

# **PERFORMANCE AUDIT REPORT**

## **MANAGEMENT OF COMMUNITY FISHERIES CENTRES (CFCS) BY THE MINISTRY OF FISHERIES AND WATER RESOURCES**



**APRIL 2018**

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## **List of Acronyms**

AFDP	Artisanal Fisheries Development Project
BAC	Brikama Area Council
BCC	Banjul City Council
CFC	Community Fisheries Center
CMC	Central Management Committee
DOF	Department of Fisheries
FCCM	Fisheries Community Management Committee
JICA	Japan International Cooperation Agency
KMC	Kanifing Municipal Council
MOF	Ministry of Fisheries
NAO	National Audit Office
RFO	Regional Fisheries Officer
WASH	Water Sanitary and Hygiene

## **FOREWORD**

The Government of The Gambia, through the Ministry of Fisheries, introduced 18 (eighteen) Community Fisheries Centers (CFCs) in 1979 across the country with fourteen (14) along the river Gambia and four (4) along the coastal villages of the Gambia at a cost of \$17.8 million (Seventeen million Eight hundred thousand dollars).

They were each provided modern fishing gears and equipment such as ice making machines, boats, outboard engines, cold-room, mechanical workshops, and other fishing gears as a means of creating employment, boost income generation and contribute towards food self-sufficiency.

The activities of these centers were to be supervised, monitored, and coordinated by the Ministry of Fisheries through its extension unit at the Department of Fisheries. However, these Centres were handed over to community managers who do not have any managerial skills and are inexperienced in the management of projects of this magnitude. This has led to a complete breakdown of operations of these Community Fishing Centres.

The four centres which were considered for this study are the biggest and busiest fishing centres attracting majority of the communal fisher folks. They are the four centres located along the coastal Fishing Communities or villages of Banjul, Bakau, Tanjie and Gunjur.

### **Conclusion**

We noted that although the Ministry posted some of their officers to some of the Centers to give technical advice on issues of hygiene and prevention of coastal pollution, it did not provide financial management advice or supervise and monitor the centres adequately. In addition, none of the four Centres visited exhibited a co-managerial style where management draws its members from the Ministry, community based representative(s), the fisher folks and other relevant stakeholders.

The failure of the scheme is largely due to the failure of leadership in the supervision and coordination activities at the Ministry.

We have made recommendations to help improve the management of the centres and also help in the attainment of objectives set by government.

My office intends to carry out a follow – up at an appropriate time in future regarding

actions taken in relation to the recommendations in this report.

I would like to thank my staff who undertook this audit. I would also like to thank the staff of the Ministry of Fisheries and the various centres for the assistance offered to my staff during the period of the audit.



**Karamba Touray**  
**Auditor General**

## **EXECUTIVE SUMMARY**

### **Background**

The evolution of the Community Fisheries Centers (CFCs) in the Gambia dated back to 1979. During that period, 18 Centers were created across the country with fourteen (14) along the river Gambia and four (4) along the coastal villages of the Gambia. The four centers which were considered for this study are the biggest and busiest fishing centers attracting majority of the communal fisher folks. They were each provided modern fishing amenities such as ice making machines, boats, out boat engines, cold-room, mechanical workshops, and other fishing gears as a means of creating employment, boost income generation and contribute towards food self-sufficiency.

The audit focused on the four centers along the coastal Fishing Communities or villages of Banjul Bakau, Tanjie and Gunjur. These centers were created by the Ministry of Fisheries and handed over to the respective communities. The activities of these centers were to be supervised, monitored, and coordinated by the Ministry of Fisheries through its extension unit at the Department of Fisheries. However, these Centers were handed over to community managers who do not have any managerial skills and are inexperienced. This has led to a complete halt in the operation of these Community Fishing centers due to poor management.

### **Motivation**

The audit was motivated by public outcry over the years that the Community Fisheries Centers have failed. The audit team also visited these Centers and noted that three out of the four centers has ceased operation and the amenities were either broken down or completely out of service. The infrastructures were dilapidated almost beyond repairs. This condition, the audit noted with concern that a capital investment amounting to \$17.8 million has suddenly gone out of service due to poor managerial systems. This has motivated the team to embark on this audit.

### **Key findings:**

#### **Improper supervision and monitoring of the Community Fisheries Centers by the Ministry**

We noted that the Ministry did not supervise and monitor the centers adequately. In addition, none of the four Centers visited exhibited a co-managerial style where management draws its members from the Ministry, community base representative(s), the fisher folks and other relevant stakeholders.



However, it is worth noting that the Ministry has posted some of their officers to some of the Centers to give technical advice on issues of hygiene and prevention of coastal pollution.

During site visits to the centers, there were instances where juvenile fishes were found dumped within the premises of the centers and fishes dried under unhygienic conditions. This is as a result of the placement of inexperienced fisheries staff who do not monitor and sensitized the center users. All these scenarios are fishing related crimes that need quick action or redressing.

### **Lack of Coordination by the Ministry on the activities of the Centers**

During the period under review (2013 to 2016), it was noted that the ministry was not engaged in coordination of the centers' activities. This has resulted to serious anomalies in handling centers financial resources and assets.

In other words the centers were not provided with guidance such as policy, financial manual and asset management manuals to direct, control and regulate the activities of the centers. Due to the absence of these guidance, there were no control put in place resulting to financial management problems such as improper records keeping, unaccounted cash collections and inability to account and trace some assets.

### **Conclusions**

#### **Improper supervision and monitoring of the Community Fisheries Centers by the Ministry**

Non-involvement of the Ministry and Department of Fisheries in the management of these fisheries centers coupled with the posting of inexperienced and unskilled staff has resulted in indiscriminate dumping and other hygienic issues at the centers

#### **Lack of Coordination by the Ministry on the activities of the Centers**

Failure of the Ministry to properly coordinate the activities of the Fisheries centers coupled with the failure to recruit skillful personnel resulted to improper record keeping and accountability of finances and assets of the centers.

## **Recommendations**

### **Improper supervision and monitoring of the Community Fisheries Centers by the Ministry**

The Ministry should ensure that supervision and monitoring of the staff and activities of the centers is strengthened for improvement. It is crucial that staffs with the requisite knowledge and experience are recruited to take charge of the operations of the CFCs for the purpose of sustainability.

### **Lack of Coordination by the Ministry on the activities of the Centers**

The ministry should endeavor to provide the Community Fisheries Centers with the government Financial Regulations or any other approved financial regulations or manual that will guide them on their financial dealings and ensure accountability and transparency. It is crucial that trained/skilled and experienced staffs are appointed to help in implementation of these regulations and manuals. The Ministry must ensure that audit trails are created for the purpose of audit.

The Ministry should put in effective internal control structures and ensure that these structures are working effectively for better transparency and accountability.

## **CHAPTER 1: Introduction**

### **1.1 Background to the Audit**

The evolution of The Community Fisheries Centers (CFCs) in the Gambia dated back to 1979. During the period, 18 Centers were created across the Country, with fourteen (14) along the river Gambia and four (4) along the coastal villages. The audit focused on the four biggest and busiest centers along the Coast; namely Banjul, Bakau, Tanjie and Gunjur community centers.

These centers were each provided with modern fishing amenities such as ice making machines, boats, out boat engines, cold-room, mechanical workshops, and other fishing gears as means of creating employment and boost income generation and also contribute towards food self-sufficiency.

These centers were created by the Ministry of fisheries and handed over to the communities where they are established. The activities of these centers were to be supervised, monitored, and coordinated by the Ministry of Fisheries through its extension unit at the Department of Fisheries.

### **1.2 Purpose**

The purpose of this performance audit is to ascertain that measures put in place by the Ministry of Fisheries and Water Resources to manage the operations of the Community Fisheries Centers were efficient and effective.

### **1.3 Objectives**

The overall objective of the audit is to assess whether the Ministry of Fisheries & Water Resources had adequate policy framework and operational mechanisms to manage and protect the Community Fishing Centers.

The specific objectives were:

- To assess whether the Ministry of Fisheries supervises effectively the work of the center staff or those charged with the responsibility of managing the fisheries centers.
- To assess the extent to which the ministry is involved in the management of the CFCs assets and funds received.
- To determine the extent to which the Ministry of Fisheries & Water Resources monitored the activities of the CFCs

- To assess whether the Ministry of Fisheries & Water Resources had a fishing policy framework with clear objectives for the CFCs.
- To assess the extent to which the Community Fisheries Centers were adhering to the requirements of the regulations provided for by the Ministry of Fisheries.

#### **1.4 Audit questions**

The audit questions are:

- To what extent is the Ministry involved in the supervision, monitoring, and recruitment of staff for the Community Fisheries Centers.
- To what extent is the Ministry coordinating the activities of the CFCs?
- To what extent is the revenue collected at the centers managed by the Ministry and CFCs efficiently and effectively?
- To what extent is the Ministry/Department / CFC managing the assets of the CFCs?

#### **1.5 Motivation**

The audit was motivated by public outcry over the years that the Community Fisheries Centers have failed. The audit team also visited these Centers and noted that three out of the four centers has ceased operation and the amenities were either broken down or completely out of service. The infrastructures were dilapidated almost beyond repairs. This condition, the audit noted with concern that a capital investment amounting to \$17.8 million has suddenly gone out of service due to poor managerial systems.

## **CHAPTER 2: DESIGN OF THE AUDIT**

### **2.1 Audit Scope**

The report covered the Management of the Community Fisheries Centers located in Gunjur, Tanji, Bakau and Banjul by the Ministry of Fisheries. It covered four financial years ending 31 December 2013, 2014, 2015, and 2016.

### **2.2 Audit Methodology**

We conducted interviews, site visits (physical verification) and carried out document reviews to obtain information on management of the Community Fisheries Centers.

#### **2.2.1 : Document review**

The team reviewed documents relating to the management of these CFCs by the Ministry to facilitate a sound understanding of the managerial system used in the management of the CFCs.

The following documents were reviewed to extract various data:

##### **a. Fisheries Act, 2007.**

The Fisheries Act 2007, Part IV, section 15 establishes the Community Fisheries Centers (CFCs). This section spells out the functions of the Ministry and department in the establishment and management of the CFCs.

##### **b. Fisheries Regulations**

The Fisheries Regulations set out the guiding principles on how fishing in the Gambia is supposed to be carried out.

##### **c. Research Reports<sup>1</sup>:**

Research on Fisheries Centers in The Gambia and management of the Community Fisheries<sup>2</sup>: These are reports on assessment carried out on the management or operations of the CFCs.

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<sup>1</sup> Yutaka Nakajima July 2015

<sup>2</sup> Alhaji Tamu Njie

#### d. Banjul – Oostend Agreement

This is an agreement between Banjul City Council and Oostend City of Belgium in 2003. This agreement provides collaboration on issues relating to local administration, environment, education, and health care. The Oostend city has donated ice plant materials valued at 54,414<sup>3</sup> Euros. These materials comprise; ice machine (brand gene glace GEA, Type PACK 30T) and a cooling unit for ice storage (brand zanotti model SP split unit, type MSP135NOO2F)

#### 2.2.2. Interview/Discussions

We held discussions with forty-nine (49) staff and other users of the CFCs visited. Focus group discussions were conducted with the aim of gathering qualitative data from diverse people. A total of 49 interviews were held (comprising both individual and group discussions).

Table 1: Showing the staff and center users discussions held.

Designation	Institution	No of interviews/staff discussions held with
Permanent Secretary	Ministry of Fisheries	1
Deputy Permanent Secretary	Ministry of Fisheries	1
Director of Fisheries	Department of Fisheries	1
Area Council Officials	KMC, BCC, BAC	8
Extension Unit	DOF	4
Management Committee ( Presidents , Chairmen, Cashiers, VDC Chairmen,)	Tanjie , Bakau and Gunjur	19
Fish Dryers and smokers (3 in each CFC)	Tanjie , Bakau and Gunjur	9
Sailors (2 in each CFC)	Tanjie , Bakau and Gunjur	6
<b>Total</b>		<b>49</b>

<sup>3</sup> Oostend-Banjul Agreement, Sole article. page 4 dated 25 April 2016

### 2.2.3 Site Visit (physical verification)

We visited Bakau, Tanji, Gunjur and Banjul Community Fisheries Centers to obtain firsthand information on the status of the fisheries centers and to gather audit evidences such as photographs.

### 2.3 Constraints

During the audit exercise, we faced some difficulties in getting some of the information and documentations. This issues were brought to the attention of NAO management by the audit team and matters were followed up by NAO management through telephone calls and via official letters referenced HC 49/93/01 part II (6) and HC 49/93/01 part II (13), dated 28 November 2016 and dated 30 May 2017 respectively.

However, up to the time of writing this report, the matters remained unresolved. It is crucial that these documents are produce as they are presumed to have contained relevant information paramount to this audit. The provision of these documentations especially the assets registers of the Ministry containing the assets supplied to the CFCs and financial records of the CFCs for the period under review. This will help to establish the number of assets supplied to these centers.

In the absence of these assets registers, the whereabouts of some of the assets may not be established and unscrupulous officers may capitalized on the circumstance to pilfer these assets. Similarly, in the absence of these financial records especially the accounts held with the previous managements, funds remaining in those accounts may be diverted for personal use.

