

RINGIM

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
24**

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

RINGIM LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

Contents

Items	Contents
1	Cover Page
2	Table of Contents
3	Submission of the Year 2024 Annual Financial Statement
4	The Executive Chairman, Ringim Local Government Council
5	Responsibilities for Financial Statement
6	Statement of Accounting Policies
7	Cash Flow Statement
8	Statement of Assets and Liabilities
9	Statement of Consolidated Revenue Fund
10	Statement of Capital Development Fund
11	Details of Notes to the Accounts
12	Audit Certification
13	Disclosures and General Observations
14	Report of the Auditor General on the Accounts of Ringim Local Government Council
15	Audit Queries and Response by Local Government Council



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

RLG/TRE/FIN/19/VOL:II/183

10/03/2025
Date:

Email:

The Auditor General
Local Government Audit
Jigawa State



Sir,

SUBMISSION OF 2024 ANNUAL ACCOUNT

I Wish to write and submit harewith the copies of Annual Account for the year 2024 in respect of Ringim Local Government.

Find attached the details of the Accounts for your consideration and further action, please.

Best regards.

AMADU ABDU KAZAURE
TREASURER
For: Hon. Chairman



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



HON. BADAMASI GARBA DABI
EXECUTIVE CHAIRMAN
RINGIM LOCAL GOVERNMENT COUNCIL



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

PMB 3021

EMAIL:

Incase of reply please quote
RLG/TRE/FIN/19/VOL: II/186
Ref. No.....

Date: 10th March, 2025

RESPONSIBILITY FINANCIAL STATEMENT

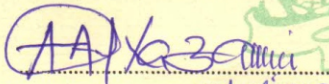
The Financial Statements have been prepared in accordance with the International Public Sector Standards (IPSAS) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, the year 2024 Financial Statements the first year of the three years transitional relief period of IPSAS 33 (First Time Adoption of Accrual Basis IPSAS) and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities.

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

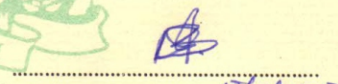
To fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; judgements and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances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

The Financial Statements reflect the true and fair view of the Financial Position of...RINGIM..... Local Government as at 31st December, 2024 and its operations for the period ended on that date.

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


10/03/2025

AMADU ABDU KAZAURE
TREASURER


10/3/2025

BADAMASI GARBA DABI
EXECUTIVE CHAIRMAN



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

RINGIM LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (2024 and 2023) simultaneous for comparative purposes.
6. **Completeness**
The General Purpose Financial Statements information have satisfy the recognition criteria and completed within the bounds of materiality and cost-benefit considerations
7. **Prudence**
There is a great inclusion of a degree of caution in the exercise of the judgments needed in making the estimates required under conditions of uncertainty, such that assets or revenue are not overstated while liabilities or expenses are not understated in the General-Purpose Financial Statements information.
8. **Neutrality**
The Information on this General-Purpose Financial Statements is neutral and free from any bias or presented in a manner designed to influence decision or judgment.
9. **Verifiability**
The Financial Statements information are presented in the way that assures all the users, that the Financial Statements is based on supporting evidence in a way that it faithfully represents the substance of economic and other phenomena that it purports to represent.
10. **Understandability**
The Financial Statements information are presented in a manner that facilitate expert and non-expert users to comprehend its meaning. For better Understandability, the report is enhanced where information is classified, characterized and presented clearly and concisely.
11. **Budget Figures**
The Financial Statements of Jigawa State Local Governments have been prepared using the Accrual Basis in accordance with the requirements of International Public Sector Accounting Standards (IPSAS) and in accordance with the provision of 2024 Appropriation Laws of Jigawa State, the revised Financial Regulations, Finance (Control and Management) Act of 1958 as amended, and the 1999 Constitution of the Federal Republic of Nigeria as amended. The Accounting Framework of the Jigawa State Local Government Councils focusses on reporting the budgetary activities of the government for the financial year as laid down in the Appropriation Law.
12. **Revenue: Non-Exchange Transactions Fees, taxes and Fines.**
 - a. Revenue from non-exchange transactions such as fees, taxes and fines should be recognized when the event (specify event) occurs and the asset recognition criteria are met.
 - b. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

Statutory Allocation

Statutory allocation is income received from the revenue allocation system wherein funds are allocated to each federating unit from the Federation Account based on certain pre-



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

determined criteria. Statutory allocation is measured at fair value and recognized at point of receipt.

13. Transfers from other government entities.

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

- a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.
- c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

- a. Receivables from Exchange Transactions
 - i. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.
 - ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

18. Prepayments

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



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

- b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
- c. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

19. Property, Plant & Equipment (PPE)

- a. All PPE are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the assets.
- b. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially recognized at fair value, where fair value can be reliably determined, and as income systematically over the useful life of the PPE in the Statement of Financial Performance.
- c. The following shall constitute expenditure on PPE:
 - i. Amounts incurred on the purchase of such assets plus other relevant cost incidental to bringing the asset to working condition. Consumables are to be wholly expensed irrespective of their amounts.
 - ii. Construction Cost- including materials, labour and overheads.
 - iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost:

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

- a. PPE shall be stated at cost or at their professional valuation less accumulated depreciation and impairment.
- b. The amount recorded for a PPE shall include all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the service. Accordingly, the cost of the assets shall include acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discounts shall be netted against the cost of the assets.
- c. Depreciation on assets is charged on a straight-line basis over the useful life of the asset. Depreciation is charged at rates calculated to allocate the cost or valuation of the asset less any estimated residual value over its remaining useful life:

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

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

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

20. Deposits

- a. Deposits consist of resource held in custody on behalf of third parties.
- b. Deposits can also represent payments received in advance for goods/services to be offered later.
- c. Deposits, for which the services are to be offered within 12 months from the end of the reporting period, shall be classified as Current Liabilities. Where the services are expected to span beyond the next 12 months after the end of reporting period, it shall be accounted for as a Non-Current Deposits and classified as Non-Current Liabilities.

21. Reserves

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

22. Transfers to other government entities

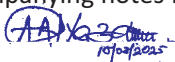
Transfers to other government entities are non-exchange items and are recognized as expenses in the Statement of Financial Performance.



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON F INAL BUDGET
			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,221,985,531.50	Government Share of FAAC (Statutory Revenue)	1	2,247,009,539.32	1,145,425,336.00	0.00	1,145,425,336.00	(1,101,584,203.32)
1,215,104,652.30	Government Share of VAT	2	2,349,148,565.29	1,355,051,502.00	0.00	1,355,051,502.00	(994,097,063.29)
0.00	Tax Revenue	3	0.00	0.00	0.00	0.00	0.00
13,828,113.63	Non Tax Revenue	4	20,142,698.79	25,260,000.00	0.00	25,260,000.00	5,117,301.21
180,303,654.47	Transfer from Other Government Entities	5	151,141,756.60	1,619,723,635.00	0.00	1,619,723,635.00	1,468,581,878.40
3,631,221,951.90	Total Revenue (a)		4,767,442,560.00	4,145,460,473.00	0.00	4,145,460,473.00	(621,982,087.00)
1,471,170,036.44	Salaries & Wages	6	1,637,426,068.72	1,821,851,753.00	0.00	1,821,851,753.00	184,425,684.28
198,480,559.40	Social Benefit	7	122,399,507.03	209,000,000.00	0.00	209,000,000.00	86,600,492.97
841,244,533.81	Overhead Cost	8	1,230,465,433.33	1,434,927,862.00	714,466,268.00	720,461,594.00	204,462,428.67
545,066,931.96	Grants & Contributions	9	1,014,737,597.55	610,000,000.00	20,000,000.00	590,000,000.00	(404,737,597.55)
357,277,040.33	Transfer to other Govt. Agencies	10	531,445,701.26	75,000,000.00	75,000,000.00	0.00	(456,445,701.26)
	Depreciation		158,896,971.39	0.00	0.00	0.00	(158,896,971.39)
3,413,239,101.94	Total Expenditure (b)		4,695,371,279.28	4,150,779,615.00	809,466,268.00	3,341,313,347.00	(544,591,664.28)
	Surplus/ (Deficits) for the period from operating activities C =(A-B)		72,071,280.72	(5,319,142.00)	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue / (Expenses) (D)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		72,071,280.72	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) for the period G=(E-F)		72,071,280.72	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements


AMADU ABDU KAZAURE
 Treasurer

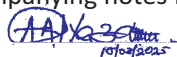
Ringim Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	9,055,724.37	0.00	10,571,415.11	0.00
Receivables	15	12,684,807.41	0.00	11,288,142.81	0.00
Prepayments					
Inventories					
Total Current Assets	A	0.00	21,740,531.78	0.00	21,859,557.92
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	5,985,352,830.00	0.00	0.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets	B	0.00	5,985,352,830.00	0.00	0.00
Total Assets	C = A + B	0.00	6,007,093,361.78	0.00	21,859,557.92
LIABILITIES:-					
Current Liabilities					
Deposits	17	25,202,168.95	0.00	6,144,249,801.40	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities	D	0.00	25,202,168.95	0.00	6,144,249,801.40
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	5,325,877.26	0.00	22,291,754.81	0.00
Total Non Current Liabilities	E	0.00	5,325,877.26	0.00	22,291,754.81
Total Liabilities	F = D + E	0.00	30,528,046.21	0.00	6,166,541,556.21
Net Assets:	G = C - F	0.00	5,976,565,315.57	0.00	6,144,249,801.40
NET ASSETS/EQUITY					
Capital Grants					
Reserves	19	5,913,162,523.14	0.00	0.00	0.00
Accumulated Surplus/(Deficits)	20	63,402,792.43	0.00	0.00	0.00
Minority Interest					
Total Net Assets/Equity:	H = G	0.00	5,976,565,315.57	0.00	0.00

