

THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE (NAO)



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF THE PRISON
SERVICE DEPARTMENT
VOTE 29**

FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2005

The Controller and Auditor General
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DAR ES SALAAM.

February, 2006

Office of the Controller and Auditor General

The National Audit Office,
United Republic of Tanzania

(Established under Article 143 of the Constitution of the URT).

The statutory duties and responsibilities of the Controller and Auditor General are given in the Public Finance Act No. 6 of 2001.

Our Vision

We aspire to be an organization that fosters a culture of financial discipline, transparency and accountability within the Government of Tanzania.

Our Mission

We are the Supreme Audit Institution in Tanzania, which strives to provide timely and high quality audit services to all our clients in order to enhance public sector financial performance by educating key stakeholders on the effective management of public finances; providing value added services and functioning independently and impartially in auditing and reporting on public accounts.

Therefore, our Core Values are

- ✓ We strive to achieve and maintain objectivity in providing impartial audit services so as to promote our independence
- ✓ We pursue excellence in the provision of our audit services
- ✓ We exercise professional integrity by demonstrating high ethical standards
- ✓ We focus on people and have great respect to our stakeholders
- ✓ We encourage and promote innovation amongst our members of staff; and
- ✓ We ensure best resource utilization at national as well as individual public entity level.

We do this by.....

- 1 contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- 2 helping to improve the quality of public services by supporting innovation on the use of public resources;
- 3 providing technical advice to our clients on operational gaps in their operating systems;
- 4 systematically involve our clients in the audit process and audit cycles;
and
- 5 providing audit staff with adequate working tools and facilities that promote independence.

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CONTENTS

	<u>PAGE</u>
1.0 Background Information to the Audit	5
1.1 Introduction	5
1.2 Brief history of the client establishment	5
1.3 Operational objectives	5
1.4 Financing	6
1.5 Brief description of Internal Control System	6
1.6 Management Structure	7
1.7 Financial Performance	7
1.8 Audit mandate	7
1.9 Audit Objectives	7
1.10 Audit methodology	8
1.11 Audit Scope	8
1.12 Presentation of Audit Findings	9
2.0 Audit Report on the Financial Statements	10
Audit report	10-11
3.0 Audit Findings and Recommendations	12
3.1 Follow up of previous year's audit findings	12-13
3.2 Current year's findings	13-17
4.0 Conclusion	17
5.0 Annexure (Financial Statements)	18-19

Definition of terms and Abbreviations

Financial Statements means the following statements, notes and supporting schedules of the Prisons Service Department for the year ended 30th June 2005.

- Statement of Responsibility on the financial statements
- Statement of vote Account
- Cash flow statement for Recurrent Account
- Cash flow statement for Development Account
- Cash flow statement for Deposit Account
- Statement of Revenue
- Statement of Arrears of Revenue
- Statement of Commitment Outstanding
- Statements of losses

These Financial Statements are attached as annexure No. 1 to this report.

Regulations means the Regulations of the Public Finance Act issued under G. N. number 259 of 2003.

Act	-	Public Finance Act No. 6 of 2001 as amended in 2004
INTOSAI	-	International Organization of Supreme Audit Institutions
ISA	-	International Standards on Auditing
Act	-	Public Finance Act No. 6 of 2001 as amended in 2004

1.0 BACKGROUND INFORMATION TO THE AUDIT

1.1 Introduction

We have completed the audit of the Prisons Service Department (Vote 29) for the year ended 30th June, 2005. Audit findings arising from examination of accounting records, appraisal of the Prisons Department activities as well as an evaluation of the internal control system which require management attention and action are set out under part 3 of this report.

1.2 Establishment

The Prisons Service Department is constituted under chapter 9, article 147(a) of the constitution of the United Republic of Tanzania (1977). It is established under the Prisons Act No.34 of 1967 in which powers, duties and procedures are prescribed. Under Section five (5) of the Prisons Act 1967, the Principal Commissioner of Prisons is responsible for the administrative, command, superintendence, control and directions of prisons and prisons officers in Tanzania Mainland.

The ultimate controlling interest of the service is the Ministry of Home Affairs under the directives of Permanent Secretary to the Ministry.

