RONI
LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

2023
REPORT OF THE
AUDITOR GENERAL
ON THE ACCOUNT OF RONI LOCAL GOVERNMENT COUNCILS
FOR THE YEAR ENDED 31ST DECEMBER, 2023

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

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Our Ref:........................ *Your Ref:*........................ *Date:* 21/03/2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 21/3/24
RECEIVED

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

SIR

SUBMISSION OF 2023 ACCOUNT REPORT.

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

Best Regard

UMAR ILU
TREASURER
FOR: HON, CHAIRMAN

A

DSA

go through & deal

AG 21/3/24

B

~~DD~~SA

pls kindly arrange for text-checking exercise

DSA 21/3/2

RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

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Ref. No.......RRNLG/ADM/FIN/VOL.II/274......

21/03/2024

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

UMAR ILU 21/03/2024
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We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management Act Cap of 1990) as amended.

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

21/03/2024 21/3/24
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UMAR ILU
Treasurer

TUKUR ALI
Executive Chairman

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

List of Abbreviations/Acronyms

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

Introduction

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

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

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Roni Local Government Council, Jigawa State.

These policies shall form part of the universally agreed framework for financial reporting in Roni Local Government Council, Jigawa State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Roni Local Government Council, Jigawa State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental accounting issues:
1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

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

S/N	Accounting Policies:
1	**Accounting Terminologies / Definitions** I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Roni Local Government Council, Jigawa State Government in preparing and presenting Financial Statements. II. **Cash**: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid. V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government. VI. **Cash receipts** are cash inflows. VII. **Cash payments** are cash outflows. VIII. **Cash Controlled by** Roni Local Government Council, Jigawa **State Government**: Cash is deemed to be controlled by Roni Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is

S/N	Accounting Policies:
	controlled by the government. IX. **Government Business Enterprise** means a department or agency that has all the following characteristics: ➢ Is an entity with the power to contract in its own name; ➢ Has been assigned the financial and operational authority to carry on a Business; ➢ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery; ➢ Is not reliant on continuing government funding or subvention to remain a going concern(other than purchases of outputs at arm's length); and ➢ Is controlled by a public sector management or the government. X. **Notes to the GPFS shall** include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information
2	**General Purpose Financial Statements (GPFS)** The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Roni Local Government Council, Jigawa State Government, and Accounting Policies and Notes to the Financial Statements. In Roni Local Government Council, Jigawa State, the GPFS Accounting Policy include the following: I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: ▪ recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ▪ separately identifies payments made by third parties on behalf of the State government. II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); V. Notes to the Accounts: Additional disclosures to explain the GPFS; and VI. Accounting Policies and Explanatory Notes.
3	**Basis of Preparation and Legal Provisions** The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4	**Fundamental Accounting Concepts** The following fundamental accounting concepts are taken as the basis of preparation of

S/N	Accounting Policies:
	all accounts and reporting in Roni Local Government Council, Jigawa State: • Cash Basis of Accounting; • Understandability; • Materiality, • Relevance; • Going Concern Concept; • Consistency Concept • Prudence • Completeness, etc.
5	**Accounting Period** The accounting year (fiscal year) is from 1st January to 31st December, 2023. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6	**Reporting Currency** The General Purpose GPFS are prepared in Nigerian Naira.
7	**Department for Consolidation** • The Consolidation of the GPFS are based on the Cash transactions of all Department of Roni Local Government Council, Jigawa State Government except Government Business Enterprises (GBEs).
8	**Comparative Information** • The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9	**Budget Figures** • These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10	**Receipts** • These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc.), Receipts from Trading activities and Other Cash Receipts. • These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardized GPFS. Notes shall be provided as per standardized Notes to GPFS.
11	**External Assistance** • Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorized either as Bilateral or Multilateral. • External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12	**Other Borrowings / Grants& Aid Received** • These shall be categorized as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and

S/N	Accounting Policies:
	Debts shall fall due beyond one calendar year (above 12 months).Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13	**Interest Received** • Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14	**Government Business Activities** Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15	**Payments** • These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorized either by Function and/or by Sector in the Statement of Cash Receipts and Payment. • Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.
16	**Loans Granted:** • Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17	**Loan Repayments** Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18	**Interest on Loans:** • Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19	**Foreign Currency Transactions:** • Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. • At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognized in the Statement of Cash Receipts

S/N	Accounting Policies:
	and Payments either as Receipts / Payments respectively.
20	**Prepayments** • Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21	**Investments:** Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22	**Leases** • Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments • Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23	**Cash Balances** This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24	**Advances** All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilized.

STATEMENT NO. 1: CASHFLOW STATEMENT
JIGAWA STATE GOVERNMENT OF NIGERIA
CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER, 2023

ANNUAL BUDGET 2023	ACCOUNT CODE 1	CashFlow from Operating Activities: Receipt:	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREV. YEAR 2022
1,524,415,275.00	**110101 & 110103**	Statutory Allocation: FAAC	**1**	1,715,125,697.37	1,316,726,167.87
822,592,846.00	**110102**	Value Added Tax Allocation	**2**	944,707,907.61	683,927,266.23
2,347,008,121.00	**11**	**Sub-Total-Statutory Allocation**		**2,659,833,604.98**	**2,000,653,434.10**
		INDEPENDENT REVENUE			
220,000.00	**120101**	Direct Taxes - (Personal Taxes)	**3**	-	-
	120201	Licences General	**4**	-	869,520.00
4,725,000.00	**120204**	Fees General	**5**	6,632,000.00	671,874.10
-	**120205**	Fines General	**6**	-	-
260,000.00	**120206**	Sales General	**7**	-	30,000.00
3,185,000.00	**120207**	Earnings General	**8**	340,000.00	720,570.00
80,000.00	**120208**	Sales/Rent of Government Buildings:	**9**	-	-
620,000.00	**120209**	Rent on land & others- General	**10**	193,000.00	
650,000.00	**120210**	Repayment - General	**11**	387,147.07	238,769.77
60,000.00	**120212**	Interest Earned	**12**	-	
2,000,000.00	**120213**	Re-imbursement General	**13**	1,975,506.60	1,975,506.60
11,800,000.00	**12**	**Sub-Total- Independent Revenue**		**9,527,653.67**	**4,506,240.47**
180,000,000.00	**140102**	Transfer from Stablization Fund (Augmentations)	**14**	47,900,000.00	46,366,341.29
180,000,000.00				**47,900,000.00**	46,366,341.29
2,538,808,121.00	**1 = A**	**Total Receipts**		**2,717,261,258.65**	**2,051,526,015.86**
		Payments:			
1,188,360,585.00	**210101 & 210201**	Personnel Cost	**15**	1,047,534,284.29	1,057,961,253.24
676,583,880.00	**220201-220210 & 2204**	Overhead Charges:	**16**	982,545,829.70	757,356,281.11
1,864,944,465.00	**B**	**Total Payments**		**2,030,080,113.99**	**1,815,317,534.35**
673,863,656.00	**C = A - B**	*Net Cash Flow from Operating Activities*		**687,181,144.66**	**236,208,481.51**
		CashFlow from Investment Activities:			
855,098,019.00	**23**	Capital Expenditure:	**17**	682,980,956.36	221,903,759.78
(855,098,019.00)	**D**	***Net Cash Flow from Investment Activities***		**(682,980,956.36)**	(221,903,759.78)
		CashFlow from Financing Activities:			
	13	Proceeds from Loan	**18**	-	423,303.84
		Other Non-Current Liabilities	**19**	-	
	E	***Net Cash Flow from Financing Activities***		**-**	**423,303.84**
	F = C+D+E	Net Cash for the year		4,200,188.30	14,304,721.73
	G	Cash & Its Equivalent as at 1st January, 2023		47,369,025.57	32,551,000.00
	I = G+H	**Cash & Its Equivalent as at 31st December, 2023**		**51,569,213.87**	**47,369,025.57**