Table 2: showing constraints faced during the Audit exercise

Constraint/ issue	Document requested Date	Reason for request	Responsible Institution
Project document/MOU in establishment of the CFCs	28/11/16 and 30/05/17	This will help us to establish the initial arrangements between the Japanese and Taiwanese Governments and the GoTG	MOF/DOF
The assets register from the ministry /department containing the list of items provided to the various		This will help us to establish the number of assets provided and received at the various	MOF/DOF

CFCs		CFCs	
List of schedules supervision or visits		To establish the efficiency and effectiveness of the coordination and involvement of the MOF/DOF	MOF/DOF
Job descriptions of fisheries officers on the ground		To see if the officers are properly carrying out their duties	MOF/DOF
Not able to Meet the previous management of the various CFCs		To get first-hand information on the management structure during their tenure of office	KMC, BCC and BAC
Un-produce financial records <ul style="list-style-type: none"> <li>• Banjul–previous management records</li> <li>• Tanjie – CMC previous and current records</li> <li>• Gunjur-previous management records</li> <li>• Bakau-Current and previous management records</li> </ul>		To establish the financial behavior of the CFCs	Banjul CFC, Tanjie, Bakau and Gunjur

It is crucial that all the above issues are treated with utmost urgency to ensure they are resolved as this will enhance accountability and transparency.



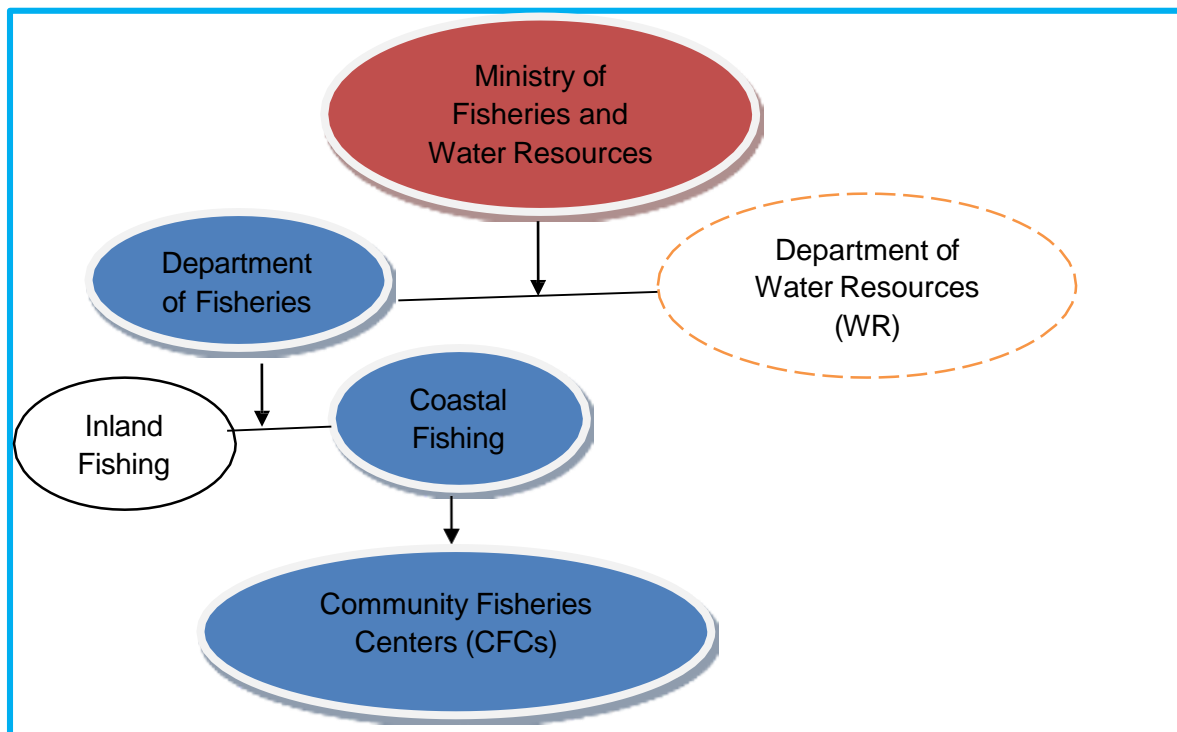
## CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

### 3.1 : Background of the Auditee

The Ministry of Fisheries and Water Resource is established by the 1997 Constitution of the Gambia. It is headed by a Minister but the day to day administration of the Ministry is handled by the Permanent Secretary (PS).

The Ministry is located in Banjul, the capital city of the Gambia. It comprises the Department of Fisheries (DOF) and Department of Water Resources (DWR). Each Department is headed by a Director who is answerable to the Permanent Secretary. The Directors are responsible for managing the day to day activities of their respective departments.

Picture 1: Organogram showing the structure of the Ministry of Fisheries



**Note** the blue coloring indicate the direction of the audit flow

The Department of Water Resources is mandated to carry out meteorological functions as well as hydrological, water quality and rural water supply functions.

The Department of Fisheries is responsible for coordinating and controlling the fisheries activities (both coastal and inland fishing).

The department of fisheries was established by the Fisheries Act of 2007 which establishes the Community Fisheries Centers under the Department of Fisheries.

Section 15 of the Act stipulates as follows:

*“The Secretary of state may in consultation with local authorities and where applicable in accordance with Local Government Act and any other laws of the Gambia, establish Community Fisheries Centers for the purpose of Community-based Fisheries Management.”*

Community Fisheries Centers in the Gambia were established in 1979 by the Artisanal Fisheries Development Project (AFDP). A total of 18 centers were established; four (4) along the Atlantic Coast and fourteen (14) along the River Gambia. The fishing communities were provided with infrastructure, facilities and services such as fish landing, handling and processing facilities , mechanical workshops for the repair and maintenance of out-board engines and fishing boats.

### **3.1.1 Vision<sup>4</sup>**

To be recognized as one of three most critical contributors to national economic growth, employment creation and exchanges earnings.

### **3.1.2 Mission<sup>5</sup>**

Through the recognition of fisheries and aquaculture potentials as natural economic resources and by ensuring responsible and ecologically sustained fishing and aquaculture practices, to optimally harness The Gambia’s fisheries and aquaculture resources and to deliver employment, foreign exchange support, food security and nutrition in achieving accelerated national growth and development.

### **3.1.3 Specific Objectives of the Ministry<sup>6</sup>**

The specific objectives of the Ministry of Fisheries are as follows:

- Build the capacity to regulate and monitor industrial fishing to optimize exploitation in a sustainable manner in the exclusive economic zone;
- Rationalize the issuance of fishing licenses;
- Support artisanal fishermen and groups of women fishmongers to increase productivity and improve market access;
- Encourage sustainable community management of small-scale fisheries; and

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<sup>4</sup> Fisheries and Aquaculture Sector Strategic Plan 2017 - 2020

<sup>5</sup> Fisheries and Aquaculture Sector Strategic Plan 2017 - 2020

<sup>6</sup> Fisheries and Aquaculture Sector Strategic Plan 2017 - 2020

- Encourage the development of aquaculture

### **3.1.4 Objectives of the Community Fisheries Centers**

The objectives of the Community Fisheries Centers are to:

- benefit fisher folks, who are members of the CFCs
- generate funds for the CFCs and their communities at large
- Create jobs for persons within the communities
- Improve food security in the Gambia in general and in the communities in particular and contributing to poverty alleviation.

### **3.1.5 The activities carried out by the Community Fisheries Centers**

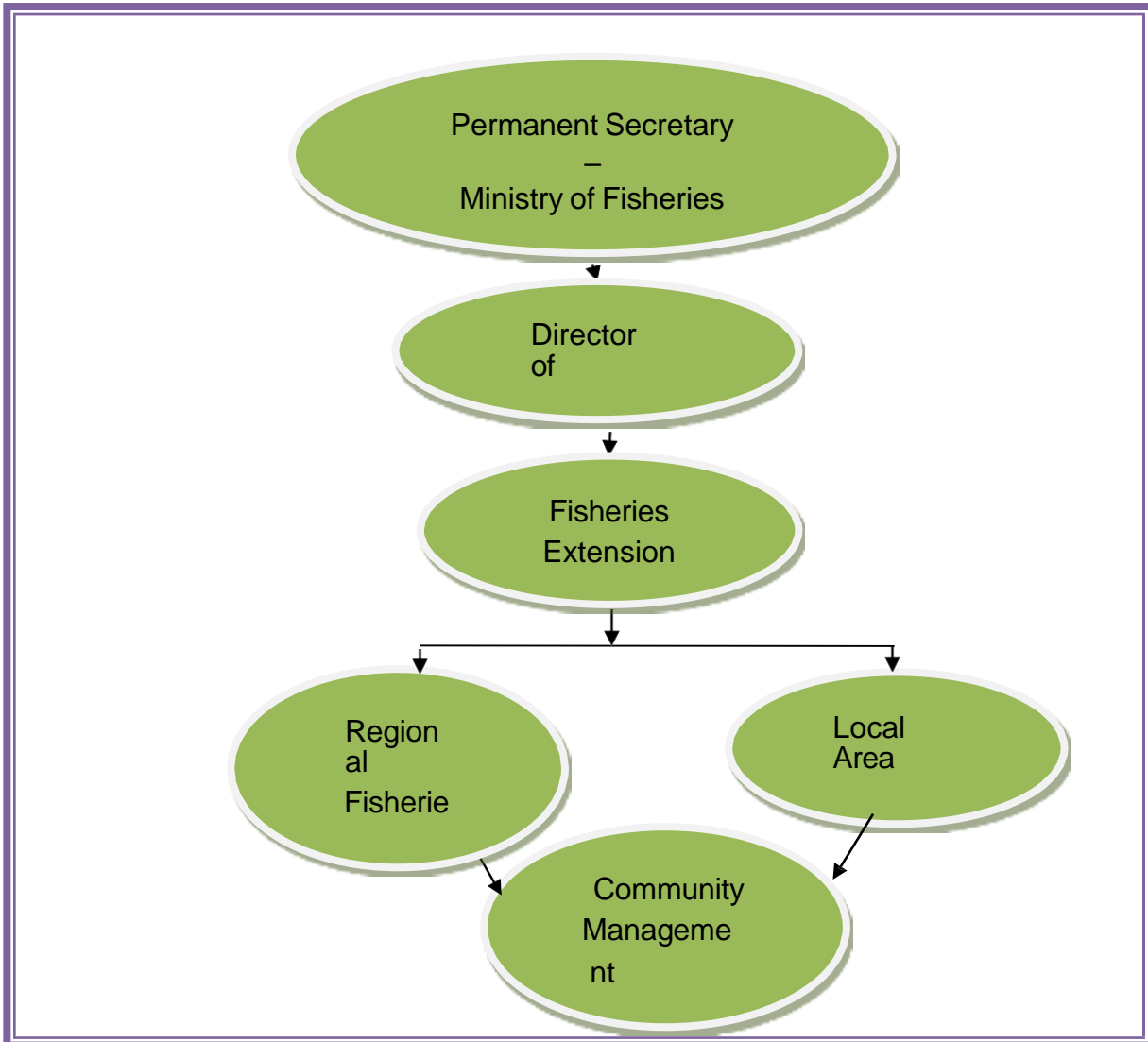
The centres render various services to its people for income generating activities. Key among the activities carried out include but not limited to the following:

- Production and sale of ice;
- Sale of fish;
- Storage and preservation of fishes and other aquatic catches;
- Hire of refrigerated trucks;
- Rent plant power outlet to private operators;
- Rent of space for fuel dealers
- Revenue from rented shops, stores. etc

### 3.1.6. The Community Fisheries Centers Organizational Structure

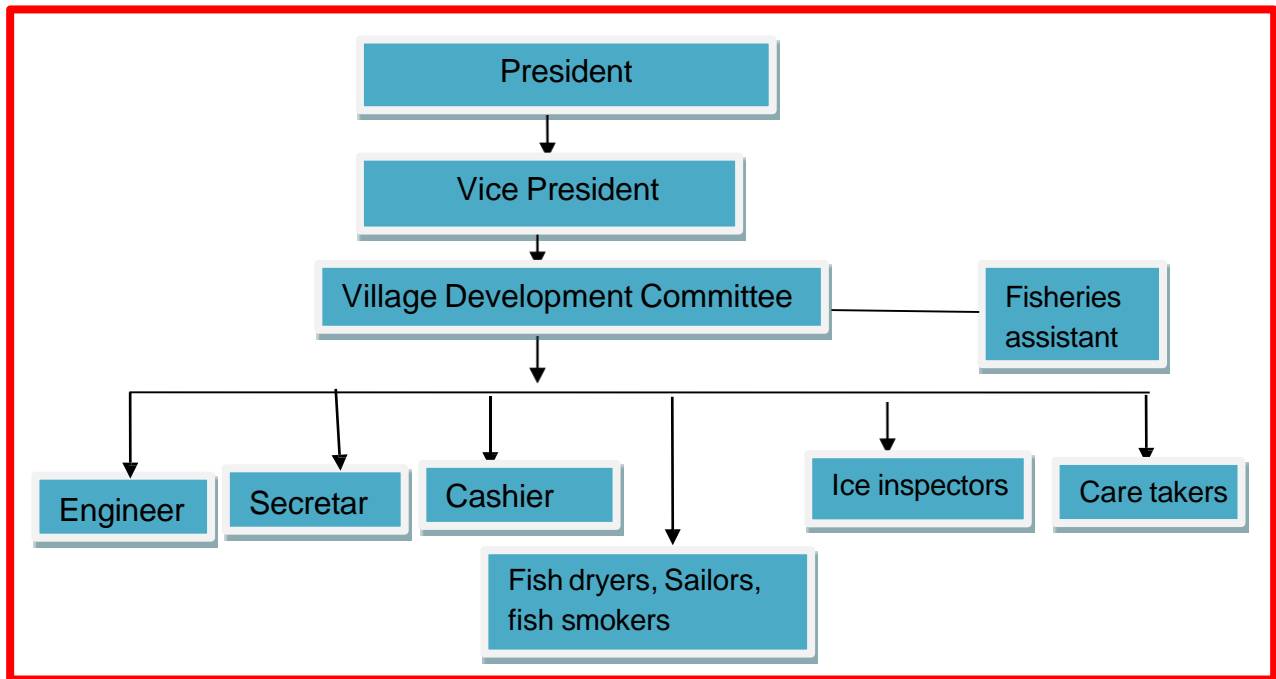
The diagram below shows the overall management structure of the Community Fisheries Centers (CFCs) in the Gambia.

