

# RONI

LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE



**2023** >> REPORT OF THE  
**AUDITOR GENERAL**  
ON THE ACCOUNTS OF

**RONI LOCAL GOVERNMENT COUNCIL**

FOR THE YEAR ENDED 31ST DECEMBER, 2023



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# RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

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21/03/2024

Our Ref:..... Your Ref:..... Date:.....

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: [Signature] Date: 21/3/24  
**RECEIVED**

THE AUDITOR GENERAL,  
LOCAL GOVERNMENT AUDIT,  
JIGAWA STATE, DUTSE.

SIR

### SUBMISSION OF 2023 ACCOUNT REPORT.

I am pleased to write and forward the copy of 2023 statement of Account report, accompanied by other necessary supporting documents for your further necessary action please

Best Regard

(A)  
DSA  
Go through & deal  
@kasim TAG 21/3/24

[Signature]  
UMAR ILU  
TREASURER  
FOR: HON, CHAIRMAN

(B)  
DSA  
Pls kindly arrange to text-credit  
Exer...  
DSA 21/3/24



**HON. TUKUR MOHAMMED ALI**  
The Executive Chairman  
Roni Local Government Council



# RONI LOCAL GOVERNMENT COUNCIL

## JIGAWA STATE NIGERIA

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Ref. No.....

21/03/2024

The Auditor General,  
Local Government Councils,  
Jigawa State.

### RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statement comply with the general accepted accounting practice.

The Treasurer is responsible for the establishing the maintaining a system of internal controls designed to provide reasonable assurance that the transaction recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my Knowledge, the system of internal control has operated adequately through the reporting period.

UMAR ILU 21/03/2024

We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management Act Cap of 1990) as amended.

In our opinion, these financial statements fairly reflect the financial position of Roni Local Government as at 31<sup>st</sup> December 2023 and its operation for the year ended on the date.

UMAR ILU  
Treasurer

TUKUR ALI  
Executive Chairman



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS  
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2023  
(IPSAS CASH)**

| List of Abbreviations / Acronyms |  |
|----------------------------------|--|
| Abbreviation / Term              | Description                                      |
| CBN                              | Central Bank of Nigeria                          |
| COA                              | Chart of Account                                 |
| FAAC                             | Federation Accounts Allocation Committee         |
| FGN                              | Federal Government of Nigeria                    |
| FRC                              | Financial Reporting Council                      |
| GAAP                             | Generally Accepted Accounting Principles         |
| GPFS                             | General Purpose Financial Statement              |
| IPSAS                            | International Public Sector Accounting Standards |
| LFN                              | Law of the Federal Republic of Nigeria           |
| MDA                              | Ministries, Departments and Agencies             |
| NCOA                             | National Chart of Account                        |
| GBE                              | Government Business Enterprises                  |
| FRCON                            | Financial Reporting Council of Nigeria           |
| OAG                              | Office of the Accountant General                 |
| PPE                              | Properties, Plants and Equipment                 |

### Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardised COA and the GPFS is hereby adopted by Roni Local Government Council, Jigawa State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

In order to ensure an effective and efficient utilisation of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Roni Local Government Council, Jigawa State. These policies shall form part of the universally agreed framework for financial reporting in Roni Local Government Council, Jigawa State.

### IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances is Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Roni Local Government Council, Jigawa State. Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Jigawa State.



| S/N | Accounting Policies:  |
|-----|---|
| 1   | <p data-bbox="280 356 756 387"><b>Accounting Terminologies / Definitions</b></p> <ol data-bbox="280 405 1415 2040" style="list-style-type: none"><li data-bbox="280 405 1415 539">1. <b>Accounting policies</b> are the specific principles, bases, conventions, rules and practices adopted by the Roni Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.</li><li data-bbox="280 557 1415 647">2. <b>Cash:</b> Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</li><li data-bbox="280 665 1415 754">3. <b>Cash equivalents</b> are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</li><li data-bbox="280 772 1415 862">4. <b>Cash basis</b> means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</li><li data-bbox="280 880 1415 1059">5. <b>Cash flows</b> are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.</li><li data-bbox="280 1077 687 1108">6. <b>Cash receipts</b> are cash inflows.</li><li data-bbox="280 1126 727 1158">7. <b>Cash payments</b> are cash outflows.</li><li data-bbox="280 1176 1415 1507">8. <b>Cash Controlled by Roni Local Government Council, Jigawa State Government:</b> Cash is deemed to be controlled by, Roni Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.</li><li data-bbox="280 1525 1415 1955">9. <b>Government Business Enterprise</b> means a department or agency that has all the following characteristics:<ol data-bbox="280 1615 1415 1955" style="list-style-type: none"><li data-bbox="280 1615 963 1646">a. Is an entity with the power to contract in its own name;</li><li data-bbox="280 1664 1259 1695">b. Has been assigned the financial and operational authority to carry on a Business;</li><li data-bbox="280 1713 1415 1803">c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;</li><li data-bbox="280 1821 1415 1910">d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and</li><li data-bbox="280 1928 1070 1960">e. Is controlled by a public sector management or the government.</li></ol></li><li data-bbox="280 1973 1415 2040">10. <b>Notes to the GPFS shall</b> include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information</li></ol> |



|    |   |
|----|---|
| 2. | <p><b>General Purpose Financial Statements (GPFS)</b></p> <p>The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Roni Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Roni Local Government Council, Jigawa State the GPFS Accounting Policy include the following:</p> <ol style="list-style-type: none"><li>1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none"><li>a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and</li><li>b. separately identifies payments made by third parties on behalf of the State government.</li></ol></li><li>2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</li><li>3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit &amp; Loss Account);</li><li>4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</li><li>5. Notes to the Accounts: Additional disclosures to explain the GPFS; and</li><li>6. Accounting Policies and Explanatory Notes.</li></ol> |
| 3. | <p><b>Basis of Preparation and Legal Provisions</b></p> <p>The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.</p>   |
| 4. | <p><b>Fundamental Accounting Concepts</b></p> <p>The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Roni Local Government Council, Jigawa State:</p> <ol style="list-style-type: none"><li>a. Cash Basis of Accounting;</li><li>b. Understability;</li><li>c. Materiality,</li><li>d. Relevance;</li><li>e. Going Concern Concept;</li><li>f. Consistency Concept</li><li>g. Prudence</li><li>h. Completeness, etc.</li></ol>   |
| 5. | <p><b>Accounting Period</b></p> <p>The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.</p>  |
| 6. | <p><b>Reporting Currency</b></p> <p>The General Purpose GPFS are prepared in Nigerian Naira.</p>  |
| 7. | <p><b>Department for Consolidation</b></p> <p>The Consolidation of the GPFS are based on the Cash transactions of all Department of Roni Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).</p>   |



|     |   |
|-----|---|
| 8.  | <b>Comparative Information</b><br>The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).  |
| 9.  | <b>Budget Figures</b><br>These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.   |
| 10. | <b>Receipts</b><br>a. These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.<br>b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS. |
| 11. | <b>External Assistance</b><br>a. Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.<br>b. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.   |
| 12. | <b>Other Borrowings / Grants &amp; Aid Received</b><br>These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.  |
| 13. | <b>Interest Received</b><br>Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.   |
| 14. | <b>Government Business Activities</b><br>Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.  |
| 15. | <b>Payments</b><br>a. These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.<br>b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.              |



|     |   |
|-----|---|
| 16. | <b>Loans Granted:</b><br>Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.  |
| 17. | <b>Loan Repayments</b><br>Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.  |
| 18. | <b>Interest on Loans:</b><br>Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments  |
| 19. | <b>Foreign Currency Transactions:</b><br>a. Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.<br>b. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively. |
| 20. | <b>Prepayments</b><br>Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.   |
| 21. | <b>Investments:</b><br>Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.   |
| 22. | <b>Leases</b><br>a. Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments<br>b. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.   |
| 23. | <b>Cash Balances</b><br>This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.  |
| 24. | <b>Advances</b><br>All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.  |



