

RONI

LOCAL GOVERNMENT COUNCIL JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL**

on the

**ACCOUNTS OF RONI
LOCAL GOVERNMENT COUNCIL**
FOR THE YEAR ENDED 31ST DECEMBER, 2022



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CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022



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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022



RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

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RESPONSIBILITY FOR FINANCIAL STATEMENT

This financial statement has 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 complies with the general accepted accounting standard practice.

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

Umar Ilu
Treasurer

We accepted responsibility for 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 Council as at 31st December 2022 and its operations for year ended on the date.

Umar Ilu
Treasurer.

TUKUR MOHD ALI ZUGAI
HON. CHAIRMAN.



**JIGAWA STATE LOCAL GOVERNMENT COUNCILS
STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR 2022
(IPSAS CASH)**

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

Introduction

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

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

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

S/N	Accounting Policies:
1	Accounting Terminologies / Definitions 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. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents. 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. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid. 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. Cash receipts are cash inflows. Cash payments are cash outflows. 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 controlled by the government. 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. 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: 1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and b. separately identifies payments made by third parties on behalf of the State government. 2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet); 3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account); 4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure); 5. Notes to the Accounts: Additional disclosures to explain the GPFS; and 6. 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 all accounts and reporting in Roni Local Government Council, Jigawa State: a. Cash Basis of Accounting; b. Understability; c. Materiality, d. Relevance; e. Going Concern Concept; f. Consistency Concept g. Prudence h. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1st January to 31st December, 2022. 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, except Government Business Enterprises (GBEs).



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022**

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 a. These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. b. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance a. Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. b. 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 categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	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 a. These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. b. Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

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: a. Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. b. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	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 a. Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments b. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	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 utilised.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022 RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2022
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,255,298,259.00	Statutory Allocation	1	2,000,653,434.10	1,533,886,271.11
	Independent Revenue			
220,000.00	Taxes	2a	0.00	0.00
620,000.00	Rate	2b	195,000.00	40,000.00
6,365,000.00	Local Licenses and Fees	2c	1,496,394.10	1,287,000.00
1,780,000.00	Commercial Undertaking	2d	690,570.00	450,000.00
400,000.00	Rent of LGA Properties	2e	0.00	85,000.00
510,000.00	Interest and dividend	2f	0.00	0.00
790,000.00	Miscellaneous	2g	238,769.77	2,468,916.00
10,685,000.00	Total Independent Revenue		2,620,733.87	4,331,316.00
	Total Receipt from Operating Activities		2,003,274,167.97	1,538,217,587.11
	PAYMENTS			
62,234,747.00	Office Of The Chairman	3a	46,099,415.12	36,874,409.00
23,967,120.00	Planning, Research and Statistics	3b	19,055,336.70	24,980,721.00
59,372,978.00	The Council	3c	43,156,960.00	32,729,706.00
100,354,100.00	Personal Management	3d	92,051,702.96	102,617,649.00
278,756,856.00	Finance And Supply	3e	313,080,990.50	152,520,857.00
500,152,216.00	Education	3f	492,880,903.32	487,302,783.00
366,390,971.00	Medical And Health	3g	417,649,570.73	370,181,979.00
61,635,152.00	Agriculture & Natural Resources	3h	53,988,777.20	62,263,510.00
87,344,207.00	Works And Housing	3i	171,646,379.40	106,134,094.00
60,000,000.00	Traditional Office Holders	3j	83,434,369.23	79,949,487.00
81,608,214.00	Social And Community Dev.	3k	82,273,129.19	71,798,061.00
1,660,512,322.00	Total Payment		1,815,317,534.35	1,527,353,256.00
	Net Cash Flow From Operating Activities		187,956,633.62	10,864,331.11
	CASHFLOWS FROM INVESTING ACTIVITIES:			
112,000,000.00	Capital Expenditure	4	221,903,759.78	104,009,918.00
	Net Cash Flow From Investing Activities		221,903,759.78	(104,009,918.00)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	423,303.84	4,154,656.00
	Other Non current liabilities	5b	0.00	(834,849.29)
520,000,000.00	Other Capital Receipt	5c	48,341,847.89	101,155,675.89
	Net Cash Flow From Financing Activities		48,765,152.52	104,475,482.60
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		14,818,025.57	11,329,895.71
	Cash & Cash Equivalent as at 1st January,2022		32,550,000.00	21,221,104.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER, 2022		47,369,025.57	32,551,000.00

