

MIGA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE



**20
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REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNT OF

MIGA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2024



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

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



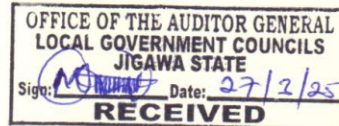
MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

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26-03-2025

The Hon. Commissioner,
Ministry for Local Government,
Dutse, Jigawa State.



DDSA
Pls deal @ [Signature] AG 27/2/25

SUBMISSION OF ANNUAL ACCOUNT FROM MIGA LOCAL GOVERNMENT FOR THE YEAR 2024

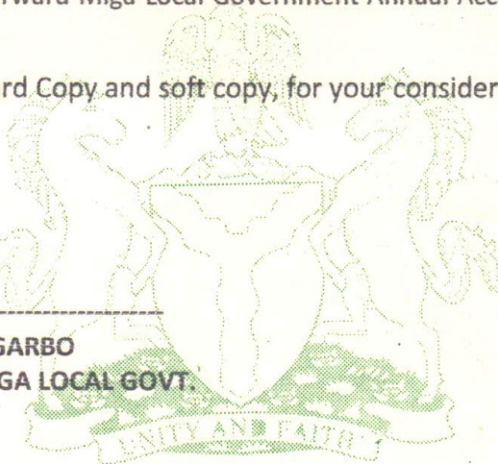
I wish to write and forward Miga Local Government Annual Account for the year 2024 as requested.

Find attached the hard Copy and soft copy, for your consideration please.

Best Regards

[Signature]

BILYA DAUDA GARBO
HON. CHAIRMAN MIGA LOCAL GOVT.





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



HON. BILYA DAUDA
EXECUTIVE CHAIRMAN
MIGA LOCAL GOVERNMENT COUNCIL



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



MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

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27/3/2025

The Auditor General,
Local Government,
Jigawa State.

RESPONSIBILITY STATEMENTS

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

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

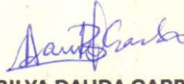
To fulfill these responsibilities, I am to ensure that proper accounting records are maintained; applicable International Public Sector Accounting Standards are applied; judgments and estimates made are reasonable and prudent; and internal control procedures are instituted to provide reasonable assurances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

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

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


USMAN DAUDU MOHD
Treasurer

27/3/25


BILYA DAUDA GARBO
Hon. Chairman

27/3/25



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



MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE

Incase of reply, please quote

Date: _____

Ref. No.: _____

MIGALOCAL 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.



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

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

Statutory Allocation

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



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

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

13. Transfers from other government entities.

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

Expenses:

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

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

16. Cash & Cash Equivalent

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

17. Accounts Receivable:

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

18. Prepayments

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



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

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

19. Property, Plant & Equipment (PPE)

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

Cost:

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

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

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

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



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

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

20. Deposits

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

21. Reserves

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

22. Transfers to other government entities

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



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

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024 N	FINAL BUDGET 2024 N	SUPPLEMENTARY BUDGET 2024 N	INITIAL/ ORIGINAL BUDGET 2024 N	VARIANCE ON F INAL BUDGET N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,864,978,607.79	Government Share of FAAC (Statutory Revenue)	1	1,834,748,497.17	2,585,000,000.00	0.00	2,585,000,000.00	750,251,502.83
1,064,522,515.23	Government Share of VAT	2	2,057,518,597.38	1,300,000,000.00	0.00	1,300,000,000.00	(757,518,597.38)
2,750,000.00	Tax Revenue	3	0.00	120,000.00	0.00	120,000.00	
18,447,454.00	Non Tax Revenue	4	11,188,826.25	37,460,000.00	0.00	37,460,000.00	26,271,173.75
100,355,996.72	Transfer from Other Government Entities	5	76,582,302.16	2,000,000.00	0.00	2,000,000.00	(74,582,302.16)
	Total Revenue (a)		3,980,038,222.96	3,924,580,000.00	0.00	3,924,580,000.00	(55,458,222.96)
	EXPENDITURE						
807,720,644.87	Salaries & Wages	6	719,918,309.00	988,618,783.00	0.00	988,618,783.00	268,700,474.00
82,000,164.00	Social Benefit	7	64,281,736.71	95,000,000.00	0.00	95,000,000.00	30,718,263.29
1,278,833,740.17	Overhead Cost	8	1,626,605,889.03	1,895,699,039.92	378,422,210.92	1,517,276,829.00	269,093,150.89
	Other over Head Cost			0.00			0.00
469,063,868.00	Grants & Contributions	9	953,864,306.40	600,000,000.00	150,000,000.00	450,000,000.00	(353,864,306.40)
234,066,480.00	Transfer to other Govt. Agencies	10	250,865,703.76	190,126,000.00	25,000,000.00	165,126,000.00	(60,739,703.76)
	Depreciation		109,491,179.51	0.00			(109,491,179.51)
0.00	Total Expenditure (b)		3,725,027,124.41	3,769,443,822.92	553,422,210.92	3,216,021,612.00	44,416,698.51
	Surplus/ (Deficits) for the period from operating activities C = (A-B)		255,011,098.55	0.00	0.00	0.00	0.00
	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
	Total Non Operating Revenue/(Expenses) (D)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)		255,011,098.55	0.00	0.00	0.00	0.00
	Minority Interest Share of Surplus/ (Deficits) (f)		0.00	0.00	0.00	0.00	0.00
	Net Surplus/ (Deficits) for the period G=(E-F)		255,011,098.55	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

USMAN DAUDU MUHD

Treasurer

Miga Local Government, Jigawa State



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

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2024					
DESCRIPTION	NOTES	2024 N	2024 N	2023 N	2023 N
ASSETS					
Current Assets					
Cash and Cash Equivalents	14	7,137,863.93	0.00	72,996,153.00	0.00
Receivables	15	41,102,811.00	0.00	41,102,811.00	0.00
Prepayments		0.00	0.00	0.00	0.00
Inventories		0.00	0.00	0.00	0.00
Total Current Assets A			48,240,674.93		114,098,964.00
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	2,861,826,240.00	0.00	2,971,317,419.51	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	2,861,826,240.00	0.00	2,971,317,419.51
Total Assets C = A + B		0.00	2,910,066,914.93	0.00	3,085,416,383.51
LIABILITIES:-					
Current Liabilities					
Deposits	17	579,128.00	0.00	579,128.00	0.00
Short Term Loan & Debts		0.00	0.00	0.00	0.00
Unremitted Deductions		0.00	0.00	0.00	0.00
Payables		0.00	0.00	0.00	0.00
Total Current Liabilities D		0.00	579,128.00	0.00	579,128.00
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	6,798,263.00	0.00	6,798,263.00	0.00
Total Non Current Liabilities E		0.00	6,798,263.00	0.00	6,798,263.00
Total Liabilities F = D + E		0.00	7,377,391.00	0.00	7,377,391.00
Net Assets: G = C - F		0.00	2,902,689,523.93	0.00	3,078,038,992.51
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	19	2,540,956,852.38	0.00	2,850,027,145.51	0.00
Accumulated Surplus/(Deficits)	20	361,732,671.55	0.00	228,011,847.00	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G			2,902,689,523.93		3,078,038,992.51

The accompanying notes form part of these statements

USMAN DAUDU MUHD

Treasurer

Miga Local Government, Jigawa State



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

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR YEAR ENDED 31ST DECEMBER 2024					
DESCRIPTIONS	NOTES	2024 N	2024 N	2023 N	2023 N
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1.00	1,834,748,497.17	0.00	1,864,978,607.79	0.00
Government Share of VAT	2.00	2,057,518,597.38	0.00	1,064,522,515.23	0.00
Taxes Revenue	3.00	0.00	0.00	0.00	0.00
Non Tax Revenue (Independent Revenue)	4.00	11,188,826.25	0.00	18,447,454.00	0.00
Transfer from Other Government Entities	5.00	76,582,302.16	0.00	100,351,996.72	0.00
Total Inflow from operating Activities (A)		0.00	3,980,038,222.96	0.00	3,048,300,573.74
Outflows					
Salaries & Wages	6.00	719,918,309.00	0.00	807,720,644.87	0.00
Social Benefits	7.00	64,281,736.71	0.00	82,000,164.00	0.00
Overhead Cost	8.00	1,626,605,889.03	0.00	1,278,833,740.27	0.00
Grants & Contributions	9.00	953,864,306.40	0.00	469,063,868.00	0.00
Other Over Head Cost		0.00	0.00	0.00	0.00
Transfer to other government Entities	10.00	250,865,703.76	0.00	234,066,480.00	0.00
Finance Cost		0.00	0.00	0.00	0.00
Total Outflow from Operating Activities (B)		0.00	3,615,535,944.90	0.00	2,871,684,897.14
Net Cash InFlow/(OutFlow) from Operating Activities C = A - B		0.00	364,502,278.06	0.00	176,615,676.60
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from sale of PPE		0.00	0.00	0.00	0.00
Purchase/ Construction/Rehabilitations of PPE	11.00	(430,360,567.13)	0.00	(121,290,274.00)	0.00
Net Cash Flow from Investing Activities		0.00	(430,360,567.13)	0.00	(121,290,274.00)
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		0.00	0.00	0.00	0.00
Proceeds from Borrowings (Advance repaid)	12.00	0.00	0.00	787,448.00	0.00
Repayment of Borrowings (Other Non Current Liabilities)	13.00	0.00	0.00	0.00	0.00
Distribution of Surplus/Dividends Paid		0.00	0.00	0.00	0.00
Net Cash Flow from Financing Activities		0.00	0.00	0.00	787,448.00
Net Cash Flow From All Activities		0.00	(65,858,289.07)	0.00	56,112,850.60
Cash & Its Equivalent as at 1st January, 2024		0.00	72,996,153.00	0.00	16,883,302.40
Cash & Its Equivalent as at 31st December, 2024		0.00	7,137,863.93	0.00	72,996,153.00
RECONCILIATION					
Surplus (Deficit) as per Statement of Financial Performance		0.00	255,011,098.55	0.00	176,615,676.60
Add Back Non-Cash Movement Items:		0.00		0.00	0.00
Depreciation		0.00	109,491,179.51	0.00	0.00
Amortization		0.00		0.00	0.00
impairment Charges		0.00	364,502,278.06	0.00	0.00
Net Movement in Current Asset/Liabilities		0.00	0.00	0.00	0.00
Net Movement in receivables		787,548.00	0.00	787,448.00	0.00
Net Movement in Payables		(787,548.00)	0.00	0.00	0.00
Net Cash Flow from Operating Activities		0.00	0.00		787,448.00
Add (less) Items Classified as Investing Activities					
Purchase of PPE		(430,360,567.13)	0.00	(121,290,274.00)	0.00
Total Items Classified as Investing Activities			(430,360,567.13)		(121,290,274.00)
Net Cash Flow From All (Operating) Activities		(65,858,289.07)	(65,858,289.07)	0.00	56,112,850.60
Cash & it's Equivalent as at 1 January,2024		0.00	72,996,153.00	0.00	16,883,302.40
Cash & it's Equivalent as at 31 December,2024		0.00	7,137,863.93	0.00	72,996,153.00