The accompanying notes form part of these statements


 19/04/2025

AMADU ABDU KAZAURE

Treasurer

Ringim Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	2,247,009,539.32	0.00	2,221,985,531.50	0.00
Government Share of VAT	2.00	2,349,148,565.29	0.00	1,215,104,652.30	0.00
Taxes Revenue	3.00	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4.00	20,142,698.79	0.00	13,828,113.63	0.00
Transfer from Other Government Entities	5.00	151,141,756.60	0.00	180,303,654.47	0.00
Total Inflow from operating Activities (A)		0.00	4,767,442,560.00	3,631,221,951.90	3,631,221,951.90
Outflows					
Salaries & Wages	6.00	1,637,426,068.72	0.00	1,471,170,036.44	0.00
Social Benefits	7.00	122,399,507.03	0.00	198,480,559.40	0.00
Overhead Cost	8.00	1,230,465,433.33	0.00	841,244,533.81	0.00
Grants & Contributions	9.00	1,014,737,597.55	0.00	545,066,931.96	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10.00	531,445,701.26	0.00	357,277,040.33	0.00
Finance Cost					
Total Outflow from Operating Activities (B)		0.00	4,536,474,307.89	0.00	3,413,239,101.94
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		0.00	230,968,252.11	0.00	217,982,849.96
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11.00	(231,087,278.25)	0.00	(214,118,792.77)	
Net Cash Flow from Investing Activities		0.00	(231,087,278.25)		
		0.00	0.00	0.00	0.00
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12.00	(1,396,664.60)	0.00	884,517.76	0.00
Repayment of Borrowings (other non Current liabilities)	13.00	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		0.00	(1,396,664.60)	884,517.76	0.00
Net Cash Flow From All Activities		0.00	(1,515,690.74)	0.00	4,748,574.95
Cash & Its Equivalent as at 1st January, 2024		0.00	10,571,415.11	0.00	5,822,840.16
Cash & Its Equivalent as at 31st December, 2024		0.00	9,055,724.37	0.00	10,571,415.11
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		72,071,280.72	0.00	0.00	217,982,849.96
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		158,896,971.39	0.00	0.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
		0.00	230,968,252.11	0.00	0.00
Net Movement in Current Asset/Liabilities		0.00	0.00	0.00	0.00
Net Movement in receivables		(1,396,664.60)	0.00	884,517.76	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		0.00	(1,396,664.60)	0.00	884,517.76
Add (less) Items Classified as Investing Activities		0.00	0.00	0.00	0.00
Purchase of PPE		(231,087,278.25)	0.00	(214,118,792.77)	0.00
Total Items Classified as Investing Activities		0.00	(231,087,278.25)	0.00	(214,118,792.77)
Net Cash Flow From All (Operating) Activities		0.00	(1,515,690.74)	0.00	4,748,574.95
Cash & it's Equivalent as at 1 January,2024		0.00	10,571,415.11	0.00	5,822,840.16
Cash & it's Equivalent as at 31 December,2024		0.00	9,055,724.37	0.00	10,571,415.11

The accompanying notes form part of these statements

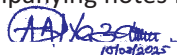

AMADU ABDU KAZAURE
 Treasurer
 Ringim Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
		₦	₦	₦
Balance at 1st Jan.2023	6,144,249,801.39	0.00	(8,668,488.29)	6,135,581,313.10
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	6,144,249,801.39	0.00	(8,668,488.29)	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	72,071,280.72	72,071,280.72
Balance at 31December 2023	6,144,249,801.39	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(231,087,278.25)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	5,913,162,523.14	0.00	63,402,792.43	5,976,565,315.57

The accompanying notes form part of these statements


 10/01/2025

AMADU ABDU KAZAURE

Treasurer

Ringim Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISM OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
	REVENUE						
2,221,985,531.50	Government Share of FAAC (Statutory Revenue)	1	2,247,009,539.32	1,145,425,336.00	0.00	1,145,425,336.00	(1,101,584,203.32)
1,215,104,652.30	Government Share of VAT	2	1,996,047,035.29	1,355,051,502.00	0.00	1,355,051,502.00	(640,995,533.29)
0.00	Tax Revenue	3	0.00	0.00	0.00		0.00
13,828,113.63	Non Tax Revenue	4	20,142,698.79	25,260,000.00	0.00	25,260,000.00	5,117,301.21
180,303,654.47	Transfer from Other Government Entities	5	151,141,756.60	1,619,723,635.00	0.00	1,619,723,635.00	1,468,581,878.40
3,631,221,951.90	Total Revenue (a)		4,414,341,030.00	4,145,460,473.00	0.00	4,145,460,473.00	(268,880,557.00)
1,471,170,036.44	Salaries & Wages	6	1,637,426,068.72	1,821,851,753.00	0.00	1,821,851,753.00	184,425,684.28
198,480,559.40	Social Benefit	7	122,399,507.03	209,000,000.00	0.00	209,000,000.00	86,600,492.97
841,244,533.81	Overhead Cost	8	1,230,465,433.33	1,434,927,862.00	714,466,268.00	720,461,594.00	204,462,428.67
545,066,931.96	Grants & Contributions	9	1,014,737,597.55	610,000,000.00	20,000,000.00	590,000,000.00	(404,737,597.55)
357,277,040.33	Transfer to other Govt. Agencies	10	531,445,701.26	75,000,000.00	75,000,000.00		(456,445,701.26)
	Depreciation		158,896,971.39	0.00	0.00	0.00	(158,896,971.39)
3,413,239,101.94	Total Expenditure (b)		4,695,371,279.28	4,150,779,615.00	809,466,268.00	3,341,313,347.00	(544,591,664.28)
	CAPITAL EXPENDITURE						
1,859,148,616.98	ADMINISTRATIVE SECTOR		165,244,266.22	250,748,637.00	0.00	250,748,637.00	85,504,370.78
	ECONOMIC SECTOR		37,905,020.03	50,000,000.00	0.00	50,000,000.00	12,094,979.97
1,859,148,616.98	SOCIAL SECTOR		27,937,992.00	43,000,000.00	0.00	43,000,000.00	15,062,008.00
	DISPOSAL		0.00	0.00	0.00	0.00	0.00
	TOTAL CAPITAL EXPENDITURE (C)		231,087,278.25	437,199,402.00	394,199,402.00	43,000,000.00	206,112,123.75

The accompanying notes form part of these statements


AMADU ABDU KAZAURE
 Treasurer

Ringim Local Government, Jigawa State



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

**RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
NOTES TO THE GPFS FOR YEAR ENDED 31ST DECEMBER, 2024**

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	STATUTORY ALLOCATION	763,366,200.31	1,145,425,336.00	382,059,135.69	1,246,472,562.70
	SHARE OF EXCHANGE	1,304,862,655.91	335,000,000.00	(969,862,655.91)	394,361,384.95
	SHARE OF NON OIL REVENUE	68,348,559.33	0.00	(68,348,559.33)	98,159,638.01
	FOREX EQUALIZATION	0.00	764,723,635.00	764,723,635.00	99,224,802.26
	E-MONEY	75,636,458.06	0.00	(75,636,458.06)	77,679,738.72
	ECOLOGICAL	36,795,665.71	0.00	(36,795,665.71)	267,485,664.39
	SURE-P		0.00	0.00	38,601,740.47
	TOTAL	2,249,009,539.32	2,245,148,971.00	(3,860,568.32)	2,221,985,531.50

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	86,072,746.49	68,703,809.54	0.00	0.00	6,938,068.42	0.00	0.00	161,714,624.45
FEBRUARY	107,390,926.33	64,087,288.17	0.00	0.00	6,143,808.49	0.00	0.00	177,622,022.99
MARCH	3,642,202.63	137,962,506.81	0.00	0.00	5,798,649.50	0.00	0.00	147,403,358.94
APRIL	66,369,403.70	65,861,383.68	0.00	0.00	5,656,136.98	0.00	0.00	137,886,924.36
MAY	205,277,814.28	101,858,439.38	0.00	0.00	6,910,449.07	0.00	0.00	314,046,702.73
JUNE	30,226,786.19	115,446,258.28	0.00	0.00	5,802,348.54	0.00	0.00	151,475,393.01
JULY	24,252,600.76	111,233,832.50	0.00	0.00	6,014,960.76	0.00	0.00	141,501,394.02
AUGUST	81,205,656.74	136,796,688.72	0.00	3,098,829.00	7,201,153.13	36,795,665.71	0.00	265,097,993.30
SEPTEMBER	35,485,742.44	109,474,933.87	0.00	0.00	5,742,240.69	0.00	0.00	150,702,917.00
OCTOBER	21,322,339.31	108,261,493.29	39,149,838.20	0.00	7,062,897.71	0.00	0.00	175,796,568.51
NOVEMBER	12,327,680.27	128,589,626.32	26,099,892.13	0.00	6,578,662.85	0.00	0.00	173,595,861.57
DECEMBER	87,792,301.17	156,586,395.35	0.00	0.00	5,787,081.92	0.00	0.00	250,165,778.44
TOTAL	761,366,200.31	1,304,862,655.91	65,249,730.33	3,098,829.00	75,636,458.06	36,795,665.71	0.00	2,247,009,539.32

NOTE	VALUE ADDED TAX	BUDGET (₦)	AMOUNT (₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2,347,148,565.29	2,347,148,565.29	1,215,104,652.30

NOTE	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
2a	JANUARY	174,965,093.88	0.00	174,965,093.88	92,721,070.31	0.00	92,721,070.31
	FEBRUARY	149,835,808.74	0.00	149,835,808.74	91,280,473.92	0.00	91,280,473.92
	MARCH	161,507,856.32	0.00	161,507,856.32	85,608,523.94	0.00	85,608,523.94
	APRIL	196,386,017.28	0.00	196,386,017.28	79,410,402.11	0.00	79,410,402.11
	MAY	180,248,540.86	0.00	180,248,540.86	78,180,806.55	0.00	78,180,806.55
	JUNE	179,335,772.44	0.00	179,335,772.44	100,077,059.38	0.00	100,077,059.38
	JULY	197,058,758.29	0.00	197,058,758.29	102,857,360.98	0.00	102,857,360.98
	AUGUST	223,416,192.93	0.00	223,416,192.93	104,205,576.49	0.00	104,205,576.49
	SEPTEMBER	202,572,307.24	0.00	202,572,307.24	121,375,660.28	0.00	121,375,660.28
	OCTOBER	208,611,796.13	0.00	208,611,796.13	110,106,746.63	0.00	110,106,746.63
	NOVEMBER	245,936,821.64	0.00	245,936,821.64	121,694,213.14	0.00	121,694,213.14
	DECEMBER	229,273,599.54	0.00	229,273,599.54	127,586,758.57	0.00	127,586,758.57
	TOTAL	2,349,148,565.29	0.00	2,349,148,565.29	1,215,104,652.30	0.00	1,215,104,652.30