Picture 2: Organogram showing the overall CFCs Management Structure

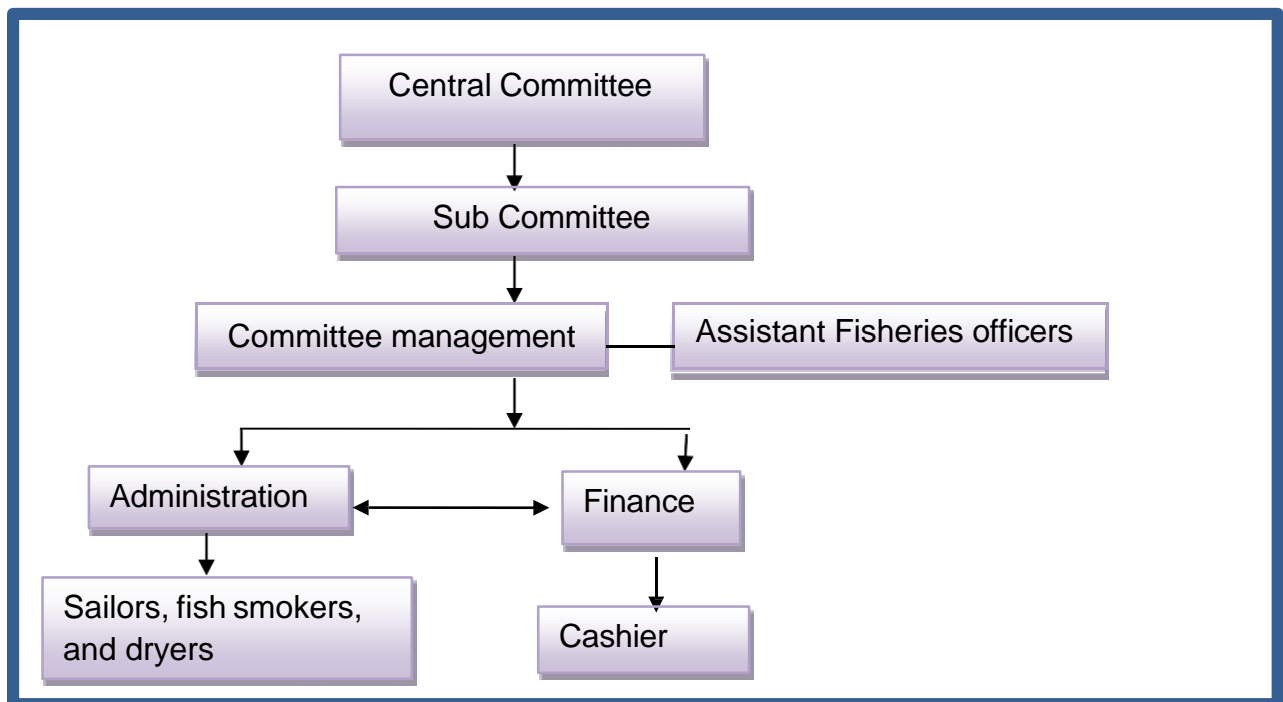


*Audit team's understanding of the management structure of CFCs*

Picture 3: Organogram showing the Management Structure of the Gunjur CFC



Picture 4: Organogram showing the Management Structure of the Tanji CFC



### 3.1.7 Community Fisheries Centers Funding

The fishing centres were funded through grants provided by donors to the Government of the Gambia. The total funding of the centres as shown in the table below amounts to \$17.8millions. These funds were used to construct the centre infrastructures and acquire Ice making machines. In addition, Banjul fisheries Center received support from Oostend City of Belgium an amount of 54,414 Euros worth of materials. .

Table 3: Showing Community Fisheries Centers Funding.

Center name (CFC)	Donor Government	Amount	
		Dollar (\$)	Euro
Banjul	Taiwan & Oostend City	300,000	54,414
Bakau	JICA (Japan)	6,000,000	
Tanji	JICA (Japan)	4,500,000	
Gunjur	JICA (Japan)	7,000,000	
<b>Total</b>		<b>17,800,000</b>	<b>54,414</b>

## 3.2 Systems and Process Description

### 3.2.1 Roles and Responsibilities of key Players

#### 3.2.1.1 The Permanent Secretary (PS)

The Permanent Secretary is the accounting officer of the Ministry. He is responsible for the day to day administrative functions of the Ministry and the implementation of decisions of the Executive.

#### 3.2.1.2 Director of Fisheries

The Director of Fisheries is the head of the Fisheries Department and is responsible of the day to day operations and implementation of decision by the Ministry /Department.

#### 3.2.1.3 Extension Unit (Dept. of Fisheries)

The Extension Unit is a unit under the department of Fisheries. The CFCs are managed and coordinated by the MOF/DOF through this unit of the DOF. This unit is headed by a Deputy Director DOF.

#### 3.2.1.4 Regional Fisheries Officers (RFOs)

The Regional Fisheries Officers are employee of the Department of Fisheries. They are the MOF representative at the CFCs in the region. The RFOs serve as a coordinator between the Ministry and the Community based operatives.

### **3.2.1.5 Fisheries Assistants (FA)**

The Fisheries Assistants are staff of the Department of Fisheries, who deals with the daily Center users. They sensitize and offer technical advices to sailors, fishmongers and other fish dealers. They report to the Regional Fisheries Officers.

### **3.2.1.6 Area Councils**

The Area Councils are the local government authorities responsible for the provision of social service to people within their jurisdiction. The Local Government Officer (LGO) who is the head of the Area Council or his representative is in most cases appointed as chairman of the FCMC. The Area Council works closely with the local management committees in their various localities.

### **3.2.1.7 Management Committee**

#### ***a) Chairman /President***

The chairman is usually the head of the Community-base management committee. His function is not different from any other chairman in any other Committee.

#### ***b) Ice Inspectors***

The Ice inspectors are responsible for overseeing the production and sale of the ice by the centers.

#### ***c) Cashiers***

The Cashiers are responsible for the keeping and maintenance of the accounting records under the Management Committees. They collect and record the daily sales/ revenue received at the CFCs.

#### ***d) Caretakers***

The caretakers are responsible for up keeping the premises (keeping it neat and tidy).

#### ***e) Mechanical Engineers***

The Mechanical Engineers are responsible for the maintenance of the out-boat engines of the CFCs.

#### ***f) Fish Mongers, Smokers, Dryers and other dealers***

Generally these are people engaged in the processing of fish. However they are also represented in the Committees and thus form part of decision making.

### ***g) Secretary***

The Secretary is responsible for all the secretarial job/Typing in the CFC.

### **3.2.2 Process Description (Management of the Community Fisheries Centers)**

According to reports<sup>7</sup>, the Community Fisheries Centers are supposed to be managed by a co-managerial style of management. This management style comprise of representatives of the Ministry, various community base representatives and fisher folks.

The Ministry of Fisheries is overall responsible for supervising, monitoring, and coordinating operations of the centers as enshrined in the Act. These managerial activities should be carried out by the Ministry through the Department of Fisheries

The Ministry through the DOF serves as an oversight institution and offers support to the CFCs in the form of technical advice through the Extension unit at the DOF.

The Extension Unit of the DoF is represented at the centers by the Regional Fisheries Officers. Assistants to these officers operate daily with the fishing communities such as fish mongers, fish dryers, fish smokers and other daily center users. They sensitize and advice center users on the processes of handling fish and preservation methods and reports back to the Regional Fisheries Officers. The Regional Fisheries Officers reports on a monthly basis to the head of the extension Unit at the DOF. These reports are compiled and processed for management action by the Ministry and DOF.

At the level of the communities, committees are formed in consultation with the Ministry. These Committees are responsible for coordination and operation of centers on behalf of the Ministry and/or Department. These committees are referred to as Fisheries Community Management Committees (FCMC). Structurally, they are in three categories, namely, Central Management Committee, Sub Committee, and Management Committee

The Central Management Committee (CMC) is overall responsible for the affairs of the CFC, thus exhibits an oversight function at the level of the Community. The composition of this committee includes key members as the Alkalo of the Village, the Local Government Officer (head of the Area Council) or his/her representative and other chosen members of the Community. CMC meets once a year to discuss the reports of the sub and Management Committees and make informed decisions and actions. The reports from the sub-committee will include but not limited to such information as

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<sup>7</sup> T,S,A, Njie Consultancy report 2010



information on the state of affairs of the operation of the CFCs and the CMCs would be interested in the monetary undertakings and budgets of the Management Committees.

The sub-committee reports to the CMC on a yearly basis on the progress or the general operations of the CFC. This committee meets every six months (twice a year) to review the reports of the Management Committee. This committee is also charged with responsibility of appointing members of the Management Committee.

The Management Committee (MC) deals directly with the center users on a daily basis. The Management Committee appoints and works with employees such as cashiers, revenue collectors, Ice inspectors, mechanical staff, watchmen, secretaries, representative of the sailors, fishmongers, fish dryers and fish smokers. The committee also works with the Fisheries Assistants.

The revenue generated at the CFCs is collected by cashiers under the management of the management Committee. The revenue collected comprises of the sale of ice , storage and preservation of fish and other perishable good /products (cold room), collection from the use of CFC facilities rented out to fish dealers such as smoke houses (ovens), Gear stores, kiosk within the premises, fish drying apparatus, freezers connected to the CFC electricity , rented fisheries trucks for the transportation of fishes upland and in Bakau the CFC also collects revenue from boat builders, markets stalls facing and within the facility. In Tanji and Bakau Centers, fuel tanks are rented out to private fuel dealers who supply or sell fuel to sailors.

The cashiers or the Revenue Collectors in the centers are provided with tickets, receipts books, and cashbooks. These revenue earning books are purchased from private printers by the officer in charge of the operations of the centers. When payments are made to the cashier, he/she issue receipt to the payee and maintain copy for reconciliation. The issued receipts are recorded in a cashbook.

The collections made by some of the Centers (Tanji and Gunjur) are paid into banks Accounts. These accounts are operated and controlled by the respective centers management.

Payments made by the Centers are normally approved by the CMC and center managers. For example, CMC Chairman, village development Committee and or other senior Center Management operatives and also miscellaneous expenditures such as replacement of bulbs, door locks.

## **CHAPTER 4: FINDING**

In this chapter, findings on the Management of the Community Fisheries Centers are presented in reference to the audit objectives.

### **4.1 Improper supervision and monitoring of the Community Fisheries Centers by the Ministry**

According to the fisheries Act,<sup>8</sup> the ministry in the exercise of its powers, shall implement, and enforce conservative and management measures through effective monitoring, control and surveillance of the fishing activities in the country. Furthermore the Act requires that the ministry shall work towards minimizing pollution, waste and catch losses etc<sup>9</sup>

In addition, as per the organizational structure of the Ministry of Fisheries and Water Resources, the activities of the community fisheries centers are supposed to be supervised and monitored by the Department of Fisheries through the Extension Unit. This should have been done jointly with the various Community Base Management Committees established in the various localities as these projects were designed to be managed by a Co-managerial system<sup>10</sup> which made it mandatory upon the ministry to be part of the management committees of these centers.

There was neither any report nor any other form of evidence to show that the Department of Fisheries supervised or monitored regularly during the period under review

However it is worth noting that the DOF through its Extension unit had posted fisheries officials to two (2) of the CFCs (Gunjur and Tanjie) and lately in November 2016, four (4) fisheries officers were posted to Bakau fisheries center. No officer was posted to Banjul throughout the period under review.

These officers posted to the centers were expected to work with CFCs management and other center users, by sensitizing them on key issues on hygiene and measures to be put in place to prevent and control coastal pollution. However, there was no documentary evidence showing that these officers were actually sensitizing and engaging these center users and their managements.

Discussion with the fisheries staff at the Centers revealed that most of these officers were found to be inexperienced and were neither conversant with the fisheries Act and

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<sup>8</sup> Fisheries Act 2007, Part IV, section 9(K)

<sup>9</sup> Fisheries Act 2007, Part IV, section 9(f)

<sup>10</sup> T.S.A. Njie, Consultancy report, 2010

Regulations nor do they possess any experience in fishing activities, especially the four officers posted at Bakau who were trainees. These inexperienced fisheries staff cannot effectively or adequately sensitize the center users especially with these fishermen who have been in the fishing activity for a very long time. These fishermen can commit terrible fishing crimes such as using wrong netting size and could capitalize on the lack of experience of these staff. This will not only cause damages at sea but the centers will also lose revenue as charges are supposed to be levied for such fishing crimes.

During a site visit to Bakau, we noted that juvenile fishes were being dumped along the coast within the premises of the center. The catching of juvenile fishes are clear indication of the use of the inappropriate fishing nets or gears. In Gunjur, we saw fishes being dried under very unhygienic conditions i.e. fishes dried very close to the dumpsite within the premises. This is an obvious indication of the inability or complete failure of the officers conducting sensitization at the centers.

The failure of the fisheries officers posted in these centers to properly carry out the routine sensitization process coupled with the absence of the fisheries officers in Banjul Fisheries Center, have had severe consequences such as fishing and dumping of juvenile fishes, use of wrong netting size and other illegal fishing activities.

Picture 5: Showing death and juvenile fish dumped on the beach at Bakau CFC



Source: photo taken on Tuesday 27 December 2016

Furthermore, we noted that none of the four CFCs visited adopted a co-managerial system of management. This management style is expected to bring together the Ministry and the Committees of Centers closer which could make it easy for the Ministry to monitor and supervise appropriately. This combination of managers and management style would have integrated the ministry and center managers and availed both parties the opportunity to learn and share knowledge and experience for better planning , execution and enhance decision making.