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

| STATEMENT NO. 1<br>CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023<br>RONI LOCAL GOVERNMENT COUNCIL<br>JIGAWA STATE GOVERNMENT OF NIGERIA |                      |  |                            |                         |                         |
|---|----------------------|--|----------------------------|-------------------------|-------------------------|
| ANNUAL BUDGET<br>2023   | ACCOUNT CODE<br>1    | CASHFLOW FROM OPERATING ACTIVITIES:<br>RECEIPT:            | EXPLANATORY<br>NOTES (REF) | ACTUAL YEAR<br>2023     | PREV. YEAR<br>2022      |
| 1,524,415,275.00  | 110101 & 110103      | Statutory Allocation: FAAC                                 | 1                          | 1,715,125,697.37        | 1,316,726,167.87        |
| 822,592,846.00  | 110102               | Value Added Tax Allocation                                 | 2                          | 944,707,907.61          | 683,927,266.23          |
| <b>2,347,008,121.00</b>   | <b>11</b>            | <b>Sub-Total-Statutory Allocation</b>                      |                            | <b>2,659,833,604.98</b> | <b>2,000,653,434.10</b> |
|   |                      | INDEPENDENT REVENUE  |                            |                         |                         |
| 220,000.00  | 120101               | Direct Taxes - (Personal Taxes)                            | 3                          | 0.00                    | 0.00                    |
|   | 120201               | Licenses General   | 4                          | 0.00                    | 869,520.00              |
| 4,725,000.00  | 120204               | Fees General   | 5                          | 6,632,000.00            | 671,874.10              |
| 0.00  | 120205               | Fines General  | 6                          | 0.00                    | 0.00                    |
| 260,000.00  | 120206               | Sales General  | 7                          | 0.00                    | 30,000.00               |
| 3,185,000.00  | 120207               | Earnings General   | 8                          | 340,000.00              | 720,570.00              |
| 80,000.00   | 120208               | Sales/Rent of Government Buildings:                        | 9                          | 0.00                    | 0.00                    |
| 620,000.00  | 120209               | Rent on land & others- General                             | 10                         | 193,000.00              |                         |
| 650,000.00  | 120210               | Repayment - General  | 11                         | 387,147.07              | 238,769.77              |
| 60,000.00   | 120212               | Interest Earned  | 12                         | 0.00                    |                         |
| 2,000,000.00  | 120213               | Re-imburement General                                      | 13                         | 1,975,506.60            | 1,975,506.60            |
| <b>11,800,000.00</b>  | <b>12</b>            | <b>Sub-Total- Independent Revenue</b>                      |                            | <b>9,527,653.67</b>     | <b>4,506,240.47</b>     |
|   |                      |  |                            |                         | 0.00                    |
|   | 130201               | Aid and Grants   | 14                         | 0.00                    | 0.00                    |
|   | 140101               | Transfer from CRF to CDF                                   | 15                         | 0.00                    | 0.00                    |
| 180,000,000.00  | 140102               | Transfer from Stabilization Fund (Augmentations)           | 16                         | 47,900,000.00           | 46,366,341.29           |
| 180,000,000.00  |                      |  |                            | <b>47,900,000.00</b>    | 46,366,341.29           |
| <b>191,800,000.00</b>   | <b>1 = A</b>         | <b>Total Receipts</b>                                      |                            | <b>2,717,261,258.65</b> | <b>2,051,526,015.86</b> |
|   |                      | Payments:  |                            |                         |                         |
| 1,188,360,585.00  | 210101 & 210201      | Personnel Cost   | 17                         | 1,047,534,284.29        | 1,057,961,253.24        |
|   | 210202               | Contribution to Pension/Social Contribution                | 18                         | 0.00                    |                         |
| 676,583,880.00  | 220201-220210 & 2204 | Overhead Charges:  | 19                         | 982,545,829.70          | 757,356,281.11          |
| 0.00  | 220101 & 2206        | Consolidated Revenue Fund Charges (Incl. Service           | 20                         | 0.00                    | 0.00                    |
| 0.00  | 220501 & 220502      | Subvention to Parastatals:                                 | 21                         | 0.00                    | 0.00                    |
| 0.00  | -                    | Other Operating Activities:                                | 22                         | 0.00                    | 0.00                    |
| <b>1,864,944,465.00</b>   | <b>B</b>             | <b>Total Payments</b>                                      |                            | <b>2,030,080,113.99</b> | <b>1,815,317,534.35</b> |
| <b>(1,673,144,465.00)</b>   | <b>C = A - B</b>     | <b>Net Cash Flow from Operating Activities</b>             |                            | <b>687,181,144.66</b>   | <b>236,208,481.51</b>   |
|   |                      | Cash Flow from Investment Activities:                      |                            |                         |                         |
| 855,098,019.00  | 23                   | Capital Expenditure:                                       | 23                         | 682,980,956.36          | 221,903,759.78          |
| <b>(855,098,019.00)</b>   | <b>D</b>             | <b>Net Cash Flow from Investment Activities</b>            |                            | <b>(682,980,956.36)</b> | <b>(221,903,759.78)</b> |
|   |                      | Cash Flow from Financing Activities:                       |                            |                         |                         |
|   | 13                   | Proceeds from Loan   | 24                         | 0.00                    | 423,303.84              |
|   |                      | Other Non-Current Liabilities                              | 25                         | 0.00                    |                         |
|   | <b>E</b>             | <b>Net Cash Flow from Financing Activities</b>             |                            | <b>0.00</b>             | <b>423,303.84</b>       |
|   | <b>F = C+D+E</b>     | <b>Net Cash for the year</b>                               |                            | <b>4,200,188.30</b>     | <b>14,304,721.73</b>    |
|   | <b>G</b>             | <b>Cash &amp; Its Equivalent as at 1st January, 2023</b>   |                            | <b>47,369,025.57</b>    | <b>32,551,000.00</b>    |
|   | <b>I = G+H</b>       | <b>Cash &amp; Its Equivalent as at 31st December, 2023</b> |                            | <b>51,569,213.87</b>    | <b>47,369,025.57</b>    |

The accompanying notes form part of these statements

  
UMARILU

Treasurer

Roni Local Government, Jigawa State



| STATEMENT NO. 2  |  |                         |                      |                      |
|--|--|-------------------------|----------------------|----------------------|
| STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2023 |  |                         |                      |                      |
| RONI LOCAL GOVERNMENT COUNCIL  |  |                         |                      |                      |
| JIGAWA STATE GOVERNMENT OF NIGERIA   |  |                         |                      |                      |
| ACCOUNT CODE   | ASSETS:-                                       | EXPLANATORY NOTES (REF) | ACTUAL YEAR 2023     | PREVIOUS YEAR 2022   |
|  | <b>Liquid Assets:-</b>                         |                         |                      |                      |
|  | Cash Held by Local government Treasury:        |                         |                      |                      |
| 14010101   | Cash and Bank Balances                         | 26                      | 51,569,213.87        | 47,369,025.57        |
|  | <b>TOTAL LIQUID ASSETS</b>                     |                         | <b>51,569,213.87</b> | <b>47,369,025.57</b> |
|  | <b>Investments and Other Cash Assets:</b>      |                         |                      |                      |
| 220301   | Advances:-                                     | 27                      | 9,833,954.16         | 9,833,954.16         |
|  | Impress:-                                      |                         |                      |                      |
|  | Revolving Loan Granted:-                       |                         |                      |                      |
|  | Intangible Assets                              |                         |                      |                      |
|  | <b>TOTAL INVESTMENTS AND OTHER CASH ASSETS</b> |                         | <b>9,833,954.16</b>  | <b>9,833,954.16</b>  |
| 3  | <b>TOTAL ASSETS</b>                            |                         | <b>61,403,168.03</b> | 57,202,979.73        |
|  | <b>LIABILITIES:-</b>                           |                         |                      |                      |
|  | <b>PUBLIC FUNDS</b>                            |                         |                      |                      |
| 46010101   | Accumulated Fund:                              | 28                      | 19,558,287.03        | 15,358,098.73        |
| 460102   | Trust Funds;                                   |                         | 0.00                 |                      |
| 460104   | Other Public Funds:                            |                         | 0.00                 |                      |
| 4601   | <b>TOTAL PUBLIC FUNDS</b>                      |                         | 19,558,287.03        | 15,358,098.00        |
|  | <b>OTHER LIABILITIES</b>                       |                         |                      |                      |
| 410101 & 410102  | Deposits (Non-Current Liabilities)             | 29                      | 41,844,881.00        | 41,844,881.00        |
| 4  | <b>TOTAL LIABILITIES</b>                       |                         | <b>61,403,168.03</b> | 57,202,979.73        |

The accompanying notes form part of these statements

  
UMARILU

Treasurer

Roni Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

| STATEMENT NO. 3<br>CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023<br>RONI LOCAL GOVERNMENT COUNCIL<br>JIGAWA STATE GOVERNMENT OF NIGERIA |  |                      |                            |                         |                         |
|--|--|----------------------|----------------------------|-------------------------|-------------------------|
| ACTUAL PREVIOUS<br>2022  | CASHFLOW FROM OPERATING ACTIVITIES:<br>RECEIPT:  | ACCOUNT CODE<br>1    | EXPLANATORY<br>NOTES (REF) | ACTUAL YEAR<br>2023     | FINAL BUDGET<br>2023    |
| 1,316,726,167.87   | Statutory Allocation: FAAC                       | 110101 & 110103      | 1                          | 1,715,125,697.37        | 1,524,415,275.00        |
| 683,927,266.23   | Value Added Tax Allocation                       | 110102               | 2                          | 944,707,907.61          | 822,592,846.00          |
| <b>2,000,653,434.10</b>  | <b>Sub-Total-Statutory Allocation</b>            | 11                   |                            | <b>2,659,833,604.98</b> | <b>2,347,008,121.00</b> |
|  | INDEPENDENT REVENUE                              |                      |                            |                         |                         |
| 0.00   | Direct Taxes - (Personal Taxes)                  | 120101               | 3                          | 0.00                    |                         |
| 869,520.00   | Licenses General                                 | 120201               | 4                          | 0.00                    | 0.00                    |
| 671,874.10   | Fees General                                     | 120204               | 5                          | 6,632,000.00            | 4,725,000.00            |
| 0.00   | Fines General                                    | 120205               | 6                          | 0.00                    | 0.00                    |
| 30,000.00  | Sales General                                    | 120206               | 7                          | 0.00                    | 260,000.00              |
| 720,570.00   | Earnings General                                 | 120207               | 8                          | 340,000.00              | 3,185,000.00            |
| 0.00   | Sales/Rent of Government Buildings:              | 120208               | 9                          | 0.00                    | 80,000.00               |
| 0.00   | Rent on land & others- General                   | 120209               | 10                         | 193,000.00              | 620,000.00              |
| 238,769.77   | Repayment - General                              | 120210               | 11                         | 387,147.07              | 650,000.00              |
| 0.00   | Interest Earned                                  | 120212               | 12                         | 0.00                    | 60,000.00               |
| 1,975,506.60   | Re-imbusement General                            | 120213               | 13                         | 1,975,506.60            | 2,000,000.00            |
| <b>4,506,240.47</b>  | <b>Sub-Total- Independent Revenue</b>            | 12                   |                            | <b>9,527,653.67</b>     | <b>11,580,000.00</b>    |
|  | Aid and Grants                                   | 130201               | 14                         | 0.00                    | 0.00                    |
|  | Transfer from CFR to CDF                         | 140101               | 15                         | 0.00                    | 0.00                    |
| 46,366,341.29  | Transfer from Stabilization Fund                 | 140102               | 16                         | 47,900,000.00           | 180,000,000.00          |
|  | <b>Total Aid and Grants</b>                      |                      |                            | <b>47,900,000.00</b>    | <b>0.00</b>             |
| <b>2,051,526,015.86</b>  | <b>Total Receipts</b>                            | 1 = A                |                            | <b>2,717,261,258.65</b> | <b>2,538,588,121.00</b> |
|  | Payments:  |                      |                            |                         |                         |
| 1,057,961,253.24   | Personnel Cost                                   | 210101 & 210201      | 17                         | 1,047,534,284.29        | 1,188,360,585.00        |
|  | Contribution to Pension/Social Contribution      | 210202               | 18                         | 0.00                    | 0.00                    |
| 757,356,281.11   | Overhead Charges:                                | 220201-220210 & 2204 | 19                         | 982,545,829.70          | 676,583,880.00          |
| 0.00   | Consolidated Revenue Fund Charges (Incl. Service | 220101 & 2206        | 20                         | 0.00                    |                         |
| 0.00   | Subvention to Parastatals:                       | 220501 & 220502      | 21                         | 0.00                    |                         |
|  | Other Operating Activities:                      | -                    | 22                         | 0.00                    |                         |
| <b>1,815,317,534.35</b>  | <b>Total Payments</b>                            | B                    |                            | <b>2,030,080,113.99</b> | <b>1,864,944,465.00</b> |
| <b>236,208,481.51</b>  | <b>OPERATING BALANCE</b>                         | C = A - B            |                            | <b>687,181,144.66</b>   | <b>(673,643,656.00)</b> |
|  | APPROPRIATIONS/TRANSFERS:                        |                      |                            |                         |                         |
| <b>236,208,481.51</b>  | Transfer to Capital Development Fund             |                      |                            | <b>687,181,144.66</b>   | <b>(673,643,656.00)</b> |