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
3	Personal Income Tax	0.00	200,000.00	200,000.00	0.00
	TOTAL	0.00	200,000.00	200,000.00	0.00
NOTE	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
4	Non tax Revenue				
	LICENCES	3,570,050.00	1,870,000.00	(1,700,050.00)	0.00
	FEES	3,080,328.79	6,950,000.00	3,869,671.21	0.00
	FINES	0.00	0.00	0.00	0.00
	SALES	0.00	1,000,000.00	1,000,000.00	0.00
	EARNINGS	6,650,370.00	8,520,000.00	1,869,630.00	0.00
	SALES/RENT	3,841,950.00	1,000,000.00	(2,841,950.00)	0.00
	Rent on Land & Others - General	0.00	2,500,000.00	2,500,000.00	0.00
	REPAYMENT	3,000,000.00	200,000.00	(2,800,000.00)	0.00
	Investment Income	0.00	1,000,000.00	1,000,000.00	0.00
	Interest Earned	0.00	20,000.00	20,000.00	0.00
	TOTAL	20,142,698.79	23,060,000.00	2,917,301.21	0.00
NOTE	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
4a	Break Down of Non tax Revenue				
	LICENCES				
	Fishing Permit	320,000.00	50,000.00	(270,000.00)	0.00
	Petroleum License Permit/Filling Stations	59,000.00	200,000.00	141,000.00	0.00
	Tractor Hiring services	2,961,500.00		(2,961,500.00)	0.00
	Public Conveniences Licenses fees	36,000.00	100,000.00	64,000.00	0.00
	Dane Gun Licenses	50,000.00	50,000.00	50,000.00	0.00
	Cattle Dealer Licenses	150,000.00	150,000.00	150,000.00	0.00
	Hunting Permits	50,000.00	50,000.00	50,000.00	0.00
	Produce Buying Licenses	350,000.00	350,000.00	350,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses	200,000.00	200,000.00	200,000.00	0.00
	Private School Licenses	300,000.00	300,000.00	300,000.00	0.00
	Hide and Skin Export Health Certificate	200,000.00	200,000.00	200,000.00	0.00
	Trophies Dealers Permit	20,000.00	20,000.00	20,000.00	0.00
	Building Materials / Block Making License Fees	150,000.00	150,000.00	150,000.00	0.00
	Barbing Salon / Boutique Services Fees	193,550.00	50,000.00	(143,550.00)	0.00
	TOTAL	3,570,050.00	1,870,000.00	(1,700,050.00)	0.00
	FEES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Association Fees	6,000.00	0.00	(6,000.00)	0.00
	Contractors Registration Fees	592,996.13	500,000.00	(92,996.13)	0.00
	Indigineship Registration Fees	702,000.00	0.00	(702,000.00)	0.00
	Tender Fees	1,779,332.66	3,000,000.00	1,220,667.34	0.00
	Agricultural / Veterinary Services Fees	100,000.00	100,000.00	100,000.00	0.00
	Business / Petty Trade Operating Fees	100,000.00	100,000.00	100,000.00	0.00
	Timber & Forest Fees (Felling of Trees)	50,000.00	50,000.00	50,000.00	0.00
	Customary Right Of Occupancy Fees	500,000.00	500,000.00	500,000.00	0.00
	Building Plan Approval Fees	200,000.00	200,000.00	200,000.00	0.00
	Title / Plot Transfer Fees / Commission	200,000.00	200,000.00	200,000.00	0.00
	Indigenship Registration Fees	2,000,000.00	2,000,000.00	2,000,000.00	0.00
	Milling Charges	100,000.00	100,000.00	100,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)	100,000.00	100,000.00	100,000.00	0.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	100,000.00	100,000.00	100,000.00	0.00
	TOTAL	3,080,328.79	6,950,000.00	3,869,671.21	0.00
	FINES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Fines	0.00	0.00	0.00	0.00
	SALES				
	Sales of Stores /Scraps/ Unserviceable Items	0.00	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

	EARNINGS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Earnings from Cattle Market	2,871,450.00	1,550,000.00	(1,321,450.00)	0.00
	Earning from Market	1,372,280.00	2,500,000.00	1,127,720.00	0.00
	Earning from Motor Park	955,540.00	1,000,000.00	44,460.00	0.00
	Earning from Comm, Activities, shop & shopping centre	1,254,000.00	3,000,000.00	1,746,000.00	0.00
	Abattoir / Slaughter House	197,100.00	300,000.00	102,900.00	0.00
	Hire of Sump Lorry and Other Environmental Sanitation Services	0.00	150,000.00	150,000.00	0.00
	Printing Revenue	0.00	20,000.00	20,000.00	0.00
	TOTAL	6,650,370.00	8,520,000.00	1,869,630.00	0.00
	SALES/RENT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Rent on government Building	231,950.00	0.00	(231,950.00)	0.00
	Rent of plots & Sites Services programme	385,000.00	0.00	(385,000.00)	0.00
	Rent on Government properties	3,225,000.00	0.00	(3,225,000.00)	0.00
	Sales of Stores / Scraps / Unserviceable Items	1,000,000.00	1,000,000.00	1,000,000.00	0.00
	TOTAL	3,841,950.00	1,000,000.00	(2,841,950.00)	0.00
	RENT ON GOVERNMENT BUILDING	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Rent on Government Land	2,000,000.00	2,000,000.00	2,000,000.00	0.00
	Rents of Plots & Sites Services Programme	500,000.00	500,000.00	500,000.00	0.00
	TOTAL	0.00	2,500,000.00	2,500,000.00	0.00
	REPAYMENTS - GENERAL	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Unclaimed Deposit	3,000,000.00	200,000.00	(2,800,000.00)	0.00
	TOTAL	3,000,000.00	200,000.00	(2,800,000.00)	0.00
	INVESTMENT INCOME	0.00	1,000,000.00	1,000,000.00	0.00
	INTEREST EARNED	0.00	20,000.00	20,000.00	0.00
	TOTAL	0.00	20,000.00	20,000.00	0.00
	GRAND TOTAL	20,142,698.79	22,260,000.00	2,117,301.21	0.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	149,166,250.00	0.00	(149,166,250.00)	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	0.00
	Total Transfer From Other Government Entities	151,141,756.60	2,000,000.00	(149,141,756.60)	0.00

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)

	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	JANUARY	0.00	0.00	0.00	0.00
2	FEBRUARY	29,906,250.00	0.00	(29,906,250.00)	0.00
3	MARCH	25,000,000.00	0.00	(25,000,000.00)	0.00
4	APRIL	10,500,000.00	0.00	(10,500,000.00)	0.00
5	MAY	26,400,000.00	0.00	(26,400,000.00)	0.00
6	JUNE	15,360,000.00	0.00	(15,360,000.00)	0.00
7	JULY	0.00	0.00	0.00	0.00
8	AUGUST	0.00	0.00	0.00	0.00
9	SEPTEMBER	20,500,000.00	0.00	(20,500,000.00)	0.00
10	OCTOBER	15,000,000.00	0.00	(15,000,000.00)	0.00
11	NOVEMBER	6,500,000.00	0.00	(6,500,000.00)	0.00
12	DECEMBER	0.00	0.00	0.00	0.00
	TOTAL	149,166,250.00	0.00	(149,166,250.00)	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	SALARY & WAGES				
6	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	19,000,062.00	49,276,462.00	30,276,400.00	33,815,147.33
	Legislative Council	10,596,019.20	32,876,946.00	22,280,926.80	20,376,960.00
	Administrative and General services	56,891,059.00	56,003,752.00	(887,307.00)	48,939,430.79
	SUB-TOTAL	86,487,140.20	138,157,160.00	51,670,019.80	103,131,538.12
	ECONOMIC SECTOR				
	Agriculture Section	8,344,390.70	8,621,766.00	277,375.30	7,029,336.59
	Forestry Section	9,677,261.14	9,768,899.00	91,637.86	9,067,052.95
	Livestock Section (Veterinary)	30,323,749.99	32,913,858.00	2,590,108.01	26,341,294.76
	Treasury Account Section	21,195,127.59	162,825,720.00	141,630,592.41	20,607,220.07
	Internal Audit	1,727,429.00	2,404,284.00	676,855.00	1,175,091.60
	Planning, Research & Statistics Department	26,370,464.09	26,432,976.00	62,511.91	26,272,920.82
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	13,810,287.30	14,135,166.00	324,878.70	13,047,408.36
	Road & Communication Section	13,151,471.57	13,227,266.00	75,794.43	12,259,358.75
	Mechanical Section	12,366,930.03	12,773,467.00	406,536.97	11,150,852.92
	Electrical Section	3,427,211.71	3,495,749.00	68,537.29	3,073,081.68
	Land & Survey Section	2,942,180.56	3,035,648.00	93,467.44	2,728,241.88
	Building Section	7,461,233.85	7,993,099.00	531,865.15	7,885,589.95
	SUB-TOTAL	150,797,737.53	297,627,898.00	146,830,160.47	140,637,450.33
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	60,761,362.09	61,004,133.00	242,770.91	32,717,356.61
	Education (Teaching Staff)	978,948,160.06	1,056,970,168.00	78,022,007.94	866,559,424.21
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	58,835,624.34	63,429,084.00	4,593,459.66	56,218,952.74
	Curative	241,294,539.35	143,354,160.00	(97,940,379.35)	213,927,534.83
	Rural Water Supply	1,820,132.17	1,827,954.00	7,821.83	1,763,269.20
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	31,711,705.65	31,800,310.00	88,604.35	29,932,605.89
	Information, Youth, Sport & Culture	8,904,585.86	9,597,785.00	693,199.14	7,817,002.09
	Social Welfare Section	16,849,914.12	16,850,714.00	799.88	17,537,019.22
	Trade Section and Cooperatives	1,015,167.35	1,232,387.00	217,219.65	927,883.20
	SUB-TOTAL	1,400,141,190.99	1,386,066,695.00	(14,074,495.99)	1,227,401,047.99
	GRAND TOTAL	1,637,426,068.72	1,821,851,753.00	184,425,684.28	1,471,170,036.44
NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	28,688,183.99	69,500,000.00	40,811,816.01	115,808,357.06
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	77,416,570.72	70,000,000.00	(7,416,570.72)	68,558,036.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	16,294,752.32	69,500,000.00	53,205,247.68	14,114,166.34
	TOTAL	122,399,507.03	209,000,000.00	86,600,492.97	198,480,559.40