The accompanying notes form part of these statements

USMAN DAUDU MUHD
Treasurer

Miga Local Government, Jigawa State



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

MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NIGERIA STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2024				
NARRATION	REVALUATION RESERVE	TRANSLATION RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
	N	N	N	N
Balance at 1st Jan.2023	2,971,317,419.51	0.00	106,721,573.00	3,078,038,992.51
Change in Accounting Policies	0.00	0.00	0.00	0.00
Restated balance	2,971,317,419.51	0.00	106,721,573.00	0.00
Surplus on Revaluation on Property	0.00	0.00	0.00	0.00
Deficit on Revaluation of Investment	0.00	0.00	0.00	0.00
Net Gains and Losses not Recognized in the Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the period	0.00	0.00	255,011,098.55	255,011,098.55
Balance at 31December 2023	2,971,317,419.51	0.00	0.00	0.00
Deficit on Revaluation of Property (IPSAS ADJUSTMENT)	(430,360,567.13)	0.00	0.00	0.00
Surplus on Revaluation of Investment	0.00	0.00	0.00	0.00
Net gains and Losses not Recognised in the Statement of Financial Performance	0.00	0.00	0.00	0.00
Net Surplus for the Period	0.00	0.00	0.00	0.00
Closing Balance as at 31st 12 2024	2,540,956,852.38	0.00	361,732,671.55	2,902,689,523.93

The accompanying notes form part of these statements

USMAN DAUDU MUHD

Treasurer

Miga Local Government, Jigawa State



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

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2024							
PREVIOUS YEAR ACTUAL 2023	DESCRIPTION	NOTES	ACTUAL YEAR 2024	FINAL BUDGET 2024	SUPPLEMENTARY BUDGET 2024	INITIAL/ ORIGINAL BUDGET 2024	VARIANCE ON FINAL BUDGET
₦			N	N	N	N	N
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,864,978,607.79	Government Share of FAAC (Statutory Revenue)	1	1,834,748,497.17	2,585,000,000.00	0.00	2,585,000,000.00	750,251,502.83
1,064,522,515.23	Government Share of VAT	2	2,057,518,597.38	1,300,000,000.00	0.00	1,300,000,000.00	(757,518,597.38)
2,750,000.00	Tax Revenue	3	0.00	120,000.00	0.00	120,000.00	120,000.00
18,447,454.00	Non Tax Revenue	4	11,188,826.25	37,460,000.00	0.00	37,460,000.00	26,271,173.75
100,355,996.72	Transfer from Other Govt. Entities	5	76,582,302.16	2,000,000.00	0.00	2,000,000.00	(74,582,302.16)
	Total Revenue (a)		3,980,038,222.96	3,924,580,000.00	0.00	3,924,580,000.00	(55,458,222.96)
	EXPENDITURE						
807,720,644.87	Salaries & Wages	6	719,918,309.00	988,618,783.00	0.00	988,618,783.00	268,700,474.00
82,000,164.00	Social Benefit	7	64,281,736.71	95,000,000.00	0.00	95,000,000.00	30,718,263.29
1,278,833,740.17	Overhead Cost	8	1,626,605,889.03	1,895,699,039.92	378,422,210.92	1,517,276,829.00	269,093,150.89
	Other over Head Cost			0.00			0.00
469,063,868.00	Grants & Contributions	9	953,864,306.40	600,000,000.00	150,000,000.00	450,000,000.00	(353,864,306.40)
234,066,480.00	Transfer to other Govt. Agencies	10	250,865,703.76	190,126,000.00	25,000,000.00	165,126,000.00	(60,739,703.76)
				0.00			0.00
0.00	Total Expenditure (b)		3,615,535,944.90	3,769,443,822.92	553,422,210.92	3,216,021,612.00	153,907,878.02
	CAPITAL EXPENDITURE						0.00
	ADMINISTRATIVE SECTOR		130,469,567.13	289,147,501.00	0.00	289,147,501.00	158,677,933.87
	ECONOMICS SECTOR		180,178,900.00	330,128,009.00	0.00	330,128,009.00	149,949,109.00
	SOCIAL SECTOR		119,712,100.00	110,000,000.00		110,000,000.00	590,451,216.38
	DISPOSAL						0.00
	TOTAL CAPITAL EXPENDITURE (c)		430,360,567.13	729,275,510.00	600,163,316.38	110,000,000.00	279,802,749.25

The accompanying notes form part of these statements

USMAN DAUDU MUHD

Treasurer

Miga Local Government, Jigawa State



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

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	STATUTORY ALLOCATION	455,260,425.10	990,276,365.00	535,015,939.90	985,299,849.72
	SHARE OF EXCHANGE	1,063,268,405.51	370,000,000.00	(693,268,405.51)	343,548,987.35
	SHARE OF NON OIL REVENUE	53,168,796.29	954,723,635.00	901,554,838.71	87,451,529.76
	SHR OF SOLID MINERALS	2,525,083.35	270,000,000.00	267,474,916.65	79,985,461.56
	E-MONEY	66,238,379.72	0.00	(66,238,379.72)	9,251,370.55
	ECOLOGICAL	29,982,978.39	0.00	(29,982,978.39)	63,297,398.82
	ADD. INFLOW	164,304,428.81	0.00	(164,304,428.81)	296,144,010.03
	SURE-P	0.00	0.00	0.00	0.00
	TOTAL	1,834,748,497.17	2,585,000,000.00	750,251,502.83	1,864,978,607.79

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOCATION	SHARE OF EXCH	SHR OF NON OIL	SOLID MINERALS	E-MONEY	ECOLOGICAL	ADD: FAAC RECEIPT	TOTAL
JANUARY	70,136,448.08	55,983,355.56	0.00	0.00	6,086,216.71	0.00	0.00	132,206,020.35
FEBRUARY	87,507,584.41	52,221,579.33	0.00	0.00	5,384,199.23	0.00	0.00	145,113,362.97
MARCH	2,967,851.80	112,418,861.84	0.00	0.00	5,075,534.45		121,769,391.78	242,231,639.87
APRIL	54,081,163.08	53,667,202.52	0.00	0.00	4,952,204.00	0.00	0.00	112,700,569.60
MAY	45,275,657.64	82,999,432.88	0.00	0.00	6,050,546.62	0.00	0.00	134,325,637.14
JUNE	24,630,321.52	94,071,478.26	0.00	0.00	5,079,741.43	0.00	0.00	123,781,541.21
JULY	19,762,251.62	90,638,979.65	0.00	0.00	5,266,299.87	29,982,978.39	42,535,037.03	188,185,546.56
AUGUST	23,635,458.62	111,468,894.02	0.00	2,525,083.35	6,303,365.20	0.00	0.00	143,932,801.19
SEPTEMBER	28,915,586.33	89,205,739.67	0.00	0.00	5,025,781.88	0.00	0.00	123,147,107.88
OCTOBER	17,374,525.67	88,216,966.61	31,901,277.77	0.00	6,182,927.18	0.00	0.00	143,675,697.23
NOVEMBER	10,045,220.38	104,781,362.48	21,267,518.52	0.00	5,762,323.89	0.00	0.00	141,856,425.27
DECEMBER	70,928,355.95	127,594,552.69	0.00	0.00	5,069,239.26	0.00	0.00	203,592,147.90
TOTAL	455,260,425.10	1,063,268,405.51	53,168,796.29	2,525,083.35	66,238,379.72	29,982,978.39	164,304,428.81	1,834,748,497.17

NOTE	VALUE ADDED TAX	BUDGET (₦)	AMOUNT (₦)	TOTAL (₦)
2	Share of Value Added Tax (VAT)	1,300,000,000.00	2,057,518,597.38	2,057,518,597.38

NOTE	DETAILS OF GOVERNMENT SHARE OF VAT	NET RECEIPT 2024	DEDUCTION AT SOURCE 2024	TOTAL 2024	NET RECEIPT 2023	DEDUCTION AT SOURCE 2023	TOTAL 2023
2a		₦	₦	₦	₦	₦	₦
	JANUARY	153,084,719.89	0.00	153,084,719.89	81,591,647.46	0.00	81,591,647.46
	FEBRUARY	131,144,035.08	0.00	131,144,035.08	80,173,388.43	0.00	80,173,388.43
	MARCH	141,049,938.10	0.00	141,049,938.10	74,910,624.83	0.00	74,910,624.83
	APRIL	171,964,775.29	0.00	171,964,775.29	69,740,114.92	0.00	69,740,114.92
	MAY	157,994,333.28	0.00	157,994,333.28	68,507,219.75	0.00	68,507,219.75
	JUNE	157,226,205.37	0.00	157,226,205.37	88,073,110.21	0.00	88,073,110.21
	JULY	172,060,525.26	0.00	172,060,525.26	89,822,073.37	0.00	89,822,073.37
	AUGUST	195,634,922.20	0.00	195,634,922.20	91,231,251.83	0.00	91,231,251.83
	SEPTEMBER	177,100,698.29	0.00	177,100,698.29	106,016,174.77	0.00	106,016,174.77
	OCTOBER	182,681,077.77	0.00	182,681,077.77	96,621,048.80	0.00	96,621,048.80
	NOVEMBER	216,246,902.01	0.00	216,246,902.01	106,262,915.13	0.00	106,262,915.13
	DECEMBER	201,330,464.84	0.00	201,330,464.84	111,572,945.73	0.00	111,572,945.73
	TOTAL	2,057,518,597.38	0.00	2,057,518,597.38	1,064,522,515.23	0.00	1,064,522,515.23



