

RINGIM

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2022

**CONSOLIDATED REPORT
OF THE AUDITOR GENERAL
on the**

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



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

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



HON. SHEHU SULE UDI
The Executive Chairman
Ringim Local Government Council



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



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B. 3021

Email:

In case of reply, please quote reference

Ref No.....

Date:

1st-February-2023

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

Alfa Alhaji Kila 1/02/23
We accepted responsibility for the integrity of these financial statements. The information they contained and their compliance with the finance (control and management) Act Cap 144 of 1990 as amended.

In our opinion, these financial statements fairly reflect the financial position of Ringim Local Government as at 31st December 2022 and its operation for the year ended on the date.

Alfa Alhaji Kila 1/02/23
ALFA ALHAJI KILA
Treasurer

Shehu Sule Udi 01/02/23
HON. SHEHU SULE UDI
Executive Chairman



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

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

Introduction

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

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

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the



S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <ol style="list-style-type: none">1. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Ringim Local Government Council, Jigawa State Government in preparing and presenting Financial Statements.2. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.3. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.4. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.5. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.6. Cash receipts are cash inflows.7. Cash payments are cash outflows.8. Cash Controlled by Ringim Local Government Council, Jigawa State Government: Cash is deemed to be controlled by, Ringim Local Government Council, Jigawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.9. Government Business Enterprise means a department or agency that has all the following characteristics:<ol style="list-style-type: none">a. Is an entity with the power to contract in its own name;b. Has been assigned the financial and operational authority to carry on a business;c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); ande. Is controlled by a public sector management or the government.10. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information



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

2.	General Purpose Financial Statements (GPFS) The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Ringim Local Government Council, Jigawa State Government and Accounting Policies and Notes to the Financial Statements. In Ringim Local Government Council, Jigawa State the GPFS Accounting Policy include the following: <ol style="list-style-type: none">1. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:<ol style="list-style-type: none">a. recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; andb. separately identifies payments made by third parties on behalf of the State government.2. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);3. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);4. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);5. Notes to the Accounts: Additional disclosures to explain the GPFS; and6. Accounting Policies and Explanatory Notes.
3.	Basis of Preparation and Legal Provisions The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.
4.	Fundamental Accounting Concepts The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Ringim Local Government Council, Jigawa State: <ol style="list-style-type: none">a. Cash Basis of Accounting;b. Understandability;c. Materiality,d. Relevance;e. Going Concern Concept;f. Consistency Conceptg. Prudenceh. Completeness, etc.
5.	Accounting Period The accounting year (fiscal year) is from 1 st January to 31 st December, 2022. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
6.	Reporting Currency The General Purpose GPFS are prepared in Nigerian Naira.
7.	Department for Consolidation The Consolidation of the GPFS are based on the Cash transactions of all Department of Ringim Local Government Council, Jigawa State, except Government Business Enterprises (GBEs).



8.	Comparative Information The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
9.	Budget Figures These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Jigawa State.
10.	Receipts <ol style="list-style-type: none">These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowing, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
11.	External Assistance <ol style="list-style-type: none">Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
12.	Other Borrowings / Grants& Aid Received These shall be categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.
13.	Interest Received Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.
14.	Government Business Activities Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.
15.	Payments <ol style="list-style-type: none">These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.Payments for purchase of items of capital nature(e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.



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

16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.
18.	Interest on Loans: Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments
19.	Foreign Currency Transactions: <ol style="list-style-type: none">Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.
20.	Prepayments Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.
21.	Investments: Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.
22.	Leases <ol style="list-style-type: none">Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and paymentsOperating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
23.	Cash Balances This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
24.	Advances All Cash Advances shall be retired before the end of the financial year. However, should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER ,2022 RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
	RECEIPTS:			
2,640,000,000.00	Statutory Allocation	1	2,613,101,689.96	2,061,650,759.69
	Independent Revenue			
100,000.00	Taxes	2a	150,000.00	0.00
2,000,000.00	Rate	2b	0.00	1,770,000.00
12,925,000.00	Local Licenses and Fees	2c	4,260,991.26	690,137.00
8,240,000.00	Commercial Undertaking	2d	4,401,640.00	4,418,475.00
4,520,000.00	Rent of LGA Properties	2e	3,476,000.00	1,950,000.00
320,000.00	Interest and dividend	2f	100,000.00	0.00
250,000.00	Miscellaneous	2g	0.00	0.00
28,355,000.00	Total Independent Revenue		12,388,631.26	8,828,612.00
	Total Receipt from Operating Activities		2,625,490,321.22	2,070,479,371.69
	PAYMENTS			
57,155,914.00	Office Of The Chairman	3a	55,713,567.59	38,120,873.88
32,390,644.00	Planning, Research and Statistics	3b	29,941,370.20	29,694,178.20
40,376,946.00	The Council	3c	50,964,196.00	32,411,305.00
77,010,804.00	Personal Management	3d	104,072,287.04	77,739,620.48
306,437,898.00	Finance And Supply	3e	257,770,782.55	264,897,192.00
951,363,156.00	Education	3f	1,000,972,754.27	933,776,428.75
332,353,873.00	Medical And Health	3g	389,451,531.04	339,194,316.74
52,525,876.00	Agriculture &Natural Resources	3h	47,715,208.28	41,787,596.02
100,084,713.00	Works And Housing	3i	235,165,150.72	150,186,690.11
70,000,000.00	Traditional Office Holders	3j	133,955,047.03	84,559,064.37
91,170,908.00	Social And Community Dev.	3k	86,687,397.21	66,569,533.84
2,110,870,732.00	Total Payment		2,392,409,291.93	2,058,936,799.39
	Net Cash Flow From Operating Activities		233,081,029.29	11,542,572.30
	CASHFLOWS FROM INVESTING ACTIVITIES:			
790,796,496.00	Capital Expenditure	4	310,557,456.33	122,963,559.34
	Net Cash Flow From Investing Activities		310,557,456.33	(122,963,559.34)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	Proceed From Loan	5a	(1,120,571.57)	1,130,694.00
	Other Non current liabilities	5b	6,866.21	500,000.00
232,000,000.00	Other Capital Receipt	5c	40,064,526.56	104,524,034.04
	Net Cash Flow From Financing Activities		38,950,821.20	106,154,728.04
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS			
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		(38,525,605.84)	(5,266,259.00)
	Cash & Cash Equivalent as at 1st January,2022		44,348,446.00	49,614,705.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER ,2022		5,822,840.16	44,348,446.00