The accompanying notes form part of these statements

UMAR ILU
 Treasurer

Roni Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022 RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2022
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	47,369,025.57	32,551,000.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS			
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	9,833,954.16	10,257,258.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		57,202,979.73	42,808,258.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	15,358,098.73	963,377.00
Non- Current Liabilities	9	41,844,881.00	41,844,881.00
Other Public Fund			
TOTAL LIABILITIES		57,202,979.73	42,808,258.00

The accompanying notes form part of these statements


UMAR ILU
 Treasurer

Roni Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022				
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
1,533,886,271.11	STATUTORY ALLOCATIONS:	1	2,000,653,434.10	2,255,298,259.00
	Independent Revenue			
0.00	Taxes	2a	0.00	220,000.00
40,000.00	Rate	2b	195,000.00	620,000.00
1,287,000.00	Local Licenses and Fees	2c	1,496,394.10	6,365,000.00
450,000.00	Commercial Undertaking	2d	690,570.00	1,780,000.00
85,000.00	Rent of LGA Properties	2e	0.00	400,000.00
0.00	Interest and dividend	2f	0.00	510,000.00
2,468,916.00	Miscellaneous	2g	238,769.77	790,000.00
4,330,916.00	SUB TOTAL INDEPENDENT REVENUE		2,620,733.87	4,331,316.00
1,538,217,587.11	TOTAL REVENUE		2,003,274,167.97	1,538,217,587.11
	LESS:EXPENDITURE			
36,874,409.00	Office Of The Chairman	3a	46,099,415.12	62,234,747.00
24,980,721.00	Planning, Research and Statistics	3b	19,055,336.70	23,967,120.00
32,729,706.00	The Council	3c	43,156,960.00	59,372,978.00
102,617,649.00	Personal Management	3d	92,051,702.96	100,354,100.00
152,520,857.00	Finance And Supply	3e	313,080,990.50	278,756,856.00
487,302,783.00	Education	3f	492,880,903.32	500,152,216.00
370,181,979.00	Medical And Health	3g	417,649,570.73	366,390,971.00
62,263,510.00	Agriculture & Natural Resources	3h	53,988,777.20	61,635,152.00
106,134,094.00	Works And Housing	3i	171,646,379.40	87,344,207.00
79,949,487.00	Traditional Office Holders	3j	83,434,369.23	60,000,000.00
71,798,061.00	Social And Community Dev.	3k	82,273,129.19	81,608,214.00
1,527,353,256.00				
	TOTAL EXPENDITURE		1,815,317,534.35	1,660,512,322.00
10,864,331.11	Operating Balance		187,956,633.62	
	APPROPRIATIONS/TRANSFERS:			
10,864,331.11	Transfer to Capital Development Fund		187,956,633.62	

The accompanying notes form part of these statements


UMAR ILU
Treasurer

Roni Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

STATEMENT NO. 4 STATEMENT OF CAPITAL DEVELOPMENT FUND F OR THE YEAR ENDED 31ST DECEMBER, 2022 RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
10,864,331.11	Transfer from CRF		187,956,633.62	
101,155,675.89	AID AND GRANTS	10	48,341,847.89	112,000,000.00
112,020,007.00	TOTAL REVENUE AVAILABLE		236,298,481.30	
	LESS: CAPITAL EXPENDITURE			
104,009,918.00	Capital Expenditure	11	221,903,759.62	727,802,513.00
104,009,918.00	TOTAL CAPITAL EXPENDITURE		221,903,759.78	727,802,513.00
	INTANGIBLE ASSETS		14,394,721.73	
8,010,089.00	CLOSING BALANCE		14,394,721.73	8,010,089.00

