

RESPONSIBILITY FOR FINANCIAL STATEMENT.

The Financial Statement has been prepared on Cash basis of accounting and in accordance with the provision of (Financial Control and Management) act 1958 as amended and compiled in accordance with the Jigawa state Financial Management Law of 2012. The Financial Statements comply with General Accepted Accounting Practice (GAAP).

The responsibility, for the integrity and objectivity of the financial statements, rest entirely with Government. To fulfill these accounting and reporting responsibility, the Accountant General is responsible for the establishing and maintenance of an adequate system of Internal Control, designed to provide reasonable assurance that the transaction recorded are within statutory authority and that also properly recorded the use of all Public Financial Resources by Jigawa state Government.

Effort were made to ensure that these Financial Statements reflect the Financial position of the Government as at 31st December, 2017 and its operation for the year ended on that date. The Financial Statements were prepared using the International Public Sector Accounting Standards (IPSAS) Cash basis of accounting presentation.

It is my singular honour therefore, stated that these Financial Statements fairly reflect the true financial position of Jigawa State Government as at 31st December, 2017.



**Haruna Ahmed Amin FCNA
Accountant General
Jigawa State**