The accompanying notes form part of these statements

1/02/23
ALFA ALHAJI KILA
Treasurer

Ringim Local Government, Jigawa State



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

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	5,822,840.16	44,348,446.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS		5,822,840.16	44,348,446.00
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	12,172,660.57	11,052,089.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		17,995,500.73	55,400,535.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	(12,532,545.48)	24,879,355.00
Non- Current Liabilities	9	30,528,046.21	30,521,180.00
Other Public Fund		0.00	0.00
TOTAL LIABILITIES		17,995,500.73	55,400,535.00

The accompanying notes form part of these statements

Alfa Alhaji Kila /02/23

ALFA ALHAJI KILA

Treasurer

Ringim Local Government, Jigawa State



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

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER ,2022
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
2,061,650,759.69	STATUTORY ALLOCATIONS:	1	2,613,101,689.96	2,640,000,000.00
	Independent Revenue			
0.00	Taxes	2a	150,000.00	100,000.00
1,770,000.00	Rate	2b	0.00	2,000,000.00
690,137.00	Local Licenses and Fees	2c	4,260,991.26	12,925,000.00
4,418,475.00	Commercial Undertaking	2d	4,401,640.00	8,240,000.00
1,950,000.00	Rent of LGA Properties	2e	3,476,000.00	4,520,000.00
0.00	Interest and dividend	2f	100,000.00	320,000.00
0.00	Miscellaneous	2g	0.00	250,000.00
8,828,612.00	SUB TOTAL INDEPENDENT REVENUE		12,388,631.26	28,355,000.00
2,070,479,371.69	TOTAL REVENUE		2,625,490,321.22	2,668,335,000.00
	LESS:EXPENDITURE			
38,120,873.88	Office Of The Chairman	3a	55,713,567.59	57,155,914.00
29,694,178.20	Planning, Research and Statistics	3b	29,941,370.20	32,390,644.00
32,411,305.00	The Council	3c	50,964,196.00	40,376,946.00
77,739,620.48	Personal Management	3d	104,072,287.04	77,010,804.00
264,897,192.00	Finance And Supply	3e	257,770,782.55	306,437,898.00
933,776,428.75	Education	3f	1,000,972,754.27	951,363,156.00
339,194,316.74	Medical And Health	3g	389,451,531.04	332,353,873.00
41,787,596.02	Agriculture &Natural Resources	3h	47,715,208.28	52,525,876.00
150,186,690.11	Works And Housing	3i	235,165,150.72	100,084,713.00
84,559,064.37	Traditional Office Holders	3j	133,955,047.03	70,000,000.00
66,569,533.84	Social And Community Dev.	3k	86,687,397.21	91,170,908.00
2,058,936,799.39	TOTAL EXPENDITURE		2,392,409,291.93	2,110,870,732.00
	Operating Balance		233,081,029.29	11,542,572.30
	APPROPRIATIONS/TRANSFERS:			
	Transfer to Capital Development Fund		233,081,029.29	11,542,572.30

The accompanying notes form part of these statements

Alfa Alhaji Kila
1/02/23

ALFA ALHAJI KILA

Treasurer

Ringim Local Government, Jigawa State



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

STATEMENT NO. 4				
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022				
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2021
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
11,542,572.30	Transfer from CRF		233,081,029.29	
104,524,034.04	AID AND GRANTS	10	40,064,526.56	232,000,000.00
116,066,606.34	TOTAL REVENUE AVAILABLE		273,145,555.85	
	LESS: CAPITAL EXPENDITURE			
122,963,559.34	Capital Expenditure	11	310,557,456.33	790,000,000.00
122,963,559.34	TOTAL CAPITAL EXPENDITURE		310,557,456.33	
	INTANGIBLE ASSETS		(37,411,900.48)	
(6,896,953.00)	CLOSING BALANCE		(37,411,900.48)	

