RINGIM

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025 REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
RINGIM LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

PMB 3021
EMAIL:

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Ref. No. RLG/TRY/FIN/19/VOL.II/200........

Date: 10th March.2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 12/3/26
RECEIVED

The Auditor General,

Local Government and Audit.

Dutse,Jigawa State

DGA
Pls deal as usual
AG 13/3/26

FOWARDING OF 2025 ANNUAL ACCOUNT IN RESPECT OF RINGIM LOCAL GOVERNMENT

I wish to write and forward herewith a copy of 2025 Annual Account in respect of Ringim Local Government for your assessments.

Anticipating your kind usual assessments please.

Best Regards

AMADU ABDU KAZAURE

Treasurer,

For Hon. Chairman

Ringim Local Government.

HON. BADAMASI GARBA DABI
EXECUTIVE CHAIRMAN
RINGIM LOCAL GOVT.

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

Email:

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Date:______________

RESPONSIBILITY FINANCIAL STATEMENT

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

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

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

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

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

13/3/26	13-3-26
AMADU ABDU KAZAURE	**BADAMASI GARBA DABI**
TREASURER	EXECUTIVE CHAIRMAN

RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________ *Date:*______________________

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

1. **General information**

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

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

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

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

The Financial Statements presented include:

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

2.2 **The Accounting Policies**

A. Measurement Basis

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

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

C. Other Accounting Policies

1. **Basis of Accounting**

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

2. Accounting Period

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

3. **Reporting Currency**

The GPFS shall be prepared in the Nigerian Naira.

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

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

1. **General information**

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

5. **Comparative Information**

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

6. **Completeness**

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

7. **Prudence**

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

8. **Neutrality**

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

9. **Verifiability**

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

10. **Understandability**

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

11. **Budget Figures**

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

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

14. Employee Benefits/Pension obligations:
Under the Defined Benefits Scheme:

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

15. Statement of Cash flow
This statement shall be prepared using the direct method in accordance with the format provided in the GPFS.
The Cash flow statement shall consist of three (3) sections:

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

a. Receivables from Exchange Transactions

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

18. Prepayments

a. Prepaid expenses are amounts paid in advance of receipt of goods or services.
b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.
c. Prepayments for which the benefits are to be derived in the following 12 months should be

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

PREVIOUS YEAR ACTUAL 2025	DECRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
2,247,009,539.32	Government Share of FAAC (Statutory Revenue)	1	4,042,704,941.51	4,108,775,631.00	0.00	4,108,775,631.00	8,151,480,572.51
2,349,148,565.29	Government Share of VAT	2	3,006,038,484.23	3,029,737,838.00	0.00	3,029,737,838.00	6,035,776,322.23
	Tax Revenue	3	0.00	200,000.00	0.00	200,000.00	
20,142,698.79	Non Tax Revenue	4	78,191,436.76	27,460,000.00	0.00	27,460,000.00	105,651,436.76
151,141,756.60	Transfer from Other Gover nment Entities	5	248,703,985.12	2,000,000.00	0.00	2,000,000.00	250,703,985.12
4,767,442,560.00	**Total Revenue (a)**		**7,375,638,847.62**	**7,168,173,469.00**	**0.00**	7,168,173,469.00	14,543,812,316.62
	EXPENDITURE						
1,637,426,068.72	Salaries & Wages	6	2,810,252,544.89	2,964,296,862.00		2,964,296,862.00	5,774,549,406.89
122,399,507.03	Social Benefit	7	386,309,998.78	170,000,000.00		170,000,000.00	556,309,998.78
1,230,465,433.01	Overhead Cost	8	1,804,503,523.88	1,143,975,677.00	105,267,797.00	1,038,707,880.00	2,948,479,200.88
1,014,737,597.55	Other over Head Cost		0.00	0.00	0.00	0.00	0.00
531,445,701.26	Grants & Contributions	9	1,427,500,727.90	751,520,000.00	116,520,000.00	635,000,000.00	2,179,020,727.90
158,896,971.39	Transfer to other Govt. Agencies	10	463,351,031.99	508,207,000.00	0.00	508,207,000.00	971,558,031.99
	Depreciation		191,664,576.08	0.00	0.00	0.00	0.00
4,695,371,278.96	**Total Expenditure (b)**		**7,083,582,403.52**	**5,537,999,539.00**	**221,787,797.00**	**5,316,211,742.00**	12,621,581,942.52
0.00	**Surplus/ (Deficits) for the period from operating activities c =(a-b)**		**292,056,444.10**	**1,630,173,930.00**	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	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
0.00	**Net Surplus/ (Deficits) from Ordinary Activities e = (c+d)**		**292,056,444.10**	**1,630,173,930.00**	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period g=(e-f)**		**292,056,444.10**	**1,630,173,930.00**	0.00	0.00	0.00

The accompanying notes form part of these statements

AAKazaure
13/3/26

AMADU ABDU KAZAURE
Treasurer
Ringim Local Government, Jigawa State

RINGIM LOCAL GOVERNMENT COUNCIL
JIGAWA STATE GOVERNMENT OF NIGERIA
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025

DESCRIPTION	NOTES	2025	2025	2024	2024
		₦	₦	₦	₦
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	2,862,797.45	0.00	9,055,724.37	0.00
Receivables	15	12,684,807.41	0.00	12,684,807.41	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	**15,547,604.86**	0.00	**21,740,531.78**
Non Current Assets					
Long Term Loans		0.00	0.00	0.00	0.00
Investments		0.00	0.00	0.00	0.00
Property, Plant and Equipment	16	6,283,602,201.02	0.00	5,985,352,830.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**6,283,602,201.02**	0.00	5,985,352,830.00
Total Assets C = A + B		**0.00**	**6,299,149,805.88**	0.00	**6,007,093,361.78**
LIABILITIES:-					
Current Liabilities					
Deposits	17	25,202,168.95	0.00	25,202,168.95	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	**25,202,168.95**	0.00	25,202,168.95
Non-Current Liabilities					
Public Funds		0.00	0.00	0.00	0.00
Long Term Provision		0.00	0.00	0.00	0.00
Long Term Borrowings		0.00	0.00	0.00	0.00
Other Non Current Liabilities	18	5,325,877.26	0.00	5,325,877.26	0.00
Total Non Current Liabilities E		0.00	**5,325,877.26**	0.00	**5,325,877.26**
Total Liabilities F = D + E		0.00	**30,528,046.21**	0.00	**30,528,046.21**
Net Assets: G = C - F		**0.00**	**6,268,621,759.67**	0.00	**5,976,565,315.57**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	5,913,162,523.14	0.00	5,913,162,523.14	5,913,162,523.14
Accumulated Surplus/(Deficits)	20	355,459,236.53	0.00	63,402,792.43	63,402,792.43
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**6,268,621,759.67**	0.00	**5,976,565,315.57**

The accompanying notes form part of these statements

AAKazaure
13/3/26

AMADU ABDU KAZAURE
Treasurer
Ringim Local Government, Jigawa State

RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2025					
DESCRIPTIONS	**NOTES**	**2025**	**2025**	**2024**	**2024**
CASH FLOWS FROM OPERATING ACTIVITIES		**₦**	**₦**	**₦**	**₦**
Inflows					
Government Share of FAAC (Statutory Revenue)	**1**	4,042,704,941.51	0.00	2,247,009,539.32	0.00
Government Share of VAT	**2**	3,006,038,484.23	0.00	2,349,148,565.29	0.00
Taxes Revenue	**3**	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	**4**	78,191,436.76	0.00	20,142,698.79	0.00
Transfer from Other Government Entities	**5**	248,703,985.12	0.00	151,141,756.60	0.00
Total Inflow from operating Activities (A)			**7,375,638,847.62**	**0.00**	**4,767,442,560.00**
Outflows					
Salaries & Wages	**6**	2,810,252,544.89	0.00	1,637,426,068.72	0.00
Social Benefits	**7**	386,309,998.78	0.00	122,399,507.03	0.00
Overhead Cost	**8**	1,804,503,523.88	0.00	1,230,465,433.33	0.00
Grants & Contributions	**9**	1,427,500,727.90	0.00	1,014,737,598.55	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	**10**	463,351,031.99	0.00	531,445,701.26	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Ope rating Activities (B)		**0.00**	**6,891,917,827.44**	**0.00**	**4,536,474,308.89**
Net Cash Inflow/(Outflow) from Operating Activities C = A - B		**0.00**	**483,721,020.18**	**0.00**	**230,968,251.11**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	**11**	(489,913,947.10)	0.00	(231,087,278.25)	0.00
Net Cash Flow from Investing Activities		0.00	**(489,913,947.10)**	0.00	(231,087,278.25)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	**12**	0.00	0.00	(1,396,664.60)	0.00
Repayment of Borrowings (other non Current liabilities)	**13**	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		**0.00**	**0.00**	0.00	(1,396,664.60)
Net Cash Flow From All Activities		0.00	(6,192,926.92)	0.00	(1,515,690.74)
Cash & Its Equivalent as at 1st January, 2025		0.00	9,055,724.37	0.00	10,571,415.11
Cash & Its Equivalent as at 31st December, 2025		**0.00**	**2,862,797.45**	**0.00**	**9,055,724.37**
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		292,056,444.10	292,056,444.10	0.00	72,071,280.72
Add Back Non-Cash Movement Items:			0.00	0.00	0.00
Depreciation		191,664,576.08	191,664,576.08	0.00	0.00
Amortization		0.00	0.00	0.00	0.00
impairment Charges		0.00	0.00	0.00	0.00
			483,721,020.18		**230,968,252.11**
Net Movement in Current Asset/Liabilities					
Net Movement in receivables		0.00	0.00	0.00	0.00
Net Movement in Payables		0.00	0.00	(1,396,664.60)	0.00
Net Cash Flow from Operating Activities		**0.00**	0.00	0.00	(1,396,664.60)
Add (less) Items Classified as Investing Activities			0.00	0.00	0.00
Purchase of PPE		(489,913,947.10)	0.00	(231,087,278.25)	0.00
Total Items Classified as Investing Activities		**0.00**	**(489,913,947.10)**	0.00	**(231,087,278.25)**
Net Cash Flow From All (Operating) Activities		**0.00**	(6,192,926.92)	0.00	(1,515,690.74)
Cash & it's Equivalent as at 1 January,2025		0.00	9,055,724.37	0.00	10,571,415.11
Cash & it's Equivalent as at 31 December,2025		**0.00**	**2,862,797.45**	0.00	**9,055,724.37**