The accompanying notes form part of these statements

  
**UMARILU**

Treasurer

Roni Local Government, Jigawa State



| STATEMENT NO. 4  |   |              |             |                       |                         |
|--|---|--------------|-------------|-----------------------|-------------------------|
| STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023 |   |              |             |                       |                         |
| RONI LOCAL GOVERNMENT COUNCIL  |   |              |             |                       |                         |
| JIGAWA STATE GOVERNMENT OF NIGERIA   |   |              |             |                       |                         |
| ACTUAL PREVIOUS  | OPENING BALANCE                             | ACCOUNT CODE | EXPLANATORY | ACTUAL YEAR           | FINAL BUDGET            |
| 2022   |   |              | NOTES (REF) | 2023                  | 2023                    |
| 236,208,481.51   | Transfer from Consolidated Revenue Fund:    | 140101       |             | 687,181,144.66        | 2,390,042,484.00        |
|  | Aid and Grants                              | 130100       |             | 0.00                  | 150,000,000.00          |
| 0.00   | Other Capital Receipts To CDF               | 14020201     |             | 0.00                  | 180,000,000.00          |
| 0.00   | Internal Loans                              | 14020202     |             | 0.00                  | 0.00                    |
| 0.00   | Federal Government Treasury Bonds           | 14020203     |             | 0.00                  | 0.00                    |
| 0.00   | Internal Loan Nigeria Treasury Bills (NTB)  | 14020204     |             | 0.00                  | 0.00                    |
|  |   |              |             |                       |                         |
| 236,208,481.51   | <b>TOTAL REVENUE AVAILIABLE:</b>            |              |             | <b>687,181,144.66</b> | <b>2,720,042,484.00</b> |
|  |   |              |             |                       |                         |
|  | <b>LESS: CAPITAL EXPENDITURE</b>            |              |             |                       |                         |
| 7,939,065.00   | Capital Expenditure: Administrative Sector: | 23           | 23          |                       | 489,324,643.00          |
| 130,341,518.68   | Capital Expenditure: Economic Sector:       | 23           | 23          |                       | 238,433,556.00          |
| 83,623,176.10  | Capital Expenditure: Social Service Sector: | 23           | 23          |                       | 127,339,820.00          |
|  |   |              |             |                       |                         |
| 221,903,759.78   | <b>TOTAL CAPITAL EXPENDITURE:</b>           | 23           | 23          | 682,980,956.36        | <b>855,098,019.00</b>   |
|  |   |              |             |                       |                         |
| 14,304,721.73  | Intangible Assets                           |              |             | 4,200,188.30          | 1,864,944,465.00        |
| 14,304,721.73  | <b>CLOSING BALANCE</b>                      |              |             | <b>4,200,188.30</b>   | <b>1,864,944,465.00</b> |

The accompanying notes form part of these statements

UMARILU

Treasurer

Roni Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023**

**NOTE1: SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS FOR THE YEAR 2023  
RONI LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE GOVERNMENT OF NIGERIA**

| MONTH        | STATUTORY ALLOCATION  | SHARE OF EXCH         | SHR OF NON OIL       | EXCH. BNK CHR / FOREX EQUALIZ | E-MONEY              | ECOLOGICAL           | SURE-P                | TOTAL                   |
|--------------|-----------------------|-----------------------|----------------------|-------------------------------|----------------------|----------------------|-----------------------|-------------------------|
| JANUARY      | 119,113,117.44        | 4,235,988.74          | 0.00                 | 0.00                          | 7,211,643.65         | 0.00                 | 0.00                  | 130,560,749.83          |
| FEBRUARY     | 68,786,614.98         |                       | 22,196,254.59        |                               | 3,942,185.83         | 30,234,117.73        | 0.00                  | 125,159,173.13          |
| MARCH        | 65,466,782.94         | 0.00                  | 0.00                 | 20,150,338.95                 | 3,477,145.21         | 0.00                 | 0.00                  | 89,094,267.10           |
| APRIL        | 89,237,770.24         | 0.00                  | 0.00                 | 0.00                          | 4,337,591.25         | 0.00                 | 104,584,719.97        | 198,160,081.46          |
| MAY          | 89,277,979.74         | 0.00                  | 4,632,261.83         | 8,395,974.56                  | 31,981,186.66        | 0.00                 | 0.00                  | 134,287,402.79          |
| JUNE         | 120,466,537.20        | 112,363.52            | 0.00                 | 0.00                          | 4,271,495.38         | 0.00                 | 0.00                  | 124,850,396.10          |
| JULY         | 53,752,042.56         | 57,212,638.53         | 0.00                 | 0.00                          | 3,404,233.05         | 0.00                 | 0.00                  | 114,368,914.14          |
| AUGUST       | 69,792,326.47         | 58,153,583.79         | 0.00                 | 0.00                          | 3,821,787.24         | 0.00                 | 0.00                  | 131,767,697.50          |
| SEPTEMBER    | 55,372,559.36         | 41,930,706.76         | 34,180,711.42        | 0.00                          | 4,185,514.23         | 0.00                 | 162,900,944.42        | 298,570,436.19          |
| OCTOBER      | 69,923,595.82         | 31,379,704.40         | 0.00                 | 0.00                          | 3,263,510.44         | 0.00                 | 0.00                  | 104,566,810.66          |
| NOVEMBER     | 54,068,725.97         | 34,191,951.62         | 11,580,654.57        | 0.00                          | 4,623,707.72         | 0.00                 | 0.00                  | 104,465,039.88          |
| DECEMBER     | 64,083,563.36         | 64,416,641.74         | 0.00                 | 0.00                          | 3,563,817.53         | 27,210,705.96        | 0.00                  | 159,274,728.59          |
| <b>TOTAL</b> | <b>919,341,616.08</b> | <b>291,633,579.10</b> | <b>72,589,882.41</b> | <b>28,546,313.51</b>          | <b>78,083,818.19</b> | <b>57,444,823.69</b> | <b>267,485,664.39</b> | <b>1,715,125,697.37</b> |

**NOTE 2 : SCHEDULE OF VAT FOR THE YEAR 20223  
RONI LOCAL GOVERNMENT COUNCIL  
JIGAWA STATE GOVERNMENT OF NIGERIA**

| MONTH        | VAT                   | TOTAL                 |
|--------------|-----------------------|-----------------------|
| JANUARY      | 72,736,231.68         | 72,736,231.68         |
| FEBRUARY     | 71,335,745.96         | 71,335,745.96         |
| MARCH        | 66,398,562.18         | 66,398,562.18         |
| APRIL        | 62,045,698.52         | 62,045,698.52         |
| MAY          | 60,810,177.93         | 60,810,177.93         |
| JUNE         | 78,521,854.75         | 78,521,854.75         |
| JULY         | 79,450,206.56         | 79,450,206.56         |
| AUGUST       | 80,907,891.78         | 80,907,891.78         |
| SEPTEMBER    | 93,794,999.23         | 93,794,999.23         |
| OCTOBER      | 85,890,801.34         | 85,890,801.34         |
| NOVEMBER     | 93,984,600.10         | 93,984,600.10         |
| DECEMBER     | 98,831,137.58         | 98,831,137.58         |
| <b>TOTAL</b> | <b>944,707,907.61</b> | <b>944,707,907.61</b> |

The accompanying notes form part of these statements

  
**UMARILU**

Treasurer

Roni Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

| <b>NOTE 3 TO 13 : DETATAILS OF INDEPENDENT REVENUE</b> |  |                     |
|--|--|---------------------|
| <b>CODE</b>  | <b>TITLE</b>                                       | <b>AMOUNT</b>       |
| 12   | <b>INDEPENDENT REVENUE</b>                         | 0.00                |
| <b>1201</b>  | <b>TAX REVENUE</b>                                 | 0.00                |
|  | <b>SUB-TOTAL</b>                                   | 0.00                |
| <b>1202</b>  | <b>NON TAX REVENUE</b>                             |                     |
| 12201  | LICENCES GENERAL                                   |                     |
|  | Sand dredging license                              | 6,312,000.00        |
|  | <b>SUB-TOTAL</b>                                   | <b>6,312,000.00</b> |
| <b>120204</b>  | <b>FEES - GENERAL</b>                              |                     |
| 12020427   | Tender Fees  | 320,000.00          |
|  | <b>SUB-TOTAL</b>                                   | <b>320,000.00</b>   |
| <b>120207</b>  | <b>EARNING - GENERAL</b>                           |                     |
| 12020701   | Earning from Cattle Market                         | 68,000.00           |
| 12020705   | Earning from Motor Park                            | 6,500.00            |
| 12020708   | Earning from Agricultural Produce                  |                     |
| 12020709   | Earning from Tourism Art Centre                    |                     |
| 12020711   | Earning from Comm., Active, shop & shopping centre | 262,500.00          |
| 12020719   | Farm plot & Land charges                           | 193,000.00          |
| 12020733   | Abattoir / Slaughter House                         | 3,000.00            |
|  | <b>SUB-TOTAL</b>                                   | <b>533,000.00</b>   |
| <b>120210</b>  | <b>REPAYMENT - GENERAL</b>                         |                     |
| 12021012   | Refund on Overpayment                              | 195,000.00          |
| 12021013   | Unclaimed Deposit                                  |                     |
| 12021014   | Recovery of Public Funds                           | 192,147.07          |
|  | Payment in lieu of resignations notice             |                     |
|  | <b>SUB-TOTAL</b>                                   | <b>387,147.07</b>   |
| <b>12213</b>   | <b>RE-IMBURSEMENT GENERAL</b>                      |                     |
| 12021309   | Grants & Reimbursement from state Government       | 1,975,506.60        |
|  | <b>SUB-TOTAL</b>                                   | <b>1,975,506.60</b> |
|  | <b>TOTAL - INDEPENDENT REVENUE</b>                 | <b>9,527,653.67</b> |