Further discussions with operational staff at all the four CFCs visited (Gunjur, Tanjie, Bakau and Banjul) revealed that staffs engaged in the operation of the CFCs did not have formal knowledge on the basic managerial skills on operations of these CFCs. We could not confirm their qualifications and experience as the ministry /CMC did not maintain personnel files of these staff employed. A case in point is Gunjur were the

operational staff were just co-opted in as they were staff of the former management of the CFC. However, there were no handing over of personal files from the previous management to the present management showing the responsibilities and performances of these staff. In the absence of the handing over of staff files, we could not establish whether these operating staff have any historic experience in the operation of CFCs which could have served as the basis of employment besides the training and academic qualifications to their specific or respective positions or areas of responsibilities.

These inexperienced staffs were not provided with the necessary training on the job to stay relevant in the operation of the CFC as the ministry did not have a training policy or plan for these Centers. In addition, there was no recruitment plan put in place by the Ministry and CMCs to scout and recruit people with requisite knowledge and skills to operate the centers.

The failure of the ministry to properly supervise and monitor the Centers was attributed to the frequent changes of administration in the ministry. For example each minister/permanent secretary appointed comes with different management style for the centers. Another reason is that ministry considered the centers as purely owned by the local communities and as such did not take full responsibility.

According to the Ministry officials, their responsibility is limited to giving technical advice to the center managers. On the contrary, we noted from the documents reviewed<sup>11</sup> that the centers were supposed to be managed by the ministry and the center managers or community representatives (co-managerial system). In so doing the process requires planned or scheduled visits and meeting which could serve as a platform or interface for managerial planning, supervision, monitoring and constructive decision making for improvement. The audit team noted that the ministry did not have scheduled or planned visits for these centers

We noted that the Centers were administratively run by inexperienced staff who cannot keep proper records of their dealings. Furthermore the ministry did not provide these centers with a procedure manual to direct and guide staff in their operations and management of the centers. In the absence of these manuals, the centers did not have clearly defined lines of reporting and treatment of issues. Therefore, operational staffs at the CFCs were not able to operate efficiently and effectively

## **Conclusion**

The failure of the ministry to regularly supervise and monitor the operation of the centers has resulted to the continuation of juvenile fishing and dumping alongside

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<sup>11</sup> T.S.A Njie ,Consultancy report 2010, page 8

hygienic issues. There is no indication that these challenges can be overcome anytime soon because inexperience and unskilled staff posted to centers are not currently carrying out any sensitization.

### **Recommendation**

The Ministry should ensure that the centers are visited regularly to enhance supervision and monitoring of the staff and activities therein. This will ensure that anomalies noted are dealt with on a timely manner and measures put in place to prevent reoccurrence. Lessons must be drawn from such activities (supervision and monitoring) for improvement.

It is crucial that staffs with the requisite knowledge and experience are recruited by the ministry to take charge of the operations of the CFCs for the purpose of sustainability. Necessary job description covering areas of responsibility should be provided. Where appropriate, on the job training should be provided in ensuring that staffs stay relevant.

The Ministry of fisheries should consider adopting co-managerial system. This could be done by putting in place Management Committees that comprise the mix of the community and the relevant stakeholders with relevant experience. This will help enhance and improve effective and efficient decision making. The Committee must ensure that proper institutional structures are put in place with clear lines of responsibility and reporting.

#### **4.2 Lack of Coordination by the Ministry on the activities of the Centers**

The Fisheries Act 2007, section 15 (5) requires that the Secretary of state shall in consultation with the community, make regulation relating to the organization, operation and administration of the community fisheries centers. Furthermore, the organizational structure of the Ministry of Fisheries and Water Resources implies that the Department of Fisheries should coordinate and control the activities of the CFCs through the Extension Unit.

We noted that the Ministry did not provide the centers with any regulations that would have guided them in their operations and administration. These regulations form the basis of coordination of the activities of the centers by the ministry.

As a result of the absence of these guiding regulations and the non-involvement of the ministry in the coordination of the centers activities, the following anomalies were noted by the audit team;

## **4.2.1 Poor financial management by the Community Fisheries Centers**

### **4.2.1.1 Accountability of Revenue Collection at CFCs**

*Section 54 of the Financial Regulations states that: "A revenue collector shall keep a Cash Book and enter in the Cash Book all receipts on the day of receipts and each receipt number or the first and last receipt numbers of the sequence issued".*

Section 55 of the same Regulations went further to states that; *"The total receipts of each day shall be banked or handed over to a Sub- Treasury accounts officers the following day".*

Financial Regulation Section 58 (1, 2, 3, and 4) of the Gambia requires that all revenue earning books and books of accounts must be printed by the government printer (Gambia Printing and Publishing Corporation) who will keep records of books supplied or issued

The essence of this, is that it provides audit trail by ensuring that books supplied are tracked and accounted for

The centers collect revenue mainly from the sale of ice and rent from some of the center facilities such as smoke houses, canteens, and gear stores

We noted that none of the four centers visited maintained up to date records of their accounts. It was noted that the revenue collected by these centers were made using receipts purchased from private printers or vendors who do not keep proper records of books sold to the centers.

Out of the four centers, only two (Gunjur and Tanjie) were maintaining cashbooks. These were however not properly maintained as they only record revenue received leaving out the expenses. Best practice for keeping cashbooks requires that both income and expenditures should be recorded in the same book (debit and Credit) to enable comparison and establishment of balances at any point in time without any difficulty.

During the period under review, the centers made collections amounting to D4,734,971.00. This comprised;

Table 4: showing collections made by the various Centers

Name of center	Collection period	Amount collected (D)
Gunjur	1 January 2016–31 December 2016	4,670,931.00
Bakau	21 October 2015- 10 March 2016	64,040.00
Banjul		0
Tanjie		0
<b>Total</b>		<b>4,734,971.00</b>

Details of the collections are shown in **annexure A**

In Banjul, we could not establish the amount of revenue collected during the period under review. According to the current management of the center, they inherited the center in 2013 when it was not operating and there was no handing over from the previous management.

Since they started operating, they did not or neither issue any receipts for collection nor did they maintain any cashbook. Some of the collections we noticed are recorded in a quire book and is handed over to the security officer at the center for safe keeping. The center did not have any bank account. Previous records of the center's transactions by previous management were not produced for audit.

Similarly in Bakau, during the time of our visit to the center we noted that only one of the three collectors uses receipts for collection. The two other collectors entered their collections in quire books and hand over the cash to the main cashier. According to the center operatives, daily collections are directly paid to the main cashier who records them in his cashbook. The Main Cashier however did not issue receipts to the collectors when they pay or hand over cash to him.

During the period under review, reports produced by the management of the center revealed that, collections amounting to D64, 040.00 were made and were said to have been paid to the Main cashier. During our visit to the Center, we were told that the main cashier had travelled and thus his cashbook was not produced for audit. As a result of this we could not confirm the amount claimed to have been collected.

The revenue collected at Bakau center was not paid into any bank account. According to the current revenue collectors, the revenue collected during the period under review was said to have been handed over to the former Alkalo of the town (Bakau), who was the officer in-charge of the affairs of the Center at the time, for safe keeping. The reason being the current management of the center is yet to open a bank account.



We were informed by the present management that the need to open a bank account was on several occasions reported to the management of KMC by the management of the CFC, but up to the time of this draft report the account is yet to be opened. The physical cash of D64, 040 was said to be with the Alkalo awaiting the opening of an account for the center.

We were informed by the management of the center during a meeting that when cash is handed over to the Alkalo, he only sign in the Main Cashier's cashbook as confirmation of receipt. We could not confirm these claims as the cash book was not presented and the alkalo could not be reached for confirmation.

The holding of physical cash is strictly prohibited by the aforementioned financial instruction which requires that collections must be banked on a daily basis. Moreover, the holding of cash under such condition is susceptible to the risk of theft and other forms of misuse or misappropriations.

Keeping such a huge cash without saving it to a bank for more than a year deprives the center of possible interest benefits. When such cash is kept with a bank apart from the interest it attracts, it also increases and improves the Bank-Center relationship which could be used as a borrowing tool when center is in dire situation as at the moment.

Beside the center's failure to keep updated cashbooks, management did not maintained rent registers to record the properties from which they receive revenue. When registers are not kept for such properties, the effective collection and accountability becomes difficult, and it is difficult to determine arrears.

In Bakau, we further noted that center tenants did not pay rent for a period of one year, we were informed that tenants refused to pay because according to them, Management failed to refurbish and maintenance the toilet facilities and provide electricity. .

We observed during our visit that toilets and electricity are not a major constraint or condition that would have barred them from the payment of their rent as they continue to operate and carry on their normal businesses under the same condition. Hence, if the matter was so pressing, they would have ceased operations until their claims are addressed or resolved.

According to records or list of arrears<sup>12</sup> produced by the management of the center, the center had an accumulated arrears amounting to D29, 400 during the period under review. Analysis by the audit team on the list of structures rented out shows that, the center's monthly collection on average amounts to D 14,238.00 if all the tenants pay

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<sup>12</sup> See appendix

their monthly rent. This means that in the past year (June 2016 to June 2017), the Center should have collected and account for D170, 856.00.

However, in either of the scenarios above, the center has loss significant revenue unnecessarily and this trend will continue if rigorous recovery steps are not put in place by the Center Management Committee.

**Table 5:** Showing the Summary of Monthly and Yearly collections that should be received and accounted for by the Center.

<b>Name of Structure /item</b>	<b>No of item/canteen/store</b>	<b>Monthly rent fee payable (D)</b>	<b>Total monthly (D)</b>
Stores	20	100.00	2,000.00
Fridge	30	200.00	6,000.00
Canteens	13	200.00	2,600.00
Smoke room	9	45.00	405.00
Petrol station	2	1,200.00	2,400.00
Boat-builders	2	416.50	833.00
<b>Monthly</b>			<b>14,238.00</b>
<b>Yearly (monthly x12)</b>			<b>170,856.00</b>

Furthermore we noted that there are three fuel dealers operating within the Center and they sell fuel to out-boat engine owners. It was noted that two out of the three fuel dealers are paying D1, 200 to the Center on a monthly basis.

However, one of the operators who is Jah Oil Company Ltd, is not paying its rent to the Center. According to the Current operatives of the Center, they neither know how Jah Oil Company came to the center nor do they know what rental fee was agreed and were the company pays its rental fee. Jah Oil Company's sales representative at the center told us that payments are made but it is done at the level of the head office but to whom he doesn't know.

Similarly the boat builders (local people carving or making boats for sale) were also found doing business at the Center premises. According to the Center operatives, there is an agreement entered into with these boat builders and the management at KMC. The Builders pays an annual fees of D5, 000 either in full or monthly in installment. We noted that they are not regularly paying these fees.

We ask for all the agreements entered into by the Center with all the fuel dealers and also the agreement between the Builders and KMC but none was made available to the audit team. In the absence of these agreements, we could not establish whether rental fees paid was as per agreement and whether all the necessary terms and conditions were adhered to and properly executed. In the case of Jah oil, we could not established

with whom the agreement was signed with, the terms and conditions, how much was supposed to be paid, and how much was paid to date.

Considering the huge revenue that should have been collected from these tenants, the failure to collect these rent revenue has significantly contributed to the serious cash flow problems that the center was going through at the time. The collection of these arrears would have at least help fix this toilet issue and some other minor problems that are necessary for the daily operation of the center such as purchases of receipts books and payment of the current center staff, who are claiming that they have not been paid their salaries for the past one year or so. It should be noted that Salary payment is one of main entitlement for any employee.

We noted that the revenue collected in Gunjur and Tanjie fisheries centers are paid into center control accounts, however, banking is not done regularly or in a timely manner as expenses are met first and the balance is banked.

During the period, the following accounts were handled by the Gunjur Community Fisheries Center.

**Table 6:** Showing Accounts operated by the Gunjur Community Fisheries Center

Acc name /type	Account no	Bal as at 22.2.17	Signatory (ies)
Savings	003301212039302183	246,940.25	Alhasan Darboe and Yusupha Saho
Current	003301010139302180	322,587.56	

According to the current Management of the center, there were other bank accounts held by the previous Management of the center that were not handed over and therefore they cannot account for it. We were not provided with any handing over note.. Financial Regulations 2016 section 66 requires that officers entrusted with receipt books licenses, tickets or other official forms of receipts hands over to another officer, the two officers shall sign a handing over certificate. When handing over are not prepared, materials, Center information and assets can be missing or unaccounted for and responsibility cannot be established.

In Tanjie, we noted that three (3) bank accounts were maintained. Collections are deposited in two of the accounts controlled by management of the center namely WASH and CMC accounts, while the third account is controlled by officer in Charge.

We were not provided with relevant documents for the operations of the CMC control account. Failure to furnish the audit with such records limit the audit scope and increases the doubt on accountability of funds claimed to have been banked by the center.

**Table 7:** showing Details of the CMC controlled bank accounts (WASH) in Tanjie

Name of Account	Account No	Name of bank	Type	Bal as at 07.06.17	Signatories
Binta, Foday and Sally	SA 1617423001	Reliance Financial services	Savings	136, 740.30	Binta Jatta, Foday Touray and Sally Sarr

The current account operated solely by the officer In-charge of the daily operation of the center is maintained with the Zenith Bank. The monies paid into this account comes from fuel Tank rental from Jah Oil Company at monthly rate of ten thousand (D10, 000) Dalasi. See details in table below.

