

MIGA

LOCAL GOVERNMENT COUNCIL

JIGAWA STATE



2022

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

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



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

Contents

Contents	Pages
Cover Page	1
Table of Contents	2
The Executive Chairman, Miga Local Government Councils	3
Responsibilities for Financial Statement	4
Statement of Accounting Policies	5
Cash Flow Statement	10
Statement of Assets and Liabilities	11
Statement of Consolidated Revenue Fund	12
Statement of Capital Development Fund	13
Summary of Note to the Accounts	14
Details of Notes to the Accounts	15
Audit Certification	22
Disclosures and General Observations	23
Report of the Auditor General on the Accounts of Miga Local Government Councils	25
Audit Queries and Response by Miga Local Government Councils	26



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



HON. ADAMU SARKI MIGA
The Executive Chairman
Miga Local Government Council



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



MIGA LOCAL GOVERNMENT

JIGAWA STATE

REF NO

P.M.B.

17-March-2023

DATE.....

The Auditor General,
Local Government Councils,
Jigawa State.

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

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

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

IDRIS AHMAD
Treasurer

HON. ADAMU SARKI MIGA
Executive Chairman



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

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

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

Introduction

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

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

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

IPSAS Cash Basis of Accounting

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

This Accounting Policy addresses the following fundamental accounting issues:

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

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant-General of Jigawa State.



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



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

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



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

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



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

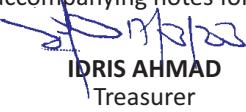
16.	Loans Granted: Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.
17.	Loan Repayments Cash receipts from loans granted to other agencies and government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



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

STATEMENT NO. 1 CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER , 2022 MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ANNUAL BUDGET 2022	DESCRIPTION	NOTES	ACTUAL 2022	ACTUAL YEAR 2021
N	CASH FLOW FROM OPERATING ACTIVITIES		N	N
RECEIPTS:				
2,410,000,000.00	Statutory Allocation	1	2,181,431,627.96	1,711,589,669.07
Independent Revenue				
70,000.00	Taxes	2a	10,000.00	0.00
1,000,000.00	Rate	2b	395,000.00	170,000.00
15,975,000.00	Local Licenses and Fees	2c	13,781,026.00	5,401,247.00
2,000,000.00	Commercial Undertaking	2d	798,200.00	765,700.00
6,000,000.00	Rent on LGA Properties	2e	1,152,378.00	3,059,150.00
260,000.00	Interest and dividend	2f	0.00	0.00
1,300,000.00	Miscellaneous	2g	2,710,419.60	1,535,474.00
26,605,000.00	Total Independent Revenue		18,847,023.60	10,931,571.00
2,463,210,000.00	Total Receipt from Operating Activities		2,200,278,651.56	1,722,521,240.07
PAYMENTS				
59,611,851.00	Office Of The Chairman	3a	52,614,005.00	38,417,265.82
25,957,882.00	Planning, Research and Statistics	3b	29,023,100.00	23,410,216.40
40,369,957.00	The Council	3c	50,611,192.00	36,361,352.60
103,100,171.00	Personal Management	3d	132,468,901.00	134,586,420.55
281,051,329.00	Finance And Supply	3e	215,120,403.16	193,749,771.29
463,090,079.00	Education	3f	455,205,410.60	469,243,283.41
277,974,700.00	Medical And Health	3g	373,994,615.00	281,834,539.86
64,068,349.00	Agriculture &Natural Resources	3h	80,078,906.00	59,235,165.72
81,689,234.00	Works And Housing	3i	145,022,020.00	94,834,259.63
65,000,000.00	Traditional Office Holders	3j	100,724,836.00	85,579,083.45
72,176,870.00	Social And Community Dev.	3k	108,810,933.00	76,665,359.59
1,534,090,422.00	Total Payment		1,743,674,321.76	1,493,916,718.32
	Net Cash Flow From Operating Activities		456,604,329.80	
CASHFLOWS FROM INVESTING ACTIVITIES:				
1,046,456,174.00	Capital Expenditure	4	541,734,457.00	281,198,386.08
	Net Cash Flow From Investing Activities		541,734,457.00	281,198,386.08
CASHFLOWS FROM FINANCING ACTIVITIES:				
	Proceed From Loan	5a	1,349,740.00	1,349,740.00
	Other Noncurrent liabilities	5b	(9,651,508.00)	(2,869,943.00)
142,000,000.00	Other Capital Receipt	5c	110,145,790.60	34,547,327.37
	Net Cash Flow From Financing Activities		101,844,022.60	33,027,123.37
MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS				
	(Increase)/Decrease in Investment		0.00	0.00
	Net Increase /(Decrease) in other cash Equivalent		0.00	0.00
	Total Cash flow from other Cash Equivalent		0.00	0.00
	Net Cash for the Year		16,713,895.40	(19,566,741.00)
	Cash & Cash Equivalent as at 1st January,2020		169,407.00	19,736,148.00
	CASH & CASH EQUIVALENT AS AT 31ST DECEMBER , 2020		16,883,302.40	169,407.00

