MIGA

LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

OFFICE OF THE AUDITOR GENERAL, LOCAL GOVERNMENT AUDIT

UNITY AND FAITH, PEACE AND PROGRESS

JIGAWA STATE

2025

REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF
MIGA LOCAL GOVERNMENT COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER, 2025

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JIGAWA STATE

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FOR THE YEAR ENDED 31ST DECEMBER, 2025

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MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

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Ref. No. MLG/FIN/ADM/VOL.IV/251

23rd February, 2026

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Treat as 3rd local who submitted the A/c.

AG 18/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 23/2/26
RECEIVED

The Auditor General,
Local Government Audit,
Jigawa State.

SUBMISSION OF THE YEAR 2025 ANNUAL ACCOUNT

Reference to the above subject matter, I am hereby submit with Annual Account of Miga Local Government the year 2025 financial year.

The account is prepared based on IPSAS Accrual basis as comply accordingly.

Based on this, I hope the submission will be take into consideration.

Best regards.

HON. BILYA DAUDA
CHAIRMAN

HON. BILYA DAUDA
EXECUTIVE CHAIRMAN
MIGA LOCAL GOVT.

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

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RESPONSILITY FOR FINANCIAL STATEMENT

The financial statements have been prepared in accordance with the international public sector standard (IPSAS) and the financial Reporting Council of Nigeria (FRCN). As indicated in the Note to the financial statements, the year 2025 and the government has indeed advanced in the recognition and measurement of legacy assets and liabilities

As the Local Government Treasurer's and the Local Government accounting officer for receipt and payment of Government, I am saddled with the responsibility of general supervision of accounts and 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 account standards are applied, Judgment's and estimates made are reasonable and prudent, and internal control procedures are instituted to provide reasonable assurance that financial transaction are validly recorded to prevent fraud and irregularities with resources being safeguarded.

The financial statement reflect the true and fair view of the financial position of ***MIGA LOCAL GOVERNMENT*** as at 31st December, 2025 and its operation for the period ended on that date.

We accept responsibility for the integrity of this financial statement; the information contained therein, and hereby declares that they comply with IPSAS 33 and the guideline issued by the FACC Technical subcommittee on IPSAS Implementation.

SA'IDU TIJJANI
TREASURER

BILYA DAUDA
EXERTIVE CHAIRMAN

MIGA LOCAL GOVERNMENT COUNCIL
JIGAWA STATE

Incase of reply, please quote

*Ref. No.:*______________________

*Date:*______________________

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.

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

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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.

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

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

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

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

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

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

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

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

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

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

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

Statutory Allocation

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

13. Transfers from other government entities.

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

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

14. Employee Benefits/Pension obligations:

Under the Defined Benefits Scheme:

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

15. Statement of Cash flow

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

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

a. Operating activities – These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.

b. Investing activities - These are the activities relating to the acquisition and disposal of Non-Current Assets.

c. Financing activities - These comprise the change in Equity and Debt capital structure of the PSE.

16. Cash & Cash Equivalent

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

b. Cash & Cash Equivalent is reported under Current Assets in the Statement of Financial Position

17. Accounts Receivable:

a. Receivables from Exchange Transactions

I. Receivables from exchange transactions are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

ii. A provision for impairment of receivables is established when there is objective evidence that the Entity will not be able to collect all amounts due according to the original terms of the receivables.

18. Prepayments

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

b. They can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.

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

19. Property, Plant & Equipment (PPE)

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

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

c. The following shall constitute expenditure on PPE:

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

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

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

Cost:

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

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

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

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

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

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

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

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

20. Deposits

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

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

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

21. Reserves

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

22. Transfers to other government entities

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

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

PREVIOUS YEAR ACTUAL 2024	DESCRIPTION	NOTES	ACTUAL YEAR 2025	FINAL BUDGET 2025	SUPPLEMENTARY BUDGET 2025	INITIAL/ ORIGINAL BUDGET 2025	VARIANCE ON FINAL BUDGET
.			₦	₦	₦	₦	₦
	REVENUE		A	B (C+D)	C	D	E (B-A)
1,603,751,271.00	Government Share of FAAC (Statutory Revenue)	**1.00**	3,403,327,672.57	3,103,000,000.00	0.00	3,103,000,000.00	(300,327,672.57)
1,300,000.00	Government Share of VAT	**2.00**	2,637,179,786.69	2,446,656,699.26	0.00	2,446,656,699.26	(190,523,087.43)
120,000.00	Tax Revenue	**3.00**	8,644,264.10	0.00	0.00	0.00	(8,644,264.10)
37,460,000.00	Non Tax Revenue	**4.00**	67,223,346.76	40,680,000.00	0.00	40,680,000.00	(26,543,346.76)
0.00	Transfer from Other Government Entities	**5.00**	122,440,985.12	2,000,000.00	0.00	2,000,000.00	(120,440,985.12)
1,642,631,271.00	**Total Revenue (A)**		**6,238,816,055.24**	**5,592,336,699.26**	**0.00**	**5,592,336,699.26**	**(646,479,355.98)**
	EXPENDITURE						
988,618,783.00	Salaries & Wages	**6.00**	1,446,737,948.31	1,609,943,368.16	0.00	1,609,943,368.16	163,205,419.85
105,000,000.00	Social Benefit	**7.00**	278,025,268.70	135,000,000.00	0.00	135,000,000.00	(143,025,268.70)
	Overhead Cost	**8.00**	2,809,986,262.85	1,693,863,970.00	0.00	1,693,863,970.00	(1,116,122,292.85)
0.00	Other over Head Cost			0.00	0.00	0.00	0.00
330,000,000.00	Grants & Contributions	**9.00**	1,027,805,808.13	585,000,000.00	0.00	585,000,000.00	(442,805,808.13)
173,766,000.00	Transfer to other Govt Agencies	**10.00**	244,944,527.86	282,280,000.00	0.00	282,280,000.00	37,335,472.14
	Depreciation		147,502,537.68	0.00	0.00		(147,502,537.68)
1,597,384,783.00	**Total Expenditure (B)**		**5,955,002,353.53**	**4,306,087,338.16**	**0.00**	**4,306,087,338.16**	**(1,648,915,015.37)**
0.00	**Surplus/ (Deficits) for the period from operating activities C =(A-B)**		**283,813,701.71**	0.00	0.00	0.00	0.00
0.00	Gain/Loss on Disposal of Asset		0.00	0.00	0.00	0.00	0.00
0.00	Share of Surplus/(Deficit) in Association & Joint Ventures		0.00	0.00	0.00	0.00	0.00
0.00	**Total Non Operating Revenue/(Expenses) (D)**		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) from Ordinary Activities E = (C+D)**		**283,813,701.71**	0.00	0.00	0.00	0.00
0.00	Minority Interest Share of Surplus/ (Deficits) (F)		0.00	0.00	0.00	0.00	0.00
0.00	**Net Surplus/ (Deficits) for the period G=(E-F)**		**283,813,701.71**	0.00	0.00	0.00	0.00

The accompanying notes form part of these statements

SA'IDU TIJJANI
Treasurer
Miga Local Government, Jigawa State

MIGA LOCAL GOVERNMENT COUNCIL JIGAWA STATE GOVERNMENT OF NIGERIA STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2025					
	Notes	**2025**	**2025**	**2024**	**2024**
		₦	**₦**	**₦**	**₦**
ASSETS					
Current Assets					
Cash and Cash Equivalents	**14**	30,897,885.90	0.00	7,137,863.93	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		**0.00**	**72,000,696.90**	**0.00**	**48,240,674.93**
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**	3,219,717,906.32	0.00	2,860,926,240.49	0.00
Intangiable Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**3,219,717,906.32**	**0.00**	**2,860,926,240.49**
Total Assets C = A + B		**0.00**	**3,291,718,603.22**	**0.00**	**2,909,166,915.42**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	41,948,988.00	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	**41,948,988.00**	**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**	63,266,389.58	0.00	6,798,263.00	0.00
Total Non Current Liabilities E		0.00	**63,266,389.58**	**0.00**	**6,798,263.00**
Total Liabilities F = D + E		0.00	**105,215,377.58**	**0.00**	**7,377,391.00**
Net Assets: G = C - F		**0.00**	**3,186,503,225.64**	**0.00**	**2,901,789,524.42**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	2,540,956,852.38	0.00	2,539,956,852.88	0.00
Accumulated Surplus/(Deficits)	**20**	645,546,373.26	0.00	361,832,671.54	0.00
Minority Interes		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		**0.00**	**3,186,503,225.64**	**0.00**	**2,901,789,524.42**

The accompanying notes form part of these statements

SA'IDU TIJJANI
Treasurer
Miga Local Government, Jigawa State

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

DESCRIPTION	NOTES	2025	2025	2024	2024
ASSETS		₦	₦	₦	₦
Current Assets					
Cash and Cash Equivalents	**14**	30,897,885.90	0.00	7,137,863.93	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		**0.00**	**72,000,696.90**	**0.00**	**48,240,674.93**
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**	3,219,717,906.32	0.00	2,861,826,240.00	0.00
Intangible Assets		0.00	0.00	0.00	0.00
Total Non Current Assets B		0.00	**3,219,717,906.32**	**0.00**	**2,861,826,240.00**
Total Assets C = A + B		**0.00**	**3,291,718,603.22**	**0.00**	**2,910,066,914.93**
LIABILITIES:-					
Current Liabilities					
Deposits	**17**	41,948,988.00	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	**41,948,988.00**	**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**	63,266,389.58	0.00	6,798,263.00	0.00
Total Non Current Liabilities E		0.00	**63,266,389.58**	**0.00**	**6,798,263.00**
Total Liabilities F = D + E		0.00	**105,215,377.58**	**0.00**	**7,377,391.00**
Net Assets: G = C - F		0.00	**3,186,503,225.64**	**0.00**	**2,902,689,523.93**
NET ASSETS/EQUITY					
Capital Grants		0.00	0.00	0.00	0.00
Reserves	**19**	2,540,956,852.38	0.00	2,540,956,852.38	0.00
Accumulated Surplus/(Deficits)	**20**	645,546,373.26	0.00	361,832,671.54	0.00
Minority Interest		0.00	0.00	0.00	0.00
Total Net Assets/Equity: H = G		0.00	**3,186,503,225.64**	**0.00**	**2,902,689,523.93**

