

RONI

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

RONI LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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Roni Local Government Councils for the Year Ended 31st December, 2024



RONI LOCAL GOVERNMENT COUNCIL

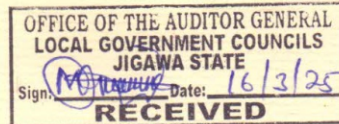
JIGAWA STATE

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



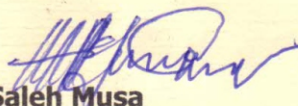
Dear Sir,

SUBMISSION OF THE YEAR 2024 ANNUAL ACCOUNT

I wish to write and forward to submit Annual Account for the year 2024
in respect of Roni Local Government Council.

Find attached the details of the account for your consideration and
further actions please.

Best regards


Saleh Musa
Treasurer
For:- Hon Chairman



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



HON. DR. ABBA YA'U
EXECUTIVE CHAIRMAN
RONI LOCAL GOVERNMENT COUNCIL



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



RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

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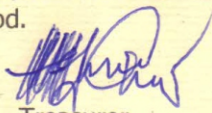
The Auditor General,
Local Government Audit,
Jigawa State.

Sir,

RESPONSIBILITY FOR FINANCIAL STATEMENT

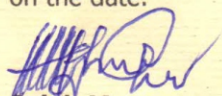
These financial statement have been prepared by me in accordance with the provision of the finance (control and management) Act Cap 144 of 1990 as amended. The financial statements comply with the general accepted accounting practice.

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


Treasurer

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

In our opinion, these financial statement fairly reflect the financial position of Roni Local Government as at 31st December, 2024 and its operation for the year ended on the date.


Saleh Musa
Treasurer 16/3/2025


Dr. Abba Ya'u
Executive Chairman
16/3/2025



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



RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

RONI LOCAL GOVERNMENT COUNCIL ACCOUNTING POLICIES

Summary of Significant Accounting Policies:

1. General information

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

2.1 Statement of compliance with IPSAS and explanations

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

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

The Financial Statements presented include:

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

Notes to the Accounts

2.2 The Accounting Policies

A. Measurement Basis

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

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

C. Other Accounting Policies

1. Basis of Accounting

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

2. Accounting Period

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

3. Reporting Currency

The GPFS shall be prepared in the Nigerian Naira.

4. Consolidation Policy (applicable to controlling entities)

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



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- ii. The Consolidation of the financial statements have been carried out in accordance with accrual basis International Public Sector Accounting Standards (IPSASs). FAAC Technical Sub-committee on IPSAS implementation guideline.
5. **Comparative Information**
The General Purpose Financial Statements shall disclose all numerical information relating to current and previous period (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
Roni 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.



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- 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



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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

RONI 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 FINAL BUDGET
			N A	N B (C+D)	N C	N D	N E (B-A)
	REVENUE						
1,715,125,697.37	Government Share of FAAC (Statutory Revenue)	1	1,705,920,864.26	2,535,000,000.00	0.00	2,535,000,000.00	829,079,135.74
944,707,907.61	Government Share of VAT	2	1,825,475,601.72	1,000,000,000.00	0.00	1,000,000,000.00	(825,475,601.72)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
7,552,147.07	Non Tax Revenue	4	11,738,924.00	20,090,000.00	0.00	20,090,000.00	8,351,076.00
49,875,506.60	Transfer from Other Government Entities	5	113,398,394.44	0.00			
2,717,261,258.65	Total Revenue (a)		3,656,533,784.42	3,555,290,000.00	0.00	3,555,290,000.00	(101,243,784.42)
	EXPENDITURE						
1,047,534,284.29	Salaries & Wages	6	1,121,678,189.40	1,378,796,322.00	0.00	1,378,796,322.00	257,118,132.60
166,237,381.18	Social Benefit	7	110,667,865.27	79,000,000.00	0.00	79,000,000.00	(31,667,865.27)
660,324,753.19	Overhead Cost	8	960,842,472.73	1,405,503,346.00	702,751,673.00	702,751,673.00	444,660,873.27
401,763,746.15	Grants & Contributions	9	965,579,275.82	880,000,000.00	440,000,000.00	440,000,000.00	(85,579,275.82)
201,139,191.34	Transfer to other Government Agencies	10	252,559,105.29	312,092,000.00	156,046,000.00	156,046,000.00	59,532,894.71
	Depreciation		158,229,236.88				
2,476,999,356.15	Total Expenditure (B)		3,569,556,145.39	4,055,391,668.00	1,298,797,673.00	2,756,593,995.00	485,835,522.61
240,261,902.50	Surplus/ (Deficits) for the period from operating activities C =(A-B)		86,977,639.03	0.00	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/ (Expenses) (D)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		86,977,639.03	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (F)						
	Net Surplus/ (Deficits) for the period G=(E-F)		86,977,639.03	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements


 16/3/2025
SALEH MUSA

Treasurer

Roni Local Government, Jigawa State



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

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	173,639,492.16	0.00	51,569,213.87	0.00
Receivables	15	9,833,954.16	0.00	9,833,954.16	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A		0.00	183,473,446.32	0.00	61,403,168.03
		0.00	0.00	0.00	0.00
Non Current Assets		0.00	0.00	0.00	0.00
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	5,275,266,278.00	0.00	5,433,495,514.88	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	5,275,266,278.00	0.00	5,433,495,514.88
		0.00	0.00	0.00	0.00
Total Assets C = A + B		0.00	5,458,739,724.32	0.00	5,494,898,682.91
		0.00	0.00	0.00	0.00
LIABILITIES:-		0.00	0.00	0.00	0.00
Current Liabilities		0.00	0.00	0.00	0.00
Deposits	17	31,758,896.50	0.00	31,987,056.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	31,758,896.50	31,987,056.00	31,987,056.00
		0.00	0.00	0.00	0.00
Non-Current Liabilities		0.00	0.00	0.00	0.00
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	10,085,984.50	0.00	9,857,825.00	0.00
Total Non Current Liabilities E		0.00	10,085,984.50	0.00	9,857,825.00
		0.00	0.00	0.00	0.00
Total Liabilities = D + E F		0.00	41,844,881.00	0.00	41,844,881.00
		0.00	0.00	0.00	0.00
Net Assets: G = C - F		0.00	5,416,894,843.32	0.00	5,453,053,801.91
		0.00	0.00	0.00	0.00
NET ASSETS/EQUITY		0.00	0.00	0.00	0.00
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	5,310,358,917.26	0.00	5,197,433,800.68	0.00
Accumulated Surplus/(Deficits)	20	106,535,926.06	0.00	255,620,001.23	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		0.00	5,416,894,843.32	0.00	5,453,053,801.91

The accompanying notes form part of these statements


SALEH MUSA
 Treasurer

Roni Local Government, Jigawa State



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RONI 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	1,705,920,864.26	0.00	1,715,125,697.37	0.00
Government Share of VAT	2.00	1,825,475,601.72	0.00	944,707,907.61	0.00
Taxes Revenue	3.00	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4.00	11,738,924.00	0.00	7,552,147.07	0.00
Transfer from Other Government Entities	5.00	113,398,394.44	0.00	49,875,506.60	0.00
Total Inflow from operating Activities (A)		0.00	3,656,533,784.42	0.00	2,717,261,258.65
Outflows					
Salaries & Wages	6.00	1,121,678,189.40	0.00	1,047,534,284.29	0.00
Social Benefits	7.00	110,667,865.27	0.00	166,237,381.18	0.00
Overhead Cost	8.00	960,842,472.73	0.00	660,324,753.19	0.00
Grants & Contributions	9.00	965,579,275.82	0.00	401,763,746.15	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10.00	252,559,105.29	0.00	201,139,191.34	0.00
Finance Cost					
Total Outflow from Operating Activities (B)			3,411,326,908.51	0.00	2,476,999,356.15
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		0.00	245,206,875.91	0.00	240,261,902.50
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	(123,136,597.62)	0.00	(236,061,714.20)	
Net Cash Flow from Investing Activities		0.00	(123,136,597.62)		(236,061,714.20)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12.00	0.00	0.00	0.00	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	0.00	0.00	0.00
Net Cash Flow From All Activities		0.00	122,070,278.29	0.00	4,200,188.30
Cash & Its Equivalent as at 1st January, 2024		0.00	51,569,213.87	0.00	47,369,025.57
Cash & Its Equivalent as at 31st December, 2024		0.00	173,639,492.16	0.00	51,569,213.87
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		86,977,639.03	0.00	240,261,902.50	0.00
Add Back Non-Cash Movement Items:		0.00	0.00	0.00	0.00
Depreciation		158,229,236.88	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
TOTAL			245,206,875.91		240,261,902.50
Net Movement in Current Asset/Liabilities		0.00	0.00	0.00	0.00
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	0.00	0.00
Net Cash Flow from Operating Activities		0.00	0.00	0.00	0.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(123,136,597.62)	0.00	(236,061,714.20)	0.00
Total Items Classified as Investing Activities		0.00	(123,136,597.62)	0.00	(236,061,714.20)
Net Cash Flow From All (Operating) Activities		0.00	122,070,278.29	0.00	4,200,188.30
Cash & it's Equivalent as at 1 January,2024		0.00	51,569,213.87	0.00	47,369,025.57
Cash & it's Equivalent as at 31 December,2024		0.00	173,639,492.16	0.00	51,569,213.87

The accompanying notes form part of these statements


SALEH MUSA
 Treasurer

Roni Local Government, Jigawa State



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

RONI 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 SURPLUD/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	5,433,495,514.88	0.00	19,558,287.03	5,453,053,801.91
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	5,433,495,514.88	0.00	19,558,287.03	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	86,977,639.03	86,977,639.03
Balance at 31December 2023	5,433,495,514.88	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(123,136,597.62)	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	5,310,358,917.26	0.00	106,535,926.06	5,416,894,843.32

The accompanying notes form part of these statements


 16/3/2025
SALEH MUSA
 Treasurer

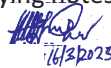
Roni Local Government, Jigawa State



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

RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGET AND ACTUAL 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	REVENUE		N	N	N	N	N
			A	B (C+D)	C	D	E (B-A)
1,715,125,697.37	Government Share of FAAC (Statutory Revenue)	1	1,705,604,760.61	2,535,000,000.00	0.00	2,535,000,000.00	829,395,239.39
944,707,907.61	Government Share of VAT	2	1,825,475,601.72	1,000,000,000.00	0.00	1,000,000,000.00	(825,475,601.72)
0.00	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	200,000.00
7,552,147.07	Non Tax Revenue	4	9,763,417.40	20,090,000.00	0.00	20,090,000.00	10,326,582.60
49,875,506.60	Transfer from Other Government Entities	5	113,398,394.44	0.00			
2,717,261,258.65	TOTAL REVENUE (A)		3,654,242,174.17	3,555,290,000.00	0.00	3,555,290,000.00	(98,952,174.17)
	RECURRENT EXPENDITURE						
1,047,534,284.29	Salaries & Wages	6	1,121,678,189.40	1,378,796,322.00	0.00	1,378,796,322.00	257,118,132.60
166,237,381.18	Social Benefit	7	110,667,865.27	79,000,000.00	0.00	79,000,000.00	(31,667,865.27)
660,324,753.19	Overhead Cost	8	958,550,862.48	1,405,503,346.00	702,751,673.00	702,751,673.00	446,952,483.52
401,763,746.15	Grants & Contributions	9	965,579,275.82	880,000,000.00	440,000,000.00	440,000,000.00	(85,579,275.82)
201,139,191.34	Transfer to other Govt Agencies	10	252,559,105.29	312,092,000.00	156,046,000.00	156,046,000.00	59,532,894.71
2,476,999,356.15	TOTAL RECURRENT EXPENDITURE (B)		3,409,035,298.26	4,055,391,668.00	1,298,797,673.00	2,756,593,995.00	646,356,369.74
	CAPITAL EXPENDITURE						
4,953,998,712.30	ADMINISTRATIVE SECTOR		98,750,000.00	379,787,397.00	0.00	379,787,397.00	281,037,397.00
78,500,000.00	ECONOMIC SECTOR		8,922,499.00	131,947,357.00	0.00	131,947,357.00	123,024,858.00
25,145,815.43	SOCIAL SECTOR		15,464,108.62	106,100,000.00		106,100,000.00	310,755,891.76
	DISPOSAL OF PPE			0.00			
5,057,644,527.73	TOTAL CAPITAL EXPENDITURE (C)		123,136,607.62	837,954,754.38	220,120,000.38	617,834,754.00	714,818,146.76