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

| <b>NOTE 16: DETAILS OF AUGMENTATION FROM STABILIZATION ACCOUNT</b> |                      |                      |
|--|----------------------|----------------------|
| <b>MONTH</b>   | <b>AUGMENTATION</b>  | <b>TOTAL</b>         |
| JANUARY  | 750,000.00           | 750,000.00           |
| FEBRUARY   | 23,100,000.00        | 23,100,000.00        |
| MARCH  | 750,000.00           | 750,000.00           |
| APRIL  | 1,000,000.00         | 1,000,000.00         |
| MAY  | 1,000,000.00         | 1,000,000.00         |
| JUNE   | 1,000,000.00         | 1,000,000.00         |
| JULY   | 1,800,000.00         | 1,800,000.00         |
| AUGUST   | 5,000,000.00         | 5,000,000.00         |
| SEPTEMBER  | 1,500,000.00         | 1,500,000.00         |
| OCTOBER  | 0.00                 | 0.00                 |
| NOVEMBER   | 1,500,000.00         | 1,500,000.00         |
| DECEMBER   | 10,500,000.00        | 10,500,000.00        |
| <b>TOTAL</b>   | <b>47,900,000.00</b> | <b>47,900,000.00</b> |

| <b>NOTE 17: DETAILS OF PERSONNEL COST</b> |  |                         |
|---|--|-------------------------|
| <b>CODE</b>                               | <b>PERSONNEL COST</b>                      | <b>AMOUNT</b>           |
| <b>1000000000</b>                         | <b>ADMINISTRATIVE SECTOR</b>               |                         |
| 11100100100                               | Office of the Chairman                     | 5,988,759.80            |
| 11200100100                               | Legislative Council                        | 56,976,465.20           |
| 12500100100                               | Administrative and General services        | 60,815,134.00           |
|   | <b>SUB-TOTAL</b>                           | <b>123,780,359.00</b>   |
| <b>2000000000</b>                         | <b>ECONOMIC SECTOR</b>                     |                         |
| 021500100100                              | Agriculture Section                        | 8,861,184.20            |
| 021500100200                              | Forestry Section                           | 6,013,702.80            |
| 021500100300                              | Livestock Section (Veterinary)             | 19,650,059.20           |
| 022000100100                              | Treasury Account Section                   | 36,745,896.56           |
| 022000100300                              | Internal Audit                             | 2,211,093.60            |
| 022000300000                              | Planning, Research & Statistics Department | 3,949,692.00            |
| 22000300200                               | Monitoring & Evaluation                    | 0.00                    |
| 22000300300                               | Statistics                                 | 12,743,527.50           |
| 022000100100                              | Treasury Revenue Section                   | 14,149,286.89           |
| 023400100100                              | Road & Communication Section               | 9,197,370.04            |
| 023400100200                              | Mechanical Section                         | 11,616,746.00           |
| 023400100300                              | Electrical Section                         | 6,367,218.40            |
| 023400100400                              | Land & Survey Section                      | 6,665,084.50            |
| 023400100500                              | Building Section                           | 10,194,085.90           |
|   | <b>SUB-TOTAL</b>                           | <b>148,364,947.59</b>   |
| <b>3000000000</b>                         | <b>SOCIAL SECTOR</b>                       |                         |
| 051700000000                              | Local Education Authority                  |                         |
| 051700100100                              | Education (Non-Teaching Staff)             | 85,248,194.70           |
| 051700100200                              | Education (Teaching Staff)                 | 341,043,688.98          |
| 051700100300                              | Adult Education                            |                         |
| 051700100400                              | Other Education                            |                         |
| 052100100100                              | Preventive (Water, Sanitation and Hygiene) | 92,838,708.00           |
| 052100100200                              | Curative                                   | 205,997,544.90          |
| 052100100300                              | Rural Water Supply                         | 6,050,881.80            |
| 055200100100                              | Traditional Officer (District Head Office) |                         |
| 055100100100                              | Community Development Section              | 23,415,500.90           |
| 055100100200                              | Information, Youth, Sport & Culture        | 4,430,639.80            |
| 055100100300                              | Social Welfare Section                     | 11,726,613.00           |
| 055100100400                              | Trade Section and Cooperatives             | 4,637,205.62            |
|   | <b>SUB-TOTAL</b>                           | <b>775,388,977.70</b>   |
|   | <b>GRAND TOTAL</b>                         | <b>1,047,534,284.29</b> |



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

| <b>NOTE 19: DETAILS OF OVERHEAH EXPENSES</b> |  |                       |
|--|--|-----------------------|
| <b>CODE</b>                                  | <b>ADMINISTRATIVE SECTOR</b>                       | <b>AMOUNT</b>         |
| <b>11100100100</b>                           | <b>OFFICE OF THE CHAIRMAN SECTION</b>              |                       |
| 220201                                       | Transport & Travelling - General                   | 9,320,000.00          |
| 220203                                       | Materials and Supplies - General                   | 2,537,768.82          |
| 220204                                       | Furniture allowance                                | 3,755,954.20          |
| 220205                                       | .....  | 990,000.00            |
| 220206                                       | Other Services - General                           | 12,000,000.00         |
| 220207                                       | Consulting and Professional Services               | 2,013,000.00          |
| 220209                                       | Committee and Comm.                                | 2,000,000.00          |
| 220210                                       | Surveillance allowance                             | 7,945,368.00          |
|  | <b>SUB-TOTAL</b>                                   | <b>40,562,091.02</b>  |
| <b>011200100100</b>                          | <b>LEGISLATIVE COUNCIL SECTION</b>                 |                       |
| 220201                                       | Transport & Travelling - General                   | 6,020,000.00          |
| 220202                                       | Surveillance                                       | 4,837,000.00          |
| 220203                                       | Materials and Supplies - General                   | 3,600,000.00          |
| 220204                                       | Printing   | 1,530,000.00          |
| 220205                                       | Training – General                                 | 3,003,000.00          |
| 220206                                       | Other Services - General                           | 2,990,000.00          |
| 220207                                       | Consulting and Professional Services               | 1,018,000.00          |
| 220208                                       | Committee and Comm.                                | 2,000,000.00          |
| 220209                                       | Furniture allowance                                | 3,570,705.00          |
| 220210                                       | Miscellaneous Expenses – General                   | 13,668,000.00         |
|  | <b>SUB-TOTAL</b>                                   | <b>42,236,705.00</b>  |
| <b>012500100100</b>                          | <b>ADMINISTRATION AND GENERAL SERVICES SECTION</b> |                       |
| 220201                                       | Transport & Travelling - General                   | 1,155,000.00          |
| 220202                                       | Poster   | 200,000.00            |
| 220203                                       | Materials and Supplies - General                   | 200,000.00            |
| 220205                                       | Training – General                                 | 4,694,000.00          |
| 220206                                       | Other Services - General                           | 5,557,290.00          |
| 220207                                       | Consulting and Professional Services               | 22,552,555.56         |
|  | <b>SUB-TOTAL</b>                                   | <b>34,358,845.56</b>  |
|  | <b>ECONOMIC SECTOR</b>                             |                       |
| <b>021500100100</b>                          | <b>AGRICULTURE AND NATURAL RESOURCES SECTION</b>   |                       |
| 220201                                       | Transport & Travelling - General                   | 1,500,000.00          |
| 220203                                       | Materials and Supplies - General                   | 2,485,000.00          |
| 220204                                       | Committee and Comm.                                | 105,000.00            |
|  | <b>SUB-TOTAL</b>                                   | <b>4,090,000.00</b>   |
| <b>021500100200</b>                          | <b>FORESTRY SECTION</b>                            |                       |
| 220203                                       | Materials and Supplies - General                   | 2,650,000.00          |
|  | <b>SUB-TOTAL</b>                                   | <b>2,650,000.00</b>   |
| <b>021500100300</b>                          | <b>LIVESTOCK SECTION</b>                           |                       |
| 220201                                       | Transport & Travelling - General                   | 385,000.00            |
| 220203                                       | Materials and Supplies - General                   | 900,000.00            |
|  | <b>SUB-TOTAL</b>                                   | <b>1,285,000.00</b>   |
| <b>022000100100</b>                          | <b>TREASURY (ACCOUNT) SECTION</b>                  |                       |
| 220201                                       | Printing of Non Security Doc                       | 513,000.00            |
| 220202                                       | Utilities General                                  | 1,950,000.00          |
| 220205                                       | Contribution to Agencies                           | 55,356,975.18         |
| 220207                                       | Printing of Security Doc                           | 724,000.00            |
| 220209                                       | Financial Charges – General                        | 891,124.71            |
| 220210                                       | Stabilization                                      | 110,468,599.38        |
|  | Contribution to Pension                            | 88,880,172.92         |
|  | <b>SUB-TOTAL</b>                                   | <b>258,783,872.19</b> |