The accompanying notes form part of these statements

SA'IDU TIJJANI
Treasurer
Miga Local Government, Jigawa State

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

NARRATION	CAPITAL GRANT	RESERVE	ACCUMULATED SURPLUS/DEFICIT	TOTAL
Opening Balance (1/1/2025)	0.00	2,540,956,852.38	361,732,671.55	2,902,689,523.93
IPSAS Adjustment	0.00	0.00	0.00	0.00
Additions During the year	0.00	0.00	0.00	0.00
Surplus/Deficit for the year	0.00	0.00	283,813,701.71	283,813,701.71
Closing Balance	0.00	**2,540,956,852.38**	**645,546,373.26**	**3,186,503,225.64**

The accompanying notes form part of these statements

SA'IDU TIJJANI
Treasurer
Miga Local Government, Jigawa State

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

NOTE	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
1	STATUTORY ALLOCATION	2,319,281,582.09	1,303,000,000.00	(1,016,281,582.09)	455,260,425.10
	SHARE OF EXCHANGE	174,847,675.95	200,000,000.00	25,152,324.05	1,063,268,405.51
	SHARE OF NON OIL REVENUE	26,488,773.42	100,000,000.00	73,511,226.58	53,168,796.29
	E-MONEY	137,095,041.12	1,000,000,000.00	862,904,958.88	2,525,083.35
	ECOLOGICAL	37,037,037.00	0.00	(37,037,037.00)	66,238,379.72
	SURE-P	0.00	0.00	0.00	29,982,978.39
	ADDITIONAL INFLOW	708,577,562.99	500,000,000.00	(208,577,562.99)	164,304,428.81
	TOTAL	**3,403,327,672.57**	**3,103,000,000.00**	**(91,750,109.58)**	**1,834,748,497.17**

BREAK DOWN OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)

MONTH	STATUTORY ALLOC	SHARE OF EXCH	SHR OF NON OIL	SOLID MINARALS	E-MONEY	ECOLOGICAL	ADD. INFLOW	TOTAL
JANUARY	67,698,304.10	75,934,245.25	0.00	0.00	10,384,794.09	0.00	279,206,331.48	433,223,674.92
FEBRUARY	138,720,074.72	39,595,865.97	0.00	0.00	6,819,013.71	0.00	185,185,185.00	370,320,139.40
MARCH	147,864,504.04	0.00	0.00	5,221,254.90	11,548,048.23	0.00	129,198,966.41	293,832,773.58
APRIL	170,562,010.17	5,410,593.92	0.00	0.00	8,248,972.65	0.00	0.00	184,221,576.74
MAY	174,123,811.42	15,526,486.35	0.00	0.00	12,840,566.33	0.00	0.00	202,490,864.10
JUNE	158,867,698.51	14,767,209.29	0.00	0.00	9,134,616.38	37,037,037.00	0.00	219,806,561.18
JULY	191,542,978.44	7,729,937.37	0.00	21,267,518.52	9,631,338.11	0.00	0.00	230,171,772.44
AUGUST	247,800,113.45	7,890,276.86	0.00	0.00	12,394,533.34	0.00	114,987,080.10	383,072,003.75
SEPTEMBER	254,772,852.14	7,993,060.94	0.00	0.00	10,610,257.21	0.00	0.00	273,376,170.29
OCTOBER	234,827,653.66	0.00	0.00	0.00	16,834,751.03	0.00	0.00	251,662,404.69
NOVEMBER	262,686,880.58	0.00	0.00	0.00	15,663,575.37	0.00	0.00	278,350,455.95
DECEMBER	269,814,700.86	0.00	0.00	0.00	12,984,574.67	0.00	0.00	282,799,275.53
TOTAL	**2,319,281,582.09**	**174,847,675.95**	**0.00**	**26,488,773.42**	**137,095,041.12**	**37,037,037.00**	**708,577,562.99**	**3,403,327,672.57**

NOTE	VALUE ADDED TAX	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
2	Share of Value Added Tax (VAT)	2,637,179,786.69	2,446,656,699.26	(190,523,087.43)	0.00

NOTE	DETAILS OF GOVT. SHARE OF VAT	NET RECEIPT 2025	DEDUCTION AT SOURCE	TOTAL	NET RECEIPT 2024	DEDUCTION AT SOURCE	TOTAL
2a	MONTHS	₦	₦	₦	₦	₦	₦
	JANUARY	204,506,635.83	0.00	204,506,635.83	153,084,719.89	0.00	153,084,719.89
	FEBRUARY	243,533,897.88	0.00	243,533,897.88	131,144,035.08	0.00	131,144,035.08
	MARCH	208,071,172.62	0.00	208,071,172.62	141,049,938.10	0.00	141,049,938.10
	APRIL	203,917,885.38	0.00	203,917,885.38	171,964,775.29	0.00	171,964,775.29
	MAY	201,182,636.86	0.00	201,182,636.86	157,994,333.28	0.00	157,994,333.28
	JUNE	231,876,166.23	0.00	231,876,166.23	157,226,205.37	0.00	157,226,205.37
	JULY	220,397,292.38	0.00	220,397,292.38	172,060,525.26	0.00	172,060,525.26
	AUGUST	219,057,674.82	0.00	219,057,674.82	195,634,922.20	0.00	195,634,922.20
	SEPTEMBER	233,534,809.03	0.00	233,534,809.03	177,100,698.29	0.00	177,100,698.29
	OCTOBER	281,203,580.67	0.00	281,203,580.67	182,681,077.77	0.00	182,681,077.77
	NOVEMBER	226,214,678.57	0.00	226,214,678.57	216,246,902.01	0.00	216,246,902.01
	DECEMBER	163,683,356.42	0.00	163,683,356.42	201,330,464.84	0.00	201,330,464.84
	TOTAL	**2,637,179,786.69**	**0.00**	**2,637,179,786.69**	**2,057,518,597.38**	**0.00**	**2,057,518,597.38**

NOTE	TAX REVENUE	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
3	Personal Income Tax	8,644,264.10	0.00	0.00	0.00
	TOTAL	**8,644,264.10**	**0.00**	0.00	120,000.00
4	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Non tax Revenue				
	LICENCES	10,817,012.20	4,930,000.00	(5,887,012.20)	2,324,900.00
	FEES	24,517,404.56	21,300,000.00	(3,217,404.56)	2,863,568.08
	SALES	5,964,000.00	5,250,000.00	(714,000.00)	620,000.00
	EARNINGS	22,080,700.00	3,800,000.00	(18,280,700.00)	2,969,000.00
	SALES/RENT	1,922,115.00	4,300,000.00	2,377,885.00	2,050,000.00
	REPAYMENT	1,922,115.00	1,100,000.00	(822,115.00)	361,358.17
	TOTAL	**67,223,346.76**	**40,680,000.00**	**(26,543,346.76)**	**11,188,826.25**
4a	**NON TAX REVENUE**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Break Down of Non tax Revenue				
	LICENCES		-		
	Radio /Television License	9,000.00	200,000.00	191,000.00	10,000.00
	Cattle dealers License	157,000.00	100,000.00	(57,000.00)	10,000.00
	Bake/bakery House license	14,000.00	180,000.00	166,000.00	150,000.00
	Dried Fish & Meat licenses	0.00	10,000.00	10,000.00	541,950.00
	Hawkers permits	709,012.20	300,000.00	(409,012.20)	35,000.00
	Produce buying licenses/Corn Grinding	0.00	50,000.00	50,000.00	60,000.00
	Tractor Hiring services	5,370,000.00	2,000,000.00	(3,370,000.00)	711,000.00
	Food & Water processing Licenses/Rice Mill	158,000.00	200,000.00	42,000.00	80,000.00
	Boat & Canoe license	0.00	10,000.00	10,000.00	110,000.00
	Public Conveniences Licenses fees	0.00	500,000.00	500,000.00	0.00
	Barbing salon	0.00	50,000.00	50,000.00	80,000.00
	Cinematography	0.00	45,000.00	45,000.00	40,000.00
	Building Material / Block Making Licenses	4,150,000.00	400,000.00	(3,750,000.00)	196,950.00
	Sand dredging license	0.00	200,000.00	200,000.00	300,000.00
	Rice mills /cassava grinding license	0.00	150,000.00	150,000.00	0.00
	Patient Medicine and Drugs Store Licenses	34,000.00	35,000.00	1,000.00	0.00
	Petroleum Licenses Permit	180,000.00	400,000.00	220,000.00	0.00
	Welding Machine Licenses	36,000.00	100,000.00	64,000.00	0.00
	TOTAL	**10,817,012.20**	**4,930,000.00**	**(5,887,012.20)**	**2,324,900.00**