The accompanying notes form part of these statements


SALEH MUSA
 Treasurer

Roni Local Government, Jigawa State



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

RONI 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	413,166,343.96	890,276,365.00	477,110,021.04	919,341,616.08
	SHARE OF EXCHANGE	964,957,003.62	295,000,000.00	(669,957,003.62)	291,633,579.10
	SHARE OF NON OIL REVENUE	48,252,727.37	0.00	(48,252,727.37)	72,589,882.41
	FOREX EQUALIZATION	44,566,946.25	1,009,723,635.00	965,156,688.75	28,546,313.51
	E-MONEY	58,760,523.38	340,000,000.00	281,239,476.62	78,083,818.19
	ECOLOGICAL	27,210,705.96	0.00	(27,210,705.96)	57,444,823.69
	SURE-P	146,715,003.47	0.00	(146,715,003.47)	267,485,664.39
	SHARE OF SOLID MINERALS	2,291,610.25	0.00	(2,291,610.25)	0.00
	TOTAL	1,705,920,864.26	2,535,000,000.00	829,079,135.74	1,715,125,697.37

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)									
MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	SHARE OF SOLID MINERALS	ECOLOGICAL	SURE-P	TOTAL
JANUARY	63,651,523.91	50,807,084.15	0.00	0.00	5,408,418.67	0.00	0.00	0.00	119,867,026.73
FEBRUARY	79,416,498.17	47,393,091.56	0.00	0.00	4,779,796.30	0.00	0.00	0.00	131,589,386.03
MARCH	2,693,439.65	102,024,440.47	0.00	0.00	4,500,169.09	0.00	0.00	110,112,821.58	219,330,870.79
APRIL	49,080,735.32	48,705,050.19	0.00	0.00	4,392,101.35	0.00	0.00	0.00	102,177,886.86
MAY	41,089,400.50	75,325,177.29	0.00	0.00	5,366,342.80	2,291,610.25	0.00	0.00	124,072,530.84
JUNE	22,352,964.00	85,373,484.27	0.00	0.00	4,504,780.22	0.00	0.00	0.00	112,231,228.49
JULY	17,935,003.35	82,258,359.78	0.00	0.00	4,670,608.25	0.00	27,210,705.96	36,602,181.89	168,676,859.23
AUGUST	21,450,087.65	101,162,308.13	0.00	0.00	5,589,016.81	0.00	0.00	0.00	128,201,412.59
SEPTEMBER	26,242,006.62	80,957,639.38	0.00	44,566,946.25	4,455,712.72	0.00	0.00	0.00	156,222,304.97
OCTOBER	15,768,050.23	80,060,289.80	28,951,636.42	0.00	5,482,755.66	0.00	0.00	0.00	130,262,732.11
NOVEMBER	9,116,423.81	95,093,115.06	19,301,090.95	0.00	5,112,752.50	0.00	0.00	0.00	128,623,382.32
DECEMBER	64,370,210.75	115,796,963.54	0.00	0.00	4,498,069.01	0.00	0.00	0.00	184,665,243.30
TOTAL	413,166,343.96	964,957,003.62	48,252,727.37	44,566,946.25	58,760,523.38	2,291,610.25	27,210,705.96	146,715,003.47	1,705,920,864.26

NOTE	VALUE ADDED TAX		AMOUNT(₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	1,825,475,601.72	1,825,475,601.72

2a	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
		₦	₦	₦	₦	₦	₦
	JANUARY	135,675,029.24	0.00	135,675,029.24	72,736,231.68	0.00	72,736,231.68
	FEBRUARY	116,271,437.50	0.00	116,271,437.50	71,335,745.96	0.00	71,335,745.96
	MARCH	124,772,061.51	0.00	124,772,061.51	66,398,562.18	0.00	66,398,562.18
	APRIL	152,533,376.68	0.00	152,533,376.68	62,045,698.52	0.00	62,045,698.52
	MAY	140,287,192.17	0.00	140,287,192.17	60,810,177.93	0.00	60,810,177.93
	JUNE	139,634,151.26	0.00	139,634,151.26	78,521,854.75	0.00	78,521,854.75
	JULY	152,170,028.68	0.00	152,170,028.68	79,450,206.56	0.00	79,450,206.56
	AUGUST	173,530,029.04	0.00	173,530,029.04	80,907,891.78	0.00	80,907,891.78
	SEPTEMBER	156,833,547.80	0.00	156,833,547.80	93,794,999.23	0.00	93,794,999.23
	OCTOBER	162,048,624.91	0.00	162,048,624.91	85,890,801.34	0.00	85,890,801.34
	NOVEMBER	192,623,342.54	0.00	192,623,342.54	93,984,600.10	0.00	93,984,600.10
	DECEMBER	179,096,780.39	0.00	179,096,780.39	98,831,137.58	0.00	98,831,137.58
	TOTAL	1,825,475,601.72	0.00	1,825,475,601.72	944,707,907.61	0.00	944,707,907.61



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni 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				
4	Non tax Revenue	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	LICENCES	2,704,000.00	1,560,000.00	(1,144,000.00)	0.00
	FEES	2,827,756.60	14,000,000.00	11,172,243.40	6,632,000.00
	EARNINGS	1,184,200.00	1,950,000.00	765,800.00	340,000.00
	SALES/RENT	371,000.00	700,000.00	329,000.00	193,000.00
	RENT ON LAND AND OTHERS	0.00	300,000.00	300,000.00	387,147.07
	REPAYMENT	4,651,967.40	1,500,000.00	(3,151,967.40)	0.00
	INTEREST EARNED	0.00	80,000.00	80,000.00	0.00
	TOTAL	11,738,924.00	20,090,000.00	8,351,076.00	7,552,147.07
NOTE	NON TAX REVENUE				
4a	Break Down of Non tax Revenue				
	LICENCES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Sand dredging license	70,000.00	0.00	(70,000.00)	0.00
	Produce Buying Licenses	6,000.00	50,000.00	44,000.00	0.00
	Tractor Hiring Services	2,628,000.00	1,000,000.00	(1,628,000.00)	0.00
	Radio / Television Station Licenses	0.00	30,000.00	30,000.00	0.00
	Bake / Bakery House Licenses	0.00	100,000.00	100,000.00	0.00
	Cart Licenses	0.00	50,000.00	50,000.00	0.00
	Dane Gun Licenses	0.00	20,000.00	20,000.00	0.00
	Cattle Dealer Licenses	0.00	40,000.00	40,000.00	0.00
	Hawker's Permits	0.00	30,000.00	30,000.00	0.00
	Cinematograph / Photo Studio Operations Licenses	0.00	30,000.00	30,000.00	0.00
	Product Buyers Licenses and Registration of Stores	0.00	20,000.00	20,000.00	0.00
	Welding Machine License	0.00	30,000.00	30,000.00	0.00
	Auto Spare Parts	0.00	20,000.00	20,000.00	0.00
	Building Materials / Block Making License Fees	0.00	100,000.00	100,000.00	0.00
	Sewing / Tailoring Services	0.00	20,000.00	20,000.00	0.00
	Barbing Salon / Boutique Services Fees	0.00	20,000.00	20,000.00	0.00
	TOTAL	2,704,000.00	1,560,000.00	(1,144,000.00)	0.00
	FEES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Business / Petty Trade Operating Fees	12,000.00	50,000.00	38,000.00	0.00
	Motor Vehicles, Taxi & Motor Cycle (Achaba) Registration Fees	176,000.00	100,000.00	(76,000.00)	0.00
	Indigeneship Registration fees	260,000.00	0.00	(260,000.00)	0.00
	Tender Fees	2,379,756.60	2,000,000.00	(379,756.60)	0.00
	Survey / Planning / Building Fees	0.00	300,000.00	300,000.00	0.00
	Birth & Death Registration Fees	0.00	2,000,000.00	2,000,000.00	0.00
	Land Use / Sand Dredging Fees	0.00	8,000,000.00	8,000,000.00	0.00
	Contractor Registration Fees	0.00	500,000.00	500,000.00	0.00
	Timber & Forest Fees (Felling of Trees)	0.00	100,000.00	100,000.00	0.00
	Customary Right Of Occupancy Fees	0.00	150,000.00	150,000.00	0.00
	Building Plan Approval Fees	0.00	200,000.00	200,000.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	50,000.00	50,000.00	0.00
	Milling Charges	0.00	100,000.00	100,000.00	0.00
	Workshop Fees (Blacksmiths, Furniture, Vulcanizer, etc)	0.00	100,000.00	100,000.00	0.00
	Marriage / Divorce Fees	0.00	250,000.00	250,000.00	0.00
	Auto Mechanic /Car Wash Registration Fees	0.00	50,000.00	50,000.00	0.00
	Business Centre Operations	0.00	50,000.00	50,000.00	0.00
	TOTAL	2,827,756.60	14,000,000.00	11,172,243.40	0.00



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

	EARNINGS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Earnings From Cattle Markets	187,000.00	100,000.00	(87,000.00)	0.00
	Earnings From Markets	129,400.00	1,000,000.00	870,600.00	0.00
	Earnings From Motor Parks	62,000.00	100,000.00	38,000.00	0.00
	Earnings from Commercial Activities (Shops & Shopping Centers	590,000.00	300,000.00	(290,000.00)	0.00
	Earning from environmental sanitation	5,000.00	150,000.00	145,000.00	0.00
	Earning from survey/planning/building fees	40,000.00	0.00	(40,000.00)	0.00
	Earning from feeling of trees	114,800.00	0.00	(114,800.00)	0.00
	Earning from farm plots & land charges	56,000.00	0.00	(56,000.00)	0.00
	Abattoir / Slaughter House	0.00	300,000.00	300,000.00	0.00
	TOTAL	1,184,200.00	1,950,000.00	765,800.00	0.00
	SALES/RENT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Rent on government land	56,000.00	0.00	(56,000.00)	0.00
	Rent on plots & sites Service programme	95,000.00	0.00	(95,000.00)	0.00
	Rent on Government Quarters	30,000.00	0.00	(30,000.00)	0.00
	Rent on government Building	190,000.00	500,000.00	310,000.00	0.00
	Rent on Government Properties	0.00	200,000.00	200,000.00	0.00
	TOTAL	371,000.00	700,000.00	329,000.00	0.00
	REPAYMENT GENERAL	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Refund of Overpayment	0.00	500,000.00	0.00	0.00
	Unclaimed Deposits	951,967.40	1,000,000.00	(951,967.40)	0.00
	Recovery of Public Funds	3,700,000.00	0.00	(3,700,000.00)	0.00
	TOTAL	4,651,967.40	1,500,000.00	(4,651,967.40)	0.00
		ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Motor Vehicle Bicycle Advances (Interest)	0.00	50,000.00	50,000.00	0.00
	Bicycle Advances (Interest)	0.00	30,000.00	30,000.00	0.00
	TOTAL	0.00	80,000.00	80,000.00	0.00

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	111,442,887.84	0.00	0.00	111,442,887.84
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,506.60
	Total Transfer From Other Government Entities	113,418,394.44	2,000,000.00	24,493.40	113,418,394.44

BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	MONTHS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
1	JANUARY	0.00	0.00		750,000.00
2	FEBRUARY	500,000.00	0.00	(500,000.00)	23,100,000.00
3	MARCH	0.00	0.00	0.00	750,000.00
4	APRIL	0.00	0.00	0.00	1,000,000.00
5	MAY	1,610,000.00	0.00	(1,610,000.00)	1,000,000.00
6	JUNE	11,400,000.00	0.00	(11,400,000.00)	1,000,000.00
7	JULY	11,100,000.00	0.00	(11,100,000.00)	1,800,000.00
8	AUGUST	65,832,887.84	0.00	(65,832,887.84)	5,000,000.00
9	SEPTEMBER	0.00	0.00	0.00	1,500,000.00
10	OCTOBER	0.00	0.00	0.00	
11	NOVEMBER	21,000,000.00	0.00	(21,000,000.00)	1,500,000.00
12	DECEMBER	0.00	0.00	0.00	10,500,000.00
	TOTAL	111,442,887.84	0.00	(111,442,887.84)	47,900,000.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni 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	14,949,288.40	51,969,404.00	37,020,115.60	5,988,759.80
	Legislative Council	16,790,984.00	46,372,978.00	29,581,994.00	56,976,465.20
	Administrative and General services	65,723,308.89	75,738,279.00	10,014,970.11	60,815,134.00
	SUB-TOTAL	97,463,581.29	174,080,661.00	76,617,079.71	123,780,359.00
	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Agriculture Section	8,811,711.00	105,102,222.00	96,290,511.00	8,861,184.20
	Forestry Section	6,398,956.80	6,419,534.00	20,577.20	6,013,702.80
	Livestock Section (Veterinary)	44,578,597.94	38,140,654.00	(6,437,943.94)	19,650,059.20
	Treasury Account Section	35,190,817.07	37,393,491.00	2,202,673.93	36,745,896.56
	Internal Audit	1,224,170.61	2,350,176.00	1,126,005.39	2,211,093.60
	Planning, Research & Statistics Department	14,306,067.50	14,209,293.00	(96,774.50)	3,949,692.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	4,475,479.00	3,968,742.00	(506,737.00)	12,743,527.50
	Treasury Revenue Section	17,191,227.46	13,509,584.00	(3,681,643.46)	14,149,286.89
	Road & Communication Section	8,276,057.20	9,827,219.00	1,551,161.80	9,197,370.04
	Mechanical Section	13,235,937.26	13,416,151.00	180,213.74	11,616,746.00
	Electrical Section	6,892,725.71	6,552,708.00	(340,017.71)	6,367,218.40
	Land & Survey Section	7,049,581.55	9,964,646.00	2,915,064.45	6,665,084.50
	Building Section	10,310,255.29	9,521,415.00	(788,840.29)	10,194,085.90
	SUB-TOTAL	177,941,584.39	270,375,835.00	92,434,250.61	148,364,947.59
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	88,527,986.59	80,255,372.00	(8,272,614.59)	85,248,194.70
	Education (Teaching Staff)	377,287,733.46	419,850,499.00	42,562,765.54	341,043,688.98
	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)	99,795,372.16	160,267,294.00	60,471,921.84	92,838,708.00
	Curative	229,321,460.44	141,293,392.00	(88,028,068.44)	205,997,544.90
	Rural Water Supply	6,676,878.76	7,528,989.00	852,110.24	6,050,881.80
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	23,877,612.50	23,488,986.00	(388,626.50)	23,415,500.90
	Information, Youth, Sport & Culture	4,991,330.03	5,488,617.00	497,286.97	4,430,639.80
	Social Welfare Section	10,993,376.20	18,843,333.00	7,849,956.80	11,726,613.00
	Trade Section and Cooperatives	4,801,273.58	77,323,344.00	72,522,070.42	4,637,205.62
	SUB-TOTAL	846,273,023.72	934,339,826.00	88,066,802.28	775,388,977.70
	GRAND TOTAL	1,121,678,189.40	1,378,796,322.00	257,118,132.60	1,047,534,284.29
NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	46,474,692.90	35,000,000.00	(11,474,692.90)	88,880,172.92
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	35,347,968.24	35,000,000.00	(347,968.24)	32,200,634.32
	CONTRIBUTION TO PENSION FOR PHC STAFF	28,845,204.13	9,000,000.00	(19,845,204.13)	45,156,573.94
	CONTRIBUTION TO JICHMA	0.00			
	TOTAL	110,667,865.27	79,000,000.00	(31,667,865.27)	166,237,381.18



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

RONI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
8.1	Office of the Chairman	53,645,802.00	33,000,000.00	(20,645,802.00)	40,562,091.02
	Legislative Council	23,744,339.91	30,000,000.00	6,255,660.09	42,236,705.00
	Administrative and General services	201,649,141.17	156,500,000.00	(45,149,141.17)	34,358,845.56
	SUB-TOTAL	279,039,283.08	219,500,000.00	(59,539,283.08)	117,157,641.58
	ECONOMIC SECTOR			-	
	Agriculture Section	4,600,000.00	8,500,000.00	3,900,000.00	4,090,000.00
	Forestry Section	2,400,000.00	3,500,000.00	1,100,000.00	2,650,000.00
	Livestock Section (Vetrinary)	8,775,000.00	5,500,000.00	(3,275,000.00)	1,285,000.00
	Treasury Account Section	13,056,466.88	329,000,000.00	315,943,533.12	258,783,872.19
	Internal Audit		2,500,000.00	2,500,000.00	255,000.00
	Planning, Research & Statistics Department	29,809,667.00	27,500,000.00	(2,309,667.00)	15,290,000.00
	Monitoring & Evaluation			-	
	Statistics			-	
	Treasury Revenue Section	2,850,000.00	10,500,000.00	7,650,000.00	5,759,000.00
	Road & Communication Section	2,850,000.00	5,500,000.00	2,650,000.00	12,214,000.00
	Mechanical Section	27,273,300.00	14,000,000.00	(13,273,300.00)	44,349,000.00
	Electrical Section	29,118,775.00	15,500,000.00	(13,618,775.00)	124,405,329.88
	Land & Survey Section		2,100,000.00	2,100,000.00	2,670,000.00
	Building Section	16,100,586.00	9,000,000.00	(7,100,586.00)	32,863,173.60
	SUB-TOTAL	136,833,794.88	433,100,000.00	296,266,205.12	504,614,375.67
	SOCIAL SECTOR			-	
	Local Education Authority			-	
	Education (Non-Teaching Staff)	26,236,417.37	16,000,000.00	(10,236,417.37)	5,347,500.00
	Education (Teaching Staff)		5,000,000.00	5,000,000.00	
	Adult Education		7,157,880.00	7,157,880.00	
	Other Education			-	
	Preventive (Water, Sanitation and Hygiene)	25,831,500.00	38,000,000.00	12,168,500.00	11,216,436.67
	Curative	57,172,000.00	36,500,000.00	(20,672,000.00)	51,654,128.46
	Rural Water Supply	6,335,000.00	74,100,000.00	67,765,000.00	77,371,211.43
	Traditional Officer (District Head Office)			-	
	Community Development Section	14,022,132.02	8,500,000.00	(5,522,132.02)	33,379,500.00
	Information, Youth, Sport & Culture	8,100,000.00	4,580,000.00	(3,520,000.00)	14,220,000.00
	Social Welfare Section	71,323,740.00	13,500,000.00	(57,823,740.00)	18,544,380.82
	Trade Section and Cooperatives	2,340,000.00	3,200,000.00	860,000.00	982,545,829.70
	SUB-TOTAL	211,360,789.39	206,537,880.00	(4,822,909.39)	1,194,278,987.08
	OTHER OVERHEAD FROM CAPITAL RECIPT	333,608,605.38	546,365,466.00	212,756,860.62	
	GRAND TOTAL	960,842,472.73	1,405,503,346.00	444,660,873.27	1,816,051,004.33



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

RONI LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	OVER HEAD COST BY SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
8.2	ADMINISTRATIVE SECTOR				
	Purchase of security equipments	1,000,000.00	2,494,000.00	1,494,000.00	0.00
	Purchase of Hisba vehicles (Hilux)	71,338,329.22	80,000,000.00	8,661,670.78	0.00
	General Renovation of L.G. Guest House Dutse	24,337,308.07	25,000,000.00	662,691.93	0.00
	Settlement of Outstanding Liabilities	22,806,573.16	25,709,793.00	2,903,219.84	0.00
	Land Compensation	4,000,000.00	5,000,000.00	1,000,000.00	0.00
	LOAN REPAYMENT	71,093,178.00	40,000,000.00	(31,093,178.00)	0.00
	Renovation of Amaryawa District Head Office	0.00	7,460,000.00	7,460,000.00	0.00
	Furnishing of NYSC lodge	0.00	3,000,000.00	3,000,000.00	0.00
	External work at LGC guest house Dutse & Duplex house Roni (Land scaping wall fencing flowering & skeptic tank)	0.00	5,000,000.00	5,000,000.00	0.00
	Erosion control across Roni Local Government Area	0.00	50,000,000.00	50,000,000.00	0.00
	Repairs of Schools furnitures across the Local Government Area	0.00	2,000,000.00	2,000,000.00	0.00
	SUB TOTAL	194,575,388.45	245,663,793.00	51,088,404.55	0.00
					0.00
	ECONOMIC SECTOR				0.00
	Roadside Tree Planting	5,100,000.00	5,000,000.00	(100,000.00)	0.00
	Demarcation of Grazing Resevers and Cattle routes	300,000.00	500,000.00	200,000.00	0.00
	purchase of fertilizer	700,000.00	0.00	(700,000.00)	0.00
	Purchase of Grains /Transportion (SESAME)	0.00	8,000,000.00	8,000,000.00	0.00
	Goat Breeding (women empowerment)	0.00	2,000,000.00	2,000,000.00	0.00
	Extension of street light from Roni motel to Kagadama Primary School.(10No, Solar Powered)	0.00	6,000,000.00	6,000,000.00	0.00
	SUB TOTAL	6,100,000.00	21,500,000.00	15,400,000.00	0.00
					0.00
	SOCIAL SECTOR	ACTUAL 2024	FINAL BUDGET	VARIANCE	ACTUAL 2023
	Purchase of information equipments	1,162,691.93	1,000,000.00	(162,691.93)	0.00
	rehabilitation of water pump house	4,700,000.00	5,000,000.00	300,000.00	0.00
	purchase of Vetrinary Drugs for Animal Vaccination across the Local Government Area	13,300,000.00	20,000,000.00	6,700,000.00	0.00
	General Renovation of Jangefe JUMA'AT Mosque	2,200,000.00	10,000,000.00	7,800,000.00	0.00
	Purchase of Hand Pumps Materials	38,004,125.00	40,000,000.00	1,995,875.00	0.00
	Renovation of TUNTUBE Water schame Overhead tank	500,000.00	5,000,000.00	4,500,000.00	0.00
	Purchase of Drugs for distribution across the Local Government Area	36,500,000.00	40,000,000.00	3,500,000.00	0.00
	Supply of materials for contribution to self help groups	9,745,000.00	5,000,000.00	(4,745,000.00)	0.00
	Contribution to the community development programmes	13,221,400.00	25,000,000.00	11,778,600.00	0.00
	Purchase of relief materials ie. Mattresses, Roofing sheet, Cement, Blanket etc	13,600,000.00	10,000,000.00	(3,600,000.00)	0.00
	Renovation of Tuntube .& Unguwar mani gabas Mosque.	0.00	6,000,000.00	6,000,000.00	0.00
	Renovation of Amaryawa Juma'at Mosque.	0.00	3,500,000.00	3,500,000.00	0.00
	General Renovation of Gidan Alto 5 Dairly Prayer Mosque at Roni	0.00	6,200,000.00	6,200,000.00	0.00
	Renovation of Roni Grave yard Wall Fencing	0.00	11,800,000.00	11,800,000.00	0.00
	Rehabilitation of Roni water pump house along Matan Fada Road	0.00	3,200,000.00	3,200,000.00	0.00
	Purchase of Submersible Pump (Solar & Motorise)	0.00	20,000,000.00	20,000,000.00	0.00



