RONI

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

JIGAWA STATE

UNITY AND FAITH, PEACE AND PROGRESS

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
RONI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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Contents

JIGAWA STATE OF NIGERIA

RONI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN

Address: Secretariat Complex, Roni Local Govt., Jigawa State

RNLG/FIN/TRE/VOL.I/XX

30/3/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 30/3/26
RECEIVED

The Auditor General,
Local Government Council,
Jigawa State

DSA
Pls deal
AG 30/3/26

Sir,

FORWARDING OF 2025 ANNUAL ACCOUNTS IN RESPECT OF RONI LOCAL GOVERNMENT COUNCIL.

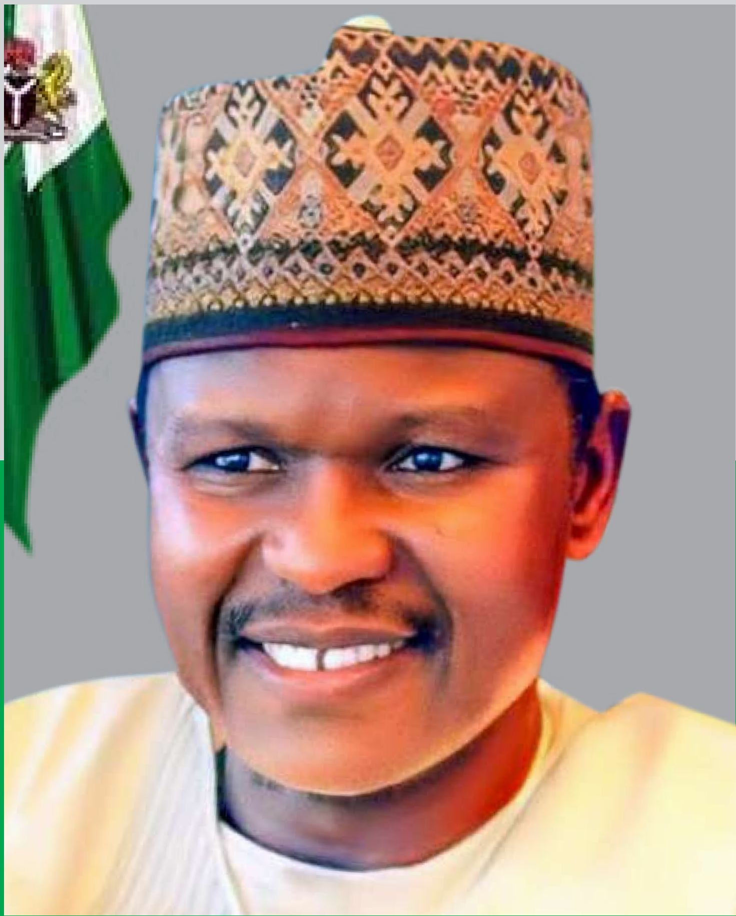
I wish to write and forward to you the completed of our 2025 Annual Account end of the year Financial Statement in respect of Roni Local Government Council.

For your further necessary action and guidance please.

Best regards.

Saleh Musa
Treasurer
For:-Hon. Chairman

24RON



HON. DR. ABBA YA'U
EXECUTIVE CHAIRMAN
RONI LOCAL GOVT.

JIGAWA STATE OF NIGERIA

RONI LOCAL GOVERNMENT COUNCIL

OFFICE OF THE CHAIRMAN
Address: Secretariat Complex, Roni Local Govt., Jigawa State

RESPONSIBILITY FINANCIAL STATEMENT

The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN).As indicated in the Notes to the Financial Statements, the year 2025 and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

As the Local Government Treasurer's, and the Local Government Accounting Officer for receipts and payments of Government, I am saddled with the responsibility of general supervision of accounts and the preparation of Accrual Basis IPSAS Financial Statements.

To fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; Judgment's and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances that financial transactions are validly recorded to prevent fraud and irregularities with resources being safeguarded.

The Financial Statements reflect the true and fair view of the Financial Position of Roni Local Government as at 31st December, 2025 and its operations for the period ended on that date.

We accept responsibility for the integrity of these Financial Statements, the information contained therein, and hereby declare that they comply with IPSAS 33 and the Guidelines issued by the FAAC Technical Sub Committee on IPSAS Implementation.

30-3-26
SALEH MUSA
TREASURER

30/3/26
HON. DR. ABBA YA'U
EXECUTIVE CHAIRMAN

24RON

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________

*Date:*______________________

RONI LOCAL GOVERNMENT COUNCIL
ACCOUNTING POLICIES
Summary of Significant Accounting Policies:

1. **General information**

1.1 The Federal Executive Council of Nigeria approved the adoption of International Public Sector Accounting Standards (IPSAS) in July 2010. Public Sector Entities were required to adopt, prepare and present 2014 Financial Statements on Cash Basis while 2016 Financial Statements was to be prepared using Accrual Basis IPSAS. Jigawa State Local Governments was in compliant with Cash Basis

2.1 **Statement of compliance with IPSAS and explanations**

The financial statements of Jigawa State Local Government Councils have been prepared in accordance with Accrual Basis, International Public Sector Accounting Standards (IPSASs).

The Local Governments Financial Statements are presented in Nigerian Naira, which is the functional and reporting currency and all values are rounded to the nearest thousand except where the thousand signs (N'000) is not indicated. The accounting policies have been consistently applied to all years presented. It is therefore, the Jigawa State Local Government Councils Financial Statements are prepared on an Accrual Basis.

The Financial Statements presented include:

Statement 1: Consolidated Statement of Financial Performance
Statement 2: Consolidated Statement of Financial Position
Statement 3: Consolidated Statement of Cash Flows
Statement 4: Consolidated Statement of Changes in Equity
Statement 5: Comparisons of Budgeted and Actual
Notes to the Accounts

2.2 **The Accounting Policies**

A. Measurement Basis

These GPFS have been prepared under the historical cost convention (as modified by revaluation or fair value of certain assets and liabilities where applicable).

B. Effort were made to apply all the provisions of the IPSAS unless where it was indicated.

C. Other Accounting Policies

1. **Basis of Accounting**

These GPFS have been prepared tastefully on Accrual Basis of Accounting.

2. Accounting Period

The accounting year (fiscal year) shall be from 1st January to 31st December in line with the National Treasury Circular Ref. OAGF/CAD/026/V.1/102 of 30th December, 2013. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

3. **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

4. **Consolidation Policy (applicable to controlling entities)**

I. All of the 27 Local Government Councils of the State shall submitting their annual financial statements to the Auditor General Local Government Councils for Consolidation.

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ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.

5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2025 and 2024) simultaneous for comparative purposes.

6. **Completeness**
The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations

7. **Prudence**
There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.

8. **Neutrality**
The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.

9. **Verifiability**
The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.

10. **Understandability**
The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.

11. **Budget Figures**
The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2025 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.

12. **Revenue:** Non-Exchange Transactions Fees, taxes and Fines.

a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.

b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. **Transfers from other government entities.**
Revenues from non-exchange transactions with other government entities are measured at

fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

Expenses:
All expenses should be reported on an accrual basis, i.e. all expenses are to be recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

a. Provision should be made, where applicable, using an actuarial valuation for retirement gratuities. The actuarial valuation determines the extent of anticipated entitlements payable under employment contracts and brings to account a liability using the present value measurement basis, which discounts expected future cash outflows.

15. Statement of Cash flow

This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.

The Cash flow statement shall consist of three (3) sections:

a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.

b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.

c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with an original maturity of 3 months or less in which the Entity invests as part of its day-to-day cash management and which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

17. Accounts Receivable:

a. Receivables from Exchange Transactions

I. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

18. Prepayments

a. Prepaid expenses are amounts paid in advance of receipt of goods or services.

b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.

c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.

b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.

c. The following shall constitute expenditure on PPE:

i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.

ii. Construction Cost- including materials, labour and overheads.

iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

The cost of an item of PPE shall comprise: its purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.

b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.

c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset.

Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

Jigawa State Local Government's Class of PPE and the relevant useful lives and depreciation rates are:

Buildings	=	2% = 50years
Land	=	2% =50 years
Plant & Machinery	=	6.67% = 15years
Furniture & Fittings	=	10%=10 years
Motor Vehicles	=	20 = 5 years
Office Equipment	=	20%= 5 years

The assets' residual values and useful lives are reviewed, and adjusted prospectively, if appropriate, at the end of each reporting period.

20. Deposits

a. Deposits consist of resource held in custody on behalf of third parties.

b. Deposits can also represent payments received in advance for goods/services to be offered later.

c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

Reserves are classified under equity in the Statement of Financial Position and include: Surpluses/ (Deficit) Reserve, Translation Reserve, Revaluation Reserve, Fair Value Reserve and other Reserves.

22. Transfers to other government entities

Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2025

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2025

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,535,000,000.00	Government Share of FAAC (Statutory Revenue)	1	3,194,205,994.90	3,361,119,700.00	0.00	3,361,119,700.00	166,913,705.10
1,000,000,000.00	Government Share of VAT	2	2,343,777,611.88	2,561,307,915.80	0.00	2,561,307,915.80	217,530,303.92
200,000.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
20,090,000.00	Non Tax Revenue	4	62,442,973.54	22,650,000.00	0.00	22,650,000.00	(39,792,973.54)
	Transfer from Other Government Entities	5	223,440,985.12	2,000,000.00	0.00	2,000,000.00	(221,440,985.12)
3,555,290,000.00	**Total Revenue (a)**		**5,823,867,565.44**	**5,947,277,615.80**	**0.00**	**5,947,277,615.80**	123,410,050.36
							0.00
							0.00
	EXPENDITURE						0.00
1,378,796,322.00	Salaries & Wages	6	1,954,921,185.35	2,330,139,471.00	0.00	2,330,139,471.00	375,218,285.65
79,000,000.00	Social Benefit	7	239,890,444.14	215,000,000.00	0.00	215,000,000.00	(24,890,444.14)
1,405,503,346.00	Overhead Cost	8	1,713,747,545.22	3,413,947,305.01	865,674,320.01	2,548,272,985.00	1,700,199,759.79
880,000,000.00	Grants & Contributions	9	1,280,740,008.00	500,000,000.00	0.00	500,000,000.00	(780,740,008.00)
312,092,000.00	Transfer to other Govt Agencies	10	388,158,950.20	195,000,000.00	0.00	195,000,000.00	(193,158,950.20)
	Depreciation		195,931,602.19				(195,931,602.19)
4,055,391,668.00							
0.00	**Total Expenditure (b)**		**5,773,389,735.10**	**6,654,086,776.01**	**865,674,320.01**	**5,788,412,456.00**	**880,697,040.91**
0.00	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		50,477,830.34	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset			0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures			0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/(Expenses) (d)**			0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**50,477,830.34**	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**50,477,830.34**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

30-3-26

SALEH MUSA
Treasurer
Roni Local Government, Jigawa State

JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
DESCRIPTION	**NOTES**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	9,421,862.09	0.00	173,639,492.16	0.00
Receivables	**15**	9,833,954.16	0.00	9,833,954.16	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	**19,255,816.25**	0.00	**61,403,168.03**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	**16**	5,489,961,738.41	0.00	5,275,266,278.00	0.00
Intangible Assets					
Total Non Current Assets B		0.00	**5,489,961,738.41**	0.00	0.00
Total Assets C = A + B		**0.00**	**5,509,217,554.66**	0.00	**5,494,898,682.91**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	31,758,896.50	0.00	31,758,896.50	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**31,758,896.50**	31,987,056.00	31,987,056.00
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	**18**	10,085,984.50	0.00	10,085,984.50	0.00
Total Non Current Liabilities E			**10,085,984.50**		**9,857,825.00**
Total Liabilities F = D + E		0.00	**41,844,881.00**	0.00	**41,844,881.00**
Net Assets: G = C - F		**0.00**	**5,467,372,673.66**	0.00	**5,453,053,801.91**
NET ASSETS/EQUITY					
Capital Grants					
Reserves	**19**	5,310,358,917.26	0.00	5,310,358,917.26	0.00
Accumulated Surplus/(Deficits)	**20**	157,013,756.40	0.00	106,535,926.06	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**5,467,372,673.66**	0.00	**5,453,053,801.91**