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

NOTE	TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
3	Personal Income Tax	0.00	0.00	0.00	0.00
	TOTAL	0.00	120,000.00	0.00	0.00
4	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Non tax Revenue				
	LICENCES	2,324,900.00	4,480,000.00	2,155,100.00	2,482,471.00
	FEES	2,863,568.08	18,980,000.00	16,116,431.92	14,113,373.00
	FINES	0.00	0.00	0.00	0.00
	SALES	620,000.00	5,200,000.00	4,580,000.00	1,026,610.00
	EARNINGS	2,969,000.00	2,750,000.00	(219,000.00)	645,000.00
	SALES/RENT	2,050,000.00	5,000,000.00	2,950,000.00	180,000.00
	REPAYMENT	361,358.17	1,050,000.00	688,641.83	0.00
	TOTAL	11,188,826.25	37,460,000.00	26,271,173.75	18,447,454.00
4a	NON TAX REVENUE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Break Down of Non tax Revenue				
	LICENCES				
	Radio /Television License	10,000.00	30,000.00	20,000.00	0.00
	Cattle dealers License	10,000.00	100,000.00	90,000.00	0.00
	Bake/bakery House license	150,000.00	300,000.00	150,000.00	0.00
	Dried Fish & Meat licenses	541,950.00	1,000,000.00	458,050.00	0.00
	Hawkers permits	35,000.00	50,000.00	15,000.00	0.00
	produce buying licenses/Corn Grinding	60,000.00	200,000.00	140,000.00	0.00
	Tractor Hiring services	711,000.00	1,500,000.00	789,000.00	0.00
	Food & Water processing Licenses/Rice Mill	80,000.00	100,000.00	20,000.00	0.00
	Boat & Canoe license	110,000.00	150,000.00	40,000.00	0.00
	Public Conveniences Licenses fees	0.00	0.00	0.00	0.00
	Barbing salon	80,000.00	50,000.00	(30,000.00)	0.00
	Cinematograph / Photo Studio Operations Licenses	40,000.00	100,000.00	60,000.00	0.00
	Building Material / Block Making Licenses	196,950.00	300,000.00	103,050.00	0.00
	Sand dredging license	300,000.00	0.00	(300,000.00)	0.00
	Cart Licenses	0.00	100,000.00	100,000.00	0.00
	Petroleum License Permit	0.00	500,000.00	500,000.00	0.00
	TOTAL	2,324,900.00	4,480,000.00	2,155,100.00	0.00
					0.00
	FEES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Tender Fees	1,048,657.56	10,000,000.00	8,951,342.44	0.00
	Birth / Death Registration	40,000.00	1,000,000.00	960,000.00	0.00
	Business / Petty Trade Operating Fees	95,000.00	100,000.00	5,000.00	0.00
	Slaughter Stock fees	210,000.00	200,000.00	(10,000.00)	0.00
	Motor Mechanic / car wash registration	90,000.00	50,000.00	(40,000.00)	0.00
	Timber & forest tree (felling of trees)	100,000.00	50,000.00	(50,000.00)	0.00
	Contract registration fee	349,552.52	5,000,000.00	4,650,447.48	0.00
	survey /planning/ building fees	160,000.00	200,000.00	40,000.00	0.00
	Land use / Sand Dredging Fees	620,000.00	500,000.00	(120,000.00)	0.00
	Achaba Reg.fees	111,358.00	100,000.00	(11,358.00)	0.00
	Workshop fees (Blacksmiths)	39,000.00	20,000.00	(19,000.00)	0.00
	Environmental Impact Assessment Fees	0.00	60,000.00	60,000.00	0.00
	Customary Right Of Occupancy Fees	0.00	500,000.00	500,000.00	0.00
	Title / Plot Transfer Fees / Commission	0.00	100,000.00	100,000.00	0.00
	Milling Charges	0.00	100,000.00	100,000.00	0.00
	Annual Communication Equipment Installation/ Optic Fiber Laying Fees	0.00	1,000,000.00	1,000,000.00	0.00
	SUB - TOTAL	2,863,568.08	18,980,000.00	16,116,431.92	0.00



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

	FINES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Fines	0.00	0.00	0.00	0.00
	SUB - TOTAL	0.00	0.00	0.00	0.00
	SALES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Produce farm Product	20,000.00	50,000.00	30,000.00	0.00
	Sales of Stores /Scraps/ Unserviceable Items	600,000.00	5,000,000.00	4,400,000.00	0.00
	Sales of Photographs	0.00	50,000.00	50,000.00	0.00
	Livestock Sales	0.00	100,000.00	100,000.00	0.00
	TOTAL	620,000.00	5,200,000.00	4,580,000.00	0.00
	EARNINGS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Earning from Market	1,040,000.00	1,000,000.00	(40,000.00)	0.00
	Earning from Motor Park	760,000.00	500,000.00	(260,000.00)	0.00
	Earning from Comm., Activities, shop & shopping centre	914,000.00	500,000.00	(414,000.00)	0.00
	Abattoir / Slaughter House	255,000.00	0.00	(255,000.00)	0.00
	Earnings From Cattle Markets	0.00	200,000.00	200,000.00	0.00
	Dividend on Investment	0.00	550,000.00	550,000.00	0.00
	TOTAL	2,969,000.00	2,750,000.00	(219,000.00)	0.00
	SALES/RENT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Rent on government Building	1,100,000.00	1,000,000.00	(100,000.00)	0.00
	Rent on Government properties	950,000.00	4,000,000.00	3,050,000.00	0.00
	TOTAL	2,050,000.00	5,000,000.00	2,950,000.00	0.00
	REPAYMEN - GENERAL				
	Un claimed deposit	361,358.17	1,000,000.00	638,641.83	0.00
	Motor Vehicle Advances	0.00	50,000.00	50,000.00	0.00
	TOTAL	361,358.17	1,050,000.00	688,641.83	0.00
	REIMBURSEMENT - GENERAL	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Grants & Reimbursement from State Government	0.00	2,000,000.00	2,000,000.00	0.00
	TOTAL		2,000,000.00	2,000,000.00	0.00
	GRAND TOTAL	11,188,826.25	39,460,000.00	28,271,173.75	0.00
NOTE	TRANSFER FROM OTHER GOVERNMENT ENTITIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
5	Augmentation	74,606,796.07	0.00	(74,606,796.07)	98,376,489.72
	State Government I.G.R.	1,975,506.60	2,000,000.00	24,493.40	1,975,507.00
	Total Transfer From Other Government Entities	76,582,302.67	0.00	(76,582,302.67)	100,351,996.72
	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
	MONTHS	2,024.00			2,023.00
		ACTUAL	BUDGET	VARIANCE	ACTUAL
	JANUARY	3,150,000.00	0.00	(3,150,000.00)	750,000.00
	FEBRUARY	9,406,250.00	0.00	(9,406,250.00)	23,730,000.00
	MARCH	0.00	0.00	0.00	0.00
	APRIL	0.00	0.00	0.00	0.00
	MAY	6,050,546.07	0.00	(6,050,546.07)	0.00
	JUNE	0.00	0.00	0.00	1,000,000.00
	JULY	0.00	0.00	0.00	1,750,000.00
	AUGUST	0.00	0.00	0.00	27,092,328.98
	SEPTEMBER	0.00	0.00	0.00	1,596,899.92
	OCTOBER	30,000,000.00	0.00	(30,000,000.00)	42,457,260.82
	NOVEMBER	6,000,000.00	0.00	(6,000,000.00)	0.00
	DECEMBER	20,000,000.00	0.00	(20,000,000.00)	0.00
	TOTAL	74,606,796.07	0.00	(74,606,796.07)	98,376,489.72



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

NOTE	SALARY & WAGES				
6	PERSONNEL COST	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	14,299,269.00	61,785,191.00	47,485,922.00	31,063,113.00
	Legislative Council	9,580,224.00	45,369,957.00	35,789,733.00	18,169,962.00
	Administrative and General services	19,738,768.00	25,564,366.00	5,825,598.00	21,991,140.00
	SUB-TOTAL	43,618,261.00	132,719,514.00	89,101,253.00	71,224,215.00
	ECONOMIC SECTOR			0.00	
	Agriculture Section	9,723,745.00	10,471,406.00	747,661.00	8,137,056.00
	Forestry Section	4,606,280.00	4,184,432.00	(421,848.00)	6,390,770.00
	Livestock Section (Veterinary)	12,082,628.00	18,359,700.00	6,277,072.00	15,115,034.00
	Treasury Account Section	13,026,960.00	66,683,775.00	53,656,815.00	13,598,409.00
	Internal Audit	2,446,051.00	2,876,332.00	430,281.00	2,184,048.00
	Planning, Research & Statistics Department	16,542,712.00		(16,542,712.00)	17,294,395.00
	Monitoring & Evaluation	0.00	19,488,113.00	19,488,113.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	8,513,566.00	8,191,772.00	(321,794.00)	8,128,648.00
	Road & Communication Section	6,662,560.00	6,633,863.00	(28,697.00)	7,668,878.00
	Mechanical Section	7,885,965.00	8,157,319.00	271,354.00	9,506,538.00
	Electrical Section	2,067,753.00	1,608,078.00	(459,675.00)	3,381,828.00
	Land & Survey Section	1,230,412.00	1,239,484.00	9,072.00	1,571,497.00
	Building Section	1,681,001.00	1,665,330.00	(15,671.00)	1,032,808.00
	SUB-TOTAL	86,469,633.00	149,559,604.00	63,089,971.00	94,009,909.00
	SOCIAL SECTOR				
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	63,297,159.00	42,184,683.00	(21,112,476.00)	53,198,695.00
	Education (Teaching Staff)	379,687,115.00	414,612,953.00	34,925,838.00	374,901,176.87
	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)	39,801,758.00	121,615,420.00	81,813,662.00	42,150,870.00
	Curative	80,324,266.00	92,859,826.00	12,535,560.00	144,723,471.00
	Rural Water Supply	3,630,582.00	3,293,781.00	(336,801.00)	4,156,469.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	12,870,586.00	12,977,521.00	106,935.00	13,182,710.00
	Information, Youth, Sport & Culture	3,695,186.00	3,997,422.00	302,236.00	3,068,561.00
	Social Welfare Section	5,612,686.00	13,888,965.00	8,276,279.00	4,063,567.00
	Trade Section and Cooperatives	911,077.00	909,094.00	(1,983.00)	3,041,001.00
	SUB-TOTAL	589,830,415.00	706,339,665.00	116,509,250.00	642,486,520.87
	GRAND TOTAL	719,918,309.00	988,618,783.00	268,700,474.00	807,720,644.87
NOTE	SOCIAL BENEFIT	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	16,226,915.88	50,000,000.00	33,773,084.12	40,566,061.00
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	37,084,698.13	20,000,000.00	(17,084,698.13)	31,738,475.00
	CONTRIBUTION TO PENSION FOR PHC STAFF	10,970,122.70	13,000,000.00	2,029,877.30	9,695,628.00
	JICHMA		12,000,000.00	12,000,000.00	0.00
	TOTAL	64,281,736.71	95,000,000.00	30,718,263.29	82,000,164.00