The accompanying notes form part of these statements


UMAR ILU
 Treasurer

Roni Local Government, Jigawa State



SUMMARY OF NOTES TO THE ACCOUNTS FOR YEAR ENDED 31ST DECEMBER 2022			
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,000,653,434.10	1,533,886,271.11
2a	Taxes	0.00	0.00
2b	Rate	195,000.00	40,000.00
2c	Local Licenses and Fees	1,496,394.10	1,287,000.00
2d	Commercial Undertaking	690,570.00	450,000.00
2e	Rent of LGA Properties	0.00	85,000.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	238,769.77	2,468,916.00
3a	Office Of The Chairman	46,099,415.12	36,874,409.00
3b	Planning, Research and Statistics	19,055,336.70	24,980,721.00
3c	The Council	43,156,960.00	32,729,706.00
3d	Personal Management	92,051,702.96	102,617,649.00
3e	Finance And Supply	313,080,990.50	152,520,857.00
3f	Education	492,880,903.32	487,302,783.00
3g	Medical And Health	417,649,570.73	370,181,979.00
3h	Agriculture & Natural Resources	53,988,777.20	62,263,510.00
3i	Works And Housing	171,646,379.40	106,134,094.00
3j	Traditional Office Holders	83,434,369.23	79,949,487.00
3k	Social And Community Dev.	82,273,129.19	71,798,061.00
4	Capital Expenditure	221,903,759.78	104,009,918.00
5a	Proceed From Loan	423,303.84	4,154,656.00
5b	Other Non current liabilities	0.00	(834,849.29)
5c	Other Capital Receipt	48,341,847.89	101,155,675.89
6	CASH AND BANK BALANCES	47,369,025.54	32,551,000.00
7	ADVANCES	9,833,954.16	10,257,258.00
8	ACCUMULATED FUND	15,358,098.52	963,377.00
9	NON CURRENT LIABILITIES	41,844,881.00	41,844,881.00
10	AID AND GRANTS	48,341,847.89	101,155,675.89
11	Capital Expenditure	221,903,759.78	104,009,918.00

The accompanying notes form part of these statements


UMAR ILU
 Treasurer

Roni Local Government, Jigawa State



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
NOTE 1 : STATUTORY ALLOCATIONS

MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE	ECOLOGICAL / SURE-P	TOTAL
JANUARY	91,187,249.33	57,541,193.54	901,663.76		149,630,106.63
FEBRUARY	44,973,417.52	53,463,330.54	20,195,424.76		118,632,172.82
MARCH	60,543,997.56	48,933,271.84	16,884,477.16		126,361,746.56
APRIL	88,963,910.84	60,507,403.49			149,471,314.33
MAY	79,656,207.97	49,889,687.30	5,576,340.07		135,122,235.34
JUNE	67,852,920.14	59,040,554.71	28,928,754.11		155,822,228.96
JULY	107,271,903.47	56,710,064.40		33,257,529.51	197,239,497.38
AUGUST	139,238,539.75	52,630,679.15			191,869,218.90
SEPTEMBER	79,437,345.70	63,387,345.90			142,824,691.60
OCTOBER	85,338,550.45	56,111,354.31	16,953,379.50	130,730,899.96	289,134,184.22
NOVEMBER	75,686,007.51	64,215,938.93	13,510,763.66		153,412,710.10
DECEMBER	118,376,319.75	61,496,442.12	11,260,565.39		191,133,327.26
TOTAL	1,038,526,369.99	683,927,266.23	114,211,368.41	163,988,429.47	2,000,653,434.10