Vision

The Prisons service aspires to become an excellent professional correctional service provider operating along the national and international set norms and standards.

Mission

The Mission of Prisons Service is to effectively contribute to community safety through adequate custodial sentence management and supervision of offenders, proper management of custodial remand services, design and implementation of programmes and services which address offender's rehabilitation needs and the offering of policy advice on crime prevention and treatment of offenders.

1.3 Operational Objectives

- To protect the public by holding those committed by the court in a safe, decent and healthy environment.
- To reduce crime by providing constructive regime that address offending behavior, improve education and work skills and promote law abiding behavior in custody and after release.
- To provide the court and others with reliable information and assessment to assist them in sentencing and other decision such as parole, probation or community service.
- To use resources entrusted to the service more efficiently and effectively in the execution of its work.
- To improve the effectiveness of the service in undertaking its responsibilities.

1.3.1 Principal Activities of the Department

The principal activities of the Prison Service Department are

- Safe custody of prisoners
- Rehabilitation of Prisoners

1:3.2 Business Philosophy

As part of the criminal justice system, correction services contribute to the protection of the society by actively encouraging offenders to take advantage of opportunities that will assist them in changing their behavior positively while exercising only the necessary degree of control. The prisons service subscribes to the belief that offenders are responsible for their own behavior and have the potential to live as law abiding citizens.

1.4 Financing

Like any other government Agency, the Department receives funds from Treasury in the form of exchequer issues. During the year 2004/2005, the Department received a total of Shs.40,745,243,900 and Shs.2,900,000,000 for recurrent and development expenditure respectively.

1.5 Brief description of Internal Control System

Internal Audit and Audit Committee

Part VI of the Public Finance Regulations requires Accounting Officers to establish an Internal Audit Unit and Audit Committee to assist in strengthening the system of internal control. The Prisons service department has established Internal Audit Unit. However the department lacks its own audit committee instead it uses the services of the committee established by the Ministry.

Accounting System

The Department operates the usual government accounting system through central payment system based at the Treasury. The financial statements presented have been prepared on cash basis and in accordance with the International Public Sector Accounting Standards (IPSASs).

Procurement System

Purchases of Assets for the Department are made through Ministerial Tender Board and Departmental Tender Board depending on the magnitude of the purchase order.

Stores and Property Management

The records of the stores items are maintained at the Department's headquarters Dar es Salaam and regional/district offices. The Department headquarters is also responsible for consolidating all the items in the register for movable and immovable assets.

1.6 The Organization Structure

The Prisons Service Department is headed by the Principal Commissioner of Prisons under the directives of the Permanent Secretary Ministry of Home Affairs. The Department has three lines of administrative divisions and two staff units as shown in the organization chart shown as annexure II

1.7 Financial Performance

Supply Vote

The Supply Vote closed with a net expenditure of Shs.40,743,568,844 against reported net approved estimated of Shs.40,745,243,900 reflected a saving of Shs.1,675,056. However, actual exchequer issues received during the year totaled Shs.40,745,243,931 resulting in actual saving of Shs.1,675,087 being in hand with Paymaster General's Account at the Central Bank.

Development Vote

The year's out-turn on Development Vote was a net expenditure of Shs.2,900,000,000 against net approved estimates (and exchequer issues received) of Shs.2,900,000,000 leaving a nil balance.

1.8 Audit mandate

Pursuant to the provision of Article 143 of the constitution of the United Republic of Tanzania and Section 30, and 37 of the PFA, No.6 of 2001, the Controller and Auditor General is the statutory auditor of all Government revenue and expenditure including Prisons Services Department.

1.9 Audit objectives

The main objectives of conducting the audit is to enable me to express an opinion on the financial statements of the Department submitted for the period ended 30th June,2005 and in particular:

- To determine whether all funds as approved by the National Assembly have been received and appropriated in accordance with the approved budget.
- To determine whether transactions were executed in accordance with management authorization and the financial statements prepared in accordance with the International Public Sector Accounting Standards and guidelines issued by the Treasury.
- To verify, on sample basis, whether goods and services bought were acquired through laid down procurement through the use of the Public Procurement Act.
- To ascertain whether all relevant supporting documents, records and accounts have been kept in respect of all Department activities.