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

MIGA LOCAL GOVERNMENT					
NOTE 8: DETAILS OF OVER-HEAD CHARGES					
NOTE	ADMINISTRATIVE SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Office of the Chairman	21,500,000.00	21,500,000.00	21,500,000.00	21,500,000.00
	Legislative Council	14,800,000.00	14,800,000.00	14,800,000.00	14,800,000.00
	Administrative and General services	244,539,425.22	244,539,425.22	244,539,425.22	244,539,425.22
	SUB-TOTAL	280,839,425.22	280,839,425.22	280,839,425.22	280,839,425.22
	ECONOMIC SECTOR				
	Agriculture Section	22,630,000.00	22,630,000.00	22,630,000.00	22,630,000.00
	Forestry Section	3,896,285.00	3,896,285.00	3,896,285.00	3,896,285.00
	Livestock Section (Vetrinary)	12,973,685.00	12,973,685.00	12,973,685.00	12,973,685.00
	Treasury Account Section	305,770,804.61	305,770,804.61	305,770,804.61	305,770,804.61
	Internal Audit	0.00	0.00	0.00	0.00
	Planning, Research & Statistics Department	41,557,416.28	41,557,416.28	41,557,416.28	41,557,416.28
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	2,210,000.00	2,210,000.00	2,210,000.00	2,210,000.00
	Road & Communication Section	39,195,913.85	39,195,913.85	39,195,913.85	39,195,913.85
	Mechanical Section	58,052,318.00	58,052,318.00	58,052,318.00	58,052,318.00
	Electrical Section	2,730,613.19	2,730,613.19	2,730,613.19	2,730,613.19
	Land & Survey Section	0.00	0.00	0.00	0.00
	Building Section	29,565,479.00	29,565,479.00	29,565,479.00	29,565,479.00
	SUB-TOTAL	518,582,514.93	518,582,514.93	518,582,514.93	518,582,514.93
	SOCIAL SECTOR				
	Local Education Authority				
	Education (Non-Teaching Staff)	42,116,131.00	42,116,131.00	42,116,131.00	42,116,131.00
	Education (Teaching Staff)	0.00	0.00	0.00	0.00
	Adult Education	0.00	0.00	0.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	54,645,432.50	54,645,432.50	54,645,432.50	54,645,432.50
	Curative	53,437,874.00	53,437,874.00	53,437,874.00	53,437,874.00
	Rural Water Supply	116,229,876.41	116,229,876.41	116,229,876.41	116,229,876.41
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	91,357,250.00	91,357,250.00	91,357,250.00	91,357,250.00
	Information, Youth, Sport & Culture	8,171,167.00	8,171,167.00	8,171,167.00	8,171,167.00
	Social Welfare Section	16,993,395.00	16,993,395.00	16,993,395.00	16,993,395.00
	Trade Section and Cooperatives	0.00	0.00	0.00	0.00
	SUB-TOTAL	382,951,125.91	382,951,125.91	382,951,125.91	382,951,125.91
	OVER HEAD COST FROM CAPITAL RECE IPTS	444,232,822.97	444,232,822.97	444,232,822.97	444,232,822.97
	GRAND TOTAL	1,182,373,066.06	1,182,373,066.06	1,182,373,066.06	1,182,373,066.06
	TOTAL	1,626,605,889.03	1,626,605,889.03	1,626,605,889.03	1,626,605,889.03



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

NOTE	OVER HEAD COST FROM CAPITAL RECEIPTS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	ADMINISTRATIVE SECTOR				
	Renovation of LEA at Miga		50,000,000.00		
	General Renovation of Dutse Guest House		20,000,000.00		
	Land Compansation	7,000,000.00	5,000,000.00		
	Tractor Loan Repayment	38,774,171.00	66,470,000.00		
	Contribution for the Purchase of Hilux	20,000,000.00	20,000,000.00		
	Renovation of district Head House at Miga	3,824,324.14			
	Renovation of Duplex House	30,000,000.00	15,000,000.00		
	Rehabilitation of H.T Line at Tsakuwawa to Agufa	6,113,296.00	10,000,000.00		
	Rehabilitation Road Koya to Jamaga	2,000,000.00			
	Contribution for Rehabilitation of GSS Miga	2,316,000.00			
	Provisin of High Tension From Gujungu to Hantsu	1,316,000.00			
	Tree planting Campaing	1,000,000.00	5,000,000.00		
	Demarcation of Grazing Reserve	6,925,900.00	5,000,000.00		
	General renovation of Local Government Secretariat		20,000,000.00		
	Renovation of District Head House at Miga and Rareku		15,000,000.00		
	General Renovation of LG Staff Quarters at Jahun		2,000,000.00		
	Renovation of Community Law Center Miga		2,833,546.00		
	SUB-TOTAL	119,269,691.14	236,303,546.00	0.00	0.00
	ECONOMIC SECTOR				
	Provision of Solar light at Miga Phc	500,000.00			
	Concret Embankment at Miga West, Damaganawa and Zugawa		10,000,000.00		
	Purchase of Submersible Pump	5,300,000.00	20,000,000.00		
	Roadside Tree Planting		2,000,000.00		
	Deef Freezer for Fresh Fish Sellers		3,000,000.00		
	Extension of Hightension at Hantsu to S/Gari, Agufa to Miga		8,000,000.00		
	Deef Freezer for Fresh Fish Sellers		3,000,000.00		
	Extension of Hightension at Hantsu to S/Gari, Agufa to Miga		8,000,000.00		
	SUB-TOTAL	5,800,000.00			
	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Community Development Pulling Unit	37,770,000.00	10,000,000.00		
	Purchase of Sport Materials	3,000,000.00	5,000,000.00		
	Settlement of Liabilities	14,852,522.50	20,000,000.00		
	River Emberkment	13,300,000.00	40,000,000.00		
	Youth Empowerment	3,017,337.00	10,000,000.00		
	Purchase of Net and Hooks	500,000.00	5,000,000.00		
	Fish Farming Youth Empowerment	2,997,500.00	5,000,000.00		
	Purchase of Hand Pump Materials	105,167,503.00	30,935,403.00		
	Erosion Control	40,866,002.33	70,000,000.00		
	Purchase of Relief materials	43,961,000.00	30,000,000.00		
	Contribution to Community Development	25,113,704.00	10,000,000.00		
	Purchase of Grains	17,678,593.00	25,000,000.00		
	Coverison of Motorized Borhole to Solar	10,938,970.00	13,810,000.00		
	Provison of Furniture for New PHC Miga		5,000,000.00		
	Yourth empowerment Butcher		5,000,000.00		
	Purchase of fire proof safety and combined drawer		31,500,000.00		
	Yourth empowerment Butcher		15,000,000.00		
	Provision of Solar Lightening at Miga PHC Office		5,000,000.00		
	Provision of Solar Lightening at Miga PHC Office		5,000,000.00		
	Contrib. for the Constr.n of 3 pit lateren at Sabara village		3,000,000.00		
	Contribution for the Construction of 1 block of 2 classroom with Office at T/Goma		10,000,000.00		
	SUB-TOTAL	319,163,131.83	354,245,403.00		
	GRAND TOTAL	444,232,822.97	1,165,097,898.00		