	FEES				
	Tender Fees	15,575,083.51	17,800,000.00	0.00	1,048,657.56
	Birth /Death Registration	0.00	0.00	0.00	40,000.00
	Business / Petty Trade Operating Fees	11,500.00	100,000.00	88,500.00	95,000.00
	Slaughter Stock fees	332,000.00	300,000.00	(32,000.00)	210,000.00
	Motor Mechanic / car wash registration	0.00	0.00	0.00	90,000.00
	Timber & forest tree (felling of trees)	50,000.00	200,000.00	150,000.00	100,000.00
	Contract registration fee	2,191,821.05	0.00	(2,191,821.05)	349,552.52
	Survey /Planning/ Building fees	250,000.00	300,000.00	50,000.00	160,000.00
	Land use / Sand Dredging Fees	250,000.00	1,000,000.00	750,000.00	620,000.00
	Achaba Reg. fees	3,325,000.00	200,000.00	(3,125,000.00)	111,358.00
	Workshop fees (Blacksmith)	153,000.00	100,000.00	(53,000.00)	39,000.00
	Association Fees	16,000.00	100,000.00	84,000.00	0.00
	Indegeneship Reg. Fee	281,000.00	100,000.00	(181,000.00)	0.00
	Milling Charges	2,022,000.00	100,000.00	(1,922,000.00)	0.00
	Annual Communication Equipment Installation	60,000.00	1,000,000.00	940,000.00	0.00
	TOTAL	**24,517,404.56**	**21,300,000.00**	**(3,217,404.56)**	**2,863,568.08**
	FINES				
	Fines	**0.00**	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	SALES				
	Produce farm Product	0.00	0.00	0.00	20,000.00
	Sales of Stores /Scraps/ Unserviceable Items	5,897,000.00	5,100,000.00	0.00	600,000.00
	Sales of Photographer	67,000.00	150,000.00	83,000.00	0.00
	TOTAL	**5,964,000.00**	**5,250,000.00**	(714,000.00)	**620,000.00**
	EARNINGS				
	Earning from Cattle Market	11,120,000.00	300,000.00	(10,820,000.00)	0.00
	Earning from Market	9,976,700.00	1,500,000.00	(8,476,700.00)	1,040,000.00
	Earning from Motor Park	74,000.00	1,000,000.00	926,000.00	760,000.00
	Earning from Comm., Active, shop & shopping centre	910,000.00	1,000,000.00	90,000.00	914,000.00
	Abattoir / Slaughter House	0.00	0.00	0.00	255,000.00
	TOTAL	**22,080,700.00**	**3,800,000.00**	**(18,280,700.00)**	**2,969,000.00**
	SALES/RENT				
	Rent on government Building	0.00	2,000,000.00	0.00	1,100,000.00
	Rent on Government properties	0.00	2,300,000.00	0.00	950,000.00
	TOTAL	**0.00**	**4,300,000.00**	0.00	**2,050,000.00**
	REPAYMEN - GENERAL				
	Unclaimed Deposit	1,922,115.00	1,100,000.00	(822,115.00)	**361,358.17**
	TOTAL	**1,922,115.00**	**1,100,000.00**	**(822,115.00)**	**361,358.17**
	GRAND TOTAL	**67,223,346.76**	**40,680,000.00**	**(28,921,231.76)**	**11,188,826.25**

	BREAK DOWN OF TRANSFER FROM OTHER GOVERNMENT ENTITIES (Augmentation)				
S/N	**MONTHS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
1	JANUARY	0.00	164,625.55	0.00	3,150,000.00
2	FEBRUARY	0.00	164,625.55	0.00	9,406,250.00
3	MARCH	0.00	164,625.55	11,993,858.85	0.00
4	APRIL	0.00	164,625.55	12,045,325.08	0.00
5	MAY	0.00	164,625.55	12,008,458.72	6,050,546.07
6	JUNE	0.00	164,625.55	12,067,516.26	0.00
7	JULY	0.00	164,625.55	12,071,822.57	0.00
8	AUGUST	0.00	164,625.55	12,051,462.93	0.00
9	SEPTEMBER	0.00	164,625.55	12,083,037.06	0.00
10	OCTOBER	0.00	164,625.55	12,077,734.73	30,000,000.00
11	NOVEMBER	0.00	164,625.55	12,015,434.43	6,000,000.00
12	DECEMBER	0.00	164,625.55	12,050,827.89	20,000,000.00
	TOTAL	**0.00**	**1,975,506.60**	**120,465,478.52**	**74,606,796.07**

NOTE	SALARY & WAGES				
6	**PERSONNEL COST**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	ADMINISTRATIVE SECTOR				
	Office of the Chairman	15,124,541.00	61,785,191.00	46,660,650.00	14,299,269.00
	Legislative Council	24,652,296.00	45,370,157.00	20,717,861.00	9,580,224.00
	Administrative and General services	54,126,796.00	38,403,096.16	(15,723,699.84)	19,738,768.00
	SUB-TOTAL	**93,903,633.00**	**145,558,444.16**	**51,654,811.16**	**43,618,261.00**
	ECONOMIC SECTOR				
	Agriculture Section	20,942,812.00	20,128,472.00	(814,340.00)	9,723,745.00
	Forestry Section	5,776,866.00	12,019,946.00	6,243,080.00	4,606,280.00
	Livestock Section (Veterinary)	29,459,400.00	24,180,476.00	(5,278,924.00)	12,082,628.00
	Treasury Account Section	36,439,580.31	68,921,750.00	32,482,169.69	13,026,960.00
	Internal Audit	3,194,066.00	2,616,024.00	(578,042.00)	2,446,051.00
	Planning, Research & Statistics Department	33,801,581.00	14,951,958.00	(18,849,623.00)	16,542,712.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	16,092,000.00	7,640,084.00	(8,451,916.00)	8,513,566.00
	Road & Communication Section	16,892,160.00	5,439,688.00	(11,452,472.00)	6,662,560.00
	Mechanical Section	9,659,331.00	6,003,160.00	(3,656,171.00)	7,885,965.00
	Electrical Section	3,216,156.00	1,161,278.00	(2,054,878.00)	2,067,753.00
	Land & Survey Section	1,701,408.00	1,097,636.00	(603,772.00)	1,230,412.00
	Building Section	3,942,000.00	676,208.00	(3,265,792.00)	1,681,001.00
	SUB-TOTAL	**181,117,360.31**	**164,836,680.00**	**(16,280,680.31)**	**86,469,633.00**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority			0.00	
	Education (Non-Teaching Staff)	78,488,400.00	167,957,144.00	89,468,744.00	63,297,159.00
	Education (Teaching Staff)	747,666,459.00	752,663,988.00	4,997,529.00	379,687,115.00
	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)	31,913,395.00	66,784,374.00	34,870,979.00	39,801,758.00
	Curative	267,822,895.00	282,580,298.00	14,757,403.00	80,324,266.00
	Rural Water Supply	6,587,566.00	6,215,235.00	(372,331.00)	3,630,582.00
	Traditional Officer (District Head Office)	0.00	0.00	0.00	0.00
	Community Development Section	17,425,200.00	11,151,612.00	(6,273,588.00)	12,870,586.00
	Information, Youth, Sport & Culture	7,994,844.00	4,419,145.00	(3,575,699.00)	3,695,186.00
	Social Welfare Section	7,216,488.00	5,160,470.00	(2,056,018.00)	5,612,686.00
	Trade Section and Cooperatives	6,601,708.00	2,615,978.00	(3,985,730.00)	911,077.00
	SUB-TOTAL	**1,171,716,955.00**	**1,299,548,244.00**	**127,831,289.00**	**589,830,415.00**
	GRAND TOTAL	**1,446,737,948.31**	**1,609,943,368.16**	**163,205,419.85**	**719,918,309.00**
NOTE	**SOCIAL BENEFIT**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
7	CONTRIBUTION TO PENSION FOR L.G.A. STAFF	58,061,425.67	50,000,000.00	(8,061,425.67)	16,226,915.88
	CONTRIBUTION TO PENSION FOR EDUCATION STAFF	72,355,289.60	60,000,000.00	(12,355,289.60)	37,084,698.13
	CONTRIBUTION TO PENSION FOR PHC STAFF	58,719,664.55	25,000,000.00	(33,719,664.55)	10,970,122.70
	17% Outstanding Payment to CPS	88,888,888.88	0.00	(88,888,888.88)	0.00
	TOTAL	**278,025,268.70**	**135,000,000.00**	**(143,025,268.70)**	**64,281,736.71**

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

NOTE	OVERHEAD COST				
8	**OVER HEAD COST BY FUNCTIONS**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
8.1	**ADMINISTRATIVE SECTOR**				
	Office of the Chairman	46,610,000.00	54,000,000.00	7,390,000.00	14,299,269.00
	Legislative Council	72,732,000.00	40,000,000.00	(32,732,000.00)	9,580,224.00
	Administrative and General services	578,001,134.08	207,000,000.00	(371,001,134.08)	19,738,768.00
	SUB-TOTAL	**697,343,134.08**	**301,000,000.00**	**(396,343,134.08)**	**43,618,261.00**
	ECONOMIC SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Agriculture Section	73,749,580.90	2,600,000.00	(71,149,580.90)	9,723,745.00
	Forestry Section	4,583,067.00	15,500,000.00	10,916,933.00	4,606,280.00
	Livestock Section (Veterinary)	12,350,000.00	30,500,000.00	18,150,000.00	12,082,628.00
	Treasury Account Section	19,869,317.32	493,306,766.00	473,437,448.68	13,026,960.00
	Internal Audit	1,550,000.00	2,870,157.00	1,320,157.00	2,446,051.00
	Planning, Research & Statistics Department	76,776,556.68	53,000,000.00	(23,776,556.68)	16,542,712.00
	Monitoring & Evaluation	0.00	0.00	0.00	0.00
	Statistics	0.00	0.00	0.00	0.00
	Treasury Revenue Section	925,000.00	10,200,000.00	9,275,000.00	8,513,566.00
	Road & Communication Section	59,321,238.00	20,300,000.00	(39,021,238.00)	6,662,560.00
	Mechanical Section	162,730,379.53	32,000,000.00	(130,730,379.53)	7,885,965.00
	Electrical Section	138,079,948.56	132,000,000.00	(6,079,948.56)	2,067,753.00
	Land & Survey Section	4,936,000.00	3,500,000.00	(1,436,000.00)	1,230,412.00
	Building Section	60,641,898.00	26,500,000.00	(34,141,898.00)	1,681,001.00
	SUB-TOTAL	**615,512,985.99**	**822,276,923.00**	**206,763,937.01**	**86,469,633.00**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Local Education Authority	0.00	0.00	0.00	0.00
	Education (Non-Teaching Staff)	73,217,935.05	15,000,000.00	(58,217,935.05)	63,297,159.00
	Education (Teaching Staff)	0.00	0.00	0.00	379,687,115.00
	Adult Education		7,157,880.00	7,157,880.00	0.00
	Other Education	0.00	0.00	0.00	0.00
	Preventive (Water, Sanitation and Hygiene)	87,611,966.00	41,000,000.00	(46,611,966.00)	39,801,758.00
	Curative	134,411,700.00	62,000,000.00	(72,411,700.00)	80,324,266.00
	Rural Water Supply	134,597,888.38	99,200,000.00	(35,397,888.38)	3,630,582.00
	Traditional Officer (District Head Office)		150,000,000.00	150,000,000.00	0.00
	Community Development Section	199,097,220.00	90,200,000.00	(108,897,220.00)	12,870,586.00
	Information, Youth, Sport & Culture	27,631,000.00	27,080,000.00	(551,000.00)	3,695,186.00
	Social Welfare Section	77,319,226.00	75,749,167.00	(1,570,059.00)	5,612,686.00
	Trade Section and Cooperatives	400,000.00	3,200,000.00	2,800,000.00	911,077.00
	SUB-TOTAL	**734,286,935.43**	**570,587,047.00**	**(163,699,888.43)**	**589,830,415.00**
	TOTAL	**2,047,143,055.50**	**1,693,863,970.00**	**(353,279,085.50)**	0.00
	OTHER OVERHEAD FROM CAPITAL	**762,843,207.35**	**680,000,000.00**	**(82,843,207.35)**	0.00
	GRAND TOTAL	**2,809,986,262.85**	**1,693,863,970.00**	**(1,116,122,292.85)**	**719,918,309.00**