The accompanying notes form part of these statements

AMADU ABDU KAZAURE
Treasurer
Ringim Local Government, Jigawa State

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

NARRATION	CAPITAL GRANT	RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
Opening Balance (1/1/2025)		5,913,162,523.14	63,402,792.43	5,976,565,315.57
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	**292,056,444.10**	0.00
Closing Balance	**0.00**	**5,913,162,523.14**	**355,459,236.53**	**6,268,621,759.67**

The accompanying notes form part of these statements

AAKazaure
3/3/26

AMADU ABDU KAZAURE
Treasurer
Ringim Local Government, Jigawa State

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,850,954,717.64	1,408,775,631.00	(1,442,179,086.64)	763,366,200.31
	SHARE OF EXCHANGE	214,576,302.93	1,200,000,000.00	985,423,697.07	1,304,862,655.91
	SHARE OF NON OIL REVENUE	26,099,892.13	0.00	(26,099,892.13)	68,348,559.33
	EXCESS CRUDE OIL	0.00	100,000,000.00	0.00	0.00
	FEDERAL STABILAZATION AND RESERVE	0.00	500,000,000.00	0.00	0.00
	FOREX EQUALIZATION	6,407,620.60	800,000,000.00	793,592,379.40	0.00
	SOLID MINERAL	0.00	50,000,000.00	0.00	0.00
	E-MONEY	156,976,914.93	50,000,000.00	(106,976,914.93)	75,636,458.06
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	36,795,665.71
	ADD. INFLO	708,577,563.18	0.00	(708,577,563.18)	0.00
	PARIS CLUB	42,074,893.10	0.00	(42,074,893.10)	0.00
	TOTAL	**4,042,704,941.51**	**4,108,775,631.00**	**66,070,689.49**	**2,249,009,539.32**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	ADDITIONAL INFLOW	SHARE OF EXCH	SHR OF NON OIL	FOREX EQUAL.	E-MONEY	ECOLOGICAL	PARIS CLUB	TOTAL
JANUARY	83,080,611.09	279,206,331.48	93,187,910.42	0.00	0.00	11,873,815.51	0.00	0.00	467,348,668.50
FEBRUARY	170,239,841.79	185,185,185.19	48,592,779.18	0.00	0.00	7,799,316.67	0.00	0.00	411,817,122.83
MARCH	181,462,054.60	129,198,966.41	0.00	0.00	6,407,620.60	13,226,016.21	0.00	0.00	330,294,657.82
APRIL	209,316,853.99	0.00	6,639,980.95	0.00	0.00	9,440,290.91	0.00	0.00	225,397,125.85
MAY	213,687,962.37	0.00	19,054,391.27	0.00	0.00	14,694,619.17	0.00	21,037,446.51	268,474,419.32
JUNE	194,965,378.39	0.00	18,122,593.03	0.00	0.00	10,454,576.15	37,037,037.00	0.00	260,579,584.57
JULY	235,065,086.36	0.00	9,486,322.14	26,099,892.13	0.00	11,022,742.74		21,037,446.59	302,711,489.96
AUGUST	304,104,883.10	114,987,080.10	9,683,093.70	0.00	0.00	14,188,468.02	0.00	0.00	442,963,524.92
SEPTEMBER	317,351,414.41		9,809,232.24	0.00	0.00	12,153,050.47	0.00	0.00	339,313,697.12
OCTOBER	288,184,840.42	0.00	0.00	0.00	0.00	19,300,555.17	0.00	0.00	307,485,395.59
NOVEMBER	322,374,199.11	0.00	0.00	0.00	0.00	17,947,430.16	0.00	0.00	340,321,629.27
DECEMBER	331,121,592.01	0.00	0.00	0.00	0.00	14,876,033.75	0.00	0.00	345,997,625.76
TOTAL	**2,850,954,717.64**	**708,577,563.18**	**214,576,302.93**	**26,099,892.13**	**6,407,620.60**	**156,976,914.93**	**37,037,037.00**	**42,074,893.10**	**4,042,704,941.51**

NOTE	VALUE ADDED TAX		AMOUNT (₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	2a	3,006,038,484.23	3,006,038,484.23

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	MONTH	₦	₦	₦	₦	₦	₦
	JANUARY	233,364,493.63	0.00	233,364,493.63	174,965,093.88	0.00	174,965,093.88
	FEBRUARY	277,826,210.20	0.00	277,826,210.20	149,835,808.74	0.00	149,835,808.74
	MARCH	237,146,444.33	0.00	237,146,444.33	161,507,856.32	0.00	161,507,856.32
	APRIL	232,245,092.01	0.00	232,245,092.01	196,386,017.28	0.00	196,386,017.28
	MAY	229,716,292.01	0.00	229,716,292.01	180,248,540.86	0.00	180,248,540.86
	JUNE	264,877,180.42	0.00	264,877,180.42	179,335,772.44	0.00	179,335,772.44
	JULY	250,525,890.14	0.00	250,525,890.14	197,058,758.29	0.00	197,058,758.29
	AUGUST	249,620,530.05	0.00	249,620,530.05	223,416,192.93	0.00	223,416,192.93
	SEPTEMBER	265,688,327.69	0.00	265,688,327.69	202,572,307.24	0.00	202,572,307.24
	OCTOBER	319,971,591.79	0.00	319,971,591.79	208,611,796.13	0.00	208,611,796.13
	NOVEMBER	258,194,186.08	0.00	258,194,186.08	245,936,821.64	0.00	245,936,821.64
	DECEMBER	186,862,245.88	0.00	186,862,245.88	229,273,599.54	0.00	229,273,599.54
	TOTAL	**3,006,038,484.23**	0.00	**3,006,038,484.23**	**2,349,148,565.29**	0.00	**2,349,148,565.29**

NOTE	*TAX REVENUE*	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	0.00	200,000.00	0.00	0.00
	TOTAL	**0.00**	200,000.00	0.00	0.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	17,930,911.50	3,620,000.00	(14,310,911.50)	3,570,050.00
	FEES	13,961,625.26	7,750,000.00	(6,211,625.26)	3,080,328.79
	SALES	0.00	1,000,000.00	1,000,000.00	0.00
	EARNINGS	27,848,900.00	7,570,000.00	(20,278,900.00)	6,650,370.00
	Rent on Land and Others	0.00	1,500,000.00	0.00	0.00
	Investment income	0.00	1,000,000.00	0.00	0.00
	Repayments	0.00	1,000,000.00	0.00	0.00
	interest Earned	0.00	20,000.00	0.00	0.00
	Reimbursement	0.00	2,000,000.00	0.00	0.00
	SALES/RENT	18,450,000.00	2,000,000.00	(16,450,000.00)	3,841,950.00
	TOTAL	**78,191,436.76**	**27,460,000.00**	**(50,731,436.76)**	**20,142,698.79**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES				
	Cattle Dealers License	213,350.00	200,000.00	(13,350.00)	193,550.00
	Dane Gun licenses	0.00	50,000.00	0.00	0.00
	Dried Fish and Meat licenses	0.00	50,000.00	0.00	0.00
	Hunting Permit	0.00	50,000.00	0.00	0.00
	Product Buying Licenses	0.00	350,000.00	0.00	0.00
	Tractor Hiring services	7,153,561.50	2,000,000.00	(5,153,561.50)	2,961,500.00
	Patients Medicine and Drugs Stores License	240,000.00	0.00	(240,000.00)	0.00
	Private Schools license	2,100,000.00	300,000.00	(1,800,000.00)	
	Cinematography/Photo Studio Operation Licenses	0.00	100,000.00	0.00	0.00
	Hide and skin Export Health Certificate	0.00	200,000.00	0.00	0.00
	Cattle Traders certificate	0.00	20,000.00	0.00	0.00
	Public Convenience Permit	0.00	100,000.00	0.00	0.00
	barbing Saloon/Boutique Service Fees	0.00	50,000.00	0.00	0.00
	Building Material /Block Making	0.00	150,000.00	0.00	0.00
	Communication Equipment Inst. Permits	8,224,000.00	0.00	(8,224,000.00)	0.00
	TOTAL	**17,930,911.50**	**3,620,000.00**	**(14,310,911.50)**	**3,570,050.00**
	FEES				
	Association Fees	**0.00**	0.00	0.00	60,000.00
	Contractors Registration Fees	2,592,963.00	1,000,000.00	(1,592,963.00)	592,996.13
	Tender Fees	9,196,035.00	3,000,000.00	(6,196,035.00)	1,779,332.66
	Birth / Death Registration	1,020,000.00	2,000,000.00	980,000.00	0.00
	Agricultural/Vet nary Service fees	0.00	200,000.00	0.00	0.00
	Land Use/sand Dredging fees	0.00	200,000.00	0.00	0.00
	Timber And Forest fees(felling of Trees	0.00	50,000.00	0.00	0.00
	Customary Right of Occupation	0.00	500,000.00	0.00	0.00
	Building Plan Approval Fees	0.00	200,000.00	0.00	0.00
	Title/plot Transfer Fees	0.00	200,000.00	0.00	0.00
	mining Charges	0.00	100,000.00	0.00	0.00
	workshop Fees (Vulcanize furniture)	0.00	100,000.00	0.00	0.00
	motor vehicle	0.00	100,000.00	0.00	0.00
	Business / Petty Trade Operating Fees	1,152,627.26	100,000.00	(1,052,627.26)	0.00
	TOTAL	**13,961,625.26**	**7,750,000.00**	**(6,211,625.26)**	**3,080,328.79**