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

	Extension of water pipe at Dansure Mamudawa & Amaryawa	0.00	5,500,000.00	5,500,000.00	0.00
	Extension of water pipeline from lambun Alka to Kanti	0.00	5,000,000.00	5,000,000.00	0.00
	Conversion of 11No, Hand Pump to Solar Powered Scheme at:-	0.00	20,251,673.00	20,251,673.00	0.00
	Contribution for the Construction of 1 block of 2 classroom at Roni Kudu primary school farm.	0.00	5,000,000.00	5,000,000.00	0.00
	Contribution for the Contribution for the Construction of One block of 2 classroom at GDSS Amaryawa	0.00	8,750,000.00	8,750,000.00	0.00
	Procurement of Hospital Equipments to Santar Tsaye (PHC)	0.00	3,000,000.00	3,000,000.00	0.00
	Rehabilitation of women centers at Roni & Amaryawa	0.00	5,000,000.00	5,000,000.00	0.00
	Provision of materials & palliatives .	0.00	15,000,000.00	15,000,000.00	0.00
	SUB TOTAL	132,933,216.93	279,201,673.00	146,268,456.07	0.00
	GRAND TOTAL	333,608,605.38	546,365,466.00	212,756,860.62	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9	1% TRAINING FUND	34,493,988.33	25,000,000.00	(9,493,988.33)	27,678,487.59
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	34,493,988.33	25,000,000.00	(9,493,988.33)	27,678,487.59
	2% Sule Lamido University Kafin Hausa	72,831,600.39	30,000,000.00	(42,831,600.39)	54,916,750.22
	Contribution to State & LG Joint Projects & Programmes	464,450,000.00	150,000,000.00	(314,450,000.00)	180,000,000.00
	5% EMIRATE	165,177,652.50	110,000,000.00	(55,177,652.50)	111,490,020.75
	STABILIZATION FUND	194,132,046.27	100,000,000.00	(94,132,046.27)	
	TOTAL	965,579,275.82	440,000,000.00	(525,579,275.82)	401,763,746.15
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10	Ministry for Local Government (Street Light Fund)	135,019,150.00	90,000,000.00	(45,019,150.00)	107,116,979.91
	Ministry for Water Resources (Water Facilities)	100,331,733.07	50,000,000.00	(50,331,733.07)	75,771,211.43
	Directorate of Special Services (Vigilante, Hisbah & Disable)	14,558,222.22	16,046,000.00	1,487,777.78	18,251,000.00
	Directorate of Salary and Pension Administration	0.00	0.00	0.00	0.00
	Ministry of Information (Masaki) Allura Da Zare and Bulleling	2,650,000.00		(2,650,000.00)	0.00
	TOTAL	252,559,105.29	156,046,000.00	(96,513,105.29)	201,139,191.34



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni 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				
11a	Construction of City Gate at Roni	5,340,000.00	2,000,000.00	(3,340,000.00)	0.00
	Construction of Two Midwifery House at Roni and Amaryawa	70,810,000.00	50,000,000.00	(20,810,000.00)	0.00
	Construction of Town Hall	22,600,000.00	0.00	(22,600,000.00)	0.00
	Construction of FEEDER road from main road to Sankau 11/2 KM, from Gora to Unguwar Kaya 5Km, from Kaga dama to Bashe5KM, Dansure to Bula & from Kari to Kwaitato Tsakani 5KM(phase one) from Daurawa to Zugai 5KM, from to Maje to Nanumawa to Tafkin maza to Fai Faikoto mako to Yankwalli7KM, rom main road Wuddi5KM (ongoing)	0.00	32,999,997.00	32,999,997.00	0.00
	construction of drianages and bridge at kanti kofar kudu opposite Jambulo Roni and Dansure.	0.00	20,000,000.00	20,000,000.00	0.00
	Construction of Drainage of 1000 meters lengh at Amaryawa gabas	0.00	6,000,000.00	6,000,000.00	0.00
	Construction of FEEDER road from Kagadama to Barinje to Bashe(5.7KM)	0.00	24,000,000.00	24,000,000.00	0.00
	Construction of FEEDER road rom Daurawa to Zugai (9.2KM)	0.00	3,500,000.00	3,500,000.00	0.00
	Construction of 5 Daily prayer Mosque at Amaryawa yamma, Karofin tsamiya,Yar kirya,Maje, Gora,Billas Habe,Zugai,Jama;a, Baushe ramuwa, Golori,Tafkin maza,Wailare, Kirkano & Jarenga, Na tsoho yamma, Dansure,& Bakin kasuwa Tuntube fulani.	0.00	25,000,000.00	25,000,000.00	0.00
	Construction of 5 Dairly prayers Mosque at Kari & ban iyaka.	0.00	8,250,000.00	8,250,000.00	0.00
	Construction of 5 Dairly prayer Mosque at Tabbani & Daganewa	0.00	6,000,000.00	6,000,000.00	0.00
	Construction of juma'at Mosque at Kwaita gari.	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of FEEDER ROAD from Tashar Gari to Jama"a 2KM	0.00	21,402,822.00	21,402,822.00	0.00
	Construction of 5Dairly Prayer Mosque at Kayalwa, Unguwan Mani Gabas, Dansure, Tsaunin Dogo, Adamawa tsallake, Jangefe, Zugai and Tsuhu.	0.00	43,340,000.00	43,340,000.00	0.00
	Construction of juma'at Mosque at Ban Iyaka	0.00	30,000,000.00	30,000,000.00	0.00
	Construction of Roundabout at Roni Kan Hawa	0.00	15,000,000.00	15,000,000.00	0.00
	Construction of Police out post at Takwardawa	0.00	12,500,000.00	12,500,000.00	0.00
	Purchase of utility Vehicles to the Office of Secretary & DAGS	0.00	7,500,000.00	7,500,000.00	0.00
	Purchase of official vehicle to the office of the Chairman (CAMRY 2016 Model)	0.00	25,000,000.00	25,000,000.00	0.00
	purchase of 5 no.s motorcycle for ODF SUSTAINABILITY	0.00	2,000,000.00	2,000,000.00	0.00
	Construction of 3 bedroom flat at district head house Amaryawa	0.00	20,194,578.00	20,194,578.00	0.00
	Wall Fencing of Dansure primary health care (PHC)	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of office Furniture & equipments to Roni, Amaryawa & Gora veterinary clinics	0.00	2,100,000.00	2,100,000.00	0.00
	Furnishing of L.G. PHC Office Complex at Roni	0.00	3,000,000.00	3,000,000.00	0.00
	SUB TOTAL	98,750,000.00	379,787,397.00	281,037,397.00	0.00



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

11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of Drainage at Roni Janbulo	2,572,500.00	18,000,000.00	15,427,500.00	0.00
	Construction of Markets Stalls One each at Roni Bakin Kasuwa (2No), & Dansure (1No).	2,450,000.00	3,000,000.00	550,000.00	0.00
	construction of Market Stall	3,899,999.00	8,565,400.00	4,665,401.00	0.00
	Rural Electrification from Gada to Jangefe	0.00	10,000,000.00	10,000,000.00	0.00
	Electrification projects at Mamudawa, Bashe, Kwaita, Tuntube & Daurawa, Kaga dama, Barinje	0.00	10,000,000.00	10,000,000.00	0.00
	Construction of Solar powered light at Roni, Sankau, Baragumi, Tunas, Dansure, Farar Barinje, Bashe, Amaryawa, Zugai, Gor & Yanzaki Juma'at mosque.	0.00	10,000,000.00	10,000,000.00	0.00
	Purchase and installation of Transformer at Roni Yamma Famfon iska	0.00	5,000,000.00	5,000,000.00	0.00
	Procurement and Installation of Solar Powered Light to (Mako Gangare, Jamaan Nasoro, Dangadi Maimarina, Shimfidar Fulani, Ruwan Dutse, Maje, Gidan Malam Bala Alaramma Roni, Roni Tsallaken Gabas, Dansure Gabas, Dan sure Yamma, Sabo, Dantaimu, Jigawa, Amaryawa, Karofin Tsamiya, Safiyon Sani, Unguwar Dashi, Yankewa, Kayalwa, Jama'a, Jabiyawa, & Tsakani villages)	0.00	17,519,102.00	17,519,102.00	0.00
	Construction of drainage at Amaryawa, Unguwan mani, Galadimawa to kan hawa, Ban iyaka and Zugai to Gangare	0.00	18,062,855.00	18,062,855.00	0.00
	Construction of water pump house engine room along Ingawa Road	0.00	4,000,000.00	4,000,000.00	0.00
	Construction of Hand pumps 1No, at each ward 1No at LGC secretariat & staff quarters	0.00	10,000,000.00	10,000,000.00	0.00
	Construction of complete solar water scheme at Jama'ar na tsoho	0.00	9,000,000.00	9,000,000.00	0.00
	Provision of Solar Powered water scheme at Kwaita	0.00	8,000,000.00	8,000,000.00	0.00
	Construction of Hand Pump at Roni Grave Yard	0.00	800,000.00	800,000.00	0.00
	SUB TOTAL	8,922,499.00	131,947,357.00	123,024,858.00	0.00
					0.00
					0.00
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of Health Post at Kwaita Gari (Ongoing)	5,117,233.62	6,000,000.00	882,766.38	0.00
	Purchase of 10Nos Motorcycle	10,346,875.00	0.00	(10,346,875.00)	0.00
	Construction of 11 Nos, Islamiyya Schools of 1 block of 2 class rooms (k/ Fulani, Tsakani, Kaki mai wando, Dogal fulani, Unguwar kaya, Dansure, Tsallakeni titi, Zanguna, Fefeko, Makera, Roni t? wada & Nanumawa (phase 1)	0.00	30,000,000.00	30,000,000.00	0.00
	construction of one block of 2 classrooms of Islamiyya at Jama'ar Nan tsoho & Famfon iska	0.00	5,000,000.00	5,000,000.00	0.00
	construction of one block of 2 classrooms of Islamiyya at MARKE TSAKIYA, Mahuta, old police station Roni, Ruwan Dutse, Dogal Fulani, Zugai, Tuntube, Unguwar Mani & Bula	0.00	22,000,000.00	22,000,000.00	0.00
	Contribution for the Construction of additional 1 block of 2 classroom at Dansure yamma primary school & Junior secondary school, kaki mai wando	0.00	7,000,000.00	7,000,000.00	0.00
	Construction of Islamiyya school at Maje, Sanlkau, Ruwan Dutse, Takwardawa Arewa, Dogal, Madaka, Dabawa, Jama'a & Bashe Gidan Imam	0.00	20,600,000.00	20,600,000.00	0.00
	Construction of Health Post at Gumuma	0.00	9,500,000.00	9,500,000.00	0.00
	Purchase of information equipments	0.00	1,000,000.00	1,000,000.00	0.00
	Street Naming in Roni Metropolitan	0.00	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	15,464,108.62	106,100,000.00	90,635,891.38	0.00
	GRAND TOTAL	123,136,607.62	617,834,754.00	494,698,146.38	0.00



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

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

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14	MAIN ACCOUNT	147,275,338.55	37,787,228.51
	OVERHEAD ACCOUNT	1,485,887.18	4,559,947.71
	SALARY ACCOUNT	22,651,950.51	1,125,204.71
	PROJECT ACCOUNT	821,417.04	7,709,311.67
	LOAN ACCOUNT	0.00	0.00
	REVENUE ACCOUNT	1,404,898.88	387,521.27
	TOTAL	173,639,492.16	51,569,213.87
NOTE	RECEIVABLES	2024	2023
15	PERSONAL ADVANCE	7,938,051.00	7,938,051.00
	OTHER ADVANCE	1,895,903.16	1,895,903.16
	TOTAL	9,833,954.16	9,833,954.16

