.75) MARKET DAMAGE ANALYSIS: · Market damage rate is tabulated below. 01/05/25 - 22/05/25 Particulars Quantity A Total bread sold (in 400g) 680,930.5 B Market damages resulting (400g) 3,282.5 C Market damage rate %(B/A\*100) 0.482 D Market damage limit (A\*0.5%) 3,404.5 E Difference (D-B) 122 |
| **Implication** | + Slightly high bread damages implies that the company is exposed to losses and revenue targets were not realized. |
| **Recommendation** | · Proper baking processes will ensure that damages are fully checked. · The management should focus on efforts to address high production damages to ensure that the company doesn’t lose revenues. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Bread damages analysis

|  |  |
| --- | --- |
| **Description** | PRODUCTION DAMAGE ANALYSIS : · Production damage rate is tabulated below. 01/05/25 - 22/05/25 Particulars Quantity A Total bread yield (in 400g) 721,354.75 B Production damages resulting 1,490.75 C Production damage rate % B/A\*100) 0.21 D Production damage limit (A\*0.2%) 1,443 E Difference (C-B) (47.75) F Cost impact- Kshs (2,530.75) MARKET DAMAGE ANALYSIS: · Market damage rate is tabulated below. 01/05/25 - 22/05/25 Particulars Quantity A Total bread sold (in 400g) 680,930.5 B Market damages resulting (400g) 3,282.5 C Market damage rate %(B/A\*100) 0.482 D Market damage limit (A\*0.5%) 3,404.5 E Difference (D-B) 122 |
| **Implication** | Slightly high production damages implies that the company is exposed to losses and revenue targets were not realized. |
| **Recommendation** | · Proper baking processes will ensure that damages are fully checked. · The management should focus on efforts to address high production damages to ensure that the company doesn’t lose revenues. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Mixing charts/summaries analysis

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| --- | --- |
| **Description** | Below are the summary of the findings · Item SAP System Mixing Charts Variance White flour 50kg bags 3,740 3,740 00 Brown flour 50kg bags 32 32 00 Wheat bran (kgs) 3.2 3.2 00 White Ingr 9kg 2,054 2,054 00 White Ingr. 18kg 843 843 00 Brown Ingr 32 32 00 Utto (Ltrs) 536.38 538.857 2.477 Yeast 125g sachets 3,772 3,772 00 Total loaves produced 721,354.75 721,387.25 (32.5) · The above table shows that; · There was no significant variance between system and the actual material consumption. · Correct posting was also noted over the audited period. |
| **Implication** | + Consumption and production set standards were observed and this implies proper accountability of raw materials and finished goods. + Mixing chart data was accurate, and this ensures accountability of items issued and resulting products yields. |
| **Recommendation** | + The branch should continue observing the set consumption and production standards and ensuring that data is accurately transferred from production records to SAP system.. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Physical cash verification

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| **Description** | · Physical cash was verified on 24/05/2025 , and below is a tabular analysis of the same. Index Particulars Kshs. A Balance B/F 243,221.20 B Cash in (Mibisco Eldoret) 285.00 C Mpesa Balance 0.00 D Vouchers 0.00 E Banking 0.00 F IOU’s 0.00 G Expected cash at hand (A+B-C-D-E-F) 243,506.20 H Physical cash 243,510.00 I Difference (D-C) 3.80 Minimal variances were noted during spot-check. |
| **Implication** | + Cash loss risk was minimal. |
| **Recommendation** | · Observed cash control is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Mini shop spot check analysis.

|  |  |
| --- | --- |
| **Description** | · Mini shop spot check was conducted on 23.05.2025. · The shop attendant accounted for all the bread loaded. · All sales were made through Mpesa till. · The below table shows details of mini shop transactions. STN#: 29025304 Date 23.05.2025 M/shopkeeper: Zuhura Jepkemboi P/R No. #: 5878 SKU Loading Balance Sold Value-Kshs 200g white 00 00 00 00 400g white 2,540 22 2,518 133,666.00 600g white 141 00 141 11,139.00 800g white 600 09 591 61,464.00 1.5kg white 00 00 00 00.00 Net sales-Kshs 206,269.00 Cash at Hand (M-pesa) 206,355.39 Sales - Kshs 206,269.00 Variance - Kshs (86.39) Comment Shortfall noted was due to M-pesa charges (transaction cost). |
| **Implication** | Mini shop SOPs are followed. |
| **Recommendation** | The Mini shop attendant should keep up with the observed good stock and cash control. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Bread yield analysis

|  |  |
| --- | --- |
| **Description** | · From 3,772bags , total yield expected was 721,000.75pcs (upon conversion to 400g) and 721,000.75pcs was reflected on production records. Thus expected yields realized. · Breakdown of yields for the various bread varieties is tabulated below; Variety Bags. Mixing chart yield Expected yield (BOM) Diff. 200g white 15.25 5,795 5,795 00 400g white 1,688 321,564 321,564 00 400g barrel 117 22,230 22,230 00 400g brown 32 6,048 6,048 00 600g white 105 13,230 13,230 00 600g barrel 293.25 37,536 37,536 00 800g white 1,461.25 140,280 140,280 00 800g barrel 39.25 3,768 3,768 00 1.5kg white 21 1,071 1,071 00 TOTAL 3,772 721,000.75 721,000.75 00 |
| **Implication** | + Revenue targets were realized. |
| **Recommendation** | · Noted realization of yield targets is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Debtors analysis.