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	195,000.00
TOTAL	195,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
CART/ Truck license fees	10,000.00
Motorcycle license fees	10,000.00
Squatters/ Hawkers permit fees	30,000.00
Slaughter House fees	40,000.00
bakery house license fees	20,000.00
Cattle dealers license fees	30,000.00
Mobile seller registration fees	30,000.00
Birth and death registration fees (Indigenization)	354,000.00
Earning from Environmental sanitation	20,000.00
Tenders fees	147,874.10
Sand dredging fees	472,000.00
Petty traders license fees	20,000.00
Felling of tree fees	30,000.00
Produce buying fees	22,520.00
Rice mill/ cassava grinding fees	50,000.00
Ingredient grinding mill license fees	10,000.00
Corn grinding mill license fees	10,000.00
Photo studio license fees	10,000.00
Battery charging license fees	10,000.00
Vehicle spare parts license fees	10,000.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

Clock/ watch repair license fees	10,000.00
Motor mechanic/ car wash fees	50,000.00
Local hair barbing/ plating license fees	10,000.00
Sales of unserviceable stores	10,000.00
Sales of stores	20,000.00
Survey fees	30,000.00
Approval of building plan	10,000.00
Commission on transfer of plots.	20,000.00
TOTAL	1,496,394.10
NOTE 2d: COMMERCIAL UNDERTAKING	
Market	199,420.00
Motor park	20,000.00
Shop/ shopping centre	371,500.00
Cattle market	79,650.00
Earning from industrial undertakings	10,000.00
Earning from commercial undertakings	10,000.00
TOTAL	690,570.00
NOTE 2e: RENT OF LOCAL GOVT. PROPERTIES	
Rent on Other Local Government Building	0.00
TOTAL	0.00
NOTE 2g: MISCELANEOUS	
Recovery of losses and overpayment	238,769.77
Payment in lieu of resignations notice	0.00
TOTAL	238,769.77



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	8,354,020.20
2001/2	Traveling & Transport	130,000.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	36,775,394.92
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	0.00
2001/11	Entertainment & Hospitality	0.00
2001/12	Miscellaneous expenses	840,000.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	TOTAL	46,099,415.12
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	17,292,039.46
2002/2	Traveling & Transport	245,000.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	1,518,297.24
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	0.00
2002/14	Contribution to pension fund	0.00
	TOTAL	19,055,336.70
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,376,960.00
2003/2	Traveling & Transport	30,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	0.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	12,000,000.00
2003/8	Consultancy service & special committee	250,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,500,000.00
2003/11	Entertainment & Hospitality	1,500,000.00
2003/12	Miscellaneous expenses	7,500,000.00
2003/13	Provision of service material	0.00
2003/14	Contribution to pension fund	0.00
	TOTAL	43,156,960.00



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	63,228,919.70
2004/2	Traveling & Transport	560,000.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	21,996,283.26
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	3,812,000.00
2004/11	Entertainment & Hospitality	2,454,500.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
	TOTAL	92,051,702.96
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	60,195,488.92
2005/2	Traveling & Transport	200,000.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	980,000.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	16,418,508.22
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	36,281,884.17
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	142,492,863.81
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	56,512,245.38
	TOTAL	313,080,990.50
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	454,103,176.48
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	4,393,850.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	34,383,876.84
	TOTAL	492,880,903.32



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 3g: WASH		
2007/1	Personnel Cost	296,290,862.00
2007/2	Traveling & Transport	1,240,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	64,307,101.19
2007/8	Consultancy Service & Special Committee	20,155,712.00
2007/9	Grand Contribution and Subvention	26,491,923.55
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	0.00
2007/13	Provision of service material	5,160,000.00
2007/14	Contribution to pension fund	4,003,971.99
	TOTAL	417,649,570.73
NOTE 3h: AGRIC AND NATURAL RESOURCES		
		0.00
2008/1	Personnel Cost	52,618,777.20
2008/2	Traveling & Transport	230,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	0.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	1,140,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	53,988,777.20
NOTE 3i: WORKS AND HOUSING		
2009/1	Personnel Cost	39,275,231.70
2009/2	Traveling & Transport	790,730.00
2009/3	Utility Service	625,000.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	123,814,917.70
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	7,140,500.00
2009/14	Contribution to pension fund	0.00
	TOTAL	171,646,379.40