The accompanying notes form part of these statements

Alfa Alhaji Kila /02/23

ALFA ALHAJI KILA

Treasurer

Ringim Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022			
RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,613,101,689.96	2,061,650,759.69
2a	Taxes	150,000.00	0.00
2b	Rate	0.00	1,770,000.00
2c	Local Licenses and Fees	4,260,991.26	690,137.00
2d	Commercial Undertaking	4,401,640.00	4,418,475.00
2e	Rent of LGA Properties	3,476,000.00	1,950,000.00
2f	Interest and dividend	100,000.00	0.00
2g	Miscellaneous	0.00	0.00
3a	Office Of The Chairman	55,713,567.59	38,120,873.88
3b	Planning, Research and Statistics	29,941,370.20	29,694,178.20
3c	The Council	50,964,196.00	32,411,305.00
3d	Personal Management	104,072,287.04	77,739,620.48
3e	Finance And Supply	257,770,782.55	264,897,192.00
3f	Education	1,000,972,754.27	933,776,428.75
3g	Medical And Health	389,451,531.04	339,194,316.74
3h	Agriculture &Natural Resources	47,715,208.28	41,787,596.02
3i	Works And Housing	235,165,150.72	150,186,690.11
3j	Traditional Office Holders	133,955,047.03	84,559,064.37
3k	Social And Community Dev.	86,687,397.21	66,569,533.84
4	Capital Expenditure	310,557,456.33	122,963,559.34
5a	Proceed From Loan	(1,120,571.57)	1,130,694.00
5b	Other Non current liabilities	6,866.21	500,000.00
5c	Other Capital Receipt	40,064,526.56	104,524,034.04
6	CASH AND BANK BALANCES	5,822,840.16	44348446
7	ADVANCES	12,172,660.57	11,052,089.00
8	ACCUMULATED FUND	(12,532,545.48)	24,879,355.00
9	NON CURRENT LIABILITIES	30,528,046.21	30,521,180.00
10	AID AND GRANTS	248,753,594.98	104,524,034.04
11	Capital Expenditure	310,557,456.33	122,963,559.34

The accompanying notes form part of these statements

Alfa Alhaji Kila 1/02/23
ALFA ALHAJI KILA

Treasurer

Ringim Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	123,307,919.64	73,596,511.93	1,219,274.45	0.00	198,123,706.02
FEBRUARY	60,815,284.97	68,718,209.12	27,309,254.65	0.00	156,842,748.74
MARCH	81,870,595.29	63,123,220.49	22,832,027.16	0.00	167,825,842.94
APRIL	120,769,623.22	78,018,547.49	0.00	0.00	198,788,170.71
MAY	107,715,073.80	64,155,610.92	7,540,603.52	0.00	179,411,288.24
JUNE	91,754,082.79	76,047,087.89	37,261,633.41	44,972,480.32	250,035,284.41
JULY	145,058,386.43	73,315,211.94	0.00	0.00	218,373,598.37
AUGUST	188,285,256.95	67,808,530.51	0.00	0.00	256,093,787.46
SEPTEMBER	107,419,117.39	81,829,237.51	0.00	0.00	189,248,354.90
OCTOBER	115,399,019.03	72,382,218.56	22,773,008.25	130,730,899.96	341,285,145.80
NOVEMBER	102,346,371.90	82,487,868.54	18,269,924.49	0.00	203,104,164.93
DECEMBER	160,074,328.71	78,873,668.03	15,021,600.70	0.00	253,969,597.44
TOTAL	1,404,815,060.12	880,355,922.93	152,227,326.63	175,703,380.28	2,613,101,689.96

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	
TOTAL	0.00
NOTE 2b: RATE	
Tenement rate	150,000.00
TOTAL	150,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
1003/18 Slaughter fee	162,075.00
1003/25 Dried Fish	50,000.00
1003/48 Indigene	2,294,369.95
1003/55 Tender Fee	1,457,546.31
1003/63 Felling of Trees	49,000.00
1003/94 Sales of Unserviceable Store	80,000.00
1003/95 Hire Charges	168,000.00
TOTAL	4,260,991.26
NOTE 2d: COMMERCIAL UNDERTAKING	
1004/1 Market	998,170.00
1004/2 Motor Park	530,120.00
1004/3 Shops/Shopping Centers	1,668,140.00
1004/4 Cattle Market	1,205,210.00
TOTAL	4,401,640.00
NOTE 2e: RENT OF LOCAL GOVERNMENT PROPERTIES	
Rent on Other Local Government Building	0.00
INTEREST AND DIVIDEND	0.00
Rent on Local Government Landed Property	3,476,000.00
TOTAL	3,476,000.00
NOTE 2g: MISCELNEOUS	
INTEREST AND DIVIDEND	100,000.00
Payment in lieu of resignations notice	0.00
TOTAL	100,000.00