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

|                     |   |                       |
|---------------------|---|-----------------------|
| <b>014800100100</b> | <b>INTERNAL AUDIT SECTION</b>                   |                       |
| 220201              | Transport & Travelling - General                | 15,000.00             |
| 220203              | Materials and Supplies - General                | 240,000.00            |
|                     | <b>SUB-TOTAL</b>                                | <b>255,000.00</b>     |
| <b>022000100100</b> | <b>TREASURY (REVENUE SECTION)</b>               |                       |
| 220201              | Transport & Travelling - General                | 366,000.00            |
| 220203              | Materials and Supplies - General                | 90,000.00             |
| 220204              | Printing  | 303,000.00            |
| 220205              | Committee and Comm.                             | 5,000,000.00          |
|                     | <b>SUB-TOTAL</b>                                | <b>5,759,000.00</b>   |
| <b>022000300000</b> | <b>PLANNING RESEARCH AND STATISTICS SECTION</b> |                       |
| 220201              | Transport & Travelling - General                | 2,700,000.00          |
| 220203              | Materials and Supplies - General                | 2,400,000.00          |
| 220204              | Committee And Comm.                             | 10,190,000.00         |
|                     | <b>SUB-TOTAL</b>                                | <b>15,290,000.00</b>  |
| <b>022000300300</b> | <b>STATISTICS SECTION</b>                       |                       |
| 220201              | Transport & Travelling - General                | 480,000.00            |
| 220203              | Materials and Supplies - General                | 1,810,000.00          |
| 220207              | Consulting and Professional Services            | 345,000.00            |
|                     | <b>SUB-TOTAL</b>                                | <b>2,635,000.00</b>   |
| <b>023400100100</b> | <b>ROAD AND COMMUNICATION SECTION</b>           |                       |
| 220201              | Transport & Travelling - General                | 346,000.00            |
| 220203              | Materials and Supplies - General                | 4,300,000.00          |
| 220204              | Maintenance Services - General                  | 7,568,000.00          |
|                     | <b>SUB-TOTAL</b>                                | <b>12,214,000.00</b>  |
| <b>023400100200</b> | <b>MECHANICAL SECTION</b>                       |                       |
| 220201              | Transport & Travelling - General                | 3,372,000.00          |
| 220203              | Materials and Supplies - General                | 12,540,000.00         |
| 220204              | Maintenance Services - General                  | 17,262,000.00         |
| 220206              | Vehicle Fuel                                    | 5,175,000.00          |
| 220207              | Other Transport                                 | 6,000,000.00          |
|                     | <b>SUB-TOTAL</b>                                | <b>44,349,000.00</b>  |
| <b>023400100300</b> | <b>ELECTRICAL SECTION</b>                       |                       |
| 220202              | Utilities General                               | 225,000.00            |
| 220204              | Maintenance Services - General                  | 17,063,349.97         |
| 220208              | Street Light                                    | 107,116,979.91        |
|                     | <b>SUB-TOTAL</b>                                | <b>124,405,329.88</b> |
| <b>023400100400</b> | <b>LAND AND SURVEY SECTION</b>                  |                       |
| 220203              | Materials and Supplies - General                | 2,670,000.00          |
|                     | <b>SUB-TOTAL</b>                                | <b>2,670,000.00</b>   |
| <b>023400100500</b> | <b>BUILDING SECTION</b>                         |                       |
| 220203              | Materials and Supplies - General                | 12,210,540.00         |
| 220204              | Maintenance Services - General                  | 11,932,633.60         |
| 220205              | Furniture Maintenance                           | 6,190,000.00          |
| 220207              | Rent  | 2,530,000.00          |
|                     | <b>SUB-TOTAL</b>                                | <b>32,863,173.60</b>  |



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023**

|                     |  |                       |
|---------------------|--|-----------------------|
|                     | <b>SOCIAL SECTOR</b>   |                       |
| <b>051700100100</b> | <b>EDUCATION (NON-TEACHING STAFF SECTION)</b>                        |                       |
| 220204              | Maintenance Services - General                                       | 590,000.00            |
| 220206              | Other Services - General   | 2,001,000.00          |
| 220210              | Miscellaneous Expenses – General                                     | 2,756,500.00          |
|                     | <b>SUB-TOTAL</b>   | <b>5,347,500.00</b>   |
|                     |  |                       |
|                     | <b>051700100200 EDUCATION (TEACHING STAFF SECTION)</b>               |                       |
| 220201              | Transport & Travelling - General                                     | 80,000.00             |
|                     | Grand Contribution to Pension  | 32,200,634.32         |
|                     | <b>SUB-TOTAL</b>   | <b>32,280,634.32</b>  |
|                     |  |                       |
| <b>052100100100</b> | <b>PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)</b> |                       |
| 220201              | Transport & Travelling - General                                     | 514,000.00            |
| 220203              | Materials and Supplies - General                                     | 3,454,804.00          |
| 220204              | Maintenance Services - General                                       | 1,742,632.67          |
| 220205              | Training – General   | 505,000.00            |
| 220207              | Consulting and Professional Services                                 | 5,000,000.00          |
|                     | <b>SUB-TOTAL</b>   | <b>11,216,436.67</b>  |
|                     |  |                       |
| <b>052100100200</b> | <b>CURATIVE SECTION</b>  |                       |
| 220201              | Transport & Travelling - General                                     | 400,000.00            |
| 220203              | Materials and Supplies - General                                     | 1,408,033.00          |
| 220204              | Maintenance Services - General                                       | 1,022,000.00          |
| 220208              | Nutrition Activities   | 2,450,000.00          |
| 220209              | Special Health Programme   | 500,000.00            |
| 220210              | Miscellaneous Expenses – General                                     | 717,521.52            |
|                     | Grand Contribution to Pension  | 45,156,573.94         |
|                     | <b>SUB-TOTAL</b>   | <b>51,654,128.46</b>  |
|                     |  |                       |
| <b>052100100300</b> | <b>RURAL WATER SUPPLY SECTION</b>                                    |                       |
| 220201              | Transport & Travelling - General                                     | 395,000.00            |
| 220202              | Utilities General  | 205,000.00            |
| 220203              | Materials and Supplies - General                                     | 1,000,000.00          |
| 220204              | Maintenance Services - General                                       | 75,771,211.43         |
|                     | <b>SUB-TOTAL</b>   | <b>77,371,211.43</b>  |
|                     |  |                       |
| <b>055200100100</b> | <b>TRADITIONAL OFFICER SECTION</b>                                   |                       |
| 220210              | Miscellaneous Expenses – General                                     | 111,490,020.75        |
|                     | <b>SUB-TOTAL</b>   | <b>111,490,020.75</b> |
|                     |  |                       |
| <b>055100100100</b> | <b>COMMUNITY DEVELOPMENT SECTION</b>                                 |                       |
| 220201              | Transport & Travelling - General                                     | 421,000.00            |
| 220203              | Materials and Supplies - General                                     | 14,707,500.00         |
| 220205              | Grant to Comm.   | 18,251,000.00         |
|                     | <b>SUB-TOTAL</b>   | <b>33,379,500.00</b>  |
|                     |  |                       |
| <b>055100100200</b> | <b>INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION</b>               |                       |
| 220201              | Transport & Travelling - General                                     | 1,530,000.00          |
| 220203              | Materials and Supplies - General                                     | 12,000,000.00         |
| 220206              | Other Services - General   | 690,000.00            |
|                     | <b>SUB-TOTAL</b>   | <b>14,220,000.00</b>  |
|                     |  |                       |
| <b>055100100300</b> | <b>SOCIAL WELFARE SECTION</b>  |                       |
| 220201              | Transport & Travelling - General                                     | 696,000.00            |
| 220206              | Other Services - General   | 2,099,500.00          |
| 220207              | Consulting and Professional Services                                 | 10,184,880.82         |
| 220210              | Miscellaneous Expenses – General                                     | 5,564,000.00          |
|                     | <b>SUB-TOTAL</b>   | <b>18,544,380.82</b>  |
|                     |  |                       |
| <b>055100100400</b> | <b>TRADE SECTION AND COOPERATIVES</b>                                |                       |
| 220203              | Materials and Supplies - General                                     | 1,145,000.00          |
| 220204              | Maintenance Services - General                                       | 1,490,000.00          |
|                     | <b>SUB-TOTAL</b>   | <b>2,635,000.00</b>   |
|                     | <b>GRAND TOTAL</b>   | <b>982,545,829.70</b> |



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
Roni Local Government Councils for the Year Ended 31st December, 2023