**Table 8:** Showing the details and status of the account held by the Officer in-charge at Tanjie CFC

Acc name	Type	Account no	Bank	Bal as at 27.09.17	Signatory
Tanjie community fisheries based org. (current)	Current	CA 6010103665	Zenith	35,031.29	Bintou Colley

We noted that these two sets of management operate independently of each other in terms of managing these accounts. We further noted that the CMC were not aware of the existence of the account held at Zenith bank and the officer in charge of daily operations had no knowledge about the two (2) accounts controlled by the CMC. The management of funds by two set of managements acting independently in the same center could serve as a motivation for misappropriation as each set of managers may be pursuing their individual agendas which may not be congruent with the objectives and goals of the center.

As mentioned earlier above, there was no official handing over between the previous management and the current one. Discussions with staff at the center revealed that their predecessors were maintaining other accounts with other banks that they cannot account for as none of the current managers was a signatory to any of those accounts. The lives of some of these accounts, if they exist, will relate to the period under our audit scope considering the changeover of managements. These accounts are likely to have some funds remaining in them and /or there may be chances of unsupported withdrawals made during the transition period as there was no handing over from the previous management to the current one.

#### **4.2.1.2 Payments without proper documentation**

Section 26(20) of the Financial Regulations states that;

*“A payment voucher shall be completed for all expenditures of public moneys and a copy of the payment voucher shall be filed in the originating department or outstation”*

Section 26(21) of the Financial Regulations went further to states that;

*“Payments vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders”.*

Section 43 (1) (a) (b) (c) of the Gambia Public Procurement Authority Act 2014 states that,

*“Request for quotations may be used for procurement of readily available commercially standard goods not specially manufactured to the particular specification of the procuring organization , small works or routine services, where the estimate value of the procurement does not exceed the amount set in the regulations, for example D500,000 for goods and services.*

On the other hand, we noted that payments made by these centers were not properly documented.

It was noted that none of the four Centers raised payment vouchers for expenses incurred. In most instances only receipts were filed or attached with list of items bought and/or list of expenditures filed. For example in Gunjur, some of the expenditures on construction are supported with photographs of work claimed to have been carried out.

All the centers barely list the name of their staff for their monthly payment. However it is worth noting that payroll list in itself is a supporting document to a voucher.

During the period under review, expenses amounting to D11, 886,050.04 were incurred by the centers. These expenses comprised of staff salaries and other charges (procurement of other items, works, and services). Details of the expenses are shown in **annexure B**

**Table 9:** showing summary of expenses made by the centers

Name of center	Description of payment		Amount (D)
	Salaries (D)	Other items (D)	
Gunjur	446,590.00	3, 544,801.00	3,991,391.00
Bakau	183, 500.00	390, 655.00	574,155.00
Banjul	0	649, 072.96	649,072.96
Tanje	0	6, 671,426.08	6,671,426.08
<b>Total</b>	<b>630,090.00</b>	<b>11,255,955.04</b>	<b>11,886,050.04</b>

In particular, Banjul City Council in 2015, procured an Ice making machine (two compressors) to the tune of D150, 000.00 to replace the old machine and an additional amount of D109, 900 was incurred for the installation. There was no evidence that these procurements followed the GPPA regulations.

There was also no evidence of any assessment carried out to determine the right specifications of the machine needed by the center.

The machine was found parked and not in use. We were informed that it was incompatible with systems in place and therefore could not be used. This is a clear manifestation of waste of center resources.

**Table 10:** Showing Details of the Ice Making machine procured by the Banjul City Council

Date	Pv No	Chq No	Details	Supplier	Amount (D)
07.07.15	N/a	00858744	Being part payment for the cost of two compressors with two receiver tanks system and electricity control system for the ice plant	Cattini sea food enterprise	75,000
13.07.15	N/a	00853247	Final payment for the cost of two compressors with two receiver tanks system and electricity control system for the ice plant	Cattini sea food enterprise	75,000
<b>Total cost of the two Compressors</b>					<b>150,000</b>
06.08.15	n/a	00910458	Being 1 <sup>st</sup> payment IRO inv. No 000038 for the cost of materials and workmanship for the installation of the 2 compressors	Lucky V.O Enterprise	30,000
13.08.15		00910481	Being 2 <sup>st</sup> payment IRO inv. No 000038 for the cost of materials	Lucky V.O Enterprise	30,000

			and workmanship for the installation of the 2 compressors		
10.12.15		5151810	Being final payment IRO inv. No 000038 for the cost of materials and workmanship for the installation of the 2 compressors	Lucky V.O Enterprise	49,900
<b>Total installation cost of the Machine</b>					<b>109,900</b>

*Note: all the above payments were processed through Eco bank limited (Eco, Eco2, and FIB)*

We have noted that some parts of the machine are being removed. We are concerned that over time, it will be completely cannibalized.

Picture 6: showing the ice making Machine procured by the City Council





Currently, the center has installed a new machine that was donated and installed by Oostend but it is being operated by untrained staff. Considering the complex nature of this machine, leaving its entire operations in the hands of trainees gives no guarantee of sustainability and could have severe consequences on the life of the machine.

The council has opted to obtain the services of a trainer to build their capacities in the operation of the machines. We were not provided with any agreement including training schedules and timelines between the trainer and the Council. The agreement would have been binding on both parties and safeguard against default.

We noted that the trainer was fully paid even though he did not conduct adequate training as the trainees barely could switch on and off the machine.

Payment of the full contract sum prior to the completion of service is not a good practice and could cause delay and improper execution of service.

The purpose of obtaining quotations in both the acquisition of the machine and selection of the trainer was to avail the Council the opportunity to compare quality and price in order to use public funds in an economic and effective manner.

#### 4.2.1.3 Income Tax not deducted from center staff

In addition, Income tax Act 2012, chapter II section 10 (1) requires that income tax be imposed for each tax year at the rate specified in the first schedule (above D1, 500) on a person who has chargeable income for the years visited. During the period under review, we noted that the four (4) centers comprising of twenty two (22) staff on their payroll that earn D1,500 from whose salaries income tax was not deducted. Details of centers payroll is shown in **annexure C**

**Table 11: Showing the number of staff earning D1500 and above in various Centers**

Name of center	No of staff earning D1500 and above
Gunjur	16
Bakau	1
Tanjie	5
<b>Total</b>	<b>22</b>

Discussion with the management of the CFCs revealed that tax was never deducted from the salaries of these staff, as these staffs are not considered as full time staff but rather casual (un-established). It should be noted that only established staff are eligible to receive a fixed salary and un-established employees are entitled to wages. Timesheet should be maintained and completed for un-established staff and that days'



worked should be marked or indicated for payment and days not worked should not be paid for, unlike staff who are established and earned fixed salaries.

#### **4.2.1.4 Non Provision of Manuals**

In general we noted that the Managements of all the centers visited were not provided with financial and operational manual to help them in their financial and policy dealings. These could have served as a guide to staff and their managers on the execution of their duties and responsibilities. Furthermore we noted that CFCs did not prepare annual budgets for their activities during the period. The preparation of budgets serve as a control tool to help the CFCs decipher while outlining the resources required. A budget help to effectively monitor their finances, identify and prioritized their mode of expenses for their activities. In addition, CFCs did not have an operating internal audit unit that looks into the internal controls designed.

The inability of the centers to keep proper records or books of account is mainly due to the failure of the Ministry to provide them with an accounting and procedure manuals to guide, dictate and direct them on their financial dealings.

This coupled with the appointment of untrained cashiers and revenue collectors as mentioned earlier, who lacked basic knowledge of book keeping, it is not reasonable to think that these centers can keep or maintain proper books of account.

As a result of none preparation of budgets and the absence of these financial and operational manuals to guide these inexperienced financial officers in charge of operations has led to the poor management of the funds generated by the CFCs.

#### **4.2.2 Improper handling of the plant infrastructure and Assets**

Section 38 of the Financial Regulations 2016

(11) requires that an accounting officer shall , giving such details as may be specified by the Accountant General, record in a Register of Assets all items of vehicles and heavy plant owned, operated or maintained by that accounting officer's department, and

(12) further requires that in this regulation, "heavy Plant" means items of a specialized nature usually associated with motor vehicles and includes compressors, stationary engines, heavy pumps, drillers , excavators, dumpers, cranes, rollers, trailers, dozers, road sweepers, graders, tar sprayers, fire service tenders and Forklift truckers.

In addition, (15) requires that an accounting officer shall keep, in such form as may be prescribed by the Accountant General, a register of all land and buildings owned, rented or occupied by that accounting department.

We noted that the assets of the Centers were not properly handled by the Centers and the Ministry. The Ministry did not provide the centers with assets management manual, regulations or instructions to provide guidance on assets management techniques such as vehicle and assets register, tagging of asset etc.

Discussions with the management of both the Ministry and Department of Fisheries, site visits and document review<sup>13</sup> revealed that each of the CFCs were provided with fishing materials such as boats, out-boat engines, refrigerator trucks, nets, fish trays, generators, fuel tanks, insulating boxes in addition to the Ice plant machines. These assets were handed over to the Ministry by the Japanese and Taiwanese government for onwards distribution to the Fisheries Centers.

We could not confirm the quantity of assets as project document was not produced for audit. In addition, neither the ministry nor the centers keep records of assets supplied and received respectively.

We could not establish the number of assets (quantity) supplied and received by the ministry from the Japanese and Taiwanese Government and the subsequent supplies of these assets to the CFCs.

According to discussions held with staffs of the CFCs visited and document review<sup>14</sup>, revealed that 33 canoes and out-boat engine (engine and Boat) were supplied and received at the three CFCs. Only 6 boats were seen during our verification at the centers.

**Table 12:** showing details of boats and engines distribution in various centers

Name of center	No of boats supplied	No of engine supplied	No of boats verified on the ground	No of engines verified on the ground	Difference	
					Boats	Engines
Gunjur	12	12	2	0	10	12
Tanjie	5	5	3	0	2	5
Bakau	16	16	1	0	15	16
<b>Total</b>	<b>33</b>	<b>33</b>	<b>6</b>	<b>0</b>	<b>27</b>	<b>33</b>

We were informed by the management of the CFCs that boats were given out as loans to different individuals without any written agreement, but instead there was a verbal

<sup>13</sup> Alhaji T.S.A Njie consultancy report 2010

<sup>14</sup> Alhajie T.S.A Njie consultancy report 2010

agreement between CMC and debtors that the recoveries would be based on catches in the ratio 60% to 40% for Users and CMCs respectively. We could not ascertain whether these 40% was regularly deducted from catches made by debtors and properly accounted for as there were no records to that effect by the CFCs officials responsible.

Picture 7: showing the remaining dilapidated boats in Gunjur and Tanjie



Furthermore we noted that the CFCs were each supplied with refrigerated trucks mainly for the sale of fish to the provincial Gambia and beyond. Discussion with officials of the centers and a document reviewed<sup>15</sup> revealed that ten (10) trucks were supplied to the four centers. However, only four (4) trucks were verified leaving six (6) trucks unverified as they were not found within the premises of the centers:

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<sup>15</sup> A diagnostic study to evolve proposal for improved and sustainable management of the CFCs of artisanal fisheries sub-sector by Alhajie T.S.A Njie

**Table 13:** showing details of the distribution of refrigerated trucks in the various CFCs

Center	No of trucks supplied	No of trucks verified	Difference (not found on the ground)	Remarks
Gunjur	3	3	0	None were operational
Tanjie	2	0	2	Two Not found within the premises of the center
Bakau	3	0	3	Not found within the premises of the center
Banjul	2	1	1	One seen and is operational
<b>Total</b>	<b>10</b>	<b>4</b>	<b>6</b>	

Further discussions with center officials and documents reviewed as stated above, we noted that the following Centers namely Gunjur, Tanjie and Bakau were each given one additional official vehicle<sup>16</sup>. These vehicles were not found at the centers. We asked the current management of these centers about the where about of these vehicles and we were told in Gunjur that the official vehicle that was supplied to them was claimed to have been sold, but the condition under which this vehicle was sold was not explained to the audit team. In the case of Bakau and Tanjie the where about of these vehicles were not established. The current management of the two CFCs cannot account for the vehicles in question.

According to management of the center, the three refrigerator trucks that were supplied to Gunjur were found parked due to lack of funds for maintenance. However, there was no evidence that management did approach the DOF/MOF on the issue of the maintenance of these vehicles.

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<sup>16</sup> Alhaji T,S,A Njie consultancy report 2010

Picture 8: showing grounded refrigerator trucks at Gunjur CFC



In Banjul CFC, we were able to verify one of the two trucks supplied to the Center. However we were told by management that one of the truck had an accident in Senegal. There was no police report to show that the accident actually happened and the remains of the truck was not produced as evidence to the Audit team.

Similarly, during our visit to Centers to verify their assets, we also found insulated boxes and trays at Tanjje and Bakau. These boxes according to the management of the centers are used in the preservation of catches and are usually rented out to fishermen for revenue generation. We could not quantify them because there were no records showing the number of assets that were supplied and received at these centers.

The picture below show the few ones that still remains with Tanjje and Bakau. The audit team noted that even these remaining ones found are not tagged or labelled which increases their susceptibility to misuse or theft.



Picture 9: showing trays and insulation boxes



We noted that the CFCs were not maintaining fixed assets registers to record the assets supplied to them from the Ministry. When assets are not registered or recorded in a register, moveable items can be moved out of the premises without trace.

During the period under review, except for the ice plant in Gunjur, all the other three fisheries plants were not operating. We were informed that the Gunjur fisheries Center was refurbished through a community base initiative called "Tesito" by the Community. Since then, Community has taken the responsibility of the operation.

The operators of these Ice Plant Machines attributed the breakdown of these machines to the inadequate funds to buy spare parts. According to the operators, some spare parts are not readily available in the country and as such have to be sourced from Senegal or Japan.