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

NOTE 3a: OFFICE OF THE CHAIRMAN		
2001/1	Personnel Cost	10,576,556.84
2001/2	Traveling & Transport	2,569,687.75
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	11,435,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	1,483,650.00
2001/11	Entertainment & Hospitality	580,000.00
2001/12	Miscellaneous expenses	28,775,673.00
2001/13	Provision of service material	293,000.00
2001/14	Contribution to pension fund	0.00
	TOTAL	55,713,567.59
NOTE 3b: PLANNING, RESEARCH AND STATISTICS		
2002/1	Personnel Cost	26,180,917.20
2002/2	Traveling & Transport	0.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	0.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	3,510,453.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	250,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	29,941,370.20
NOTE 3c: THE COUNCILS		
2003/1	Personnel Cost	20,376,964.00
2003/2	Traveling & Transport	0.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	3,000,000.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	1,713,000.00
2003/8	Consultancy service & special committee	3,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	0.00
2003/11	Entertainment & Hospitality	1,500,000.00
2003/12	Miscellaneous expenses	21,224,232.00
2003/13	Provision of service material	150,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	50,964,196.00



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	50,810,565.94
2004/2	Traveling & Transport	926,900.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	27,510,185.18
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	5,060,000.00
2004/11	Entertainment & Hospitality	19,544,635.92
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	220,000.00
2004/14	Contribution to pension fund	0.00
	TOTAL	104,072,287.04
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	34,013,452.16
2005/2	Traveling & Transport	0.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	1,957,600.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	24,282,272.66
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	23,790,918.07
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	121,380,206.15
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	52,346,333.51
	TOTAL	257,770,782.55
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	925,500,734.00
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	4,790,000.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	70,682,020.27
	TOTAL	1,000,972,754.27



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

NOTE 3g: WASH

2007/1	Personnel Cost	269,375,637.27
2007/2	Traveling & Transport	7,500,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	80,373,680.04
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	4,570,000.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	3,723,950.00
2007/13	Provision of service material	10,398,320.80
2007/14	Contribution to pension fund	13,509,942.93
	TOTAL	389,451,531.04

NOTE 3h: AGRIC AND NATURAL RESOURCES

2008/1	Personnel Cost	43,449,208.28
2008/2	Traveling & Transport	100,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	0.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	4,166,000.00
2008/14	Contribution to pension fund	0.00
	TOTAL	47,715,208.28

NOTE 3i: WORKS AND HOUSING

2009/1	Personnel Cost	34,649,512.25
2009/2	Traveling & Transport	10,465,000.00
2009/3	Utility Service	270,000.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	187,365,638.47
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	2,415,000.00
2009/14	Contribution to pension fund	0.00
	TOTAL	235,165,150.72



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		0.00
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	133,955,047.03
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	133,955,047.03
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	48,209,952.78
2011/2	Traveling & Transport	100,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	9,435,444.43
2011/9	Grand contribution and subvention	12,270,000.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	0.00
2011/13	Provision of service material	16,672,000.00
2011/14	Contribution to pension fund	0.00
	TOTAL	86,687,397.21



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

NOTE 4: CAPITAL EXPENDITURE, 2022		
HEAD	PURPOSE	AMOUNT
4001/3	River Embankment at Ringim	1,800,000.00
4002/6	Construction of Goat Market at Beguwa	1,550,000.00
4006/10	Connection of Solar Power at Ringim Grave Yard	1,350,000.00
4008/8	Construction of Drainage at Galadanchi Masallachin Jumaat Mosque Ringim	6,061,600.97
	SUB TOTAL	10,761,600.97
5001/1	2% contribution to Jigawa state university	38,054,498.41
5001/5	Renovation of Classroom at Ringim S/Gari Islamiyya	1,628,252.00
5002/8	Conversion of FM Marawa to Dispensary	2,785,462.00
5004/7	Construction of 5 Daily Prayers Mosque at 10 wards	4,175,500.00
5004/9	Social Intervention and Protection Programme	3,388,668.00
	SUB TOTAL	50,032,380.41
6001/1	Purchase of Hand Pump Materials	29,678,477.50
6001/2	Construction of 55No.Hand Pumps(5 per Ward)	11,209,469.00
6001/10	Purchase of Submersible pump at Gidan Ari	950,000.00
6002/3	Construction of Culvert and Drainage at Layin Nura Dandabi Ringim	1,296,266.98
6002/9	Control of Erosion at Ringim LGA	43,733,965.31
6004/1		6,300,000.00
	SUB TOTAL	93,168,178.79
7001/1	Settlement of Liabilities	9,740,939.93
7001/2	State and Local Government Joint Projects	128,190,019.23
7001/3	Land Compensation	600,000.00
7001/8	Renovation of Local Government Secretariat	4,068,000.00
7001/9	renovation of Ringim District Head Office	2,054,892.00
7002/7	Relocation of FM Marawa to Ringim	865,744.00
7002/8	Construction of District Heads House at Sankara	2,339,063.00
7002/9	Renovation of LEA Office Ringim	8,736,638.00
	SUB TOTAL	156,595,296.16
	TOTAL	310,557,456.33