The Accompanying Notes form part of these Statements

21/03/2024

UMAR ILU
Treasurer
RONI Local Government

STATEMENT NO. 2:
RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA
ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ACCOUNT CODE	ASSETS:-	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	PREVIOUS YEAR 2022
	Liquid Assets:-			
	Cash Held by Local government Treasury:			
14010101	Cash and Bank Balances	20	51,569,213.87	47,369,025.57
	TOTAL LIQUID ASSETS		**51,569,213.87**	**47,369,025.57**
	Investments and Other Cash Assets:			
220301	Advances:-	**21**	9,833,954.16	9,833,954.16
	Imprests:-			
	Revolving Loan Granted:-			
	Intangiable Assets			
	TOTAL INVESTMENTS AND OTHER CASH ASSETS		**9,833,954.16**	**9,833,954.16**
3	**TOTAL ASSETS**		**61,403,168.03**	57,202,979.73
	LIABILITIES:-			
CRF	**PUBLIC FUNDS**			
46010101	Accumulated Fund:	**22**	19,558,287.03	15,358,098.73
460102	Trust Funds;		-	
460104	Other Public Funds:			
4601	**TOTAL PUBLIC FUNDS**		19,558,287.03	15,358,098.00
	OTHER LIABILITIES			
410101 & 410102	Deposits (Non-Current Liabilities)	**23**	41,844,881.00	41,844,881.00
4	**TOTAL LIABILITIES**		**61,403,168.03**	57,202,979.73

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21/03/2024

UMAR ILU
Treasurer
RONI Local Government

STATEMENT NO. 3:
RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA
CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTAUL PREVIOUS 2022		ACCOUNT CODE 1	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
	Opening Balance							
	ADD: Revenue							
1,316,726,167.87	Statutory Allocation: FAAC	**110101 & 110103**	**1**	1,715,125,697.37	1,524,415,275.00	1,524,415,275.00	-	112.51
683,927,266.23	Value Added Tax Allocation	**110102**	**2**	944,707,907.61	822,592,846.00	822,592,846.00	-	114.85
2,000,653,434.10	**Sub-Total-Statutory Allocation**	**11**		**2,659,833,604.98**	**2,347,008,121.00**	**2,347,008,121.00**		113.33
	INDEPENDENT REVENUE							
-	Direct Taxes - (Personal Taxes)	**120101**	**3**	-				
869,520.00	Licences General	**120201**	**4**	-	-	-	-	
671,874.10	Fees General	**120204**	**5**	6,632,000.00	4,725,000.00	4,725,000.00	-	140.36
-	Fines General	**120205**	**6**	-	-	-	-	
30,000.00	Sales General	**120206**	**7**	-	260,000.00	260,000.00	-	-
720,570.00	Earnings General	**120207**	**8**	340,000.00	3,185,000.00	3,185,000.00	-	10.68
-	Sales/Rent of Government Buildings:	**120208**	**9**	-	80,000.00	80,000.00	-	-
-	Rent on land & others- General	**120209**	**10**	193,000.00	620,000.00	620,000.00	-	31.13
238,769.77	Repayment - General	**120210**	**11**	387,147.07	650,000.00	650,000.00	-	59.56
-	Interest Earned	**120212**	**12**	-	60,000.00	60,000.00	-	-
1,975,506.60	Re-imbursement General	**120213**	**13**	1,975,506.60	2,000,000.00	2,000,000.00	-	98.78
4,506,240.47	**Sub-Total- Independent Revenue**	**12**		**9,527,653.67**	**11,580,000.00**	**11,580,000.00**		82.28
46,366,341.29	Transfer from Stablization Fund	**140102**	**14**	47,900,000.00	180,000,000.00	180,000,000.00	-	26.61
2,051,526,015.86	**Total Receipts**	**1 = A**		**2,717,261,258.65**	**2,538,588,121.00**	**2,538,588,121.00**		107.04
	Payments:							
1,057,961,253.24	Personnel Cost	**210101 & 210201**	**15**	1,047,534,284.29	1,188,360,585.00	1,188,360,585.00	-	88.15
757,356,281.11	Overhead Charges:	**220201-220210 & 2204**	**16**	982,545,829.70	676,583,880.00	676,583,880.00	-	145.22
1,815,317,534.35	**Total Payments**	**B**		**2,030,080,113.99**	**1,864,944,465.00**			
236,208,481.51	**OPERATING BALANCE**	**C = A - B**		**687,181,144.66**	**(673,643,656.00)**			
	APPROPRIATIONS/TRANSFERS:							
236,208,481.51	Transfer to Capital Development Fund			**687,181,144.66**	**(673,643,656.00)**			

The Accopanying Notes form part of these Statements

21/03/2024

UMAR ILU
Treasurer

RONI Local Government

STATEMENT NO. 4:
RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS 2022	OPENING BALANCE	ACCOUNT CODE	EXPLANATORY NOTES (REF)	ACTUAL YEAR 2023	BUDGET 2023			
					Final	Initial	Supplementary	Perform (%)
236,208,481.51	Transfer from Consolidated Revenue Fund:	**140101**		687,181,144.66	2,390,042,484.00	2,390,042,484.00	-	28.75
	Aid and Grants	**130100**		-	150,000,000.00	150,000,000.00		-
-	OTHER CAPITAL RECEIPTS TO CDF	**14020201**		-	180,000,000.00	180,000,000.00		-
-	INTERNAL LOANS	**14020202**		-	-	-		
-	FEDERAL GOVERNMENT TREASURY BONDS	**14020203**		-	-	-		
-	INTERNAL LOAN NIGERIA TREASURY BILLS (NTB	**14020204**		-	-	-		
236,208,481.51	**TOTAL REVENUE AVALIABLE:**			**687,181,144.66**	**2,720,042,484.00**	**2,720,042,484.00**	-	25.26
	LESS: CAPITAL EXPENDITURE							
7,939,065.00	Capital Expenditure:Administrative Sector:	**230101**			489,324,643.00	489,324,643.00	-	
130,341,518.68	Capital Expenditure: Economic Sector:	**230201**			238,433,556.00	238,433,556.00	-	-
83,623,176.10	Capital Expenditure: Social Service Sector:	**230301**			127,339,820.00	127,339,820.00	-	-
221,903,759.78	**TOTAL CAPITAL EXPENDITURE:**		**17**	682,980,956.36	**855,098,019.00**		-	79.87
14,304,721.73	Intangible Assets			**4,200,188.30**	**1,864,944,465.00**			
14,304,721.73	**CLOSING BALANCE**			**4,200,188.30**	**1,864,944,465.00**			