| <b>NOTE 23 : DETAILS OF CAPITAL EXPENDITURE</b> |   |                             |                       |
|---|---|-----------------------------|-----------------------|
| <b>ADMINISTRATIVE SECTOR</b>                    |   |                             |                       |
| <b>CODE</b>                                     | <b>DESCRIPTION</b>  | <b>IMPLEMENTATION DEPT.</b> | <b>AMOUNT</b>         |
| 70841   | Construction of Market Stall At Degeji                              | Building Section            | 7,452,394.00          |
| 70841   | Construction of Drainage At Unguwar Mani                            | Building Section            | 4,133,250.00          |
| 70841   | Construction of Drainage At Mamudawa                                | Building Section            | 3,000,000.00          |
| 70841   | Construction of City Gate Roni                                      | Building Section            | 2,501,997.00          |
| 70841   | Furnishing of NYSC Lodge  | Building Section            | 2,300,000.00          |
| 70841   | Construction of Feeder Road   | Building Section            | 61,622,613.77         |
| 70841   | Construction of Feeder Road Daurawa to Zugai                        | Building Section            | 15,800,000.00         |
| 70451   | Settlement of Outstanding Liabilities                               | Admin. and General Services | 17,543,674.00         |
| 70451   | Contribution to State & LG Joint Project And Programmes             | Admin. and General Services | 180,000,000.00        |
| 70451   | Purchase of Official Vehicles For Secretary & DAGS                  | Admin. and General Services | 4,950,000.00          |
| 70451   | Purchase of Official Vehicles For Chairman                          | Admin. and General Services | 13,200,000.00         |
| 70451   | Construction of Market Stall  | Building Section            | 7,452,394.00          |
| 70451   | Construction of Drainage  | Building Section            | 8,170,000.00          |
| 70451   | Construction of Drainage  | Building Section            | 4,133,250.00          |
| 70451   | 2% Contribution to Jigawa State University                          | Admin. And General Services | 54,916,750.22         |
|   | <b>SUB TOTAL</b>  |                             | <b>387,176,322.99</b> |
| <b>ECONOMIC SECTOR</b>                          |   |                             |                       |
| <b>CODE</b>                                     | <b>DESCRIPTION</b>  | <b>IMPLEMENTATION DEPT.</b> |                       |
| 70421   | Purchase of grains  | Agric Dept.                 | 5,550,000.00          |
| 70421   | Goat breeding for women empowerment                                 | Agric Dept.                 | 2,000,000.00          |
| 70421   | Purchase of veterinary drugs  | Agric Dept.                 | 1,332,000.00          |
| 70421   | Demarcation of grazing reserves                                     | Agric Dept.                 | 2,000,000.00          |
| 70422   | Erosion control   | forestry                    | 41,331,200.00         |
|   | Construction of Drainage at Mamudawa                                |                             | 3,000,000.00          |
| 70451/37  | External work at Guest House Dutse                                  |                             | 5,000,000.00          |
| 70435   | Procurement & installation of solar street light across the LGA     | Electric Section            | 25,000,000.00         |
|   | Construction of Islamiyyah school                                   |                             | 16,500,000.00         |
|   | Construction of City gate   |                             | 9,000,000.00          |
|   | Finishing NYSC LOADGE   |                             | 2,300,000.00          |
| 70630   | Purchase of hand pump materials                                     | Rural water Supply          | 42,067,351.28         |
| 70630   | SDG/ CGS programme  | Rural water Supply          | 9,092,266.66          |
| 70630   | Construction of solar water supply scheme with 22.5m over head tank | Rural water Supply          | 25,000,000.00         |
|   | <b>SUB TOTAL</b>  |                             | <b>189,172,817.94</b> |
| <b>SOCIAL SECTOR</b>                            |   |                             |                       |
| <b>CODE</b>                                     | <b>DESCRIPTION</b>  | <b>IMPLEMENTATION DEPT.</b> |                       |
| 70840   | Construction of feeder road at sankau                               |                             | 10,053,399.43         |
| 70840   | Construction of drainage and bridge at kanti                        |                             | 15,092,416.00         |
| 70740   | Procurement of hospital equipments                                  | Health                      | 1,600,000.00          |
| 70810   | Supply of materials for distribution to self help group             | Social Welfare              | 5,482,000.00          |
| 70810   | Contribution to community development programme                     | Social Welfare              | 15,000,000.00         |
| 70810   | Purchase of relief materials  | Social Welfare              | 11,000,000.00         |
| 70810   | Purchase of additional relief materials covid-19                    |                             | 6,905,000.00          |
| 70810   | Contribution to community development projects                      | Social Welfare              | 5,499,000.00          |
| 70810   | Provision of materials & palliatives                                | Social Welfare              | 36,000,000.00         |
|   | <b>SUB TOTAL</b>  |                             | <b>106,631,815.43</b> |
|   | <b>GRAND TOTAL</b>  |                             | <b>682,980,956.36</b> |



| <b>NOTE 24 :DETAILS OF PROCEED FROM LOAN</b>            |                      |
|---|----------------------|
| <b>PROCEED FROM LOAN</b>                                |                      |
| PREVIOUS YEAR ADVANCE                                   | 9,833,954.16         |
| CURRENT YEAR ADVANCE                                    | 9,833,954.16         |
| <b>MARGINS</b>  | <b>0.00</b>          |
| <b>NOTE 25: OTHER NON CURRENT LIABILITIES</b>           |                      |
| <b>OTHER NON-CURRENT LIABILITIES</b>                    |                      |
| CURRENT YEAR NCL  | 41,844,881.00        |
| PREVIOUS YEAR NCL                                       | 41,844,881.00        |
| <b>MARGINS</b>  | <b>0.00</b>          |
| <b>NOTE 26: CASH AND BANK BALANCE FOR THE YEAR 2023</b> |                      |
| ACCOUNTS  | AMOUNT               |
| MAIN ACCOUNT  | 37,787,228.51        |
| OVERHEAD ACCOUNT  | 4,559,947.71         |
| SALARY ACCOUNT  | 1,125,204.71         |
| PROJECT ACCOUNT   | 7,709,311.67         |
| LOAN ACCOUNT  |                      |
| OTHERS ACCOUNT  | 387,521.27           |
| <b>TOTAL</b>  | <b>51,569,213.87</b> |
| <b>NOTE 27: ADVANCES</b>                                |                      |
| <b>ADVANCES FOR THE YEAR 2023</b>                       |                      |
| PERSONAL ADVANCE  | 7,938,051.00         |
| OTHER ADVANCE   | 1,895,903.16         |
| <b>TOTAL</b>  | <b>9,833,954.16</b>  |
| <b>NOTE 28: ACCUMULATED FUND</b>                        |                      |
| <b>ACCUMULATED FOR THE YEAR 2023</b>                    |                      |
| Accumulated Fund B/F                                    | 15,358,098.73        |
| Closing Balance   | 4,200,188.30         |
| <b>Total</b>  | <b>19,558,287.03</b> |
| <b>NOTE 29: NON CURRENT LIABILITIES</b>                 |                      |
| <b>NON CURRENT LIABILITIES FOR THE YEAR 2023</b>        |                      |
| STATE   |                      |
| FEDERAL   |                      |
| OTHERS  | 41,844,881.00        |
| <b>TOTAL</b>  | <b>41,844,881.00</b> |



**OFFICE OF THE AUDITOR GENERAL**  
LOCAL GOVERNMENT COUNCILS,  
2ND & 3RD FLOORS, BLOCK A-Q3,  
NEW SECRETARIAT COMPLEX,  
P.M.B. 7055, DUTSE  
JIGAWA STATE, NIGERIA

**AUDIT CERTIFICATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

We have examined the financial statements which have been prepared by the Management of Roni Local Government Councils under the accounting policies set out therein.

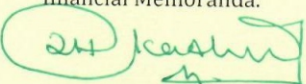
**SCOPE**

We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the council in the preparation of the Financial Statements which was adequately disclosed.

We have examined the accounts for the year ended 31<sup>st</sup> December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

**OUR OPINION**

- (i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the council books of Accounts had been properly kept.
- (ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31<sup>st</sup> December, 2023 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.

  
24 - 6 - 2024  
SHEHU A. KAILA, CNA, ACMA, FCIFC  
FRC/2023/PRO/ANAN/004/231669  
Auditor General (Local Governments)  
Jigawa State.



**RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

- 1. STATUTORY ALLOCATIONS AND FAAC RECEIPTS:** Roni Local Government council received the sum of Two Billion Six Hundred and Fifty Nine Million Eight Hundred and Thirty Three Thousand Six Hundred and Four Naira Ninety Eight Kobo only (N2,659,833,604.98) was received from the federation account as statutory Allocation for the year 2023, This represents 113% of the approved estimated amount of N2,347,008,121.00.
- 2. AUGMENTATION AND OTHER STABILIZATION RECEIPTS:** - Audit Examination revealed that, the sum of Forty Seven Million Nine Hundred Thousand Naira Only (N47,900,000.00) Only was augmentation from stabilization account which represent 27% of the approved budgeted amount of N180,000,000.00.
- 3. INDEFENDENT REVENUE:** It was observed with a great satisfaction that, the revenue section of Roni Local Government council have realized the total sum of Nine Million Five Hundred and Twenty Seven Thousand Six Hundred and Fifty Three Naira Sixty Seven Kobo Only(N9,527,653.67) as Internally Generated Revenue which represent 81% of the approved estimated amount of N11,800,000.00. This deserved commendation.
- 4. BANK RECONCILIATION STATEMENT:** The Five Bank accounts operated by the local government with various bank during the year under review were properly reconciled by the local government cashier.
- 5. BUDGET PERFORMANCE:** The overall budget performance for the year ended 31<sup>st</sup> December 2023 in respect of local government revenue and expenditure is summarized below.

| REVENUE AND EXPENDITURE                      |                         |                         |                         |              |
|--|-------------------------|-------------------------|-------------------------|--------------|
| REVENUE AND EXPENDITURE                      | ESTIMATE                | ACTUAL                  | VARIANCE                | PERCENTAGE   |
| STATUTORY ALLOCATION AND OTHER FAAC RECEIPTS | 2,347,008,121.00        | 2,659,833,604.98        | (312,825,483.98)        | 113%         |
| AUGUMENTATION AND OTHER STABLIZATION         | 180,000,000.00          | 47,900,000.00           | 132,100,000.00          | 27 %         |
| INDEFENDENT REVENUE                          | 11,800,000.00           | 9,527,653.67            | 2,272,346.33            | 81 %         |
| <b>TOTAL REVENUE</b>                         | <b>2,538,808,121.00</b> | <b>2,717,261,258.65</b> | <b>(178,453,137.65)</b> | <b>107 %</b> |
| RECURRENT EXPENDITURE                        | 1,864,944,465.00        | 2,030,080,113.99        | (165,135,648.99)        | 109 %        |
| CAPITAL EXPENDITURE                          | 855,098,019.00          | 682,980,956.36          | 172,117,062.64          | 80 %         |
| <b>TOTAL EXPENDITURE</b>                     | <b>2,720,042,484.00</b> | <b>2,713,061,070.35</b> | <b>6,981,413.65</b>     | <b>100 %</b> |




1. **TOTAL REVENUE:** - The sum of Two Billion Seven Hundred and Seventeen Million Two Hundred and Sixty One Thousand Two Hundred and Fifty Eight Naira Sixty Five Kobo Only (N2,717,261,258.65) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2023. This represents 107% of the approved estimated amount of N2,538,808,121.00
2. **RECURRENT EXPENDITURE:** - Expenditure amounting to Two Billion and Thirty Million Eighty Thousand One Hundred Thirteen Naira Ninety Nine Kobo Only (N2,030,080,113.99) only was incurred on payments of personnel and overhead cost during the year 2023. The amount represents 109% of the approved budgeted amount of N1,864,944,465.00
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting to Six Hundred and Eighty Two Million Nine Hundred and Eighty Thousand Nine Hundred and Fifty Six Naira Thirty Six Kobo only (N682,980,956.36) was incurred by the local government which represents only 80% of the approved estimated amount of 855,098,019.00
4. **RECOMMENDATION:**
  - a. The local government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate
  - b. The effort of revenue section of the local government council is advice to double its effort toward exploring more source of revenue generation