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

NOTE 5c : (OTHER CAPITAL RECEIPTS)

MONTHS	STATE I.G.R	STABLIZATION	TOTAL
JANUARY	164,625.55	5,300,000.00	5,464,625.55
FEBRUARY	164,625.55	1,000,000.00	1,164,625.55
MARCH	164,625.55	9,667,652.09	9,832,277.64
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	6,500,000.00	6,664,625.55
JUNE	164,625.55	4,500,000.00	4,664,625.55
JULY	164,625.55	1,000,000.00	1,164,625.55
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55		164,625.55
OCTOBER	164,625.55	700,000.00	864,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	3,421,367.87	3,585,993.42
TOTAL	1,975,506.60	38,089,019.96	40,064,526.56

NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2022

UNITY BANK PLC (MAIN A/C)	1,876,801.17
UNITY BANK PLC (OVERHEAD A/C)	205,573.35
UNITY BANK PLC (SALARY A/C)	1,199,367.41
POLARIS BANK PLC (PROJECT A/C)	0.00
ZEINITH BANK(LOAN A/C)	305,267.38
SEVING AND LOAN LTD (REVENUE A/C)	2,235,830.85
TOTAL	5,822,840.16

NOTE 7: ADVANCES FOR THE YEAR 2022

PERSONAL ADVANCE	0.00
OTHER ADVANCES	0.00
TOTAL	12,172,660.57



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

NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F		24,879,355.00	
Closing Balance		(37,411,900.48)	
Accumulated Fund C/D		(12,532,545.48)	
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE		0.00	
FEDERAL		0.00	
OTHER DEPOSITS		30,528,046.21	
TOTAL		30,528,046.21	
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE I.G.R	STABLIZATION	TOTAL
JANUARY	164,625.55	5,300,000.00	164,625.55
FEBRUARY	164,625.55	1,000,000.00	1,164,625.55
MARCH	164,625.55	9,667,652.09	9,832,277.64
APRIL	164,625.55	500,000.00	664,625.55
MAY	164,625.55	6,500,000.00	6,664,625.55
JUNE	164,625.55	4,500,000.00	4,664,625.55
JULY	164,625.55	1,000,000.00	1,164,625.55
AUGUST	164,625.55	5,500,000.00	5,664,625.55
SEPTEMBER	164,625.55		164,625.55
OCTOBER	164,625.55	700,000.00	864,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	3,421,367.87	3,585,993.42
TOTAL	1,975,506.60	38,089,019.96	40,064,526.56



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



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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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

SCOPE

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

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

OUR OPINION

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

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

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

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4 28/06/2023



RINGIM LOCAL GOVERNMENT COUNCIL, JIGAWA STATE
DISCLOSURES AND GENERAL OBSERVATIONS FOR THE YEAR ENDED 31ST DECEMBER, 2022

- 1. STATUTORY ALLOCATION** The account of Ringim Local Government Council revealed that, the Sum of TwoBillion Six Hundred and Thirteen Million One Hundred and One Thousand Six Hundred and Eighty-Nine NairaNinety-Six Kobo (N2,613,101,689.96) only was received from the Federation Account as Statutory Allocation. The amount represents 98.98% of the approved budgeted amount of N2,640,000,000.00.
- 2. CAPITAL RECEIPT:** The Sum of Forty Million Sixty-Four Thousand Five Hundred and Twenty-Six Naira Fifty-Six Kobo (N40,064,526.56) only was receipt as Capital Receipt which represents only 17.27% of the approved estimated amount of N232,000,000.00.
- 3. INTERNALLY GENERATED REVENUE:** The Revenue Section of the Sum of Twelve Million Three Hundred and Eighty-Eight Thousand Six Hundred and Thirty-One Naira Twenty-Six Kobo (N12,388,631.26) as Internally Generated Revenue during the year 2021. This represents 43.69% of approved budgeted amount of N28,355,000.
- 4. BANK RECONCILIATION STATEMENTS.** We have observed that, the Five Bank account operated by the Local Government been reconciled as a31st –December 2022.
- 5. BUDGET PERFORMANCE.** The overall budget performance of Ringim Local Government Council in respect of Revenue and Expenditure for the year 2022 is Summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,640,000,000.00	2,613,101,689.96	26,898,310.04	98.98%
CAPITAL RECEIPT	232,000,000.00	40,064,526.56	191,935,473.44	17.27%
INTERNALLY GENERATED REVENUE	28,355,000.00	12,388,631.26	15,966,368.74	43.69%
TOTAL REVENUE	2,900,355,000.00	2,665,554,847.78	234,800,152.22	91.90%
EXPENDITURE				
RECURRENT EXPENDITURE	2,110,870,732.00	2,392,409,291.93	(281,538,559.93)	113%
CAPITAL EXPENDITURE	790,796,496.00	310,557,456.33	480,239,039.67	39.27%
TOTAL EXPENDITURE	2,901,667,228.00	2,702,966,748.26	129,528,476.74	95.43%