The accompanying notes form part of these statements

30-3-26

SALEH MUSA
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, 2025

RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	**NOTES**	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	**1**	3,194,205,994.90	0.00	1,705,920,864.26	0.00
Government Share of VAT	**2**	2,343,777,611.88	0.00	1,825,475,601.72	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	62,442,973.54	0.00	11,738,924.00	0.00
Transfer from Other Government Entities	**5**	223,440,985.12	0.00	113,398,394.44	0.00
Total Inflow from operating Activities (A)		**5,823,867,565.44**	**0.00**	**0.00**	**3,656,533,784.42**
Outflows					
Salaries & Wages	**6**	1,954,921,185.35	0.00	1,121,678,189.40	0.00
Social Benefits	**7**	239,890,444.14	0.00	110,667,865.27	0.00
Overhead Cost	**8**	1,713,747,545.22	0.00	960,842,472.73	0.00
Grants & Contributions	**9**	1,280,740,008.00	0.00	965,579,275.82	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	**10**	388,158,950.20	0.00	252,559,105.29	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		**5,577,458,132.91**	**0.00**	**0.00**	**3,411,326,908.51**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**246,409,432.53**	**246,409,432.53**	**0.00**	**245,206,875.91**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(410,627,062.60)	0.00	(123,136,597.62)	0.00
Net Cash Flow from Investing Activities		0.00	**(410,627,062.60)**	0.00	**(123,136,597.62)**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	**12**	0.00	0.00	0.00	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	0.00
Net Cash Flow From All Activities		0.00	(164,217,630.07)	0.00	122,070,278.29
Cash & Its Equivalent as at 1st January, 2024		0.00	173,639,492.16	0.00	51,569,213.87
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**9,421,862.09**	**0.00**	**173,639,492.16**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		50,477,830.34	0.00	86,977,639.03	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		195,931,602.19	0.00	158,229,236.88	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	246,409,432.53	0.00	245,206,875.91
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	0.00
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(410,627,062.60)		(123,136,597.62)	
Total Items Classified as Investing Activities		**0.00**	**(410,627,062.60)**	0.00	**(123,136,597.62)**
Net Cash Flow From All (Operating) Activities		**0.00**	(164,217,630.07)	0.00	122,070,278.29
Cash & it's Equivalent as at 1 January,2024		0.00	173,639,492.16	0.00	51,569,213.87
Cash & it's Equivalent as at 31 December,2025		**0.00**	**9,421,862.09**	0.00	**51,569,213.87**

The accompanying notes form part of these statements

30-3-26

SALEH MUSA
Treasurer
Roni Local Government, Jigawa State

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST DECEMBER, 2025

NARRATION	CAPITAL GRANT	RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
Opening Balance (1/1/2025)	0.00	5,310,358,917.26	106,535,926.06	5,416,894,843.32
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	50,477,830.34	50,477,830.34
Closing Balance	**0.00**	**5,310,358,917.26**	**157,013,756.40**	**5,467,372,673.66**

The accompanying notes form part of these statements

30-3-26
SALEH MUSA
Treasurer
Roni Local Government, Jigawa State

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2025

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,102,511,410.69	1,147,000,000.00	(955,511,410.69)	413,166,343.96
	SHARE OF EXCHANGE	158,680,990.58	300,000,000.00	141,319,009.42	964,957,003.62
	SHARE OF NON OIL REVENUE	19,301,090.95	200,000,000.00	180,698,909.05	48,252,727.37
	E-MONEY	121,275,519.86	900,000,000.00	778,724,480.14	58,760,523.38
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	27,210,705.96
	ADD INFLOW	750,661,456.20	614,119,700.00	(136,541,756.20)	146,715,003.47
	SHARE OF SOLID MINERALS	4,738,489.62	200,000,000.00	195,261,510.38	2,291,610.25
	TOTAL	**3,194,205,994.90**	**3,361,119,700.00**	**166,913,705.10**	**1,661,353,918.01**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	E-MONEY	SHR OF NON OIL	SHARE OF SOLID MINERALS	ECOLOGICAL	ADD INFLOW	TOTAL
JANUARY	**61,438,814.48**	**68,913,247.81**	**9,200,015.33**	**0.00**	**0.00**	0.00	279,206,331.48	418,758,409.10
FEBRUARY	**125,893,802.64**	**35,934,771.13**	**6,039,010.08**	**0.00**	**0.00**	0.00	314,384,151.60	482,251,735.45
MARCH	**134,192,723.91**		**10,212,929.22**	**0.00**	**4,738,489.62**	0.00	114,987,080.10	264,131,222.85
APRIL	**154,791,583.62**	**4,910,322.06**	**7,301,069.17**	**0.00**	**0.00**	0.00	0.00	167,002,974.85
MAY	**158,024,055.23**	**14,090,883.47**	**11,365,340.79**	**0.00**	**0.00**	0.00	21,037,446.51	204,517,726.00
JUNE	**144,178,546.05**	**13,401,810.80**	**8,084,355.94**	**0.00**	**0.00**	37,037,037.00	21,046,446.51	223,748,196.30
JULY	**173,832,619.20**	**7,015,215.44**	**8,524,230.70**	**19,301,090.95**	**0.00**	0.00	0.00	208,673,156.29
AUGUST	**224,888,132.73**	**7,160,729.68**	**10,967,142.20**	**0.00**	**0.00**	0.00	0.00	243,016,004.61
SEPTEMBER	**228,890,342.46**	**7,254,010.19**	**9,382,693.48**	**0.00**	**0.00**	0.00	0.00	245,527,046.13
OCTOBER	**213,115,126.53**	**0.00**	**14,872,780.38**	**0.00**	**0.00**	0.00	0.00	227,987,906.91
NOVEMBER	**238,398,446.41**	**0.00**	**13,846,366.69**	**0.00**	**0.00**	0.00	0.00	252,244,813.10
DECEMBER	**244,867,217.43**	**0.00**	**11,479,585.88**	**0.00**	**0.00**	0.00	0.00	256,346,803.31
TOTAL	**2,102,511,410.69**	**158,680,990.58**	**121,275,519.86**	**19,301,090.95**	**4,738,489.62**	**37,037,037.00**	**750,661,456.20**	**3,194,205,994.90**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,343,777,611.88	2,561,307,915.80	**2,561,307,915.80**	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	JANUARY	**181,545,219.67**	0.00	181,545,219.67	135,675,029.24	0.00	135,675,029.24
	FEBRUARY	**216,248,324.52**	0.00	216,248,324.52	116,271,437.50	0.00	116,271,437.50
	MARCH	**184,936,673.80**	0.00	184,936,673.80	124,772,061.51	0.00	124,772,061.51
	APRIL	**181,378,604.07**	0.00	181,378,604.07	152,533,376.68	0.00	152,533,376.68
	MAY	**178,479,089.39**	0.00	178,479,089.39	140,287,192.17	0.00	140,287,192.17
	JUNE	**205,618,047.95**	0.00	205,618,047.95	139,634,151.26	0.00	139,634,151.26
	JULY	**196,424,687.21**	0.00	196,424,687.21	152,170,028.68	0.00	152,170,028.68
	AUGUST	**194,739,541.35**	0.00	194,739,541.35	173,530,029.04	0.00	173,530,029.04
	SEPTEMBER	**208,040,806.48**	0.00	208,040,806.48	156,833,547.80	0.00	156,833,547.80
	OCTOBER	**250,356,800.75**	0.00	250,356,800.75	162,048,624.91	0.00	162,048,624.91
	NOVEMBER	**200,769,348.65**	0.00	200,769,348.65	192,623,342.54	0.00	192,623,342.54
	DECEMBER	**145,240,468.04**	0.00	145,240,468.04	179,096,780.39	0.00	179,096,780.39
	TOTAL	**2,343,777,611.88**	0.00	**2,343,777,611.88**	**1,825,475,601.72**	0.00	**1,825,475,601.72**

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2025

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00		200,000.00	0.00
	TOTAL	**0.00**		**200,000.00**	**200,000.00**
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	5,311,100.00	1,560,000.00	3,920,000.00	(1,391,100.00)
	FEES	50,546,540.82	14,000,000.00	11,850,000.00	(38,696,540.82)
	EARNINGS	4,502,710.00	1,950,000.00	3,000,000.00	(1,502,710.00)
	SALES/RENT	1,488,811.36	700,000.00	200,000.00	(1,288,811.36)
	RENT ON LAND AND OTHERS	0.00	300,000.00	1,100,000.00	1,100,000.00
	RENT ON BUILDING	0.00		1,000,000.00	0.00
	REPAYMENT	593,811.36	1,500,000.00	1,500,000.00	906,188.64
	INTEREST EARNED	0.00	80,000.00	80,000.00	80,000.00
	TOTAL	**62,442,973.54**	**20,090,000.00**	**22,650,000.00**	**(39,792,973.54)**
	NON TAX REVENUE	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
4a	**Break Down of Non tax Revenue**				
	LICENCES	0.00		0.00	0.00
	Sand dredging license	0.00	0.00	20,000.00	20,000.00
	Produce Buying Licenses	0.00	50,000.00	20,000.00	20,000.00
	Tractor Hiring Services	5,136,500.00	1,000,000.00	3,000,000.00	(2,136,500.00)
	Radio / Television Station Licenses	0.00	30,000.00	500,000.00	500,000.00
	Bake / Bakery House Licenses	0.00	100,000.00	100,000.00	100,000.00
	Cart Licenses	0.00	50,000.00	30,000.00	30,000.00
	Dane Gun Licenses	0.00	20,000.00	20,000.00	20,000.00
	Cattle Dealer Licenses	0.00	40,000.00	30,000.00	30,000.00
	Hawker's Permits	137,600.00	30,000.00	20,000.00	(117,600.00)
	Cinematograph / Photo Studio Operations Licenses	0.00	30,000.00	20,000.00	20,000.00
	Product Buyers Licenses and Registration of Stores	17,000.00	20,000.00	30,000.00	13,000.00
	Welding Machine License	0.00	30,000.00	30,000.00	30,000.00
	Auto Spare Parts	0.00	20,000.00	30,000.00	30,000.00
	Building Materials / Block Making License Fees	20,000.00	100,000.00	50,000.00	30,000.00
	Sewing / Tailoring Services	0.00	20,000.00	10,000.00	10,000.00
	Barbing Salon / Boutique Services Fees	0.00	20,000.00	10,000.00	10,000.00
	TOTAL	**5,311,100.00**	**1,560,000.00**	**3,920,000.00**	(1,391,100.00)
	FEES	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Business / Petty Trade Operating Fees		50,000.00	50,000.00	50,000.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	861,700.00	100,000.00	100,000.00	(761,700.00)
	Indigeneship Registration fees	389,500.00	0.00	2,000,000.00	1,610,500.00
	Tender Fees	24,536,340.82	2,000,000.00	3,000,000.00	(21,536,340.82)
	Survey / Planning / Building Fees	0.00	300,000.00	200,000.00	200,000.00
	Birth & Death Registration Fees	0.00	2,000,000.00	100,000.00	100,000.00
	Land Use / Sand Dredging Fees	24,050,000.00	8,000,000.00	5,000,000.00	(19,050,000.00)
	Contractor Registration Fees	0.00	500,000.00	300,000.00	300,000.00
	Timber & Forest Fees (Felling of Trees)	664,000.00	100,000.00	100,000.00	(564,000.00)

CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2025

	NON TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Customary Right Of Occupancy Fees	25,000.00	150,000.00	200,000.00	175,000.00
	Building Plan Approval Fees	20,000.00	200,000.00	250,000.00	230,000.00
	Title / Plot Transfer Fees / Commission	0.00	50,000.00	50,000.00	50,000.00
	Milling Charges	0.00	100,000.00	100,000.00	100,000.00
	Workshop Fees (Blacksmiths, Furniture, Vulnaizer, etc)	0.00	100,000.00	100,000.00	100,000.00
	Annual communication equipment installation/optic	0.00	250,000.00	200,000.00	200,000.00
	Auto Mechanic /Car Wash Registration Fees	0.00	50,000.00	50,000.00	50,000.00
	Business Centre Operations	0.00	50,000.00	50,000.00	50,000.00
	TOTAL	**50,546,540.82**	**14,000,000.00**	**11,850,000.00**	(38,696,540.82)
					0.00
	EARNINGS	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Earnings From Cattle Markets	1,500,610.00	100,000.00	500,000.00	(1,000,610.00)
	Earnings From Markets	1,539,100.00	1,000,000.00	1,000,000.00	(539,100.00)
	Earnings From Motor Parks	703,000.00	100,000.00	500,000.00	(203,000.00)
	Earnings from Commercial Activities (Shops & Shopping Centres_	760,000.00	300,000.00	300,000.00	(460,000.00)
	Earning from environmental sanitation		150,000.00		0.00
	Earning from survey/planning/building fees		0.00		0.00
	Earning from feeling of trees		0.00		0.00
	Earning from farm plots & land charges		0.00	500,000.00	500,000.00
	Abbatoir / Slaughter House		300,000.00	200,000.00	200,000.00
	TOTAL	**4,502,710.00**	**1,950,000.00**	**3,000,000.00**	(1,502,710.00)
					0.00
					0.00
	SALES/RENT	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Rent on government land	593,811.36	0.00	1,100,000.00	506,188.64
	Rent on plots & sites Service programme		0.00	0.00	0.00
	Rent on Government Quarters		0.00	200,000.00	200,000.00
	Rent on government Building		500,000.00	500,000.00	500,000.00
	Rent on Government Properties	895,000.00	200,000.00	500,000.00	(395,000.00)
	TOTAL	**1,488,811.36**	**700,000.00**	**2,300,000.00**	811,188.64
					0.00
	REPAYMENT GENERAL	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Refund of Overpayment		500,000.00	500,000.00	500,000.00
	Unclaimed Deposits	593,811.36	1,000,000.00	1,000,000.00	406,188.64
	Recovery of Public Funds		0.00		0.00
	TOTAL	**593,811.36**	**1,500,000.00**	**1,500,000.00**	906,188.64
					0.00
	Motor Vehicle Bicycle Advances (Interest)		50,000.00	50,000.00	50,000.00
	Bicycle Advances (Interest)	0.00	30,000.00	30,000.00	30,000.00
	TOTAL	**0.00**	**50,000.00**	**80,000.00**	80,000.00
	TOTAL	**62,442,973.54**	**80,000.00**	**22,650,000.00**	(39,792,973.54)

NOTE	TRANSFER FROM OTHER GOVT. ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
5	Augmentation	101,000,000.00	0.00	(101,000,000.00)	111,442,887.84
	State I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	40% PHC STAFF SALARY CONTRIBUTION	120,465,478.52	0.00	(120,465,478.52)	0.00
	Total Transfer From Other Gov t. Entities	**223,440,985.12**	**2,000,000.00**	(221,440,985.12)	**113,418,394.44**

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	164,625.55	0.00	0.00
2	FEBRUARY	0.00	164,625.55	0.00	500,000.00
3	MARCH	0.00	164,625.55	11,993,858.85	0.00
4	APRIL	0.00	164,625.55	12,045,325.08	0.00
5	MAY	3,000,000.00	164,625.55	12,008,458.72	1,610,000.00
6	JUNE	8,000,000.00	164,625.55	12,067,516.26	11,400,000.00
7	JULY	0.00	164,625.55	12,071,822.57	11,100,000.00
8	AUGUST	0.00	164,625.55	12,051,462.93	65,832,887.84
9	SEPTEMBER	20,000,000.00	164,625.55	12,083,037.06	0.00
10	OCTOBER	10,000,000.00	164,625.55	12,077,734.73	0.00
11	NOVEMBER	60,000,000.00	164,625.55	12,015,434.43	21,000,000.00
12	DECEMBER	0.00	164,625.55	12,050,827.89	0.00
	TOTAL	**101,000,000.00**	**1,975,506.60**	**120,465,478.52**	**111,442,887.84**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	31,971,445.05	51,969,404.00	19,997,958.95	14,949,288.40
	Legislative Council	8,960,080.00	46,372,978.00	37,412,898.00	16,790,984.00
	Administrative and General services	102,057,773.53	108,291,877.00	6,234,103.47	65,723,308.89
	SUB-TOTAL	**142,989,298.58**	**206,634,259.00**	**63,644,960.42**	**97,463,581.29**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	13,576,161.70	17,867,377.00	4,291,215.30	8,861,184.20
	Forestry Section	9,871,501.39	10,913,208.00	1,041,706.61	6,013,702.80
	Livestock Section (Veterinary)	63,722,974.34	64,839,112.00	1,116,137.66	19,650,059.20
	Treasury Account Section	59,944,724.41	141,991,947.00	82,047,222.59	36,745,896.56
	Internal Audit	1,791,931.36	3,995,299.00	2,203,367.64	2,211,093.60
	Planning, Research & Statistics Department	27,325,023.66	32,670,767.00	5,345,743.34	3,949,692.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	8,095,918.44	6,746,249.00	(1,349,669.44)	12,743,527.50
	Treasury Revenue Section	26,657,424.52	22,966,293.00	(3,691,131.52)	14,149,286.89
	Road & Communication Section	15,572,895.55	18,706,272.00	3,133,376.45	9,197,370.04
	Mechanical Section	19,267,033.09	25,807,457.00	6,540,423.91	11,616,746.00
	Electrical Section	10,261,529.45	17,178,526.00	6,916,996.55	6,367,218.40
	Land & Survey Section	13,992,446.99	16,972,256.00	2,979,809.01	6,665,084.50
	Building Section	14,497,582.79	29,153,514.00	14,655,931.21	10,194,085.90
	SUB-TOTAL	**284,577,147.69**	**409,808,277.00**	**125,231,129.31**	**148,364,947.59**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	124,917,813.47	128,715,892.00	3,798,078.53	88,527,986.59
	Education (Teaching Staff)	793,162,455.97	874,597,424.00	81,434,968.03	377,287,733.46
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	171,692,265.54	173,820,880.00	2,128,614.46	99,795,372.16
	Curative	351,032,970.46	404,437,011.00	53,404,040.54	229,321,460.44
	Rural Water Supply	11,107,308.72	12,799,281.00	1,691,972.28	6,676,878.76
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	38,089,186.80	40,942,391.00	2,853,204.20	23,877,612.50
	Information, Youth, Sport & Culture	8,071,209.67	16,463,438.00	8,392,228.33	4,991,330.03
	Social Welfare Section	20,979,841.01	54,300,454.00	33,320,612.99	10,993,376.20
	Trade Section and Cooperatives	8,301,687.44	7,620,164.00	(681,523.44)	4,801,273.58
	SUB-TOTAL	**1,527,354,739.08**	**1,713,696,935.00**	**186,342,195.92**	**846,273,023.72**
	GRAND TOTAL	**1,954,921,185.35**	**2,330,139,471.00**	**375,218,285.65**	**1,092,101,552.60**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	83,722,237.07	100,000,000.00	16,277,762.93	46,474,692.90
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	69,852,270.39	80,000,000.00	10,147,729.61	35,347,968.24
	CONTRIBUTION TO PENSION FOR PHC STAFF	41,871,492.24	35,000,000.00	(6,871,492.24)	28,845,204.13
	17% CONTRIBUTION TO CPS	44,444,444.44	35,000,000.00	0.00	**0.00**
	TOTAL	**239,890,444.14**	**215,000,000.00**	**(24,890,444.14)**	**110,667,865.27**

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	105,792,000.00	69,000,000.00	(36,792,000.00)	0.00
	Legislative Council	56,160,000.00	66,000,000.00	9,840,000.00	0.00
	Administrative and General services	313,048,834.46	125,500,000.00	(187,548,834.46)	0.00
	SUB-TOTAL	**475,000,834.46**	**260,500,000.00**	(214,500,834.46)	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	18,673,100.00	12,000,000.00	(6,673,100.00)	0.00
	Forestry Section	4,550,000.00	5,000,000.00	450,000.00	0.00
	Livestock Section (Veterinary)	2,766,000.00	10,500,000.00	7,734,000.00	0.00
	Treasury Account Section	59,476,970.83	385,709,880.00	326,232,909.17	0.00
	Internal Audit	3,150,000.00	4,000,000.00	850,000.00	0.00
	Planning, Research & Statistics Department	32,276,446.00	28,500,000.00	(3,776,446.00)	0.00
	Monitoring & Evaluation	600,000.00	0.00	(600,000.00)	0.00
	Statistics	0.00	3,500,000.00	3,500,000.00	0.00
8.2	Treasury Revenue Section	14,812,000.00	12,000,000.00	(2,812,000.00)	0.00
	Road & Communication Section	63,778,162.00	10,000,000.00	(53,778,162.00)	0.00
	Mechanical Section	111,129,538.00	33,000,000.00	(78,129,538.00)	0.00
	Electrical Section	234,714,449.03	136,500.00	(234,577,949.03)	0.00
	Land & Survey Section	5,318,800.00	4,000,000.00	(1,318,800.00)	0.00
	Building Section	74,010,987.83	20,000,000.00	(54,010,987.83)	0.00
	SUB-TOTAL	**625,256,453.69**	**528,346,380.00**	(96,910,073.69)	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	17,957,798.02	158,715,892.00	140,758,093.98	0.00
	Education (Teaching Staff)	57,454,889.79	904,597,424.00	847,142,534.21	0.00
	Adult Education	0.00	7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	37,836,475.00	48,000,000.00	10,163,525.00	0.00
	Curative	44,765,655.00	40,500,000.00	(4,265,655.00)	0.00
	Rural Water Supply	80,884,868.53	79,200,000.00	(1,684,868.53)	0.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	61,888,200.00	15,500,000.00	(46,388,200.00)	0.00
	Information, Youth, Sport & Culture	36,148,795.00	16,580,000.00	(19,568,795.00)	0.00
	Social Welfare Section	126,705,978.88	65,500,000.00	(61,205,978.88)	0.00
	Trade Section and Cooperatives	6,469,080.00	3,200,000.00	(3,269,080.00)	0.00
	SUB-TOTAL	**470,111,740.22**	**1,338,951,196.00**	**868,839,455.78**	0.00
	GRAND TOTAL	**1,570,369,028.37**	**2,127,797,576.00**	**557,428,547.63**	0.00
	OVER HEAD FROM CAPITAL RECEIPTS	**143,378,516.85**	**420,475,409.00**	**277,096,892.15**	0.00
	GRAND TOTAL	**1,713,747,545.22**	**2,548,272,985.00**	**834,525,439.78**	0.00