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

RINGIM LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
8	Office of the Chairman	58,699,936.00	29,000,000.00	(29,699,936.00)	52,950,831.00
	Legislative Council	99,854,641.21	109,054,000.00	9,199,358.79	43,234,097.00
	Administrative and General services	59,866,505.00	59,054,000.00	(812,505.00)	172,044,210.00
	SUB-TOTAL	218,421,082.21	197,108,000.00	(21,313,082.21)	268,229,138.00
	ECONOMIC SECTOR				
	Agriculture Section	13,455,000.00	4,200,000.00	(9,255,000.00)	2,575,000.00
	Forestry Section	9,981,000.00	5,500,000.00	(4,481,000.00)	2,563,000.00
	Livestock Section (Vetrinary)	12,319,000.00	6,500,000.00	(5,819,000.00)	4,207,000.00
	Treasury Account Section	33,506,472.00	229,700,000.00	196,193,528.00	427,667,325.00
	Internal Audit		400,000.00	400,000.00	
	Planning, Research & Statistics Department	41,308,467.00	8,000,000.00	(33,308,467.00)	20,473,371.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	1,626,650.00	8,000,000.00	6,373,350.00	13,101,740.00
	Road & Communication Section	3,149,700.00	3,500,000.00	350,300.00	5,077,145.00
	Mechanical Section	57,679,501.00	24,000,000.00	(33,679,501.00)	31,979,311.00
	Electrical Section	7,231,427.48	153,000,000.00	145,768,572.52	138,228,567.00
	Land & Survey Section	50,000.00	700,000.00	650,000.00	0.00
	Building Section	19,355,791.34	17,000,000.00	(2,355,791.34)	27,111,057.00
	SUB-TOTAL	199,663,008.82	460,500,000.00	260,836,991.18	672,983,516.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	20,220,000.00	18,000,000.00	(2,220,000.00)	37,871,032.00
	Education (Teaching Staff)	0.00	0.00	0.00	41,214,633.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	40,081,700.00	41,500,000.00	1,418,300.00	28,897,313.00
	Curative	58,731,862.48	83,600,000.00	24,868,137.52	47,885,133.00
	Rural Water Supply	45,410,717.51	125,200,000.00	79,789,282.49	142,716,115.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	31,123,354.00	16,000,000.00	(15,123,354.00)	17,681,968.00
	Information, Youth, Sport & Culture	9,192,000.00	1,700,000.00	(7,492,000.00)	9,519,200.00
	Social Welfare Section	42,331,526.74	16,687,000.00	(25,644,526.74)	36,289,238.00
	Trade Section and Cooperatives	2,500,000.00	3,200,000.00	700,000.00	1,445,517,788.00
	SUB-TOTAL	249,591,160.73	305,887,000.00	56,295,839.27	1,807,592,420.00
	Other Over Head From Capital Receipt	562,790,181.57	471,432,862.00	(91,357,319.57)	0.00
	GRAND TOTAL	1,230,465,433.33	1,434,927,862.00	204,462,428.67	2,748,805,074.00
	BREAKDOWN OF OTHER OVER HEAD FROM CAPITAL RECEIPTS				
	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	contirbution for purchase of hilux to zonal inspector	15,000,000.00	20,000,000.00	5,000,000.00	0.00
	purchase of hisba vehicle	60,000,000.00	30,000,000.00	(30,000,000.00)	0.00
	settlement of liabilities	52,587,849.36	10,000,000	(42,587,849.36)	0.00
	General Renovation of LGA Guest House Dutse	67,930,000.00	0.00	(67,930,000.00)	0.00
	Renevotion of Duplex House Ringim	2,489,062.35		(2,489,062.35)	0.00
	Land compensation	4,100,000.00	3,000,000	(1,100,000.00)	0.00
	Tractor Loan Repayment	44,313,336.00	39,295,268.00	(5,018,068.00)	0.00
	Control of erosion at ringim lga	77,142,083.86	60,000,000.00	(17,142,083.86)	0.00
	Latarite earth filling of street at ringim and dabi	5,475,000.00	8,000,000.00	2,525,000.00	0.00
	Wall fencing of Grave Yard at Dabi	0.00	2,000,000	2,000,000.00	0.00
	Interlocking of Ringim Eid-Ground and General Renovation	0.00	2,000,000	2,000,000.00	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of Township Gate at Dutse Road(SURE-P)	0.00	7,902,068	7,902,068.00	0.00
	Procurement of Police Vehicle(Golf Wagon)	0.00	500,000	500,000.00	0.00
	Renovation of District Head Office of Chai-Chai,Dabi and Sankara	0.00	1,000,000	1,000,000.00	0.00
	Wall Fencing of Coppers Lodge at Ringim	0.00	5,000,000	5,000,000.00	0.00
	Furnishing of Coppers Lodge at Ringim LGA	0.00	5,000,000	5,000,000.00	0.00
	External Work at Guest House Dutse(land scapping,car park and sock away)	0.00	35,000,000	35,000,000.00	0.00
	Land Compansations	0.00	3,000,000	3,000,000.00	0.00
	Renovation of Civil Defence Office at Ringim	0.00	700,000	700,000.00	0.00
	Renovation of LEA Office	0.00	3,000,000	3,000,000.00	0.00
	River Embankment at Ringim Local Government Area	0.00	10,000,000	10,000,000.00	0.00
	Purchase of 5No. Motor Cycle to ODF Sustainability	0.00	1,000,000	1,000,000.00	0.00
	SUB TOTAL	329,037,331.57	246,397,336.00	(82,639,995.57)	0.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Goat breeding for women empowerment	1,700,000.00	2,000,000.00	300,000.00	0.00
	Road side Tree planting	3,700,000.00	2,000,000.00	(1,700,000.00)	0.00
	establishing of nursery and seediling	3,825,000.00	1,500,000.00	(2,325,000.00)	0.00
	Demacation of grazing reserve and Cattle roughthe	6,050,000.00	2,000,000.00	(4,050,000.00)	0.00
	Rehabilitation of Badawa-Kwarin Dogaji Feeder Road	0.00	33,000,000	33,000,000.00	0.00
	SUB TOTAL	15,275,000.00	40,500,000.00	25,225,000.00	0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	purchase of 3 no, motorcycle for maiyatti Allah	4,500,000.00	0.00	(4,500,000.00)	0.00
	purchase of hand pump materials	63,788,850.00	30,000,000.00	(33,788,850.00)	0.00
	purchase of summersable pump at ringim	7,950,000.00	5,000,000.00	(2,950,000.00)	0.00
	women / youth empowerment	21,850,000.00	30,000,000.00	8,150,000.00	0.00
	purchase of relief materials	94,824,000.00	80,000,000.00	(14,824,000.00)	0.00
	Social Intervation Programmee	3,000,000.00	5,000,000.00	2,000,000.00	0.00
	Purchase of hospital drugs and equipment	22,565,000.00	0.00	(22,565,000.00)	0.00
	Renovation of Friday Mosque at Shafar	0.00	1,000,000	1,000,000.00	0.00
	Wall Fencing of Sabuwar Auramo Mosque	0.00	500,000	500,000.00	0.00
	Completion of Digawar Riniyal Mosque(SURE-P)	0.00	1,649,162	1,649,162.00	0.00
	Renovation of 5 Daily Prayers Mosque at Makasa(SURE-P)	0.00	1,795,054	1,795,054.00	0.00
	Wall Fencing of Friday Mosque at Zangon Buluntu	0.00	1,000,000	1,000,000.00	0.00
	Completion of 3NO.Midwives Quarters at Dabi and Sankara and Kafin Babushe	0.00	1,251,240	1,251,240.00	0.00
	Renovation of Women Centre,Gabarin Gada and Relocation of Hisba Office to the Centre at Ringim (SURE-P)	0.00	3,840,070	3,840,070.00	0.00
	Provision of Water System at Up Graded Basic Health Centres	0.00	500,000	500,000.00	0.00
	Conversion of Suntulmawa Water Pump (West) to Solar Power	0.00	5,000,000	5,000,000.00	0.00
	Extension of Grave Yard at Ringim	0.00	15,000,000	15,000,000.00	0.00
	Renovation and Wall Fencing of Islamiyya at Kafin Babushe	0.00	3,000,000	3,000,000.00	0.00
	SUB TOTAL	218,477,850.00	184,535,526.00	(33,942,324.00)	0.00
	GRAND TOTAL	562,790,181.57	471,432,862.00	(91,357,319.57)	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9	1% TRAINING FUND	43,566,980.06	25,000,000.00	(18,566,980.06)	29,713,056.52
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	43,566,980.05	25,000,000.00	(18,566,980.05)	29,713,056.52
	2% Sule Lamido University Kafin Hausa	92,893,830.20	150,000,000.00	57,106,169.80	65,188,460.64
	Contribution to State & LG Joint Projects & Programmes	380,800,000.00	150,000,000.00	(230,800,000.00)	281,617,521.00
	5% EMIRATE	200,171,251.42	120,000,000.00	(80,171,251.42)	138,834,837.29
	Stabilization	253,738,555.82	120,000,000.00	(133,738,555.82)	0.00
	TOTAL	1,014,737,597.55	590,000,000.00	(424,737,597.55)	545,066,931.96
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10	Ministry for Local Government (Street Light Fund)	360,507,730.00	145,000,000.00	(215,507,730.00)	240,158,162.64
	Ministry for Water Resources (Water Facilities)	116,061,284.14	52,000,000.00	(64,061,284.14)	101,900,211.05
	Directorate of Special Services (Vigilante, Hisbah & Disable)	15,218,666.64	15,687,000.00	468,333.36	15,218,666.64
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	0.00
	Primary Health Care Dev.Agency (Masaki Nutrition)	3,000,000.00	0.00	(3,000,000.00)	0.00
	Primary Health Care Dev.Agency (PHC Over Head)	4,800,000.00	0.00	(4,800,000.00)	0.00
	Min. of Informations(Bulletin & Allura da Zare)	600,000.00	1,080,000.00	480,000.00	0.00
	TOTAL	531,445,701.26	213,767,000.00	(317,678,701.26)	357,277,040.33



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11	ADMINISTRATIVE SECTOR				
	Wall fencing of YanDutse Gabas Grave Yard	3,784,532.00	10,000,000.00	6,215,468.00	0.00
	Construction /Renovation of 5 Daily Prayer Mosque at Jauga/Sabitu	6,395,267.22	15,000,000.00	8,604,732.78	0.00
	Wall fencing of Town Hall at Ringim	1,251,967.00	10,000,000.00	8,748,033.00	0.00
	Constructions of Midwives qtrs at Chai Chai,Kafin Babushe	100,000,000.00	27,000,000.00	(73,000,000.00)	0.00
	Purchase of Motor Cycle to Hand Pump Mechanics	18,812,500.00	8,235,000.00	(10,577,500.00)	0.00
	Purchase of Tri-Cycle for Refuse Disposal	10,000,000.00	50,000,000.00	40,000,000.00	0.00
	Purchase of Furniture to Newly Constructed Midwives qtrs	20,000,000.00	20,000,000.00	0.00	0.00
	Purchase of Motor Cycle to Mobile Veterinary Clinics	5,000,000.00	5,000,000.00	0.00	0.00
	Construction of Friday Mosque at Kijawul,Makwarawa, Tsalle,Gidan Dinya And Digawar Hausawa	0.00	6,000,000.00	6,000,000.00	0.00
	Construction of 5 Daily Prayers Mosque One at Each Ward	0.00	15,000,000.00	15,000,000.00	0.00
	Wall Fencing of Sabuwar Auramo Mosque	0.00	500,000.00	500,000.00	0.00
	Wall fencing of Grave Yard at Dabi	0.00	2,000,000.00	2,000,000.00	0.00
	Construction of Township Gate at Dutse Road(SURE-P)	0.00	7,902,068.00	7,902,068.00	0.00
	Construction of 5 Daily Prayers Mosque at Kukar Kuturu Village,Nariwa,Karshi,Auramo and Larabawa(SURE-P)Ongoing	0.00	14,360,329.00	14,360,329.00	0.00
	Wall Fencing of Friday Mosque at Zangon Buluntu	0.00	1,000,000.00	1,000,000.00	0.00
	Procurement of Police Vehicle(Golf Wagon)	0.00	500,000.00	500,000.00	0.00
	Purchase of 3No. Motor Cycle for Miyatti Allah,AFAN and Kautal Hore	0.00	1,000,000.00	1,000,000.00	0.00
	Purchase of Official Vehicle to Office of the Chairman (Camry 2016c)	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of Canoes	0.00	3,000,000.00	3,000,000.00	0.00
	Purchase of 5No. Motor Cycle to ODF Sustainability	0.00	1,000,000.00	1,000,000.00	0.00
	Construction District Head House at Ringim And Chai-Chai	0.00		0.00	0.00
	Construction of Store at Local Government Secretariat	0.00	1,000,000.00	1,000,000.00	0.00
	Construction of Legislative Council Chamber	0.00	1,000,000.00	1,000,000.00	0.00
	Wall Fencing of Coppers Lodge at Ringim	0.00	5,000,000.00	5,000,000.00	0.00
	Furnishing of Coppers Lodge at Ringim LGA	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of Town Hall Ringim(ongoing)	0.00	32,000,000.00	32,000,000.00	0.00
	Construction of Districts Head House at Ringim, Dabi and Chai-Chai	0.00	3,000,000.00	3,000,000.00	0.00
	Construction of 3NO.Midwives Quarters at Dabi and Sankara and Kafin Babushe		1,251,240.00	1,251,240.00	0.00
	SUB TOTAL	165,244,266.22	250,748,637.00	85,504,370.78	0.00
11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of hand Pumps	20,390,448.00	25,000,000.00	4,609,552.00	0.00
	construction of Drainages at Zangon Kanya	2,514,572.03	15,000,000.00	12,485,427.97	0.00
	Solar Lighting System at Midwives qtrs Ringim/Chai Chai	10,000,000.00	5,000,000.00	(5,000,000.00)	0.00
	Solar Lighting Power at PHC Clinic Ringim	5,000,000.00	5,000,000.00	0.00	0.00
	SUB TOTAL	37,905,020.03	50,000,000.00	12,094,979.97	0.00
					0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of PHC Office Complex at Ringim	11,800,000.00	35,000,000.00	23,200,000.00	0.00
	Construction of Midwives qtrs at Ringim	11,695,992.00	5,000,000.00	(6,695,992.00)	0.00
	Purchases of Furniture to PHC Office Ringim	4,442,000.00	3,000,000.00	(1,442,000.00)	0.00
	SUB TOTAL	27,937,992.00	43,000,000.00	15,062,008.00	0.00
	GRAND TOTAL	231,087,278.25	343,748,637.00	112,661,358.75	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	PROCEED FROM BORROWING	AMOUNT
12	PREVIOUS YEAR ADVANCE	11,288,142.81
	CURRENT YEAR ADVANCE	12,684,807.41
	MARGINS	(1,396,664.60)
NOTE	PROCEED FROM BORROWING	AMOUNT
13	PREVIOUS YEAR ADVANCE	30,528,046.21
	CURRENT YEAR ADVANCE	30,528,046.21
	MARGINS	0.00