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

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
9	1% TRAINING FUND	36,979,796.86	25,000,000.00	(11,979,796.86)	25,611,888.00
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	36,979,796.86	25,000,000.00	(11,979,796.86)	25,611,888.00
	2% Sule Lamido University Kafin Hausa	75,271,568.71	30,000,000.00	(45,271,568.71)	67,954,567.00
	Contribution to State & LG Joint Projects & Programmes	338,000,000.00	150,000,000.00	(188,000,000.00)	225,000,000.00
	MINISTRY FOR LOCAL GOVERNMENT (STABILIZATION)	281,739,159.61	120,000,000.00	(161,739,159.61)	124,885,525.00
	5% EMIRATE	184,893,984.36	100,000,000.00	(84,893,984.36)	
	TOTAL	953,864,306.40	450,000,000.00	(503,864,306.40)	469,063,868.00
NOTE	TRANSFER TO OTHER GOVERNMENT AGENCIES	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
10	Ministry for Local Government (Street Light Fund)	138,473,700.00	75,000,000.00	(63,473,700.00)	112,874,663.00
	Ministry for Water Resources (Water Facilities)	85,681,782.76	82,000,000.00	(3,681,782.76)	108,307,373.00
	Directorate of Special Services (Vigilante, Hisbah & Disable)	25,930,222.00	8,126,000.00	(17,804,222.00)	12,884,444.00
	Directorate of Salary and Pension Administration	0.00	0.00	0.00	0.00
	Masaki Nutrition	0.00	0.00	0.00	0.00
	Ministry for Information Allura da Zare	780,000.00	0.00	(780,000.00)	0.00
	TOTAL	250,865,704.76	165,126,000.00	(85,739,704.76)	234,066,480.00
NOTE	PURCHASE, CONSTRUCTION/REHABILITATION OF PPE	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
11	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
11a	Construction of Friday Mosques	26,640,348.38	20,000,000.00	(6,640,348.38)	0.00
	Daily Prayer Mosques	5,685,000.00	20,000,000.00	14,315,000.00	0.00
	Construction Health Clinic	14,000,000.00	43,519,106.00	29,519,106.00	0.00
	Purchase of Motorcycle	0.00	0.00	0.00	0.00
	Purchase of 4no. Motor cycle (Yan bulala)	4,500,000.00	4,000,000.00	(500,000.00)	0.00
	Purchase of 10no. Motor cycle	7,854,218.75	8,235,000.00	380,781.25	0.00
	Purchase of additional Furnitures	790,000.00	8,000,000.00	7,210,000.00	0.00
	Purchase of Furnitures to Miga & Zareku District Head House	1,000,000.00	2,000,000.00	1,000,000.00	0.00
	Purchase of Hisbah Vehicle	70,000,000.00		(70,000,000.00)	0.00
	Wall fencing of Friday Mosque at Takalafiya, Maduga, Miga izala	0.00	10,000,000.00	10,000,000.00	0.00
	Procurement of Operative Vehicle (Golf Wagon)	0.00	5,000,000.00	5,000,000.00	0.00
	Purchase of official vehicle to the office of the Chairman (Camry 2016)	0.00	25,000,000.00	25,000,000.00	0.00
	Purchase of Hilux Toyota 2Nos.	0.00	106,393,395.00	106,393,395.00	0.00
	Purchase of 4Nos. Utility Vehicles (CM,VCM,DAGS and Speaker)	0.00	20,000,000.00	20,000,000.00	0.00
	Wall Fencing of NYSC Lodge at Miga	0.00	5,000,000.00	5,000,000.00	0.00
	Construction of Market Stall & Cubic Head at Sansani, Miga, Dangyatun S/Gari, Tsakuwawa, and Hantsu	0.00	7,000,000.00	7,000,000.00	0.00
	Purchase of 5 No. s Motorcycle for ODF SUSTAINABILITY	0.00	5,000,000.00	5,000,000.00	0.00
	SUB TOTAL	130,469,567.13	289,147,501.00	158,677,933.87	0.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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11b	ECONOMIC SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	Construction of Road at Zango , B Titi to Zareku	155,840,750.00	199,000,000.00	43,159,250.00	0.00
	Construction of Drainage at Mazewa, Taka lafiya	5,109,750.00	40,000,000.00	34,890,250.00	0.00
	Purchase of Canoe at L.G	3,730,000.00	10,000,000.00	6,270,000.00	0.00
	Drilling of Hand pump at 11 wards	12,000,000.00	10,000,000.00	(2,000,000.00)	0.00
	provision of Solar water at garbo, mazauna and Miga	3,498,400.00	15,000,000.00	11,501,600.00	0.00
	Provision of Electricity at Gwari, Adocuwa, Markewa, G/Nagari, D/Sabuwa	0.00	0.00	13,128,009.00	0.00
	Construction of Fish Seller shade at Hantsu, Agufa, Miga, Sansani	0.00	0.00	5,000,000.00	0.00
	Construction of Complete of Water Scheme at Sansani Arewa, Agufa, Takalafiya Arewa, Agufa Tsallaken titi	0.00	0.00	10,000,000.00	0.00
	Construction of public convenience at Market/Motor park at Miga,Hantsu,S/Gari,Tsakuwawa,Dangyatin and Takalafiya (ON GOING)	0.00	0.00	10,000,000.00	0.00
	Construction of 1 block of 2 class rooms for Islamiyya school of S/Dalan,Rukumawa	0.00	0.00	10,000,000.00	0.00
	Contribution with additional wall fencing and barbed ware at JGGSSS	0.00	0.00	3,000,000.00	0.00
	Contribution for the rehabilitation of GSS Miga	0.00	0.00	5,000,000.00	0.00
	SUB TOTAL	180,178,900.00	330,128,009.00	149,949,109.00	0.00
11c	SOCIAL SECTOR	ACTUAL 2024	BUDGET 2024	VARIANCE 2024	ACTUAL 2023
	fencing of PHC	4,712,100.00	10,000,000.00	5,287,900.00	0.00
	Construction of 2no Midwife House at Sansani and Tsagaiwa	115,000,000.00	50,000,000.00	(65,000,000.00)	0.00
	Construction of Bridges along Jamaga to Miga, Duzai Karamin sagi	0.00	10,000,000.00	10,000,000.00	0.00
	Provision of HT Line from Gujungu, Sabon Gari, Hantsu to Miga	0.00	10,000,000.00	10,000,000.00	0.00
	Conversion of Motorize pump to Solar one at each word	0.00	10,000,000.00	10,000,000.00	0.00
	Construction of Miga Town Gate	0.00	20,000,000.00	20,000,000.00	0.00
	SUB TOTAL	119,712,100.00	110,000,000.00	(9,712,100.00)	0.00
	GRAND TOTAL	430,360,567.13	729,275,510.00	298,914,942.87	0.00



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

NOTE	PROCEED FROM BORROWING	
12	PREVIOUS YEAR ADVANCE	7,377,391.00
	CURRENT YEAR ADVANCE	7,377,391.00
	MARGINS	0.00
NOTE	PROCEED FROM REPAYMENT	
13	CURRENT YEAR NCL	3,210,759.00
	PREVIOUS YEAR NCL	3,210,759.00
	MARGINS	0.00

NOTE	CASH AND CASH EQUIVALENTS	2024	2023
14	MAIN ACCOUNT	402,073.11	70,056,154.12
	OVERHEAD ACCOUNT	467,027.52	1,105,600.10
	SALARY ACCOUNT	1,727,410.62	1,845.71
	PROJECT ACCOUNT	4,302,981.82	976,200.50
	LOAN ACCOUNT	0.00	408,095.16
	OTHERS ACCOUNT	238,371	316,284.84
	REVENUE ACCOUNT	0.00	131,972.57
	TOTAL	7,137,863.93	72,996,153.00
NOTE	RECEIVABLES	2024	2023
15	PERSONAL ADVANCE	2,569,164.00	2,569,164.00
	OTHER ADVANCE	38,533,647.00	38,533,647.00
	TOTAL	41,102,811.00	41,102,811.00

NOTE	PLANT, PROPERTIES AND EQUIPMENT (PPE)	LAND	BUILDING	FURNITURE & FITTING	OFFICE EQUIPMENTS	PLANT AND MACHINERIES	MOTOR VEHICLES	TOTAL
16	Depreciation Rate	2%	2%	10%	20%	6.67%	20%	
	COST/REVALUATION	₦	₦	₦	₦	₦	₦	₦
	BALANCE B/FORWARD (1/1/2024)	0.00	2,485,378,714.29	29,243,833.33	17,007,062.50	258,662,809.39	181,025,000.00	2,971,317,419.51
	DATE OF ASSETS REVALUATION 31/12/2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPRECIATION CHARGE FOR THE YEAR	0.00	49,707,574.29	2,924,383.33	3,401,412.50	17,252,809.39	36,205,000.00	109,491,179.51
	ACCUMULATED DEPRECIATION 31/12/24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NET BOOK VALUE AS AT 31/12/2024	0.00	2,435,671,140.00	26,319,450.00	13,605,650.00	241,410,000.00	144,820,000.00	2,861,826,240.00

NOTE	DEPOSIT	2024	2023
17	NULGE	32,375.00	32,375.00
	8% CPS	295,209.00	295,209.00
	MHWUN	35,853.00	0.00
	PARTY CONTR.	0.00	35,853.00
	RET.MONEY	215,691.00	215,691.00
	GOVT TAX	0.00	0.00
	7.5% VAT	0.00	0.00
	TOTAL	579,128.00	579,128.00
NOTE	OTHER NON CURRENT LIABILITIES	2024	2023
18	PAYE	62,388.00	62,388.00
	5%WHT	4,240,181.00	4,240,181.00
	OTHERS	2,495,694.00	2,495,694.00
	TOTAL	6,798,263.00	6,798,263.00



**CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
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19	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
	REVALUATION RESERVES	2,971,317,419.51	0.00	(430,360,567.13)	2,540,956,852.38
	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	2,971,317,419.51	0.00	(430,360,567.13)	2,540,956,852.38

20	ACCUMULATED SURPLUS/(DEFICITS)	2024	2023
	BALANCE B/D	106,721,573.00	51,396,170.40
	SURPLUS/DEFICIT FOR THE YEAR	255,011,098.55	176,615,676.60
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	361,732,671.55	228,011,847.00