The accompanying notes form part of these statements


IDRIS AHMAD

Treasurer

Miga Local Government, Jigawa State



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

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

DESCRIPTION	NOTES	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
ASSETS			
LIQUID ASSETS:			
CASH BY LOCAL GOVERNMENT TREASURY			
CRF Cash & Bank Balance	6	16,883,302.40	169,407.00
Other Bank of the Treasury			
Cash Balance of Trust and Other Fund			
TOTAL LIQUID ASSETS			
INVESTMENT AND OTHER CASH ASSETS:			
Impress			
Advance	7	41,890,259.00	43,239,999.00
Revolving Loans			
Intangible Assets			
TOTAL INVESTMENTS AND OTHER CASH ASSETS			
TOTAL ASSETS		58,773,561.40	43,409,406.00
LIABILITIES:			
PUBLIC FUNDS			
Accumulated Fund	8	51,396,170.40	26,380,507.00
Non- Current Liabilities	9	7,377,391.00	17,028,899.00
Other Public Fund		0.00	
TOTAL LIABILITIES		58,773,561.40	43,409,406.00

The accompanying notes form part of these statements

IDRIS AHMAD

Treasurer

Miga Local Government, Jigawa State



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

STATEMENT NO. 3				
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER ,2022				
MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE				
ACTUAL YEAR 2021	DESCRIPTION	NOTES	ACTUAL 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
1,711,589,669.07	ADD: REVENUE			
	STATUTORY ALLOCATIONS:	1	2,181,431,627.96	2,410,000,000.00
	Independent Revenue			
0.00	Taxes	2a	10,000.00	70,000.00
170,000.00	Rate	2b	395,000.00	1,000,000.00
5,401,247.00	Local Licenses and Fees	2c	13,781,026.00	15,975,000.00
765,700.00	Commercial Undertaking	2d	798,200.00	2,000,000.00
3,059,150.00	Rent of LGA Properties	2e	1,152,378.00	6,000,000.00
0.00	Interest and dividend	2f	0.00	260,000.00
1,535,474.00	Miscellaneous	2g	2,710,419.60	1,300,000.00
10,931,571.00	SUB TOTAL INDEPENDENT REVENUE		18,847,023.60	26,605,000.00
1,722,521,240.07	TOTAL REVENUE		2,200,278,651.56	2,463,210,000.00
	LESS:EXPENDITURE			
38,417,766.00	Office Of The Chairman	3a	52,614,005.00	59,611,851.00
23,410,216.00	Planning, Research and Statistics	3b	29,023,100.00	25,957,882.00
36,361,353.00	The Council	3c	50,611,192.00	40,369,957.00
134,586,421.00	Personal Management	3d	132,468,901.00	103,100,171.00
193,749,771.00	Finance And Supply	3e	215,120,403.16	281,051,329.00
469,243,283.00	Education	3f	455,205,410.60	463,090,079.00
281,834,540.00	Medical And Health	3g	373,994,615.00	277,974,700.00
59,235,166.00	Agriculture &Natural Resources	3h	80,078,906.00	64,068,349.00
94,834,260.00	Works And Housing	3i	145,022,020.00	81,689,234.00
85,579,083.00	Traditional Office Holders	3j	100,724,836.00	65,000,000.00
76,665,359.00	Social And Community Dev.	3k	108,810,933.00	72,176,870.00
1,493,917,218.00	TOTAL EXPENDITURE		1,743,674,321.76	1,534,090,422.00
228,604,521.71	Operating Balance		456,604,329.80	
	APPROPRIATIONS/TRANSFERS:			
228,604,521.71	Transfer to Capital Development Fund		456,604,329.80	

