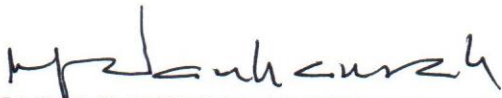


RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the provisions of the Financial (Control Management) Act 1958 Cap 144 LFN as amended. The Financial Statements are in Compliance with generally accepted accounting principles, practice and other government accounting regulations and pronouncements.

In fulfillment of the accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within Statutory authority and properly recorded the use of all public financial resources by the Government.

The financial statement are prepared in Accordance with IPSAS on Accrual basis (IPSAS). However by virtue of IPSAS 33 (First time Adoption of Accrual basis IPSAS) Katsina state Government is allowed a period of three years from the date of commencement to adopt the exemptions in-respect of its yet-to-be valued recognized Assets and liabilities (This exemption may affect the fair presentation of these transitional financial statement). Hence I am unable to make an explicit and unreserved statement of compliance with Accrual basis of IPSAS in preparing its transitional IPSAS reporting period of January – December, 2017



KABIR DANKAURA MUHAMMAD MSC(ABU), FCNA, FCMA

ACCOUNTANT GENERAL