1. **TOTAL REVENUE:** The total Sum of Two Billion Six Hundred and Sixty Five Million Five Hundred and Fifty Four Thousand Eight Hundred and Forty Seven Naira Seventy Eight (N2,665,554,847.78) Only was received by the Local Government as Statutory Allocation from the Federation Account and internally Generated Revenue which represent 91.90% of the approved estimated amount of N2,900,355,000.00
2. **RECURRENT EXPENDITURE** Recurrent expenditure amounting to Two Billion Three Hundred and Ninety-Two Million Four Hundred and Nine Thousand Two Hundred and Ninety-One Naira Ninety-Three Kobo (N2,392,409,291.93) was incurred on personnel and Overhead Cost represent 113% of the approved budgeted amount of N2,110,870,732.00
3. **CAPITAL EXPENDITURE** The total Sum of Three Hundred and Ten Million Five Hundred and Fifty Seven Thousand Four Hundred and Fifty-Six Naira Thirty-Three Kobo (N310,557,456.33) only was incurred as Capital expenditure for the period of January – December 2022 representing only 39.27% of the approved estimated amount 790,796,496
4. **RECOMMENDATION**
 - a. Effort should be made to reduce over spending on recurrent expenditure and shift the same to capital expenditure in order to improve the well-being of the electorate.
 - b. New avenues to be exploited in view of improving the Local Government Council's internal revenue.

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

Queries were issued to Ringim Local Government Council for the year 2022 on the lapses mentioned to the tune of Fifty Eight Million Eight Hundred and Thirty Eight Thousand Seven Hundred and Thirty Five Naira (N58,838,735.00) where the sum of Fifty Six Million Forty Nine Thousand Seven Hundred and Thirty Five Naira (N56,049,735.00) was verified and resolved leaving a balance of Two Million Seven Hundred and Eighty Nine Thousand Naira (N2,789,000.00) unresolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/RNGZO/RNG/Q1/2022	1,609,000.00	1,489,000.00	120,000.00
2	ALG/RNGZO/RNG/Q1/2022	6,529,000.00	5,660,000.00	869,000.00
3	ALG/RNGZO/RNG/Q2/2022	13,727,634.00	12,727,634.00	1,000,000.00
4	ALG/RNGZO/RNG/Q4/2022	8,536,412.00	8,536,412.00	0.00
5	ALG/RNGZO/RNG/Q3/2022	6,800,000.00	6,000,000.00	800,000.00
6	ALG/RNGZO/RNG/Q6/2022	21,636,689.00	21,636,689.00	0.00
TOTAL		58,838,735.00	56,049,735.00	2,789,000.00

28th -06-2023

SHEHU A. KAILA, CNA, ACMA, FCIFC

FRC/2023/PRO/ANAN/004/231669

Auditor-General (Local Governments)
Jigawa State.



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

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

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Fifty Eight Million, Eight Hundred and Thirty Eight Thousand ,Seven Hundred and Thirty Five Naira, Twenty Kobo (N58,838,735.00) only were raised and issued to the Local Government.

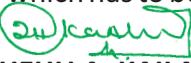
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of Fifty Six Million, Forty Nine Thousand, Seven Hundred and Thirty Five Naira (N56,049,735.00) only, thus leaving a balance of Two Million, Seven Hundred and Eighty Nine Thousand Naira (N2,789,000) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Ringim Local Government staff and Local Education Authorities. To this effect, a sum of Ninety Eight (98) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the One Hundred Eighty Three Million, One Hundred and Eighty Seven Thousand, Twenty Two Naira (N183,187,022.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Thirty Nine (39) numbers of staff retired and deceased owed Ringim Local Government Council, the sum of Seven Million, Seven Hundred and Eleven Thousand , Six Hundred and Ninety Eight Naira (N7,711,698.00) only which has to been deducted and remitted back by the pension administration.

 28th - 06 - 2023.
SHEHU A. KAILA, CNA, ACMA, FCIFC

FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



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



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

Local Querry No. ALG/RNGZO/RNG/2022/Q.1

The, HON. CHAIRMAN

RINGIM

Local Government

Audit Form I

Station: RINGIM

Pv. No.: CC **Date:** JAN-JUNE, 2022

Head CC **Sub Head:** CC

Amount ₦: 1,609,000

Payee: Sundry

Nature of Payment: Various

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCHERS

In the Course of examination of payment vouchers for the stated period above, it was discovered that the sum of One million six hundred and nine thousand naira (₦1,609.000=) only was paid to various payees without necessary payment vouchers to justify the payment as contained in (F.M 14.3).

Therefore the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

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

Warm Regard.