The Accopanying Notes form part of these Statements

UMAR ILU
Treasurer
RONI Local Government

21/03/2024

NOTE1 : SCHEDULE OF STATUTORY ALLOCATION AND OTHER FAAC RECEIPT FOR THE YEAR 2023

RONI LOCAL GOVERNMENT COUNCIL

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

NOTE2 : SCHEDULE OF VAT FOR THE YEAR 2023
RONI LOCAL GOVERNMENT COUNCIL

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

DETATAILS OF INDEPENDENT REVENUE NOTE 3 - 13		
CODE		AMOUNT
1201	***NOTE 3: TAX REVENUE***	
120101	***Personal Tax***	0
	TOTAL	
1202	***NOTE 4: LICENCES GENERAL***	
12201		-
	TOTAL	**-**
	NOTE 5: FEES GENERAL	
12020605	Sand dredging licence	6,632,000.00
	TOTAL	***6,632,000.00***
	NOTE 6: FINE - GENERAL	
12020609		
	NOTE 7 SALES GENERALS	**-**
		0
120207	***TOTAL***	
12020701		68,000.00
12020705	**NOTE 8: EARNING - GENERAL**	6,500.00
12020708	Earning from Cattle Market	
12020709	Earning from Motor Park	
12020711	Earning from Agricultural Produce	262,500.00
12020719	Earning from Tourisim Art Centre	
12020733	Earning from Comm, Activ, shop & shopping centre	3,000.00
	Farm plot & Land charges	**340,000.00**
	Abbatoir / Slaughter House	
120208		
12020801		
	NOTE 9: SALES / RENT ON GOVT BUILDING	
12209	**TOTAL**	**-**

1220901		
	NOTE 10 RENT ON LAND & OTHERS - GENERAL	
	Rent on Government land	193,000.00
120210	**TOTAL**	***193,000.00***
12021012		

12021013	***NOTE 11: REPAYMENT - GENERAL***	
12021014	Refund on Overpayment	*195,000.00*
	Unclaimed Deposit	
	Recorvery of Public Funds	*192,147.07*
	Payment in lieu of resingnations notice	
120211	***TOTAL***	***387,147.07***
12021101		-
	NOTE 12: INVESTIMENT INCOME	-
	Operating Surplus	
	TOTAL	
12213		
12021309		
	NOTE 13: RE-IMBURSEMENT GENERAL	
	Grant & Reimbursement from state Government	**1,975,506.60**
	TOTAL	
	TOTAL - INDEPENDENT REVENUE	**9,527,653.67**

NOTE 14: SCHEDULE OF AUGUMENTATION FROM STABILIZATION ACCOUNT FOR THE YEAR 2023

MONTH	AUGMENTATION	TOTAL
JANUARY	750,000.00	750,000.00
FEBRUARY	23,100,000.00	23,100,000.00
MARCH	750,000.00	750,000.00
APRIL	1,000,000.00	1,000,000.00
MAY	1,000,000.00	1,000,000.00
JUNE	1,000,000.00	1,000,000.00
JULY	1,800,000.00	1,800,000.00
AUGUST	5,000,000.00	5,000,000.00
SEPTEMBER	1,500,000.00	1,500,000.00
OCTOBER		-
NOVEMBER	1,500,000.00	1,500,000.00
DECEMBER	10,500,000.00	10,500,000.00
TOTAL	**47,900,000.00**	**47,900,000.00**

NOTE15: DETAILS OF PERSONNEL COST

CODE	PERSONNEL COST	AMOUNT	
10000000000	*AMINISTRATIVE SECTOR*		
11100100100	Office of the Chairman	5,988,759.80	
11200100100	Legislative Council	56,976,465.20	
12500100100	Administrative and General services	60,815,134.00	
			123,780,359.00
20000000000	*ECONOMIC SECTOR*		
021500100100	Agriculture Section	*8,861,184.20*	
021500100200	Forestry Section	6,013,702.80	
021500100300	Livestock Section (Vetrinary)	19,650,059.20	
022000100100	Treasury Account Section	36,745,896.56	
022000100300	Internal Audit	2,211,093.60	
022000300000	Planning, Research & Statistics Departme	3,949,692.00	
22000300200	Monitoring & Evaluation	-	
22000300300	Statistics	12,743,527.50	
022000100100	Treasury Revenue Section	14,149,286.89	
023400100100	Road & Communication Section	9,197,370.04	
023400100200	Mechanical Section	11,616,746.00	
023400100300	Electrical Section	6,367,218.40	
023400100400	Land & Survey Section	6,665,084.50	
023400100500	Building Section	10,194,085.90	
	SUB-TOTAL		**148,364,947.59**
30000000000	SOCIAL SECTOR		
051700000000	Local Education Authority		
051700100100	Education (Non-Teaching Staff)	85,248,194.70	
051700100200	Education (Teaching Staff)	341,043,688.98	
051700100300	Adult Education		
051700100400	Other Education		
052100100100	Preventive (Water, Sanitation and Hygien	92,838,708.00	
052100100200	Curative	205,997,544.90	
052100100300	Rural Water Supply	6,050,881.80	
055200100100	Traditional Officer (District Head Office)		
055100100100	Community Development Section	23,415,500.90	
055100100200	Information, Youth, Sport & Culture	4,430,639.80	
055100100300	Social Welfare Section	11,726,613.00	
055100100400	Trade Section and Cooperatives	4,637,205.62	
	SUB-TOTAL		**775,388,977.70**

	GRAND TOTAL		1,047,534,284.29

NOTE 16: DETAILS OF OVERHEAH EXPENSES

ADMINISTRATIVE SECTOR

011100100100 OFFICE OF THE CHAIRMAN SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	9,320,000.00	-
220203	Materials and Supplies - General	2,537,768.82	-
220204	Furniture allowance	3,755,954.20	-
220205	Training – General	990,000.00	-
220206	Other Services - General	12,000,000.00	-
220207	Consulting and Professional Services	2,013,000.00	-
220209	Committeet and Comm	2,000,000.00	-
220210	Sevearance allowance	7,945,368.00	-
	SUB-TOTAL		40,562,091.02

011200100100 LEGISLATIVE COUNCIL SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	6,020,000.00	-
220202	Sevearanace	4,837,000.00	-
220203	Materials and Supplies - General	3,600,000.00	-
220204	Printing	1,530,000.00	-
220205	Training – General	3,003,000.00	-
220206	Other Services - General	2,990,000.00	-
220207	Consulting and Professional Services	1,018,000.00	-
220208	Committee and Comm	2,000,000.00	-
220209	Furnitur alloawance	3,570,705.00	-
220210	Miscellaneous Expenses – General	13,668,000.00	-
	SUB-TOTAL		42,236,705.00

012500100100 ADMINISTRATION AND GENERAL SERVICES SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	1,155,000.00	-
220202	Postel	200,000.00	-
220203	Materials and Supplies - General	200,000.00	-
220205	Training – General	4,694,000.00	-
220206	Other Services - General	5,557,290.00	-