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MIGA SUPPLEMENTARY NOTE 1 ACTUAL AND BUDGETTED EXPENDITURE OF PRIMARY HEALTH CARE 2024						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
PREVENTIVE	39,801,758.00	121,615,420.00		121,615,420.00	81,813,662.00	32.73
CURATIVE	80,324,266.00	92,859,826.00		92,859,826.00	12,535,560.00	86.50
RURAL WATER SUPPLY	3,630,582.00	3,293,781.00		3,293,781.00	(336,801.00)	110.23
SUB TOTAL EXPENDITURE	123,756,606.00	217,769,027.00		217,769,027.00	94,012,421.00	56.83
<u>OVERHEAD COST</u>						
PREVENTIVE	54,645,432.50	57,000,000.00	15,000,000.00	72,000,000.00	17,354,567.50	75.90
CURATIVE	53,437,874.00	95,000,000.00	5,000,000.00	100,000,000.00	46,562,126.00	53.44
RURAL WATER SUPPLY	116,229,346.41	82,700,000.00	20,000,000.00	102,700,000.00	(13,529,346.41)	113.17
SUB TOTAL EXPENDITURE	224,312,652.91	234,700,000.00	40,000,000.00	274,700,000.00	50,387,347.09	81.66
<u>CAPITAL EXPENDITURE</u>						
PREVENTIVE	500,000.00	23,000,000.00	52,163,000.00	75,163,000.00	74,663,000.00	0.67
CURATIVE	134,212,100.00	150,019,106.00	132,000,000.00	282,019,106.00	147,807,006.00	47.59
RURAL WATER SUPPLY	136,904,873.00	114,317,902.00	25,000,000.00	139,317,902.00	2,413,029.00	98.27
SUB TOTAL EXPENDITURE	271,616,973.00	287,337,008.00	209,163,000.00	496,500,008.00	224,883,035.00	54.71
GRAND TOTAL	619,686,231.91	739,806,035.00	249,163,000.00	988,969,035.00	369,282,803.09	193.19

MIGA SUPPLEMENTARY NOTE 2 ACTUAL AND BUDGETTED EXPENDITURE OF LOCAL EDUCATION AUTHORITY						
SECTION	ACTUAL EXPENDITURE (A)	BUDGETTED EXPENDITURE			VARIANCE	PERCENTAGE (%)
<u>PERSONNEL COST</u>		INITIAL BUDGET (B)	SUPPLEMENTARY BUDGET (C)	FINAL BUDGET D=(B+C)	E=(D-A)	F = D/A*100
NON-TEACHING	63,297,159.00	42,184,683.00		42,184,683.00	(21,112,476.00)	150.05
TEACHING	379,687,115.00	414,612,953.00		414,612,953.00	34,925,838.00	91.58
ADULT EDUCATION						
SUB TOTAL EXPENDITURE	442,984,274.00	456,797,636.00		456,797,636.00	13,813,362.00	96.98
<u>OVERHEAD COST</u>						
NON-TEACHING	42,116,131.00	45,000,000.00		45,000,000.00	2,883,869.00	93.59
TEACHING		20,000,000.00	12,442,210.92	32,442,210.92	32,442,210.92	0.00
ADULT EDUCATION		7,157,880.00		7,157,880.00	7,157,880.00	0.00
SUB TOTAL EXPENDITURE		72,157,880.00	12,442,210.92	84,600,090.92	84,600,090.92	0.00
<u>CAPITAL EXPENDITURE</u>						
NON-TEACHING		20,000,000.00	30,000,000.00	50,000,000.00	50,000,000.00	0.00
TEACHING		38,000,000.00	10,000,000.00	48,000,000.00	48,000,000.00	0.00
ADULT EDUCATION						
SUB TOTAL EXPENDITURE		58,000,000.00	40,000,000.00	98,000,000.00	98,000,000.00	0.00
GRAND TOTAL	442,984,274.00	586,955,516.00	52,442,210.92	639,397,726.92	196,413,452.92	96.98



CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



OFFICE OF THE AUDITOR GENERAL

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

AUDIT CERTIFICATION

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

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

TREASURER'S RESPONSIBILITIES

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

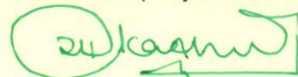
AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

 20th - 6 - 2025.

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



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

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Miga Local Government Council received the Sum of One Billion Eight Hundred and Thirty-Four Million Seven Hundred and Forty-Eight Thousand Four Hundred and Ninety-Seven Naira Seventeen Kobo 1,834,748,497.17 was received From The Federation Account as share of statutory revenue From the year ended 31st -December 2024 representing 70.98 percent of the total budgeted amount of Two Billion Five Hundred and Eighty Five Million Naira 2,585,000,000.00

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion, Fifty Seven Million Five Hundred and Eighteen Thousand Five Hundred and Ninety-Seven Naira Thirty Eight Kobo 2,057,518,597.38 was received from the Federation Accounts share of VAT. This Figure represents 158.27 percent of the total budgeted VAT of One Billion Three Hundred Million Naira 1,300,000,000.

3. NON-TAX REVENUE

Miga Local Government Council realised the Sum of Eleven Million One Hundred and Eighty-Eight Thousand Eight Hundred- and Twenty-Six-naira Twenty-Five Kobo 11,188,826.25 as non-tax revenue from various commercial undertaking which represents only 29.87% of the budget amount of the budgeted amount of Thirty-Seven Million Four Hundred and Sixty Thousand Naira 37,460,000.00

4. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The Sum of Seventy-Six Million Five Hundred and Eighty-Two Thousand Three Hundred and Two Naira Sixteen Kobo 76,582,302.16 was received by the Local Government Council during the year ended 31st -December 2024 from state independent revenue and Stabilization account from the Ministry for Local Government which represents 3829.11% of the total budgeted amount of Two Million 2,000,000.00

5. BANK RECONCILIATION STATEMENT

All the accounts maintained and operated by the Local Government Council have been properly reconciled as at 31st -December 2024.

6. BUDGET PERFORMANCE

The overall budget performance in respect of Miga Local Government Council as at 31st December 2024 is Summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	BUDGETED	ACTUAL	VARIANCE	PERCENT
GOVT SHARE OF STATUTORY REVENUE	2,585,000,000	1,834,748,497.17	750,251,502.83	70.98%
GOVT SHARE OF VAT	1,300,000,000.00	2,057,518,597.38	(757,518,597.38)	158.27%
TAX REVENUE	120,000.00		120,000.00	
NON-TAX REVENUE	37,460,000.00	11,188,826.25	26,271,173.75	29.87%
TRANSFER FROM OTHER GOVT ENTITIES	2,000,000.00	76,582,302.16	(74,582,302.16)	3829.11%
TOTAL REVENUE	3,924,580,000.00	3,980,038,222.96	(55,458,222.96)	101.41%
EXPENDITURE				
RECURRENT EXPENDITURE	3,769,443,822.92	3,615,535,944.90	153,907,878.02	95.92%
CAPITAL EXPENDITURE	1,329,438,826.38	430,360,567.13	899,078,259.25	32.37%
TOTAL EXPENDITURE	5,098,882,649.30	4,045,896,512.03	1,052,986,137.27	79.35%



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

1. TOTAL REVENUE

From the above table details analysis shows that, the Sum Three Billion Nine Hundred and Eighty Million Thirty-Eight Thousand Two Hundred and Twenty-Two Naira Ninety-Six Kobo 3,980,038,222.96 was received by the Local Government from Federation Account, independent revenue and receipt from other Government entities. This represents 101.41 of the budgeted amounts of Three Billion Nine Hundred and Twenty-Four Million Five Hundred and Eighty Thousand Naira 3,924,580,000.00

2. RECURRENT EXPENDITURES

Audit examination revealed that, the total recurrent expenditure incurred during the period under review was Three Billion Six Hundred and Fifteen Million Five Hundred and Forty Four Naira Ninety Kobo 3,615,535,944.90 which represents 95.92% of the budgeted amount 3,769,443,822.92

3. CAPITAL EXPENDITURE

The Sum of Four Hundred and Thirty Million Three Hundred and Sixty Thousand Five Hundred and Sixty-Seven Naira Thirteen kobo 430,360,567.13 was expended on Capital expenditure which represents only 32.37% of the total estimated amount of 1,329,438,826.30

4. RECOMMENDATION

- a The Local Government Should reduce overspending on recurrent expenditure and use the same to finance Capital project for the well-being of the communities
- b More ways of revenue generation shall be exploded to improve non tax revenue of the Local Government.



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

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

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

AUDIT INRESPECTION REPORTS AND LOCAL QUERIES

Queries amounting to the sum of Seven Hundred and Twelve Million Two Thousand Nine Hundred and Sixty Six Naira Sixty Five Kobo {N712, 002,966.65} was issued to Miga Local Government Council were the sum of Seven Hundred and Four Million Four Hundred and Thirty Nine Thousand Three Hundred and Ninety Six Naira Sixty Five Kobo (704,439,396.65) were resolved and verified leaving the sum of Seven Million Five Hundred and Sixty Three Thousand Five Hundred and Seventy Naira (7,563,570.00) was not resolved and verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/JHN/ZO/MGA/LQ.1/24	Un Accounted Payment	89,879,136.45	89,879,136.45	0.00
2	ALG/JHN/ZO/MGA/LQ.2/24	Un Presented Payment	47,153,666.50	47,153,666.50	0.00
3	ALG/JHN/ZO/MGA/LQ.3/24	Irregular Payment	135,789,609.70	135,789,609.70	0.00
4	ALG/JHN/ZO/MGA/LQ.4/24	Un Remitted Tax	19,746,304.00	19,746,304.00	0.00
5	ALG/JHN/ZO/MGA/LQ.5/24	Questionable Expenditure	30,530,000.00	30,530,000.00	0.00
6	ALG/JHN/ZO/MGA/LQ.6/24	Irregular Payment Vouchers	95,419,329.00	87,855,759.00	7,563,570.00
7	ALG/JHN/ZO/MGA/LQ.7/24	Un Presented Payment vouchers	83,879,700.00	83,879,700.00	0.00
8	ALG/JHN/ZO/MGA/LQ.8/24	Un Approved Payment	19,618,844.00	19,618,844.00	0.00
9	ALG/JHN/ZO/MGA/LQ.9/24	Approval without Due Process	24,728,570.00	24,728,570.00	0.00
10	ALG/JHN/ZO/MGA/LQ.10/24	Un Presented Payment vouchers	12,231,000.00	12,231,000.00	0.00
11	ALG/JHN/ZO/MGA/LQ.11/24	Irregular Payment Vouchers	74,498,243.00	74,498,243.00	0.00
12	ALG/JHN/ZO/MGA/LQ.12/24	Un Approved Payment Vouchers	25,228,030.00	25,228,030.00	0.00
13	ALG/JHN/ZO/MGA/LQ.13/24	Payment for Services not Rendered	46,300,000.00	46,300,000.00	0.00
14	ALG/JHN/ZO/MGA/LQ.14/24	Un Accounted Security Votes and Legislative Running Cost	7,000,000.00	7,000,000.00	0.00
	TOTAL		712, 002,966.65	704,439,396.65	7,563,570.00

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Miga Local Government staff and local Education Authorities. To this effect, a number of Twelve [12] 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 Twenty Four Million, Four Hundred and Thirty Eight Thousand, Seventy Eight Naira N24,438,078.00.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Nine [9] numbers of staff retired and deceased owed Miga Local Government Council, the sum of One Million, Six Hundred and Five Thousand, Nine Hundred and Five Naira N1,605,905.00 only which has been deducted and remitted back by the pension administration.