We have agreed to some extent that the unavailability of spare parts have contributed to the failure of the machines but however we noted that there was no maintenance plans for the machines. The machines and vehicles are only taken for repairs when they have breakdowns. In addition, we noted that the ministry did not provide plant user guide for staff operating these plants. The handing over of these complex assets and materials by the Ministry to these inexperienced and untrained community users without any maintenance and user guide for these assets have caused severe damages leading to

complete overhaul in operation as in the current conditions of the machines. Conversely, this could have prolong the life span of these plants and assets.

Picture 10: showing broken down or dilapidated ice plant machines in the CFCs



Parking the machines for a long time without any form of protection overtime, will continue to rust and depreciate in value, which increases maintenance and repair cost.

As evidenced in the picture above, these machines had some of their parts cannibalized or removed. In Banjul, we were told that some parts were removed to build another machine which is still not working. The breakdown of these machines has caused some serious ice shortage in these centers and their communities thus having negative impact on the preservation of the catches by the fisher folks. We were told some of their catches get spoiled due to lack of ice and proper cooling system. This has caused fish shortage in our local markets at certain periods.

The Centers from inception, in addition to the Ice plant machines and moveable assets were provided with other housing infrastructures such as smoke houses, toilets, gear stores, stores, and dry racks. During a visit to the centers, we noted that the infrastructures at the Bakau CFC is almost dilapidated and out of use. This according to

management was due to sea erosion and there were no funds available to maintain the structures.

One would agree with the management's explanation of the cause of the current condition of these structures. Similarly, as in the assets and plants, the ministry did not put in place a routine infrastructure maintenance plan and a comprehensive budget to support such plans. Frankly it would not be reasonable to agree that the center cannot maintain this infrastructures considering the amount of money collected at the center and placed in the hands of the alkalo for two years or more. In the absence of maintenance plans and budgets for such plans, it is quite obvious that ministry's intention and decision to keep the life of these structures even in the short run was not foreseen.

Picture 11: Showing dilapidating structures at the Bakau CFC



## Conclusion

The ministry has failed to effectively coordinate the activities of the fisheries Centers as it did not provide them with manuals to guide and advise them on technical operational



issues. These manuals would have provided basis for effective and unified operations. The absence of these manuals, each of these centers were operating differently using different approaches to handle their assets and finances which were inappropriate. An example of this is that activity plans and budgets were not prepared to control expenditures, collections were not banked as some of the Centers were without Bank accounts, some assets were not found on the ground, and assets were not tagged, labelled, and recorded in Asset Registers to protect them from theft or misuse. There were no user guides and maintenance plans for the major center assets (ice plant Machines). This have had devastating eventualities on the operational life of these Centers.

### **Recommendation**

The Community Fisheries Centers should be provided with the government Financial Regulations and these regulations should be implemented and/or where the financial Regulations are consider to be inapplicable, then the Ministry must come up with a comprehensive financial and operational manual that would guide staff and the management of the centers in their financial management system. The ministry must ensure that trained and experienced staff are appointed to help in implementation of the Financial Regulations or the financial manual to be designed by the Ministry.

The Ministry should ensure that revenue earning books used by the CFCs are acquired from the government printer either directly by the CFCs by placing an order from GPPC. This will create an audit trail and enhance accountability.

The Ministry should ensure that annual expenditure budgets are prepared by the Centers and these budgets be reviewed and approved by the Ministry. In addition, the ministry must ensure that sound internal controls are designed and embedded in the routine operations of these centers to provide checks and balances.

The ministry must work hand in glove with Center management Committees to ensure that bank accounts are opened by all centers. For Centers with bank accounts already, the ministry should review the status of the accounts and take regulatory steps to ensure that bank reconciliations are prepared regularly in accordance with the dictates of the financial Regulations.

Furthermore, the ministry should ensure that the accounts held by the previous CFCs managements relating to the period under review (1 January 2013 to 31 December 2016) be followed up and details of such accounts be furnish to audit for scrutiny. This could be done by writing to all commercial banks requesting information on accounts held in the names of the CFCs in question.

In particular the current financial records (Bank statements and payment vouchers) held by CMC of Tanji be produce for audit.

It is crucial that the vehicles (refrigerator trucks) be revived and brought to their useable condition if the repair or maintenance cost does not exceed useable value or vehicles be auction in accordance with government regulations and proceeds ploughed back to the centers. The details of the vehicle that was claimed to have been sold (e.g. Gunjur) including the amount that was realized from the sale and the accountability of the revenue realized should be provided. In addition, the details of the extra vehicles that were supplied to Bakau and Tanjie and the truck that was supplied to Banjul and was claimed to have an accident in Senegal should be produced for audit.

The remaining assets owned by the Centers be tagged immediately and a Fixed Assets Register be put in place to record these assets. This will help to protect the assets and prevent further losses. .

The list of debtors to whom the boats, out boat engines nets and other fishing gears were given as loan together with the amount paid and amount outstanding be made available for audit scrutiny.

Considering the economic importance of these Centers as they provide employment and source of food for its communities and by extension to the Gambian populace, it is crucial that the Ministry should consider reviving these ice making machines or plants.

## **5. Other Administrative Gaps**

### **5.1 Management meetings**

We noted that most of the Centers visited did not document or keep minutes of management meetings held as these meetings are conducted and matters are communicated verbally.

Minutes among other things keep agreements or resolutions and the respective actions to be taken in response to the events and issues arising and the lessons drawn for improvement. The failure to keep minutes will result to major issues or key managerial issues going unaddressed.

### **5.2 Time book**

We noted that there was no time book in place for the staff of the CFCs and there is no official time set for the commencement of work by staff employed by the CFCs. Best practices would require staff to be clocking in or signing a register as evidence of coming to work.

In the absence of a time book, staff will be coming to work late and yet claim full salary. This will imply that staffs are paid for hours not worked for.

### **Recommendation**

It is crucial that a time book is put in place and staff must clock in on a daily basis. This will help to monitor lateness and unnecessary absence from duty and where appropriate, disciplinary actions are instituted against wanting officers as a corrective measure.

## **6. 0 General Observation and Recommendation**

According to Standard Newspaper<sup>17</sup>, The Gambia government recently signed a cooperative programme to a tune \$80.6 million with Food and Agricultural Organization (FAO). The programme among other things is expected to contribute to improve fisheries management, poverty reduction and the achievement of sustainable food security. This in our view did not preclude the Community fisheries Centers.

However, it would not be prudent to further invest in the CFCs given their current operational status or situation. For example the caliber and ability of staff in charge of operations, the circumstances under which collections are received and handled by officers and the manner in which the CFCs assets are being handled by center operatives, measures should be put in place first to regularize the situation of these center before any financial investment is given to these sector. Failure to fix these issues as stated above, it is obvious that any further financial investment will follow the same pattern.

In addition, we were told during a meeting with the Permanent Secretary of the Ministry that, the Ministry is working with the Japanese government for the maintenance of these plants which is a move in the right direction. However, such rehabilitation or maintenance packages should include among other things as maintenance manuals, training programs or schedules for operating staff to be able to handle certain operational faults. It would be crucial to recruit local engineers to be in charge of the upkeep of the plants to avoid hiring foreign engineers each time there is an overhaul or unexpected major breakdown which could be very expensive or costly.

In considering the prospective operations of these Fisheries Centers on an ongoing concern basis, the following options may be available for the Ministry to choose from;

- ❖ The Ministry to takeover and assume full responsibility of the operations of these centers, deploy fisheries officials and recruit accounting and other skillful and experience officers to manned key operational positions. Such a recruitment process should consider and give priority to Community members with such required skills. This will ensure some degree of community ownership or sense of belonging and demonstrate a co-management system as enshrine in the fisheries Act. However, the Ministry of Fisheries should get into agreement with these Communities to pay an agreed amount into the accounts of these communities for them to able to meet some of the community related expenses or issues which is one of the core objectives why the CFCs were put in place.

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<sup>17</sup> Standard newspaper dated, 17 May 2017, 1ssn 0796 1774 vol 08 issue 84

- ❖ The Center Management Committees still remain in charge of these centers as oversight structures at the level of the communities, but the Committees should be restructured to ensure that key positions are handled by literates and highly experience and skilled people in those communities. This will ensure quality and informed policies being formulated at the top of these management structures that will enhance smooth operations. The Ministry will maintain its position to offer technical advice and support to these CFCs and the CFCs will remain accountable to the Ministry by making sure that they prepare annual budgets for vetting and approval. In addition, the ministry must ensure that the CFCs prepare and submit income expenditure statements through their various CMCs for audit and consideration by the Ministry.

# Appendix

## Appendix A: Collections made by the centers (Gunjur and Bakau)

Collection Period	Details	Amount (D)
<b>Gunjur CFC</b>		
January 2016	Selling of ice block	354,260.00
February 2016	Selling of ice block	215,000.00
March 2016	Selling of ice block	303,000.00
April 2016	Selling of ice block	373,917.00
May 2016	Selling of ice block	509,352.00
June 2016	Selling of ice block	283,900.00
July 2016	Selling of ice block	335,733.00
August 2016	Selling of ice block	373,539.00
September 2016	Selling of ice block	339,850.00
October 2016	Selling of ice block	510,000.00
November 2016	Selling of ice block	506,962.00
December 2016	Selling of ice block	565,418.00
<b>Subtotal A</b>		<b>4,670,931.00</b>
<b>Bakau CFC</b>		
21.10.15	Various Collection	4,970.00
31.11.15	Various Collection	8,060.00
20.11.15	Various Collection	3,590.00
06.12.15	Various Collection	16,285.00
13.12.15	Various Collection	3,870.00
08.02.16	Various Collection	1,260.00
02.01.16	Various Collection	9,000.00
10.02.16	Various Collection	8,890.00
09.03.16	Various Collection	5,575.00
10.03.16	Various Collection	2,540.00
<b>Subtotal B</b>		<b>64,040.00</b>
<b>Grand Total (a+b)</b>		<b>4,734,971.00</b>

## Appendix B: –Expenses made by the Centers

### Bi: Banjul CFC

Date	Cheque No.	Details	Payee	Amount D
<b>Banjul CFC</b>				
30/03/15	00878236	Being disbursement for the cost of one (1) 100 AMS Battery for the Generator at the Ice Plant	Bourgi Spare Parts	3,700.00
06/08/15	00910458	Being disbursement as part payment towards inv. #000038 for the cost of materials @D20,000.00 and workmanship @D10,000.00 for the installation of the two compressors at the Banjul Ice Plant	Lucky v.o Enterprise	30,000.00
24/08/15	00904959	Being payment inv. 0012356 for the cost of one(1) Gallon of silver paint @D690 and one concrete buckets for the painting Ice Plant cold room	MFH Group	780.00
12/08/15	00910473	Being disbursement in respect of inv. Oo1558 and 001559 for the cost of securing door lock and 2pcs wheel white for Banjul Ice Plant	Kishan Enterprise	1,200.00
24/08/15	00904958	Being disbursement inv.#00092 for the cost of 15 bags of cements @D250 each for cost of construction the Generator house	Essa Sissoh	3,750.00
07/07/15	00858744	Being disbursement as part payment towards inv.#00022 for the cost of two compressors units with receiver tank and electricity control system for the ice plant	Cattini Seafood Enterprise Jimpex Gamcem Road KMC	75,000.00
13/07/15		Being disbursement as final payment towards inv.#00022 for the cost of two compressors units with receiver tank and electricity control system for the ice plant	Cattini Seafood Enterprise Jimpex Gamcem Road KMC	75,000.00
10/12/15	5151810	Being final payment for the cost of materials and workmanship for the	Lucky v.o. Enterprise	46,900.00

		installation two compressors at Banjul ice plant		
09/02/15	5121061	Being payment for the cost of purchasing cash power	NAWEC	2,000.00
16/03/15	00878213	Being payment for the cost of purchasing cash power	NAWEC	2,000.00
23/04/15	00819835	Being payment for the cost of purchasing cash power	NAWEC	2,000.00
30/06/15	00858705	Being payment for the cost of purchasing cash power	NAWEC	2,000.00
10/12/15	5151809	Being payment for the cost of purchasing cash power	NAWEC	1,000.00
30/07/15		Being payment for the cost of purchasing cash power	NAWEC	2,000.00
25/08/15	00904960	Being payment of water bills arrears for the Banjul Ice Plant	NAWEC	10,661.42
06/01/15	00823319	Being payment for purchasing cash power	NAWEC	1,000.00
22/01/15	51022624	Being payment for the purchase of cash power for the ice plant	NAWEC	1,000.00
25/06/15	00851282	Being payment for the NAWEC bills (water) which were consumed during construction of the ice Plant perimeter financing and rehabilitation of officers and toilets within the ice plant	Mamadou Kalleh	9,148.16
<b>Total</b>				<b>269,139.58</b>

### Appendix Bii: Other Expenses made by Bakau CFC

Date	Amount (GMD)
01.01.14	800.00
24.02.14	400.00
14.03.14	560.00
14.03.14	2,610.00
01.04.14	775.00
17.04.14	800.00
21.04.14	600.00
08.05.14	400.00
30.04.14	1,400.00
15.05.14	960.00
25.05.14	745.00



09.06.14	3,980.00
01.07.14	3,110.00
01.08.14	6,050.00
15.08.14	510.00
10.09.14	1307.00
12.09.14	1,780.00
01.11.14	900.00
06.12.14	5,835.00
25.12.14	1,470.00
28.02.15	2,710.00
19.03.15	29,625.00
04.05.15	2,010.00
30.06.15	1,830.00
01.08.15	2,925.00
07.08.15	31,025.00
13.09.15	1,845.00
28.02.15	14,000.00
11.03.15	11,000.00
19.03.15	10,000.00
13.04.15	15,000.00
14.05.15	10,000.00
16.05.15	12,000.00
17.08.15	10,000.00
14.09.15	10,000.00
<b>TOTAL</b>	<b>390,655.00</b>