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	1,500,000.00	-

220207	Consulting and Professional Services	22,552,555.56	-
	SUB-TOTAL		34,358,845.56

ECONOMIC SECTOR

021500100100 AGRICULTURE AND NATURAL RESOURCES SECTION

220203	Materials and Supplies - General	2,485,000.00	-
220204	Committee and Comm.	105,000.00	-
	SUB-TOTAL		4,090,000.00

021500100200 FORESTRY SECTION

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	2,650,000.00	-
	SUB-TOTAL		2,650,000.00

021500100300 LIVESTOCK SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	385,000.00	-
220203	Materials and Supplies - General	900,000.00	-
	SUB-TOTAL		1,285,000.00

022000100100 TREASURY (ACCOUNT) SECTION

CODE	TITLE	AMOUNT	
220201	Printing of Non Security Doc	513,000.00	-
220202	Utilities General	1,950,000.00	-
220205	Contribution to Agencies	55,356,975.18	-
220207	Printing of Security Doc	724,000.00	-
220209	Financial Charges – General	891,124.71	-
220210	Stablization	110,468,599.38	-
	Contribution to Pension	88,880,172.92	
	SUB-TOTAL		258,783,872.19

014800100100 INTERNAL AUDIT SECTION

CODE	TITLE	AMOUNT	

220201	Transport & Travelling - General	15,000.00	-
220203	Materials and Supplies - General	240,000.00	-
	SUB-TOTAL		**255,000.00**

022000100100 TREASURY (REVENUE SECTION)

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	366,000.00	-
220203	Materials and Supplies - General	90,000.00	-
220204	Printing	303,000.00	-
220205	Committee and Comm.	5,000,000.00	-
	SUB-TOTAL		**5,759,000.00**

022000300000 PLANNING RESEARCH AND STATISTICS SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	2,700,000.00	-
220203	Materials and Supplies - General	2,400,000.00	-
220204	Committee Nad Comm.	10,190,000.00	-
	SUB-TOTAL		**15,290,000.00**

022000300300 STATISTICS SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	480,000.00	-
220203	Materials and Supplies - General	1,810,000.00	-
220207	Consulting and Professional Services	345,000.00	-
	SUB-TOTAL		**2,635,000.00**

023400100100 ROAD AND COMMUNICATION SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	346,000.00	-
220203	Materials and Supplies - General	4,300,000.00	-
220204	Maintenance Services - General	7,568,000.00	-
	SUB-TOTAL		**12,214,000.00**

023400100200 MECHANICAL SECTION

CODE	TITLE	AMOUNT	

220201	Transport & Travelling - General	3,372,000.00	-
220203	Materials and Supplies - General	12,540,000.00	-
220204	Maintenance Services - General	17,262,000.00	-
220206	Vehicle Fuel	5,175,000.00	-
220207	Other Transport	6,000,000.00	-
	SUB-TOTAL		**44,349,000.00**

023400100300 ELECTRICAL SECTION

CODE	TITLE	AMOUNT	
220202	Utilities General	225,000.00	-
220204	Maintenance Services - General	17,063,349.97	-
220208	Street Light	107,116,979.91	-
	SUB-TOTAL		**124,405,329.88**

023400100400 LAND AND SURVEY SECTION

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	2,670,000.00	-
	SUB-TOTAL		**2,670,000.00**

023400100500 BUILDING SECTION

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	12,210,540.00	-
220204	Maintenance Services - General	11,932,633.60	-
220205	Furniture Maintenance	6,190,000.00	-
220207	Rent	2,530,000.00	-
	SUB-TOTAL		**32,863,173.60**

SOCIAL SECTOR

051700100100 EDUCATION (NON-TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
220204	Maintenance Services - General	590,000.00	-
220206	Other Services - General	2,001,000.00	-

220210	Miscellaneous Expenses – General	2,756,500.00	-
	SUB-TOTAL		**5,347,500.00**

051700100200 EDUCATION (TEACHING STAFF SECTION)

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	80,000.00	-
	Grand Contribution to Pension	32,200,634.32	
	SUB-TOTAL		**32,280,634.32**

052100100100 PREVENTIVE (WATER, SANITATION AND HYGIENE PREVENTIVE SECTION)

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	514,000.00	-
220203	Materials and Supplies - General	3,454,804.00	-
220204	Maintenance Services - General	1,742,632.67	-
220205	Training – General	505,000.00	-
220207	Consulting and Professional Services	5,000,000.00	-
	SUB-TOTAL		**11,216,436.67**

052100100200 CURATIVE SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	400,000.00	-
220203	Materials and Supplies - General	1,408,033.00	-
220204	Maintenance Services - General	1,022,000.00	-
220208	Nutrition Activities	2,450,000.00	-
220209	Speciala Health Prog.	500,000.00	-
220210	Miscellaneous Expenses – General	717,521.52	-
	Grand Contribution to Pension	45,156,573.94	
	SUB-TOTAL		**51,654,128.46**

052100100300 RURAL WATER SUPPLY SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	395,000.00	-
220202	Utilities General	205,000.00	-

220203	Materials and Supplies - General	1,000,000.00	-
220204	Maintenance Services - General	75,771,211.43	-
	SUB-TOTAL		**77,371,211.43**

055200100100 TRADITIONAL OFFICER SECTION

CODE	TITLE	AMOUNT	
220210	Miscellaneous Expenses – General	111,490,020.75	-
	SUB-TOTAL		**111,490,020.75**

055100100100 COMMUNITY DEVELOPMENT SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	421,000.00	-
220203	Materials and Supplies - General	14,707,500.00	-
220205	Grant to Comm.	18,251,000.00	-
	SUB-TOTAL		**33,379,500.00**

055100100200 INFORMATION, YOUTH, SUPPORT AND CULTURE SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	1,530,000.00	-
220203	Materials and Supplies - General	12,000,000.00	-
220206	Other Services - General	690,000.00	-
	SUB-TOTAL		**14,220,000.00**

055100100300 SOCIAL WELFARE SECTION

CODE	TITLE	AMOUNT	
220201	Transport & Travelling - General	696,000.00	-
220206	Other Services - General	2,099,500.00	-
220207	Consulting and Professional Services	10,184,880.82	-
220210	Miscellaneous Expenses – General	5,564,000.00	-
	SUB-TOTAL		**18,544,380.82**

055100100400 TRADE SECTION AND COOPERATIVES

CODE	TITLE	AMOUNT	
220203	Materials and Supplies - General	1,145,000.00	-
220204	Maintenance Services - General	1,490,000.00	-