The accompanying notes form part of these statements

IDRIS AHMAD

Treasurer

Miga Local Government, Jigawa State



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

STATEMENT NO. 4

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER , 2022
MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE

ACTUAL PREVIOUS YEAR (2021)	DESCRIPTION	NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022
N			N	N
	OPENING BALANCE			
	ADD: REVENUE			
	Transfer from CRF		456,604,329.80	
34,547,327.37	AID AND GRANTS	10	110,145,790.60	142,000,000.00
	TOTAL REVENUE AVAILABLE		566,750,120.40	
	LESS: CAPITAL EXPENDITURE			
	Capital Expenditure	11	541,734,457.00	1,046,456,174.00
281,198,387.00	TOTAL CAPITAL EXPENDITURE		541,734,457.00	1,046,000,000.00
	INTANGIBLE ASSETS		25,015,663.40	
(18,046,537.00)	CLOSING BALANCE		25,015,663.40	

The accompanying notes form part of these statements

IDRIS AHMAD

Treasurer

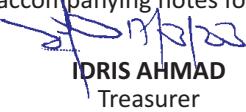
Miga Local Government, Jigawa State



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

SUMMARY OF NOTES TO THE ACCOUNT FOR YEAR ENDED 31ST DECEMBER 2022 MIGA LOCAL GOVERNMENT COUNCIL , JIGAWA STATE			
NOTES	DESCRIPTION	CURRENT YEAR 2022	PREVIOUS YEAR 2021
		N	N
1	Statutory Allocation	2,181,431,627.96	1,711,589,669.03
2a	Taxes	10,000.00	0.00
2b	Rate	395,000.00	170,000.00
2c	Local Licenses and Fees	13,781,026.00	5,401,247.00
2d	Commercial Undertaking	798,200.00	765,700.00
2e	Rent of LGA Properties	1,152,378.00	3,059,150.00
2f	Interest and dividend	0.00	0.00
2g	Miscellaneous	2,710,419.60	1,535,474.00
3a	Office Of The Chairman	52,614,005.00	38,417,266.00
3b	Planning, Research and Statistics	29,023,100.00	23,410,216.00
3c	The Council	50,611,192.00	36,361,353.00
3d	Personal Management	132,468,901.00	134,586,421.00
3e	Finance And Supply	215,120,403.16	193,749,771.00
3f	Education	455,205,410.60	469,243,283.00
3g	Medical And Health	373,994,615.00	281,834,539.00
3h	Agriculture &Natural Resources	80,078,906.00	59,235,166.00
3i	Works And Housing	145,022,020.00	94,834,260.00
3j	Traditional Office Holders	100,724,836.00	85,579,083.00
3k	Social And Community Dev.	108,810,933.00	76,665,360.00
4	Capital Expenditure	541,734,457.00	281,198,386.08
5a	Proceed From Loan	1,349,740.00	
5b	Other Noncurrent liabilities	(9,651,508.00)	
5c	Other Capital Receipt	110,145,790.60	34,547,327.37
6	CASH AND BANK BALANCES	16,883,302.40	169,407.00
7	ADVANCES	41,890,259.00	43,239,999.00
8	ACCUMULATED FUND	51,396,170.40	26,380,507.00
9	NON CURRENT LIABILITIES	7,377,391.00	17,028,899.00
10	AID AND GRANTS	110,145,790.60	34,547,327.37
11	Capital Expenditure	541,734,457.00	281,198,386.08