	EARNINGS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	Earning from Cattle Market	8,266,480.00	1,600,000.00	(6,666,480.00)	2,871,450.00
	Earning from Market	6,662,250.00	1,500,000.00	(5,162,250.00)	1,372,280.00
	Earning from Motor Park	2,942,508.00	1,000,000.00	(1,942,508.00)	955,540.00
	Earning from Comm., Activities, shop & shopping centre	6,582,570.00	3,000,000.00	(3,582,570.00)	1,254,000.00
	Abattoir / Slaughter House	1,221,350.00	300,000.00	(921,350.00)	197,100.00
	Hire of Sump lorry and other environmental sanitation service	0.00	150,000.00	0.00	0.00
	Printing Revenue	0.00	20,000.00	0.00	0.00
	Farm Plots and Land Charges	2,173,742.00		(2,173,742.00)	
	TOTAL	**27,848,900.00**	**7,570,000.00**	**(20,278,900.00)**	**6,650,370.00**
	RENT	**0.00**	**2,000,000.00**	2,000,000.00	0.00
	Rent on government Building	8,000,000.00	2,000,000.00	(6,000,000.00)	231,950.00
	Rent on Government properties	5,600,000.00	0.00	(5,600,000.00)	385,000.00
	SALES		**1,000,000.00**	1,000,000.00	
	Ground Rent and Penalties (service Providers)	4,850,000.00	1,000,000.00	(3,850,000.00)	3,225,000.00
	Rent on Land and Others	**0.00**	**1,500,000.00**	0.00	0.00
	Rent on Government Land	0.00	500,000.00	0.00	0.00
	Ground Rent and Penalties **(service Providers)**	0.00	1,000,000.00	0.00	0.00
	REPAYMENT	0.00	**1,000,000.00**	0.00	0.00
	Unclaimed Deposits	0.00	1,000,000.00	0.00	0.00
	INVESTMENT INCOME	0.00	**1,000,000.00**	0.00	0.00
	Divided Received	0.00	1,000,000.00	0.00	0.00
	INTEREST EARNED	0.00	**20,000.00**	0.00	0.00
	Bicycle Advances	0.00	20,000.00	0.00	0.00
	REINBURSEMENT	0.00		0.00	0.00
	Grants and Reimbursement from state Government	0.00	2,000,000.00	0.00	0.00
	TOTAL	**18,450,000.00**	**8,520,000.00**	**(9,930,000.00)**	3,841,950.00
	GRAND TOTAL	**78,191,436.76**	**27,460,000.00**	**(50,731,436.76)**	**3,000,000.00**

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

NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)
5	Augmentation	126,263,000.00	0.00	**149,166,250.00**
	40% Contr. PHC Salary	120,465,478.52	0.00	0.00
	State Government I.G.R.	1,975,506.60	2,000,000.00	1,975,506.60
	Total Transfer From Other Government Entities	**248,703,985.12**	**2,000,000.00**	**151,141,756.60**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)					
S/N	**MONTHS**	**AUGMENTATION**	**40% PHC CONTRIBUTION**	**I.G.R**	**TOTAL**	**ACTUAL**
1	JANUARY	0.00	0.00	164,625.55	164,625.55	29,906,250.00
2	FEBRUARY	0.00	0.00	164,625.55	164,625.55	25,000,000.00
3	MARCH	0.00	11,993,858.85	164,625.55	12,158,484.40	10,500,000.00
4	APRIL	32,263,000.00	12,045,325.08	164,625.55	44,472,950.63	26,400,000.00
5	MAY	3,000,000.00	12,008,458.72	164,625.55	15,173,084.27	15,360,000.00
6	JUNE		12,067,516.26	164,625.55	12,232,141.81	0.00
7	JULY	76,000,000.00	12,071,822.57	164,625.55	88,236,448.12	0.00
8	AUGUST	0.00	12,051,462.93	164,625.55	12,216,088.48	20,500,000.00
9	SEPTEMBER	15,000,000.00	12,083,037.06	164,625.55	27,247,662.61	15,000,000.00
10	OCTOBER	0.00	12,077,734.73	164,625.55	12,242,360.28	6,500,000.00
11	NOVEMBER	0.00	12,015,434.43	164,625.55	12,180,059.98	0.00
12	DECEMBER	0.00	12,050,827.89	164,625.55	12,215,453.44	0.00
	TOTAL	**126,263,000.00**	**120,465,478.52**	**1,975,506.60**	**248,703,985.12**	**149,166,250.00**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	13,699,131.39	49,296,462.00	35,597,330.61	19,000,062.00
	Legislative Council	23,468,557.98	33,692,022.00	10,223,464.02	10,596,019.20
	Administrative and General services	79,646,780.80	69,359,832.00	(10,286,948.80)	56,891,059.00
	SUB-TOTAL	**116,814,470.17**	**152,348,316.00**	**35,533,845.83**	**86,487,140.20**
	ECONOMIC SECTOR	0.00	0.00	0.00	0.00
	Agriculture Section	15,156,673.01	13,669,565.00	(1,487,108.01)	8,344,390.70
	Forestry Section	17,559,523.80	10,825,727.00	(6,733,796.80)	9,677,261.14
	Livestock Section (Veterinary)	56,352,760.40	41,492,310.00	(14,860,450.40)	30,323,749.99
	Treasury Account Section	36,085,483.49	102,227,556.00	66,142,072.51	21,195,127.59
	Internal Audit	487,836.42	3,864,110.00	3,376,273.58	1,727,429.00
	Planning, Research & Statistics Department	45,116,503.27	33,187,853.00	(11,928,650.27)	26,370,464.09
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	29,782,309.86	18,493,823.00	(11,288,486.86)	13,810,287.30
	Road & Communication Section	23,532,023.35	17,857,046.00	(5,674,977.35)	13,151,471.57
	Mechanical Section	17,070,978.62	16,163,171.00	(907,807.62)	12,366,930.03
	Electrical Section	3,953,445.84	4,843,868.00	890,422.16	3,427,211.71
	Land & Survey Section	3,761,141.84	4,207,482.00	446,340.16	2,942,180.56
	Building Section	15,793,789.14	11,046,710.00	(4,747,079.14)	7,461,233.85
	SUB-TOTAL	**264,652,469.04**	**277,879,221.00**	**13,226,751.96**	**150,797,737.53**
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	144,912,994.30	110,002,842.00	(34,910,152.30)	60,761,362.09
	Education (Teaching Staff)	1,634,539,000.24	1,774,391,927.00	139,852,926.76	978,948,160.06
	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)	106,373,555.26	120,139,502.00	13,765,946.74	58,835,624.34
	Curative	438,228,489.72	420,868,098.00	(17,360,391.72)	241,294,539.35
	Rural Water Supply	3,463,375.06	3,442,361.00	(21,014.06)	1,820,132.17
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	49,573,767.65	39,625,222.00	(9,948,545.65)	31,711,705.65
	Information, Youth, Sport & Culture	18,775,008.43	15,652,486.00	(3,122,522.43)	8,904,585.86
	Social Welfare Section	30,317,921.02	47,999,526.00	17,681,604.98	16,849,914.12
	Trade Section and Cooperatives	2,601,494.00	1,947,361.00	(654,133.00)	1,015,167.35
	SUB-TOTAL	**2,428,785,605.68**	**2,534,069,325.00**	**105,283,719.32**	**1,400,141,190.99**
	GRAND TOTAL	**2,810,252,544.89**	**2,964,296,862.00**	**154,044,317.11**	**1,637,426,068.72**

NOTE	SOCIAL BENEFIT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	137,825,499.81	35,000,000.00	(102,825,499.81)	28,688,183.99
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	129,254,029.16	100,000,000.00	(29,254,029.16)	77,416,570.72
	CONTRIBUTION TO PENSION FOR PHC STAFF	30,341,580.93	35,000,000.00	4,658,419.07	16,294,752.32
	17% OUTASTANDING PAYMENT TO CPS	88,888,888.88	0.00	0.00	0.00
	TOTAL	**386,309,998.78**	**170,000,000.00**	**(216,309,998.78)**	**122,399,507.03**