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14	MAIN ACCOUNT	319,201.72	2,929,094.33
	OVERHEAD ACCOUNT	369,278.76	2,556,915.47
	SALARY ACCOUNT	5,491,170.75	2,997,339.01
	PROJECT ACCOUNT		
	LOAN ACCOUNT	485,920.14	694,267.88
	OTHERS ACCOUNT	2,390,153.00	1,393,798.42
	TOTAL	9,055,724.37	10,571,415.11
NOTE	RECEIVABLES	2024	2023
15	PERSONAL ADVANCE	12,139,207.41	10,742,542.81
	OTHER ADVANCE	545,600.00	545,600.00
	TOTAL	12,684,807.41	11,288,142.81

16	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	N	N	N	N	N	N	N
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	93,877,551.02	5,787,379,051.02	15,079,622.22	8,878,875.00	73,659,702.13	165,375,000.00	6,144,249,801.39
	DEPRECIATION CHARGE FOR THE YEAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ACCUMULATED DEPRECIATION 31/12/24	1,877,551.02	115,747,581.02	1,507,962.22	1,775,775.00	4,913,102.13	33,075,000.00	158,896,971.39
	NET BOOK VALUE AS AT 31/12/2024	92,000,000.00	5,671,631,470.00	13,571,660.00	7,103,100.00	68,746,600.00	132,300,000.00	5,985,352,830.00

NOTE	DEPOSIT	2024	2023
17	NULGE	9,296.00	9,296.00
	8% CPS	85,182.00	85,182.00
	MHWUN	51,596.00	51,596.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	674,999.95	674,999.95
	GOVT TAX	26,126,047.00	26,126,047.00
	7.5% VAT	(1,744,952.00)	(1,744,952.00)
	TOTAL	25,202,168.95	25,202,168.95
NOTE	OTHER NON CURRENT LIABILITIES	2024	2023
18	PAYE	993,565.00	993,565.00
	5%WHT	(552,176.00)	(552,176.00)
	OTHERS	4,884,488.26	4,884,488.26
	TOTAL	5,325,877.26	5,325,877.26



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	6,144,249,801.39	0.00	(231,087,278.25)	5,913,162,523.14
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	6,144,249,801.39	0.00	0.00	5,913,162,523.14

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
20	BALANCE B/D	(8,668,488.29)	(12,532,545.48)
	SURPLUS/DEFICIT FOR THE YEAR	72,071,280.72	217,982,849.96
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	63,402,792.43	205,450,304.48



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

SUPPLEMENTARY NOTE 1						
ACTUAL AND DUBGETTED EXPENDITURE OF PRIMARY HEALTH CERE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET	FINAL BUFGET D= (B+C)	E=(D-A)	F= D/A *100
PREVENTIVE	58,835,624.34	63,429,084.00	0.00	63,429,084.00	4,593,459.66	92.76
CURATIVE	241,294,539.35	143,354,160.00	0.00	143,354,160.00	(97,940,379.35)	168.32
RURAL WETHER SUPPLY	1,820,132.17	1,827,954.00	0.00	1,827,954.00	7,821.83	99.57
SUB TOTAL EXPENDITURE	301,950,295.86	208,611,198.00	0.00	208,611,198.00	(93,339,097.86)	144.74
OVERHEAD COST						
PREVENTIVE	40,081,700.00	31,500,000.00	10,000,000.00	41,500,000.00	1,418,300.00	96.58
CURATIVE	58,731,862.48	53,600,000.00	30,000,000.00	83,600,000.00	24,868,137.52	70.25
RURAL WETHER SUPPLY	45,410,717.51	55,200,000.00	70,000,000.00	125,200,000.00	79,789,282.49	36.27
SUB TOTAL EXPENDITURE	144,224,279.99	140,300,000.00	110,000,000.00	250,300,000.00	106,075,720.01	57.62
CAPITAL EXPENDITURE						
PREVENTIVE	0.00	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00
CURATIVE	170,502,992.00	123,000,000.00	50,000,000.00	173,000,000.00	2,497,008.00	98.56
RURAL WETHER SUPPLY	92,129,298.00	135,000,000.00	0.00	135,000,000.00	42,870,702.00	68.24
SUB TOTAL EXPENDITURE	262,632,290.00	260,500,000.00	50,000,000.00	310,500,000.00	47,867,710.00	84.58
GRAND TOTAL	708,806,865.85	609,411,198.00	160,000,000.00	769,411,198.00	60,604,332.15	92.12

SUPPLEMENTARY NOTE 2						
ACTUAL AND DUBGETTED EXPENDITURE OF LOCAL ADUCATION AUTHORITY 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET	FINAL BUDGET D= (B+C)	E=(D-A)	F= D/A *100
NON-TEACHING	60,761,362.09	61,004,133.00	0.00	61,004,133.00	242,770.91	99.60
TEACHING	978,948,160.06	1,056,970,168.00	0.00	1,056,970,168.00	78,022,007.94	92.62
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	1,039,709,522.15	1,117,974,301.00	0.00	1,117,974,301.00	78,264,778.85	93.00
OVERHEAD COST						
NON-TEACHING	20,220,000.00	8,000,000.00	10,000,000.00	18,000,000.00	(2,220,000.00)	112.33
TEACHING	0.00	0.00	0.00	0.00	0.00	
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	
SUB TOTAL EXPENDITURE	20,220,000.00	8,000,000.00	10,000,000.00	18,000,000.00	(2,220,000.00)	112.33
CAPITAL EXPENDITURE						
NON-TEACHING	0.00	3,000,000.00	45,000,000.00	48,000,000.00	48,000,000.00	0.00
TEACHING	0.00	83,000,000.00	0.00	83,000,000.00	83,000,000.00	0.00
ADULT EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL EXPENDITURE	0.00	86,000,000.00	45,000,000.00	131,000,000.00	131,000,000.00	0.00
GRAND TOTAL	1,059,929,522.15	1,211,974,301.00	55,000,000.00	1,266,974,301.00	207,044,778.85	83.66



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

The Financial Statements of Ringim Local Government Council Jigawa State for the year ended 31 December, 2024 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

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

TREASURER'S RESPONSIBILITIES

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

AUDITOR-GENERAL'S RESPONSIBILITIES

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

In the course of the audit, I evaluated the overall adequacy of the information presented in the General Purpose Financial Statements which were prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis. I have obtained information and explanations that to the best of my knowledge were relevant and necessary for the purpose of the audit. The audit has provided me with reasonable evidences and assurances which formed the basis for my opinion. Jigawa State Local Government Councils initiated to prepare accrual basis IPSAS financial statements on 1 January, 2024.

OUR OPINION

In my opinion, the financial statements, which are in agreement with the books of accounts and records of Jigawa State Local Government Councils for the year ended 31 December, 2024, show a true and fair view of the State's financial affairs, the cash flow and financial position as at that date (subject to the observations contained in my report).

20th - 6 - 2025.

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



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

RINGIM LOCAL GOVERNMENT COUNCILS, JIGAWA STATE
DISCLOSURE AND GENERAL OBSERVATION FOR THE YEAR ENDED 31ST DECEMBER 2024

1. GOVERNMENT SHARE OF FAAC (Statutory Revenue)

Ringim Local Government has received the sum of Two Billion, Two Hundred and Forty Seven Million, Nine Thousand, Five Hundred and Thirty Nine Naira, Thirty Two kobo (N2,247,009,539.32) as statutory revenue from the federation accounts. This represent 196.17% of the budget amount of One Billion on Hundred and forty Five Million Four Hundred and Twenty Five Thousand Three Hundred and Thirty Six Naira (1,145,425,336.00).

2. GOVERNMENT SHARE OF VAT

A total of One Billion Nine Hundred and Ninety Six Million forty Seven Thousand Thirty Five Naira Twenty Nine Kobo (1,996,047,035.29) was received by Ringim Local Government from as VAT share from federation account during the year 2024. This represent 147.30 % of the budget amount of One Billion Three Hundred and Fifty Five Million Fifty One Thousand Five Hundred and Two Naira (1,145,425,336.00).

3. NON TAX REVENUE

The total sum of Twenty Million One Hundred and forty Two Thousand Six Hundred and Ninety Eight Thousand Seventy Nine kobo (20,142,698.79) was receipt by Ringim Local Government which represents 79.74of the budget amount of Twenty Five Million Two Hundred and Sixty Thousand Naira (25,260,000) from various commercial undertakings.

