

Preface

The preparation and presentation of Annual Report on the affairs of the State Government finances is the statutory responsibility of the State Accountant General. The report contains information on the financial affairs of the state as well as consolidated financial statement of Ministries, Departments and Agencies (MDA) that are fully or partially funded from the revenue accruing to the State for the financial year ended December 31, 2019.

The annual report is to satisfy the information needs of the public who may be interested in assessing the performance of the state in its financial management and administration. The report for the period ended December 31, 2019 is therefore published to meet the information need of interested persons, development partners and other stakeholders.

The Jigawa State Government (JSG) has been implementing public financial management reforms aimed at minimising waste in public expenditure and making its financial affairs accountable and transparent. In its quest to be accountable and transparent in greater detail, the State has migrated to International Public Accounting Standards (IPSAS) compliant accrual basis of accounting in tandem with the decisions reached to adopt accrual based accounting by the three (3) tiers of government effective 1st January 2016.

Indeed the State has joined the league of IPSAS compliant accrual based accounting effective 2019 to deepen accountability and transparency. The delay in transiting to accrual accounting was to meet gaps identified as impediment to successful migrations. Having fulfilled the minimum requirements to meet the demand of an accrual based accounting, it is our pleasure to present the State first set of accrual based financial statements leveraging on IPSAS 33.

While the State is in harmony with the adoption of accrual basis of accounting by government across the globe as the most transparent basis of accounting and reporting, the government owes itself the

duty to train personnel and prepare them for the task ahead. Thus the migration to accrual basis of account at this point in time while at the same time deepening our monitoring and evaluation mechanism to ensure projects were delivered to the target audience and keep the public posted of the state's developmental efforts is achieved. The modest achievements of the reform as demonstrated in improvement in accountability and transparency as well as timely preparation and presentation of reports is not negotiable as a democratic government anchored on delivery of electoral pledges.

Therefore the effort of the Office of the State Accountant General is worthy of appreciation in this direction. While restating our resolve to deepen the reforms and the associated gains, my appreciation also goes to my predecessor the former Honourable Commissioner of Finance now His Excellency, the Deputy Governor of the State Mallam Umar Namadi for the roadmap for the implementation of the Public Financial Management Reforms in the State. Least I forget, my appreciation is equally extended to the State Auditor General for diligently carrying out the audit thus providing the necessary assurances to users of the reports.

The Financial Statement of the Jigawa State Government for the financial year ended 31st December 2019 having been examined and certified by the State Auditor General in line with the relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended, Finance (Control and Management) Act 1958 now CAP F26LFN 2004, the Financial Instructions, Financial Memoranda, relevant laws of the State and other applicable extant rules & regulations is hereby presented to the public, please.



Ibrahim Babangida Umar FCNA

Honorable Commissioner of Finance & Economic Planning

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