	OVER HEAD FROM CAPITAL RECEIPTS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	General renovation of Roni motel	1,352,947.00	60,000,000.00	58,647,053.00	0.00
	Street Naming in Roni Metropolitan	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Training/retreat of LG political office holders	3,910,000.00	50,000,000.00	46,090,000.00	0.00
	Contribution for unify project &programme for LG Council	36,133,116.26	50,000,000.00	13,866,883.74	0.00
	Contribution for sensitization & capacity building climate mertigation	3,204,324.00	10,000,000.00	6,795,676.00	0.00
	SUB TOTAL	**46,600,387.26**	**175,000,000.00**	**128,399,612.74**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Student care program	9,254,511.35	60,000,000.00	50,745,488.65	0.00
	External work at LGC guest house Dutse& Duplex house Roni (Land scaping wall fencing flowering & skeptic tank)	1,000,000.00	20,000,000.00	19,000,000.00	0.00
	Purchase of Grains /Transportation (SESAME)	11,721,457.00	5,000,000.00	(6,721,457.00)	0.00
	Procurement of skill acquisition materials at Roni motel	2,650,000.00	5,000,000.00	2,350,000.00	0.00
	General renovation of LGEA Secretariat	4,624,580.65	10,000,000.00	5,375,419.35	0.00
	Erosion control across Roni Local Government Area	15,133,095.00	30,000,000.00	14,866,905.00	0.00
	SUB TOTAL	**44,383,644.00**	**130,000,000.00**	**85,616,356.00**	0.00
	Construction of 5 daily prayer mosque	14,808,918.09	30,000,000.00	15,191,081.91	0.00
	Purchase of Submersible Pump (Solar &Motorize)	3,500,000.00	20,000,000.00	16,500,000.00	0.00
	Contribution to community development project	2,700,000.00	10,000,000.00	7,300,000.00	0.00
	Conversion of 11No, Hand Pump to Solar Powered Scheme at:-	4,167,067.50	20,000,000.00	15,832,932.50	0.00
	Procurement of Hospital Equipments to SantarTsaye (PHC)	3,151,000.00	21,475,409.00	18,324,409.00	0.00
	Provision of materials &palliatives .	24,067,500.00	14,000,000.00	(10,067,500.00)	0.00
	SUB TOTAL	**52,394,485.59**	**115,475,409.00**	**63,080,923.41**	0.00
	TOTAL	**143,378,516.85**	**420,475,409.00**	**277,096,892.15**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	51,558,763.38	50,000,000.00	(1,558,763.38)	34,493,988.33
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	51,558,763.38	50,000,000.00	(1,558,763.38)	34,493,988.33
	2% Sule Lamido University Kafin Hausa	119,668,730.10	30,000,000.00	(89,668,730.10)	72,831,600.39
	Contribution to State & LG Joint Projects &Programmes	565,509,470.40	150,000,000.00	(415,509,470.40)	464,450,000.00
	5% EMIRATE	184,510,978.19	110,000,000.00	(74,510,978.19)	165,177,652.50
	STABLIZATION FUND	307,933,302.55	110,000,000.00	(197,933,302.55)	194,132,046.27
	TOTAL	**1,280,740,008.00**	**500,000,000.00**	**(780,740,008.00)**	**771,447,229.55**
NOTE	**TRANSFER TO OTHER GOVT. AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	116,110,951.75	110,000,000.00	(6,110,951.75)	135,019,150.00
	Ministry for Water Resources (Water Facilities)	71,822,118.53	70,000,000.00	(1,822,118.53)	100,331,733.07
	Directorate of Special Services (Vigilante, Hisbah & Disable)	21,802,888.88	10,000,000.00	(11,802,888.88)	14,558,222.22
	Directorate of Salary and Pension Administration	31,258,020.64	0.00	(31,258,020.64)	0.00
	Ministry of Information JBC	600,000.00	5,000,000.00	(640,000.00)	2,650,000.00
	Ramadan feeding (SEMA)	105,090,970.40	0.00	0.00	0.00
	Directorate of Special Services (security guards)	26,584,000.00	0.00	0.00	0.00
	JICHMA	9,250,000.00	0.00	0.00	0.00
	MASAKI	5,640,000.00	0.00	0.00	0.00
	TOTAL	**388,158,950.20**	**195,000,000.00**	**(193,158,950.20)**	**252,559,105.29**

NOTE	PURCHASE, CONSTRUCTION / REHABILITALION OF PPE				
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
11a	Construction of PHC at Gumuma and Kazarai	2,234,469.17	20,000,000.00	17,765,530.83	0.00
	Construction of Town Hall	65,910,968.96	130,000,000.00	64,089,031.04	0.00
	Construction of drainages and bridge at kanti kofar kudu opposite Jambulo Roni and Dansure.	0.00	0.00	0.00	0.00
	Construction of Drainage of 1000 meters length at Amaryawa gabas	4,224,186.98	5,000,000.00	775,813.02	0.00
	Construction of Roundabout at Roni Kan Hawa	83,643,547.77	80,000,000.00	(3,643,547.77)	0.00
	Construction of Police out post at Takwardawa	0.00		0.00	0.00
	Purchase of utility Vehicles to the Office of Secretary & DAGS	13,786,000.00	10,000,000.00	(3,786,000.00)	0.00
	Procurement of utility vehicle for Cm, Vcm, Secretary and Speaker	105,173,832.68	150,000,000.00	44,826,167.32	0.00
	SUB TOTAL	**274,973,005.56**	**395,000,000.00**	**120,026,994.44**	0.00
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Drainage at Roni Janbulo	2,572,500.00	5,000,000.00	2,427,500.00	0.00
	Construction of Markets Stalls One each at Roni Bakin Kasuwa (2No), &Dansure (1No).	2,450,000.00	20,000,000.00	17,550,000.00	0.00
	construction of Market Stall	3,899,999.00	10,000,000.00	6,100,001.00	0.00
	Electrification projects at Mamudawa, Bashe, Kwaita,Tuntube & Daurawa, Kagadama, Barinje	3,000,000.00	30,000,000.00	27,000,000.00	0.00
	Purchase and installation of Transformer at Roni Yamma Famfon iska	8,316,756.58	10,000,000.00	1,683,243.42	0.00
	Construction of drainage at Amaryawa, Unguwanmani, Galadimawa to kanhawa, Ban iyaka and Zugai to Gangare	3,635,250.62	10,000,000.00	6,364,749.38	0.00
	Construction of solar water supply scheme with 22.5m overhead tank	25,642,942.22	20,000,000.00	(5,642,942.22)	0.00
	Construction of drainage/culvert at Roni k/kudu	3,500,000.00	10,000,000.00	6,500,000.00	0.00
	Provision of Solar Powered water scheme at Kwaita	1,962,500.00	15,000,000.00	13,037,500.00	0.00
	Construction of Hand Pump at Roni Grave Yard	6,500,000.00	5,000,000.00	(1,500,000.00)	0.00
	SUB TOTAL	**61,479,948.42**	**135,000,000.00**	73,520,051.58	0.00
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Health Post at Kwaita Gari (Ongoing)	5,117,233.62	6,000,000.00	882,766.38	0.00
	Purchase of 10Nos Motorcycle	10,346,875.00	10,000,000.00	(346,875.00)	0.00
	Conversion of street light to solar at Roni town	2,000,000.00	5,000,000.00	3,000,000.00	0.00
	Solicitation and furnishing of midwives quarters	50,000,000.00	100,000,000.00	50,000,000.00	0.00
	Construction of 5no. of market stall at Dageji and 2no. At each 11wards	6,710,000.00	10,000,000.00	3,290,000.00	0.00
	SUB TOTAL	**74,174,108.62**	**131,000,000.00**	56,825,891.38	0.00
	GRAND TOTAL	**410,627,062.60**	**661,000,000.00**	250,372,937.40	0.00

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	9,833,954.16
	CURRENT YEAR ADVANCE	9,833,954.16
	MARGINS	**0.00**
NOTE	**PROCEED FROM REPAYMENT**	
13	CURRENT YEAR NCL	41,844,881.00
	PREVIOUS YEAR NCL	41,844,881.00
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	4319768.61	147275338.55
	OVERHEAD ACCOUNT	226679.03	1485887.18
	SALARY ACCOUNT	2439715.99	22651950.51
	PROJECT ACCOUNT	2073066.19	821417.04
	LOAN ACCOUNT	0.00	0.00
	REVENUE ACCOUNT	362632.27	1404898.88
	TOTAL	**9421862.09**	**173639492.16**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	7,938,051.00	7,938,051.00
	OTHER ADVANCE	1,895,903.16	1,895,903.16
	TOTAL	**9,833,954.16**	**9,833,954.16**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2025)	0.00	4,978,603,242.86	17,578,333.33	11,605,750.00	229,283,188.69	196,425,000.00	5,433,495,514.88
	DATE OF ASSETS REVALUATION 1/12/2025	0.00	183,898,156.12	50,000,000.00	0.00	47,422,198.80	129,306,707.68	410,627,062.60
			5,162,501,398.98	67,578,333.33	11,605,750.00	276,705,387.49	325,731,707.68	5,844,122,577.48
	DEPRECIATION AS B/F		99,572,064.86	1,757,833.33	2,321,150.00	15,293,188.69	39,285,000.00	158,229,236.88
	DEPRECIATION CHARGE FOR THE YEAR	0.00	103,250,027.98	6,757,833.33	2,321,150.00	18,456,249.35	65,146,341.54	195,931,602.19
	ACCUMULATED DEPRECIATION 31/12/25	0.00	202,822,092.84	8,515,666.66	4,642,300.00	33,749,438.04	104,431,341.54	354,160,839.07
	NET BOOK VALUE AS AT 31/12/2025	0.00	4,959,679,306.14	59,062,666.67	6,963,450.00	242,955,949.45	221,300,366.14	**5,489,961,738.41**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	1,190,792.00	0.00
	8% CPS	3,525,963.00	3,525,963.00
	MHWUN	268,325.00	268,325.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	3,623,121.00	5,623,121.00
	GOVT TAX	20,569,647.00	22,569,647.00
	7.5% VAT	2,581,048.50	0.00
	TOTAL	**31,758,896.50**	**31,987,056.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	167,541.00	167,541.00
	5%WHT	(478,605.00)	(478,605.00)
	OTHERS	10,397,048.50	10,168,889.00
	TOTAL	**10,085,984.50**	**9,857,825.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,310,358,917.26	0.00		5,310,358,917.26
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,310,358,917.26	0.00	0.00	**5,310,358,917.26**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	106,535,926.06	19,558,287.03
	SURPLUS/DEFICIT FOR THE YEAR	**50,477,830.34**	86,977,639.03
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**157,013,756.40**	**106,535,926.06**

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

AUDIT CERTIFICATION

The Financial Statements of Roni Local Government Council Jigawa State for the year ended 31 December, 2025 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

The audit was conducted in accordance with International Standards on Auditing and INTOSAI Auditing standards.

TREASURER'S RESPONSIBILITIES

The Local Government Treasurer's is responsible for the preparation and presentation of the financial statements based on section 125 (5) of the 1999 constitution of the Federal Republic of Nigeria as amended. He is to ensure that there are no material misstatements in the financial statements.

AUDITOR-GENERAL'S RESPONSIBILITIES

It is my statutory responsibility to form an independent opinion based on my audit of the financial statements and to report my opinion thereon.

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained information and explanations that to the best of my knowledge were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my opinion.

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2025, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

5th – 6 – 2026

SHEHU A KAILA FCNA, ACIT, FCIFC, CCrFA
FRC/2023/PRO/ANAN/004/231669
Auditor General (local Government)
Jigawa State.

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2025

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Roni Local Government Council revealed that, the Sum of Three Billion, one Hundred and Ninety Four Million, Two Hundred and Five Thousand, Nine Hundred and Ninety Four Naira, Ninety Kobo (₦3,194,205,994.90) only was received from the Federation Account as government share of statutory revenue. This represents 95.03% of the budgeted amount of Three Billion, Three Hundred and Sixty One Million, One Hundred and Nineteen Thousand, Seven Hundred Naira(₦3,361,119,700.00)only

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Three Hundred and Forty Three Million, Seven Hundred and Seventy Seven Thousand, Six Hundred and Eleven Naira, Eighty Eight Kobo(₦ 2,343,777,611.88) only was received from the Federation Account as government share of VAT during the year ended 31st December, 2025. This figure represents 91.51% of the total budgeted amount of Two Billion Five Hundred and Sixty One Million Three Hundred and Seven Thousand, Nine Hundred and Fifteen Naira Eighty Kobo (₦2,561,307,915.80) only

3. NON TAX REVENUE

Roni Local Government realized the Sum of Sixty Two Million Four Hundred and Forty Two Thousand, Nine Hundred and seventy Three Naira, Fifty Four Kobo (₦ 62,442,973.54)only as Non Tax revenue from the period of January – December 2025. The total amount represents 275.69% of the budgeted amount of Twenty Two Million, Six Hundred and Fifty Thousand Naira (₦22,650,000.00)only.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

During the period under review, the Sum of Two hundred and Twenty Three Million, Four Hundred and Forty Thousand, Nine Hundred andEighty Five Naira,Twelve Kobo (₦ 223,440,985.12) only was received by the Roni Local Government from the State Independent Revenue and Stabilization account from Ministry for Local Government. This figure represents 11,172.05% of the budgeted amount of Two Million Naira (₦2,000,000.00)only.

5. BANK RECONCILIATION STATEMENTS

Bank reconciliation statements of accounts maintained by the Roni Local Government Council during the period of under review have been reconciled as at 31st December, 2025.