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

The sum One Hundred and Fifty One Million One Hundred and Fourty One Thousand Seven Hundred and Fifty Six Naira, Sixty kobo (151,141,756.60) have been received from state independent revenue and Stabilization account from the Ministry for Local Government as transfer from other amount entities hereby representing 93.31% of the budget amount of 2,000,000.00

5. BANK RECONCILIATION STATEMENT

All the operating account of the local government have been duty reconciled as at 31st December 2024

6. BUDGET PERFORMANCE

The overall budget performance of Ringim Local Government as at 31st December 2024 is hereby tabulated summary below:

REVENUE AND EXPENDITURES				
DESCRIPTION	BUDGET	ACTUAL	VARIANCE	PERCENTAGE
GOVERNMENT SHARE OF STATUTORY REVENUE	1,145,425,336.00	2,247,009,539.32	(1,101,584,203.32)	196.17%
GOVERNMENT SHARE OF VAT	1,355,051,502.00	1,996,047,035.29	(640,995,533.29)	147.30%
TAX REVENUE				
NON TAX REVENUE	25,260,000.00	20,142,698.79	(5,117,301.21)	79.74%
TRANSFER FROM OTHER LOCAL GOVERNMENT	2,000,000.00	151,141,756.60	(1,468,581)	93.31%
TOTAL REVENUE	4,145,460,473.00	4,414,341,030.00	(268,880,557)	106.49%
EXPENDITURE				
RECURRENT EXPENDITURE	4,150,779,615.00	4,536,474,307.89	(385,694,692.89)	109.29%
CAPITAL EXPENDITURE	737,948,039.00	231,087,278.25	(506,860,76.00)	31.31%
TOTAL EXPENDITURE	4,888,727,654.00	4,767,561,586.14	(121,166,067.86)	97.52%



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024**

1. TOTAL REVENUE

The above tables details analysis indicates that Ringim Local Government have received the sum of Four Billion Four Hundred and Fourteen Million Three Hundred and Fourty One Thousand Thirty Naira (4,414,341, 030.00) as the total revenue which represent 106.49% of the bugged amount of Four Billion One Hundred and forty Five Hundred and Seventy Naira (4,145,460,473.00)during the year ended 31st December 2024

2. RECURRENT EXPENDITURE

The total recurrent expenditure to the sum of Four Billion Five Hundred Thirty Six Million Four Hundred and Seventy Four Thousand Three Hundred and Seven Naira Eighty Nine kobo (4,536,474,307.89) was Incurred by the local government during the period under view. This represent 109.29% Of the budgeted amount of Four bullion One Hundred and Fifty Million Seventy Nine Thousand Six Hundred and fifteen Naira (4,150,779,615.00)

3. CAPITAL EXPENDITURES

Capital expenditures worth Two Hundred and Thirty One Million, Eighty Seven Thousand, Two Hundred and Seventy Eighty Naira, Twenty Five kobo (N231,087,278.25) representing 31.31%of the budgeted amount of Seven Hundred and Thirty Seven Million Nine Hundred and forty Eight Thousand Thirty Nine Naira (N737,948,039.00) was incurred during the year 2024.

4. RECOMMENDATION

- a. The Local Government should avoid over budgeting recurrent expenditures to enable government to exact more developmental projects.
- b. Double effort to generate more revenue avoid over dependence One statutory sources of allocation.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
FOR THE YEAR ENDED 31ST December, 2024

1. The local Government Councils Received complete allocations from the Federation Account through State local Government Joint Allocation Account (SLJAAC)
2. The Local Government kept books of accounts and Fixed Asset Register with exception of Investment Register.
3. The relevant books of account were adequately kept.
4. Each and every department of Ringim Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Two Hundred and Twenty Two Million Three Hundred and Seventy Four Thousand Eight Hundred and Fourteen Naira Ninety Five Kobo {N222,374,814.95} was issued to Ringim Local Government Council and the Same amount was resolved and verified, no amount remain unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/RNG/ZO/2024/L.Q.1	Payment for Unpurchased/Undistributed Items	19,550,000.00	19,550,000.00	0.00
2	ALG/RNG/ZO/2024/L.Q.2	Fictitious Payments	16,207,000.00	16,207,000.00	0.00
3	ALG/RNG/ZO/2024/L.Q.3	Un Accounted Expenditure	5,117,337.10	5,117,337.10	0.00
4	ALG/RNG/ZO/2024/L.Q.4	Un Presented Payment vouchers	13,195,772.50	13,195,772.50	0.00
5	ALG/RNG/ZO/2024/L.Q.5	Un Supplied Store	21,397,600.00	21,397,600.00	0.00
6	ALG/RNG/ZO/2024/L.Q.6	Irregular Payments	35,090,123.00	35,090,123.00	0.00
7	ALG/RNG/ZO/2024/L.Q.7	Un Presented Payment vouchers	11,118,000.00	11,118,000.00	0.00
8	ALG/RNG/ZO/2024/L.Q.8	Irregular Payments	16,214,000.00	16,214,000.00	0.00
9	ALG/RNG/ZO/2024/L.Q.9	Payment for Unsupplied Items	13,782,500.00	13,782,500.00	0.00
10	ALG/RNG/ZO/2024/L.Q.10	Payment for Services Not Rendered	7,625,500.00	7,625,500.00	0.00
11	ALG/RNG/ZO/2024/L.Q.11	Un Accounted Expenditures (withdrawals)	4,014,132.85	4,014,132.85	0.00
12	ALG/RNG/ZO/2024/L.Q.12	Un Accounted Receipt/Revenue	1,275,000.00	1,275,000.00	0.00
13	ALG/RNG/ZO/2024/L.Q.13	Unapproved Expenditure	3,671,500.00	3,671,500.00	0.00
14	ALG/RNG/ZO/2024/L.Q.14	Payment for Purchased/Supplied not Rendered	3,900,000.00	3,900,000.00	0.00
15	ALG/RNG/ZO/2024/L.Q.15	Irregular Payments	50,126,350.00	50,126,350.00	0.00
	TOTAL		222,374,814.95	222,374,814.95	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Ringim Local Government staff and local Education Authorities. To this effect, a number of Forty Four [44] 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 Sixty Seven Million, Eight Hundred and Ninety One Thousand, Six Hundred and Seventy Naira N67,891,670.00.

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 cases maybe. To this effect Audit uncover Thirty Three [33] numbers of staff retired and deceased owed Ringim Local Government Council, the sum of Five Million, Six Hundred and Thirty Four Thousand, Eight Hundred and Fifty One Naira N5,634,851.00 only which has been deducted and remitted back by the pension administration.



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

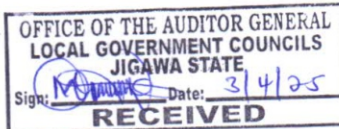


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNG/ZO/RNG/2024/Q12

The, Hon. Chairman

Ringim Local Government



Audit Form 1

Station: Ringim

Pv. No.: CC Date: Oct. Dec, 2024

Head CC Sub Head: CC

Amount N: 1,275,000

Payee: CC

Nature of Payment: Various

Date: October-December, 2024

AUDIT QUERY

UNACCOUNTED RECEIPT/REVENUE

Sequel to the examination of Bank statements and Cash-Book for the period above, we observed that transfers and revenue received between some Accounts worth One Million Two Hundred and Seventy Five Thousand Naira (N 1,275,000) only have not been reflected on Cash-Book. Find attached for details.

This contradicts the provision of F.M.6.1.

In view of the above therefore, the concern office(s) should be ask to rectify the anomalies and this office be inform for further verification.

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

Warm Regards.


Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNG/ZO/RNG/2024/Q11p

The, Hon. Chairman

Ringim Local Government



Audit Form 1

Station: Ringim

Pv. No.: CC Date: Oct. Dec, 2024

Head CC Sub Head: CC

Amount N: 4,014,132.85

Payee: Sundry

Nature of Payment: Various

October-December, 2024

Date: _____

AUDIT QUERY

UNACCOUNTED EXPENDITURES (WITHDRAWALS)

Following the examination of Bank Statements and Cash-Book for the period stated above, it was discovered that the sum of Four Million Fourteen Thousand One Hundred and Thirty Two Naira Eighty Five Kobo (N 4,014,132.85) only was expended to various payees without payment vouchers to authenticate the expenditures.

This is contrary to the provision of financial memoranda chapter 14.3 In view of the above therefore, the concerned officer (s) should be ask to explain otherwise the total amount paid be refunded while this office be furnish with appropriate recovery details for further verification.

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

Warm Regards.

Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/RNG/ZO/RNG/2024/Q10

The, Hon. Chairman

Ringim Local Government



DCA
Pls deal
AG 3/4/25
AUDIT QUERY

Audit Form 1

Ringim

Station: 3&73 Date: Oct. Dec, 2024

Pv. No.: 023400 Sub Head: 020402

Head 023400 Amount N: 7,625,500

Payee: Mudassir Muhd & Tanimu Muhd

Nature of Payment: Repair of Prado Jeep

For Hon. Chairman

Date: _____

PAYMENT FOR SERVICES NOT RENDERED

Examination of payment vouchers for the repairs of Toyota Prado Jeep attached to the Honorable Chairman revealed to us that the total sum of Seven Million Six Hundred and Twenty Five Thousand Five Hundred Naira (N 7,625,500) Only was expended for that purpose in which there is no Bill of quantity (BQ) attached to state the extent of the repairs to be made further investigation revealed that the replaced parts have no where to be found, suggesting that they were not replaced at all.

This is contrary to the provision of financial memoranda chapter 14.4(8).

In view of the above therefore, the concerned officer(s) should be ask to explain fully their reason else the total amount committed be refunded and this office be furnish with appropriate treasury recovery details for further verification.

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

Warm Regards.

**Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government**



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/RNG/ZO/RNG/2024/Q9
The, Hon. Chairman
Ringim Local Government



Audit Form 1

Station: Ringim
Pv. No.: CC Date: July-Sep, 2024
Head CC Sub Head: CC
Amount N: 13,782,500
Payee: Sundry
Nature of Payment: Various
Date: July- September, 2024

AUDIT QUERY

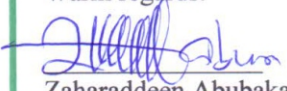
PAYMENTS FOR UNSUPPLIED ITEMS

Sequel to the examination of payment vouchers for the above period, it was discovered that the total sum of Thirteen Million, Seven Hundred and Eighty Two Thousand, Five Hundred Naira (**₦13,782,500**) Only was committed for store items supplied despite the fact that the items were not take into store as no details in ledger to verify the supplies stated to have been made.

In view of the above, the officer (s) concerned should be ask to produce the items otherwise the total amount paid be recovered and furnished this office with appropriate recovery details for re-examination and verification.

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

Warm regards.


Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government

DCA
Pls deal
 AG 6/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/RNG/ZO/RNG/2024/Q8
The, Hon. Chairman
Ringim Local Government



Audit Form 1

Station: Ringim
Pv. No.: CC Date: July-Sep, 2024
Head CC Sub Head: CC
Amount N: 16,214,000
Payee: Sundry
Nature of Payment: Various
Date: July- September, 2024

AUDIT QUERY

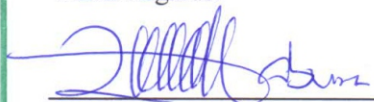
IRREGULAR PAYMENT

During the examination of payment vouchers for the above period, it was observed that Payment Vouchers amounting to Sixteen Million Two Hundred and Fourteen Thousand Naira (**N16,214,000**) only were paid to various payees without attaching the necessary supporting documents to authenticate the payment which is contrary of the Provision of F.M Chapter 14.8

In view of the above therefore, the officers concerned should be ask to explain otherwise the Total Amount paid be refund and this Office be inform for further verification.

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

Warm Regards.


Zaharaddeen Abubakar CNA
Area Audit
Ringim Local Government

DCA
Pls deal
@Kashu JAG 6/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/RNG/ZO/RNG/2024/Q7

The, Hon. Chairman
Ringim Local Government



Audit Form 1

Station: Ringim
Pr. No.: CC Date: July-Sep, 2024
Head CC Sub Head: CC
Amount N: 11,118,000
Payee: Sundry
Nature of Payment: Various
Date: July- September, 2024

AUDIT QUERY

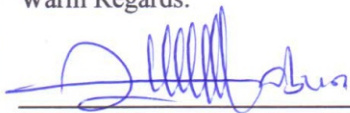
UNPRESENTED PAYMENT VOUCHERS

Examination of Payment Vouchers for the period stated above, has reveal that the Sum of Eleven Million One Hundred and Eighteen Thousand Naira (**₦ 11,118,000**) only was paid to various payees without Payment Vouchers to authenticate the payments. Attached schedule refers for the details.