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DATE OF ASSETS REVALUATION 31/12/2024	0.00	4,978,603,242.86	17,578,333.33	11,605,750.00	229,283,188.69	196,425,000.00	5,433,495,514.88
				0.00	0.00	0.00	0.00	0.00
								0.00
	DEPRECIATION AS AT 1/1/24		0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00	99,572,064.86	1,757,833.33	2,321,150.00	15,293,188.69	39,285,000.00	158,229,236.88
	ACCUMULATED DEPRECIATION 31/12/24		0.00	0.00	0.00	0.00	0.00	0.00
								0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	4,879,031,178.00	15,820,500.00	9,284,600.00	213,990,000.00	157,140,000.00	5,275,266,278.00



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

NOTE	DEPOSIT	2024	2023
17		₦	₦
	NULGE	1,190,792.00	0.00
	8% CPS	3,525,963.00	3,525,963.00
	MHWUN	268,325.00	268,325.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	3,623,121.00	5,623,121.00
	GOVT TAX	20,569,647.00	22,569,647.00
	7.5% VAT	2,581,048.50	0.00
	TOTAL	31,758,896.50	31,987,056.00
NOTE	OTHER NON CURRENT LIABILITIES	2,024.00	2,023.00
18		₦	₦
	PAYE	167,541.00	167,541.00
	5%WHT	(478,605.00)	(478,605.00)
	OTHERS	10,397,048.50	10,168,889.00
	TOTAL	10,085,984.50	9,857,825.00

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,433,495,514.88	0.00	(123,136,597.62)	5,310,358,917.26
	FOREING EXCHANGE TRANSLATION RESERVE	0.00	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,433,495,514.88	0.00	(123,136,597.62)	5,310,358,917.26

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
20	BALANCE B/D	19,558,287.03	15,358,098.73
	SURPLUS/DEFICIT FOR THE YEAR	86,977,639.03	240,261,902.50
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	106,535,926.06	255,620,001.23



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

RONI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/B*100
PREVENTIVE	99,795,372.16	112,267,294.00	0.00	112,267,294.00	12,471,921.84	88.89
CURATIVE	229,321,460.44	141,293,392.00	0.00	141,293,392.00	(88,028,068.44)	162.30
RURAL WATER SUPPLY	6,676,878.76	7,528,989.00	0.00	7,528,989.00	852,110.24	88.68
SUB TOTAL EXPENDITURE	335,793,711.36	261,089,675.00	0.00	261,089,675.00	(74,704,036.36)	128.61
OVERHEAD COST						
PREVENTIVE	25,831,500.00	28,000,000.00	10,000,000.00	38,000,000.00	12,168,500.00	67.98
CURATIVE	57,172,000.00	31,000,000.00	5,500,000.00	36,500,000.00	(20,672,000.00)	156.64
RURAL WATER SUPPLY	6,335,000.00	54,100,000.00	20,000,000.00	74,100,000.00	67,765,000.00	8.55
SUB TOTAL EXPENDITURE	89,338,500.00	113,100,000.00	35,500,000.00	148,600,000.00	59,261,500.00	60.12
CAPITAL EXPENDITURE						
PREVENTIVE	0.00	2,000,000.00	50,000,000.00	52,000,000.00	52,000,000.00	0.00
CURATIVE	112,427,233.62	81,500,000.00	105,000,000.00	186,500,000.00	74,072,766.38	60.28
RURAL WATER SUPPLY	43,204,125.00	144,500,000.00	60,120,000.00	204,620,000.00	161,415,875.00	21.11
SUB TOTAL EXPENDITURE	155,631,358.62	228,000,000.00	215,120,000.00	443,120,000.00	287,488,641.38	35.12
GRAND TOTAL	580,763,569.98	602,189,675.00	250,620,000.00	852,809,675.00	272,046,105.02	68.10

RONI LOCAL GOVERNMENT COUNCIL SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTIONS	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
PERSONNEL COST		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = A/D*100
NON-TEACHING	88,527,986.59	85,769,228.00		85,769,228.00	2,758,758.59	103.22
TEACHING	337,287,733.46	419,850,499.00		419,850,499.00	(82,562,765.54)	80.34
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE	425,815,720.05	505,619,727.00		505,619,727.00	(79,804,006.95)	84.22
				0.00	0.00	
OVERHEAD COST				0.00	0.00	
NON-TEACHING	26,236,419.00	16,000,000.00		16,000,000.00	10,236,419.00	163.98
TEACHING			5,000,000.00	5,000,000.00	(5,000,000.00)	0.00
ADULT EDUCATION		7,157,880.00		7,157,880.00	(7,157,880.00)	0.00
SUB TOTAL EXPENDITURE	26,236,419.00	23,157,880.00	5,000,000.00	28,157,880.00	(1,921,461.00)	93.18
				0.00	0.00	
CAPITAL EXPENDITURE				0.00	0.00	
NON-TEACHING		15,000,000.00	45,000,000.00	60,000,000.00	(60,000,000.00)	0.00
TEACHING		37,600,000.00		37,600,000.00	(37,600,000.00)	0.00
ADULT EDUCATION				0.00	0.00	
SUB TOTAL EXPENDITURE		52,600,000.00	45,000,000.00	97,600,000.00	(97,600,000.00)	
GRAND TOTAL	452,052,139.05	581,377,607.00	50,000,000.00	631,377,607.00	(179,325,467.95)	177.39



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 Roni 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.

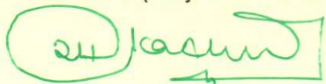
AUDITOR-GENERAL'S RESPONSIBILITIES

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
Roni Local Government Councils for the Year Ended 31st December, 2024

RONI LOCAL GOVERNMENT, JIGAWA STATE
DISCLOSURE AND OTHER OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2024

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Roni Local Government Council revealed that, the Sum of One Billion, Seven Hundred and Five Million, Six Hundred and Four Thousand, Seven Hundred and Sixty Naira, Sixty One Kobo (₦1,705,604,760.61) only was received from the Federation Account as government share of statutory revenue. This represents 67.28% of the budgeted amount of Two Billion, Five Hundred and Thirty Five Million Naira only (₦2,535,000,000.00)

2. GOVERNMENT SHARE OF VAT

The Sum of One Billion, Eight Hundred and Twenty Five Million, Four Hundred and Seventy Five Thousand, Six Hundred and One Naira, Seventy Two Kobo (₦1,825,475,601.72) only was received from the Federation Account as government share of VAT during the year ended 31st December, 2024. This figure represents 182.55% of the total budgeted amount of One Billion Naira only (₦1,000,000,000.00)

3. NON TAX REVENUE

Roni Local Government realized the Sum of Nine Million, Seven Hundred and Sixty Three Thousand, Four Hundred and Seventeen Naira, Fourty Kobo (₦9,763,417.40) only as Non Tax revenue from the period of January – December 2024. The total amount represents 48.60% of the budgeted amount of Twenty Million, Ninety Thousand Naira only (₦20,090,000.00)

4. TRANSFER FROM OTHER GOVERNMENT ENTITIES

During the period under review, the Sum of One Hundred and Thirteen Million, Three Hundred and Ninety Eight Thousand, Three Hundred and Ninety Four Naira, Fourty Four Kobo (₦113,398,394.44) only was received by the Roni Local Government from the State Independent Revenue and Stabilization account at Ministry for Local Government. This figure represents 5669.92% of the budgeted amount of Two Million Naira only (₦2,000,000.00)

5. BANK RECONCILIATION STATEMENTS

Bank reconciliation statements of accounts maintained by the Roni Local Government Council during the period of under review have been reconciled as at 31st December, 2024.

6. BUDGET PERFORMANCE

The overall budget performance for the year ended 31st December, 2024 in respect of the Local Government revenue and expenditure is summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
GOVERNMENT SHARE OF STATUTORY REVENUE	2,535,000,000.00	1,705,604,760.61	829,395,239.39	67.28 %
GOVERNMENT SHARE OF VAT	1,000,000,000.00	1,825,475,601.72	(825,475,601.72)	182.55%
TAX REVENUE	200,000.00		200,000.00	-
NON TAX REVENUE	20,090,000.00	9,763,417.40	10,326,582.60	48.60 %
TRANSFER FROM OTHER GOVERNMENT ENTITIES	2,000,000.00	113,398,394.44	(111,398,394.44)	5,669.92 %
TOTAL REVENUE	3,555,290,000.00	3,654,242,174.17	(96,952,174.17)	102.73 %
EXPENDITURE				
RECURRENT EXPENDITURE	4,055,391,668.00	3,409,035,298.26	646,356,369.74	84.06 %
CAPITAL EXPENDITURE	837,954,754.38	123,136,607.62	714,818,146.76	14.69 %
TOAL EXPENDITURE	4,893,346,422.38	3,532,171,905.88	1,361,174,516.50	72.18 %



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

1. TOTAL REVENUE

From the above table, our analysis shows that, the Sum of Three Billion, Six Hundred and Fifty Four Million, Two Hundred and Fourty Two Thousand, One Hundred and Seventy Four Naira, Seventeen Kobo (₦3,654,242,174.17) only was received from the Federation Account and Stabilization account from the Ministry for Local Government during the year ended 31st December, 2024. This figure represents 102.73% of the total budgeted amount of ₦3,555,290,000.00

2. RECURRENT EXPENDITURE

Total recurrent expenditure incurred during the year under review is amounting to Three Billion, Four Hundred and Nine Million, Thirty Five Thousand, Two Hundred and Ninety Eight Naira, Twenty Six Kobo (₦3,409,035,298.26) only which represents 84.06% of the budgeted amount of Four Billion, Fifty Five Million, Three Hundred and Ninety One Thousand, Six Hundred and Sixty Eight Naira only (₦4,055,391,668.00)

3. CAPITAL EXPENDITURE

The Sum of One Hundred and Twenty Three Million, One Hundred and Thirty Six Thousand, Six Hundred and Seven Naira, Sixty Two Kobo (₦123,136,607.62) only was expended on Capital expenditure for the year ended 31st December, 2024. This represents only 14.69% of the budgeted amount of ₦837,954,754.38

4. RECOMMENDATION:

- a. The Local Government Council shall reduce overspending on recurrent expenditure and use the same to finance capital projects for the well-being of the electorate.
- b. The Local Government Council should explore more ways to revenue generation within its domain.