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	83,434,369.23
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	83,434,369.23
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	46,225,778.53
2011/2	Traveling & Transport	733,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	6,918,888.66
2011/9	Grand contribution and subvention	22,488,234.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	5,907,228.00
2011/14	Contribution to pension fund	0.00
	TOTAL	82,273,129.19



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4001/1	Purchase of Grains	4,200,000.00
4008/2	Construction of Drainages and Bridges at Kanti kudu opposite Jambulo Roni and Dansure	3,739,065.00
4003/2	Demarcation of Grazing reserves	0.00
4004/1	Local Government support to Kalgwai Annual Fishing Festival	0.00
	SUB TOTAL	7,939,065.00
5001/1	2% contribution to Jigawa state university	32,794,855.20
5001/2	Contribution to purchase and repair of school furniture's	400,000.00
5001/3	Contribution for the construction of additional one block of two classrooms at Roni kudu primary school farm	1,000,000.00
5002/1	Construction of 1No, Health post at Mamudawa	4,100,000.00
5004/1	Purchase of Drugs for distribution to various Health post across the LGA	1,900,000.00
6001/1	purchase of hand pump materials	33,075,000.00
6001/2	Construction of water pump engine room at Roni	4,844,449.39
6002/3	erosion control across the LGA	35,067,214.09
6004/2	Purchase of relief materials i.e., mattresses, roofing sheets, cements, blankets etc	12,800,000.00
6004/3	Contribution to Community Development Projects (Generators Mats etc)	4,360,000.00
	SUB TOTAL	130,341,518.68
7001/1	Settlement of outstanding liabilities	18,623,176.10
7001/2	Contribution to state and LGA joint project	65,000,000.00
	SUB TOTAL	83,623,176.10
	TOTAL	221,903,759.78



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance			9,833,954.16
Current Year Advance			10,257,258.00
MARGIN			423,303.84
NOTE 5b : (Other Non Current Liabilities)			
Current Year NCL			41,844,881.00
Previous Year NCL			41,844,881.00
MARGIN			0.00
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	2,443,604.40	2,608,229.95
MAY	164,625.55	1,829,614.84	1,994,240.39
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	1,000,000.00	1,164,625.55
AUGUST	164,625.55	0.00	164,625.55
SEPTEMBER	164,625.55	15,772,510.35	15,937,135.90
OCTOBER	164,625.55	1,200,000.00	1,364,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	15,820,611.70	15,985,237.25
TOTAL	1,975,506.60	46,366,341.29	48,341,847.89
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022			
UNITY BANK PLC (MAIN A/C)			43,053,209.78
UNITY BANK PLC (OVERHEAD A/C)			2,094,718.16
UNITY BANK PLC (SALARY A/C)			294,541.92
POLARIS BANK PLC (PROJECT A/C)			1,693,018.18
UBA PLC (REVENUE A/C)			233,537.53
TOTAL			47,369,025.57



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			7,938,051.00
OTHER ADVANCES			1,895,903.16
TOTAL			9,833,954.16
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			963,377.00
Closing Balance			14,394,721.73
Accumulated Fund C/D			15,358,098.00
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			0.00
FEDERAL			0.00
OTHER DEPOSITS			41,844,881.08
NOTE 10 : OTHER CAPITAL RECIEPT			
MONTHS	STATE IGR	AUGMENTATIONS	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	0.00	164,625.55
APRIL	164,625.55	2,443,604.40	2,608,229.95
MAY	164,625.55	1,829,614.84	1,994,240.39
JUNE	164,625.55	1,500,000.00	1,664,625.55
JULY	164,625.55	1,000,000.00	1,164,625.55
AUGUST	164,625.55	0.00	164,625.55
SEPTEMBER	164,625.55	15,772,510.35	15,937,135.90
OCTOBER	164,625.55	1,200,000.00	1,364,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	15,820,611.70	15,985,237.25
TOTAL	1,975,506.60	46,366,341.29	48,341,847.89