This is contrary to the provision of F.M 14.3 and F.R 6. Let the concerned officer be ask to explain or else the total amount paid be refunded and this office be furnished with treasury receipts for further necessary action.

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

Warm Regards.


Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government

DCA
Pls deal
(Signature) AG 6/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNG/ZO/2024/L.Q.5

The, Hon. Chairman
Ringim, Local Government

Audit Form 1

Station: RINGIM

Pv. No.: CC Date: JAN-JUNE, 2024

Head CC Sub Head: CC

Amount N: 21,397,600 =

Payee: Sundry

Nature of Payment; Various

Date: JAN - JUNE 2024

AUDIT QUERY
UN-SUPPLIED STORES

Following the examination of payment vouchers for the period above, it was revealed that the sum of Twenty one Million Three Hundred and Ninety Seven Thousand Six Hundred Naira (**₦21, 397,600**) only was committed for store items supplies despite the fact that the items were not taken into store as no Details in the ledger to verify the supplies stated to have been made.

In view of the above the office(S) concerned should be asked to produce the items otherwise the total amount paid be recovered with appropriate receipts and this office be informed for further verification.

This is copied to the Auditor General Local Government Councils and Zonal Director Audit, Ringim Zone for further information and further necessary action.

Warm Regard



Zaharaddeen Abubakar CNA

Area Auditor

Ringim Local Government

DCA
Pls deal
(Signature) AG 29/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNG/ZO/2024/L.Q.4

The, Hon. Chairman
Ringim, Local Government

Audit Form 1

Station: RINGIM

Pv. No.: CC Date: JAN-JUNE, 2024

Head CC Sub Head: CC

Amount N: 13,195,772.50=

Payee: Sundry

Nature of Payment: Various

Date: JAN – JUNE 2024

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

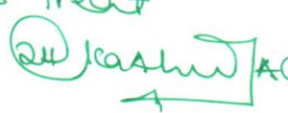
During the examination of payment vouchers for the above period, it was absorbed that the Sum of thirteen Million One Hundred and Ninety Five Thousand Seven Hundred Seventy Two Naira Fifty Kobo (13,195,772.50) only was paid to various payees without payment voucher to authenticate the payments. Attached schedule refers.

Thai is contrary to the provision of F.M 14.3 and F.R.6. Thus let the officer (S) concerned be asked to explain or else that total amount paid be refunded and this office be furnished with treasury receipt for further necessary action.

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

Warm regards.


Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government

DCA
Pls treat
 AG 20/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALC/RNG/ZO/2024/L.Q.3

The, Hon. Chairman
Ringim, Local Government

Audit Form 1

Station: RINGIM

Pv. No.: CC Date: JAN-JUNE, 2024

Head CC Sub Head: CC

Amount N: 5,117,337.10=

Payee: Sundry

Nature of Payment: Various

Date: JAN - JUNE 2024

AUDIT QUERY

UN-ACCOUNTED EXPENDITURE

Sequel to the examination of payment vouchers for the above period, it was discovered that the sum of Five Million One Hundred and Seventeen Thousand Three Hundred and Thirty Seven Naira Ten Kobo (**₦5, 117,337.10**) only were un-Accounted under revenue account as per attached schedule.

In view of the above therefore, the concerned officer(s) should be ask to explain otherwise the total amount involved, be refunded to treasury and this office be furnish with relevant receipts for further verification.

Warm regards.

Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNG/ZO/2024/L.Q.2
The, Hon. Chairman
Ringim, Local Government

Audit Form 1
Station: RINGIM
Pr. No.: CC Date: JAN-JUNE, 2024
Head CC Sub Head: CC
Amount N: 16,207,000=
Payee: Sundry
Nature of Payment: Various
Date: JAN - JUNE 2024

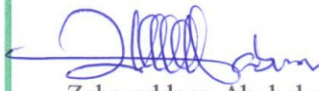
AUDIT QUERY
FICTITIOUS PAYMENTS

During the examination of payment vouchers for the above period, it was discovered that the sum of Sixteen Million Two Hundred and Seven thousand Naira (16, 207,000) only was paid to various payees without location specification, list of participations, beneficiaries Names and other required information's to justify the payments. Attached schedule refers.

In view of the above therefore, the concerned officer(s) should be asked to explain or else refund that total amount involved and this office be inform for the verification.

Thai is copied too the Auditor General Local Government councils and Zonal Director Audit, Ringim Zone for their information and further necessary action.

Warm regards.


Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government

DCA
Pls Deal
(24/08/24) JAG 29/8/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/RNG/ZO/2024/L.Q.1

The, Hon. Chairman
Ringim, Local Government

DCA
Pls deal
@wagw AG 29/8/24

Audit Form 1

Station: RINGIM

Pv. No.: CC Date: JAN-JUNE, 2024

Head CC Sub Head: CC

Amount N: 19,550,000=

Payee: Sundry

Nature of Payment: Various

Date: JAN - JUNE 2024

AUDIT QUERY

PAYMENTS FOR UN-PURCHASED/UNDISTRIBUTED ITEMS

Sequel to the examination of payment vouchers for the above period, it was observed that the sum of Nineteen Million Five Hundred and Fifty Thousand Naira (**₦ 19,550,000**) only was paid to various payees without beneficiaries specific Names, full Addresses, items distribution list and other required information as pay attached schedule.

The above therefore, contradicts the provision of financial memoranda chapter 14.16/17

In view of the above, the responsible officer(s) should be ask to explain otherwise the total amount paid be refunded and this office be furnish with appropriate refund receipt for further verification.

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

Warm regards.

Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

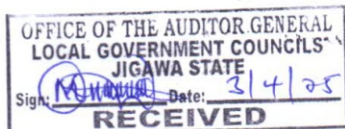


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

Local Query No. ALG/RNG/ZO/RNG/2024/LQ15

The, Hon. Chairman

Ringim Local Government



AUDIT QUERY

Audit Form 1

Station: Ringim

Pv. No.: CC Date: Oct. Dec, 2024

Head CC Sub Head: CC

Amount N: 50,126,350

Payee: Sundry

Nature of Payment: Various

Various

Date: October-December, 2024

IRREGULAR PAYMENTS

During the examination of payment vouchers for the period stated above, we discover that the total sum of Fifty Million One Hundred and Twenty Six Thousand Three Hundred and Fifty Naira (N 50,126,350) only was paid to various payees without attaching necessary supporting documents to justify the payments.

The action contradicts the provision of financial memoranda chapter 14.4(8).

In view of the above therefore, the concerned officer(s) should be ask to explain or else the total amount involved be refunded while this office be furnish with appropriate recovery details for further Audit action.

This copied to the Auditor General Local Government Councils and Zonal Director Audit Ringim Zone for their information and necessary action.

Warm Regards.

Zaharaddeen Abubakar CNA

Area Auditor

Ringim Local Government



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. <u>ALG/RNG/ZO/RNG/2024/Q14</u>		Audit Form 1	
The, <u>Hon. Chairman</u>		Station: <u>Ringim</u>	
<u>Ringim</u> Local Government		Pv. No.: <u>CC</u> Date: <u>Oct. Dec, 2024</u>	
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE Sign: <u>[Signature]</u> Date: <u>3/4/25</u> RECEIVED <u>Dea</u> <u>Dis Deal</u> <u>[Signature]</u> <u>AG 3/4/25</u> AUDIT QUERY		Head <u>CC</u> Sub Head: <u>CC</u>	
		Amount N: <u>3,990,000</u>	
		Payee: <u>Sundry</u>	
		Nature of Payment: <u>Various</u>	
		Date: <u>October-December, 2024</u>	

PAYMENT FOR PURCHASES/ SUPPLIES NOT RENDED

During the examination of payment vouchers for the period stated above, we discover that the sum of Three Million Nine Hundred and Ninety Thousand Naira (N 3,990,000) only was paid to various payees for purchases and services which were not rendered as our investigation revealed. Find attached schedule for details.

In view of the above therefore, the concerned person(s) should be ask to explain otherwise the total amount paid be refunded and this office be inform for further verification.

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

Warm Regards.

[Signature]

**Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government**



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/RNG/ZO/RNG/2024/LQ13
The, Hon. Chairman
Ringim Local Government



SCA
Pls deal
SCA 31/4/25
AUDIT QUERY

Audit Form 1

Station: Ringim
Pv. No.: CC Date: Oct. Dec, 2024
Head CC Sub Head: CC
Amount N: 3,671,500
Payee: Sundry
Nature of Payment: Various
Date: October-December, 2024

UNAPPROVED EXPENDITURES

Sequel to the examination of payment vouchers for the period stated above, we discover that payment vouchers worth Three Million Six Hundred and Seventy One Thousand Five Hundred Naira (3,671,500) only was paid to various payees without Chairman's approval to authenticate the payments. Refer to attached schedule for guidance.

The above contradict the provision of financial memoranda chapter 14.9(10).

I view of the above therefore, the concerned officers should be ask to explain or else the total amount committed be refunded and this office be inform for further verification.

The same is copied to the Auditor General Local Government Council and Zonal Director Audit Ringim Zone for their information and necessary action.

Warm Regards.

**Zaharaddeen Abubakar CNA
Area Auditor
Ringim Local Government**



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024

RESPONSE TO QUERIES



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

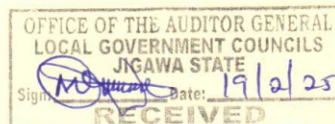
In case of reply, please quote reference
TRLG/FIN/20/VOL.II/XX

19th Feb, 2025

Email:

Date: _____

The Auditor General
Local Government Audit
Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q11

UN ACCOUNTED EXPENDITURES –(WITHDRAWALS)

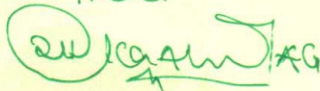
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q11 dated October to December, 2024, the Sum of Four million and Fourteen Thousand One Hundred and Thirty Two naira Eighty Five Kobo (4,014,132.85) Only, was spend on Un Accounted Expenditures (Withdrawals) .

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

Dea
Pls treat
 13/5/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

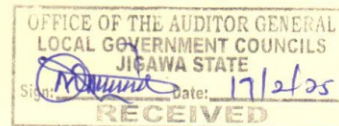
In case of reply, please quote reference
TRLG/FIN/20/VOL.II/XX

19th Feb, 2025

Email:

Date: _____

The Auditor General
Local Government Audit
Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q10

(PAYMENT FOR SERVICE NOT RENDERED)

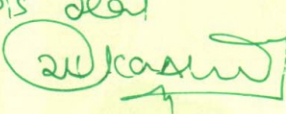
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q10 dated October to December, 2024, the Sum of Seven million Six Hundred and Twenty Five Thousand Five Hundred naira (7,625,500.00) was spend on Payment for Payment for Services Not Rendered .