### Appendix Biii: other payments made by Gunjur CFC

Date	Details	Amount (D)
01.01.16	Cash Power	195,000.00
04.01.16	R22 Gas	7,400.00
06.01.16	Donation environmental Group	3,000.00
07.01.16	Pump set for ice machine	34,340.00
28.01.16	Sitting Allowance	7,000.00
29.01.16	Petty ice tickets	3,420.00
<b>Total</b>		<b>278, 260.00</b>
01.02.16	Cash Power	132,000.00
05.02.16	Refrigerator Oil	16,400.00
15.02.16	50bags of Cement	11,500.00
23.02.16	Building Construction	1,000.00
29.02.16	Drink for Minister's Visit	2,200.00

29.02.16	Purchase rod palm Sticks	3,500.00
29.02.16	Fares for elders to attend meeting	3,300.00
29.02.16	Purchase of timber	3,600.00
29.02.16	Construction of smoke oven	3,000.00
29.02.16	Fares for GRTS coverage	1,000.00
29.02.16	Fish for the Minister visit	1,900.00
<b>Total</b>		<b>207,500.00</b>
01.03.16	Cash Power	198,475.00
01.03.16	Night Allowances for operators	7,250.00
03.03.16	Main Ice Tickets	5,000.00
06.03.16	Purchase of timber	12,000.00
06.03.16	Purchase of R22 gas	7,500.00
15.03.16	Metal Doors	8,200.00
18.03.16	12 trips of sand	7,200.00
20.03.16	Purchase of iron rods	1,435.00
<b>Total</b>		<b>282,860.00</b>
01.04.16	Cash power	213,000.00
04.04.16	Maintenance of pump set	4,700.00
05.04.16	Rollers and fan belts	2,500.00
05.04.16	Rings and binding wire	2,900.00
20.04.16	Purchase of new pump set	24,000.00
26.04.16	Cap nail for roofing	5,350.00
30.04.16	Night Allowances	5,500.00
30.04.16	Fare to buy cash power	1,500.00
30.04.16	Staff fare	6,500.00
28.04.16	Payment to building contractor	10,000.00
29.04.16	Payment of cement an corrugate	49,525.00
<b>Total</b>		<b>361,275.00</b>
01.05.16	Cash power	290,250.00
01.05.16	Night allowance	7,750.00
01.05.16	Fare for staff	6,950.00
10.05.16	200bags of cement	50,000.00
15.05.16	R22 Gas	18,700.00
26.05.16	Paint for the machine	7,250.00
29.05.16	Oil for the ice making machine	9,750.00
30.05.16	Sitting allowance for committee	10,000.00
30.05.16	Fish for the president	5,000.00
30.05.16	Cow for the president visit	9,000.00
30.05.16	Sugar for staff during ramadan	20,000.00
<b>Total</b>		<b>482,950.00</b>
01.06.16	Cash power	110,000.00
03.06.16	Payment for drainage "septic tank	3,000.00

07.06.16	10 trip of sand	6,000.00
08.06.16	Purchase of metal doors	5,000.00
06.06.16	Payment to contractor	4,000.00
17.06.16	R22 Gas	7,300.00
21.06.16	91 kilos of cap nails	6,370.00
29.06.16	Payment of corrugate	25,000.00
29.06.16	Sitting allowance for committee	10,000.00
29.06.16	Meat for staff for koriteh	5,200.00
<b>Total</b>		<b>181,870.00</b>
01.07.16	Cash power	239,000
03.07.16	Purchase of ice basket	4,000.00
10.07.16	Oil paint	600.00
10.07.16	Purchase of cement	5000.00
31.07.16	Night Allowance	5000.00
31.07.16	Staff fare	7,125.00
17.07.16	Advance payment to contractor	10,000.00
19.07.16	Rod & palm stick for roofing	8,100.00
29.07.16	R22 Gas	11,500.00
<b>Total</b>		<b>333,125</b>
01.08.16	Cash power	250,000.00
31.08.16	Night allowance	6,250.00
29.08.16	Purchase of ice basket	3,500.00
31.08.16	Staff fare	12,825.00
29.08.16	Purchase of door	4,850.00
<b>Total</b>		<b>355,425</b>
01.09.16	Cash power	221,000.00
30.09.16	Night allowance	7,500.00
30.09.16	Staff fare	5,800.00
30.09.16	Cash power balance October?	10,000.00
25.09.16	R22 Gas	18,150.00
25.09.16	Building Contractor	2,000.00
25.09.16	Relay?	1,500.00
25.09.16	Set of tools and plier	325.00
30.09.16	Sitting allowance for committee	10,000.00
<b>TOTAL</b>		<b>314,465.00</b>
01.10.16	Cash power	385,000.00
31.10.16	Night allowance	7,000.00
31.10.16	Staff fare	6,065.00
30.10.16	Purchase of R22	18,250.00
30.10.16	Lubricant oil	9,950.00
<b>TOTAL</b>		<b>474,565.00</b>

01.11.16	Cash power	360,000
30.11.16	Night allowance	8,500
30.11.16	Staff fare	12,750
16.11.16	Payment for corrugated iron	23,000
17.11.16	R22 Gas	11,400
19.11.16	Bearing	2,300
19.11.16	Relay	2,500
30.11.16	Purchase of 25bags of cement	6,700
<b>TOTAL</b>		<b>470,950</b>
01.12.16	Cash power	415,000
31.12.16	Night Allowance	7,750
29.12.16	Roller and floaters for ice machine	2,300
29.12.16	Purchase of R22	18,300
31.12.16	Payment of corrugate	25,000
<b>Sub Total</b>		<b>525,868</b>
<b>Total Expenditure Jan To Dec</b>		<b>3,991,391</b>

#### **B iv: Liabilities Tanjie .Community Fisheries Project as at 31January, 2013**

<b>Names</b>	<b>Amounts (D)</b>
Access Bank	32,741.41
Icb Bank	521,261.71
Elton Fajara	20,000.00
Total Fajara	23,250.00
Modern Stationery	3,000.00
Qcell	4630.96
Oceanic Bank	1,195,317.00
Gamcel	2,000.00
Gamtel Data Card	2.500.00
C.F.A.O	6,000.00
Sunkary Badgie	30,000.00
Credit Union	33,400.00
Elton Tanji	14,925.00
Malick Saitation	10,000.00
Pendant Enterprises	2,000.00
Lp Gas	11,000.00
Abdou Jallow	900.00
Nawec	4,758,500.00
<b>Total</b>	<b>6,671,426.08</b>

## Appendix Bv : Expenses made from the Jahoil Account

Date	Description	Payee	Amount D	Remarks
11.11.16	Payment for a printer Toshiba laptop	-	8,300.00	A receipt without a payee name was attached
	2 steel doors for smoke houses	Sam welding & Metal workshop	5,000.00	
<b>Total</b>			<b>13,300.00</b>	
<b>Works and Services</b>				
15.07.15	40 bags of cement for ice plant floor concrete	-	10,000.00	A receipt without a payee name was attached
21.10.15	40 bags of cement for ice plant floor concrete	Alhagie sarr	9,000.00	
29.12.15	Labor cost for ice plant floor	Lamin Dammeh	2,000.00	
30.08.15	Labor cost for ice plant floor	Lamin Dammeh	3,000.00	
08.02.16	28 bags of Cement for ice plant floor concrete	Alhagie sarr	7,000.00	
05.11.15	Labor cost for ice plant floor	Lamin Dammeh	2,000.00	
11.11.17	-2 packets 5 Corrugate sheets -2 packet cap nails -Transport	Lamin Drammeh	15,000.00	
10.07.17	Construction of new office and repair of old office	Pa Modou Jobe	116,350.00	Only 2 invoices obtained
05.09.17	Construction of new office and maintenance of old office and store	Pa Modou Jobe	101,460.00	Only one invoice attached
<b>Total</b>			<b>265,810.00</b>	

## Appendix C: Payroll of the Community Fisheries Center

### Appendix Ci: Monthly salary payment by CFC

Date	Details	Amount (D)
<b>Gunjur CFC</b>		
28.02.16	Staff Salary	28,100.00
29.03.16	Staff Salary	35,800.00
28.04.16	Staff salary	35,800.00
01.05.16	Staff salary	48,300.00
28.07.16	Staff salary	42,000.00
29.08.16	Salary and 1 by 6	78,000.00
30.09.16	Salary	38,190.00
28.10.16	Salary	48,300.00
29.11.16	Staff salary	43,800.00
28.12.16	Salary	48,300.00
<b>Total</b>		<b>446,590.00</b>
<b>Bakau CFC</b>		
31.03.2014	Staff salary	8,600.00
31.03.2014	Staff salary	5,800.00
30.04.2014	Staff salary	13,000.00
31.05.2014	Staff salary	12,000.00
30.06.2014	Staff salary	13,000.00
31.07.2014	Staff salary	13,000.00
31.08.2014	Staff salary	8,200.00
30.09.2014	Staff salary	8,200.00
31.10.2014	Staff salary	8,200.00
30.11.2014	Staff salary	8,500.00
31.12.2014	Staff salary	8,500.00
31.01.2015	Staff salary	8,500.00
28.02.2015	Staff salary	8,500.00
31.03.2015	Staff salary	8,500.00
30.04.2015	Staff salary	8,500.00
31.05.2015	Staff salary	8,500.00
30.06.2015	Staff salary	8,500.00
31.07.2015	Staff salary	8,500.00
31.08.2015	Staff salary	8,500.00
31.09.2015	Staff salary	8,500.00
<b>Total</b>		<b>183,500.00</b>

## Appendix Cii: showing individual monthly staff salary

No.	Name	Designation	Monthly salary (D)
<b>Gunjur CFC</b>			
1	Babucarr Touray	Senior Operator	4,000.00
2	Ismaila Janneh	Senior Operator	3,500.00
3	<u>Gibril Jabang</u>	Salesman	3,500.00
4	Buba Sawo	Operator	3,000.00
5	<u>Lamin Jammeh</u>	Revenue collector	3,000.00
6	<u>Ebou Bojang</u>	Ice Room attendant	2,800.00
7	<u>Bolong Ceesay</u>	Center Cleaner	2,000.00
8	<u>Yusupha Jatta</u>	Ice Room attendant	2,000.00
9	Bakary Sambou	Center Cleaner	2,000.00
10	<u>Lamin Fatty</u>	Revenue Collector	2,000.00
11	Sanjally Colley	Collector	1,500.00
12	Jara Darboe	Office Cleaner	1,500.00
13	Abdoulie Ceesay	Night Watchman	3,000.00
14	Foday Janneh	Center Cleaner	2,000.00
15	Buba Sanyang	Ice Room attendant	2,000.00
16	<u>Cherno Jallow</u>	Ice Room attendant	1,500.00
<b>Tanjie CFC</b>			
1	<u>Binta J Jatta</u>	Treasurer	3,000.00
2	<u>Foday Touray</u>	Revenue Collector	1,000.00
3	<u>Sally Bojang</u>	Cleaner	1,600.00
4	<u>Lang Demba</u>	Cashier	1,600.00
5	<u>Edrisa Manneh</u>	Care Taker	1,600.00
6	<u>Fatou Sonko</u>	Cleaner	1,600.00
<b>Bakau CFC</b>			
1	<u>Foday Labang Jarjue</u>	Collector	1,500.00
2	<u>Isatou Jah</u>	Cold room cashier	1,300.00
3	<u>Lamin ceesay</u>	Security guard	1,400.00
4	<u>Sosseh Colley</u>	Main Cashier (Voluntary)	-
5	<u>Yunusa Suwareh</u>	Cold room attendant	1,000.00
6	<u>Malang Jammeh</u>	Cleaner	1,300.00
7	<u>Sainey camara</u>	Duty collector	1,300.00

## Appendice D: List of Structures rented out to the General Public/Center Users

### a) STORES

Name of tenant	Period	No of month(s)	Amount per month D	Total arrears D
Burama filly	March 2015 to May 2016	15	100	1,500
Boto Touray	January 2016 to May 2016	5	100	500
Ebrima Trawally	September 2015 to May 2016	9	100	900
Sana Sarr	August 2014 to May 2016	22	100	2,200
Fabakry Camara	September 2014 to May 2016	21	100	2,100
Omar Bojang	August 2015 to May 2016	9	100	900
Nuha Sajor	January 2016 to May 2016	5	100	500
Nedneh faye	November 2015 to May 2016	7	200	1,400
Pap Jobe	May 2016	1	200	200
Ansumana Saine	November 2015 to May 2016	7	100	700
Abdoulie Bah	November 2015 to May 2016	7	100	700
Lamin Tunko	April 2015 to May 2016	14	150	2,100
Baboucarr Barrow	Feb 2016 to May 2016	4	100	400
Pap Jobe	May 2016	1	200	200
Ngora Faal	July 2015 to May 2016	11	100	1,100
Baboucarr Paye	Jan to May 2016	5	100	500
Ismaila Manneh	September 2014 to May 2016	22	200	4,400
Mariama Sarr	June 2015 to May 2016	13	100	1,300
Segar Ndein	November 2015 to May 2016	7	100	700
Bye Mor Seckh	June 2015 to May 2016	13	100	1,300
Lamin Bojang	July 2015 to May 2016	11	200	2,200
<b>Total</b>				<b>25,800</b>