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	55,427,000.00	**32,000,000.00**	(87,427,000.00)	58,699,936.00
	Legislative Council	41,600,000.00	48,000,000.00	(89,600,000.00)	99,854,641.21
	Administrative and General services	326,508,964.34	105,050,000.00	(431,558,964.34)	59,866,505.00
	SUB-TOTAL	**423,535,964.34**	**185,050,000.00**	(608,585,964.34)	**218,421,082.21**
	ECONOMIC SECTOR				
	Agriculture Section	19,119,000.00	4,200,000.00	(23,319,000.00)	13,455,000.00
	Forestry Section	8,215,000.00	5,500,000.00	(13,715,000.00)	9,981,000.00
	Livestock Section (Veterinary)	12,430,000.00	6,500,000.00	(18,930,000.00)	12,319,000.00
	Treasury Account Section	24,685,526.10	440,500,000.00	(465,185,526.10)	33,506,472.00
	Internal Audit	160,000.00	500,000.00	(660,000.00)	0.00
	Planning, Research & Statistics Department	45,342,263.47	31,300,000.00	(76,642,263.47)	41,308,467.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	5,159,800.00	8,000,000.00	(13,159,800.00)	1,626,650.00
	Road & Communication Section	4,557,921.00	3,000,000.00	(7,557,921.00)	3,149,700.00
	Mechanical Section	65,104,987.13	40,000,000.00	(105,104,987.13)	57,679,501.00
	Electrical Section	17,311,911.00	309,300,000.00	(326,611,911.00)	7,231,427.48
	Land & Survey Section	125,000.00	700,000.00	(825,000.00)	50,000.00
	Building Section	37,271,901.16	22,000,000.00	(59,271,901.16)	19,355,791.34
	SUB-TOTAL	**239,483,309.86**	**871,500,000.00**	(1,110,983,309.86)	**199,663,008.82**
	SOCIAL SECTOR				
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	17,103,822.00	16,000,000.00	(33,103,822.00)	20,220,000.00
	Education (Teaching Staff)			0.00	
	Adult Education		7,157,880.00	(7,157,880.00)	
	Other Education			0.00	
	Preventive (Water, Sanitation and Hygiene)	123,728,749.32	36,500,000.00	(160,228,749.32)	40,081,700.00
	Curative	49,974,012.22	65,600,000.00	(115,574,012.22)	58,731,862.48
	Rural Water Supply	1,278,000.00	123,200,000.00	(124,478,000.00)	45,410,717.51
	Traditional Officer (District Head Office)		150,000,000.00	(150,000,000.00)	
	Community Development Section	14,882,360.00	18,500,000.00	(33,382,360.00)	31,123,354.00
	Information, Youth, Sport & Culture	15,330,000.00	12,080,000.00	(27,410,000.00)	9,192,000.00
	Social Welfare Section	64,398,884.02	53,127,000.00	(117,525,884.02)	42,331,526.74
	Trade Section and Cooperatives		8,200,000.00	(8,200,000.00)	2,500,000.00
	SUB-TOTAL	**286,695,827.56**	**490,364,880.00**	(777,060,707.56)	**249,591,160.73**
	TOTAL	**949,715,101.76**	**1,546,914,880.00**	**597,199,778.24**	**667,675,251.76**
	OVER HEAD COST BY SECTOR	**854,788,422.12**	**1,109,500,000.00**	**254,711,577.88**	
	GRAND TOTAL	**1,804,503,523.88**	**2,656,414,880.00**	**851,911,356.12**	

8.2	OVER HEAD COST FROM CAPITAL RECEIPT	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINISTRATIVE SECTOR				
	Renovation/Completion of Mosque at Karshi, Unguwar Dawa Chikin Gari,Dallare,Gidan Dogo and Unguwar Maina(Masallacin Malam Nasuru)	65,443,052.33	40,000,000.00	(25,443,052.33)	0.00
	Contribution for Local Government Unified Projects and Programmes	230,661,940.81	100,000,000.00	(130,661,940.81)	0.00
	Settlement of Out-Standing Liabilities	32,277,343.00	30,000,000.00	(2,277,343.00)	0.00
	Contribution for Training and Retreat of Political Office Holders	69,788,200.00	50,000,000.00	(19,788,200.00)	0.00
	Renovation of Legislative Council Chamber	2,000,000.00	10,000,000.00	8,000,000.00	0.00
	General Renovation of Local Government Guest House at Dutse	19,500,000.00	20,000,000.00	500,000.00	0.00
	Renovation of duplex house	17,229,347.47	10,000,000.00	(7,229,347.47)	0.00
	Land Compensations	1,100,000.00	5,000,000.00	3,900,000.00	0.00
	SUB-TOTAL	**437,999,883.61**	**265,000,000.00**	**(172,999,883.61)**	0.00
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Grains	8,740,000.00	20,000,000.00	11,260,000.00	0.00
	Purchase of Submersible Pump to Ringim Water Pump Station and other Water pump stations in the Local Government	40,488,964.00	12,500,000.00	(27,988,964.00)	0.00
	Goat Breeding (Women Empowerment)	4,450,000.00	20,000,000.00	15,550,000.00	0.00
	Purchase and Transportations of Fertilizer	16,088,584.00	10,000,000.00	(6,088,584.00)	0.00
	Conversion of Motorize Water Pump Stations to Solar System across the Ten Wards	12,702,000.00	30,000,000.00	17,298,000.00	0.00
	Conversion of Suntulmawa Water Pump (West) to Solar Power	2,000,000.00	10,000,000.00	8,000,000.00	0.00
	Road Side Tree Planting in Ringim LGA	5,425,000.00	5,000,000.00	(425,000.00)	0.00
	Establishing of Nursery(Rising of Seedlings)at Ringim Garden	6,950,000.00	3,000,000.00	(3,950,000.00)	0.00
	Demarcation of Grazing Reserves and Cattle Routes	11,200,000.00	10,000,000.00	(1,200,000.00)	0.00
	Control of Erosion at Ringim LGA	40,000,000.00	60,000,000.00	20,000,000.00	0.00
	Earth Filling at Gidan Garke,Dabi,Karshi Gari,and unguwar maina	5,001,102.70	10,000,000.00	4,998,897.30	0.00
	SUB-TOTAL	**153,045,650.70**	**190,500,000.00**	**37,454,349.30**	0.00
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Purchase of Hand Pump Materials	68,075,000.00	80,000,000.00	11,925,000.00	0.00
	Repairs of Gabarin Woodern Bridge	4,773,300.00	15,000,000.00	10,226,700.00	0.00
	Equity Contribution to JCHIMA	9,250,000.00	18,500,000.00	9,250,000.00	0.00
	Women/Youth Economic Empowerment (Life Skills/Girls Platform)	59,959,931.00	20,000,000.00	(39,959,931.00)	0.00
	Contribution to Community Development Projects	42,000,209.40	10,000,000.00	(32,000,209.40)	0.00
	Purchase of Relief Metatarsals (Grains,Cement,Rubber Mats, Clothing, Roofing Sheets, Mattresses and Food Stuffs)	60,097,500.00	50,000,000.00	(10,097,500.00)	0.00
	Constr. Of 5 daily prayer mosque	16,372,947.41	0.00	0.00	0.00
	Social Intervention Programme	3,214,000.00	5,000,000.00	1,786,000.00	0.00
	Sub- Total	**263,742,887.81**	**198,500,000.00**	0.00	0.00
	SUB TOTAL	**854,788,422.12**	**1,109,500,000.00**	**(319,961,009.02)**	0.00

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	67,700,012.94	75,000,000.00	7,299,987.06	43,566,980.06
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	67,700,012.95	75,000,000.00	7,299,987.05	43,566,980.06
	2% Sule Lamido University Kafin Hausa	125,221,078.12	60,000,000.00	(65,221,078.12)	92,893,830.20
	Contribution to State & LG Joint Projects & Programmes	481,000,000.00	200,000,000.00	(281,000,000.00)	380,800,000.00
	5% EMIRATE	313,052,696.61	150,000,000.00	(163,052,696.61)	200,171,251.42
	Stabilization	372,826,927.28	150,000,000.00	(222,826,927.28)	253,738,555.82
	TOTAL	**1,427,500,727.90**	**710,000,000.00**	**(717,500,727.90)**	**1,014,737,597.56**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	180,142,166.00	300,000,000.00	119,857,834.00	360,507,730.00
	Ministry for Water Resources (Water Facilities)	124,990,308.50	120,000,000.00	(4,990,308.50)	116,061,284.14
	Directorate of Special Services (Vigilante, Hisbah & Disable)	21,131,066.64	47,127,000.00	25,995,933.36	15,218,666.64
	Directorate of Salary and Pension Administration	31,258,020.48	35,000,000.00	3,741,979.52	31,258,020.48
	Primary Health Care Development Agency (Masaki Nutrition)	11,250,000.00	2,500,000.00	(8,750,000.00)	3,000,000.00
	SEMA (REMADAN FEEDING)	93,979,470.37	2,500,000.00	(91,479,470.37)	4,800,000.00
	Min. of Informations (Monthly Bulletin and Allura Da Zare	600,000.00	1,080,000.00	480,000.00	600,000.00
	TOTAL	**463,351,031.99**	**508,207,000.00**	**44,855,968.01**	**531,445,701.26**

NOTE	PURCHASE, CONSTRUCTION/REHABILITALION OF PPE			
11	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**
	Purchase of Official Vehicle to Office of the Chairman, Vice Chairman, Secretary and Council Leader	114,750,000.00	150,000,000.00	35,250,000.00
	Purchase of Furniture to Local Government Secretariat	10,481,988.00	30,000,000.00	19,518,012.00
	Construction of .Midwives Quarters at Dabi, Chai Chai , Sankara and Kafin Babushe (Ongoing)	70,000,000.00	100,000,000.00	30,000,000.00
	SUB TOTAL	**195,231,988.00**	**280,000,000.00**	**84,768,012.00**
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**
	Construction of 4No.Sloughter Slabs at Chai- Chai,Yan Dutse and Jumaar Dabi Market	4,516,010.60	2,000,000.00	(2,516,010.60)
	Provision of Solar Lightening and Solar Fans in Local Government Secretariat	4,701,000.00	50,000,000.00	45,299,000.00
	Construction of 50NO. Hand Pumps 5No.at Each Ward(Ringim,Dabi,Gidan Gabas,Kyarama)	26,900,000.00	50,000,000.00	23,100,000.00
	Construction of Drainage at Dabi	55,137,868.85	4,000,000.00	(51,137,868.85)
	Construction of Culvert and Drainage at Suntulmawa,Gidan Maza,Dabi,Alkalai Ringim,and Tsungur	27,925,648.15	30,000,000.00	2,074,351.85
	Construction of 2No. Public Convenience	35,000,000.00	55,000,000.00	20,000,000.00
	SUB TOTAL	**154,180,527.60**	**191,000,000.00**	**36,819,472.40**
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**
	Construction of 1 Block of 2 Class Rooms for Islamiyya School at	3,000,000.00	40,000,000.00	37,000,000.00
	Construction of 15No. Islamiyya Schools with Office Across the 10 Wards in the Local Government (Dudin Kijawul)	2,501,431.50	30,000,000.00	27,498,568.50
	Construction of 600 Capacity JAMB Center at Ringim	135,000,000.00	150,000,000.00	15,000,000.00
	SUB TOTAL	**140,501,431.50**	**220,000,000.00**	**79,498,568.50**
	GRAND TOTAL	**489,913,947.10**	**691,000,000.00**	**201,086,052.90**