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| **Description** | · Outstanding debts for route customers was Kshs.417,010.50 while for institutions was Kshs.248, 673.00 . Route Outstanding balance for customers –Kshs. Outstanding balance for credit institutions-Kshs. Baraton 24,191.5.00 82,019.00 Eldoret T 64,933.00 35,729.00 Kaiboi 69,496.00 0.00 Kipkaren 64,836.00 81,825.00 Moiben 1,502.00 0.00 Nandi Hills 63,993.00 0.00 Turbo 128,059.00 49,100.00 417,010.50 248,673.00 |
| **Implication** | High outstanding customer (route and institutions) balances without equal security deposit poses a great risk to the company of bad debts. |
| **Recommendation** | Sales team must ensure credit limits for institutions are set and follow up. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Production efficiency analysis

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| **Description** | PRODUCTION EFFICIENCY ANALYSIS: · Analysis was done from 01/05/2025 - 22/05/2025 . Production efficiency is tabulated below; 01/05/25 - 22/05/2025 Particulars Qty. A Production bags (\*50kg) 3,772 B Production staff hired 859 C Targeted staff to hire (A/4.5) 838 D Difference (C-B) (21) E Production efficiency 4.39 F Cost implication-Kshs 22,818.60 |
| **Implication** | Noted production inefficiency increased production costs . |
| **Recommendation** | · The branch management should ensure proper production planning to address operational 1nefficiencies. · Surplus costs incurred from operational inefficiencies should be reversed and surcharged. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Packing efficiency analysis.

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| --- | --- |
| **Description** | PACKING EFFICIENCY ANALYSIS: · Packing efficiency ( 01/05/2025 – 22/05/25 ) is tabulated below; 01/03/25 - 25/03/2025 Particulars Qty. A Produced bread in pieces (400g) 721,354.75 B Staff meal issued + damages 3,563.75 C Transferred unpacked (pcs) 00 D Net bread for packing (A-B) 717,791 E Targeted packers to Hire (D/1455) 493 F Packers hired 512 G Difference (E-F) in (19) H Packing efficiency (crates/packer) 93.46 F Cost implication-Kshs 17,328.00 |
| **Implication** | Noted packing inefficiency increased production costs . |
| **Recommendation** | · The branch management should ensure proper production planning to address operational 1nefficiencies. · Surplus costs incurred from operational inefficiencies should be reversed and surcharged. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Motor vehicle mileage and fuel consumption analysis

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| **Description** | Analysis for motor vehicle fuel consumption was carried out from 01/05/2025 – 24/05/2025 and results were analyzed on the below table MOTOR VEHICLE FUEL CONSUMPTION (01.05.25 – 24/05.2025) Route Plate No Std cons Period Start KM Finish KM Total KM Covered Fuel KM/L Expected con Variance KIPKAREN KCN 079A 6.5 01/05-24/05 455637 459797 4160 635 6.55 640.00 5.00 KAIBOI KDH 119W 7.5 01/05-24/05 161145 165314 4169 556 7.498 555.87 -0.13 NANDI HILLS KDQ 560Z 7.5 01/05-24/05 27331 32260 4929 661 7.46 657.20 -3.80 TOWN KDH 220V 7.5 01/05-24/05 121916 124778 2862 370 7.74 381.60 11.6 BARATON KBU 446A 6.5 01/05-24/05 672699 677555 4856 748 6.49 747.08 -0.92 MOIBEN KDQ 562Z 7.5 01/05-24/05 18345 21199 2854 378 7.55 380.53 2.53 TURBO KDL 230J 6.4 01/05-24/05 110485 115133 4648 726 6.40 726.25 0.25 MINISHOPS KBT 153D 6.5 01/05-24/05 581619 582501 882 144 6.13 135.69 -8.31 |
| **Implication** | Economical fuel consumption by sales vans checked operation costs. |
| **Recommendation** | · Noted economical fuel consumption for most sales vans is commendable. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |

## Issue: Generator fuel consumption analysis

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| **Description** | · Generator fuel consumption from 01/05/2025 – 24/05/2025 . · Below is a tabular illustration of generator consumption. GENERATOR : (01/05/25 - 24/05/25) Index Details Qty. A Opening bal (ltrs) Full tank+00 B Closing bal (ltrs) Full tank +00 C Purchases (ltrs) 85 D Hours run (Hours) 1.38 E Fuel consumed (ltrs) A+C-B 85 F Consumption/hrs. (ltrs/hr)E/D 61.59 |
| **Implication** | + Lack of set standard fuel consumption rate for the generator imply that fuel consumption cannot be monitored to control fuel wastage. |
| **Recommendation** | + Standard fuel consumption for the generator should be provided. This will make it easier to monitor its fuel consumption. |
| **Management Comment 1** | (No Management Comment 1 provided.) |
| **Management Comment 2** | (No Management Comment 2 provided.) |