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022



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, 2022

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

SCOPE

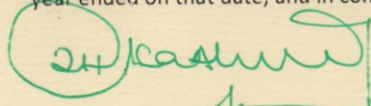
We conducted our Audit in accordance with Generally Accepted Auditing Standards. An Audit includes examination on test basis of evidence related to the Accounts and Disclosures in the financial Statements. It also includes an assessment of significant Estimate and judgments made by the councils in the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

We have examined the accounts for the year ended 31st December, 2022 in accordance with section 125 of the constitution of the Federal Republic of Nigeria 1999 and section 92-99 of Jigawa State Local Government Law No 7 of 2007 (as amended). We have obtained all information and explanation require for Audit purpose.

OUR OPINION

(i) We planned and performed our Audit so as to obtain all information and explanation we considered necessary and to provide sufficient evidence to give reasonable Assurance that the Financial Statements are free from material misstatement whether by fraud or other irregularities or errors. In affirming our opinion, we evaluated the preparation of the information in the Financial Statement and assessed the councils books of Accounts had been properly kept.

(ii) The Financial Statement referred to above which are in agreement with the books of Account give true and fair view of the Statement of affairs as at 31st December, 2022 and its surplus (deficit) for the year ended on that date, and in compliance with the provisions of the model financial Memoranda.


28-06-2023

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, 2022

- 1. STATUTORY ALLOCATIONS:** - The Account of Roni Local Government council revealed that, the sum of Two Billion Six Hundred and Fifty Three Thousand Four Hundred and Thirty Four Naira Ten Kobo (N2,000,653,434.10) was received from the federation account as statutory Allocation for the year 2022. This represents 88.70% of the approved estimated amount of N 2,255,298,259.00.
- 2. CAPITAL RECEIPT:** - The sum of Forty-Eight Million Three Hundred and Forty-One Thousand Eight Hundred and Forty-Seven Naira Eighty-Nine Kobo (N48,341,847.89) only was received as capital receipt from the federation account which represents 9% of the approved budgeted amount of N520,000,000.
- 3. INTERNAL GENERATED REVENUE:** It was observed with a great satisfaction that, the revenue section of Roni Local Government council have realized the total sum of Two Million Six Hundred and Twenty Thousand, Seven Hundred and Thirty Three Naira, Eighty Seven Kobo (N2,620,733.87) as Internally Generated Revenue which represent 24% of the approved estimated amount of N10,685,000.
- 4. BANK RECONCILIATION STATEMENT:** The Five Bank accounts operated by the Local Government with various bank during the year under review were properly reconciled by the Local Government cashier.
- 5. BUDGET PERFORMANCE:** The overall budget performance for the year ended 31st December 2022 in respect of Local Government revenue and expenditure is summarized below:

REVENUE AND EXPENDITURE, 2022				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,255,298,259.00	2,000,653,434.10	254,644,824.90	88.70%
CAPITAL RECEIPT	520,000.000.00	48,341,847.89	471,658,152.11	9.00%
INTERNALLY GENERATED REVENUE	10,685,000	2,620,733.87	8,064,266.13	24.00%
TOTAL REVENUE	2,785,983,259.00	2,051,616,015.86	770,367,243.12	74.00%
EXPENDITURE				
RECURRENT EXPENDITURE	1,681,816,561.00	1,815,317,534.35	133,500,973.35	108.00%
CAPITAL EXPENDITURE	112,000,000.00	221,903,759.78	109,903,759.78	198.00%
TOTAL EXPENDITURE	1,793,816,561.00	2,037,221,295.21	243,404,733.13	114.00%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022**