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

DCA
Dis Deal
 AG 13/2/25-



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

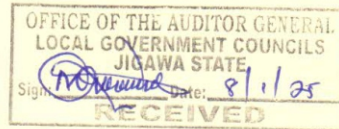
In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XX

Date: 8th Jan, 2025

Email:

The Auditor General
Local Government Audit
Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q9

(PAYMENTS FOR UNSUPPLIED ITEMS)

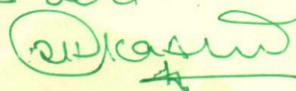
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q9 dated July to September, 2024, the Sum of Thirteen million and Seven Hundred and Eighty Two Thousand naira (13,782,800.00) was spend on Payments For Unsupplied Items.

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

Dca
Pls deal
 AG 13/5/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XX

Date: 8th Jan, 2025

Email:

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



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q8
(IRREGULAR PAYMENTS)

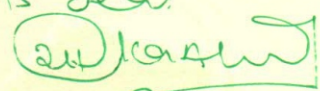
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q8 dated July to
September, 2024, the Sum of Sixteen million and Two Hundred and Fourteen
Thousand naira (16,214,000.00) was spend on Irregular Payments .

In view of the above, the Payment Vouchers with full documentations are now
ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

DCA
Pls Deal
 AG
13/5/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B. 3021

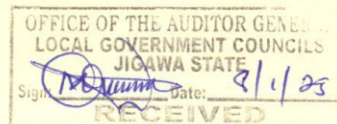
In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XX

Date: 8th Jan, 2025

Email:

The Auditor General
Local Government Audit
Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q7

(UNPRESENTED PAYMENT VOUCHERS)

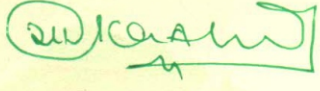
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q7 dated July to September, 2024, the Sum of Eleven million and One Hundred and Eighteen Thousand naira (11,118,000.00) was spend on Unpresented Payment Vouchers .

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

Dea
pls dear
 AG 13/1/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

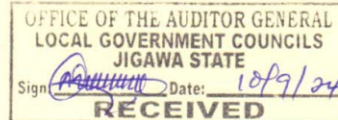
Email:

RLG/FIN/19/VOL.II/XX

Date: 3rd Sept. 2024

LPG

The Auditor General,
Government Audit,
Dutse, Jigawa State



RESPOND TO A QUERY No. ALG/RNG/ZO/2024/L.Q 6 (IRREGULAR PAYMENTS)

Reference to the letter No.ALG/RNG/ZO/2024/L.Q 6 dated January – June, 2024 to the tune of Thirty five million, Ninety thousand, One hundred and twenty three Naira (35,090,123.00) only for Irregular payment,

The payment vouchers are now properly documented and all necessary attachments are now attached for your verification

In view of the above, we appreciate your usual consideration, please

Best regards

ABDU SULE MEZAN
DAGS

DCA
Pls treat

AG 19/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference
RLG/FIN/19/VOL.II/XX

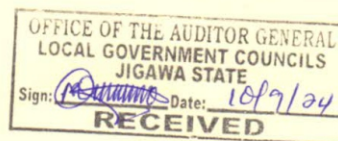
3rd Sept. 2024

Email:

Date: _____

The Auditor General,
Government Audit,
Dutse, Jigawa State

Lpc



RESPOND TO A QUERY No. ALG/RNG/ZO/2024/L.Q 5 (UN-SUPPLIED STORES)

Reference to the letter No.ALG/RNG/ZO/2024/L.Q 1 dated January - June, 2024 to the tune of Twenty one million, Three hundred and ninety seven thousand, Six hundred Naira (21,397,600.00) for un-supplied store items

The payment vouchers are fully documented and items were taken to store and all documents are attached from store officers

In view of the above, we appreciate your usual consideration, please

Best regards

[Signature]
ABDU SULE MEZAN
DAGS

DCA
Pls deal

[Signature] AG 19/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

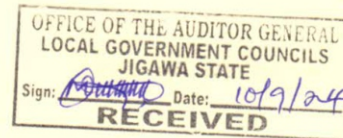
RLG/FIN/19/VOL.II/XX

3rd Sept. 2024

Email:

Date: _____

The Auditor General,
Government Audit,
Dutse, Jigawa State



RESPOND TO A QUERY No. ALG/RNG/ZO/2024 L.Q 4

(UN-PRESENTED PAYMENT VOUCHERS)

Reference to the letter No.ALG/RNG/ZO/2024 L.Q 4 dated January – June, 2024 to the tune of Thirteen million, One hundred and ninety five thousand, Seven hundred and seventy two Naira, Fifty kobo (13,195,772.50) for un-presented payment voucher,

The payment vouchers are now properly documented and all necessary attachments are now attached for your verification

In view of the above, we appreciate your usual consideration, please

Best regards

ABDU SULE MEZAN
DAGS

Dea
Pls deal

AG 19/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

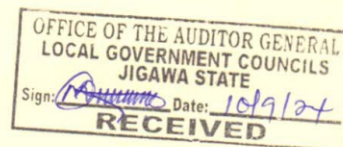
In case of reply, please quote reference

Email:

RLG/FIN/19/VOL.II/XX

Date: 3rd Sept. 2024

The Auditor General,
Government Audit,
Dutse, Jigawa State



RESPOND TO A QUERY NO ALG/RNG/ZO/2024/LQ 3
(UN-ACCOUNTED EXPENDITURE)

Reference to the letter No.ALG/RNG/ZO/2024/LQ 3 dated January – June, 2024 for un-accounted expenditure, to the tune of Five million, One hundred and seventeen thousand, Three hundred and thirty seven Naira (5,117,337.00) only was accounted under Revenue Account and payment vouchers were fully documented and all necessary attachments are now attached for your verification

In view of the above, we appreciate your usual consideration, please

Best regards

ABDO SULE MEZAN
DAGS

SCA
Pls deal
(24/10/24) AG 19/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

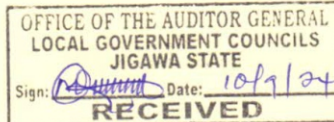
Email:

RLG/FIN/19/VOL.II/XX

Date: 3rd Sept. 2024

lgr

The Auditor General,
Government Audit,
Dutse, Jigawa State



RESPOND TO A QUERY No. ALG/RNG/ZO/2024/L.Q 2 (FICTITIOUS PAYMENTS)

Reference to the letter No.ALG/RNG/ZO/2024/L.Q 2 dated January - June, 2024 to the tune of Sixteen million, Two hundred and seven thousand Naira (16,207,000.00) only was paid without proper documentation

The payment vouchers are now properly documented and all the necessary attachment are now attached for your verification

In view of the above, we appreciate your usual consideration, please

Best regards

ABDU SULE MEZAN
DAGS

DCA
Pls deal

AG 19/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

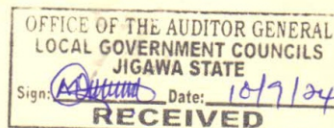
RLG/FIN/19/VOL.II/XX

3RD Sept. 2024

Email:

Date:

The Auditor General,
Government Audit,
Dutse, Jigawa State



RESPOND TO A QUERY No. ALG/RNG/ZO/2024/L.Q.1

(UN-PURCHASED/UN-DISTRIBUTED ITEMS)

Reference to the letter No.ALG/RNG/ZO/2024/L.Q.1 dated January - June, 2024 to the tune of Nineteen thousand, Five hundred and fifty (19,550.00) for un-purchased/un-distributed items

The payment vouchers are now properly documented and all necessary attachment are now attached for your verification

In view of the above, we appreciate your usual consideration, please-

Best regards

ABDU SULE MEZAN
DAGS

DCA
Pls. Send to verify the
Send Queries respond.

AG 19/9/24



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

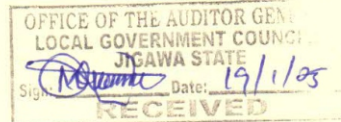
In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XX

Date: 19th Feb, 2025

Email:

The Auditor General
Local Government Audit
Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q15

(IRREGULAR PAYMENTS)

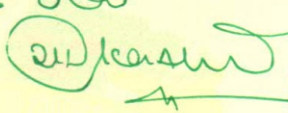
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q15 dated October to December, 2024, the Sum of Fifty million and One Hundred and Twenty Six Thousand Three Hundred and Fifty naira (50,126,350.00) was spend on Irregular Payments .

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

Dea
Pls Jeev
 AG 13/5/25



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE NIGERIA

P.M.B 3021

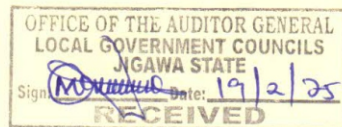
In case of reply, please quote reference
TRLG/FIN/20/VOL.II/XX

19th Feb, 2025

Email:

The Auditor General
Local Government Audit
Dutse, Jigawa State.

Date: _____



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q14
(PAYMENT FOR PURCHASES/SUPPLIES NOT RENDED)

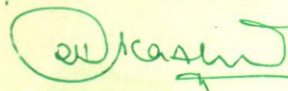
Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q14 dated October to December, 2024, the Sum of Three million and Nine Hundred and Ninety Thousand naira (3,990,000.00) was spend on Payment for Purchases/Supplies Not Rendered .

Inview of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

DCA
Pls deal
 AG 12/5/25-



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

TRLG/FIN/20/VOL.II/XX

In case of reply, please quote reference

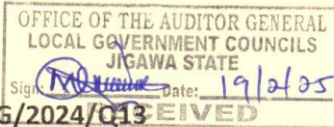
19th Feb, 2025

Email: The Auditor General

Date: _____

Local Government Audit

Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q13

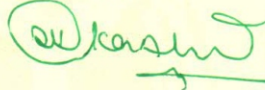
(UN ACCOUNTED RECIEFT/REVENUE)

Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q13 dated October to December, 2024, the Sum of Three million Six Hundred and Seventy One Thousand Five Hundred naira (3,671,500.00) was spend on Payment for Un Approved Expenditures .

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards

Dea
Pls Dea

 AG 13/2/25

BADAMASI GARBA DABI

Hon. Chairman



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Ringim Local Government Councils for the Year Ended 31st December, 2024



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

TRLG/FIN/20/VOL.II/XX

In case of reply, please quote reference

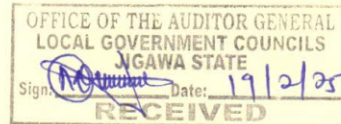
19th Feb, 2025

Encl. The Auditor General

Date: _____

Local Government Audit

Dutse, Jigawa State.



RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2024/Q12

(UN ACCOUNTED RECIEFT/REVENUE)

Reference to Letter no. ALG/RNG/ZO/RNG/2024/Q12 dated October to December, 2024, the Sum of One million Two Hundred and Seventy Five Thousand naira (1,275,000.00) was spend on Payment for Un Accounted Receipts/Revenue .

In view of the above, the Payment Vouchers with full documentations are now ready for your verifications.

Best Regards


BADAMASI GARBA DABI

Hon. Chairman

Dca
Pls dear
(Signature) AG12/5/25