6. BUDGET PERFORMANCE

The overall budget performance for the year ended 31st December, 2025 in respect of the Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCPTION	**ACTUAL**	**BUDGET**	**VARIANCE**	**PENCENTAGE**
STATUTORY ALLOCATION	3,194,205,994.90	3,361,119,700.00	166,913,705.10	95.03
VALUE ADD TAX	2,343,777,611.88	2,561,307,915.80	217,530,303.92	91.51
TAX REVENUE		200,000.00	200,000.00	-
Non TAX REVENUE	62,442,973.54	22,650,000.00	(39,792,973.54)	275.69
Transfer From Govt ENTITIE	223,440,985.12	2,000,000.00	(221,440,985.12)	11,172.05
.				
TOTAL REVENUE	**5,823,867,565.44**	**5,947,277,615.80**	**123,410,050.36**	**97.92**
EXPENDITURES			-	
RECCURENT EXPENDITURE	5,577,458,132.91	6,654,086,776.01	1,076,628,643.10	83.82
CAPITAL EXPENDITURE	410,627,062.60	710,005,100.00	299,378,037.40	57.83
TOTAL EXPENDITURE	**5,988,085,195.51**	**7,364,091,876.01**	**1,376,006,680.50**	**81.31**

1. TOTAL REVENUE

From the above table, our analysis shows that, the Sum of Five Billion, Eight Hundred and Twenty Three Million,Eight hundred and Sixty Seven Thousand, Five Hundred and Sixty Five Naira, Forty Four Kobo (₦ 5,823,867,565.44) only was received from the Federation Account and Stabilization account from the Ministry for Local Government during the year ended 31st December, 2025. This figure represents 97.92% of the total budgeted amount of Five Billion Nine Hundred and Forty Seven Million, Two Hundred and Seventy Seven Thousand, Six Hundred and Fifteen Naira, Eighty Kobo (₦5,947,277,615.80) only

2. RECURRENT EXPENDITURE

Total recurrent expenditure incurred during the year under review is amounting to Five Billion,Five Hundred and Seventy Seven Million,Four Hundred and Fifty Eight Thousand, One Hundred andThirty TwoNaira,Ninety OneKobo(₦5,577,458,132.91)onlywhich represents 83.82% of the budgeted amount of Six billion,Six Hundred and Fifty Four Million,Eighty Six Thousand,Seven Hundred and Seventy Six Naira, One Kobo (₦6,654,086,776.01)only

3. CAPITAL EXPENDITURE

The Sum of four Hundred and Ten million, Six Hundred and Twenty SevenThousand,Sixty Two Naira, Sixty Kobo (₦ 410,627,062.60) only was expended on Capital expenditure for the year ended 31st December, 2025. This represents only 57.83% of the budgeted amount of Seven Hundred and Ten Million, Five Thousand, One Hundred Naira (₦710,005,100.00)only

4. RECOMMENDATION:

A. The Local Government Council shall reduce overspending on recurrent expenditure and use the same to finance capital projects for the well-being of the electorate.

B. The Local Government Council should explore more ways to revenue generation within its domain.to avoid over depending on federation account

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE FOR THE YEAR ENDED 31st DECEMBER, 2025

1. The Local Government kept books of account with exception of INVESTMENT FIXIED ASSET 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 spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the Sum of One Billion, Eight Hundred and Seventy Million, One Hundred and Thirty Two Thousand, Nine Hundred and Eighty Three Naira (N1,870,132,983**.00**) only was issued to Roni Local Government Council and the same amount was Verified and Resolved, no amount remains unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/AUD/KZO/RRN/LQ.1/25	Un Presented Payment Voucher	105,876,059.00	105,876,059.00	0.00
2	ALG/AUD/KZO/RRN/LQ.2/25	Un Accounted Payment	112,444,860.44	112,444,860.44	0.00
3	ALG/AUD/KZO/RRN/LQ.3/25	Irregular/un Documented payment voucher	112,687,741.00	112,687,741.00	0.00
4	ALG/AUD/KZO/RRN/LQ.4/25	Un Remitted Taxes	13,654,074.00	13,654,074.00	0.00
5	ALG/AUD/KZO/RRN/LQ.5/25	Un Accounted Security Votes/Impress	10,000,000.00	10,000,000.00	0.00
6	ALG/AUD/KZO/RRN/LQ.6/25	Un Presented Payment Vouchers	99,725,222.16	99,725,222.16	0.00
7	ALG/AUD/KZO/RRN/LQ.7/25	Un Accounted Payment	68,935,368.02	68,935,368.02	0.00
8	ALG/AUD/KZO/RRN/LQ.8/25	Irregular/un Documented payment voucher	284,214,807.50	284,214,807.50	0.00
9	ALG/AUD/KZO/RRN/LQ.9/25	Un Approved Payment	36,071,283.29	36,071,283.29	0.00
10	ALG/AUD/KZO/RRN/LQ.10/25	Payment for Services Not Rendered	50,942,104.00	50,942,104.00	0.00
11	ALG/AUD/KZO/RRN/LQ.11/25	Payment for Project Not Executed	39,148,324.00	39,148,324.00	0.00
12	ALG/AUD/KZO/RRN/LQ.12/25	Payment for Services Not Yet Rendered	205,568,025.00	205,568,025.00	0.00
13	ALG/AUD/KZO/RRN/LQ.13/25	Un posted Into Daily Abstract	547,793,693.40	547,793,693.40	0.00
14	ALG/AUD/KZO/RRN/LQ.14/25	Un Presented Payment Voucher	40,821,383.38	40,821,383.38	0.00
15	ALG/AUD/KZO/RRN/LQ.15/25	Irregular/un Documented payment voucher	71,260,652.00	71,260,652.00	0.00
16	ALG/AUD/KZO/RRN/LQ.16/25	Un Approved Payment	4,969,629.81	4,969,629.81	0.00
17	ALG/AUD/KZO/RRN/LQ.17/25	Payment for Services Not Yet Rendered	60,798,094.00	60,798,094.00	0.00
18	ALG/AUD/KZO/RRN/LQ.18/25	Payment for Services Not Yet Rendered	5,221,662.00	5,221,662.00	0.00
	TOTAL		1,870,132,983.00	1,870,132,983.00	0.00
	PERCENTAGE		100%	100%	0.00

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 number of Forty Nine [49] 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 Eighty Seven Million Six Hundred and Seventy Five Thousand Three Hundred and Thirty Eight Naira (N 87,675,338.00) only.

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 cases maybe. To this effect Audit uncover Fourteen [14] of staff retired and deceased owed Roni Local Government Council, the sum of Four Million One Hundred and Fifty Two Thousand Four Hundred and Eighty One Naira (N 4,152,481.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/KZO/RRN/LQ.17/2025	*Audit Form 1*
The, Hon. Chairman	*Station:* Roni L.G.A
Roni *Local Government*	*Pv. No.:* C-C *Date:* Dec, 2025
	Head C-C *Sub Head:* C-C
	Amount N: ₦60,798,094
	Payee: Sundry Persons
	Nature of Payment; Payment for Services
	Date: Not yet Rendered

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/2/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

PAYMENTS FOR SERVICES NOT YET RENDERED DECEMBER, 2025.

The Sum of Sixty Million, Seven Hundred and Ninety Eight Thousand, Ninety four Naira (**₦60,798,094**) Only, were expended for Services to the Local Government. See attached scheduled for more details.

Audit examination revealed that, the above expenditures were not executed which is Contrary to the Provision of Financial Memoranda 14:9 (2) and 39:3 (9) Therefore, the officers concerned should be ask to explain or else the total sum involved be refunded to the Treasury and this office be furnish with recovery details. And or be sanction appropriately, please.

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

Musa Sule, CNA
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/KZO/RRN/LQ16/2025

Audit Form 1 Roni L.G.A.

Local Querry No. Hon. Chairman

The, Roni

Local Government

Station:

Pv. No.: C - C *Date:* Dec, 2025

Head C - C *Sub Head* C - C

Amount N: 4,969,600

Payee:

Nature of Payment: Sundry Persons

Un Approved Payments

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
P/s deal
10/3/26

AUDIT QUERRY

UN APPROVED PAYMENTS, DECEMBER, 2025.

The Sum of Four Million, Nine Hundred and Sixty Nine Thousand, Six Hundred Naira (**₦4,969,600**) Only, were expended for various Services to the Local Government. See the attached scheduled for details.

Audit examination revealed that, the above expenditures were not assented by the chief Accounting officer of the Local Government (Chairman). This action contradicts the Provision of Financial Memoranda Chapter 1:10 (3-5) refers.

In view of the above, the concerned officers should be ask to explain about this serious anomalies or otherwise the sum be refunded and this office be inform for further examination. And or be surcharge against their action.

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

Musa Sule (CNA)
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/KZO/RRN/L.Q15/2025

Audit Form 1 Roni L.G.A

Local Query No. Chairman

The, Roni

Local Government

Station:

Pv. No.: C - C *Date:* Dec, 2025

Head C - C *Sub Head:* C - C

Amount N: 71,260,652

Payee:

Nature of Payment: Sundry Person

Un documented

Date:

Payment Vouchers

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal
AG 9/3/26

AUDIT QUERRY

IRREGULAR / UNDOCUMENTED PAYMENT VOUCHERS
DECEMBER, 2025.

The Sum of Seventy One Million, Two Hundred and Sixty Thousand, Six Hundred and Fifty Two Naira (**N71,260,652**) Only, were expended for various services to the Local Government. Refer to the attached schedule for the details.

During Audit examination, we observed that the payments vouchers were not properly documented, this is contrary to the Provision of Financial Memoranda (FM) 14:4(3).

In view of the above, the concerned officers should be ask to rectify the anomalies and present the same to this office for re – examination or else an appropriate action be surcharge against item.

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

Musa Sule (CNA)
Area Auditor
Roni Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/RRN/LQ.14/2025

The, Hon. Chairman
Roni *Local Government*

Station: Roni L.G.A
Pv. No.: C - C *Date* Dec, 2025
Head C - C *Sub Head:* C - C
Amount N: ₦ 40,821,363.38
Payee: Sundry Persons
Nature of Payment: Un presented payments Vouchers
Date: 10/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS
DECEMBER, 2025.

Posting of payment vouchers into Cash book revealed that the sum of Forty Million, Eight Hundred and Twenty One Thousand, Three Hundred and Sixty Three Naira Thirty Eight Kobo only (**N40,821,363.38**) were paid for various services made to the Local Government without prepared payment vouchers. Refer to the schedule attached for more details.

This is contrary to the Provision of Financial Memorandum Chapter 14:3 and 19.1 refer.

In view of the above, the concerned officers should be ask to present or produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

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

Musa Sule, CNA
Area Auditor
Roni Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/KZO/RRN/LQ13/2025

The, Hon. Chairman

Roni Local Government

Audit Form 1

Station: Roni L.G.A

Pv. No.: C - C Date: July - Nov,2025

Head ____ Sub-Head: C - C

Amount N: ₦ 547,793,693.40

Payee: Sundry Persons

Nature of Payment: Un Posted into Daily Abstract

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls deal
25/2/26

AUDIT QUERRY

UN POSTED INTO DAILY ABSTRACT
JULY - NOVEMBER, 2025.

Vouchers Worth Five Hundred and Forty Seven Million, Seven Hundred and Ninety Three Thousand, Six Hundred and Ninety Three Naira Forty Kobo (**₦547,793,693.40**) Only, were observed not posted into Daily Abstract of Expenditure from July - November, 2025.

Therefore, the attention of concerned officer (Treasurer) is hereby drown to post them into the Daily Abstract and pass some to this office for checking refer to attach for more details.

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

Musa Sule (CNA)
Area Auditor
Roni Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/KZO/RRN/LQ12/2025
Local Querry No.

The, Hon. Chairman

Roni Local Government

Audit Form 1

Station: Roni L.G.A

Pv. No.: C-C Date: July - Nov, 2025

Head C-C Sub-Head: C-C

Amount N: 205,568,025

Payee: Sundry Persons

Nature of Payment: Payment for Services

Date: Not yet Rendered

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls treat
AG 25/2/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT YET RENDERED
JULY - NOVEMBER, 2025.

The Sum of Two Hundred and Five Million, Five Hundred and Sixty Eight Thousand, Twenty Five Naira only (**₦205,568,025**) were expended for Services items to be Purchased and Supplied to the Local Government. Refers to the attached Scheduled.

Audit examination and Phisical Verification revealed that, the Services items were not executed / Supplied. Contradicts the Provision of Financial Memorandum 14:9 (2).