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

QUERIES

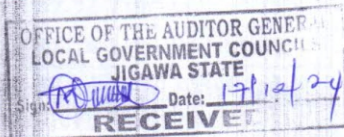


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Councils for the Year Ended 31st December, 2024



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

LG/JHN20/MGA/LQ.9/2024
Local Query No. _____
Chairman _____
The, _____ Miga _____
Local Government



Audit Form I
Station: _____ Miga L.G
Pv. No.: _____ Various Date: July/Sept/2024
Head _____ CC Sub Head: CC
Amount N. _____ 24,728,570
Payee: _____ Sundry People
Nature of Payment: _____ Un approved
Date: _____ With out proper Channel

AUDIT QUERY

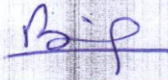
APPROVAL WITHOUT DUE PROCESS, JULY – SEPTEMBER, 2024.

An expenditure of Twenty four Million, Seven Hundred and Twenty Eight Thousand Five Hundred and Seventy Naira (N24,728,570) only, were made. Refer to the schedule attached.

Examination revealed that, the above expenditure were approved without considering the due process, this is contrary to the provision of financial memoranda (FM) 1:10 (3).

In view of the above, therefore, the concerned officers should be ask to correct the anomalies and their office be informed for re-examination accordingly.

This is copied to the Auditor General, Local Governments, Jigawa state, for information and further action.


Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun

DCA
Pls treat
(Signature) AG 17/12/24
DCA
Trace f.n.g.
17/12/24

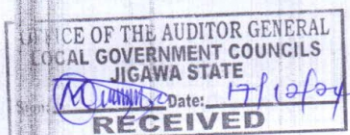


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Councils for the Year Ended 31st December, 2024



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

LG/JHN20/MGA/LQ.8/2024
Local Query No. _____
Chairman _____
The, _____
Miga _____
Local Government



Audit Form I
Station: Miga L.G
Pv. No.: CC **Date:** July/Sept/2024
Head: CC **Sub Head:** 19,618,844
Amount N: _____
Payee: Sundry
Nature of Payment: Un approved
Payments
Date: _____

AUDIT QUERY

UNAPPROVED PAYMENTS JULY – SEPTEMBER, 2024.

Payments amounted to Nineteen Million Six Hundred and Eighteen Thousand Eight hundred Fourty Four Naira (N19,618,844) only, were made. Refer to the schedule attached for details.

Examination for the payment vouchers indicated that, the above payments were made without approval from the ministry for Local Government to support the payments, contrary to the provision of financial memoranda (FM) 1-10 (4).

In view of the above the concerned officers should be ask to present the approval from the ministry for Local Government or to refund the whole amount involved and this office be inform accordingly.

This is copied to the Auditor General Local Governments, Jigawa State, for information, and further action.

DCA
pls treat
AG 17/12/24
Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun
A Bick
Have you
done clearly
17/12/24

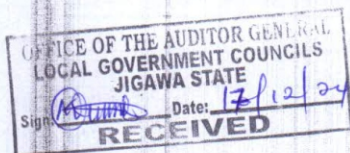


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Councils for the Year Ended 31st December, 2024



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

LG/AUD/JHNZ0/MGA/LQ.7/2024
Local Query No. _____
The, _____
Chairman
Miga
Local Government



Audit Form 1
Station: Miga L.G
Pr. No.: CC Date: July/Sept/2024
Head: CC Sub Head: CC
Amount N: 83,879,700
Payee: Sundry
Nature of Payment: People
Un-Presented payments
Date: _____

AUDIT QUERY

Vouchers

UN-PRESENTED PAYMENTS JULY - SEPTEMBER, 2024.

The sum of eighty three million eight hundred and seventy nine thousand seven hundred naira (N83 879 700) only, were paid for services to the Local Government. Refer to the schedule attached for details.

Posting of payment vouchers into cash book revealed that, the above payment vouchers were not presented for examination, this is contrary to the provision of financial memoranda (FM) chapter 14:3 .

In view of the above, the concerned officers should be asked to produce and present valid payment vouchers for Audit Examination or the sum be refunded and this office be informed accordingly.

This is copied to the Auditor General, Local Governments, Jigawa State, for information and further action.

Bif
Bashir Ibrahim Hassan CNA
Zonal Director, Jahun

DCA
Super above
deal
17/12/24
pls treat

AG 17/12/24



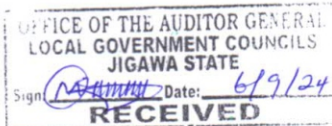
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/MGA/LQ.5 /2024

The, The Chairman,
Miga Local Government



Audit Form 1 Miga LGA

Station: Various Date: Jan-June 24

Pv. No.: CC Sub Head: CC

Head: CC Sub Head: CC

Amount N: 30,530,000

Payee: Sundry people

Nature of Payment: Questionable expenditure.

Date: _____

AUDIT QUERY

QUESTIONABLE EXPENDITURE FOR THE PERIOD OF
JANUARY – JUNE, 2024

The sum of Thirty Million, Five Hundred and Thirty Thousand, Naira, (N30,530,000) only, were expended on various services to the Local Government. See the schedule attached for more details.

After examination, effort was made to interview with officers concerned but fails, due to inability of the schedule officers to attend the interview as scheduled. Therefore, the expenditure seems to be services not rendered.

In view of the above, the concerned officers should be asked to fully explain other wise the sum be refunded and this office be informed accordingly.

This is copied to the Auditor General, Local Government Councils, Jigawa State for information and action.

Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun

DCA

Pls treat

AG 18/9/24

DCA
reply above & act
18/9/24



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/MGA/LQ.4 /24

The, _____ The Chairman, _____
Miga Local Government



Audit Form 1

Miga LGA

Station:

Pr. No.: Various Date: Jan-June 24

Head CC Sub Head: CC

Amount N: 19,746,304.00

Payee: Various

Nature of Payment: Unremitted Taxes

Date: _____

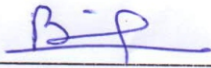
AUDIT QUERY

UNREMITTED TAXES FOR THE PERIOD OF JANUARY - JUNE, 2024

Examination indicated that total of Unremitted Taxes of Nineteen Million, Seven Hundred and Forty Six Thousand, Three Hundred and Four Naira (N19,746,304:00) only, were realized and no evidence of payments attached. This is contrary to the provision of Financial Memoranda Chapter 17:23 for Local Governments.

In view of the above, therefore, the concerned officers should be asked to explain or provide the evidences of payments, otherwise the sum be refunded and this office be informed accordingly.

This is copied to the Auditor General, Local Governments, Jigawa State for information and action.


Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun

DCA
Pls act accordingly

 AG 18/9/24

DCA
pls refer above & act n/s
DCA 18/9/24



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



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

Local Query No. ALG/JHN/ZO/MGA/LQ.3 /24

The, The Chairman,
Miga Local Government



Audit Form 1 Miga LGA
Station: Various Jan-June 24
Pv. No.: Date:
Head CC Sub Head: CC
Amount N: 135,789,609.70
Payee: Sundry people
Nature of Payment: Irregular Payments
Date: _____

AUDIT QUERY

**IRREGULAR PAYMENTS FOR THE PERIOD OF
JANUARY - JUNE, 2024**

The sum of One Hundred and Thirty Five Million, Seven Hundred and Eighty Nine Thousand, Six Hundred and Nine Naira, Seventy Kobo (N135,789,609.70) only, were expended for various services rendered to the Local Government. See the schedule attached for more details.

During examination, we observed that the payments were not properly documented and made, contrary to the provision of Financial Memoranda (FM) 14:4 (2) for Local Governments.

In view of the above, the concerned officers should be asked to rectify the anomalies and re-present the same to this office for Audit Re-Examination, otherwise the audit sanction would be applied to them.

This is copied to the Auditor General, Local Governments, Jigawa State, for information and action.

DCA

Pls treat

24/05/24 AG 18/5/24

DDCA above & AG 18/5/24
18/5/24

B. f.
Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun



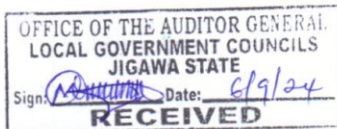
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Councils for the Year Ended 31st December, 2024



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/MGA/LQ.2 /24

The, The Chairman,
Miga Local Government



Audit Form 1 Miga LGA

Station: Various Jan-June 24

Pv. No.: CC Sub Head: CC

Head CC Sub Head: CC

Amount N: 47,153,666.50

Payee: Sundry people

Nature of Payment: Un-presented Payments

Date: _____

AUDIT QUERY

UN-PRESENTED PAYMENTS FOR THE PERIOD OF
JANUARY - JUNE, 2024

Posting of payment vouchers into Cashbook indicated that, the sum of Forty Seven Million, One Hundred and Fifty Three Thousand, Six Hundred and Sixty Six, Fifty Kobo (N47,153,666:50) only, were paid for services to the Local Government without prepared payment vouchers for examination. Refer to the scheduled attached for details.

This is contrary to the provision of Financial Memoranda (FM) Chapter 14:3 for Local Governments.

In view of the above, the concerned officers should be asked to produce and present valid payment vouchers for Audit Examination or the sum be refunded and this office be informed accordingly.

This is copied to the Auditor General, Local Governments, Jigawa State, for information and action.

Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun

DCA
Pls deal

24/09/24 JAG 10/9/24
DCA
refer above & treat MS
16/9/24



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. ALG/JHN/ZO/MGA/LQ.1 /2024

The, The Chairman,
Miga Local Government



Audit Form 1 Miga LGA
Station: Various Jan-June 24
Pr. No.: CC Sub Head: CC
Head CC Sub Head CC
Amount N: 89,879,136.45
Payee: Sundry people
Nature of Payment: Unaccounted Payments
Date: _____

AUDIT QUERY

UN-ACCOUNTED PAYMENTS FOR THE PERIOD OF
JANUARY - JUNE, 2024

The sum of Eighty Nine Million, Eight Hundred and Seventy Nine Thousand, one Hundred and Thirty Six Naira, Forty Five Kobo (N89,879,136.45) only, were paid from the Local Government Overhead Account. See the attached schedule for more details.

Examination of Bank Statements indicated that, the above payments were made without valid prepare payment vouchers to cover the payments, contrary to the provision of Financial Memoranda (FM) Chapter 1:10(8) for Local Governments.

In view of the above, the concerned officers should either produce authorized payment vouchers and post into Cash Book or to refund the whole amount involved.

This is copied to the Auditor General, Local Governments Jigawa State, for information and action.

DCA

DD CA
Agree above & pls share a deal
treas res
AG
DCA
10/9/24

AG 10/9/24

B. I. P.
Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Local Query No. _____
The, LG/AUD/JHNZ0/MGA/LQ.14/24
Chairman Local Government
MIGA



Audit Form 1

Station: _____
Pv. No.: _____ Date: _____
Head MIGA L.G.A.
Sub Head: _____
Amount N: CC OCT/DEC/24
Payee: CC
Nature of Payment: 7,000,000
Date: Sundry People
Un Accounted

Security Votes

AUDIT QUERY

DCA
Pls deal @ [Signature] AG 07/3/25

UNACCOUNTED SECURITY VOTES AND LEGISLATIVE RUNNING COST

The sum of Seven Million Naira (N7,000,000) were paid as security votes to the payees, refers to the attached schedule for more details.

Audit examination revealed that the above payment vouchers were not accompanied with the breakdown and evidence on how the monies were expended, contrary to the provision of financial memoranda (FM) 1.10(3), the amounts were by no means a personal and need to be accounted for.

Inview of the above therefore, the payees should be ask to fully explain how the amounts were expended.

This is copied to the Audit General, Local Government, Jigawa State, for information and further action.

DCA
reve above attached res
[Signature]
DCA
07/3/25

[Signature]
Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun



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



OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

LG/AUD/JHNZ0/MGA/LQ.12/24
Local Query No. Chairman _____
The, MIGA _____
Local Government



Audit Form 1

Station: MIGA L.G.A
Pv. No.: CC Date: OCT/DEC/24
Head: CC Sub Head: CC
Amount N: 25,228,030
Payee: _____
Nature of Payment: Sundry People
Un Approve
Date: _____ Payment Voucher

DCA
Pls Deal
AG 27/3/25
AUDIT QUERY
UN APPROVED PAYMENT VOUCHERS, OCT-DEC, 2024.

The sum of Twenty Five Million Two Hundred and Twenty Eight Thousand Thirty naira (N25,228,030) only, were paid to various payees on various payment vouchers without approval of the chairman of the local government, refer to the attached schedule for more details.

This is contrary to the financial memoranda (FM) chapter 10.14 which stated that the chairman as the chief accounting officer must approve all the expenditures by the local government before payments.

In view of the above therefore the whole anomalies should be rectified or the payees be ask to refund the amount paid to them.

This is copied to the Auditor General, Local governments, Jigawa State, for information and further action.

DCA
7 ref as per above M
AG 27/3/25

Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun



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



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

LG/AUD/JHNZ0/MGA/LQ.11/24
Local Query No. _____
The, _____ Chairman
_____ MIGA Local Government



Audit Form 1
Station: _____ MIGA L.G.A
Pr. No.: _____ CC Date: OCT/DEC/24
Head: _____ Sub Head: _____
Amount N: _____ CC
Payee: _____ 74,498,243 ✓
Nature of Payment: _____
Sundry People
Date: _____ Irregular

AUDIT QUERY

DCA
Pls Deal
Bashir Hassan JAG 27/3/25

IRREGULAR PAYMENT VOUCHERS OCT-DECEMBER, 2024.

The sum of Seventy four Million Four Hundred and Ninety Eight Thousand Two Hundred and Fourty Three naira (₦74,498,243) only, were expended for various services rendered to the local Government. See the schedule attached for more details.

Audit examination revealed that the above payment vouchers were not properly documented and made, contrary to the provision of financial memoranda (FM) 14:3(2).

In view, of the above, the concerned officers should be ask to rectify the anomalies and re-present the same to this office for audit re-examination, otherwise they will be liable to all the outcomes, as audit sanction would be applied to them.

This is copied to the Audit General, Local Governments Jigawa State, for information further action.

DCA
Reve
above 2 trees - Mr
27/3/25

Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun



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



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

LG/AUD/JHNZ0/MGA/LQ.10/24

Local Query No. _____

The, _____
Chairman
MIGA
Local Government



DCA
pls deal
AG 27/3/25
AUDIT QUERY

Audit Form I

Station: _____ MIGA L.G.A

Pv. No.: _____ CC Date: OCT/DEC/24

Head: _____ CC Sub Head: CC

Amount N: _____ 12,231,000

Payee: _____

Nature of Payment: _____ Sundry People
Un Presented

Date: _____ Payments

AG 27/3/25

UNPRESENTED PAYMENT VOUCHERS OCT-DEC, 2024

Posting of payment vouchers in to cash book proved that the sum of Twelve Million Two Hundred and Thirty One Thousand Five Hundred and Thirty Four Naira (N12,231,534) only were paid for services made to the Local Government without preparing payment vouchers. Refer to the scheduled attached for details.

This is contrary to the provision of financial memoranda (FM) chapter 14:3.

Inview of the above, the concerned officers should be ask to produce and present valid payment vouchers for Audit examination or else the sum be refunded and this office be informed accordingly.

This is copied to the Auditor General, Local Governments, Jigawa State, for information and further action.

DCA
never above xact res
AG 27/3/25

Bashir Ibrahim Hassan, CNA
Zonal Director, Jahun



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

RESPONSE TO QUERIES



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



MIGA LOCAL GOVERNMENT COUNCIL

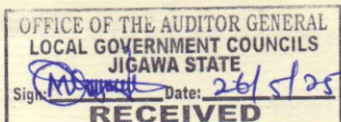
JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....

8th May, 2025P

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



RESPONSE OF AUDIT QUERIES

I refer to the audit queries issued to Miga Local Government during October 2024 to December, 2024 with the following references and response as appropriate as possible.

- a. LG/AUD/JHN2/MIGA/LQ-14/24-UNACCOUNTED SECURITIES COTES AND LEGISLATIVE RUNING COST of the sum of seven million Naira only (N 7,000,000.00) now the payment been accounted all corrections are been made.
- b. LG/AUD/JHNZ/MIGA/LQ.12/24 UNAPPROVED PAYMENT VOUCHERS. The sum of twenty five million, two hundred and twenty eight thousand and thirty naira (N 25,228,030.00) All the payment vouchers now was blessed and approved by the chairman.



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



MIGA LOCAL GOVERNMENT COUNCIL

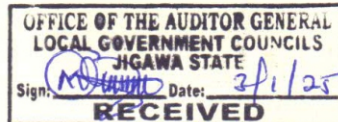
JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No.....

MGLG/FIN/VOL.I/55/2024

31st December, 2024



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

DEA
Pls send for verify as usual
21/12/25

RESPONSES TO AUDIT QUERIES

I wish to refer to the audit queries issued to my local government, during the July to September 2024 with the following reference and respond as appropriately as possible.

- L.G/AUD/JHNZOL/MGA/LQ 6/2024 = Irregular payment worth the sum of Ninety Five Million Four Hundred and Nineteen Thousand Three Hundred and Twente Nine Naira Only (N95,419,329) without proper supporting documents receives necessary attention and appropriate action is effect for possible luspection please.
- L.G/AUD/JHNZOL/MGA/LO 7/2024 = the sum of Eighty Three Million Eight Hundred and Sevente Nine Thousand Seven Hundred Naira Only (N83,879,700) were posting have been made without payment vouchers, is now been rectified and posted accordingly into cash book, and ready for your inspection please.

DECA
above 2 act accordingly
21/12/25



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



MIGA LOCAL GOVERNMENT COUNCIL

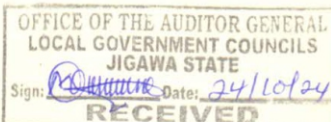
JIGAWA STATE, NIGERIA

Incase of reply please quote

Ref. No. MLG/FIN.AQ/4/V.190

22nd October, 2024

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



SUBMISSION OF ANSWER TO AUDIT QUERRIES NO 1-5

Reference to the audit queries issued during audit inspection from January – June for the year 2024 in which all necessary verification were done and correction pinpointed out by the auditor sent find below are respond for each query pencilled down.

1. Audit Query ALG/JHN/ZO/MGA/LQ1/2024. Amounting to **N 89,879,136.46** observation raised were these payment unaccounted but now is been accounted and posted in to cash book.
2. Audit Query ALG/JHN/ZO/MGA/LQ2/2024. Amounting to **N 47,153,666.50** observation raised were all payment voucher is prepare before payment.
3. Audit Query ALG/JHN/ZO/MGA/LQ3/2024. Amounting to **N 135,789,609.70** observation raised were properly full documentation now all necessary documentation were attached.
4. Audit Query ALG/JHN/ZO/MGA/LQ4/2024 Amounting to **N19,746,304.00** issue raised were that unremitted tax, the remitted tax now is done accordingly
5. Audit Query ALG/JHN/ZO/MGA/LQ5/2024 Amounting to **N30,530,000** query raised were that payment voucher, all necessary documents are attached and evidence of payment is included in the vouchers.

Above for your information and guide please.

Accept my highest regards *DAUR*

Sani Ayuba
Sani Ayuba
DAGS

For: Hon. Chairman

DA

pls deal

24/10/24