NOTE	PROCEED FROM REPAYMENT	AMOUNT
12	CURRENT YEAR NCL	30,528,046.71
	PREVIOUS YEAR NCL	30,528,046.71
	MARGINS	**0.00**
NOTE	**PROCEED FROM BORROWING**	
13	PREVIOUS YEAR ADVANCE	12,684,807.41
	CURRENT YEAR ADVANCE	12,684,807.41
	MARGINS	**0.00**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	160,831.45	319,201.72
	OVERHEAD ACCOUNT	256,782.32	369,278.76
	SALARY ACCOUNT	416,128.88	5,491,170.75
	PROJECT ACCOUNT	0.00	0.00
	LOAN ACCOUNT	27,765.45	485,920.14
	OTHERS ACCOUNT	2,001,289.35	2,390,153.00
	TOTAL	**2,862,797.45**	**9,055,724.37**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
15	PERSONAL ADVANCE	12,139,207.41	12,139,207.41
	OTHER ADVANCE	545,600.00	545,600.00
	TOTAL	**12,684,807.41**	**12,684,807.41**

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	**2%**	**2%**	**10%**	**20%**	**6.67%**	**20%**	
	COST/REVALUATION	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**	**₦**
	BALANCE B/FORWARD (1/1/2025)	93,877,551.02	5,787,379,051.02	15,079,622.22	8,878,875.00	73,659,702.13	165,375,000.00	**6,144,249,801.39**
	ADDITIONAL PPE		333,080,959.10	10,481,988.00		31,601,000.00	114,750,000.00	**489,913,947.10**
	TOTAL PPE AS AT 31/12/2025	**93,877,551.02**	**6,120,460,010.12**	**25,561,610.22**	**8,878,875.00**	**105,260,702.13**	**280,125,000.00**	**6,634,163,748.49**
	DRPRECIATION B/F	1,877,551.02	115,747,581.02	1,507,962.22	1,775,775.00	4,913,102.13	33,075,000.00	**158,896,971.39**
	DEPRECIATION 31/12/25	**1,877,551.02**	**122,409,200.20**	**2,556,161.02**	**1,775,775.00**	**7,020,888.83**	**56,025,000.00**	**191,664,576.08**
	ACCUMULATED DEPRECIATED	**3,755,102.04**	238,156,781.22	4,064,123.24	3,551,550.00	11,933,990.96	89,100,000.00	350,561,547.47
	NET BOOK VALUE AS AT 31/12/2025	**90,122,448.98**	**5,882,303,228.90**	**21,497,486.98**	**5,327,325.00**	**93,326,711.17**	**191,025,000.00**	**6,283,602,201.02**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	9,296.00	9,296.00
	8% CPS	85,182.00	85,182.00
	MHWUN	51,596.00	51,596.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	674,999.95	674,999.95
	GOVT TAX	26,126,047.00	26,126,047.00
	7.5% VAT	(1,744,952.00)	(1,744,952.00)
	TOTAL	**25,202,168.95**	**25,202,168.95**

NOTE	OTHER NON CURRENT LIABILITIES	2025 (₦)	2024 (₦)
18	PAYE	993,565.00	993,565.00
	5%WHT	(552,176.00)	(552,176.00)
	OTHERS	4,884,488.26	4,884,488.26
	TOTAL	**5,325,877.26**	**5,325,877.26**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	5,913,162,523.14	0.00	0.00	5,913,162,523.14
	FOREING EXCHANGE TRANSLATION RESERVE	**0.00**	0.00	0.00	0.00
	RESERVES 3	0.00	0.00	0.00	0.00
	RESERVES 4	0.00	0.00	0.00	0.00
	TOTAL	5,913,162,523.14	0.00	0.00	**5,913,162,523.14**

NOTE	ACCUMULATED SURPLUS/(DE FICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	63,402,792.43	(8,668,488.29)
	SURPLUS/DEFICIT FOR THE YEAR	292,056,444.10	72,071,280.72
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**355,459,236.53**	63,402,792.43

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

AUDIT CERTIFICATION

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

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

TREASURER'S RESPONSIBILITIES

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

AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

5th - 6 - 2026

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

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

1. **GOVERNMENT SHARE Of FAAC (Statutory Revenue)**
Ringim local government has received the sum of Four Billion Forty Two Million Seven Hundred and Four Thousand Nine Hundred and Forty One Naira Fifty One kobo (₦4,042,704,941.51) only as statutory revenue from the federation accounts. This represent 98.39% of the budget amount of Four Billion One Hundred and Eight Million Seven Hundred and Seventy Five Thousand Six Hundred and Thirty One Naira (₦4,108,775,631.00) only.

2. **GOVERNMENT SHARE Of VAT**
A total of Three Billion Six Million Thirty Eight Thousand Four Hundred and Eighty Four Naira Twenty Three kobo (₦3,006,038,484.23) only was received by Ringim local government as VAT share from federation account during the year 2025. This represent99.2% of the budget amount of Three Billion Twenty Nine Million Seven Hundred and Thirty Seven Thousand Eight Hundred and Thirty Eight Naira (₦3,029,737,838.00) only.

3. **Non TAX Revenue**
The total sum of Seventy Eight Million One Hundred and Ninety One Thousand Four Hundred and Thirty Six Naira Seventy Six kobo (₦78,191,436.76) only were generated by Ringim local government which represents 284.8% of the budget amount of Twenty Seven Million Four Hundred and Sixty Thousand Naira (₦27,460,000.00) only from various commercial undertakings.

4. **Transfer From other Government entities**
The sum of Two Hundred and Forty Eight Million Seven Hundred and Three Thousand Nine Hundred and Eighty Five Naira Twelve kobo (₦248,703,985.12) only have been received from state independent revenue and Stabilization account from the ministry for local government as transfer from other government entities hereby representing 124.4% of the budget amount of Two Million Naira (₦2,000,000) only.

5. **Bank Reconciliation statement**
All the operating account of the local government have been duty reconciled as at 31st December 2025.

6. **Budget Performance**
The overall budget performance of Ringim local government as at 31st December 2025 is hereby tabulated summary below.

REVENUE AND EXPENDITURE				
DESCRIPTION	ACTUAL	BUDGET	VARIANCE	PERCENTAGE (%)
Government share of statutory revenue	4,042,704,941.51	4,108,775,631.00	66,070,689.49	98.39
Government share of VAT	3,006,038,484.23	3,029,737,838.00	23,699,353.77	99.2
Tax revenue		200,000.00		
Non Tax revenue	78,191,436.76	27,460,000.00	-(50,731,436.76)	284.7
Transfer from other local government	248,703,985.12	2,00,000,000	-(48,703985.12)	124.4
Total revenue	**7,375,638,847.62**	**7,168,173,469.00**	**-(207,465,378.62)**	**102.9**
Expenditure				
Recurrent Expenditure	7,083,582,403,52.00	5,537,999,539.00	-(2,962,964,846.52	171.9
Capital expenditure	489,913,947.10	1,102,000,000.00	612,086,052.90	44.4
TOTAL EXPENDITURE	**7,573,496,350.62**	**6,639,999,539.00**	**-(2,350,878,793.62**	**145.01**

1. Total revenue

The above tables details analysis indicates that Ringim local government have received the sum of Seven Billion Three Hundred and Seventy Five Million Six Hundred and Thirty Eight Thousand Eight Hundred and Forty Seven Naira Sixty Two kobo (N7,375,638,847.62) only as the total revenue which represent 102.9% of the budgeted amount of Seven Billion One Hundred and Sixty Eight Million One Hundred and Seventy Three Thousand Four Hundred and Sixty Nine Naira (N7,168,173,469.00) only during the year ended 31st December 2025.

2. Recurrent Expenditure

The total recurrent expenditure to the sum of Seven Billion Eighty Three Million Five Hundred and Eighty Two Thousand Four Hundred and Three Naira Fifty Two Kobo(N7, 083,582,403.52) only was incurred by the local government during the period under view. This represent171.9% 0f the budgeted amount of Five Billion Five Hundred and Thirty Seven Million Nine Hundred and Ninety Nine Thousand Five Hundred and Thirty Nine Naira (N5,537,999,539.00) only.

3. Capital Expenditures

Capital expenditures worth Four Hundred and Eighty Nine Million Nine Hundred and Thirteen Thousand Nine Hundred and Forty Seven Naira Ten Kobo (N489,913,947.10) only representing44.4%of the budgeted amount One Billion One Hundred and Two Million Naira (N1,102,000,000.00) only was incurred during the year 2025.

Recommendation

1. The local government should avoid over budgeting recurrent expenditures to enable government to exact more developmental projects.
2. Double effort to generate more revenue avoid over dependence one statutory sources of allocation

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

1. The Local Government kept books of account with exception of INVESTMENT AND FIXIED ASSET REGISTER.
2. The relevant books of account were adequately kept.
3. Each and every Department of Ringim Local Government was visited and information given therein verified.
4. The New policy of single treasury account is not adopted by the Local Government Council.
5. The Local Government Council has spent much on recurrent expenditure instead of Capital Expenditure.