The accompanying notes form part of these statements


IDRIS AHMAD

Treasurer

Miga Local Government, Jigawa State



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

DETAILS OF NOTES TO THE ACCOUNTS FOR THE YEAR 2022 MIGA LOCAL GOVERNMENT COUNCIL, JIGAWA STATE NOTE 1 : STATUTORY ALLOCATIONS					
MONTHS	STATUTORY ALLOCATIONS	VAT	SHARE OF EXCHANGE GAIN AND OTHER MISCELLANEOUS RECEIPTS	ECOLOGICAL / SURE-P	TOTAL
JANUARY	100,477,559.00	64,655,413.00	993,527.00	0.00	166,126,499.00
FEBRUARY	49,555,385.00	60,222,869.00	22,252,969.00	0.00	132,031,223.00
MARCH	66,712,322.00	55,220,933.00	18,604,696.00	0.00	140,537,951.00
APRIL	98,163,125.00	68,266,709.00	0.00	0.00	166,429,834.00
MAY	87,771,716.00	56,211,014.00	0.00	0.00	143,982,730.00
JUNE	74,765,890.00	66,576,263.00	6,144,467.00	41,145,852.00	188,632,472.00
JULY	118,200,945.00	64,067,916.00	0.00	0.00	182,268,861.00
AUGUST	153,424,396.00	59,356,087.00	0.00	0.00	212,780,483.00
SEPTEMBER	87,530,556.00	71,559,072.00	0.00	0.00	159,089,628.00
OCTOBER	94,032,985.00	63,320,927.00	18,744,325.00	130,730,899.96	306,829,136.96
NOVEMBER	83,397,025.00	72,312,353.00	14,887,263.00	0.00	170,596,641.00
DECEMBER	130,436,699.00	69,196,467.00	12,493,003.00	0.00	212,126,169.00
TOTAL	1,144,468,603.00	770,966,023.00	94,120,250.00	171,876,751.96	2,181,431,627.96

DETAILS OF NOTE 2a-2g	
NOTE 2a: TAXES	10,000.00
TOTAL	10,000.00
NOTE 2b: RATE	
Tenement rate	395,000.00
TOTAL	395,000.00
NOTE 2c: LOCAL LICENSES AND FEES	
1003/4 Canoe License	65,000.00
1003/15 Squatter Fees	20,300.00
1003/18 Slaughter	124,100.00
1003/20 Bathing/Eating Fees	93,250.00
1003/22 Bake House Fees	146,200.00
1003/24 Cattle Dealer Fees	18,600.00
1003/25 Dried Fish	1,119,730.00
1003/26 Cold room	5,300.00
1003/35 Cinematography	57,200.00
1003/37 Mobile Sellers	39,600.00
1003/44 Septic Tank	145,000.00
1003/48 Birth & Birth Fees	134,000.00
1003/53 Environmental Sanitation	6,000.00
1003/54 General Construction Registration	1,257,129.00
1003/55 Tender Fees	5,236,299.00
1003/56 Sand Dredging Fees	182,000.00
1003/63 Felling & Trees	5,000.00
1003/65 Produce Buying	95,000.00
1003/66 Rice/Cassava	22,500.00
1003/67 Ingredient Grinding mill	4,000.00
1003/68 Corn Grinding mill	4,500.00
1003/71 Photo Stadium	2,000.00