8.2	OVER HEAD COST FROM CAPITAL RECEIPTS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
	ADMINSTRATIVE SECTOR				
	Settlement of Liabilities	11,162,170.38	20,000,000.00	8,837,829.62	14,852,522.50
	Renovation of Duplex House	5,000,000.00	25,000,000.00	20,000,000.00	30,000,000.00
	Training/Retreat for L.G Political office holder	34,100,692.07	50,000,000.00	15,899,307.93	0.00
	General renovation of L.G. Guest house	10,000,000.00	20,000,000.00	10,000,000.00	0.00
	Procurement of equipment for vigilante	8,725,000.00	10,000,000.00	1,275,000.00	0.00
	Contribution for capacity building sensitization	3,400,000.00	10,000,000.00	6,600,000.00	0.00
	Renovation of LEA Miga	4,750,970.00	10,000,000.00	5,249,030.00	0.00
	Well fencing of Friday Mosque	4,960,724.03	10,000,000.00	5,039,275.97	0.00
	Land Compensation	3,800,000.00	10,000,000.00	6,200,000.00	7,000,000.00
	SUB TOTAL	**85,899,556.48**	**165,000,000.00**	**79,100,443.52**	**51,852,522.50**
	ECONOMIC SECTOR				
	Tractor Loan Repayment	5,519,167.00	13,000,000.00	7,480,833.00	38,774,171.00
	River Embankment	16,125,000.00	25,000,000.00	8,875,000.00	13,300,000.00
	Concrete embankment at Miga west damage & Zugawa	10,500,000.00	15,000,000.00	4,500,000.00	0.00
	Youth Empowerment	1,947,775.00	5,000,000.00	3,052,225.00	3,017,337.00
	Road side Tree planting	4,450,000.00	5,000,000.00	550,000.00	0.00
	Tree planting Campaign	3,100,000.00	3,000,000.00	(100,000.00)	1,000,000.00
	Demarcation of Grazing Reserve	1,000,000.00	5,000,000.00	4,000,000.00	6,925,900.00
	Purchase of Net and Hooks	7,061,443.00	3,000,000.00	(4,061,443.00)	500,000.00
	Fish Farming Youth Empowerment	3,000,000.00	3,000,000.00	0.00	2,997,500.00
	Youth Empowerment butcher	7,000,726.00	5,000,000.00	(2,000,726.00)	0.00
	Purchase of canoe for river line	8,051,000.00	5,000,000.00	(3,051,000.00)	0.00
	Rehabilitation of H.T Line at Tsakuwawa to Agufa	34,576,376.65	15,000,000.00	(19,576,376.65)	6,113,296.00
	Rehabilitation Road Koya to Jamaga	23,802,062.23	15,000,000.00	(8,802,062.23)	2,000,000.00
	Purchase of Grains	44,629,000.00	20,000,000.00	(24,629,000.00)	17,678,593.00
	SUB TOTAL	**170,762,549.88**	**137,000,000.00**	**(33,762,549.88)**	**92,306,797.00**
	SOCIAL SECTOR	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Youth and women Empowerment (palliative)	54,853,493.59	30,000,000.00	(24,853,493.59)	0.00
	Social protection program	4,800,000.00	3,000,000.00	(1,800,000.00)	0.00
	Purchase of Sport Materials	6,662,726.64	5,000,000.00	(1,662,726.64)	3,000,000.00
	Contribution to local boxing	8,712,215.00	3,000,000.00	(5,712,215.00)	0.00
	Purchase of Submersible Pump	35,213,000.00	20,000,000.00	(15,213,000.00)	5,300,000.00
	Purchase of Hand Pump Materials	183,599,522.76	60,000,000.00	(123,599,522.76)	105,167,503.00
	Erosion Control	59,128,318.00	70,000,000.00	10,871,682.00	40,866,002.33
	Purchase of Relief materials	27,452,771.67	30,000,000.00	2,547,228.33	43,961,000.00
	Contribution to Community Development	37,598,878.03	20,000,000.00	(17,598,878.03)	25,113,704.00
	Contribution for the purchase and repair of school	5,824,150.00	20,000,000.00	14,175,850.00	10,938,970.00
	Purchase of education equipment/working materials books and pencils	11,750,352.28	15,000,000.00	3,249,647.72	20,000,000.00
	Contribution for construction of 3 Pit latrine at Sabala	4,935,000.00	5,000,000.00	65,000.00	0.00
	Contribution for the construction of 1block class with office	2,296,176.16	20,000,000.00	17,703,823.84	0.00
	Contribution for Rehabilitation of GSS Miga	4,629,801.00	5,000,000.00	370,199.00	2,316,000.00
	Purchase of drugs and equipment	13,650,400.00	5,000,000.00	(8,650,400.00)	0.00
	Student Care Programme	45,074,295.86	67,000,000.00	21,925,704.14	0.00
	SUB TOTAL	**506,181,100.99**	**378,000,000.00**	**(128,181,100.99)**	**256,663,179.33**
	TOTAL	**762,843,207.35**	**680,000,000.00**	**(82,843,207.35)**	**400,822,498.83**

NOTE	GRANTS & CONTRIBUTIONS	ACTUAL 2025 (₦)	BUDGET 2025 (₦)	VARIANCE 2025 (₦)	ACTUAL 2024 (₦)
9	1% TRAINING FUND	56,322,206.98	35,000,000.00	(21,322,206.98)	36,979,796.86
	1% MINISTRY FOR LOCAL GOVT. & L.G. Audit	56,322,206.98	35,000,000.00	(21,322,206.98)	36,979,796.86
	2% Sule Lamido University Kafin Hausa	88,077,567.61	65,000,000.00	(23,077,567.61)	75,271,568.71
	Contribution to State & LG Joint Projects & Programmes	493,500,000.00	100,000,000.00	(393,500,000.00)	338,000,000.00
	MINISTRY FOR LOCAL GOVERNMENT (STABLIZATION)	214,642,536.87	200,000,000.00	(14,642,536.87)	281,739,159.61
	5% EMIRATE	118,941,289.69	150,000,000.00	31,058,710.31	184,893,984.36
	TOTAL	**1,027,805,808.13**	**585,000,000.00**	**(442,805,808.13)**	**953,864,306.40**
NOTE	**TRANSFER TO OTHER GOVERNMENT AGENCIES**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
10	Ministry for Local Government (Street Light Fund)	28,391,400.00	130,000,000.00	101,608,600.00	138,473,700.00
	Ministry for Water Resources (Water Facilities)	52,517,636.00	96,000,000.00	43,482,364.00	85,681,782.76
	Directorate of Special Services (Vigilante, Hisbah & Disable)	10,015,999.98	48,000,000.00	37,984,000.02	25,930,222.00
	Directorate of Salary and Pension Administration	31,258,020.48	0.00	(31,258,020.48)	0.00
	Masaki Nutrition	6,000,000.00	0.00	(6,000,000.00)	0.00
	SEMA (RAMADAN FEEDING)	93,979,471.40	0.00	(93,979,471.40)	0.00
	JICHMA	9,250,000.00	7,200,000.00	(2,050,000.00)	0.00
	Directorate of Special Services (SECURITY GUARD)	13,292,000.00	0.00	(13,292,000.00)	0.00
	Ministry for Information Allura Da Zare	240,000.00	1,080,000.00	840,000.00	780,000.00
	TOTAL	**244,944,527.86**	**282,280,000.00**	**37,335,472.14**	**250,865,704.76**

11	CONSTRUCTION AND PURCHASE OF PPE				
11a	**ADMINISTRATIVE SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction Health Clinic at Galaucime	10,000,000.00	20,000,000.00	10,000,000.00	14,000,000.00
	Purchase of Motorcycle	98,875,000.00	150,000,000.00	51,125,000.00	0.00
	Purchase of Additional Furniture	14,396,000.00	5,000,000.00	(9,396,000.00)	0.00
	SUB TOTAL	**123,271,000.00**	**175,000,000.00**	**51,729,000.00**	**14,000,000.00**
11b	**ECONOMIC SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Construction of Drainage at Garbo and Gululu	102,251,082.92	90,080,886.00	(12,170,196.92)	0.00
	Provision of Solar Water Pump	183,599,522.76	121,000,000.00	(62,599,522.76)	0.00
	Provision of Electricity	8,141,250.00	30,000,000.00	21,858,750.00	0.00
	Construction of Public Convenience at Miga	7,067,418.32	15,000,000.00	7,932,581.68	0.00
	Construction of Block Classroom at Damaganawa	6,433,930.00	50,000,000.00	43,566,070.00	0.00
	Construction of 2no. Midwives Quarters at Hantsu and G/sabon Gari	74,630,000.00	100,000,000.00	25,370,000.00	0.00
	SUB TOTAL	**382,123,204.00**	**406,080,886.00**	**23,957,682.00**	**0.00**
11c	**SOCIAL SECTOR**	**ACTUAL 2025 (₦)**	**BUDGET 2025 (₦)**	**VARIANCE 2025 (₦)**	**ACTUAL 2024 (₦)**
	Fencing of PHC	0.00	**0.00**	0.00	4,712,100.00
	Construction of 2no Midwife House at Sansani and Tsagaiwa	0.00	**0.00**	0.00	115,000,000.00
	SUB TOTAL	**0.00**	**0.00**	**0.00**	**119,712,100.00**
	GRAND TOTAL	**505,394,204.00**	**581,080,886.00**	**75,686,682.00**	**133,712,100.00**