Zaharaddeen Abubakar (C.N.A)

Area Auditor

Ringim Local Government.



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



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

Local Querry No. ALG/RNGZO/RNG/2022/Q.2
The, HON. CHAIRMAN
RINGIM *Local Government*

Audit Form I

Station: RINGIM
Pv. No.: CC *Date:* JAN-JUNE, 2022
Head CC *Sub Head:* CC
Amount ₦: 13,727,634
Payee: Sundry
Nature of Payment: Various

AUDIT QUERRY IRREGULAR PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the stated period above, it was observed that the sum thirteen million seven Hundred and twenty seven thousand six hundred and thirty four naira (₦13,727,634=) only was paid to various payees without attaching all necessary supporting documents to authenticate the payment. Refers attached.

The above therefore is not incompliance with the provision of (F.M 14.4(1)) as such the concerned officers should be asked to explain or else the total sum amount paid be refunded and this office be informed.

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

Warm Regard.

Zaharaddeen Abubakar (C.N.A)

Area Auditor

Ringim Local Government.



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



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

Local Querry No. ALG/RNGZO/RNG/2022/Q.3

The, HON. CHAIRMAN

RINGIM

Local Government

Audit Form 1

Station: RINGIM

Pv. No.: CC **Date:** JAN-JUNE, 2022

Head CC **Sub Head:** CC

Amount ₦: 6,800,000

Payee: Sundry

Nature of Payment: Various

AUDIT QUERRY

UN-PRE-AUDITED PAYMENT VOUCHERS

During the examination of payment vouchers for the period stated above, it was observed that the sum of six million Eight Hundred thousand Naira (₦6800,000) only was paid without been pre-audited by internal audit unit which is contrary to the provision (F.M 14.10)

In view of the foregoing, the concerned officers should be asked to explain or else the total sum paid be recovered and this office be informed.

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

Warm Regard.

Zaharaddeen Abubakar (C.N.A)

Area Auditor

Ringim Local Government.



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Querry No. ALG/RNGZO/RNG/2022/Q4

The, HON. CHAIRMAN
RINGIM Local Government

Audit Form 1

Station: RINGIM

Pv. No.: CC JULY-DEC, 2022

Head CC Sub Head: CC

Amount ₦: 6,529,000

Amount ₦:

Payee: SUNDAY

Nature of Payment: VARIOUS

AUDIT QUERRY

UN-PRESENTED PAYMENT VOUCTERS

During the course of examination of payment vouchers for the period stated above, it was observed that the sum of Six Million Five Hundred And Twenty Nine Thousand Naira (₦6,529,000) only was paid to various payees without necessary payment vouchers to justify the payment as contained in FM (14.3), therefore the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

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

Ward regards.

Zaharaden Abubakar C.N.A
Area Auditor
Ringim Local Government.

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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Querry No. ALG/RNGZO/RNG/2022/Q5
The, HON. CHAIRMAN
RINGIM Local Government

Audit Form 1

Station: RINGIM
Pv. No. CC JULY DEC, 2022
Head CC Sub Head CC
Amount ₦: 8,536,412=48
Payee:
Nature of Payment:

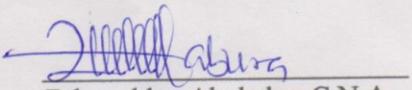
AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

In the course of examination of payment vouchers for the period stated above, it was discovered that the sum of Eight Million Five Hundred And Thirty Six Thousand Four Hundred And Twelve Naira Forty Eight Kobo (₦8,536,412.48) Only was paid to various payees without attaching all necessary supporting document to authenticate the payment. Refers attached. The above therefore is not in compliance with the prevision of F.M (14.4 (1)), as such the concerned officers should be asked to explain or else the total sum paid be refunded and this office be informed.

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

Ward regards.


Zaharadden Abubakar C.N.A.
Area Auditor
Ringim Local Government.

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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT AUDIT

RINGIM ZONE, JIGAWA STATE

Local Querry No. ALG/RNGZO/RNG/2022/Q6

The, HON. CHAIRMAN
RINGIM Local Government

Audit Form 1

Station: RINGIM

Pv. No.: CC JULY-DEC,2022

Head CC Sub Head CC

Amount ₦: 21,636,688.55

Amount ₦:

Payee: SUNDAY

Nature of Payment: VARIOUS

AUDIT QUERRY

UN-PRE-AUDITED PAYMENT VOUERS

Sequel to the examination of payment vouchers for the period stated above, it was observed that the sum of Twenty one Million SixHundred And Thirty Six Thousand Six Hundred And Eighty Eight Naira Fifty Five Kobo (₦21,636,688.55) only was paid with out been pre-audited by internal audit unit which is contrary to the provision of FM (14.10). In view of the foregoin, the officers concerned should be asked to explain or other wise the total sum paid be recovered and this office be informed.

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

Ward regards.

Zaharadden Abubakar C.N.A.
Area Auditor
Ringim Local Government.