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Five Hundred and Sixty Eight Million Eight Hundred and Ninety Seven Thousand One Hundred and Eighty Three Naira Forty Kobo {N568,897,183.40} was issued to Ringim Local Government Council and the Same amount was Resolved and Verified, no amount Remains unresolved.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVED	NOT RESOLVED
1	ALG/RNG/ZO/RNG/25/LQ.1	Un Presented Payment vouchers	28,775,800.00	28,775,800.00	0.00
2	ALG/RNG/ZO/RNG/25/LQ.2	Irregular Payment Voucher	37,315,000.00	37,315,000.00	0.00
3	ALG/RNG/ZO/RNG/25/LQ.3	Un Accounted Security Vote & Running Cost	12,000,000.00	12,000,000.00	0.00
4	ALG/RNG/ZO/RNG/25/LQ.4	Unsupplied Store Items	9,069,000.00	9,069,000.00	0.00
5	LG/AUD/RNG/ZORGN/LQ5/25	Un Presented Payment vouchers	225,934,499.95	225,934,499.95	0.00
6	LG/AUD/RNG/ZORGN/LQ6/25	Irregular Payment Voucher	153,807,173.53	153,807,173.53	0.00
7	LG/AUD/RNG/ZORGN/LQ7/25	Payment for Services Not Rendered	23,161,894.00	23,161,894.00	0.00
8	LG/AUD/RNG/ZORGN/LQ8/25	Unsupplied Store Items	32,828,320.00	32,828,320.00	0.00
9	LG/AUD/RNG/ZORGN/LQ9/25	Un Presented Payment vouchers	17,295,495.92	17,295,495.92	0.00
10	LG/AUD/RNG/ZORGN/LQ10/25	Irregular Payment Voucher	9,320,000.00	9,320,000.00	0.00
11	LG/AUD/RNG/ZORGN/LQ11/25	Unapproved Expenditures	19,390,000.00	19,390,000.00	0.00
	TOTAL		568,897,183.40	568,897,183.40	0.00
	PERCENTAGE		100%	100%	0.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Ringim Local Government staff and local Education Authorities. To this effect, a number of Sixty One [61] 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 One Hundred and Twelve Million Four Hundred and Ninety Nine Thousand Seven Hundred and Seventy Two Naira (N 112,499,772.00) only.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Eleven [11] numbers of staff retired and deceased owed Ringim Local Government Council, the sum of Five Million Seven Hundred and Eighty Five Thousand Two Hundred and Twenty Five Naira (N 5,785,225.00) only which has been deducted and remitted back by the pension administration.

QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/RNG/ZO/RNG/L.Q/9/2025

The, Hon. Chairman

Ringim Local Government

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

Station: Ringim

Pv. No.: C - C Date: December, 2025

Head C - C Sub Head: C - C

Amount N: N17,295,495.92

Payee: Sundry Person's

Nature of Payment: Un-presented Payment Vouchers

Date: December, 2025

AUDIT QUERRY

UN -PRESENTED PAYMENT VOUCHERS

Sequel to the examination paid payment vouchers of the period stated above, it was observed that, the payment vouchers worth Seventeen Million , Two Hundred and Ninety Five Thousand, Four Hundred and Ninety Five Naira, Ninety Two Kobo (₦ **17,295,495.92**) only, were not presented to us during the audit exercise. Refer to attached schedule for details.

This contradicts the provision of financial memoranda chapter 14.3 and Financial Regulation 6.

In view of the above therefore, the concerned office (s) should be ask to explain on this serious anomalies and produce the payment vouchers, otherwise the total amount committed be refund and this office be inform for further audit verification or the officers involve be surcharge against their action.

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

Warm regards

Abdulkadir Kaila
Area Auditor
Ringim Local Government

DCA
Kindly treat
AG 15/3/26

TV

OFFICE OF THE AUDITOR GENERAL

LOCAL GOVERNMENT COUNCILS

JIGAWA STATE

Local Querry No. LG/AUD/RNG/ZO/RNG/L.Q/8/2025

The, Hon. Chairman

Ringim *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/0/26
RECEIVED

Audit Form 1

Station: Ringim

Pv. No.: C - C *Date:* Jul-Nov, 2025

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

Amount N: N32,828,320

Payee: Sundry Persons

Nature of Payment; Un-Supplied Store Items

July- November, 2025

Date:

AUDIT QUERRY

UN-SUPPLIED STORE ITEMS

Sequel to the examination of paid payment vouchers for the period above, it was revealed that the sum of Thirty Two Million Eight Hundred and Twenty Eight Thousand Three Hundred and Twenty Naira (**₦32,828,320**) was paid for the supply of some store items. The items were not supplied and taken in charge to store. This serious anomaly contradicts **Chapter 14.9(2)** of the Model Financial Memoranda.

In view of the above therefore, the concerned(s) should be asked to explain or else the total amount paid be refunded and this office be informed for further verification.

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

Warm regards.

DCA
Kindly treat
AG 10/3/26

Abdukadir Kaila
Area Auditor
Ringim Local Government

TU

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1
Station: Ringim
Pv. No.: C - C *Date:* Jul-Nov, 2025
Head C - C *Sub Head:* C - C
Amount N: N23,161,894
Payee: Sundry Persons
Nature of Payment; Services Not Rendered
Date: July- November, 2025

Local Query No. LG/AUD/RNG/ZO/RNG/L.Q/7/2025
The, Hon. Chairman
Ringim *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

AUDIT QUERRY

PAYMENT FOR SERVICES NOT RENDERED

Sequel to the examination of paid payment vouchers for the period stated above; we observed that the sum of **Twenty Three Million,** One Hundred and Sixty One Thousand, Eight Hundred and Ninety Four Naira **(₦23,161,894)** only, was paid to various payees for services which were not rendered as our investigation revealed.

Find attached schedule for details. This action is a clear violation of the provisions made in the Model Financial Memoranda Chapter 14.9(2).

In view of the above therefore, the concerned officers should be asked to explain, otherwise the total amount paid be refunded and this office be informed for further audit verification.

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

Warm regards.

Abdukadir Kaila

Area Auditor

Ringim Local Government

DCA
pls deal
AG 10/3/26

Rafamco 5,195,000=

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/RNG/L.Q/6/2025

The, Hon. Chairman

Ringim *Local Government*

Station: Ringim
Pv. No.: C - C *Date:* Jul-Nov, 2025
Head C - C *Sub Head:* C - C
Amount N: N153,807,173.53
Payee: Sundry Persons
Nature of Payment; Irregular Payment Vouchers July- November, 2025
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
RAG 10/3/26

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers for the above period, it was observed that the sum of One Hundred and Fifty Three Million, Eight Hundred & Seven Thousand, One Hundred and Seventy Three Naira, Fifty Three Kobo only **(₦153,807,173.53)** was paid to various payees without attaching the necessary supporting documents to authenticate the payments.

The above therefore, is contrary to the provision of **Financial Memoranda 14.11(8) and 39.3(6)**. Thus the officer(s) concerned should be asked to explain or to refund the total sum paid and this office be informed for further verification.

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

Warm regards.

Abdukadir Kaila
Area Auditor
Ringim Local Government

₦27,142,500=
Ntc

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. LG/AUD/RNG/ZO/RNG/L.Q/5/2025

The, Hon. Chairman

Ringim *Local Government*

Station: Ringim
Pv. No.: C - C *Date:* Jul-Nov, 2025
Head C - C *Sub Head:* C - C
Amount N: N225,934,499.94
Payee: Sundry Persons
Nature of Payment; Un-Presented Payment Vouchers
July- November, 2025
Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

DCA
Pls deal
AG 10/3/26

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers for the period stated above, it was observed that, the payment vouchers worth Two Hundred and Twenty-Five Million, Nine Hundred and Thirty-Four Thousand, Four Hundred and Ninety-Nine Naira and Ninety-Four Kobo **(₦225,934,499.94)** only, were not presented to us during the audit exercise. Refer to attached schedule for details.

This contradicts the provision of Financial Memoranda Chapter 14.3 and F.R. 6.

In view of the above therefore, the concerned officer(s) should be asked to explain on this serious anomalies and produce the payment vouchers, otherwise the total amount committed be refunded and this office be informed for further verifications.

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

Warm regards.

Abdukadir Kana
Area Auditor
Ringim Local Government

17

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/RNG/2025/LQ.4

The, Hon. Chairman

Ringim *Local Government*

Station: Ringim
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 9,069,000
Payee: Sundry
Nature of Payment; Un-Supplied Store items
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
14/10/25

AUDIT QUERRY

UN-SUPPLIED STORE ITEMS

During the examination of payment vouchers for the period above, it was revealed that the sum of Nine Million Sixty Nine Thousand Naira **(9,069,000)** only was paid for it the supply of some store items, the items were not taken to the store.

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

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

Ward Regards.

Zaharadden Abubakar CNA
Area Auditor,
Ringim Local Government.

Noted as endorsed and filed appropriately, please.
22/10/25

15

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/RNG/2025/LQ.3
The, Hon. Chairman
Ringim *Local Government*

Station: Ringim
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 12,000,000
Payee: Sundry
Nature of Payment; Un-accounted Security Vote & Running Cost
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
14/10/25

AUDIT QUERRY

UN-ACCOUNTED SECURITY VOTE & RUNNING COST

Following the examination of payment vouchers for to period above, it was revealed that the Sum Twelve Million Naira (₦12,000,000) only was expended as security vote and running cost without accounting the expenditures.

In View of the above the officer(s) concerned should ask o account for the amount otherwise the total amount paid be recovered and this office be inform for further verification.

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

Warm Regards.

Zaharadden Abubakar CNA
Area Auditor,
Ringim Local Government.