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	105,215,377.58
	PREVIOUS YEAR NCL	7,377,391.00
	MARGINS	**97,837,986.58**

NOTE	CASH AND CASH EQUIVALENTS	2025 (₦)	2024 (₦)
14	MAIN ACCOUNT	2,279,314.57	402,073.11
	OVERHEAD ACCOUNT	9,977,996.21	467,027.52
	SALARY ACCOUNT	1,716,518.62	1,727,410.62
	PROJECT ACCOUNT	16,201,466.86	4,302,981.82
	LOAN ACCOUNT	0.00	0.00
	OTHERS ACCOUNT	722,589.64	238,370.86
	TOTAL	**30,897,885.90**	**7,137,863.93**
NOTE	**RECEIVABLES**	**2025 (₦)**	**2024 (₦)**
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 & 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
	ADDITION DURING THE YEAR	0.00	200,382,431.00	14,396,000.00	0.00	191,740,773.00	98,875,000.00	505,394,204.00
	TOTAL ASSET FOR THE YEAR	0.00	2,685,761,145.29	43,639,833.33	17,007,062.50	450,403,582.39	279,900,000.00	3,476,711,623.51
	DEPRECIATION B/F	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
	DEPRECIATION CHARGE FOR THE YEAR	0.00	53,715,222.91	4,363,983.33	3,401,412.50	30,041,918.95	55,980,000.00	147,502,537.68
	ACCUMULATED DEPRECIATION 31/12/2025	0.00	103,422,797.20	7,288,366.66	6,802,825.00	47,294,728.34	92,185,000.00	256,993,717.19
	NET BOOK VALUE AS AT 31/12/2025	**0.00**	**2,582,338,348.09**	**36,351,466.67**	**10,204,237.50**	**403,108,854.05**	**187,715,000.00**	**3,219,717,906.32**

NOTE	DEPOSIT	2025 (₦)	2024 (₦)
17	NULGE	32,375.00	32,375.00
	8% CPS	295,209.00	295,209.00
	MHWUN	35,853.00	35,853.00
	PARTY CONTR.	0.00	0.00
	RET.MONEY	215,691.00	215,691.00
	GOVT TAX	0.00	0.00
	7.5% VAT	41,369,860.00	0.00
	TOTAL	**41,948,988.00**	**579,128.00**
NOTE	**OTHER NON CURRENT LIABILITIES**	**2025 (₦)**	**2024 (₦)**
18	PAYE	62,388.00	62,388.00
	5%WHT	31,669,267.00	4,240,181.00
	OTHERS (Tender Fee/Contract Registration)	31,534,734.58	2,495,694.00
	TOTAL	**63,266,389.58**	**6,798,263.00**

NOTE	RESERVES	BAL B/D	ADDITIONS	ADJUSTMENTS	BALANCE C/F
19	REVALUATION RESERVES	2,540,956,852.38	0.00	0.00	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	**2,540,956,852.38**	**0.00**	**0.00**	**2,540,956,852.38**

NOTE	ACCUMULATED SURPLUS/(DEFICITS)	2025 (₦)	2024 (₦)
20	BALANCE B/D	361,732,671.55	106,721,573.00
	SURPLUS/DEFICIT FOR THE YEAR	283,813,701.71	255,111,098.54
	ADJUSTMENT DURING THE YEAR	0.00	0.00
	BALANCE C/F	**645,546,373.26**	**361,832,671.54**

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, 2025 have been audited in accordance with section 125 (2) of the constitution of the Federal Republic of Nigeria 1999 (as amended). Jigawa State Law No. 7 of 2007 and the Finance (control and management) Act of 1958 cap 144 LFN

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

TREASURER'S RESPONSIBILITIES

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

AUDITOR-GENERAL'S RESPONSIBILITIES

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

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

OUR OPINION

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

5th - 6 - 2026

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

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

1. GOVERNMENT SHARE OF STATUTORY REVENUE

The account of Miga Local Government Council received that, the Sum of Three Billion Four Hundred and Three Million Three Hundred and Twenty-Seven Thousand Six Hundred and Seventy-Two Naira Fifty-Seven Kobo(N3,403,327,672.57)only was received From The Federation Account as share of statutory revenue for the year 2025 representing 109.67% of the total budgeted amount of Three Billion One Hundred and Three Million Naira (N3,103,000,000.00) only.

2. GOVERNMENT SHARE OF VAT

The Sum of Two Billion Six Hundred and Thirty Seven Million One Hundred and Seventy-Nine Thousand Seven Hundred and Eighty-Six Naira Sixty-Nine Kobo(N2,637,179,786.69)only was received from the Federation Account as share of VAT. This Figure represents 107.78% of the total budgeted VAT of Two Billion Four Hundred and Forty Six Million Six Hundred and Fifty Six Thousand Six Hundred and Ninety Nine Naira Twenty Six Kobo only(N2,446,656,699.26) only.

3. TAX REVENUE

The sum of Eight Million Six Hundred Forty Four Thousand Two Hundred and Sixty Four Naira Ten Kobo Only (N8,644,264.10) was released as tax revenue

4. NON-TAX REVENUE

Miga Local Government Council realised the Sum of Sixty Seven Million Two Hundred and Twenty-Three Thousand Three Hundred- and Forty-Six-NairaSeventy-Six Kobo(N67,223,346.76)only as non-tax revenue from various commercial undertaking which represents only 165.24% of the budget amount of the budgeted amount of Forty Million Six Hundred and Eighty Thousand Naira (N40,680,000.00) only

5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

The Sum of One Hundred and Twenty Two Million Four Hundred and Forty Thousand Nine Hundred and Eighty Five Naira Twelve Kobo(N122,440,985.12)only was received by the Local Government Council during the year ended 31st -December 2025from state independent revenue and Stabilization account from the Ministry for Local Government which 6.12% of the total budgeted amount of Two Million (N2,000,000.00) only.

6. BANK RECONCILIATION STATEMENT

All the accounts maintained and operated by the Local Government Council have been properly reconciled as at 31st-December 2025.

7. BUDGET PERFORMANCE

The overall budget performance in respect of Miga Local Government Council as at 31st December 2025 is Summarized as follows:

REVENUE AND EXPENDITURE				
DESCRIPTION	**BUDGETED**	**ACTUAL**	**VARIANCE**	**PERCENT**
GOVT SHARE OF STATUTORY REVENUE	3,403,327,672.57	3,103,000,000.00	(300,327,672.57)	109.67%
GOVT SHARE OF VAT	2,637,179,786.69	2,446,656,699.26	(190,523,087.43)	107.78%
TAX REVENUE	8,644,264.10		8,644,264.10	
NON-TAX REVENUE	67,223,346.76	40,680,000.00	(26,543,346.76)	165.24%
TRANSFER FROM OTHER GOVT ENTITIES	122,440,985.12	2,000,000.00	(120,440,985.12)	6.12%
TOTAL REVENUE	**6,238,816,055.24**	**5,592,336,699.26**	**(646,479,355.98)**	111.56%
EXPENDITURE				
RECURRENT EXPENDITURE	5,807,499,815.85	4,306,087,338.16	(1,501,412,477.69)	134.86%
CAPITAL EXPENDITURE	505,394,204.00	534,502,234.62	29,108,030.62	94.55%
TOTAL EXPENDITURE	**6,312,894,019.85**	**4,840,589,572.78**	**(1,472,304,447.07)**	**130.41%**

1. TOTAL REVENUE

From the above table details analysis shows that, the Sum Six Billion Two Hundred and Thirty Eight Million Eight Hundred and Sixteen Thousand Fifty Five Naira Twenty-Four Kobo (6,238,816,055.24)only was received by the Local Government from Federation Account, independent revenue and receipt from other Government entities. This represents 111.56% of the budgeted amounts of Five Billion Five Hundred and Ninety-Two Million Three Hundred and Thirty Six Thousand Six Hundred and Ninety Nine Naira Twenty Six Kobo only (5,592,336,699.26)

2. RECURRENT EXPENDITURES

Audit examination revealed that, the total recurrent expenditure incurred during the period under review was Five Billion Eight Hundred and Seven Million Four Hundred and Ninety Nine Thousand Eight Hundred and Fifteen Naira Eighty Five Kobo only(5,807,499,815.85) which 134.86% of the budgeted amount Four Billion Three Hundred and Six Thousand Eighty Seven Thousand Three Hundred and Thirty Eight Naira Sixteen kobo only(4,306,087,338.16).

3. CAPITAL EXPENDITURE

The Sum of Five Hundred and Five Million Three Hundred and Ninety Four Thousand Two Hundred and Four Naira only (505,394,204.00) was expended on Capital expenditure which represents only 94.55% of the total estimated amount of Five Hundred and Thirty Four Million Five Hundred and Two Thousand Two Hundred and Thirty Four Naira Sixty Two Kobo only (534,502,234.62)

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 to avoid ever dependence on federal allocation.