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

**REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
RONI 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 Roni Local Government was visited and information given therein verified.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.
6. The Council still has unresolved issues related to Audit Report and Queries

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Four Hundred and Seventeen Million Six Hundred and Fifty Seven Thousand Seven Hundred and Fifty Nine Naira Twenty Two Kobo Only {N417,657,759.22} was issued to Roni Local Government Council were the sum of One Hundred and Thirteen Million Three Hundred and Ninety Four Thousand Four Hundred and Forty Naira Twenty Two Kobo Thousand Kobo (N113,394,440.22) were resolved and verified leaving the Sum of Seven Million Three Hundred and Forty Thousand (7,340,000.00) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/KZR/ZO/RRNLG/LQ.1/24	Payment without Vouchers	3,960,526.22	3,960,526.22	0.00
2	ALG/KZR/ZO/RRNLG/LQ.2/24	Un Accounted Payment Vouches	94,848,371.00	94,848,371.00	0.00
3	ALG/KZR/ZO/RRNLG/LQ.3/24	Irregular Payment	119,789,587.00	119,789,587.00	0.00
4	ALG/KZR/ZO/RRNLG/LQ.4/24	Payment of Services Not Rendered	29,922,000.00	29,922,000.00	0.00
5	ALG/KZR/ZO/RRNLG/LQ.5/24	Project/Contracts not Executed	13,395,000.00	13,395,000.00	0.00
6	ALG/KZR/ZO/RRNLG/LQ.6/24	Non Deduction of Taxes	5,440,360.00	5,440,360.00	0.00
7	ALG/KZR/ZO/RRNLG/LQ.7/24	Un Approved Expenditure	13,520,000.00	13,520,000.00	0.00
8	ALG/KZR/ZO/RRNLG/LQ.8/24	Irregular Expenditure	14,650,000.00	7,310,000.00	7,340,000.00
9	ALG/KZR/ZO/RRNLG/LQ.9/24	Payment for Work and Service Not Rendered	4,077,000.00	4,077,000.00	0.00
10	ALG/KZR/ZO/RRNLG/LQ.10/24	Un Accounted Expenditure	3,465,000.00	3,465,000.00	0.00
11	ALG/KZR/ZO/RRNLG/LQ.11/24	Un Approved Expenditure	22,153,900.00	22,153,900.00	0.00
12	ALG/KZR/ZO/RRNLG/LQ.12/24	Un Presented Payment Voucher	33,800,640.00	33,800,640.00	0.00
13	ALG/KZR/ZO/RRNLG/LQ.13/24	Irregular Payment	47,565,375.00	47,565,375.00	0.00
	TOTAL		417, 657,759.22	113,394,440.22	7,340,000.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Roni Local Government staff and local Education Authorities. To this effect, a number of Thirty Four [34] number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to Sixty Four Million, Two Hundred and Thirty Five Thousand, Two Hundred and Nineteen Naira N64,235,219.00.

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 Twenty One [21] of staff retired and deceased owed Roni Local Government Council, the sum of Four Million, Three Hundred and Ninety One Thousand, Eight Hundred and Thirty Nine Naira N4,391,839.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES



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



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

Local Query No. ALG/AUD/RON/LQ.13/2024

The, Chairman

Roni Local Government



Audit Form 1

Station: Roni

Pv. No.: Cc cc Date:

Head Sub Head:

Amount N: Cc Cc

Payee: 47,565,375.00
41,565,375

Nature of Payment:

Sundry Persons

Date: 01/02/2024

ACA
Pls deal
25/4/25
AUDIT QUERY

IRREGULAR PAYMENTS OCT TO DEC 2024

The sum of Fourty Seven Million Five Hundred and Sixty Seven Five Thousand Three Hundred Seventy Five Naira (₦ 47,565,375) was expended without attachment of relevant document to support the expenditures. This has grossly abused the provision made in chapter 13:1 and 14:4 of model financial memoranda refer to the schedule of the effected payment vouchers for guidance let the concerned officers explain fully otherwise appropriate measure be taken again them.

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

Warm regard

ACA
Refer above & deal
25/4/25

Musa Umar
Area Auditor
Roni Local Government



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

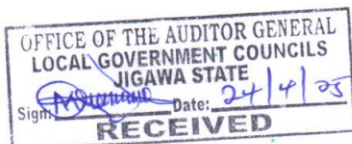


**OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE**

ALG/AUD/RON/LQ. ¹²11/2024

Local Query No. _____
Chairman _____

The, _____
Roni _____
Local Government



Roni Form 1

Station: _____

Pv. No.: Cc cc Date: _____

Head Cc Cc Sub Head: _____

Amount N: ₦33,800,640

Payee: _____

Nature of ~~Sundry~~ Pensions _____

Date: 01/02/2024

AUDIT QUERY

UN-PRESENTED PAYMENT VOUCHERS

As a result of the examination of payment vouchers for the period of October – December 2024 we observed that various payment worth Thirty Three Million Eight Hundred Thousand Six Hundred And Fouty Naira (₦33,800,640) only were made without preparing the necessary payment vouchers to authenticate validate the payment.

The above therefore is contrary to the provision of financial memoranda chapter 14:4 (8) as such the concerned officers should be asked to explain or else the total sum be recovered and this office be informed accordingly.

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

Warm regard.

*DDCA
Refer above and act
25/4/25*

Mu
Musa Umar
Area Auditor
Roni



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



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

LP 11
ALG/AUD/RON/LQ.8/2024
Local Query No. _____
The, Chairman _____
Roni _____ Local Government

DCA
Pls deal
AG 25/11/25
AUDIT QUERY

Audit Form 1
Station: Roni
Pv. No.: _____ Date: _____
Head *CC* Sub Head: *CC*
Amount N: *CC* *CC*
Payee: *#33,153,900*
Nature of Payment: *Sundry*
Date: *01/02/2024*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: *[Signature]* Date: *24/11/25*
RECEIVED

UNAPPROVED EXPENDITURES OCT – DEC 2024

The sum of Thirty Three Million One Hundred Fifty Three Thousand Nine Hundred Naira (N22,153,900) only was paid to the attached payees for various services rendered to the local government.

During audit examination the paid payment vouchers was observed the attached listed payment vouchers were not approved by the chief accounting officer (Chairman) of the local government.

In view of the above therefore the concerned officers should be ask to explain or else refund the amount involved and inform this office for next line of action.

This is copied to the Auditor General Local Government Council Jigawa State and Zonal Director Audit Kazaure zone for their information and necessary action please.

Warn regard

DCA
Repe above
AG 25/11/25

[Signature]
Musa Umar
Area Auditor
Roni Local Government



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



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

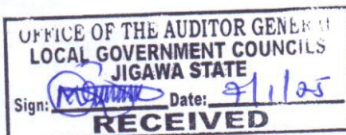
ALG/KZR/ZO/RRN/LQ/0/024

Local Query No.

The Chairman,

The
Roni

Local Government



Audit Form 1

Station: Roni

Pv. No.: CC Date: CC

Head CC Sub Head CC

Amount N: 3,465,000:00

Payee: Various

Nature of Payment: Various

Date: Various

Date: Various

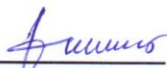
AUDIT QUERY

UN-ACCOUNTED EXPENDITURE JULY - SEPTEMBER, 2024

Expenditure to the tunes of N3,465,000:00 were observed not accounted, it is only recorded by Pencil in the Cash Book, while details containing how they were expended are not there, refer to the attached Schedule for details. This act is contrary to the provision of Financial Memoranda Chapter 14.3 and 14.29.

In view of the above therefore, you are required to account for the amount involved or else refund it back into the Treasury and furnish this office with copy of recovery details for verification.

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


Musa Umar
Area Auditor
Roni Local Govt.

DCA
Pls deal
[Signature] AG 7/1/25
DDCA
The test as
per above
at 7/1/25



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/KZR/ZO/RRN/LQ 9/024
Local Query No. _____
The Chairman, _____
The _____
Roni _____
Local Government



Audit Form 1
Station: Roni
Pv. No.: CC Date: CC
Head CC Sub Head CC
Amount N: _____
Payee: 4,077,000:00
Nature of Payment: Various
Various
Date: _____

AUDIT QUERY

PAYMENT FOR WORK AND SERVICE NOT RENDERED
FOR THE PERIOD OF JULY - SEPTEMBER, 2024

Payment to the tune of N4,077,000:00 was observed made for the work and service not executed, this as per the attached list which is contradict the provision of Financial Memoranda Chapter 39.3 item No. 4.

In view of the above, therefore you are required to refund the amount involved into Local Government Account and furnish this office with copy of recovery details for verification.

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


Musa Umar
Area Auditor
Roni Local Govt.

BCA
Pls treat
(Signature) AG 7/1/25
BCA
refer above school res
(Signature) 7/1/25



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



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

ALG/KZR/ZO/RRN/LQ 8/024

Local Query No.

The Chairman,

The
Roni

Local Government



Audit Form 1

Roni

Station:

Pv. No.:

CC

Date:

CC

Head

CC

Sub Head

CC

Amount N:

14,650,000:00

Payee:

Nature of Payment;

Various

Various

Date:

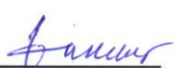
AUDIT QUERY

**IRREGULAR EXPENDITURE FOR THE PERIOD OF
JULY - SEPTEMBER, 2024**

It was observed while examining payment vouchers that payment vouchers worth Fourteen Million, Six Hundred and Fifty Thousand Naira (N14,650,000:00) only, were paid without attachment or relevant supporting documents. Refer to the attached schedule for details.

This act contradict the provision of Financial Memoranda Chapter 14.4 and 14.5 you therefore be asked to produce and attach the required documents or else refund back the amount paid to Treasury and inform this office for further examination.

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


Musa Umar
Area Auditor
Roni Local Govt.

DCA
Pls Deal
AG 7/1/25
AG 7/1/25
AG 7/1/25



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



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

Local Query No. ALG/KZR/ZO/RNLG/LQ.6/24
The, Director Adm. & Gen. Serv
Roni Local Government



BCA
Pls treat
24/9/24
AG 25/9/24
AUDIT QUERY

Audit Form 1

Station: Roni
Pr. No.: C-C Date: Jan/Jun 24
Head C-C Sub Head: C-C
Amount N: 13,520,000.00
Payee: Sundry Persons
Nature of Payment: Various

Date: _____

UNAPPROVED EXPENDITURE JANUARY – JUNE 2024

The sum of Thirteen Million, Five Hundred and Twenty Thousand Naira (N13,520,000) was paid to the attached payees for various services rendered to the Local Government.

During Audit examination of the paid payment vouchers it was observed that, the attached listed payment vouchers were not approved by the Chief accounting officer (Chairman) of the Local Government.

In view of the above, the concerned officer should be ask to refund the whole amount withdrawn from the public treasury and this office be refund for further action.

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

BCA
mpc alone & deal
25/9/24

MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.

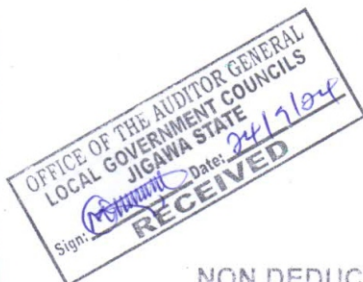


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. _____
The, _____ ALG/KZR/20/RN/AG/25/9/24
Director Adm. & Gen. Serv.
Roni Local Government



DCA
Ple Jear
AG 25/9/24
AUDIT QUERY

Audit Form 1

Station: _____
Pr. No.: _____ Rn Date: _____
Head C-C Sub Head: Jan/Jun 24
Amount N: C-C C-C
Payee: 5,440,360.00
Nature of Payment: Sundry Persons
Various

NON DEDUCTION OF TAXES JANUARY -- JUNE 2024

Expenditure worth the sum of Fifty Two Million, Five Hundred and Thirty Four Thousand, Eight Hundred and Seventy Five Naira Ninety Six kobo (N52,534,875.96) was made for various contracts been awarded to various contractors for the period under review by the Local Government but the sum of Five Million, Four Hundred and Forty Thousand, Three Hundred and Sixty Naira (N5,440,360) been 16.3% contract deductions have not been deducted. Refers attached for details of this serious anomalies.

In view of the above, therefore the concerned contractors should be ask to refund the undeducted taxes to the organization concerned i.e. F.I.R.S & B.I.R and inform us accordingly.

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

DCA
res. rep. above
a att.
AG 25/9/24

MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.



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

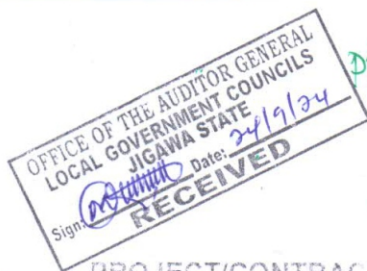


OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/KZR/20/191 G/LQ 5/24
The, Director Adm & Gen Serv
Roni Local Government

Station: Roni
Pr. No.: C-C Date: Jan/Jun 24
Head: C-C Sub Head: C-C
Amount N: 13,395,000.00
Payee: Sundry Persons
Nature of Payment: Various



Dea
Pls Act Accordingly
AG 25/9/24
AUDIT QUERY

PROJECT/CONTRACTS NOT EXECUTED JANUARY – JUNE 2024

Expenditure to the tune of Thirteen Million, Three Hundred and Ninety Five Thousand Naira (N13,395,000) was paid for the maintenance Rehabilitation, installation and supply of items our inspection. However, revealed that, the services up to this moment was not yet done or executed. This action contradicts chapter 14:9(1) of the financial memoranda. Refers attached for details.