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

1003/72 Welding Machine	1,500.00
1003/73 Electrical Radio	3,000.00
1003/75 wood making Fees	3,000.00
1003/79 Vulcanizer fees	2,500.00
1003/84 Motor Machine Fees	4,000.00
1003/86 Surface Tank Fees	15,000.00
1003/88 Block Making Fees	105,000.00
1003/90 Hair Dressing Fees	2,000.00
1003/91 Local Hair Barbing	2,000.00
1003/94 Sales unseal-able store	4,298,998.00
1003/95 Hire Charges THS	447,820.00
1003/96 Sales & Store Fees	4,500.00
1003/97 Survey Fees	7,000.00
1003/100 Customary Right of Occupancy	100,000.00
1003/101 Commission on Transfer	2,000.00
TOTAL	13,781,026.00
NOTE 2d: COMMERCIAL UNDERTAKING	
1004/1 Market	229,300.00
1004/2 Motor park	243,800.00
1004/3 Shop and Shopping Fees	248,900.00
1004/4 Cattle Market	76,200.00
TOTAL	798,200.00
NOTE 2e: RENT OF LOCAL GOVT. PROPERTIES	
1005/2 Rent on Other Local Govt. Building	448,935.00
1005/3 Rent on Other Local Govt. Landed Properties	703,443.00
TOTAL	1,152,378.00
NOTE 2g: MISCELANGEous	
1008/2 Recovery of losses and overpayment	2,710,419.60
TOTAL	2,710,419.60



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

NOTE 3a: OFFICE OF THE CHAIRMAN

2001/1	Personnel Cost	10,301,559.00
2001/2	Traveling & Transport	1,804,652.00
2001/3	Utility Service	0.00
2001/4	Telephone and Postal service	0.00
2001/5	Stationary and printing	0.00
2001/6	Maintenance of furniture & equipment	0.00
2001/7	Maintenance of Vehicle and capital assets	0.00
2001/8	Consultancy service & special committee	12,000,000.00
2001/9	Grand contribution and subvention	0.00
2001/10	Training staff development & welfare	920,000.00
2001/11	Entertainment & Hospitality	0.00
2001/12	Miscellaneous expenses	27,587,794.00
2001/13	Provision of service material	0.00
2001/14	Contribution to pension fund	0.00
	TOTAL	52,614,005.00

NOTE 3b: PLANNING, RESEARCH AND STATISTICS

2002/1	Personnel Cost	18,772,900.00
2002/2	Traveling & Transport	0.00
2002/3	Utility Service	0.00
2002/4	Telephone and Postal service	0.00
2002/5	Stationary and printing	0.00
2002/6	maintenance of furniture & equipment	1,825,000.00
2002/7	Maintenance of Vehicle and capital assets	0.00
2002/8	Consultancy service & special committee	8,175,200.00
2002/9	Grand contribution and subvention	0.00
2002/10	Training staff development & welfare	0.00
2002/11	Entertainment & Hospitality	0.00
2002/12	Miscellaneous expenses	0.00
2002/13	Provision of service material	250,000.00
2002/14	Contribution to pension fund	0.00
	TOTAL	29,023,100.00

NOTE 3c: THE COUNCILS

2003/1	Personnel Cost	20,386,960.00
2003/2	Traveling & Transport	3,000,000.00
2003/3	Utility Service	0.00
2003/4	Telephone and Postal service	0.00
2003/5	Stationary and printing	1,500,000.00
2003/6	maintenance of furniture & equipment	0.00
2003/7	Maintenance of Vehicle and capital assets	4,500,000.00
2003/8	Consultancy service & special committee	3,000,000.00
2003/9	Grand contribution and subvention	0.00
2003/10	Training staff development & welfare	1,500,000.00
2003/11	Entertainment & Hospitality	3,000,000.00
2003/12	Miscellaneous expenses	12,224,232.00
2003/13	Provision of service material	1,500,000.00
2003/14	Contribution to pension fund	0.00
	TOTAL	50,611,192.00