In view of the above, therefore, the Concerned officers should be ask to explain or otherwise the whole amount be refunded and this office be inform accordingly.

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

Musa Sule, CNA
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Query No LG/AUD/KZO/RRN/LQ11/2025

The, Hon. Chairman

Roni *Local Government*

Station: Roni L.G.A

Pv. No.: *Date:*

Head C-C *Sub Head:* July - Nov, 2025

Amount N: C-C C-C

Payee:

Nature of Payment: 39,148,324

Sundry Persons

Date: Payment for Projects Not Executed

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
pls deal
AG 25/2/26

AUDIT QUERRY

PAYMENTS FOR PROJECTS NOT EXECUTED
JULY - NOVEMBER, 2025.

The Sum of Thirty Nine Million, One Hundred and Forty Eight Thousand, Three Hundred and Twenty Four Naira only (**₦39,148,324**) were expended for various Projects to the the Local Government. asper attached details.

During an Audit examination we observed that some of Projects are not yet executed. This action is Contrary to the Provision of Financial Memorandum 14:9 (2). Therefore, the officers concerned should be ask to explain such act or refund the whole amount involved to the Treasury and furnish this office with the recovery details for further verification.

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

Musa Sule, CNA
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/KZO/RRN/LQ10/2025

Local Query No.: Hon. Chairman

The, Roni

Local Government

Audit Form I

Roni L.G.A

Station: C-C July - Nov, 2025

Pv. No.:

Date: C-C

Head C-C

Sub Head:

Amount N: ₦50,942,104

Payee: Sundry Persons

Nature of Payment: Payment for Services

Not yet Rendered

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 27/2/26
RECEIVED

DCA
Pls treat
AG 25/2/26

AUDIT QUERRY

PAYMENTS FOR SERVICES NOT YET RENDERED
JULY - NOVEMBER, 2025.

The Sum of Fifty Million, Nine Hundred and Forty Two Thousand, One Hundred and Four Naira only (**₦50,942,104**) were expended for Services to the the Local Government. See attached scheduled for more details.

Audit examination revealed that, the above expenditures were not executed which is Contrary to the Provision of Financial Memorandum 14:9 (2). Therefore, the officers concerned should be ask to explain or else the total sum involved be refunded to the Treasury and this office be furnish with recovery details.

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

Musa Sule, CNA
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/KZO/RRN/LQ9/2025

Local Query No. Hon. Chairman

The, Roni

Local Government

Audit Form I Roni L.G.A

Station: C - C July - Nov, 2025

Pv. No.: Date:

Head C - C Sub Head: C - C

Amount N: 36,071,283.29

Payee:

Nature of Payment: Sundry Persons

Un approved Payments

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN APPROVED PAYMENTS, JULY - NOVEMBER, 2025.

The Sum of Thirty Six Million, Seventy One Thousand, Two Hundred and Eighty Three Naira Twenty Nine Kobo Only (₦36,071,283.29) were expended for various Services to the Local Government. See the attached scheduled for details.

Audit examination revealed that, the above expenditures were not assented by the chief Accounting officer of the Local Government (Chairman). This action contradicts the Provision of Financial Memoranda Chapter 1:10 (3-5) refers.

In view of the above, the concerned officers should be ask to explain about this serious anomalies or otherwise the sum be refunded and this office be inform for further examination.

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

Musa Sule (CNA)
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No: LG/AUD/KZO/RRN/L.Q8/2025

The, Hon. Chairman

Roni Local Government

Station: Roni L.G.A

Pv. No.: Date:

Head C - C Sub Head: July - Nov, 2025

Amount N: C - C C - C

Payee: 284,214,807.50

Nature of Payment: Sundry Person

Date: Un documented payment Vouchers

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 27/2/26
RECEIVED

DCA
pls deal
25/2/26

AUDIT QUERRY

IRREGULAR / UNDOCUMENTED PAYMENT VOUCHERS
JALY – NOVEMBER, 2025.

The Sum of Two Hundred and Eighty Four Million, Two Hundred and Fourteen Thousand, Eight Hundred and Seven Naira, Fifty Kobo only (**N284,214,807.50**) were expended for various services to the Local Government. Refer to the attached schedule for the details.

During Audit examination, we observed that the payments vouchers were not properly documented, this is contrary to the Provision of Financial Memoranda (FM) 14:4(3).

In view of the above, the concerned officers should be ask to rectify the anomalies and present the same to this office for re – examination.

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

Musa Sule (CNA)
Area Auditor
Roni Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/KZO/RRN/LQ7/2025
The, Hon. Chairman
Roni
Local Government

Audit Form 1
Station: Roni L.G.A
Pv. No.: C - C
Date: July - Nov,2025
Head: C - C
Sub Head: C - C
Amount N: ₦ 68,935,368.02
Payee: Sundry Persons
Nature of Payment: Un - Accounted Payments
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN ACCOUNTED PAYMENTS
JULY - NOVEMBER, 2025

The Sum of Sixty Eight Million, Nine Hundred and Thirty Five Thousand, Three Hundred and Sixty Eight Naira Two Kobo (**₦68,935,368.02)** only, were paid from the Local Government over head account. See the attached schedule for more details.

Examination revealed that, the above payments were made on directives without the use of prepared valid payment vouchers to support the payments, further examination revealed that, the amounts involved were not posted into the cash book which is contrary to the Provision of Financial Memoranda Chapter 1:10 (8).

In view of the above, the concerned officers should either produce authorized payment vouchers or refund the whole amount involved and furnish this office with recovery details for further examination.

This is copied to the Auditor General, Local Governments, Jigawa State, and Director, Zonal Audit, Kazaure for their information and action.

Musa Sule (CNA)
Area Auditor
Roni Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form I

Local Query No. LG/AUD/KZO/RRN/LQ.6 /2025

The, Hon. Chairman

Roni *Local Government*

Station: Roni L.G.A

Pv. No.: C - C *Date:* July – Nov,2025

Head C - C *Sub Head:* C - C

Amount N: ₦ 99,725,222.16

Payee: Sundry Persons

Nature of Payment: Un presented payments Vouchers

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 27/2/26
RECEIVED

DCA
Pls deal
AG 25/2/26

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS
JULY - NOVEMBER 2025

Posting of payment vouchers into Cash book revealed that the sum of Ninety Nine Million, Seven Hundred and Twenty Five Thousand, Two Hundred and Twenty Two Naira Sixteen Kobo only (**N99,725,222.16**) were paid for various services made to the Local Government without prepared payment vouchers. Refer to the schedule attached for more details.

This is contrary to the Provision of Financial Memorandum Chapter 14:3 .refer.

In view of the above, the concerned officers should be ask to present or produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

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

Musa Sule, CNA
Area Auditor
Roni Local Government

26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/RRN/LQ5/25

The, CHAIRMAN

RONI Local Government

Station: RONI L.G.A

Pv. No.: Various Date: JAN – JUNE 2025

Head CC Sub Head: CC

Amount N: 10,000,000

Payee: Sundry people

Nature of Payment; Unaccounted Security Votes

Date: 01/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
to AG 5/9/25

AUDIT QUERRY

UN ACCOUNTED SECURITY VOTES/IMPRESTS FOR JANUARY TO JUNE 2025

The sum of Ten Million Naira (₦10,000,000) only were paid as security votes and imprests by the Local Government. Refer to the schedule attached for more details.

Audit examination revealed that the above payments were not fully accounted this is contrary to the provision of Financial Memoranda (FM) Chapter 18(2) that the amount received as it is by no means as personal money, it should therefore be accounted for.

In view of the above, therefore, the concerned payees should be ask to account for what they received accordingly and the same be re-presented to this office for reexamination.

This is copied to the Auditor General local Government councils, Jigawa State for information and further necessary action.

Noted and filed as usual.
DCA
22/10/25

Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

23.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/KZO/RRN/LQ4/25

The, CHAIRMAN

RONI Local Government

Station: RONI L.G.A

Pv. No.: Various Date: JAN – JUNE 2025

Head CC Sub Head: CC

Amount N: 13,654,074

Payee: Various

Nature of Payment; Unremitted Taxes

Date: 01/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
AG 6/10/25

AUDIT QUERRY

UN-REMITTED TAXES FOR JANUARY-JUNE 2025

Examination indicated that; total un-remitted taxes to the tune of Thirteen Million, Six Hundred and Fifty Four Thousand, Seventy Four Naira (₦13,654,074) only, were observed not remitted to the respective organizations. This is contrary to the provision of financial memoranda chapter 17:23.

In-view of the above therefore, the concerned officers should be ask to explain or provide the evidences of payments otherwise the sum be refunded and this office be inform accordingly.

This is copied to the Auditor General local government councils, Jigawa State for information and further necessary action.

Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

Ok, noted and filed accordingly as directed.
DCA
22/10/25

14.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/RRN/LQ3/25

The, CHAIRMAN

RONI *Local Government*

Station: RONI L.G.A

Pv. No.: Various *Date:* JAN – JUNE 2025

Head CC *Sub Head:* CC

Amount N: 112,687,741

Payee: Sundry people

Nature of Payment; Documented Payment

Date: 01/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
4 AG 6/10/25

AUDIT QUERRY

IRREGULAR/UNDOCUMENTED PAYMENT VOUCHERS FOR JANUARY-JUNE 2025

The sum of One Hundred and Twelve Million, Six Hundred Eighty Seven Thousand, Seven Hundred and Forty One Naira (₦ 112,687,741) only, were expended for various services to the Local Government. Refer to the attached schedule for more details.

During examination, the payment vouchers were observed not properly documented and made contrary to the provision of financial memoranda (FM) 14:4(2).

In-view of the above, therefore, the concerned officers should be ask to correct the anomalies and re-present the same to this office for Audit re-examination, otherwise, the Audit sanction would be enforce to them.

This is copied to the Auditor General, local government councils, Jigawa State for information and further action.

Ok, would be treated as usual as endorsed when filed appropriately please.
DCA 22/10/25

Bashir Ibrahim Hassan, CNA
Zonal Director Kazaure

8.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/RRN/LQ5/25 2 B-f

Station: RONI L.G.A

The, CHAIRMAN

Pv. No.: Various Date: JAN - JUNE 2025

RONI Local Government

Head CC Sub Head: CC

Amount N: 112,444,860.44

Payee: Sundry people

Nature of Payment: Unaccounted Payments

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Go through & treat with Kaita
AG 6/10/25

Date: 01/09/2025

AUDIT QUERRY

UN ACCOUNTED PAYMENTS FOR JANUARY TO JUNE 2025

The sum of One Hundred and Twelve Million Four Hundred and Forty Four Thousand Eight Hundred and Sixty Naira Forty Four Kobo (₦112,444,860.44) only, were paid from the Local Government Overhead Account. Refer to the attached schedule for more details.

Examination of Bank statements reveals that, the above payments were made without valid prepared payment vouchers to support the payments this is contrary to the provision of financial memoranda (FM) Chapter 1:10(8).

In view of the above, the concerned officers should either produce the authorized Payment Vouchers and post them into cash book or else to refund the whole amount involved and this office be furnish with recovery details for further verification.

This is copied to the Auditor General, Local Governments Jigawa State for information and further action.

Noted and would have been treated accordingly as endorsed and directed as advised.
DCA
20/10

B-f
Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

4.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/KZO/RRN/LQ1/25

The, CHAIRMAN

RONI Local Government

Station: RONI L.G.A

Pv. No.: Various Date: JAN - JUNE 2025

Head CC Sub Head: CC

Amount N: 105,876,059

Payee: Sundry people

Nature of Payment; Un Presented Payments.

Date: 01/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/9/25
RECEIVED

DCA
Pls deal
AG 6/10/25

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS FOR JANUARY TO JUNE 2025

Posting of Payment Vouchers into Cashbook revealed that, the sum of One Hundred and Five Million Eight Hundred and Seventy Six Thousand Fifty Nine Naira (₦105,876,059) only, were paid for various service made to the Local Government without prepared payment vouchers. Refer to the scheduled attached for details.

This is contrary to the provision of Financial Memoranda (FM) Chapter 14:3

In view of the above, the Concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be inform accordingly.

This is copied to the Auditor General, local government councils, Jigawa State for information and further necessary action.