1. **TOTAL REVENUE:** The sum of Two Billion Fifty-One Million Six Hundred and Sixteen Thousand Fifteen Naira Eighty-Six (N2,051,616,015.86) was received from the Federation account as statutory allocation and Internally Generated revenue during the period of January- December 2021. This represents 74% of the approved estimated amount of N2,785,983,259.00
2. **RECURRENT EXPENDITURE:** Expenditure amounting to One Billion Eight Hundred and Fifteen Million Three Hundred and Seventeen Thousand Five Hundred Thirty-Four Forty-Three Kobo Naira (N1,815,317,534.43) only was incurred on payments of personnel and overhead cost during the year 2021. The amount represents 108% of the approved budgeted amount of N1,681,816,561.00
3. **CAPITAL EXPENDITURE:** Capital expenditure amounting to Two Hundred and Twenty-One Million and Nine Hundred and Three Thousand Seven Hundred and Fifty Nine Naira Seventy Eight Kobo (N221,903,759.78) was incurred by the Local Government which represents only 30.48% of the approved estimated amount of N112,000,000.00
4. **RECOMMENDATION:**
 - a. The Local Government should curtail overspending on recurrent expenditure and utilize the same to finance capital project for the well-being of the electorate
 - b. The effort of revenue section of the Local Government council is advice to double its effort toward exploring more source of revenue generation

QUERIES ISSUED FOR THE PERIOD 1ST JANUARY TO 31ST DECEMBER 2022

Queries issued to Roni Local Government Council worth the sum of One Hundred and Thirty Five Million Four Hundred and Eighty Four Thousand Two Hundred and Fifty Three Naira (N135,484,253.00) where One Hundred and Seven Million Eight hundred and Nineteen Thousand Four Hundred and Fifty Nine Naira (N107,819,459.00) are verified and resolved leaving a balance of Twenty Seven Million Six Hundred and Sixty Four Thousand Seven Hundred and Ninety Four Naira (N427,664,794.00) remained unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	LG/AUD/KZO/RRN/LQ.1/2022	43,375,486.00	30,857,486.00	12,518,000.00
2	LG/AUD/KZO/RRN/LQ.2/2022	6,565,585.00	5,715,585.00	850,000.00
3	LG/AUD/KZO/RRN/LQ.3/2022	85,543,182.00	71,246,388.00	14,296,794.00
	TOTAL	135,484,253.00	107,819,459.00	27,664,794.00



SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
RONI LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2022**

- (i) The Local Government kept all relevant books of account with exception of FIXED ASSET AND INVESTMENT REGISTER.
- (ii) The relevant books of account were adequately kept.
- (iii) Each and every departments of Roni Local Government was visited and information given therein verified.
- (iv) The new policy of single treasury account is not adopted by the Local Government Council.
- (v) The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
- (vi) The Council still has unresolved issues related to Audit reports and queries.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth One Hundred and Thirty Five Million, Four Hundred and Eighty Four Thousand, Two Hundred and Fifty Three Naira (N 135,484,253.00) only were raised and issued to the Local Government.

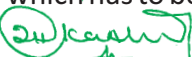
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of One Hundred and seven Million, Eight Hundred and Nineteen Thousand, Four Hundred and Fifty Nine Naira (N107,819,459.00) only, thus leaving a balance Of Twenty Seven Million, Six Hundred and Sixty Four Thousand Seven Hundred and Ninety Four Naira (N27,664,794.00) only, which is yet to be cleared.

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 Forty Five (45) 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 Sixty Seven Million, Five Hundred and Ninety Nine Thousand, One Hundred and Twenty Nine Naira (N 67,599,129.00).

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 Thirty Three (31) numbers of staff retired and deceased owed Roni Local Government Council, the sum of Four Million, Nine Hundred and Forty One Thousand, Three Hundred and Fifty Six Naira (N4,941,356.00) only which has to been deducted and remitted back by the pension administration.


28th - 06 - 2023
SHEHU A. KAILA, CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022



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

Local Query No. AG/AUD/KZO/RRN/LQ/1/22

The, Hon. Chairman
Roni Local Government

Audit Form 1

Station: Roni

Pv. No.: CC Date: CC

Head CC Sub Head CC

Amount ₦: 43,375,486.00

Payee: Sundry

Nature of Payment: Sundry

AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

The attached listed payment vouchers amounted to **Forty Three Million Three Hundred and Seventy Five Thousand four Hundred and Eighty Six Naira (N43,375,486.00)** were not presented for auditing during the recent audit exercise.