- To perform compliance test to determine whether the management complied with all material aspects with regard to the objectives of the Department.
- To evaluate whether the internal control procedures instituted are effective to provide relevant and reasonable information to the management for implementing and monitoring activities and that the assets of the Department are adequately safeguarded against losses from any unauthorized use or disposal.
- To determine whether the management of the Prisons Service Department has taken reasonable corrective action on previous year's audit recommendations.

1.10 Audit methodology

In examining the financial statements together with related records and schedules, the following steps were followed:

- Review of legal documents
- Examination of receipts and payments records
- Review of Internal Controls in place
- Review of various reports and related statements
- Compliance tests of various core activities
- Interviews and discussions with key personnel
- Visits to selected prison units.

1.11 Audit Scope

The audit was carried out in accordance with the ISA and procedures that are consistent with those recommended by the INTOSAI. The audit covered the evaluation of the effectiveness of the financial accounting system and internal control over the activities of the Prisons Service Department, examination and verification of the accompanying financial statements to the appropriation account, and other procedures as was considered necessary under the circumstances, Therefore the audit findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to audit. As auditors, we are not required to search specifically for fraud; therefore our audit cannot be relied upon to disclose all such matters.

However, our audit was planned in such a way that we would have reasonable expectation of detecting material misstatements in the financials statements, including those resulting from fraud or irregularities. The responsibility for detection and prevention of fraud and irregularities rests with the management of the Department who are responsible for setting up and maintaining an adequate system of internal control.

1:12 Presentation of Audit findings

The audit was carried out according to mandate stated above, applying professional standards and audit procedures that were considered appropriate in each situation.

The audit findings are divided into two parts. The first part comprises the opinion on the critical examination of the financial statements submitted for audit and the circumstances surrounding their preparation and presentation.

The second part comprises the detailed findings on the gaps and shortfalls in the internal control system which, if rectified on time, will greatly improve the effectiveness of the internal control system applied.

2.0 AUDIT REPORT OF THE FINANCIAL STATEMENTS

To the Permanent Secretary,
Accounting Officer of Vote 29,
Ministry of Home Affairs (Prisons Services Department)

Re: Audit Report on the Financial Statements of Prisons Service
Department for the year ended 30th June, 2005.

I have audited the financial statements of the Prisons Service
Department shown as Annexure I for the year ended 30th June, 2005.

Responsibilities of the Accounting Officer

Section 25(4) of the PFA places responsibility to the Accounting Officer to prepare the financial statements based on Generally Accepted Accounting Standards.

In addition, regulation 35 requires the Accounting Officer and the entity management to establish an effective Internal Control System appropriate to the circumstances of the Prisons Service Department.

Responsibilities of the Controller and Auditor General

My responsibility is to express an independent opinion on the financial statements, and on procurement procedures based on the audit.

According to section 30 of the Act my specific responsibilities are to examine, inquire into, audit and report on the accounts of the Prisons Service Department.

In addition, section 31 of the Act requires me to satisfy myself that the accounts have been kept in accordance with generally accepted accounting practice; reasonable precautions have been taken to safeguard the collection of revenue, the receipt, custody, disposal, issue and proper use of public property, that the laws, directions and instructions applicable thereto have been duly observed, that all expenditures of public monies has been properly authorized; and to satisfy myself whether the funds appropriated to the Prisons Service Department were used exclusively and judiciously to meet eligible expenditures with due regard to economy and efficiency.

Basis of Opinion

The audit was conducted in accordance with the ISA and procedures that are consistent with those recommended by the INTOSAI. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the significant estimates and judgments made in the preparation of the financial statements, assessing whether the internal control system and the accounting policies are appropriate

to the circumstances of the Prisons Service Department consistently applied and adequately disclosed, evaluating the overall financial statements presentation, and assessing the extent of compliance with the relevant statutory requirements. I believe the audit provides a reasonable basis for my opinion.