In view of the above, the effect, the officers or contractors concerned should be ask to render the services or to refund the whole amount involved and this office be informed for the queries raised for further verification as well.

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

Dea
Refer above
x test pr
24/9/24

MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.

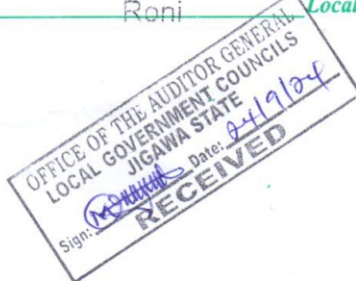


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/KZR/ZO/RN/ G/LQ.4/24
The, Director Adm. & Gen. Serv.
Roni Local Government



SCA
Treat
Qu
AG
AUDIT QUERY

Audit Form 1

Station: _____
Pr. No.: Roni Date: _____
Head C-Sub Head Jan/Jun 24
Amount N: C-C C-C
Payee: 29,992,000
Nature of Payment: Sundry Persons
Various

Date: 25/9/24

PAYMENTS OF SERVICES NOT RENDERED JANUARY – JUNE 2024

Examination of the paid payment vouchers, revealed to us that the sum of Twenty Nine Million, Nine Hundred and Ninety Two Thousand Naira (N29,992,000) were expended either irregularly or actually without the services rendered. This has gone contrary to chapter 14:4(9) of the financial memoranda and section 17 of the operational guideline. Refers attached scheduled for details.

In view of the, therefore, the officers concerned should ask to explain fully on this anomalies or else recover the whole amount involved and this office be furnished with the TRVs raised.

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

DDCA
revenue above R.O.T
Agreed
24/9/24

MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.

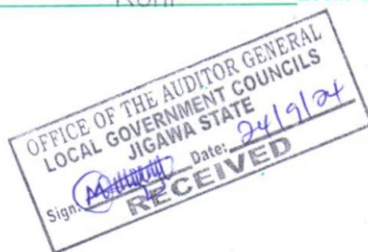


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/RN LG/LQ.3/24
The, Director Adm. & Gen. Serv.
Roni Local Government



DCA
Pls treat
Discrepancy
AG
AUDIT QUERY

Audit Form 1

Station: Roni
Pv. No.: Date:
Head C-C Sub Head: Jan/Jun 24
Amount N: C-C C-C
Payee: 119,789,587
Nature of Payment: Sundry Persons
Various

Date: 24/9/24

IRREGULAR PAYMENTS JANUARY – JUNE 2024

The sum of One Hundred and Nineteen Million, Seven Hundred and Eighty Nine Five Hundred and Eighty Seven Naira (N119,789,587) was expended without attachment of relevant documents to support the expenditure, this has grossly abused the provision made in chapter 13:1 and 14:4 of the model financial memoranda. Refer to the schedule of the affected payment vouchers. Let therefore officers concerned be ask to rectify the lapses observed for appropriate measure be taken against them.

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

DDCA
Deal as per above
res.
24/9/24

MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/KZR/ZO/R LG Q.2/24

The, Director Adm. & C&A Roni Local Government

Station: Roni

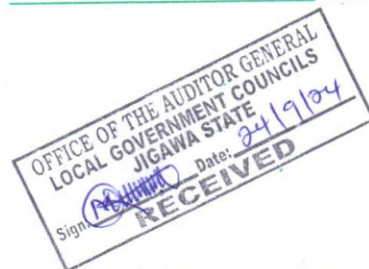
Pv. No.: Date: Jan/Jun 24

Head: C-C Sub Head: C-C

Amount N: 94,848,371

Payee: Sundry Persons

Nature of Payment: Various



DCA
Please treat
24/9/24
AG 25/9/24
AUDIT QUERY

UNACCOUNTED PAYMENT VOUCHERS JANUARY - JUNE 2024

During the posting and examination of the paid payment vouchers into the main cash book of the Local Government to ascertain the accountability of cash withdrawn from the bank we observed that various payments worth Ninety Four Million, Eight Hundred and Forty Eight Thousand, Three Hundred and Seventy One Naira (N94,848,371) were made without raising the authorize payment vouchers to justify the payments made.

This act, has gone contra to the provision of financial memoranda (FM) 14:3.

In view of the above, the responsible officers should identify the anomalies and explain fully or else recover the whole amount withdrawn. Refers to attached scheduled for details.

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

DCA
Deal as per above.
24/9/24
DCA
24/9/24

MUSA UMAR
MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.

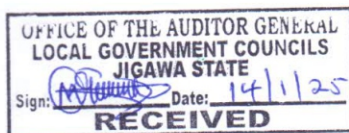


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2024



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

Local Query No. ALG/KZR/ZO/RL 1291/24
The, Director Adm. & C. IV.
Roni Local Government



Audit Form 1

Station: _____
Pv. No.: _____ R. Date: _____
Head: C-Sub Head: Jan/Jun 24
Amount N: C-C C-C
Payee: 3,960,526.22
Nature of Payment: Sundry Persons
Various
Date: _____

AUDIT QUERY

PAYMENT WITHOUT VOUCHERS JANUARY -- JUNE 2024

Examination exercise revealed that various mandates were raised in settlement of expenditure for various services but the payment vouchers were not formalized to support the payment made.

There sum of Three Million, One Hundred and Sixty Thousand, Five Hundred and Twenty Six Naira, Two Hundred kobo (N3,960,526.22) has to be accounted for, this action contradicts par 14.3 of the financial memoranda and chapter (6) of the operational regulation. Refer to attached scheduled for details.

In view of the above financial memoranda provision, the officer concerned should explain this misappropriation of public fund the entrusted to them or to refund the whole amount involved from the treasury and this office be informed accordingly.

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

Handwritten notes:
DCA
Ple deal
as per above
12/01/25

Handwritten: DCA

Handwritten: Ple deal

Handwritten signature and date:
AG 14/1/25

Handwritten signature: Musa Umar
MUSA UMAR
AREA AUDITOR
RONI LOCAL GOVT.



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

INSPECTION REPORT AND RESPONSE TO QUERIES



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



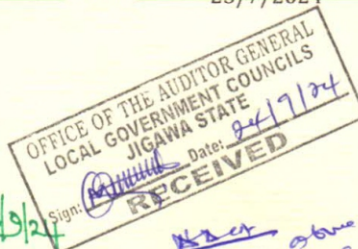
OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCIL

KAZAURE ZONE, JIGAWA STATE

Our Ref: ALG/KZR/RNLG/AR/V.1/1/24 Your Ref: _____ Date: 25/7/2024

The Director Administration
And General Services,
Roni Local Government,
Jigawa State.

BCA
Pls send as usual
[Signature] AG 25/9/24



AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY - JUNE 2024

Rece above x
te of the
20/9/24

The accounting records maintained and presented for Audit by the Treasury Department of your Local Government have been examined and the following observation were made and forwarded to you for your information and necessary action please. Same is copied to the Auditor General Local Government Council, Jigawa State for information guidance and necessary action.

1. **INTERNAL CONTROL SYSTEM:-** in previous reports serious flows to internal control system in the Local Government were ironically no action is seem to be taken to salvage the position reported either in effect the situation persist the following weakness were further observed.
 - a) Subsidiary books of account are not up to date
 - b) Must of the payment voucher are not sanctioned by the internal Auditor as required by financial memorandum chapter 40 for details function of the internal auditor
 - c) Payment procedures as required by the financial memorandum payment vouchers are not filled in by the respective officers.
 - d) Mandate not presented for Audit
2. **CASH BOOK:-** Cashbook maintained by the Local Government cashier have been posted and examined and the following are the point observed.
 - a) **UNPRESENTED PAYMENT VOUCHERS/OUTSTANDING PAYMENT VOUCHERS:** During the period under review various payment vouchers amounting to Three Million, Nine



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



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

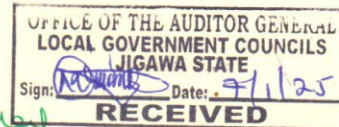
Our Ref: **ALG/KZR/ZO/RRNLG/R.2/VOL.1/2024**

Your Ref: _____

J/Akhir 22nd, 1446 AH
Dec, 24th 2024 AD

Date: _____

The Chairman,
Roni Local government Council,
Jigawa State.



AUDIT INSPECTION REPORT
FOR THE PERIOD OF JULY - SEPTEMBER, 2024

The Account records maintained by your Local Government for the above period were audited and the following observations were made and forwarded for your information, action and early reply: -

2.0 INTERNAL CONTROL:

Internal Control System of the Local Government under review was weak which need to be enhanced of which most of the payment vouchers did not pass through the Internal Audit Unit for pre-auditing before payment which is contrary to the provision of Financial Memoranda Chapter 40.

3.0 CASH BOOK:

The Cash Book maintained within the period was verified and observed not casted and balance, also entry were not completed whereas Bank charges not received into the Cash Book which is violet the provision of Financial Memoranda Chapter 5.1.

4.0 IRREGULAR EXPENDITURES

Payment vouchers worth 14,650,000 were observed paid without the attachment of relevant supporting documents, schedule of the effected PVs is hereby attached to the Query No ALG/KZR/ZO/RNN/Q.6/024 and submit to the Local Government official for effect rectification.

5.0 POSTING OF PAYMENT VOUCHERS INTO THE SUBSIDIARY BOOKS OF ACCOUNT

Vouchers available during our exercise was duly posted into the respective code and sub-code of the daily abstract of expenditure

INTERNAL GENERATED REVENUE

The total sum of Four Hundred and Forty Five Thousand Naira (445,000:00) only, was the internal revenue generated and accounted into the Local Government revenue Account. There is need to double effort in order to actualise the Budgetary target of Internally Generated revenue for the year in question.



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

RESPONSE TO QUERIES



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

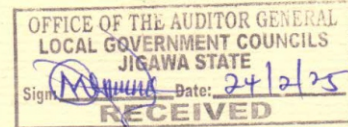
RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

In case of reply, please quote

Ref. No. RNLG/ADM/FIN/TR/VOLII/006/24

Our Ref: _____ Your Ref: _____ Date: 24/02/2025

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



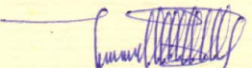
Dear Sir,

RE-IRREGULAR PAYMENTS OCT-DEC 2024

Reference to your query letter No ALG/KZR/ZO/ RRN /LQ14/2024¹³ dated on 1st February, 2025 in respect of the above name subject matter amounting to the sum of **Fourty Seven Million, Five Hundred and Sixty Five Thousand Three Hundred and Seventy Five Naira Only (N47,565,375.00)** only have been produce intake and documented accordingly are there in the batch & books of account for your further verification and re-inspection please.

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

Best regards


Dr. Abba Ya'u
Hon. Chairman

DDCA
above 2 act
8/2/25



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



RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

In case of reply, please quote

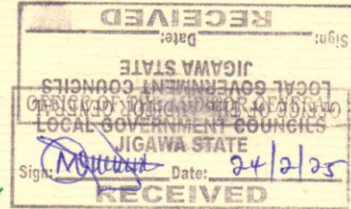
Ref. No. RNLG/ADM/FIN/TR/VOLII/006/24

Our Ref: _____ Your Ref: _____ Date: 24/02/2025

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

SCA
Pls Deal

(20/Jan/25)



Dear Sir,

AG 8/5/25

RE-UNPRESENTED PAYMENT VOUCHERS

Reference to your query letter No ALG/KZR/ZO/ RRN /LQ13/2024 dated on 1st February, 2025 in respect of the payment without preparing the necessary payment vouchers to authenticate validate the payment amounting to the sum of **Thirty Three Million, Eight Hundred Thousand, Six Hundred and Fourty Naira (N33,800,640.00)** only, your observation during inspection are all corrected accordingly are there in the batch for your further verification and re-inspection please.