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

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

AUDIT INSPECTION REPORTS AND QUERIES

Queries amounting to the sum One Billion Seven Hundred and Twenty One Million Six Hundred and Forty Four Thousand Seven Hundred and Ten Naira (N1,721,644,710.00)only of was issued to Miga Local Government Council were the sum of One Billion Seven Hundred and Seven Million Two Hundred and Seventy Thousand Three Hundred and Forty Nine Naira Seventy Seven Kobo (N1,707,270,349.77)only were resolved and verified leaving the sum of Fourteen Million Three Hundred and Thirty Seven Thousand Three Hundred and Sixty Naira Twenty Three Kobo (N14,374,360.23) onlywas not Resolved and Verified.

S/N	REFERENCE NO	SUBJECT MATTER	VALUE	AMOUNT	
				RESOLVEED	NOT RESOLVED
1	ALG/JHN/ZO/MGA/LQ.1/25	Irregular Payment Voucher	133,033,237.00	133,033,237.00	0.00
2	ALG/JHN/ZO/MGA/LQ.2/25	Un Presented Payment	89,761,761	89,761,761	0.00
3	ALG/JHN/ZO/MGA/LQ.3/25	Project not Executed	29,376,000	29,376,000	0.00
4	ALG/JHN/ZO/MGA/LQ.4/25	Payment for Services not Rendered	126,383,504	126,383,504	0.00
5	ALG/JHN/ZO/MGA/LQ.5/25	Contract without Bill of Quantity	63,936,846	63,936,846	0.00
6	ALG/JHN/ZO/MGA/LQ.6/25	Factious Payment	7,000,000	7,000,000	0.00
7	ALG/JHN/ZO/MGA/LQ.7/25	Un Presented Payment vouchers	584,707,378.97	584,707,378.97	0.00
8	ALG/JHN/ZO/MGA/LQ.8/25	Un Documented Payment Voucher	100,243,700	100,243,700	0.00
9	ALG/JHN/ZO/MGA/LQ.9/25	Payment for Services not Rendered	259,043,990	259,043,990	0.00
10	ALG/JHN/ZO/MGA/LQ.10/25	Un Accounted Payment	173,145,260	173,145,260	0.00
11	ALG/JHN/ZO/MGA/LQ.11/25	Payment Without C/M Approval	115,040,615	115,040,615	0.00
12	ALG/JHN/ZO/MGA/LQ.12/25	Un Documented Payment	39,972,418.03	25,598,057.80	14,374,360.23
	TOTAL		1,721,644,710.00	1,707,270,349.77	14,374,360.23
	PERCENTAGE		100%	99.17%	0.83%

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 Thirty Five [35] 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 Ninety Three Million Nine Hundred and Sixty Five Thousand Five Hundred and Twenty Eight Naira (N 93,965,528.00) only.

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the cases maybe. To this effect Audit uncover Eleven [11] numbers of staff retired and deceased owed Miga Local Government Council, the sum of Two Million One Hundred and Forty Five Thousand Two Naira (N 2,145,002) only which has been deducted and remitted back by the pension administration.

QUERIES

Nil Balance = Nil
NFL

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

ALG/AU/JHN/ZO/MGA/LQ12/025

Local Querry No.
The, Chairman
MIGA Local Government

Audit Form 1
Station: MIGA L.G.A
Pv. No.: CC CC Date: December 2025
Head CC Sub Head: CC CC
Amount N: 115,040,614.66
Payee: SUNDRY PERSONS
Nature of Payment: UN-APPROVED PAYMENT VOUCHERS
Date: 25/3/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA
Deal as Appropriate
Q/Kontent
NG

AUDIT QUERRY

PAYMENT VOUCHERS WITHOUT CHAIRMAN APPROVAL

It was observed with dismay that payment vouchers worth ***One Hundred and Fifteen Million, Fourty Thousand Six Hundred and Fourteen Thousand Naira Sixty six Kobo only (N115,040,614.66),*** were made without the approval of the chief Accounting officer of the local Government. This action contradicts the provision of model financial memorandums chapter 1.10(3.5/39.3 (a) refer.

In view of the above the payment vouchers should be given approval from the chairman, and this office be inform for necessary action. Or else the officers be surcharge against their action.

This is copies to the Auditor General Local Government Audit and the zonal Director Auditor Jahun Zone for their information.

Sign

Khalid Tela Mohammed
Area Auditor
Miga L.G.A

Balance Act

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LG.~~11~~ 10/25

Station: MIGA

The, HON. CHAIRMAN

Pv. No.: C C Date: JULY-NOV-25

MIGA Local Government

Head C C Sub Head: C C

Amount N: 173,145,259.52

Payee: SUNDRY PERSONS

Nature of Payment: UN-ACCOUNTENT PAYMENT

DCA

Treat as Appropriate

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

Date: 25/3/26

AG

AUDIT QUERRY

UN ACCOUNTED PAYMENTS FOR THE MONTH OF JULY-NOVEMBER, 2025

The sum of One Hundred And Seventy Three Million One Hundred And Forty Five Thousand Two Hundred And Fifty Nine Naira Fifty Two Kobo (173,145,259.52) only were paid from the overhead and project accounts. Refers to schedules attached for more details.

Posting of bank statement against cash book indicated that the above payment were not recorded in the cash book and other books of account.

This is contrary to the provision of financial memoranda chap 1:10 (3-5),5.1,19.1 refer.

In view of the Above the concerned officers should Either produce a fully prepared Authorized payment vouchers or refund the whole amount involved. And can be sure charge against their action and this office be informed for further auctioning please.

This is copied to the Auditor General Local Government audit and Zonal Director Jahun zone for their information and further necessary Action.

Khalid Tela Mohammed
Area Auditor
Miga Local Government

1/ 1N3 the amount in question

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Query No. ALG/JHN/ZO/MGA/LQ4./25

The, Chairman

MIGA *Local Government*

Station: MIGA L G A

Pv. No.: *Date:*

Head CC JAN TO *Sub Head* JUNE

Amount N: CC CC

Payee: 126,383,504.00

Nature of Payment SUNDARY

Date: 14/10/25

DCA
Pls deal
Dulaadu
4 AG

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

AUDIT QUERRY

PAYMENTS OF SERVICES NOT YET RANDERED

The sum of one hundred and twenty-six million three hundred and eighty-three thousand five hundred and four naira only (126,383,504.00) were paid for various services to the Local Government as per attached details

During our audit exercises we observed that the services were not yet render. This is contract to the provision of financial memorandum chapter 17.23

In view of the above therefore the concerned officer should ask to provide the services to the Local Government or else returned the amount paid to them and finish this officer with treasury receipt for further verification

same is copier to the auditor general local Government audit and Zonal Director Audit Jahun Zone for your information and necessary action

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

Treated ~~which~~ filed appropriately, please.
DCA
22/10/25

TV with balance (total) involved

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

Local Query No. ALG/AU/JHM/ZO/MGA/LQ10/025

Audit Form 1

Station: MIGA L.G.A

The, Chairman

MIGA Local Government

Pv. No.: CC

Date: July-Nov 2025

Head: CC

Sub Head: CC

Amount ₦: 259,034,990

Payee: SUNDRY PERSONS

Nature of Payment: PAYMENT SERVICES NOT YET RENDERED

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/3/26
RECEIVED

DCA

treat as appropriate quickly AG 25/3/26

AUDIT QUERRY

PAYMENT FOR SERVICES NOT YET RENDERED

The sum of **Two Hundred and Fifty Nine Million Thirty Four Thousand Nine Hundred and Ninety Naira only (259,034,990)** were paid for various services to the Local Government as per Attached details.

During an Audit examination, we observed that the services were not yet rendered. This is contract to the provision of financial memorandum chapter. 14.9(2) and 39.3(1) refer

Inview of the above therefore the concerned officers should ask executive supply the items or refund the whole amount involved to the treasury and recovery detail are to be send to this office.

Same copied to the Auditor General Local Government Audit and Zonal Director Audit Jahun Zone for your information and necessary action.

Khalid Tela Mohammed
Area Auditor
Miga L.G.A

Balance 2

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

ALG/AU/JHM/ZO/MGA/LQ9/025

Local Querry No.

The, Chairman

MIGA Local Government

Audit Form 1 MIGA L.G.A

Station:

Pv. No. CC CC Date: July-Nov 2025

Head CC CC Sub Head: CC CC

Amount ₦: 100,243,700

Payee: SUNDRY PERSONS

Nature of Payment: UN-DOCUMENTED PAYMENT VOUCHERS

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/3/26
RECEIVED

DCA
Kindly treat
(24) Koratu
AG 25/3/26

AUDIT QUERRY

UN-DOCUMENTED PAYMENT VOUCHERS

The sum of **One hundred Million Two Hundred and Forty Three Thousand Seven Hundred Naira only (100,243,700.00)** were paid for various services to the Local Government as per Attached details.

During an Audit examination, we observed that the services were not yet rendered. This is contract to the provision of financial memorandum chapter. 5.1 are 14:4 (8) refer

Inview of the above therefore the concerned should attached all necessary supporting documented to authenticate the payments and forward to this office for further examination.

Same copied to the Auditor General Local Government Audit and Zonal Director Audit Jahun Zone for your information and necessary action.

Khalid Tela Mohammed
Area Auditor
Miga L.G.A

Noted and filed as approriate pls.
28/03/26

Balance 2

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LG.07/25

The, HON. CHAIRMAN

MIGA *Local Government*

Station: MIGA

Pv. No.: C C *Date:* JULY-NOV, 25

Head C C *Sub Head:* C C

Amount N584,716,379.21

Payee: SUNDRY PERSONS

Nature of Payment: UN-PRESENTED PAYMENT VOUCHERS

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 19/3/26
RECEIVED

DCA
Kindly treat
2ll kaithi
AG 25/3/26

AUDIT QUERRY

UNPRESENTED PAYMENT VOUCHERS

The sum of Five Hundred and Eighty Four Million, Seven Hundred and Sixteen Thousand, Three Hundred and Seventy Nine Naira Twenty One Kobo (584,716,379.21) only, were paid during the period of July to November,2025 as per attached details.

During an Audit Examination, we observed that the above payment vouchers were not presented before us. This is contrary to the provision of financial memorandum chapter 14:3 refers.