Therefore the concerned officers are hereby call upon to produce the payment vouchers or appropriate action be taken against them.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

HASSAN AMINU
Area Auditor
Roni Local Govt.



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

Local Query **NG/AUD/KZO/RRN/LQ/2/22**

The, **Hon. Chairman**
Roni Local Government

Audit Form 1

Station: **Roni**

Pv. No.: **CC** Date: **CC**

Head **CC** Sub Head **CC**

Amount #: **6,565,585.00**

Payee: **Sundry**

Nature of Payment:
Sundry

AUDIT QUERY

IRREGULAR PAYMENTS

The attached listed payment vouchers to the tune of **Six Million Five Hundred and Sixty Five Thousand Five Hundred and Eighty Five Naira (N6,565,585.00)** were paid up without proper supporting documents to support the expenditure.

Therefore the concerned officers should rectify the lapses observed and this office be informed for verification.

This is copied to Ag. Auditor General Local Governments and the Zonal Audit Director, Kazaure Zone for their information.

*ADCA
treat accordingly
Hassan
1/12/22*

HASSAN AMINU
Area Auditor
Roni Local Govt.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Council for the Year Ended 31st December, 2022



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

Local Query No. LG/AUD/RRN/LQ/3/22
The, Hon. Chairman
Roni Local Government

Audit Form 1

Station: Roni
Pv. No.: CC Date: CC
Head CC Sub Head: CC
Amount ₦: 85,543,182.00
Payee: Sundry
Nature of Payment: Sundry

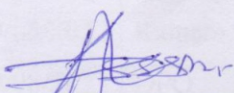
AUDIT QUERY

UNPRESENTED PAYMENT VOUCHERS

It was observed with dismay that, the sum of Eighty Five Million Five Hundred and Fourty Three Thousand One Hundred and Eighty Two Naira (**N85,543,182.00**) was expended from July – December 2022 without payment vouchers. This is contrary to the provision of Financial Memoranda Chapter 14 which states that “only properly authorized payment voucher could be admitted as charge against public fund”.

Therefore the attention of the officers concerned is hereby drawn to produce the payment vouchers or appropriate disciplinary action be taken against them. Refer to attached for details.

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


HASSAN AMINU
AREA AUDITOR
RONI LOCAL GOVT.

A
ADCA
Pls deal
HAW
ADCA
25/5/23

DCA
Pls deal

(Signature) AG 23/05/2023



RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply, please quote
RRNLG/TRE/AQ/V,1/18/19
Ref. No.....

11/08/2023

Our Ref: _____ Your Ref: _____ Date: _____

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

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT. COUNCIL
JIGAWA STATE

13/9/23
RECEIVED

AD CT
Dea
Helm
DCA
14/9/23

DCA

pls dea

24/09/23 AG 12/09/23

SIR

RE - AUDIT QUERY NUMBERS' (01,02 &3) OF 2022 FINANCIAL YEAR.

I am pleased to refer to above numbered Audit queries for 2022 financial year and forward the Local Government Council response as enshrine to the provisions of Financial Memoranda (F.M). Thus: -

1. LG/AUD/KZO/RRN/L.Q. /1/22(UNPRESENTED PAYMENT VOUCHERS) # 43,376,486:00

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

2. LG/AUD/KZO/RRN/L.Q./2/22 (IRREGULAR PAYMENT) #6,565,585:00

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. LG/AUD/RRN/L.Q./3/22(UNPRESENTED PAYMENT
VOUCHERS)#85,543,182:00**

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)

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

Same has been copied to: -

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

Forwarded for your information and further necessary action please.

Esteem regard

Hon, Tukur Mohammed Zugai
Chairman Roni Local Government