To be treated as usual when filed appropriately pls.
DCA
20/10

Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. LG/AUD/KZO/RRN/LQ18/2025	*Audit Form 1*
The, Hon. Chairman	Station: Roni L.G.A
Roni Local Government	Pv. No.: C-C Date: Dec, 2025
	Head C-C Sub Head: C-C
	Amount N: 5,221,662
	Payee: Sundry Persons
	Nature of Payment: Payment for Services
	Date: Not yet Rendered

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
Pls deal
MAC 10/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT YET RENDERED
DECEMBER, 2025.

The Sum of Five Million, Two Hundred and Twenty One Thousand, Six Hundred and Sixty Two Naira (**₦5, 221,662**) Only, were expended for Services items to be Purchased and Supplied to the Local Government. Refers to the attached Scheduled.

Audit examination and Phisical Verification revealed that, the Services and or items were not executed / Supplied. This Contradicts the Provision of Financial Memorandum 14:9 (2).

In view of the above, therefore, the Concerned officers should be ask to explain or otherwise the whole amount be refunded and this office be inform accordingly. Or be surcharge against the earing officers

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

Musa Sule, CNA
Area Auditor
Roni Local Govt.

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: LG/AUD/RNN/R-1/1/2025 Your Ref: Date: 23Rabiulawal 1447 AH 16/09/2025

The Chairman,

Roni Local Government,

Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 25/9/25
RECEIVED

DCA
Pls deal as usual
AG 6/10/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE, 2025

The books of account maintained by treasury Department of your Local Government have been examined and the following were the observed issues and forwarded to you for information, action and immediate reply:- this is copied to the Auditor General, Local Government Councils, Jigawa State, for information and necessary action.

INTERNAL CONTROL:- The internal control system enforced was not so effective because of the higher level of irregularities that appeared in the operation system.

CASH BOOK:- the Cash book maintained by the Local Government cashier has been posted and examined, while the following issues were observed:-

1. UNACCOUNTED PAYMENTS:- Posting of Bank Statements against the Cash book reveals that some payments were traced unaccounted and not posted in to cash book, in view of that therefore, queries were issued to that regards; FM Chapter 1:10(8).

   LG/KZRZO/RNN/LQ2/2025

   N112,444,860.44

Noted and filed as appropriately please.
Kamird.
DCA
22/10/25

2

LG/KZRZO/RNN/LQ5/2025 N 10, 000,000

2. BANK RECONCILIATION:- Contrary to the provision of FM chapter 19:23,there were no monthly reconciliation between cash book and Bank Statements balances during the period under review.
3. UN PRESENTED PAYMENTS: Some un presented payment vouchers were realized and query was issued for that, FM Chapter 14:3:

   LG/KZRZO/RNN/LQ2/2025 N 105,876,059
4. IRREGULAR PAYMENTS:- various payment vouchers were observed paid without proper documentations to support them, some of these are: store receipts vouchers, cash receipt, invoice, bill of quantities (BQ), agreement etc. as a result of that. Audit queries were issued, FM Chapter 14:4(2):

   LG/KZRZO/RNN/LQ3/2025 N112,687,741

5. UNREMITTED TAXES:- Examination of payment vouchers reveals that various taxes were not evidently proved paid, therefore, query was issued for that regard, FM Chapter 17:23:

   LG/KZRZO/RNN/LQ4/2025 N13,654,074
6. INTERNALLY GENERATED REVENUE:- The control system for generating local revenue is fair but effort need to be intensified in order to reach the budget target before the year end.
7. PROJECT INSPECTION:- We decided and postponed this, because of un accounted and irregularities level observed.

CONCLUSION:- In view of the above, you are required to respond to this Audit report urgently.

RECOMMENDATION:- We are advising the local government to have and maintain the following for a better governance. Please:-

3.

(a) Monthly Bank Reconciliation

(b) Asset Register

(c) Policy File

(d) Proper use of stores and placement of old parts when renovations or repairs occur.

(e) No payment without valid voucher

(f) Proper documentations should be fully made for receipt and payment vouchers

(g) All payments must be fully accounted.

17/09/2025

Bashir Ibrahim Hassan, CNA
Zonal Director, Kazaure

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

Our Ref: LG/AUD/KZR/ZO/RRN/R.1/2025 Your Ref: Date: 10, February, 2026
22, Shaaban, 1447

THE HON. CHAIRMAN

RONI LOCAL GOVERNMENT

JIGAWA STATE

DCA
Pls deal

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

25/2/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY TO NOVEMBER 2025

The Accounting Records maintained and presented for audit by the Treasury Department of the local Government for underlined period, Have been Examined and the following were the points observed forwarded to you, for information, action and early reply.

INTERNAL CONTROL SYSTEM

The internal control System enforced by the management of the Local Government was week, as many payment vouchers were not pass through internal Audit unit for pre-Auditing before payment . This is contrary to the provision of Model Financial Memoranda FM Chapter 40.

CASH BOOK

The Cash Book Presented to us was posted against the payment vouchers, Received vouchers and Salaries Deduction but some of payment vouchers were not presented for Examination during the period and were queried.

UNPRESENTED PAYMENT VOUCHERS

It was observed during an inspection for the period under review, that the various payment vouchers amounting to Ninety nine Million Seven Hundred and twenty five Thousand Two Hundred and Twenty Two Naira **(99,725,222)** Only, up to the time of writing this Report were not presented. Resulted of that Query was issued with reference below
LG/AUD/KZR/ZO/RRN/LQ.6/25

UN- ACCOUNTED PAYMENT VOUCHERS

Expenditure worth Sixty Eight Million, Nine Hundred and Thirty five Thousand, Three Hundred and Sixty Eight Naira (68,935,368) only, were observed been made without prepared payment voucher to support the payment, this has gone contrary to the provision of Financial Memoranda FM 14.3, Audit Queries reference No. **LG/AUD/KZR/ZO/RRN/LQ.7/25** Was issued to that Effect.

UNDOCUMENTED PAYMENT VOUCHERS

Various payment Vouchers Amounting to Two Hundred and Two Hundred and Eighty Four Million, Two Hundred and Fourteen Thousand, Eight Hundred and Seven Naira **(284,214,807)** only, were paid without proper documentation such as cash sales, Invoice, Store Receipt Voucher (S R V) Bill of quantities (BQ) Local Purchase order (L P O) Agreement etc, to support the payment. This is Contrary to the Provision of Financial Memoranda FM Chapter 14 as a result of that Audit Query were issued **LG/AUD/KZR/ZO/RRN/LQ.8/25**

UN-APPROVED PAYMENT

The sum of Thirty Six Million, Seventy One Thousand, Two Hundred and Eighty Three Naira **(36,071,283)** Only, Were Paid to the Payee For Various Services to be rendered to the local Government But no Authorization/Approval of Accounting officer (Chairman). This is Contrary to the Provision of Financial Memoranda (FM) Chapter (14:3) Which state that the Payment Must be Supported by a properly authorized /Approved Payment Voucher. As a Result of That We Issued Queries No. **LG/AUD/KZR/ZO/RRN/LQ.9/25**

SERVICE NOT YET BE RENDERED (A)

The sum of Fifty Million, Nine Hundred and Forty Two Thousand, One Hundred and Four Naira **(50,942,104)** Only, Were Paid for Various Purchases and Repairs . But during an inspection we were interviewing and the service was not rendered. Queries No. **LG/AUD/KZR/ZO/RRN/LQ.10/25** was raised

SERVICE NOT YET BE RENDERED (B)

The sum of Two Hundred and five Million, five Hundred and Sixty Eight Thousand, Twenty five Naira **(205,568,025)** Only, Were Paid for Various Purchases and Repairs . But during an inspection we were interviewing and the service was not rendered. Queries No. **LG/AUD/KZR/ZO/RRN/LQ.11/25** was raised

UN-POSTED TO DAILY ABSTRACT: During the exercise we Observed That, The Sum of Five Hundred and Forty Seven Million, Seven Hundred and ninety Three Thousand, Six Hundred and Ninety Three Naira (547,793,693) Only, Were Not posted into daily Abstract, Up to The Time of Written This Queries as a Result of That Query **LG/AUD/KZR/ZO/RRN/LQ.12/25.**

PROJECTS NOT YET EXECUTED

Capital project were under taken by the local Government in various nooks and Corner, it was observed during the verification of the project that a Total sum of Thirty nine Million, One Hundred and Forty Eight Thousand, Three Hundred and Twenty Four Naira **(39,148,324)** only, Project were not Executed as a result of that query letter reference No. **LG/AUD/KZR/ZO/RRN/LQ.13/25** Was issued.

INTERNALLY GENERATED REVENUE

The revenue earning Book maintained by the revenue section of the local Government has been Presented but due to the time factor we were unable to Examine and we will Report Later.

RECOMMENDATION

- The Internal control system should be fully adhered to.
- Monthly bank reconciliation has to be effected
- Out standing payment vouchers are to be presented and fully documented
- Items not taken on charge to store should be fully supported with necessary document and supply to the local government store.
- Project not yet executed are to be executed and this office be inform for our verification.

CONCLUSION

You are required to respond to this audit report and queries immediately.

Same is copied to the Auditor General Local Government Council Duste, Jigawa State above for his information Guidance and necessary action.

Salisu Musa C N A

Zonal Director Kazaure Zone.

RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

Incase of reply please quote
Ref. No. RNL/ADM/5/83/VOL.II/XXX

The Auditor general
Local Government Audit
Dutse
Jigawa State

17/11/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/11/25
RECEIVED

DCA
Pls deal as request
17/11/25

Sir

REQUEST FOR AUDIT QUERIES

I wish to request of Audit queries for the year of 2019 LQ 30 LQ25 and 2023 LQ 4. Respectively.

Best regards

Chairman
Roni Local Government

Noted and released as endorsed and directed also filed as appropriately pls.
DCA
17/11/25

RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply, please quote
Ref. No. RNLG/ADM/FIN/TR/VOLII/003/26

Our Ref: ______ Your Ref: ______ Date: 23/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Kindly treat
AG 25/3/26

Dear Sir,

RE-PAYMENTS FOR SERVICES NOT YET RENDERED DECEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ18/2025** dated on December, 2025 in respect of your observation/inspection amounting to the sum of **Five Million Two Hundred and Twenty One Thousands Six Hundred and Sixty Two Naira (N5,221,662.00)** only were expended for services to the local government

In view of your inspection the attached details of your observations are fully accounted/corrected accordingly are there in the batch for your verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No: RNLG/ADM/FIN/TR/VOLII/003/26

Our Ref: ____________ Your Ref: ____________ Date: 23/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Kindly go through x deal
24/3/25 AG 25/3/25

Dear Sir,

RE-PAYMENTS FOR SERVICES NOT YET RENDERED DECEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ17/2025** dated on December, 2025 in respect of your observation/inspection amounting to the sum of **Sixty Million Seven Hundred and Ninety Eight Thousand Ninety Four Naira (N60,798,094.00)** only were expended for services to the local government

In view of your inspection the attached details of your observations are fully accounted/corrected accordingly are there in the batch for your verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No...

RNLG/ADM/FIN/TR/VOLII/005/28

Our Ref: ______________ Your Ref: ______________ Date: ______________

23/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

DCA
Pls Verify & deal
AG 25/3/26

The Auditor General,
Local Government Audit,
Dutse, Jigawa state

Dear Sir,

RE-UN APPROVED PAYMENTS DECEMBER, 2025

Reference to your Audit query letter number **ALG/KZR/ZO/RNI/LQ16/2025** dated December, 2025 to the expenditure worth the value of **Four Seventy Nine Hundred and Sixty Nine Thousands, Six Hundred Naira (4,969,600.00)** only were expended for various services to the local government without approval.

In view of the above therefore, the approval was given by the Hon. Chairman accordingly are there in the batch for re-inspection please.

This is copied to the zonal Director Kazaure and area Auditor Roni for their information.

Best Regards

Dr. Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No.....................................