In view of the above therefore, the officers concerned should present all payment vouchers for examination or else refund the whole amount involved. And or an appropriate action be enforce against the erring officers.

Same is copied to the Auditor General Local Government Audit, Jigawa State and Zonal Director Audit Jahun Zone for their information and necessary action.

Sign

Khalid Tela Mohammed
Area Auditor
Miga Local Government

Noted and filed
as appropriately please.
25/03/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LQ/6/25

The, Chairman

MIGA *Local Government*

Station: MIGA

Pv. No.: CC *Date:* JAN TO JUN 2025

Head CC *Sub Head:* CC

Amount N: 7,000,000

Payee: SUNDRY PERSONS

Nature of Payment: FICTITIOUS PAYMENT

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/12/25
RECEIVED

AUDIT QUERRY

DCA
Pls deal
19/12/25

FICTITIOUS PAYMENTS

The sum of seven million naira only (#7,000,000) were paid for the renovation of local government toilet as per details attached.

During an audit exercise we observed that none of the toilet were repaired. This is contrary to provision of FINANCIAL MEMORANDUM CHAPTER '14.9 (2).

In view of the above therefore, the officers concerned should repair all the listed toilet or to return the whole amount paid to him and forward the treasury receipt to this office for further examination.

The same is copied to auditor general local government audit and zonal director audit Jahun zone for their information and necessary action.

Noted and would be treated accordingly as directed when filed as appropriate, pls.
DCA
19/12

Khalid Tela Muhammed
Sign
Area Auditor
Miga Local Government

1

Balance
= N15,550

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LQ.1/25

The, Chairman

MIGA *Local Government*

Station: MIGA L G A

Pv. No.: CC *Date:* JAN TO JUNE

Head *Sub Head:*

Amount N: CC CC

Payee: 133,033,237.00

Nature of Payment: SUNDARY

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/10/25
RECEIVED

DCA
Pls deal
Sulaiman
AG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The Sum One Hundred and Thirty-three Million thirty-three thousand two hundred and thirty-seven naira only (133,033,237.00) were paid for various services to the Local Government as per attached schedule.

During over Audit exercise we observed that some payment vouchers were not supported with relevant document. This is contrary to the provision of financial memorandum chapter 14:4 (12)

In view of the above therefore the officers concerned should attached all necessary supporting documented and forward to this office for further examination.

The same is copied to Auditor General Local Government Audit and zonal Director Audit Jahun Zone for their information and necessary action

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun zone

OK, treated as endorsed and filed appropriately please.
Barnnol.
DCA
22/10/25

TV for the 18 figure
TV ??

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LQ.3/25

The, Chairman

MIGA Local Government

Station: MIGA L G A

Pv. No. CC Date: JAN TO JUNE

Head Sub Head:

Amount N: CC CC

Payee: 29,376,000.00

Nature of Payment:

SUNDARY

Date: 14/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
Pls deal
AG

AUDIT QUERRY

PAYMENT FOR PROJECT NOT YET EXECUTED

The Sum of Twenty-Nine Million Three hundred and Seventy-Six Thousand naira (29,376,000.00) were paid for various project to the Local Government as per attached details

During our Audit verification exercise we observed that some of the projects are yet to be executed.

In view of the above therefore all the attached projects are to be executed and inform the office for further inspection.

Some copier to the Auditor General Local Government Audit and Zonal Directors Audit Jahun Zone for their information and necessary action.

Adamu Ibrahim Dutse CNA.ACMA

Zonal Directors

Jahun Zone

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

Balance = Nil
29
ok

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LQ.5/25

The, Chairman

MIGA *Local Government*

Station: MIGA L G A

Pv. No.: CC *Date:* JAN TO JUNE

Head *Sub Head:*

Amount ₦: CC CC

Payee: 63,936,845.63

Nature of Payment: SUNDARY

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 14/10/25
RECEIVED

DCA
Pls deal
AG 14/10/25

AUDIT QUERRY

PAYMENT OF CONTRACT AWARDARD WITH OUT BILL OF QUANTITY

The sum of sixty-three million nine hundred and thirty-six thousand eight hundred- and forty-five-naira sixty-three kobo (63,936,845.63) were paid for various project to the local government as per details attached

During our audit exercise we observed that the contracts were awarded with our bill of quantity prepared

In view of the above therefore the officers concern should explain such act otherwise whole amount be return treasury receipt are to presented to this office for further inspection

Same is copier to the auditor general local Government audit and Zonal Director Audit Jahun Zone for your information and necessary action

Ok and filed as appropriately please.
DCA
22/10/25

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun Zone

Balance = ~~₦20,034,192.05~~
₦20,034,192.05

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LQ2./25

The, Chairman

MIGA *Local Government*

Station: MIGA L G A

Pv. No.: *Date:*

Head CC JAN TO *Sub Head* JUNE

Amount N: CC CC

Payee: 89,761,761.00

Nature of Payment: SUNDARY

Date: 14/10/25

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 10/10/25
RECEIVED

DCA
Pls deal accordingly
AG

AUDIT QUERRY

UN PRESENTED PAYMENT VOUCHERS

The sum of eighty-nine million seven hundred and sixty-one thousand seven hundred and sixty-one naira (89,761,761.00) were paid for the period of January to June 2025 as per attached details

During our audit exercises we observed that the above payment vouchers were not presented for this exercise. This is country to the provision of financial memorandum chapter 14:3

In view of the above therefore the officers concerned should present all outstanding payment vouchers for examination else refund the whole amount involved

same is copier to the auditor general local Government audit and Zonal Director Audit Jahun Zone for your information and necessary action

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

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director
Jahun Zone

1

Balance = N15,550

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE

Audit Form 1

Local Querry No. ALG/JHN/ZO/MGA/LQ.1/25

The, Chairman

MIGA Local Government

Station: MIGA L G A

Pv. No. CC Date: JAN TO JUNE

Head CC Sub Head:

Amount N: CC

Payee: 133,033,237.00

Nature of Payment: SUNDARY

Date:

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 16/10/25
RECEIVED

DCA
Pls deal
(Dukawa)
AG 14/10/25

AUDIT QUERRY

IRREGULAR PAYMENT VOUCHERS

The Sum One Hundred and Thirty-three Million thirty-three thousand two hundred and thirty-seven naira only (133,033,237.00) were paid for various services to the Local Government as per attached schedule.

During over Audit exercise we observed that some payment vouchers were not supported with relevant document. This is contrary to the provision of financial memorandum chapter 14:4 (12)

In view of the above therefore the officers concerned should attached all necessary supporting documented and forward to this office for further examination.

The same is copied to Auditor General Local Government Audit and zonal Director Audit Jahun Zone for their information and necessary action

OK, treated as endorsed and filed appropriately please.
Bammal.
DCA
22/10/25

Adamu Ibrahim Dutse CNA, ACMA

Zonal Director

Jahun zone

INSPECTION REPORT AND RESPONSE TO QUERIES

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

Our Ref: LG/AUD/JZO/INS/7/2026 Your Ref: ______ Date 26/2/2026

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: ______ Date: 15/4/26
RECEIVED

DCA
Pls deal

AG 16/4/26

THE CHAIRMAN
MIGA LOCAL GOVERNMENT
JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERION OF JULY TO NOVEMBER 2026

The financial records of your local Government for the period of January to June 2025 has been examinate and the following observations were made and forward for your information and necessary action

1-INTERNAL CONTROL=The internal control system of the local Government is very effective in which all payment vouchers were passing thought internal audit unit of the local Government for pre-auditing before payment

B-1=CASH BOOK=The cash book is mandatory maintained thought some minor observations were made and submitted to concerned arrears for possible corrections meanwhile some payment vouchers amounting to twenty six million four hundred and fifty seven thousand two hundred and eighty nine naira only (26,457,289.00) were not presented for the audit exercise, as per audit query No ALG/AUD/JHNZO/MGA/LQ11/25 were issued for the effected.

2-UNDOCUMENTED PAYMENT VOUCHERS=Payment vouches amounting to two hundred and twenty-six million fifty-four thousand one hundred and sixty-five naira only (226,054,165.00) were paid without sporting document; this is as per audit query NO ALG/AUD/JHN/ZO/MGA/LQ/8/25 Issued to the local Government.

3= PAYMENT FOR SERVICES NOT YET RENDERED=During the exercises we observed that the total sum of two hundred and nine million four hundred and thirty-one thousand nine hundred and twenty-five naira only (209,431,925.00) were

Noted and filed
as appropriately pls
DCA
16/04

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

Our Ref: LG/AUD/JZO/INS/~~1~~14/2025 Your Ref: Date: 26/2/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 15/4/26
RECEIVED

DCA
Pls deal
[illegible] AG 16/4/26

THE CHAIRMAN
MIGA LOCAL GOVERNMENT
JIGAWA STATE

AUDIT INSPECTION REPORT FOR THE PERION OF DECEMBER 2025

The financial records of your local Government for the period of January to June 2025 has been examinate and the following observations were made and forward for your information and necessary action

1-INTERNAL CONTROL=The internal control system of the local Government is very effective in which all payment vouchers were passing thought internal audit unit of the local Government for pre-auditing before payment

B-1=CASH BOOK=The cash book is mandatory maintained thought some minor observations were made and submitted to concerned arrears for possible corrections meanwhile some payment vouchers amounting ninety three million three hundred and thirty nine thousand one hundred and fifty three naira only (93,339,153) were not presented for the audit exercise, as per audit query No ALG/AUD/ZO/JHLG/LQ/1/25 were issued for the effected.

2-UNDOCUMENTED PAYMENT VOUCHERS=Payment vouches amounting to thirty-nine million nine hundred and seventy-two-thousand-four-hundred-and eighteen-naira three kobo (39,972,418.03) were paid without sporting document; this is as per audit query NO ALG/AUD/JHN/ZO/MGA/LQ/13/25 Issued to the local Government. .