	SUB-TOTAL		**2,635,000.00**
	GRAND TOTAL		**982,545,829.70**

NOTE 17 : DETAILS OF CAPITAL EXPENDITURE

ADMINISTRATIVE SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	TOTAL
70841	CONSTRUCTION OF MARKET STALL AT DEGEJI	BUILDING SECTION	7,452,394.00	
70841	CONSTRUCTION OF DRAINAGE AT UNGUWAR MANI	BUILDING SECTION	4,133,250.00	
70841	CONSTRUCTION OF DRAINAGE AT MAMUDAWA	BUILDING SECTION	3,000,000.00	
70841	CONSTRUCTION OF CITY GATE RONI	BUILDING SECTION	2,501,997.00	
70841	FURNISHING OF NYSC LODGE	BUILDING SECTION	2,300,000.00	
70841	CONSTRUCTION OF FEEDER ROAD	BUILDING SECTION	61,622,613.77	
70841	Constructionof feeder Road Daurawa to Zugai	BUILDING SECTION	15,800,000.00	
70451	SETTLEMENT OF OUTSTANDING LIABILITIES	ADMIN. AND GENERAL SERVICES	17,543,674.00	
70451	CONTRIBUTION TO STATE & LG JOINT PROJECT AND PROGR	ADMIN. AND GENERAL SERVICES	180,000,000.00	
70451	PURCHASE OF OFFICIAL VERHICLES FOR SECRETARY & DAGS	ADMIN. AND GENERAL SERVICES	4,950,000.00	
70451	PURCHASE OF OFFICIAL VERHICLES FOR CHAIRMAN	ADMIN. AND GENERAL SERVICES	13,200,000.00	
70451	Construction of Market Stall	BUILDING SECTION	7,452,394.00	
70451	Construction of Drainage	BUILDING SECTION	8,170,000.00	
70451	Construction of Dranage	BUILDING SECTION	4,133,250.00	
70451	2% CONTRIBUTION TO JIGAWA STATE UNIVERSITY	ADMIN. AND GENERAL SERVICES	54,916,750.22	
	SUB TOTAL			**387,176,322.99**

ECONOMIC SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70421	PURCHASE OF GRAINS	Agric Dept.	5,550,000.00	
70421	GOAT BREEDING FOR WOMEN EMPOWERMENT	Agric Dept.	2,000,000.00	
70421	PURCHASE OF VETRINARY DRUGS	Agric Dept.	1,332,000.00	
70421	DEMECATION OF GRAZING RESERVES	Agric Dept.	2,000,000.00	
70422	EROSION CONTROL	forestry	41,331,200.00	
	Construction of Drainage at Mamudawa		3,000,000.00	
70451/37	External work at guest Houyse dutse		5,000,000.00	
70435	PROCUREMENT & INSTALLATION OF SOLAR STREET LIGHT A	Electric Section	25,000,000.00	
	CONSTRUCTION OF ISLAMIYYA SCHOOL		16,500,000.00	
	Construction of City gate		9,000,000.00	
	Finishing NYSC LOADGE		2,300,000.00	
70630	PURCHASE OF HAND PUMP MATERIALS	Rural water Supply	42,067,351.28	
70630	SDG/ CGS PROGRAMMES	Rural water Supply	9,092,266.66	
70630	CONSTRUCTION OF SOLAR WATER SUPPLY SCHEME WITH 2 2	Rural water Supply	25,000,000.00	
	SUB TOTAL			**189,172,817.94**

SOCIAL SECTOR

CODE	DESCRIPTION	IMPLEMENTATION DEPT.	AMOUNT	
70840	Construction of Feeder Road at Sankau		10,053,399.43	
70840	Construction of Drainage and Bridge at Kanti		15,092,416.00	
70740	PROCUEMENT OF HOSPITAL EQUIPMENTS	Health	1,600,000.00	
70810	SUPPLY OF MATERIALS FOR DISTRIBUTION TO SELF HELP GR	Social Welfare	5,482,000.00	

70810	CONTRIBUTION TO COMMUNITY DEVELOPMENT PROGRAM	Social Welfare	15,000,000.00	
70810	PURCHASE OF RELIEF MATERIALS	Social Welfare	11,000,000.00	
70810	PURCHASE OF ADDITIONAL RELIEF MATERIALS COVID-19		6,905,000.00	
70810	CONTRIBUTION TO COMMUNITY DEVELOPMENT PROJECTS	Social Welfare	5,499,000.00	
70810	PROVISION OF MATERIALS & PALLIATIVES	Social Welfare	36,000,000.00	
				106,631,815.43
	GRAND TOTAL			**682,980,956.36**

NOTE 18 :DETAILS OF PROCEED FROM LOAN

PROCEED FROM LOAN	
PREVIOUS YEAR ADVANCE	9,833,954.16
CURRENT YEAR ADVANCE	9,833,954.16
MARGINS	**-**

NOTE 19: OTHER NON CURRENT LIABILITIES

OTHER NON-CURRENT LIABILITIES	
CURRENT YEAR NCL	41,844,881.00
PREVIOUS YEAR NCL	41,844,881.00
MARGINS	-

NOTE 20: CASH AND BANK BALANCE FOR THE YEAR 2023

ACCOUNTS	AMOUNT
MAIN ACCOUNT	37,787,228.51
OVERHEAD ACCOUNT	4,559,947.71
SALARY ACCOUNT	1,125,204.71
PROJECT ACCOUNT	7,709,311.67
LOAN ACCOUNT	
OTHERS ACCOUNT	387,521.27
TOTAL	**51,569,213.87**

NOTE 21: ADVANCES

ADVANCES FOR THE YEAR 2023	
PERSONAL ADVANCE	7,938,051.00
OTHER ADVANCE	1,895,903.16
TOTAL	**9,833,954.16**

NOTE 22: ACCUMULATED FUND

ACCUMULATED FOR THE YEAR 2023	
Accumulated Fund B/F	15,358,098.73
Closing Balance	4,200,188.30
Total	**19,558,287.03**

NOTE 23: DETAILS OF NON CURRENT LIABILITIES FOR THE YEAR ENDED 2023

PAYE	167,541.00
NULGE	-
8% CPS	3,525,963.00
MHWUN	268,325.00
PARTY CONTR.	-
RET.MONEY	5,623,121.00
5%WHT	(478,605.00)
GOVT TAX	22,569,647.00
7.5% VAT	-
OTHERS	10,168,889.00
TOTAL	**41,844,881.00**

SUPPLEMENTARY NOTE ON PERSONEL COST
COMPARATIVE OF ACTUAL AND BUDGETED

CODE		ACTUAL 2023	2023 BUDGETED	VARIANCES
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	5,988,759.80	43,969,404	37,980,644.20
11200100100	Legislative Council	56,976,465.20	39,372,978	(17,603,487.20)
12500100100	Administrative and General service	60,815,134.00	74,290,546	13,475,412.00
		123,780,359.00	**157,632,928.00**	33,852,569.00
20000000000	ECONOMIC SECTOR			
021500100100	Agriculture Section	8,861,184.20	11,905,071	3,043,886.80
021500100200	Forestry Section	6,013,702.80	5,272,819	(740,883.80)
021500100300	Livestock Section (Vetrinary)	19,650,059.20	36,367,281	16,717,221.80
022000100100	Treasury Account Section	36,745,896.56	36,185,532	(560,364.56)
022000100300	Internal Audit	2,211,093.60	2,313,304	102,210.40
022000300000	Planning, Research & Statistics Dep	3,949,692.00	3,968,382	18,690.00
22000300200	Monitoring & Evaluation	-	-	-
22000300300	Statistics	12,743,527.50	13,726,640	983,112.50
022000100100	Treasury Revenue Section	14,149,286.89	13,493,783	(655,503.89)
023400100100	Road & Communication Section	9,197,370.04	6,779,700	(2,417,670.04)
023400100200	Mechanical Section	11,616,746.00	9,680,904	(1,935,842.00)
023400100300	Electrical Section	6,367,218.40	4,750,992	(1,616,226.40)
023400100400	Land & Survey Section	6,665,084.50	4,627,898	(2,037,186.50)
023400100500	Building Section	10,194,085.90	7,465,490	(2,728,595.90)
	SUB-TOTAL	**148,364,947.59**	**156,537,796**	8,172,848.41
30000000000	SOCIAL SECTOR			
051700000000	Local Education Authority			
051700100100	Education (Non-Teaching Staff)	85,248,194.70	88,615,889	3,367,694.30
051700100200	Education (Teaching Staff)	341,043,688.98	357,934,241	16,890,552.02
051700100300	Adult Education		-	-
051700100400	Other Education		-	-
052100100100	Preventive (Water, Sanitation and H	92,838,708.00	110,773,318	17,934,610.00
052100100200	Curative	205,997,544.90	264,242,707	58,245,162.10
052100100300	Rural Water Supply	6,050,881.80	7,572,434	1,521,552.20
055200100100	Traditional Officer (District Head Office)		-	-
055100100100	Community Development Section	23,415,500.90	23,551,716	136,215.10
055100100200	Information, Youth, Sport & Cultur	4,430,639.80	4,978,716	548,076.20