The financial statements have been prepared and presented based on the cash basis of accounting pursuant to regulation 53. Under the cash basis, cash receipts are recognized when they are received and cash payments are recognized when they are paid.

Qualification

In my opinion, except for the matters specified below, the financial statements of the Prisons Service Department have been prepared based on the generally accepted accounting standards; and that they fairly reflect, in all material respects, the results of its operations and cash flows for the year ended on 30th June,2005 and the financial positions as at that date.

Further to my opinion, except for delay in completion of rehabilitation of office building within the agreed time frame which may lead to cost over-run due to price fluctuations on materials, labour and plant, the procurement of motor vehicles, computers and printers were generally done in accordance with Public Procurement Act No.21 of 2004.

Limitation of scope and non-compliance with laws:

1. Non - collection of revenue due to the government amounting to Shs.70,177,735
2. Acknowledgement receipts for payments worth Shs.403,054,254 to various payees were not produced to audit to confirm that the payments due were actually received by them.
3. Payment based on strength of proforma invoices amounting Shs.147,543,144 prior to delivery of goods and/or services
4. Goods worth Shs.13,704,259 were not recorded in stores ledgers contrary to Procurement Regulations.
5. The Department recorded outstanding debts for tenderers, Employees and utilities of Shs.7,339,049,048, which upon payments may greatly affect the financial position of vote 29.

Dr. Frank Mosses Hiza Mhilu
Ag: CONTROLLER AND AUDITOR GENERAL

National Audit Office,
Dar es Salaam,
February,2006

3.0 AUDIT FINDINGS AND RECOMMENDATIONS

3.1 Follow-up of Previous audit findings

Period	Paragraph No.	Observation	Audit Comments
2002/03	101.2	Payments made without supporting documents Shs.206,036,175	The balance of Shs.6,664,000 is still unclear.
“	106	Suspected loss of funds Shs.300,000,000	The matter is still under court of law.
2003/04	102.3	Outstanding Liabilities Shs.6,572,614,376.	The liabilities are still increasing, current liabilities reported stood at Shs.7,339,049,048.
“	106	Fixed Assets: <ul style="list-style-type: none"> • Non keeping of Fixed Assets register • Motor vehicles at RPO-Arusha not shown in the schedule submitted. 	The Fixed Assets Register is still not in place.
“	107	Losses of stores Shs.5,200,566	Report for Loss finalization is awaited.
“	108.1	Unvouched expenditure Shs.14,259,466	Unclear balance stood at Shs.12,742,466
“	108.2.1	Payments without supporting documents Shs.121,137,362	A balance of Shs.5,000,000 is yet to be settled
“	108.2.2	Missing compensation schedules Shs.484,479,890	Total of Shs 489,479,890 has not yet been received by bonafide payees.
“	108.3	Payments on Proforma Invoices Shs.73,405,477	A balance of Shs.4,384,042 is yet to be settled.
“	109	Advance Payments Shs.172,280,500	Deliveries of the purchased items have not been verified.
“	110	Stores not accounted for Shs.47,042,505	Stores worth Shs.6,615,702 are still outstanding.
“	113	Ineligible expenditures of Shs.6,139,100	The matter is still outstanding.
“	114	Acknowledgement receipts not produced Shs.1,495,141,501	Receipts for Shs.292,139,589 are not yet produced for audit.
“	115	Special Audit: Regional Prisons Officer-Morogoro	Fraudulent case is under the court of law.
“	116	Utilization particulars of Transferred Funds to Deposit Shs.3,928,158,056.	Replies were submitted but no verification done.

Recommendation

Accounting Officer's attention is drawn to the advantages of acting promptly on audit recommendations with a view to securing public accountability by arresting financial and accounting controls deficiencies.

3:2 Current years' audit findings

3.2.1 Non Compliance with the Accounting Guidelines

The Accountant General issued a circular reference number EB/AG/485/01/60 date 11 July,2005 to all Accounting policies applied and other requirements as per Para 1-4 of the circular. The Prisons Department did not comply with the circular as there is no disclosure of accounting policies applied and notes to the financial statements.

Recommendation

The Accounting Officer is advised to comply with all instructions contained in the Accounting guidelines.