**QUERIES ISSUED FOR THE PERIOD 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2023**

Queries amounting to the sum of Five Hundred and One Million Two Hundred and Forty Three Thousand, Four Hundred and Fifty Six Naira Eighty Kobo (N501,243,456.80) was issued to Roni Local Government Council for the year 2023 upon which the sum of Four Hundred and Sixteen Million One Hundred and Fifty Six Thousand Nine Hundred and Forty One Naira Ninety Nine Kobo (N416,156,941.99) was verified and resolved were Eighty Five Million, Eight Six Thousand Five Hundred and Fourteen Naira Eighty One Kobo (N85,086,514.81) remain unresolved. Below is the table for details:

| S/N | REFERENCE NUMBER       | SUBJECT MATTER           | VALUE                  | AMOUNT                 |                        |
|-----|------------------------|--------------------------|------------------------|------------------------|------------------------|
|     |                        |                          |                        | RESOLVED               | NOT RESOLVED           |
| 1   | ALG/AUD/KZO/RRN/LQ1/23 | NON POSTING OF SAL. PVs  |                        |                        |                        |
| 2   | ALG/AUD/KZO/RRN/LQ2/23 | UN ACCOUNTED EXPENDITURE | 294,193,568.83         | 239,094,100.67         | 55,099,468.16          |
| 3   | ALG/AUD/KZO/RRN/LQ3/23 | IRREGULAR PAYMENT        | 3,033,750.00           | 3,033,750.00           | 0.00                   |
| 4   | ALG/AUD/KZO/RRN/LQ4/23 | UN ACCOUNTED WITHDRAWS   | 115,823,307.58         | 104,644,083.62         | 11,179,223.96          |
| 5   | ALG/AUD/KZO/RRN/LQ5/23 | DTA AIRTICKET            | 3,700,000.00           | 0.00                   | 3,700,000.00           |
| 6   | ALG/AUD/KZO/RRN/LQ6/23 | IRREGULAR PVs            | 34,362,000.00          | 34,362,000.00          | 0.00                   |
| 7   | ALG/AUD/KZO/RRN/LQ7/23 | UN AUTHORIZED PVs        | 1,121,000.70           | 1,121,000.70           | 0.00                   |
| 8   | ALG/AUD/KZO/RRN/LQ8/23 | UN PRESENTED PVs         | 49,009,829.69          | 33,902,007.00          | 15,107,822.69          |
|     | <b>TOTAL</b>           |                          | <b>N501,243,456.80</b> | <b>N416,156,941.99</b> | <b>N 85,086,514.81</b> |
|     | <b>PERCENTAGE</b>      |                          | <b>100%</b>            | <b>83.02%</b>          | <b>16.98%</b>          |

  
24-6-2024  
**SHEHU A. KAILA, CNA, ACMA, FCIFC**  
FRC/2023/PRO/ANAN/004/231669  
Auditor-General (Local Governments)  
Jigawa State.



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF  
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

1. The Local Government Kept books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every department of Roni Local government was visited and information given therein verified.
4. The new policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spend much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

**AUDIT INSPECTION REPORTS AND LOCAL QUERIES**

Queries amounting to the sum of Five Hundred and One Million Two Hundred and Forty Three Thousand, Four Hundred and Fifty Six Naira Eighty Kobo (N501,243,456.80) was issued to Roni Local Government Council for the year 2023 upon which the sum of Four Hundred and Sixteen Million One Hundred and Fifty Six Thousand Nine Hundred and Forty One Naira Ninety Nine Kobo (N416,156,941.99) was verified and resolved were Eighty Five Million, Eighty Six Thousand, Five Hundred and Fourteen Naira, Eighty One Kobo (N85,086,514.81) remain unresolved.

**COMPUTATION OF TERMINAL BENEFIT**

It is indeed Audit mandate to compute all pension and gratuity files in respect of Roni Local Government staff and Local Education Authorities. To this effect, a sum of Thirty Eight (38) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Fifty Eight Million, Five Hundred and Eighty Thousand, Four Hundred and Seventy Five Naira N58,580,475.00.

**DEDUCTION FROM THE TERMINAL BENEFIT**

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty Six (26) numbers of staff retired and deceased owed Roni Local Government Council, the sum of Four Million, Three Hundred and Nine Thousand, Nine Hundred and Eighty Five Naira N4,309,985.00only which has to been deducted and remitted back by the pension administration.

 24-6-2024

**SHEHU A. KAILA, CNA, ACMA, FCIFC**  
FRC/2023/PRO/ANAN/004/231669  
Auditor-General (Local Governments)  
Jigawa State.



# QUERIES



**OFFICE OF THE AUDITOR GENERAL**  
**LOCAL GOVERNMENT AUDIT**  
KAZAURE ZONE, JIGAWA STATE

Local Query No. LG/AUD/RRN/LQ/1/23

The, Hon. Chairman  
Roni Local Government

Audit Form 1

Station: Roni

Pv. No.: cc Date: cc

Head CC Sub Head: cc

Amount ₦: \_\_\_\_\_

Payee: Sundry

Nature of Payment: Salary

**AUDIT QUERY**

**NONE POSTING OF SALARY PAYMENT VOUCHERS INTO CASHBOOK JANUARY – MARCH 2023**

Salary payment vouchers for the period of stated above have not been raised and posted into the cashbook worth Millions of Naira despite the several advices given by this office.

Therefore the attention of the officers concerned is once again call upon to produce the payment voucher and this office be informed for verification.

*Handwritten notes:*  
A  
BICA  
Pls deal  
How  
DCA  
26/6/23  
Hassan Aminu  
AREA AUDITOR  
Roni Local Govt.  
SEA  
Pls treat  
(Signature) AG 26/6/23



**OFFICE OF THE AUDITOR GENERAL**  
**LOCAL GOVERNMENT AUDIT**  
KAZAURE ZONE, JIGAWA STATE

*Audit Form 1*

Local Query No. LG//AUD/RRN/LQ/2/23  
The, Hon. Chairman  
Roni Local Government

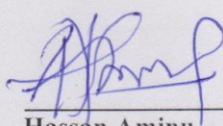
Station: Roni  
Pv. No.: CC Date: CC  
Head CC Sub Head: CC  
169,738,108.42  
Amount #: Sundry  
Payee: Sundry  
Nature of Payment: \_\_\_\_\_

**AUDIT QUERY**  
**UN-ACCOUNTED EXPENDITURE**

It was observed that the sum of One Hundred and Sixty Nine Million Seven Hundred and Thirty Eight Thousand Forty Two Naira (N169,738,108.42) was withdrawn from bank without payment vouchers covering the amount.

This practice has grossly contradicts the provision of financial memoranda chapter 14:3 which states that the "only properly authorized payment voucher could be admitted as a charge against public fund". Therefore the officers concerned are hereby call upon to produce the payment vouchers. Refer to attached for details.

This is copied to the Auditor General Local Government Councils and the Zonal Director Audit, Kazaure for their information.

  
Hassan Aminu  
AREA AUDITOR  
Roni Local Govt.

A  
DACA  
Deal pg  
tkw  
ACA  
26/6/23

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Pls treat  
(20 Kasim) AG 26/6/23



## OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

ALG/KZR/ZO/RRNLG/LQ 4/23  
Local Query No. \_\_\_\_\_  
The Chairman, \_\_\_\_\_  
The Roni \_\_\_\_\_  
Local Government

Audit Form 1  
Station: Roni  
Pr. No.: CC Date: July-Sept, 23  
Head: CC Sub Head: CC  
Amount N: 118,174,307.58  
Payee: Sundries  
Nature of Payment: Various  
Date: \_\_\_\_\_

### AUDIT QUERY

#### UN-ACCOUNTED WITHDRAWALS

As a result of posting and examination of Bank Statement against the Main Cash Book of the Local Government in order to ascertain the accountability of all Cash withdrawn from various accounts, we duly observed that various payments worth N118,174,703.58 were made without raising the authorized payment vouchers to justify the expenditures. Attached list refers.

The responsible officer(s) should identify the anomalies and explain fully or else to recover the total amount involved and this office be informed accordingly.

This is copied to the Auditor General Local Government Council and Zonal Director Audit Kazaure Zone for their information and further necessary action.

Warm regards,

DCA  
Treat pls  
Hew  
& CA  
7/12/23

DCA

Pls treat and obscurity the figure on page 3  
(Signature)  
AG 5/12/23

(Signature)  
Buhari Bashari  
Area Auditor  
Roni Local Govt.

51,501,744.70



**OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE**

|                         |  |
|-------------------------|--|
| ALG/KZR/ZO/RNLG/LQ.5/23 | Audit Form 1                             |
| Local Query No. _____   | Station: _____ Roni                      |
| The, CHAIRMAN           | Pv. No.: _____ Date: _____               |
| Roni Local Government   | Head _____ Cc _____ Sub Head: Oct/Nov,23 |
|                         | Amount N: N3, 700,000.00                 |
|                         | Payee: _____                             |
|                         | Nature of Payment: TUKUR ALI             |
|                         | D.T.A                                    |
|                         | Date: 26 <sup>TH</sup> JAN 2024          |

**AUDIT QUERY**

**NON REFUND OF D.T.A/AIR TICKET**

In the course of examination of Bank statements in order to ascertain the actual expenditure for the month of October and November 2023. It was observed that the sum of Three million seven hundred thousand Naira [N3, 700,000.00] only, was paid in Favor of chairman's travelling to Rwanda Country. Refer to details attached.

Since the Government has directed Not to Undertake the Journey/ Trip, such amount paid should be refunded back to treasury and this office be informed with necessary recovery Receipts.