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



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

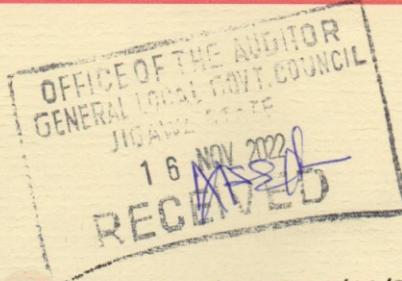
In case of reply, please quote reference
RLG/TRE/FIN/19/VOL.II/XX

11th Nov. 2022

Email:

Date: _____

The Auditor General,
Local Government Audit
Dutse, Jigawa State



RE-AUDIT QUERY NO. ALG/RNG ZO/RNG/2022/Q.1/ DATED 2/11/2022 ON UN-
PRESENTED PAYMENT VOUCHERS AMOUNTING TO (1,600,000)

Reference to the above captioned, I write to respond that, all the payment vouchers stated are now raised, duly signed and fully documented for kind verification and record purposes, please.

Best regards

SHEHUE SULE UDI

Hon. Chairman

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16/11/22



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



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

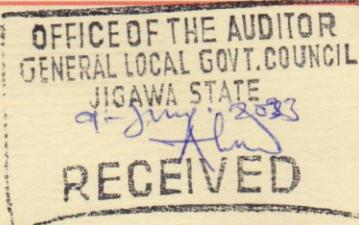
P.M.B 3021

In case of reply, please quote reference

RLG/TRE/FIN/19/VOL.II/XX

Email:

Date: 6TH JUNE, 2023



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

RE-AUDIT QUERY NO ALG/RNG/2022/Q6 DATED JULY – DECEMBER, 2022 ON
UNPRESENTED PAYMENT VOUCHERS AMOUNTING TO 21,366,688 ONLY

Reference to the above captioned, I wish to respond that, all the payment vouchers listed are now presented for your kind verification and record purpose, please

Best regards.

SHEHU SULE UDI
Hon. Chairman

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



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

Email:

RLG/TRE/FIN/19/VOL.II/XX

Date: 6TH JUNE, 2023

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

OFFICE OF THE AUDITOR
GENERAL LOCAL GOVT.COUNCIL

JIGAWA STATE

92 JUNE -23
[Signature]
RECEIVED

RE-AUDIT QUERY NO ALG/2022/Q5 DATED JULY – DECEMBER, 2022 ON IRREGULAR PAYMENT AMOUNTING TO N8,536,412.48 ONLY

Reference to the above captioned, I write to respond that, all irregularities were addressed and ready for your kind verification and record purpose, please

Best regards.

Shehu Sule Udi
SHEHU SULE UDI
Hon. Chairman

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2023 AG 14/6/23



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



RINGIM LOCAL GOVERNMENT COUNCIL JIGAWA STATE NIGERIA

P.M.B 3021

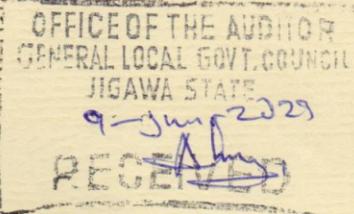
In case of reply, please quote reference

RLG/TRE/FIN/19/VOL.II/XX

Email:

Date: 6TH JUNE, 2023

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



RE-AUDIT QUERY NO ALG/RNG/20/22/Q4 DATED JULY – DECEMBER, 2022 ON UNPRESENTED PAYMENT VOUCHERS AMOUNTING TO N6,529,000 ONLY

Reference to the above captioned, I write to respond that, all the payment vouchers stated are now raised, dully signed and fully documented for your kind verification and record purpose, please

Best regards.

Shehu Sule Udi
Hon. Chairman

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



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

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

Email:

11th Nov. 2022

Date: _____

The Auditor General,
Local Government Audit
Dutse, Jigawa State



RE-AUDIT QUERY NO. ALG/RNG ZO/RNG/2022/Q.3/ DATED 2/11/2022 ON UN-
PRESENTED PAYMENT VOUCHERS AMOUNTING TO (6,800,000)

Reference to the above captioned, I write to respond that, all the payment vouchers listed are now presented for your kind verification and record purposes, please.

Best regards

SHEHU SULE UDI
Hon. Chairman

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16/11/22



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



RINGIM LOCAL GOVERNMENT COUNCIL

JIGAWA STATE NIGERIA

P.M.B 3021

In case of reply, please quote reference

Email:

RLG/TRE/FIN/19/VOL.II/XX

Date: 11th Nov. 2022

The Auditor General,
Local Government Audit
Dutse, Jigawa State

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RE-AUDIT QUERY NO. ALG/RNG ZO/RNG/2022/Q.2 / OF 2/11/2022 ON IRREGULAR PAYMENT AMOUNTING TO (13,727,634) ONLY

Reference to the above captioned, I write to respond to the query on irregular payment that, all irregularities were addressed and now ready for your kind verification and record purpose, please.

Best regards

SHEHU SULE UDI
Hon. Chairman

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