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

NOTE 3d: PERSONAL MANAGEMENT		
2004/1	Personnel Cost	24,553,188.00
2004/2	Traveling & Transport	955,011.00
2004/3	Utility Service	0.00
2004/4	Telephone and Postal service	0.00
2004/5	Stationary and printing	0.00
2004/6	maintenance of furniture & equipment	0.00
2004/7	Maintenance of Vehicle and capital assets	0.00
2004/8	Consultancy service & special committee	46,668,326.00
2004/9	Grand contribution and subvention	0.00
2004/10	Training staff development & welfare	25,230,520.00
2004/11	Entertainment & Hospitality	35,061,856.00
2004/12	Miscellaneous expenses	0.00
2004/13	Provision of service material	0.00
2004/14	Contribution to pension fund	0.00
	TOTAL	132,468,901.00
NOTE 3e: FINANCE AND SUPPLY		
2005/1	Personnel Cost	22,153,543.00
2005/2	Traveling & Transport	0.00
2005/3	Utility Service	0.00
2005/4	Telephone and Postal service	0.00
2005/5	Stationary and printing	5,557,240.00
2005/6	maintenance of furniture & equipment	0.00
2005/7	Maintenance of Vehicle and capital assets	0.00
2005/8	Consultancy service & special committee	20,347,032.00
2005/9	Grand contribution and subvention	0.00
2005/10	Training staff development & welfare	20,347,029.00
2005/11	Entertainment & Hospitality	0.00
2005/12	Miscellaneous expenses	103,917,157.16
2005/13	Provision of service material	0.00
2005/14	Contribution to pension fund	42,798,402.00
	TOTAL	215,120,403.16
NOTE 3f: EDUCATION		
2006/1	Personnel Cost	410,002,049.16
2006/2	Traveling & Transport	0.00
2006/3	Utility Service	0.00
2006/4	Telephone and Postal service	0.00
2006/5	Stationary and printing	0.00
2006/6	maintenance of furniture & equipment	0.00
2006/7	Maintenance of Vehicle and capital assets	0.00
2006/8	Consultancy service & special committee	0.00
2006/9	Grand contribution and subvention	16,767,750.00
2006/10	Training staff development & welfare	0.00
2006/11	Entertainment & Hospitality	0.00
2006/12	Miscellaneous expenses	0.00
2006/13	Provision of service material	0.00
2006/14	Contribution to pension fund	28,435,611.00
	TOTAL	455,205,410.16



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

NOTE 3g: WASH

2007/1	Personnel Cost	187,157,382.00
2007/2	Traveling & Transport	10,870,000.00
2007/3	Utility Service	0.00
2007/4	Telephone and Postal Service	0.00
2007/5	Stationary and Printing	0.00
2007/6	Maintenance of Furniture & Equipment	0.00
2007/7	Maintenance of Vehicle and Capital Assets	98,585,591.00
2007/8	Consultancy Service & Special Committee	0.00
2007/9	Grand Contribution and Subvention	21,119,930.00
2007/10	Training staff Development & Welfare	0.00
2007/11	Entertainment & Hospitality	0.00
2007/12	Miscellaneous Expenses	6,483,564.00
2007/13	Provision of service material	41,222,843.00
2007/14	Contribution to pension fund	8,555,305.00
	TOTAL	373,994,615.00

NOTE 3h: AGRIC AND NATURAL RESOURCES

2008/1	Personnel Cost	32,930,676.00
2008/2	Traveling & Transport	60,000.00
2008/3	Utility Service	0.00
2008/4	Telephone and Postal service	0.00
2008/5	Stationary and printing	0.00
2008/6	maintenance of furniture & equipment	0.00
2008/7	Maintenance of Vehicle and capital assets	503,900.00
2008/8	Consultancy service & special committee	0.00
2008/9	Grand contribution and subvention	0.00
2008/10	Training staff development & welfare	0.00
2008/11	Entertainment & Hospitality	0.00
2008/12	Miscellaneous expenses	0.00
2008/13	Provision of service material	46,584,330.00
2008/14	Contribution to pension fund	0.00
	TOTAL	80,078,906.00