055100100300	Social Welfare Section	11,726,613.00	12,432,848	706,235.00
055100100400	Trade Section and Cooperatives	4,637,205.62	4,087,992	(549,213.62)
	SUB-TOTAL	**775,388,977.70**	**874,189,861.00**	98,800,883.30
				-
	GRAND TOTAL	**1,047,534,284.29**	**1,188,360,585.00**	140,826,300.71

SUPPLEMENTARY NOTE ON OVERHEAD COST
COMPARATIVE OF ACTUAL AND BUDGETED

CODE		**ACTUAL 2023**	**2023 BUDGETED**	**VARIANCES**
10000000000	AMINISTRATIVE SECTOR			
11100100100	Office of the Chairman	40,562,091.02	27,000,000	(13,562,091.02)
11200100100	Legislative Council	42,236,705.00	25,000,000	(17,236,705.00)
12500100100	Administrative and General services	34,358,845.56	27,200,000	(7,158,845.56)
		117,157,641.58	**79,200,000.00**	(37,957,641.58)
20000000000	ECONOMIC SECTOR			
021500100100	Agriculture Section	4,090,000.00	2,000,000	(2,090,000.00)
021500100200	Forestry Section	2,650,000.00	1,800,000	(850,000.00)
021500100300	Livestock Section (Vetrinary)	1,285,000.00	2,400,000	1,115,000.00
022000100100	Treasury Account Section	258,783,872.19	306,050,000	47,266,127.81
022000100300	Internal Audit	255,000.00	300,000	45,000.00
022000300000	Planning, Research & Statistics Departme	15,290,000.00	9,000,000	(6,290,000.00)
22000300200	Monitoring & Evaluation		-	-
22000300300	Statistics	2,635,000.00	3,150,000	515,000.00
022000100100	Treasury Revenue Section	5,759,000.00	5,900,000	141,000.00
023400100100	Road & Communication Section	12,214,000.00	1,900,000	(10,314,000.00)
023400100200	Mechanical Section	44,349,000.00	7,000,000	(37,349,000.00)
023400100300	Electrical Section	124,405,329.88	52,000,000	(72,405,329.88)
023400100400	Land & Survey Section	2,670,000.00	500,000	(2,170,000.00)
023400100500	Building Section	32,863,173.60	4,500,000	(28,363,173.60)
	SUB-TOTAL	**507,249,375.67**	**396,500,000.00**	**(110,749,375.67)**
30000000000	SOCIAL SECTOR			
051700000000	Local Education Authority			
051700100100	Education (Non-Teaching Staff)	5,347,500.00	4,500,000	(847,500.00)
051700100200	Education (Teaching Staff)	32,280,634.32	30,100,000	(2,180,634.32)
051700100300	Adult Education		7,157,880	7,157,880.00

051700100400	Other Education		-	-
052100100100	Preventive (Water, Sanitation and Hygien	11,216,436.67	11,000,000	(216,436.67)
052100100200	Curative	51,654,128.46	24,700,000	(26,954,128.46)
052100100300	Rural Water Supply	77,371,211.43	31,600,000	(45,771,211.43)
055200100100	Traditional Officer (District Head Office)	111,490,020.75	60,000,000	(51,490,020.75)
055100100100	Community Development Section	33,379,500.00	5,500,000	(27,879,500.00)
055100100200	Information, Youth, Sport & Culture	14,220,000.00	3,580,000	(10,640,000.00)
055100100300	Social Welfare Section	18,544,380.82	19,846,000	1,301,619.18
055100100400	Trade Section and Cooperatives	2,635,000.00	2,900,000	265,000.00
	SUB-TOTAL	**358,138,812.45**	**200,883,880.00**	**(157,254,932.45)**
				-
	GRAND TOTAL	**982,545,829.70**	**676,583,880.00**	(305,961,949.70)

SUPPLEMENTARY NOTE ON CAPITAL EXPENDITURE
COMPARATIVE OF ACTUAL AND BUDGETED COST

DETAILS	**ACTUAL 2023**	**BUDGETED 2023**	**VARIANCE**
ADMINISTRATIVE SECTOR	387,176,322.99	489,324,643	102,148,320.16
ECONOMIC SECTOR	189,172,817.94	238,433,556	(189,172,817.94)
SOCIAL SECTOR	106,631,815.43	127,339,820	20,708,004.57
GRAND TOTAL	**682,980,956.36**	**855,098,019.00**	**(66,316,493.21)**

ANNEX TO FINANCIAL STATEMENT
RONI LOCAL GOVERNMENT AREA

	FY 2022				FY 2023			
	Final Budget	Recurrent	Capital	Total	Final Budget	Recurrent	Capital	Total
ADMINISTRATION SECTOR				-				-
OFFICE OF THE LG CHAIRMAN				-				-
Chairman	62,234,747	46,099,415		46,099,415.12	70,969,404	46,550,850		46,550,850.02
Vice-Chairman				-				-
INTERNAL AUDIT				-	2,613,304	2,466,094		2,466,093.60
ASSISTANT TO THE CHAIRMAN/ VICE C				-				-
LOCAL GOVT COUNCIL				-				-
THE COUNCIL	59,372,978	43,156,960		43,156,960.00	64,372,978	99,213,170		99,213,170.20
ASSISTANTS/AIDES/ADVISERS				-				-
COUNCIL COMMITTEES				-				-
OFFICE OF THE HOUSE LEADER				-				-
OFFICE OF THE DEPUTY LEADER				-				-
OFFICE OF THE MAJORITY LEADER				-				-
FFICE OF THE DEPUTY MAJORITY LEAD	E			-				-
OFFICE OF THE MINORITY LEADER;				-				-
FFICE OF THE DEPUTY MINORITY LEADE				-				-
OFFICE OF THE CHIEF WHIP				-				-
OFFICE OF THE DEPUTY CHIEF WHIP				-				-
CLERK TO THE HOUSE				-				-
THE HEAD OF LOCAL GOVERNMENT				-				-
OF THE HEAD OF LOCAL GOVERNMENT				-				-
MINISTRATION & GENERAL SERVI	C			-				-
ADMINISTRATION & GENERAL SERVICES	100,354,100	92,051,703	116,418,031.30	208,469,734.26	156,701,768	95,173,980	270,610,424.22	365,784,403.78
CRETARY TO THE LOCAL GOVERNME				-				-
ECRETARY TO THE LOCAL GOVERNMEN				-				-
ECONOMIC SECTOR				-				-
NT OF AGRICULTURE & NATURAL R				-				-
MENT OF AGRICULTURE & NATURAL RES	61,635,152	53,988,777		53,988,777.20	64,745,171	42,549,946	52,213,200.00	94,763,146.20
EPARTMENT FINANCE AND SUPPLI	E			-				-
DEPARTMENT FINANCE AND SUPPLIES	278,756,856	313,080,991		313,080,990.50	361,629,315	315,438,056		315,438,055.64
WORKS, TRANSPORT, HOUSING, LA				-				-
F WORKS, TRANSPORT, HOUSING, LAN	D 178,039,968	171,646,379	44,306,279.09	215,952,658.49	632,318,405	260,542,009	186,011,714.20	446,553,722.80
BUDGET, PLANNING, RESEARCH & S				-				-
F BUDGET, PLANNING, RESEARCH & ST	A 23,967,120	19,055,337		19,055,336.70	29,845,022	34,618,219		34,618,219.00

