

SECRET



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

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Our Ref: C. 1129/S/GEN/VOL.1 Your Ref: _____ Date: 12/01/2023

CIRCULAR

To:

Ministry for Local Government and chieftaincy Affairs

All Treasurers of the 17 Local Government Councils, Yobe State

The Auditor-General for Local Government, Yobe State

Adoption of IPSAS-Compliant Chart of Accounts for Budget Preparation and Financial Reporting

In line with the ongoing Public Financial Management (PFM) reforms and the commitment of Yobe State Government to transparency, accountability, and alignment with national standards, the Office of the Accountant-General hereby forwards the International Public Sector Accounting Standards (IPSAS) Compliant Chart of Accounts (CoA), inclusive of both the National CoA and the domesticated Yobe State version, for immediate adoption and implementation across all 17 Local Government Areas.

The adoption of the IPSAS-based CoA is critical for:

- Ensuring uniformity and consistency in financial reporting across all tiers of government;
- Facilitating consolidation of financial statements at the state and national levels;
- Enabling timely and accurate decision-making through standardized financial data;
- Strengthening fiscal discipline, transparency, and accountability at the local government level.

All Local Government Treasurers are hereby directed to utilize the IPSAS-Compliant Chart of Accounts for budget preparation and financial statement reporting with immediate effect. The Auditor-General for Local Government is requested to provide oversight and ensure compliance across all LGAs.

Enclosures:

1. National IPSAS Chart of Accounts
2. Yobe State Domesticated Chart of Accounts

The Office of the Accountant-General remains available to provide technical support and collaboration to ensure a smooth and effective rollout.



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