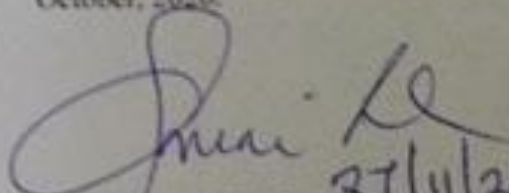


### **RESPONSIBILITY FOR THE COVID-19 CONSOLIDATED FINANCIAL STATEMENT**

The COVID-19 Consolidated Financial Statements have been prepared in accordance with the State Published Approved Credible Supplementary/Revised 2020 COVID-19 Responsive Budget and new SFTAS DLIs 2020-2021 Additional Financing. Furthermore, the provision of Section 49 (3) of Fiscal Responsibility Act 2007 which states that "The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the State Accountant General" was adhered to.

To fulfil Accounting and Reporting responsibilities, the State Accountant General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all public resources of the State Government.

Responsibility for the integrity and objectivity of Financial Statements rests entirely with the State Government. These Financial Statements reflect Government operations and financial position of Government as regards to COVID-19 Pandemic for the period of October, 2020.

  
**AMINU SULE [CNA]** 27/11/2020  
**State Accountant - General**