NOTE 3i: WORKS AND HOUSING

2009/1	Personnel Cost	21,626,295.00
2009/2	Traveling & Transport	4,180,000.00
2009/3	Utility Service	1,344,000.00
2009/4	Telephone and Postal service	0.00
2009/5	Stationary and printing	0.00
2009/6	maintenance of furniture & equipment	0.00
2009/7	Maintenance of Vehicle and capital assets	114,560,325.00
2009/8	Consultancy service & special committee	0.00
2009/9	Grand contribution and subvention	0.00
2009/10	Training staff development & welfare	0.00
2009/11	Entertainment & Hospitality	0.00
2009/12	Miscellaneous expenses	0.00
2009/13	Provision of service material	3,311,400.00
2009/14	Contribution to pension fund	0.00
	TOTAL	145,022,020.00



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

NOTE 3j: TRADITIONAL OFFICE HOLDERS		
2010/1	Personnel Cost	0.00
2010/2	Traveling & Transport	0.00
2010/3	Utility Service	0.00
2010/4	Telephone and Postal service	0.00
2010/5	Stationary and printing	0.00
2010/6	maintenance of furniture & equipment	0.00
2010/7	Maintenance of Vehicle and capital assets	0.00
2010/8	Consultancy service & special committee	0.00
2010/9	Grand contribution and subvention	100,724,836.00
2010/10	Training staff development & welfare	0.00
2010/11	Entertainment & Hospitality	0.00
2010/12	Miscellaneous expenses	0.00
2010/13	Provision of service material	0.00
2010/14	Contribution to pension fund	0.00
	TOTAL	100,724,836.00
NOTE 3k: SOCIAL AND COMMUNITY DEVELOPMENT		
2011/1	Personnel Cost	22,064,992.00
2011/2	Traveling & Transport	960,000.00
2011/3	Utility Service	0.00
2011/4	Telephone and Postal service	0.00
2011/5	Stationary and printing	0.00
2011/6	maintenance of furniture & equipment	0.00
2011/7	Maintenance of Vehicle and capital assets	0.00
2011/8	Consultancy service & special committee	7,732,667.00
2011/9	Grand contribution and subvention	16,539,439.00
2011/10	Training staff development & welfare	0.00
2011/11	Entertainment & Hospitality	0.00
2011/12	Miscellaneous expenses	1,346,200.00
2011/13	Provision of service material	60,167,635.00
2011/14	Contribution to pension fund	0.00
	TOTAL	108,810,933.00



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

NOTE 4: CAPITAL EXPENDITURE, 2020		
Head	Purpose	Amount
4001/1	Embankment	30,458,300.00
4001/2	Purchase of Grain	5,373,750.00
4001/3	Youth Empowerment	1,674,000.00
4003/3	Demarcation of Grazing reserves	3,936,000.00
4004/1	Purchase of nets and hocks	1,325,100.00
4005/1	Purchase of Canoes	8,459,500.00
4006/4	High tension Electrification	7,397,143.00
4006/8	Extension of Electric to Zareku	1,895,249.00
4008/1	Construction of Feeder road	3,942,690.00
4008/3	Construction of Culvert / Earth filling	1,500,000.00
	SUB TOTAL	65,961,732.00
5001/1	Purchase of Education Equipment	4,998,500.00
5001/2	2% Contribution to Jigawa University	27,756,035.00
5001/5	Construction of Classroom	2,900,301.00
5002/2	Construction of Health Clinic	1,533,502.00
5004/1	Upgrading of Central Mosque Miga	4,869,481.00
5004/2	Construction of Five Daily Mosque	28,502,289.00
5004/5	Youth and Women Empowerment	2,000,000.00
5004/7	Construction of Friday Mosque	15,377,276.00
5004/14	Purchase of Sport Material	3,256,000.00
5004/15	Contribution of Local Boxing	1,000,000.00
	SUB TOTAL	92,193,384
6001/2	Purchase of Hand Pump Material	55,080,225.00
6001/3	Provision of Solar Power	7,974,300.00
6001/5	Drilling of Hand Pump	5,237,000.00
6001/11	Conversion of Hand Pump	2,296,000.00
6001/13	Purchase of Submersible	9,622,030.00
6001/15	Rectification of Water Pipe	4,850,000.00
6002/1	Construction of Drainage	50,381,332.00
6002/6	Erosion Control	25,953,630.00
6002/5	Construction of Public Convenience	4,312,681.00
6004/1	Purchase of Relief Material	7,237,973.00
6004/3	Contribution to Community Development	23,760,561.00
	SUB TOTAL	196,705,732
7001/1	Renovation of LG Secretariat	1,893,243.00
7001/2	Land Compensation	2,850,000.00
7001/3	Payment of Liability	41,084,347.00
7001/4	Contribution Local Government/State project	128,190,019.00
7001/8	Purchase of Utility Vehicle	9,606,000.00
7001/9	Procurement Vehicle	3,250,000.00
	SUB TOTAL	186,873,609
	TOTAL	541,734,457.00