### b) FRIDGES

Name	Period	No of month(s)	Amount per month D	Total amount D
Hadium Joof	March to May 2016	3	200	600
Fabakary Joof	May 2016	1	200	200
Demba Faal	May 2016	1	200	200
Shiaka Tarawally	May 2016	1	200	200
Kinneah Saine	April to May 2016	2	200	400



Baboucarr	April to May 2016	2	200	400
Ousainou Jallow	May 2016	1	200	200
Gibbi Mbaye	March to May	3	200	600
Njuga	March to May	3	200	600
Omar Chaw	April to May	2	200	400
<b>Total</b>				<b>3,800</b>

### c) CANTEENS

Name	Period	No of month(s)	Amount per month D	Total per month D
Dawda Lume	May 2015 to May 2016	13	200	2,600
Ebrima Touray	Feb to May 2016	4	200	800
Aja Njie	Feb to May 2016	4	200	800
Masanneh Ballajo	May 2016	1	200	200
Muhammed manjang	May 2016	1	200	200
Mariama Jallow	Jan to May 2016	5	200	1,000
Bye Mass	Jan to May 2016	5	200	1,000
Ebrima Saine	Jan to May 2016	5	200	1,000
Muhammed Sawaneh	May 2016	2	200	400
Mbaye Mundow	Jan to May 2016	5	200	1,000
Ousman Senghore	Feb to May 2016	4	200	800
Musa jamanka	March to May 2016	3	300	900
Ebrima Demba	Jan to May 2016	5	200	1,000
<b>Total</b>				<b>11,700</b>

### d) Smoke Room

Name	Period	No of month(s)	Amount per month D	Total amount D
Oumie Faye	Sept to Dec 2014	4	45	180
Rose Jatta	Sept to Dec 2014	4	45	180
Ramatoulie Badgie	Sept to Dec 2014	4	45	180
Awa Kuyateh	Sept to Dec 2014	4	45	180
Fatou Jammeh	Sept to Dec 2014	4	45	180
Banna Bojang	Sept to Dec 2014	4	45	180
Amie Tamba	Sept to Dec 2014	4	45	180
Sanjan Janneh	Sept to Dec 2014	4	45	180
Isatou Jatta	Sept to Dec 2014	4	45	180
<b>TOTAL</b>				<b>1,620</b>

## **Appendices E: Management response of the Ministry of Fisheries Water Resources & National Assembly Matters**

Detailed below is the Management response of the Ministry of Fisheries Water Resources & National Assembly Matters received on the 29 May 2018; please note that the management responses is copied verbatim.

### **COMMENTS ON THE PERFORMANCE AUDIT REPORT ON THE MANAGEMENT OF COMMUNITY FISHERIES CENTRES- APRIL 2018**

#### **1.0 INTRODUCTION**

The Government of the Republic of The Gambia has accorded high priority to the fisheries sector because of its potential role in national socio-economic development. The specific objectives for fisheries development comprise the following:

1. Involvement to national food security;
2. Contribution to improvements in the nutritional standard of the population;
3. Poverty reduction; curbing rural-urban migration through the creation of genuine employment opportunities in rural communities and;
4. The generation of revenue and foreign exchange.

Hence the policy objectives of the fisheries sector are in general agreement with the national development policies and objectives.

The fisheries sector of The Gambia is distinctly classified into two sub-sectors based on the type of operations. These are the industrial and artisanal sub-sectors. The activities of the industrial fisheries sub-sector are concentrated within the marine coast and Greater Banjul Area and are capital intensive. Unlike the industrial sub-sector, the activities of the artisanal fisheries sub-sector are widely dispersed throughout the country and are better described as low cost and labour intensive.

Over the last two and half decades, the activities of the artisanal fisheries sub-sector have improved mainly because of Government intervention in collaboration with its development partners by way of implementation of development programmes and projects focusing on the provision of basic infrastructure at fish landing sites particularly within the Atlantic Coast Stratum (ACS) and the Lower River Stratum (LRS). The infrastructural development coincided with the establishment of Community Fisheries Centres (CFCs) which aims to empower and involve communities in the management of artisanal fisheries activities. These developments later included the provision of ice production plants, cold storage facilities, fishing inputs and equipment as well as facilities for improved fish handling and processing. Fishing communities

which benefitted from these developments include and not limited to Banjul, Bakau, Tanji and Gunjur respectively.

Following successful years of impressive operational performance by Banjul, Bakau, Tanji and Gunjur CFCs, the trend of success could not be maintained and improved upon due to a variety of reasons which have led to the current poor state of the four CFCs and in most cases resulted in cessation of operations. The overall declining performance of these CFCs became a major concern for the Government and had led to the conduct of an audit exercise followed by a diagnostic study by a Consultant.

## **2.0 Original system adopted for the management of community fisheries centres (CFCs)**

The original system adopted for the development and management of the CFCs was based on a co-management agreement between the Fisheries Department and the beneficiary fishing community members. The concept of co-management aimed to establish close cooperation and shared responsibilities between the community management team and the Fisheries Department in monitoring, controlling and enhancing project activities. It also aimed at safeguarding the equipment and machinery, vehicles and other facilities and ensuring that the operations of the CFCs are sustainable for the benefit of fisheries operators and the wider community.

### **2.1 Original composition and structure for the management of the community fisheries centres (CFCs)**

The original composition and structure responsible for the management of the CFCs comprised three management structures or committees. These committees were:

1. Central Management Committee
2. Sub-Committee
3. Management Committee

The Central Management Committee (CMC) comprised community members selected from the different wards or “Kabilolu” in the village, the village development committee (VDC), the head of the village (Alkalo) as the chairman and the Fisheries Department representative. The CMC was responsible for the overall management of the CFC. The composition of the Sub-Committee (SC) consisted about 6 to 7 members selected within the CMC. The SC used to meet the CMC bi-annually and report the activities and programmes of the CFC including the revenue and expenditure. The Management Committee (MC) comprised the Chairman, Manager, Accountant and other support staff. The MC was responsible for the day to day operations and reports the monthly activities of the centre to the SC. The Department of Fisheries was represented in all these committees and played a crucial role in ensuring that monitoring and supervising activities of the CFCs are consistently performed. The Japanese International Cooperation Agency (JICA)

expert used to be the principal signatories to the accounts of the CFCs (except Banjul Ice Plant) and worked with the communities in all stages of the development and management of the CFCs in an open and transparent manner.

## **2.2 Current Composition and Structure responsible for the Management and development of the Community Fisheries Centres**

The current composition and structure responsible for the management of the CFCs is based on a “Draft Regulations of March 2009 on the Recruitments of Staff and Constitution of Management Committees at the Community Fisheries Centres”. The Draft Regulations allow the structure and composition of the management to consist of two structures. These are:

1. Oversight Body
2. Management Committee

### **2.2.1 The functions and composition of the Oversight Body**

The Oversight Body (OB) is purposely created to assist, guide and monitor the operations of the CFCs. The membership of the OB comprises the Permanent Secretary of the Ministry of Fisheries, Water Resources and National Assembly Matters, Director of Fisheries, Mayor, Governor/Chairman of Area Councils/Chiefs, National Assembly Member of the area the centre is located in, Manager, Chairman and Accountant of each centre.

#### **The OB is tasked with the following responsibilities:**

1. Meet quarterly to review progress in the implementation of the activities of the centre
2. Provide guidance and support in capacity building of the centre staff
3. Assist in the mobilization of resources for the centre
4. Review the income and expenditure status of the centre and address emerging issues
5. Review and ensure the implementation of audit findings of the centre
6. Advise on the recruitment and retention of centre staff
7. Provide periodic reports to the Honourable Minister of Fisheries, Water Resources and National Assembly Matters (Mo FWR&NAM) and
8. Any other responsibility assigned by the Hon. Minister of MoFWR&NAM.

The Oversight Body was never **inaugurated** and had never **met**.

### **2.2.2 The composition of current Management Committee**

According to the Draft Regulations March 2009, there shall be only one management committee (MC) for each fishing centre. The objective of which is to avoid bureaucracy and bottlenecks.

The composition of the MC comprises the Mayor's representative, Governor's representative, representative of Chairman Area Councils, Alkalolu and VDC Chairman of the village, a member of the National Association of Artisanal Fisheries Operators (NAAFO), Fishermen's representative, Fish processors' Association representative, Fish Traders' representative, Manager of the centre, Accountant of the centre and Fisheries Department representative.

#### **The MC was constituted and charged with the following responsibilities:**

1. Meet monthly to guide the implementation of activities of the centre
2. Identify the strengths and weaknesses and find solutions to emerging problems of the centre
3. Review the income and expenditure status of the centre and give directives accordingly
4. Identify and implement capacity building strategies of the centre staff
5. Review individual staff performance through an assessment report to be produced periodically
6. Periodic assessment of the operations of the machines and other equipment of the centre
7. Periodic review of the revenue generation of the fisheries centres
8. Any other assignment agreed by the OB

### **3.0 Social Obligations undertaken by the Audited CFCs**

The CFCs of Bakau, Tanji and Gunjur used to support their respective communities with social amenities in one way or the other.

- 3.1 Bakau CFC used to support the Primary School, the central mosque and the church.
- 3.2 Tanji CFC supported the community with an ambulance, the rehabilitation of the mosque and maintenance of the feeder roads.
- 3.3 The CFC of Gunjur supported in the rehabilitation of the main access road to the market, access road to the landing site, building of mosques, Arabic school and also supported Nursery and Primary Schools financially. Up to now, the CFC supports the village with cash and a bull for the village annual "Gamo". Additionally, the CFC bought an ambulance for the village, provided the community fish landing site with electricity including the purchase of a NAWEC transmitter.

#### **4.0 Comments on the Performance Audit Report**

The MoFWR&NAMs has concurred with the recommendation that the Ministry must come up with a comprehensive financial and operational manual as substitute to Government Financial Instruction (FI). In addition, trained and experienced staff are to be recruited to help in the implementation of the Financial Regulations or the financial manual to be designed by the MoFWR&NAMs.

The MoFWR&NAMs shall ensure that revenue earning books are acquired by the CFCs through Gambia Printing and Publishing Cooperation (GPPC).

The recommendation that the annual expenditure be prepared is virtual impossible, this is due to the fact that lots of factors expenditure during operation depends on volume of fish landing, temperature of the day and other ice demand factors. The Ministry/Department would intensify oversight supervision to strengthen effectiveness of operations and provide the needed checks and balances.

The Ministry agreed with the recommendation that CFCs open bank accounts and ensure that status of the accounts is reviewed and regulatory steps are taken for daily reconciliation of the bank accounts in accordance with the financial regulations.

The Ministry/Department would find it difficult to ensure that accounts held by CFCs from 2013 to 2016 are pursued because the management at the time has changed so irregularly that relevant document relating to account may not be in existence.

The recommendation that the refrigerated trucks be repaired would depend on the condition of the vehicle and that if the repair is not cost effective then there would be no point to repair except to dispose it off. Proper divestiture procedures in the latter case would be adopted. The MoFWR&NAMs is not in the position to provide extra details relating to the vehicle that was allegedly sold (example Gunjur) including the money realized and its accountability. Similarly, the Ministry is not in the position to provide details of extra vehicles that were supplied to Bakau (1992), and Tanji and the truck that was supplied to Banjul. The reasons why the Ministry could not provide details is as a result of changes in management of these CFCs and also records of such aged transactions are not available with the Ministry and the Department.

The Ministry agreed to the recommendation that assets of CFCs are tagged and inventories of all assets documented.

It will be extremely difficult if not impossible to provide the list of debtors to whom the boats, outboard engines fishing nets were given including the amount paid and the amount outstanding.

The Ministry has noted the recommendation on the recording of minutes during management meetings and will ensure that the habit of minutes taken is adopted.

On time book keeping, it is important to note that the staff of the CFCs cannot clock in or sign a register because of the nature of their work. These are extension staff, they do not have time to start work and time to finish work. Their activities entirely depend on the time of fish landing and other fisheries related activities.

On general observation and recommendation, the Ministry of Fisheries, Water Resources & NAMS/Department of Fisheries is of the opinion that co-management of fisheries resources including the CFCs to ensure sustainability is the way forward. Also management structure would be strengthened by ensuring that key positions are handled by highly experienced and skilled people. As a ministry, we will continue to provide technical advice and support to these CFCs because of the invaluable role and contribution that these CFCs play in postharvest loss reduction and in the improvement of the nutritional status of Gambians through provision of fish across the country.

### **General conclusion**

From the report of the consultant and the consultation meetings held with the MCs of the different CFCs including reviews of documents, the following can be concluded:

- Fisheries is an important Sector and has great potential to make meaningful and significant contribution to national socio-economic development. Because of its importance, Government in collaboration with its development partners supported development programmes and projects for the sustainable development and management of the Sector;
- Under the original management system and during the initial years of operations, all the four CFCs performed satisfactorily well both in terms of generating revenue and also in providing services to the different stakeholders. The monitoring and oversight supervision by the Fisheries Department and the state of art condition of the equipment and machinery as well as the dedicated commitment of the entire CFC management set up were responsible for the initial success of these centres;
- Monitoring and supervision of the activities of the CFCs under current management system is grossly inadequate, leaving room for potential misappropriation of revenue generated by the centres;

- All the CFCs require assistance (capacity development, machinery, equipment, management, etc) in one form or the other to become fully operational in meeting their mandate in terms of service delivery, generation of revenue and overall sustainability of the CFCs.
- Following a thorough review of the report prepared by the National Audit Office, the Ministry/Fisheries Department has unanimously agreed with the findings in its entirety.
- For the past 22 years, the CFCs had enormous challenges in terms of coordination, supervision and capacity development motivated by nothing other than constant change of Fisheries Administration/management ranging from Ministers, Permanent Secretaries and even technocrats. This has contributed to the ineffectiveness and inefficiency of the CFCs.