Noted as endorsed please.
And filed appropriately.
DCA
22/10/25

₦5,000,000 ll

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/RNG/2025/LQ.2

The, Hon. Chairman

Ringim *Local Government*

Station: Ringim
Pv. No.: CC *Date:* JAN-JUN, 2025
Head CC *Sub Head:* CC
Amount N: 37,315,000
Payee: Sundry
Nature of Payment; Un-documented Payment Vouchers
Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/7/25
RECEIVED

DCA
Pls deal
HAG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHER

During the examination of payment of vouchers for the above period it was absorbed that the Sum of Thirty Seven Million Three Hundred and Fifteen Thousand Naira only (₦37,315,000) was paid to various payees without attaching the necessary supporting documents to authenticate the payments.

The above therefore, is contrary to the provision of F.M 14.8, thus the officer(s) concerned should be refunded and this office be inform for further verification.

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

Warm regards.

Zaharadden Abubakar CNA
Area Auditor,
Ringim Local Government.

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

9

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/RNG/ZO/RNG/2025/LQ.1

The, Hon. Chairman

Ringim *Local Government*

Station: Ringim

Pv. No.: CC *Date:* JAN-JUN, 2025

Head CC *Sub Head:* CC

Amount N: 28,775,800

Payee: Sundry

Nature of Payment; Un-presented Payment

Date: JAN-JUN, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

DCA
Pls deal
AAG 14/10/25

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHER

During the examination of payment vouchers for the period stated above, it was absorbed that payment vouchers worth Twenty Eight Million Seven Hundred and Seventy Five Thousand, Eight Hundred Naira **(₦28,775,800)** only were not presented to us. Refer to attached schedule for details.

This contradicts the provision of financial memoranda chapter 14.3 and F.R.6.

In view of the above therefore, the concerned officer(s) should be asked explain and produce to payment vouchers otherwise the total amount committed be referred and this office be inform further verification.

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

Warm Regard.

Zaharadden Abubakar CNA
Area Auditor,
Ringim Local Government.

Noted and filed appropriately
Pls
DCA
22/10/25

Bal. ₦1,400,000
Ok.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. LG/AUD/RNG/ZO/RNG/L.Q/10/2025

The, Hon. Chairman

Ringim *Local Government*

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

Station: Ringim
Pv. No.: C-C *Date:* December, 2025
Head C-C *Sub Head:* C-C
Amount N: N9,320,000
Payee: Sundry Persons
Nature of Payment; Irregular Payment Vouchers
Date: December, 2025

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

Sequel to the examination of paid payment vouchers for the above period it was observed that the Sum of Nine Million, Three Hundred and Twenty Thousand Naira **(₦9,320,000)** only were paid to various payees without attaching the necessary supporting documents to authenticate the payment.

The above there fore, is contrary to the provision of financial Memoranda 14.4 (3) and 39.3 (6). Thus the officer(s) concerned should be ask to explain or to refund the total sum paid and this office be inform for further verification and or an appropriate action be surcharge against them.

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

Warm regards.

Abdulkadir Kaila
Area Auditor
Ringim Local Government

DCA
Pls deal
(2H) [illegible] AG 10/3/26

INSPECTION REPORT AND RESPONSE TO QUERIES

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
RINGIM ZONE, JIGAWA STATE

Our Ref: ALG/RNG/ZO/RP/25/V.I/1 Your Ref: ________ Date: 4TH August, 2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/9/25
RECEIVED

The Honourable Chairman,

Ringim Local Government Council,

Jigawa State.

DCA
Pls deal
AG 14/10/25

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

The books of accounts maintained by the treasury department of your local government council have been presented for audit exercise for the above period. We examined all the accounting records and following were observed and forwarded for your information and necessary action:-

1. INTERNAL CONTROL SYSTEM:

The system of informed control in the local government council is satisfactory as most of the payment vouchers were pre-audited before payments.

2. MAIN CASH BOOK:

The main cash books maintained by the treasury department have been examined and discover that all income and expenditure of the local government council have been posted during the period under review, but the cash book was not ruled and balanced. Bank reconciliation for the period was not prepared.

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

2.

3. GENERAL LEDERS:

The daily abstract of remark and expenditures was also presented during the exercise and examined, and observed that same payment vouchers were not posted into daily abstract of expenditure and departmental vote books. Refers to attached schedules.

4. UNACCOUNTED SECURITY VOTE & RUNING COST:

We further absorbed that chairman's security vote and vice-chairman's running cost to the tune of Twelve Million Naira **(₦12,000,000.00)** only have up to this time remain un-accounted during the period of the exercise.

Hence Local query No. ALG/RNG/ZO/RNG/2025/L.Q3 was issued.

5. UN-PRESENTED PAYMENT VOUCHERS:

During the exercise we observed that payment voucher worth Twenty Eight Million Seven Hundred and Seventy five thousand eight hundred Naira **(₦28,775,800)** only were not presented to us. Hence Local query No. **ALG/RNG/ZO/RNG/2025/L.Q1 was issued.**

6. IN REGULAR PAYMENT VOUCHERS:

Payment voucher worth Thirty Seven Million Three Hundred and Fifteen Thousand Naira **(₦37,315,000)** only were paid without attaching supporting documents. Hence Local query No. ALG/RNG/ZO/RNG/2025/L.Q2 was raised and issued.

7. UN-SUPPLIED STORE ITEM

3

We observed that the Sum of Nine Million Sixty Nine Thousand Naira (₦9,069,000) only was paid for supply of store item but the items were not taken into the store. Hence local query No. ALG/RNG/ZO/RNG/2025/L.Q4 was issued

RECOMMANDARION:

I recommended that, the local government should desist from making any payment without preparing voucher, and the vouchers should be supported with relevant document.

We wait your response within minimal period of time intimately; we recommended that, your response to these queries and all other outstanding audit issues.

Warm Regard

Zaharadden Abubakar CNA

Zonal Director Audit

Ringim Zone.

CC:-

This has been endorsed to the Auditor General Local Government Councils for his information and further action.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
RINGIM ZONE, JIGAWA STATE

Our Ref: LG/AUD/RNG/ZO/RNG/INSP/R.1/1/2 Your Ref: Date: 4th March, 2026 15TH Ramadan 1447 AH

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

The Honorable Chairman,

Ringim Local Government Council,

Jigawa State.

DCA
Pls deal AG 10/3/26

AUDIT INSPECTION REPORT FOR THE PERIOD OF JULY – DECEMBER, 2025

The books of account presented by the Treasury Department of Ringim Local Government have been examined, and the following points were observed and forwarded to you for information, necessary action, and early reply:

1.0 INTERNAL CONTROL SYSTEM

The system of internal control adopted by the management of the Local Government was observed to be weak, as most of the payment vouchers were not passed through the Internal Audit Unit for pre-payment audit as prescribed in the Financial Memoranda chapter 40.

Recommendation: All affected payment vouchers should be passed to the Internal Audit Unit for pre-payment audit. Henceforth, all payment vouchers should be pre-audited before effecting payment.

2.0 CASHBOOK

Examination of the Cashbook maintained by the Local Government Cashier for the period underlined revealed that most of the transactions were posted and the Cashbook was not ruled, balanced, and reconciled by the Cashier.

1

2.0 CASHBOOK

Examination of the Cashbook maintained by the Local Government Cashier for the period underlined revealed that most of the transactions were posted and the Cashbook was not ruled, balanced, and reconciled by the Cashier.

Recommendation: The cashier should casted and balance the Cashbook on a monthly basis as prescribed in the Financial Memoranda 19.

In addition to that, the following observations were made therefrom:

A. Un-presented Payment Vouchers

Contrary to the provision of Financial Memoranda chapter 14:3, it was observed that payments to the tune of Two Hundred and **Fourty Three Million two hundred and twenty nine thousand nine hundred and ninety five Naira ninety one Kobo (N243,229,995.91)** only were made without raising properly authorized payment vouchers. Hence, Local Query No. **LG/AUD/RNG/ZO/RNG/L.Q/5 & 9/2025** Were issued.

Recommendation: The concerned officers should present properly authorized and duly documented payment vouchers to this office for auditing or else refund the whole amount involved.

B. Bank Reconciliation Statement

It was further observed that bank reconciliation statements of all accounts operated by the Local Government were not prepared during the period under review. This violated the provision of Financial Memoranda chapter 19:23.

Recommendation: The cashier should prepare a bank reconciliation statement of all bank accounts operated by the Local Government on a monthly basis and forward copies to this office for audit action.

C. Irregular Payment Vouchers

Payment vouchers amounting to One Hundred and Sixty Three Million, One Hundred and Twenty Seven Thousand, One Hundred and Seventy-Three Naira, Fifty-Three Kobo (**₦163,127,173.53**) only were paid without the attachment of relevant documents to support the expenditure. Hence, Local Query No. **LG/AUD/RNG/ZO/RNG/L.Q/6 & 10/2025** were issued.

Recommendation: The concerned officers should attach all relevant documents to authenticate the payments made, or else the appropriate action be enforced on them.

D. Payment for Services Not Rendered

Examination/physical verification revealed that total payments amounting to Twenty-Three Million, One Hundred and Sixty-One Thousand, Eight Hundred and Ninety-Four Naira (**₦23,161,894**) only were made without rendering the service said to have been done. Hence, Local Query No. **LG/AUD/RNG/ZO/RNG/L.Q/7/2025** was issued

Recommendation: Management should either render the service as described in the payment vouchers or refund the whole amount involved, and this office be informed for re-inspection and verification or Else and appropriate action be surcharge against them.

E. Un-Supplied Store Items

Physical verification was made to stores and store ledgers revealed that payments amounting to Thirty-Two Million, Eight Hundred and Twenty-Eight Thousand, Three Hundred and Twenty Naira (**₦32,828,320**) only were made for various supplied while the said items were not recorded in store ledgers and not found in the stores. This contradicts the provision of Financial Memoranda chapter 14.9(2). Hence, Local Query No. **LG/AUD/RNG/ZO/RNG/L.Q/8/2025** was issued.