Our Ref: RNLG/ADM/FIN/TR/VOLII/003/26 Your Ref: Date: 23/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Pls verify & deal
AG 25/3/26

Dear Sir,

RE-IRREGULAR/UNDOCUMENTED PAYMENTS DECEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ15/2025** dated on December, 2025 in respect of the above name subject matter amounting to the sum of **Seventy One Million Two Hundred and Sixty Thousand Six Hundred and Fifty Two Naira (N71,260,652.00)** only have been produce intake and documented accordingly are there in the batch & books of account for your further verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No...

Our Ref: RNLG/ADM/FIN/TR/VOLII/005/28 Your Ref: Date:

23/03/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 24/3/26
RECEIVED

The Auditor General,
Local Government Audit,
Dutse, Jigawa state

DCA
D/s Deal as Appropriate
AG 25/3/26

Dear Sir,

RE-UN APPROVED PAYMENTS DECEMBER, 2025

Reference to your Audit query letter number **ALG/KZR/ZO/RNI/LQ14/2025** dated December, 2025 to the expenditure worth the value of **Forty Million Eight Hundred and Twenty One Thousand Three hundred and Sixty Three Naira Thirty Eight Kobo (40,821,363.38)** only were expended for various services to the local government without approval.

In view of the above therefore, the approval was given by the Hon. Chairman accordingly are there in the batch for re-inspection please.

This is copied to the zonal Director Kazaure and area Auditor Roni for their information.

Best Regards

Dr. Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

Incase of reply please quote RNLG/ADM/PIN/TR/VOLII/063/26
Ref. No......................................

04/03/2026

*Our Ref:*_______________ *Your Ref:*_______________ *Date:*_______________

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign:______ Date: 9/3/26
RECEIVED

The Auditor General,
Local Government Audit,
Dutse, Jigawa State.

DCA
Pls deal
AG 10/3/26

Dear Sir,

RE-UN POSTED INTO DAILY ABSTRACT JULY-NOVEMBER, 2025

Reference to your Query letter **ALG/KZR/ZO/RRN/LQ13/2025** dated July-November, 2025 amount to the sum of **Five Hundred and Forty Seven Million Seven Hundred and ninety Three Thousands Six Hundred and Ninety Three Naira Forty Kobo (N547,793,693.40)** only were observed not posted into daily abstract of expenditure for the period.

In view of the above therefore, base on your inspection/observation report, the correction of all abnormalities involve are posted accordingly for your office to see and re-inspected or otherwise please.

This is copied to the director zonal audit Kazaure and area auditor Roni for their information and records.

Best Regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

In case of reply please quote [illegible]3/26
Ref. No.......................................

04/03/2026

*Our Ref:*__________ *Your Ref:*__________ *Date:*__________

The Auditor General,
Local Government Audit,
Dutse, Jigawa state

DCA
treat as Appropriate
AG 10/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

Dear Sir,

RE-PAYMENT FOR SERVICE NOT YET RENDERED JULY-NOVEMBER, 2025

With reference to your Audit query letter number ALG/KZR/ZO/RNI/LQ12/2025 amounting to the sum of **Two Hundred and Five Million Five Hundred and Sixty Eight Thousands Twenty Five Naira (N205,568,025.00) only** was paid for the purchase and supply to the local government. However, your inspection or verification revealed that, the services up to the time of your inspections was not yet done or executed.

But, in view of the above, all the abnormalities detected during your inspections are corrected accordingly for the further verification as well as re-inspection as per the document is kept intact at treasury department pls.

This is copied to the zonal Director Audit Kazaure and area Auditor Roni for their records purpose pls.

Best Regards

Dr. Abba Ya'u
Hon Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

In case of reply, please quote
Ref. No. RNLG/ADM/FIN/TR/VOL11/003/26

04/03/2026

Our Ref: ______ *Your Ref:* ______ *Date:* ______

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 9/3/26
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Kindly send to verify
-AG 10/3/26

Dear Sir,

RE-PAYMENT FOR PROJECT NOT EXECUTED JULY-NOVEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ11/2025** dated on July- November, 2025 in respect of the works and service not executed as per your verification and observation amounting to the sum of **Thirty Nine Million One Hundred and Fourty Eight Thousands Three Hundred and Twenty Four Naira (N39,148,324.00)** only, your observation during inspection are all corrected accordingly are there in the batch for your further verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No RNLG/ADM/FIN/TR/VOL11/003/26

04/03/2026

Our Ref: ____ *Your Ref:* ____ *Date:* ____

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ____ Date: 7/3/26
RECEIVED

DCA
Kindly treat appropriate
AG 10/3/26

Dear Sir,

RE-PAYMENTS FOR SERVICES NOT YET RENDERED JULY-NOVEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ10/2025** dated on July-November, 2025 in respect of your observation/inspection amounting to the sum of **Fifty Million Nine Hundred and Forty Two Thousands One Hundred and Four Naira (N50,942,104.00)** only were expended for services to the local government

In view of your inspection the attached details of your observations are fully accounted/corrected accordingly are there in the batch for your verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

In case of reply, please quote RNLG/ADM/FIN/TR/VOL.III/063/26
Ref. No......................................

04/03/2026

Our Ref: ____________ *Your Ref:* ____________ *Date:* ____________

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 9/3/26
RECEIVED

The Auditor General,
Local Government Audit,
Dutse, Jigawa state

DCA
P/s deal
AG 10/3/26

Dear Sir,

RE-UN APPROVED PAYMENTS JULY-NOVEMBER, 2025

Reference to your Audit query letter number **ALG/KZR/ZO/RNI/LQ9/2025** dated July-November, 2025 to the expenditure worth the value of **Thirty Six Million Seventy One Thousand Two Hundred and Eighty Three Naira Twenty Nine Kobo (36,071,283.29)** only were expended for various services to the local government without approval.

In view of the above therefore, the approval was given by the Hon. Chairman accordingly are there in the batch for re-inspection please.

This is copied to the zonal Director Kazaure and area Auditor Roni for their information.

Best Regards

Dr. Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote RNLG/ADM/FIN/TR/VOL11/003/26
Ref. No.......................................

04/03/2026

Our Ref:________ Your Ref:________ Date:________

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Plc deal
AG 10/3/26

Dear Sir,

RE-IRREGULAR/UNDOCUMENTED PAYMENTS FROM JULY-NOVEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ8/2025** dated on July/November, 2025 in respect of the above name subject matter amounting to the sum of **Two Hundred and Eighty Four Million Two Hundred and Fourteen Thousands, Eight Hundred and Seven Naira Fifty Kobo (N284,214,807.50)** only have been produce intake and documented accordingly are there in the batch & books of account for your further verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote RNLG/ADM/FIN/TR/VOL.II/003/26
Ref. No..

04/03/2026

*Our Ref:*_______________ *Your Ref:*_______________ *Date:*_______________

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 9/3/26
RECEIVED

DCA
kindly go through and treat.
AG 10/3/26

Dear Sir,

RE-UNACCOUNTED PAYMENT FOR JULY-NOVEMBER, 2025

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ7/2025** dated on July/November, 2025 in respect of your observation/inspection amounting to the sum of **Sixty Eight Million Nine Hundred and Thirty Five Thousand Three Hundred and Sixty Eight Naira Two Kobo (N68,935,368.02)** only in view of your inspection all the attached details of your observations are corrected accordingly are there in the batch & other relevant books of account for your further verification please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

RNLG/ADM/.../VOLII/003/26

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

04/03/2026

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

Incase of reply, please quote
Ref. No.......................................

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 9/3/26
RECEIVED

*Our Ref:*______________ *Your Ref:*______________ *Date:*______________

Dear Sir,

RE-UNPRESENTED PAYMENT VOUCHERS

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ6/2025** dated on July/November, 2025 in respect of the payment without preparing the necessary payment vouchers to authenticate or validate the payment amounting to the sum of **Ninety Nina Million, Seven Hundred and Twenty Five Thousands, Two Hundred and Twenty Two Naira Sixteen Kobo (N99,725,222.16)** only, was corrected/produce valid payment vouchers for your re-observation/inspection accordingly are there in the batch for your further verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

DCA
Pls Deal as Appropriate
AG 10/3/26

28

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No. RNLG/ADM/FIN/TR/VOLII/008/25

Our Ref: ______ *Your Ref:* ______ *Date:* 10/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 2/10/25
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
kindly study & deal
AG 10/10/25

Dear Sir,

RE-UNACCOUNTED SECURITY VOTES/IMPREST FOR JANUARY-JUNE, 2025

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ5/2025** dated on 1st September, 2025 in respect of your observation/inspection amounting to the sum of **Ten Million Naira (N10,000,000.00)** only in view of your inspection the attached details of your observations are fully accounted/corrected accordingly are there in the batch for your verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

Ok, would be treated accordingly as endorsed. And filed as appropriate.
DCA
22/10/25

29

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No. RNLG/ADM/FIN/TR/VOLII/007/25

Our Ref: ______ Your Ref: ______ Date: 10/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 2/10/25
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Study & verify
AG 10/10/25

Dear Sir,

RE-UNACCOUNTED PAYMENT FOR JANUARY-JUNE, 2025

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ2/2025** dated on 1th September, 2025 in respect of your observation/inspection amounting to the sum of **One Hundred and Twelve Million Four Hundred and Fourty Four Thousand Eight Hundred and Sixty Naira Fourty Four Kobo (N112,444,860.44)** only in view of your inspection all the attached details of your observations are corrected accordingly are there in the batch & other relevant books of account for your further verification please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

Noted as directed pls and filed appropriately.
DCA
22/10/25

RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply, please quote
Ref. No....

Our Ref: RNLG/ADM/FIN/TR/VOLII/009/25 *Your Ref:* ____________ *Date:* 10/9/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/10/25
RECEIVED

The Auditor General,
Local Government Audit,
Dutse, Jigawa state

DCA
Pls deal
AG 5/11/25

Dear Sir,

RE-NON REMMITED TAXES FOR JANUARY-JUNE 2025

Reference to your Audit query letter number **ALG/KZR/ZO/RNI/LQ4/2025** dated 1st September 2025, to the expenditure worth the value of **Fifty Thirteen Million Six Hundred And Fifty Four Thousand Seventy Four Naira (13,654,074.00)** only was made for various contracts been awarded to various contractors for the period under review by local government.

In view of the above therefore, the concerned contractors are notified or ask to settle the above total un-deducted to FIRS & BIR in which they comply as per attached document pls.

This is copied to the zonal Director Kazaure and area Auditor Roni for their information.

Best Regards

Dr. Dr. Abba Ya'u
Hon. Chairman

Ok, noted and would be treated as endorsed and directed when fited appropriately, please.
Samuel
DCA
25/11/25

30

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote RNLG/ADM/PIN/TR/VOL.II/009/25
Ref. No..

10/09/2025

Our Ref:____________ Your Ref:____________ Date:____________

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/10/25
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Go through & verify.
AG 10/10/25

Dear Sir,

RE-IRREGULAR/UNDOCUMENTED PAYMENTS FROM JANUARY-JUNE, 2025

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ3/2025** dated on 1st September in respect of the above name subject matter amounting to the sum of **One Hundred and Twelve Million, Six Hundred and Eighty Seven Thousand Seven Hundred and Fourty One Naira Only (N112,687,741.00)** only have been produce intake and documented accordingly are there in the batch & books of account for your further verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

OK, noted as endorsed and also filed appropriately please.
22/10/25

31

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote
Ref. No. RNLG/ADM/FIN/TR/VOL II/009/25

Our Ref:__________ Your Ref:__________ Date: 10/09/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 2/10/25
RECEIVED

The Auditor General,
Local Govt Audit
Dutse, Jigawa State.

DCA
Study & deal
AG 10/10/25

Dear Sir,

RE-UNPRESENTED PAYMENT VOUCHERS

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ1 /2024** dated on 1st September, 2025 in respect of the payment without preparing the necessary payment vouchers to authenticate or validate the payment amounting to the sum of **One Hundred and Five Million, Eight Hundred and Seventy Six Thousand, Fifty Nine Naira (N105,876,059.00)** only, was corrected/produce valid payment vouchers for your re-observation/inspection accordingly are there in the batch for your further verification and re-inspection please.

This is copied to the director zonal Audit Kazaure and Area Auditor Roni for their information's & records purpose.

Best regards

Dr. Abba Ya'u
Hon. Chairman

Ok, noted as endorsed and filed appropriately pls.
DCA
22/10/25