3.2.3 Statement of Arrears of Revenue Shs.70,177,735.35

The statement of Arrears of Revenue as at 30th June,2005 disclosed uncollected revenue totaling Shs.70,177,735.35

Implication

Non-Collection of revenue would deter implementation of other public activities.

Recommendation

Concerted effort should be made to collect this large amount of revenue due to the Government.

3.2: 4 Bank Reconciliation Statement

The submitted Bank Reconciliation Statement as at 30th June, 2005 in respect of Revenue Account shows outstanding items as follows:-

<u>Item</u>	<u>Amount Shs.</u>
Receipts in Cash book not in Bank Statement	18,827,140
Receipts in Bank Statement not in Cash book	40,705,458

Implication

Inadequate follow-up of outstanding items in reconciliation statements may lead to the loss of Government revenue.

Recommendation

The management is advised to strengthen the internal control over cash.

3.2.5 Losses of Cash and Stores Shs.6,797,201

Footnotes to the appropriation accounts for the previous year disclosed losses of stores worth Shs.5,200,566. During the year under review losses for cash and stores amounted to Shs.1,596,635. Neither of previous years' or current years' loss of stores have been finalized.

Implication

Non- finalization of reported losses misstates the financial statements.

Audit Recommendation

Efforts should be made to ensure that the reported losses are finalized by the relevant authorities.

3:2:6 Summary Statement of Liabilities

The summary statement of liabilities as at 30th June,2005 shows outstanding liabilities of Shs.7,339,049,048. However, the submitted supporting schedule of liabilities shows Shs.7,140,707,548 causing a difference of Shs.198,341,500. In addition, the figure shown as outstanding liabilities in the statement of liabilities includes Shs.24,633,089 relating to the financial years 1997 and earlier.

Implication

There is possibility that the reported liabilities may not exist.

Recommendation

The management should work on the reported liabilities and ensure that the amount is fully supported by appropriate schedule to show how the figure was arrived at. In addition, the management should give out the reasons why the liabilities for the financial years 1997 and earlier years were not settled during the liabilities verification programme by special liabilities committee.

3.2.7 Delay in Completion of Office Building

Prisons Services Department entered into a contract with M/S Prisons Corporation Sole to Rehabilitate and Convert a former TTCL Residential Building to Office Building to be used by the Prisons Services Department Headquarters. The contract period was eight months, with effect from April 2004 to December 2004, with agreed contract price of Shs.1,272,075,734. M/S Tanzania Building Agency was engaged as a consultant to this project.

Audit review of the books of account and related records revealed three matters relating to this project.

- M/S Prisons Sole Contractor failed to accomplish the job on the agreed time.
- Contractor was paid TShs.38,078,133 over and above the agreed contract price.

- Management purchased construction materials worth Shs.4,400,000 from Development Account to be used in construction of the same building

Implications

Delay in completion of works on time may lead to cost over run due to price fluctuations on materials, labour plants and deprived Department staff from working in conducive environment. Excess payment above the agreement contract price indicates in adequate control in authorization of expenditures. Incurring expenses on already paid contract would result to double payment.

Recommendation

Management should claim any loss suffered or that would suffer from delay caused by the Contractor and ensure that overpayment of Shs.38,078,133 on contract and Shs.4,400,400 used on purchase of building materials is refunded.

3.2.8. Missing payment vouchers - Shs.2,880,000

Examination of cash book summary for the recurrent account revealed that payments vouchers of Shs.2,880,000 were missing.

Implication

- The legitimacy of the amount spent could not be ascertained.
- There are poor records keeping.

Recommendation

The missing payment vouchers should be produced for audit purposes, and the management should emphasize proper keeping of records.

3.2.9 Payments made without sufficient supporting documents Shs.13,014,882

An examination on payment vouchers during the year noted that Shs.13,014,882 were made without having sufficient supporting documents .

The areas of audit covered were as follows:-

<u>Area of Audit</u>	<u>No of Queries</u>	<u>Amount Shs.</u>
Prisons Headquarters	1	10,993,346
Regional Prisons Offices	1	2,021,536
Total	2	<u>13,014,882</u>

Implication

In the absence of sufficient supporting documents the genuineness of the transactions are in doubtful.