Recommendation: The officer(s)/suppliers concerned should be asked to explain and produce the items or refund the whole amount involved and this office be informed for further verification or else and appropriate action be enforce on them.

F. Un-Approved Expenditures

Payment vouchers amounting to **Nineteen Million Three Hundred and Ninety Thousand Naira (₦19,390,000)** only was paid without Chairman's approval. Hence local query NO:**LG/AUD/RNG/ZO/RNG/L.Q/11/2025** was issued.

3.0 CONCLUSION

We hope that all lapses pointed out should be tackled, rectified and forwarded for our further verification.

The same is copied to the Auditor General Local Government Councils for information and further action.

Warm regards,

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCIL
RINGIM ZONE, JIGAWA STATE

Our Ref: LG/RNG/ZO/INSP/R.1/1/2 Your Ref: Date: 4th March, 2026
15th Ramadan 1447 AH

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 6/3/26
RECEIVED

The Auditor General,

Local Government Councils,

Jigawa State.

DCA
Pls deal
AG 10/3/26

FORWARDING OF AUDIT REPORTS AND QUERIES FOR THE PERIOD OF JULY-DECEMBER, 2025 IN RESPECT OF RINGIM ZONE

I hereby write and forward for the above subject matter in respect of Ringim, Taura, Garki and Babura Local Government Councils respectively.

Above for your information and further action.

Warm regards,

Zaharaddeen Abubakar CNA
Zonal Director Audit
Ringim Zone

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XXI

Email:

Date: 29th December,2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

The Auditor General

Local Government Audit

Dutse, Jigawa State.

DCA
P/s Deal
AG 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/ZO/RNG/L.Q/11/2025

(UN-APPROVED EXPANDITURE)

Reference to Letter no. LG/AUD/ZO/RNG/2025/L.Q/11/2025 dated July to December, 2025, the Sum of Nineteen million Three Hundred and Ninety Thousand naira (19,390,000.00) Only, was spend on Un-Approved Expenditure.

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

Best Regards

AMADU ABDU KAZAURE

Treasurer

For Hon. Chairman

Noted and filed as appropriate, please.

DCA 12/05

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

TRLG/FIN/20/VOL II/XXI

Email:

Date: 16th February, 2026

The Auditor General

Local Government Audit

Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 17/02/26
RECEIVED

DCA
Pls verify as Appropriate accurately AG 17/2/26

RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2025/LQ.1 UN PRESENTED PAYMENT VOUCHERS (JANUARY –JUNE, 2025)

Reference to Letter No. ALG/RNG/ZO/RNG/2025/LQ.1 For January –June 2025 queries where Answered as follows:-

Outstanding Unpresented payment vouchers; to the tune of **N28,775,800.00** where Presented for your further verification

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

Best Regards

AMADU ABDU KAZAURE

TREASURER

For HON CHAIRMAN

RINGIM LOCAL GOVERNMENT

When filed appropriately pls would be verified as endorsed.
DCA
17/2

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

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

16th February,2026

Email:

Date:

The Auditor General

Local Government Audit

Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign:
Date: 17/02/26
RECEIVED

DCA
Pls verify & treat
17/2/26

RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2025/LQ.2 IRREGULAR VOUCHERS (JANUARY –JUNE, 2025)

Reference to Letter No. ALG/RNG/ZO/RNG/2025/LQ.2 For January –June 2025 queries where Answered as follows:-

Irregular payment vouchers; to the tune of **N37,315,000.00** where Presented and documented for your further verification.

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

Best Regards

AMADU ABDU KAZAURE

TREASURER

Deal as endorsed accordingly
DCA
17/2

For HON CHAIRMAN

RINGIM LOCAL GOVERNMENT

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

TRLG/FIN/20/VOL.II/XXI

In case of reply, please quote reference

16th February,2026

Email:

Date:

The Auditor General

Local Government Audit

Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE
Sign: Date: 17/02/26
RECEIVED

DCA
Pls verify & deal
AC 17/2/26

RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2025/LQ.3 UN ACCOUNTED SECURITY VOTE AND RUNNING COST (JANUARY –JUNE, 2025)

Reference to Letter No. ALG/RNG/ZO/RNG/2025/LQ.3 For January –June 2025 queries where Answered as follows:-

Un Accounted Security Vote and Running Cost vouchers; to the tune of **N12,000,000.00** where Presented and documented for your further verification.

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

Best Regards

AMADU ABDU KAZAURE

TREASURER

For HON CHAIRMAN

RINGIM LOCAL GOVERNMENT

Noted and treated when filed as appropriately please.

DCA
17/2

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

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

16th February,2026

Email:

Date:

The Auditor General

Local Government Audit

Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/02/26
RECEIVED

DCA
Pls deal
AG 17/2/26

RESPONSE TO AUDIT QUERY ALG/RNG/ZO/RNG/2025/LQ.4 UN SUPPLIED STORE ITEMS (JANUARY –JUNE, 2025)

Reference to Letter No. ALG/RNG/ZO/RNG/2025/LQ.4 For January –June 2025 queries where Answered as follows:-

Un Supplied Store Itemss; to the tune of **N9,069,000.00** where Presented and documented for your further verification.

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

Best Regards

AMADU ABDU KAZAURE

TREASURER

For HON CHAIRMAN

RINGIM LOCAL GOVERNMENT

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XXI

Email:

Date: 29th December,2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
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The Auditor General

Local Government Audit

Dutse, Jigawa State.

DCA
Pls deal
AG 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/RNG/ZO/RNG/L.Q/5/2025

(UNPRESENTED PAYMENT VOUCHERS)

Reference to Letter no. LG/AUD/RNG/ZO/RNG/2025/L.Q/5/2025 dated July to November, 2025, the Sum of Two Hundred and Twenty Five million Nine and Thirty Four Thousand Four Hundred and Ninety Nine naira Ninety Four kobo (225,934,499.94) Only, was spend on Unpresented Payment Vouchers .

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

Best Regards

AMADU ABDU KAZAURE

Treasurer

For Hon. Chairman

Acted as usual and file accordingly pls.
DCA 12/05

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

Email:

In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XXI

Date: 29th December,2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

The Auditor General

Local Government Audit

Dutse, Jigawa State.

DCA
Pls deal
AG 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/ZO/RNG/L.Q/6/2025

(IRREGULAR PAYMENTS VOUCHERS)

Reference to Letter no. LG/AUD/ZO/RNG/2025/L.Q/6/2025 dated July to November, 2025, the Sum of One Hundred and Fifty Three million Eight Hundred and Seven Thousand One Hundred and Seventy Three naira Fifty Three Kobo(153,807,173.53) Only, was spend on Irregular Payments .

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

Best Regards

AMADU ABDU KAZAURE

Treasurer

For Hon. Chairman

Deal accordingly as usual after filing.

DCA 12/05

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

Email:

In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XXI

Date: 22th December,2025

The Auditor General

Local Government Audit

Dutse, Jigawa State.

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

DCA
Pls deal
A G 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/ZO/RNG/L.Q/7/2025

(PAYMENT FOR SERVICE NOT RENDERED)

Reference to Letter no. LG/AUD/ZO/RNG/2025/L.Q/7/2025 dated July to November, 2025, the Sum of Twenty Three million One Hundred and Sixty One Thousand Eight Hundred and Ninety Four naira (23,161,894.00) Only, was spend on Payment for Service Not Rendered.

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

Best Regards

AMADU ABDU KAZAURE

Treasurer

For Hon. Chairman

File and treat as usual.
DCA 12/05

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

Email:

Date:

TRLG/FIN/20/VOL.II/XXI

29th December,2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
RECEIVED

The Auditor General

Local Government Audit

Dutse, Jigawa State.

DCA
Pls deal
AG 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/RNG/ZO/RNG/L.Q8 /2025

(PAYMENTS FOR UNSUPPLIED STORE ITEMS)

Reference to Letter no. LG/AUD/RNG/ZO/RNG/L.Q8/2025 dated July to November, 2025, the Sum of Thirty Two million and Eight Hundred and Twenty Eight Thousand Three Hundred and Twenty naira (32,828,320.00) was spend on Payments For Unsupplied store Items.

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

Best Regards

AMADU ABDU KAZARE

Treasurer

For Hon. Chairman

Okay, treated as endorsed and directed accordingly pls.
DCA 12/05

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

Email:

In case of reply, please quote reference

TRLG/FIN/20/VOL.II/XXI

Date: 29th December,2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
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The Auditor General

Local Government Audit

Dutse, Jigawa State.

DCA
Pls deal
AG 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/RNG/ZO/RNG/L.Q/9/2025

(UN -PRESENTED PAYMENT VOUCHERS)

Reference to Letter no. LG/AUD/RNG/ZO/RNG/2025/L.Q/9/2025 dated July to December, 2025, the Sum of Seventeen Million Two Hundred and Ninety Five Thousand Four Hundred and Ninety Five naira Ninety Two kobo (17,295,495.92) Only, was spend on Un-presented Payment Vouchers .

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

Best Regards

AMADU ABDU KAZAURE

Treasurer

For Hon. Chairman

File as appropriate pls and comply as endorsed pls.

DCA 12/05

RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

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OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 11/5/26
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The Auditor General

Local Government Audit

Dutse, Jigawa State.

DCA
Pls deal
AG 12/5/26

RESPONSE TO AUDIT QUERY LG/AUD/ZO/RNG/L.Q/10/2025

(IRREGULAR PAYMENTS VOUCHERS)

Reference to Letter no. LG/AUD/ZO/RNG/2025/L.Q/10/2025 dated July to December, 2025, the Sum of Nine million Three Hundred and Twenty Thousand naira (9,320,000.00) Only, was spend on Irregular Payments .

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

Best Regards

AMADU ABDU KAZAURE

Treasurer

For Hon. Chairman

Appropriately filed and acted on as endorsed and directed accordingly pls.

DCA 12/05