The same is copied to the Auditor General local Government councils, and Zonal Director Audit Kazaure Zone, for their information and further necessary action.

Buhari Bashari  
Area Auditor  
Roni local Government

DCA  
Pls Deal & Compile.

(Surashu) AG 1/2/24

DACA  
refer above and act as appropriate  
DCA 21/2/24

21/1/2024



**OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE**

ALG/KZR/ZO/RNLG/L.Q.6/23

Local Query No. \_\_\_\_\_  
The, Chairman \_\_\_\_\_  
Local Government  
Roni

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: \_\_\_\_\_ Date: 4/4/24  
**RECEIVED**

Audit Form 1  
Station: RONI  
Pv. No.: \_\_\_\_\_ Date: Oct-Dec.23  
Head: cc Sub Head: \_\_\_\_\_  
Amount N: c c  
Payee: \_\_\_\_\_  
Nature of Payment, N34,362,000.00  
Sundries  
Date: \_\_\_\_\_  
various

**AUDIT QUERY**

28/3/2024

**IRREGULAR PAYMENTS**

In the course of examination of paid vouchers for the period of October –December, 2023. We duly observed that various payment vouchers worth Thirty four Million Three Hundred and Sixty Two Thousand Naira (N34, 362,000.00) only were paid without attaching some vital documents to justify the payments .Refer to attached.

The above therefore, contradicts the provision of F.M 14.4[8]. As such the negligent officer[s] should be asked to explain or else the total amount paid be refunded back to treasury and this office be furnished with necessary recovery receipt accordingly.

The same is copied to the Auditor General local Government councils and Zonal Director Audit, Kazaure Zone for their information and further necessary action

Warm Regards

Buhari Bashari

Area Auditor  
Roni L.G

Dea  
Dea  
[Signature] 4G 3/4/24  
Mr. A. B. Bashari  
accordingly [Signature] for CA [Signature]



**OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE**

ALG/KZR/ZO/RNLG/LQ.7/23  
Local Query No. \_\_\_\_\_

The Chairman \_\_\_\_\_

Roni \_\_\_\_\_ Local Government

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: \_\_\_\_\_ Date: 4/4/24  
**RECEIVED**

Audit Form 1

RONI

Station: \_\_\_\_\_

Pv. No.: 79 Date: oct.23

Head \_\_\_\_\_ Sub Head: \_\_\_\_\_

Amount N: 052100 415

Payee: ₦ 1,121,000.70

Nature of Payment; Alto yahaya

Date: purchases

**AUDIT QUERY**

28/3/2024

**UNAUTHORISED PAYMENT**

Subsequent to the examination of payment vouchers for the month of October, 2023, it was observed that payment to the tune of one million one hundred and twenty one thousand and seventy kobo (N1, 121,000.70) only was made to alto yahaya for the purchase and installation of submersible pump and other materials

The payment was not authorized or approved by the chief accounting officer to the local Government i.e chairman and the officer controlling vote, which generally does not comply with the content of financial memoranda 14.8

The responsible officer(s) should be asked to explain or else the total amount be recovered and this office be furnished with recovery receipt accordingly.

The same is copied to the Auditor General local Government council and Zonal

Director Audit kazaure Zone for their information and further necessary action

Buhari Bashari  
Area Auditor  
Roni L.G.

DCA  
Pls deal

AG 3/4/24  
Copy above to act accordingly 4/4/24



**OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE**

ALG/KZR/ZO/RNLG/LQ.8/23  
Local Query No. \_\_\_\_\_

The, Chairman  
\_\_\_\_\_ Local Government  
Roni

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: \_\_\_\_\_ Date: 4/4/24  
**RECEIVED**

Audit Form 1 Roni  
Station: \_\_\_\_\_  
Pv. No.: cc Date: Oct-Dec, 23  
Head \_\_\_\_\_ Sub Head: \_\_\_\_\_  
Amount N: ₦ 49,009,829.69  
Payee: \_\_\_\_\_  
Nature of Payment: Sundries  
Date: \_\_\_\_\_ Various

**AUDIT QUERY**

28/3/2024

**UNPRESENTED PAYMENT VOUCHERS**

As a result of examination of payment vouchers for the period of October – December, 2023 .We observed that various payments worth Forty Nine Million and Nine Thousand Eight Hundred and Twenty Nine Naira Sixty Nine kobo (N49, 009,829.69) only were made without preparing the necessary payment vouchers to validate the payments .Refer to attached

The above therefore, is contrary to the provision of financial memoranda 14.4(8). As such the concerned officer[s] should be asked to explain or else the total sum be recovered and this office be informed accordingly.

The same is copied to the Auditor General Local Government Audit and Zonal Director Audit for their information and further necessary action

Warm Regards.

Buhari Bashari  
Area Auditor  
Roni L.G

*Handwritten notes:*  
DCA  
refer above & act accordingly  
DCA  
pls deal  
DCA

*Handwritten note:*  
AG 3/4/24



**OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE**

ALG/KZR/ZO/RRNLG/LQ 3/23  
*Local Query No.*  
The Chairman,  
The  
Roni  
\_\_\_\_\_ Local Government

*Audit Form 1*  
Station: Roni  
Pv. No.: CC D July-Aug, 23  
Head CC Sub Head: CC  
Amount N: \_\_\_\_\_  
Payee: 3,033,750.00  
Nature of Payment: Sundries  
\_\_\_\_\_ Various  
Date: \_\_\_\_\_

**AUDIT QUERY**

**IRREGULAR PAYMENTS**

During the examination of paid payment vouchers for the period of July - August, 2023, we observed that payment vouchers worth Three Million, Thirty Three Thousand, Seven Hundred and Fifty Naira (N3,033,750:00) only, were paid without proper supporting documents attached to the payment vouchers to support the expenditure. Refer to attached.

The officer(s) concerned should explain fully or else to refund the amount involved and this office be informed.

This is copied to the Auditor General Local Government Council and Zonal Director Audit Kazaure Zone for their information and further necessary action.

Warm regards,

DCA  
Pls treat

24/12/23 5/12/23

DACA  
Treat pls  
Heur  
DCA  
7/12/23  
Buhari Bashari  
Area Auditor  
Roni Local Govt.



# RESPONSE TO QUERIES



# RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply please quote

Ref. No. RRNLG/TRE/AQ/V,1/18/39.....

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: 11/02/2024

OFFICE OF THE AUDITOR GENERAL  
LOCAL GOVERNMENT COUNCILS  
JIGAWA STATE  
Sign: [Signature] Date: 10/5/24  
**RECEIVED**

THE AUDITOR GENERAL,  
LOCAL GOVERNMENT AUDIT,  
STATE SECRETARIAT COMPLEX,  
DUTSE, JIGAWA STATE.

SIR

*DCA*  
*pls dear*  
*[Signature] AG 10/5/24*

**RE - AUDIT QUERY NUMBERS' (01,2,3,4,5,6,7,& 8) OF 2022 FINANCIAL YEAR.**

I am pleased to refer to above numbered Audit queries for year 2023 and forward the Local Government Council response as enshrine to the provisions of Financial Memoranda (F.M). Thus: -

1. LG/AUD/RRN/L.Q. /02/23 (UN ACCOUNTED EXPENDITURES)  
# 169,738,108:42K

Having carefully examine the documents, the said Payment Vouchers in question were sorted out and satisfactorily intact for your ratification.

2. ALG/KZR/ZO/RRNLG/L.Q./03/23 (IRREGULAR PAYMENT)  
# 3,033,750:00

*DCA*  
*refer above doc*  
*[Signature]*  
*DCA*  
*10/5/24*



Sequel to the findings of the Local government on the subject, the Payment Vouchers in question were already updated and are set ready for your verification please.

**3. ALG/KZR/ZO/RRNLG/L.Q./04/23. (UN ACCOUNTED WITHDRAWALS).  
# 118,174,307:58**

Above Audit observation referred, the findings revealed the absolute compliance on expenditures in question and all the payment vouchers have been identified with the related information / documents deemed necessary to support payments as contained in the Financial Memoranda (F.M)

**4. ALG/KZR/ZO/RNLG/LQ. 05/23. (NON-REFUND OF DTA)  
# 3,700,000:00**

Above Audit observation referred, the findings revealed how the money was spent on accommodation, transportation /Tickets and other related documents to support expenditures deemed necessary.

**5 ALG/KZR/ZO/RNLG/ LQ. 06/23. (IRREGULAR PAYMENTS)  
# 34, 362,000:00**

Sequel to the findings on the subject matter, the Payment Vouchers in question have been updated and are ready for your verification please.

**6 ALG/KZR/ZO/RNLG/LQ. 07/23. (UN AUTHORISED PAYMENTS)  
# 1,121,000:70**

Above Audit observation referred, the findings have absolutely been complied in accordance to payment procedures and documents deemed necessary to support payments as contained in the Financial Memoranda (F.M)

**7 ALG/KZR/ZO/RNLG/LQ. 08/23. (UN PRESENTED PAYMENT VOUCHERS)  
~~#~~ 49, 009,829:69**



Sequel to the findings of the Local government on the subject, the Payment Vouchers in question were already updated and are set ready for your verification please.

**8 LG/AUD/RRN/LQ/1/23.(NON POSTING OF SALARY PAYMENT VOUCHERS INTO CASHBOOK).**

Having carefully examine the observation, salary payment vouchers were ratified and are posted in both cashbook and other books of accounts and satisfactorily intact for your ratification.

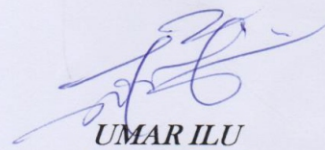
In view of the above queries response, the Local Government Council has set all the relevant substances for your ratification, in ensuring full compliance to the provisions of Financial Memoranda and other related Government policies.

Same has been copied to: -

- (1). *Zonal Audit Director Kazaure Zonal Office.*
- (2). *Area Auditor Roni Local Government Council.*

Forwarded for your information and further necessary action please.

Esteem regard

  
**UMAR ILU**  
**TREASURER**

*For: - Hon. Chairman*