Recommendation

The missing supporting documents should be produced for audit purpose. The management is advised to improve documentation to ensure that every transaction bears relevant supporting documents.

3.2.10 Payment on strength of Proforma Invoices Shs. 147,543,144

Examination on Recurrent expenditure revealed that payments totaling Shs.100,841,571 were made basing on Proforma invoices as prior delivery of goods and services. This practice exposes the Department to the risk of misappropriation of funds. Proforma Invoices are meant for quotation purpose only, they do not create an obligation for payments.

<u>Area of Audit</u>	<u>No of Queries</u>	<u>Amount Shs.</u>
Prisons Headquarters	3	99,821,571
Regional Prisons Offices	1	1,020,000
Total	4	100,841,571

Also there were advance payments of Shs.18,774,600 and Shs.23,804,083 made to two suppliers being 10% of the cost for Industrial Footwear & Metal Works Machines, and Shs.2,061,445 were paid to TANESCO - Sumbawanga for supply of electricity.

Implication

In the absence of sufficient records to support the delivery of the supplies there might be a possibility that the goods/services were not received.

Recommendation

The management should confirm the delivery of the supplies and proper Internal Control over purchases should be emphasized.

3.2.11 Stores not accounted for Shs.13,704,259

Goods worth Shs.13,704,259 purchased during the year under review were not recorded in stores ledgers, as shown below:

<u>Area of Audit</u>	<u>No of Queries</u>	<u>Amount Shs.</u>
Prisons Headquarters	1	1,963,227
Regional Prisons Offices	3	11,741,032
Total	4	13,704,259

Implication

Stores purchased could not have been delivered and therefore resulting in a loss to the Government.

Recommendation

Management should ensure that goods paid for are delivered, and strong internal control is maintained to prevent possible losses of stores.

3.2.12 Missing Receipts of Shs 403,054,254

Receipts involving payments of Shs.403,054,254 made to various payees were not obtained for audit purpose.

<u>Area of Audit</u>	<u>No of Queries</u>	<u>Amount Shs.</u>
Prisons Headquarters	3	335,977,711
Regional Prisons Offices	<u>2</u>	<u>67,076,543</u>
Total	<u>5</u>	403,054,254

Implication

The payments may have been made to unintended payees.

Recommendation

Management is strongly urged to comply with the Regulations in Public Finance Act which require obtaining receipt from payees.

4:0 CONCLUSIONS

The detailed audit findings presented above have been communicated to management of the office of the Prison Service Department during exit meeting. Management of the Prisons Services Department has promised to take appropriate action with a view to rectify the situation. We shall appreciate to receive formally the actions taken in this respect.

Lastly, I would like to express my appreciation for the co-operation given to the audit team. It is my hope that such good working relations will be extended during future audits.

Dr. Frank Mosses Hiza Mhilu

Ag: CONTROLLER AND AUDITOR GENERAL

Copy to: - The Chief Secretary,
State House,
P.O. Box 9120,
Dar es Salaam.

“ Permanent Secretary and Paymaster General,
Ministry of Finance,
P.O. Box 9111,
Dar es Salaam.

5.0 ANNEXURES

Financial Statements and Organization Structure of Prisons Department

**STATEMENT OF THE RESPONSIBILITY ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE,2005**

These Financial Statements have been prepared by the management of the Prisons Service Department in accordance with the provisions of Section 25(4) of the Public Finance Act. No.6 of 2001. The Financial statements comply with the generally accepted accounting practices as required by the said Act and are presented in a manner consistent with the International Standards on Financial Reporting under the Cash Basis of Accounting.

The management of the Prisons Service Department is responsible for establishing and maintaining a system of effective Internal Control designed to provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and that they contain the receipt and use of all public financial resources by the Prisons Service Department.

To the best of my knowledge, the system of Internal Control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the 2004/2005 financial year.

I accept responsibility for the integrity of the Financial Statements, the information it contains, and its compliance with the Public Finance act No.6 of 2001 and instructions from the Treasury in respect of the year under review.

Signed by Accounting Officer

Date