TER, SANITATION & HYGIENE (WA	**S**			-				-
VATER, SANITATION & HYGIENE WASH	366,390,971	417,649,571	39,819,449.39	457,469,020.12	582,822,015	445,128,911	94,259,617.94	539,388,529.20
SOCIAL SECTOR				-				-
WOMEN DEVELOPMENT OFFICE				-				-
WOMEN DEVELOPMENT OFFICE				-				-
PARTMENT OF SOCIAL DEVELOPME				-				-
DEPARTMENT OF SOCIAL DEVELOPMENT	81,608,214	82,273,129	21,360,000.00	103,633,129.19	89,318,556	94,338,200	79,886,000.00	174,224,200.36
DEPARTMENT OF EDUCATION				-				-
DEPARTMENT OF EDUCATION,	500,152,216	492,880,903		492,880,903.32	565,653,830	463,920,019		463,920,018.90
PRIMARY SCHOOL TEACHERS				-				-
DEPARTMENT OF INFORMATION				-				-
DEPARTMENT OF INFORMATION				-	39,052,716	18,650,640		18,650,639.90
PARTMENT OF SPORTS AND CULTU				-				-
DEPARTMENT OF SPORTS AND CULTURE				-				-
RMENT OF PRIMARY HEALTH CARE				-				-
PARMENT OF PRIMARY HEALTH CARE P				-				-
ENVIRONMENTAL HEALTH UNIT				-				-
TRADITIONAL RULERS' COUNCIL				-				-
TRADITIONAL RULERS' COUNCIL	60,000,000.00	83,434,369		83,434,369.23	60,000,000	111,490,021		111,490,020.75
TOTAL	1,815,317,534	1,815,317,534	221,903,759.78	2,037,221,294.13	2,720,042,484	2,030,080,114	682,980,956.36	2,713,061,070.35

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

AUDIT CERTIFICATION
FOR THE YEAR ENDED 31ST DECEMBER, 2023

I have examined the Financial Statements which have been prepared by the Management of Roni Local Government Council under the accounting policies set out therein.

SCOPE

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

I have examined the accounts for the year ended 31st December, 2023 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No. 7 of 2007 (as amended) and the books of account were adequately kept.

OUR OPINION

I have obtained relevant information's and explanations required, and in my own opinion, the Statement of Financial Position as well as supporting accounts and statements exhibit a true and fair view on the affairs of Roni Local Government Council as at 31st December,2023 subject to the observations and comments contained in the body of this reports.

24/6/2024

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

RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER 2023.

a) **STATUTORY ALLOCATIONS AND FAAC RECEIPTS: -** Roni Local Government council received the sum of Two Billion Six Hundred and Fifty Nine Million Eight Hundred and Thirty Three Thousand Six Hundred and Four Naira Ninety Eight Kobo only (N2,659,833,604.98) was received from the federation account as statutory Allocation for the year 2023, This represents 113% of the approved estimated amount of N2,347,008,121.00.

b) **AUGMENTATION AND OTHER STABILIZATION RECEIPTS**: - Audit Examination revealed that, the sum of Forty Seven Million Nine Hundred Thousand Naira Only (N47,900,000.00) Only was augmentation from stabilization account which represent 27% of the approved budgeted amount of N180,000,000.00.

c) **INDEFENDENT REVENUE:** It was observed with a great satisfaction that, the revenue section of Roni Local Government council have realized the total sum of Nine Million Five Hundred and Twenty Seven Thousand Six Hundred and Fifty Three Naira Sixty Seven Kobo Only (N9,527,653.67) as Internally Generated Revenue which represent 81% of the approved estimated amount of N11,800,000.00. This deserved commendation.

d) **BANK RECONCILIATION STATEMENT**: The Five Bank accounts operated by the local government with various bank during the year under review were properly reconciled by the local government cashier.

e) **BUDGET PERFORMANCE**: The overall budget performance for the year ended 31st December 2023 in respect of local government revenue and expenditure is summarized below.

REVENUE AND EXPENDITURE 2023

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

i) **TOTAL REVENUE: -** The sum of Two Billion Seven Hundred and Seventeen Million Two Hundred and Sixty One Thousand Two Hundred and Fifty Eight Naira Sixty Five Kobo Only (N2,717,261,258.65) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January-December 2023. This represents 107% of the approved estimated amount of N 2,538,808,121.00

ii) **RECURRENT EXPENDITURE: -** Expenditure amounting to Two Billion and Thirty Million Eighty Thousand One Hundred Thirteen Naira Ninety Nine Kobo Only (N2,030,080,113.99) only was incurred on payments of personnel and overhead cost during the year 2023. The amount represents 109% of the approved budgeted amount of N1,864,944,465.00

iii) **CAPITAL EXPENDITURE:** Capital expenditure amounting to Six Hundred and Eighty Two Million Nine Hundred and Eighty Thousand Nine Hundred and Fifty Six Naira Thirty Six Kobo only (N682,980,956.36) was incurred by the local government which represents only 80% of the approved estimated amount of 855,098,019.00

RECOMMENDATION:

1. The local government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate

2. The effort of revenue section of the local government council is advice to double its effort toward exploring more source of revenue generation

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2023

Queries amounting to the sum of Five Hundred and One Million Two Hundred and Forty Three Thousand, Four Hundred and Fifty Six Naira Eighty Kobo (501,243,456.80) was issued to Roni Local Government Council for the year 2023 upon which the sum of Four Hundred and Sixteen Million One Hundred and Fifty Six Thousand Nine Hundred and Forty One Naira Ninety Nine Kobo (416,156,941.99) was verified and resolved were Eighty Five Million, Eight Six Thousand Five Hundred and Fourteen Naira Eighty One Kobo 85,086,514.81 remain unresolved.