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

Best regards

Dr. Abba Ya'u
Hon. Chairman

DDCA
refer above & act
AG 8/5/25



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



RONI LOCAL GOVERNMENT COUNCIL JIGAWA STATE

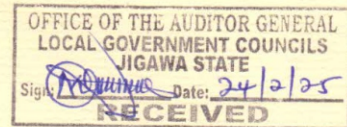
In case of reply, please quote

Ref. No. RNLG/ADM/FIN/TR/VOL II/006/24

Our Ref: _____ Your Ref: _____ Date: 24/02/2025

LP 11

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



Dear Sir,

DCA
kindly deal
(signature) AG 8/5/25

RE-UNAPPROVED EXPENDITURES OCT-DEC 2024

Reference to your Query letter **ALG/KZR/ZO/RNI/LQ11/2024** dated 1st February, 2025 amount to the sum of **Thirty Three Million, One Hundred and Fifty Three Thousand Nine Hundred Naira (N33,153,900.00)** only for the various purpose were not approved by the Hon. Chairman.

In view of the above therefore, all the observation are fully rectify & corrected accordingly for further inspection please.

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

Best Regards

(signature)

Dr. Abba Ya'u
Hon. Chairman

DCA
repe above 2 deal
per
(signature)
DCA
8/5/2025



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

RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE OF NIGERIA

In case of reply please route

RNLG/ADM/FIN/TR/VOLII/006/24

Ref. No.....

DATE 10/7/2024



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

Dear Sir,

**UN-ACCOUNTED PAYMENT FOR THE MONTH OF JULY-
SEPTEMBER 2024**

Reference to your query letter No **ALG/KZR/ZO/RRN/LQ10/2024** dated on
July to September, 2024 in respect of your observation/inspection
amounting to the sum of **Three Million Four Hundred And Sixty
Five Thousand Naira (N3,465,000.00)** only in view of your
inspection all the stated name observations are corrected accordingly
are there in the batch & cash books of account for your further
verification please.

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

Best regards

Dr. Abba Ya'u
Hon. Chairman

DDCA
Refer above & treat
to cut
201/25



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



RONI LOCAL GOVERNMENT COUNCIL

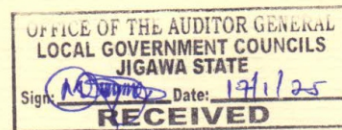
JIGAWA STATE OF NIGERIA

In case of reply please route

RNLG/ADM/FIN/TR/VOLII/006/24

Ref. No.....

DATE 10/7/2024



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

Dear Sir,

RE-PAYMENT FOR WORKS & SERVICE NOT RENDERED FOR THE PERIOD OF JULY-SEPTEMBER 2024

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ9/2024** dated on
July- September, 2024 in respect of the works and service not executed
as per your verification and observation amounting to the sum of **Four
Million Seventy Seven Thousand Naira (N4,077,000.00)** only,
your observation during inspection are all corrected accordingly are
there in the batch for your further verification and re-inspection please.

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

Best regards

Dr. Abba Ya'u
Hon. Chairman

DDCA
Refer above Lact
DDCA
20/1/25



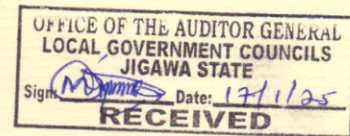
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2024



RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE OF NIGERIA

In case of reply please route
RNLG/ADM/FIN/TR/VOLII/006/24
Ref. No.....

DATE 10/7/2024



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

Dear Sir,

RE-IRREGULAR EXPENDITURES PAYMENTS JULY- SEPTEMBER, 2024

Reference to your query letter No **ALG/KZR/ZO/ RRN /LQ8/2024** dated on July to September, 2024 in respect of the above name subject matter amounting to the sum of Fourteen Million Six Hundred and Fifty Thousand Naira Only **(N14,650,000.00)** only have been produce intake and documented accordingly are there in the batch & books of account for your further verification and re-inspection please.

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

Best regards

Dr. Abba Ya'u
Hon. Chairman

ADCA above & treat
Super
CA 20/1/25



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

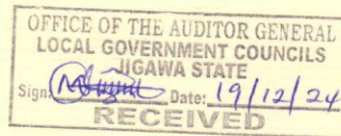


RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

In case of reply please quote

Ref. No..RNLG/ADM/FIN/TR/VOLII/006/24 DATE: 10/7/2024



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

Dear Sir,

**ANSWER TO RE-PAYMENT WITHOUT HON. CHAIRMAN
APPROVAL JANUARY-JUNE 2024**

Reference to your Query letter **ALG/KZR/ZO/RNI/LQ67/2024** dated January, June 2024 amount to the sum of **Thirteen Million, Five Hundred and Twenty Thousand Naira (N13,520,000.00)** only for the various purpose were not approved by the Hon. Chairman.

In view of the above therefore, all the observation are fully rectify & corrected accordingly for further inspection please.

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

Best Regards

Dr. Abba Ya'u
Hon. Chairman

DCA

Pls go through and deal

Refer above
and act. accordingly,
AG 20/12/24
DCA is satisfied



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



RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

P.M.B 5011

Email:

In case of reply please route

Ref. No. RNLG/ADM/FIN/TR/VOLII/006/24 DATE 10/7/2024



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

Dear Sir,

RE-NON TAXES DEDUCTION JANUARY-JUNE 2024

Reference to your Audit query letter number **ALG/KZR/ZO/RNI/LQ6/2024** dated Jan/June 2024, to the expenditure worth the value of **Fifty Two Million Five Hundred And Thirty Four Thousand Eight Hundred And Seventy Five Naira Ninety Six Kobo (52,534,875.96)** only was made for various contracts been awarded to various contractors for the period under review by local government. But the sum **(5,440,360)** the total contract deductions have not been deducted.

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

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

Best Regards

Dr. Abba Ya'u
Hon. Chairman

Dea

Pls to ensure the deduction has been made, either by remittance or any acknowledgement receipt
20/12/24
AG, 20/12/24



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

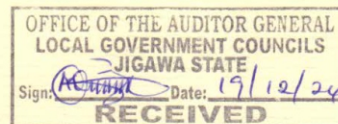


RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

In case of reply please quote

Ref. No. RNLG/ADM/FIN/TR/VOL II/006/24 DATE: 10/7/2024



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

Dear Sir,

RE-PROJECT/CONTRACTS NOT EXECUTED JANUARY TO JUNE, 2024

With reference to your Audit query letter number ALG/KZR/ZO/RNI/106/2024 amounting to the sum of **Thirteen Million, Three Hundred And Ninety Five Thousand Naira (N13,395,000)** was paid for the maintenance, rehabilitation, installation and supply of items. However, your inspection or verification revealed that, the services up to the time of your inspections was not yet done or executed.

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

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

Best Regards

Dr. Abba Ya'u
Hon Chairman

Refer above at DCA
Study & treat
(Signature) AG 20/12/24
20/12/24



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



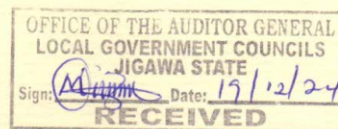
RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE OF NIGERIA

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Ref. No. RNLG/ADM/FIN/TR/VOLII/006/24

DATE: 10/7/2024



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

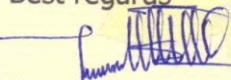
Dear Sir,

RE-PAYMENT OF SERVICE NOT RENDERED FOR THE PERIOD OF JAN-JUNE 2024

Reference to your query letter No **ALG/KZR/ZO/RNI/106/2024** dated on Jan-June, 2024 in respect of the above name subject matter amounting to the sum of **Twenty Nine Million Nine Hundred And Ninety Two Thousand Naira (N29,992,000.00)** only have been produce intake and accounted accordingly are there in the batch & books of account you're your further verification please.

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

Best regards


Dr. Abba Ya'u
Hon. Chairman

Handwritten notes:
DCA
refer above
get delivery
24/12/24
AG 20/10/24
Pls deal



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



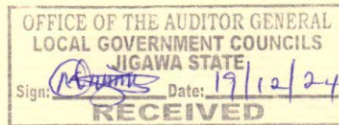
RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE OF NIGERIA

In case of reply please quote

Ref. No.....

DATE: 10/7/2024

RNLG/ADM/FIN/TR/VOLII/006/24



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

Dear Sir,

ANSWER TO RE-IRREGULAR PAYMENTS JAN- JUNE, 2024

Reference to your query letter No **ALG/KZR/ZO/RNI/LQ6/2024** dated on September, 2023 in respect of the above name subject matter amounting to the sum of One Hundred and Nineteen Million Seven Hundred and Eighty Nine Thousand Five Hundred and Eighty Seven Naira Only (**N119,789,587.00**) only have been produce intake and documented accordingly are there in the batch & books of account you're your further verification please.

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

Best regards

Dr. Abba Ya'u
Hon. Chairman

BCA

Pls deal

(Signature) AG 20/12/24

*Refer above
and deal
per [Signature]
20/12/24*



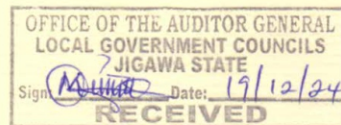
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Roni Local Government Councils for the Year Ended 31st December, 2024



RONI LOCAL GOVERNMENT COUNCIL
JIGAWA STATE OF NIGERIA

In case of reply please quote

Ref. No. RNLG/ADM/FIN/TR/VOL II/006/24 **DATE:** 10/7/2024



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

Dear Sir,

RE-ACCOUNTED PAYMENT FOR THE MONTH OF JAN-JUNE 2024

Reference to your query letter No **ALG/KZR/ZO/RNI/LQ6/2024** dated on January to June, 2024 in respect of the above name subject matter amounting to the sum of **Ninety Four Million Eight Hundred And Fourty Eight Thousand Three Hundred And Seventy One Naira (N94,848,371)** only have been produce intake and accounted accordingly are there in the batch & books of account for your further verification please.

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

Best regards

Dr. Abba Ya'u
Hon. Chairman

DCA

pls deal

DACA @wkaayw AG 20/12/24
meet as per
above info
DCA
20/12/24



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



RONI LOCAL GOVERNMENT COUNCIL

JIGAWA STATE

In case of reply please quote

Ref. No. RNLG/ADM/FIN/TR/001/2024

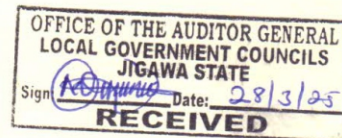
Our Ref: _____

Your Ref: _____

Date: JUNE, 2024

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

Dear Sir,



Dea
pls treat
[Signature] AG 28/3/25

RE- PAYMENT WITHOUT VOUCHERS JANUARY – JUNE 2024

Reference to your query letter No. ALG/KZR/ZO/RN/LQ.I/2024 dated January – June, 2024 in which you revealed that various payment of expenditures for various services were made without payment vouchers were not formalized to support the payment.

The sum of Three Million Nine Hundred and Sixty Thousand Five Hundred and Twenty Six Naira Twenty Two kobo (N3,960,526.22) only.

In view of our inspections/verification therefore, all the abnormalities are corrects accordingly for your re-inspections, please.

This is copies to the Zonal Director Audit Kazaure and Area Auditors for their record purposes please.

Best regards,

[Signature]

DR. ABBA YA'U
HON. CHAIRMAN

[Signature]
[Signature]
[Signature]
28/3/25