3-UNAPPROVAL PAYMENT VOUCHER=The payment vouchers amounting to one hundred and fifteen million forty thousand six hundred and fourteen naira sixty six kobo(115,004,614.66) were paid without approval by the concerned authority. Refer to the audit query No ALG/AUD/JHN/ZO/MGA/LQ/12/25 issued to the local Government

4=STORE LEDGER= All the presented store received vouchers was posted during the exercise

5-DEPARTMENTAL VOTE OF EXPENDITURE ACCOUNT =The department vote of expenditure account was posted during the period of the exercise

Noted and filed as appropriately please.
[illegible]
DCA
16/04

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

Our Ref: LG/AUD/JZO/INS/4/2025 Your Ref: ______ Date: 26/9/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 17/11/25
RECEIVED

THE CHAIRMA
MIGA LOCAL GOVERNMENT
JIGAWA STATE

DCA
Pls deal accordingly AG 17/11/25

AUDIT INSPECTION REPORT FOR THE PERIOD OF JANUARY TO JUNE 2025

The financial records of your local government treasury for the above period have been examined and the following observation were made and forwarded for your information and necessary action

A-1 INTERNAL CONTROL- the internal control system of the local government is very effective in which all payment vouchers were passing through internal audit unit of the local Government for pre auditing before payment

B.1-CASH BOOK =The cash book is moderately maintained though some minor observations were made and submitted to concerned arrears for possible corrections. meanwhile some payment vouchers amount to eighty-nine million seven hundred and sixty-one thousand seven hundred and sixty-one naira only (89,761,761.00) were not presented for audit exercise, as per audit query No ALG/JHN/ZO/MGA/LQ/2/2025.were issued for the effected.

2-UN-DOCUMENTED PAYMENT VOUCHERS-payment vouchers amounting to one hundred and thirty-three million and thirty-three thousand two hundred and thirty seven naira only (133,033,237.00) were paid without sporting document; this is as per audit query ALG/JHN/ZO/MGA/LQ/1/2025 issue to the Local Government.

3-PAYMENT FOR SERVICES NOT YET RANDERED=During the exercises we observed that the total sum one hundred and twenty-six million three hundred and eighty-three thousand five hundred and four naira only (126,383,504.00) were paid for various service to the local government which are yet to be rendered. Refer to audit query NO ALG/AUD/JH20/BUJ/LQ/4/2025 Issued to that effect

4 STORE LEDGERS some of the store supplies/purchased items were not recorded into store ledger.

Noted and filed as appropriately please.
DCA 25/11

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No...

Ref: MLG/FIN/AUDIT/1V/263 **30/12/2025**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

The Auditor General
Local Government Audit
Jigawa State.

DCA
Pls treat
AG 8/5/26

REQUEST TO AUDIT QUERRY

Reference to our letter **ALG/JHN/ZO/MGA/LQ13/25** dated for the period of December 2025, to the sum of thirty nine million nine hundred and seventy two thousand four hundred and eighteen naira three kobo (39,972,418.03) only

All the payment vouchers were fully attached with all necessary supporting document please.

Best Regards

BILYA DAUDA
HON. CHAIRMAN

OK, deal as directed and endorsed accordingly pls.
DCA
08/5

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No...

Ref: MLG/FIN/AUDIT/IV/261 **30/12/2025**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

The Auditor General
Local Government Audit
Jigawa State

DCA
Pls deal
AG 8/5/26

RESPOND TO AUDIT QUERRY

Reference to our letter **ALG/JHN/ZO/MGA/LQ12/025** dated for the period of December, 2025 to the Sum of One hundred and fifteen million, fourty thousand six hundred and fourteen naira sixty six kobo (N 115,040,614.66) only

All payment vouchers were approved by Honorable Chairman as per required please.

Best Regards

BILYA DAUDA
HON. CHAIRMAN

Filed as appropriately Pls and acted accordingly.
DCA
08/05

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No...

Ref: MLG/FIN/AUD/IV/258 **30/12/2025**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

The Auditor General
Local Government Audit
Jigawa State

DCA
Pls treat
AG 8/5/26

RESPOND TO AUDIT QUERRY

Reference to our letter **ALG/JHN/ZO/MGA/LQ11/25** dated for the period of JULY to NOVEMVER 2025 the sum of one hundred and seventy three million one hundred and fourty five thousand two hundred and fifty nine naira fifty two kobo (N 173,145,259.52) only.

All the payment vouchers were fully posted in the Cash Book as per Bank Statement please.

Best Regards

BILYA DAUDA
HON. CHAIRMAN

Filed appropriately pls, and deal as directed and endorsed.
DCA
08/05

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref: MLG/FIN/AUDIT/1V/262
Ref. No...

30/12/2025

The Auditor General
Local Government Audit
Jigawa Sate

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

DCA
Pls deal
AG 8/5/26

RESPOND TO AUDIT QUERRY

Reference to our letter **ALG/JHN/ZO/MGA/LQ10/025** dated for the period of July-November 2025, to the sum of Two hundred and Fifty nine million thirty four thousand nine hundred and ninety naira (259,034,990) only

All the payment vouchers were fully documented and service were rendered as per as required please.

Best Regards

BILYA DAUDA
HON. CHAIRMAN

Treated accordingly and filed as appropriate.
DCA
08/05

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No...

Ref: MLG/FIN/AUD/IV/259 **30/12/2025**

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
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The Auditor General
Local Government Audit
Jigawa State

DCA
Pls deal
AG 8/5/26

RESPOND TO AUDIT QUERRY

Reference to our letter **ALG/JHN/ZO/MGA/LQ9/025** dated for the period of JULY to NOVEMBER 2025 to the sum of one hundred million two hundred and fourty three thousand seven hundred naira (N 100,243,700.00) only.

All the payment vouchers were fully attached with all necessary supporting document please.

Best Regards

BILYA DAUDA
HON. CHAIRMAN

Acted on as directed and filed as appropriate.
DCA
08/05

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No REF MIG/FIN/AUD/LV/256............

30/06/2025

The Auditor General
Locl Government
Jigawa State

DCA
P/s deal
2nd Kataaw AG 7/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 7/4/26
RECEIVED

RESPOND TO AUDIT QUERY

Reference to our letter ALG/JHN/ZO/MGA/LQ4/25 dated for the period of January to June 2025, To the sum of One Hundred and Twenty six million three Hundred and eighty three thousand five Hundred and Four Naira **(N126,383,504,000.00)**

All the payment vouchers were fully documented and service were rendered according to the services on the vouchers an agreement Made, Please

Best regard

Bilya Dauda

Hon. Chairman Miga Local Government

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No...

13rd November,2025

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

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 13/11/25
RECEIVED

DCA

Sir,

Pls Study & deal
AG 13/11/25

REQUEST FOR AUDIT QUERIES AND RESPONSES

I wish to request of Audit Queries for the year of 2019, 2010, 2022 respectively. The reference number as below:-

2019	ALG/JH/MLG/LQ/19/7----	400,000
	ALG/JH/MLG/LQ/19/11----	390,000
	ALG/JH/MLG/LQ/19/13----	1,150,000
2020	ALG/JHZ/MLG/LQ2/2020 ----	240,000
2022	ALG/JH/MLG/22/001 ----	16,695,024

For your consideration please.

for
Chairman
Miga Local Government

Noted and act as directed also filed appropriately pls
14/11/25

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
*Ref. No*REF.MIG/FIN/AUD/I.V/253...........

30/06/2025

The Auditor General
Locl Government
Jigawa State

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date:
RECEIVED

AG 7/4/26

RESPOND TO AUDIT QUERY

Reference to our letter ALG/JHN/ZO/MGA/LQ1/25 dated for the period of January to June 2025, To the sum of one Hundred and thirty three millions thirty here thousand two Hundred and thirty seven Naira (N133,033,237.00)

All payment vouchers was fully attached with necessary supporting document

Best regard

Bilya Dauda

Hon. Chairman Miga Local Government

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
*Ref. No*REF.MIG/FIN/AUD/LV/254.............

30/06/2025

The Auditor General
Locl Government
Jigawa State

DCA
Pls deal
AG 7/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 7/4/26
RECEIVED

RESPOND TO AUDIT QUERY

Reference to our letter ALG/JHN/ZO/MGA/LQ2/25 dated for the period of January to June 2025, To the sum of Eighty nine Millions seven Hundred and sixty one thousand seven Hundred and sixty one Naira (N89,761,761.00)

All the outstanding payment vouchers for the examination were presented as requires, please

Best regard

Bilya Dauda

Hon. Chairman Miga Local Government

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No REF.MIG/FIN/AUD/1V/255.............

30/06/2025

The Auditor General
Locl Government
Jigawa State

DCA
Pls deal
AG 9/4/26

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 7/4/26
RECEIVED

RESPOND TO AUDIT QUERY

Reference to our letter ALG/JHN/ZO/MGA/LQ3/25 dated for the period of January to June 2025, To the sum of Twenty nine Millions Three Hundred and seventy six thousand (N29,376000.00)

All the Project was executed with attached of bill of quantity to support the payment, Please

Best regard

Bilya Dauda

Hon. Chairman Miga Local Government

MIGA LOCAL GOVERNMENT COUNCIL

JIGAWA STATE, NIGERIA

Incase of reply please quote
Ref. No. MLG/PIN/AUD/IV/260 ....

30/12/2025

OFFICE OF THE AUDITOR GENERAL
LOCAL GOVERNMENT COUNCILS
JIGAWA STATE
Sign: Date: 8/5/26
RECEIVED

The Auditor General
Local Government Audit
Jigawa State

DCA
Kindly go through & deal with
AG 8/5/26

RESPOND TO AUDIT QUERRY

Reference to our letter **ALG/JHN/ZO/MGA/LQ8/25** dated for the period of JULY to NOVEMBER 2025, to the Sum of five hundred and eighty four million seven hundred and sixteen thousand three hundred and seventynine naira twenty one kobo (N 584,716,379.21) only.

All the Outstanding payment vouchers for the Examination were presented as per requested please.

Best Regards

BILYA DAUDA
HON. CHAIRMAN

Noted and treated as endorsed and directed and filed appropriately, pls

DCA
08/05