Below is the table for details:

S/N	REFERENCE NUMBER	SUBJECT MATTER	VALUE	AMOUNT VEREFIED/RESOLVED	AMOUNT NOT RESOLVED
1	ALG/AUD/KZO/RRN/LQ1/23	NON POSTING OF SAL. PVs	-	-	-
2	ALG/AUD/KZO/RRN/LQ2/23	UN ACCOUNTED EXPENDITURE	294,193,568.83	239,094,100.67	55,099,468.16
3	ALG/AUD/KZO/RRN/LQ3/23	IRREGULAR PAYMENT	3,033,750.00	3,033,750.00	-
4	ALG/AUD/KZO/RRN/LQ4/23	UN ACCOUNTED WITHDRAWS	115,823,307.58	104,644,083.62	11,179,223.96
5	ALG/AUD/KZO/RRN/LQ5/23	DTA AIRTICKET	3,700,000.00	-	3,700,000.00
6	ALG/AUD/KZO/RRN/LQ6/23	IRREGULAR PVs	34,362,000.00	34,362,000.00	-
7	ALG/AUD/KZO/RRN/LQ7/23	UN AUTHORIZED PVs	1,121,000.70	1,121,000.70	-
8	ALG/AUD/KZO/RRN/LQ8/23	UN PRESENTED PVs	49,009,829.69	33,902,007.00	15,107,822.69
	TOTAL		**501,243,456.80**	**416,156,941.99**	**85,086,514.81**

REPORT OF AUDITOR GENERAL ON THE ACCOUNT OF RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023.

i. All books of account related to the current financial year were adequately kept.
ii. Each and every department of the Local Government was visited and information given therein was verified.
iii. The local government should explore more sources of revenue to avoid over spending on statutory allocation.
iv. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure

AUDIT INSPECTION REPORTS AND LOCAL QUEERIES

Queries amounting to the sum of Five Hundred and One Million Two Hundred and Forty Three Thousand, Four Hundred and Fifty Six Naira Eighty Kobo (501,243,456.80) was issued to Roni Local Government Council for the year 2023 upon which the sum of Four Hundred and Sixteen Million One Hundred and Fifty Six Thousand Nine Hundred and Forty One Naira Ninety Nine Kobo (416,156,941.99) was verified and resolved were Eighty Five Million, Eight Six Thousand Five Hundred and Fourteen Naira Eighty One Kobo 85,086,514.81 remain unresolved.

COMPUTATION OF TERMINAL BENEFIT

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

DEDUCTION FROM THE TERMINAL BENEFIT

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

24 – 6 – 2024

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

RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

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

Our Ref: ____________ Your Ref: ____________ Date: 11/02/2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 10/5/24
RECEIVED

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

DCA
Pls deal
AG 10/5/24

SIR

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

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

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

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

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

DDCA
refer above and
DCA
10/5/2024

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

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

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

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

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

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

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

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

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

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

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

Audit Form 1

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

The, Hon. Chairman

Roni *Local Government*

Station: Roni

Pv. No.: cc *Date:* cc

Head cc *Sub Head:* cc

Amount ₦:

Payee: Sundry

Nature of Payment: Salary

AUDIT QUERRY

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

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

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

A

BDCA

Pls deal

them

DCA

26/6/23

DCA

Pls treat

AG 26/6/23

Hassan Aminu
AREA AUDITOR
Roni Local Govt.

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

Audit Form 1

Local Querry No. LG//AUD/ RRN/LQ/2/23

The, Hon. Chairman

Roni . *Local Government*

Station: Roni

Pv. No.: CC *Date:* CC

Head CC *Sub Head:* CC

Amount ₦: 169,738,108.42

Payee: Sundry

Nature of Payment: Sundry

AUDIT QUERRY
UN-ACCOUNTED EXPENDITURE

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

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

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

Hassan Aminu
AREA AUDITOR
Roni Local Govt.

A
DAGA
Deal pls
Hum
ΔCA
26/6/23

DCA
Pls treat
AG, 26/6/23

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/KZR/ZO/RRNLG/LQ 4/23

Local Querry No.

The, The Chairman,
Roni
Local Government

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

AUDIT QUERRY

UN-ACCOUNTED WITHDRAWALS

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

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

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

Warm regards,

DDCA
Treat P/S
Hew DCA
DCA
7/12/23

P/s treat and Obscurity the figure on page 3
AG 5/12/23

57,501,744.70

Buhari Bashari
Area Auditor
Roni Local Govt.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/KZR/ZO/RNLG/LQ.5/23

The, CHAIRMAN

Roni Local Government

Station: Roni

Pv. No.: Date:

Head Cc Sub Head: Oct/Nov,23

Amount N: N3, 700,000.00

Payee:

Nature of Payment; TUKUR ALI

D.T.A

Date: 26TH JAN. 2024

AUDIT QUERRY

NON REFUND OF D.T.A/AIR TICKET

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

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

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

Buhari Bashari

Area Auditor

Roni local Government

27/1/2024

DCA

Pls deal & Compile.

AG 1/2/24

DBCA

Proper above and act as appropriate

DCA 2/2/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

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

Local Querry No.

The, Chairman

Local Government

Roni

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

Audit Form 1

Station: RONI

Pv. No.: cc *Date:* oct- Dec.23

Head *Sub Head:*

Amount N: c c

Payee:

Nature of Payment: N34,362,000.00

Sundries

Date:

various

AUDIT QUERRY

28/3/2024

IRREGULAR PAYMENTS

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

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

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

Warm Regards

Buhari Bashari

Area Auditor
Roni L.G

DCA
Deal
AG 3/4/24

accordingly

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/KZR/ZO/RNLG/LQ.7/23
Local Querry No.

The, Chairman

Roni *Local Government*

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

Audit Form 1
Station: RONI
Pv. No.: 79 *Date:* oct.23
Head 052100 *Sub Head:* 415
Amount N:
Payee: ₦ 1,121,000.70
Nature of Payment;
Alto yahaya
Date: purchases
28/3/2024

AUDIT QUERRY

UNAUTHORISED PAYMENT

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

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

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

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

Director Audit kazaure Zone for their information and further necessary action

Buhari Bashari
Area Auditor
Roni L.G.

DCA
Pls deal
AG 3/4/24

DDCA
Proper above & act
accordingly 4/4/2024

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/KZR/ZO/RNLG/LQ.8/23

The, Chairman

Roni Local Government

Station: Roni

Pv. No.: cc Date: oct-Dec, 23

Head Sub Head:

Amount N: ₦ 49,009,829.69

Payee:

Nature of Payment; Sundries

Date: Various

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

AUDIT QUERRY

28/3/2024

UNPRESENTED PAYMENT VOUCHERS

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

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

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

Warm Regards.

Buhari Bashari
Area Auditor
Roni L.G

DDCA
refer above & act accordingly

DCA
Pls deal

AG 3/4/24

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Querry No. ALG/KZR/ZO/RRNLG/LQ 3/23

The, The Chairman,
Roni
Local Government

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

AUDIT QUERRY

IRREGULAR PAYMENTS

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

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

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

DDCA
Treat pls
DCA
7/12/23

Warm regards,

Buhari Bashari
Area Auditor
Roni Local Govt.

DCA
Pls treat
AG 5/12/23