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

NOTE 5a : (PROCEED FROM LOAN)			
Previous Year Advance		43,239,999.00	
Current Year Advance		41,890,259.00	
MARGIN		1,349,740.00	
NOTE 5b : (Other Non Current Liabilities)			
Current year NCL		7,377,391.00	
Previous year NCL		17,028,899.00	
MARGIN		(9,651,508.00)	
NOTE 5c : (OTHER CAPITAL RECEIPTS)			
MONTHS	STATE IGR	AUGMENTATIONS / STAB.	TOTAL
JANUARY	164,625.55		164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	10,000,000.00	10,164,625.55
APRIL	164,625.55	12,090,681.00	12,255,306.55
MAY	164,625.55	8,261,603.00	8,426,228.55
JUNE	164,625.55		164,625.55
JULY	164,625.55	36,621,109.00	36,785,734.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55		164,625.55
DECEMBER	164,625.55	33,196,891.00	33,361,516.55
TOTAL	1,975,506.60	108,170,284.00	110,145,790.60
NOTE 6 : CASH AND BANK BALANCES FOR THE YEAR 2020			
UNITY BANK PLC (MAIN A/C)		21,205.23	
UNITY BANK PLC (OVERHEAD A/C)		9,325,042.00	
UNITY BANK PLC (SALARY A/C)		1,630,923.70	
UNITY BANK PLC (PROJECT A/C)		5,250,204.24	
UNITY PLC (REVENUE A/C)		203,231.23	
POLARIS (LOAN A/C)		452,696.00	
TOTAL		16,883,302.40	



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

NOTE 7: ADVANCES FOR THE YEAR 2022			
PERSONAL ADVANCE			3,356,612.00
OTHER ADVANCES			38,533,647.00
TOTAL			41,890,259.00
NOTE 8: ACCUMULATED FUND FOR THE YEAR 2022			
Accumulated Fund B/F			26,380,507.00
Closing Balance			25,015,663.40
Accumulated Fund C/D			51,396,170.40
NOTE 9: NON CURRENT LIABILITIES FOR THE YEAR 2022			
STATE			3,926,070.00
FEDERAL			0.00
OTHER DEPOSITS			3,451,321.00
TOTAL			7,377,391.00
NOTE 10 : OTHER CAPITAL RECEIPT			
MONTHS	STATE IGR	AUGMENTATIONS / STAB.	TOTAL
JANUARY	164,625.55	0.00	164,625.55
FEBRUARY	164,625.55	1,500,000.00	1,664,625.55
MARCH	164,625.55	10,000,000.00	10,164,625.55
APRIL	164,625.55	12,090,681.00	12,255,306.55
MAY	164,625.55	8,261,603.00	8,426,228.55
JUNE	164,625.55	0.00	164,625.55
JULY	164,625.55	36,621,109.00	36,785,734.55
AUGUST	164,625.55	500,000.00	664,625.55
SEPTEMBER	164,625.55	5,500,000.00	5,664,625.55
OCTOBER	164,625.55	500,000.00	664,625.55
NOVEMBER	164,625.55	0.00	164,625.55
DECEMBER	164,625.55	33,196,891.00	33,361,516.55
TOTAL	1,975,506.60	108,170,284.00	110,145,790.60



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



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

AUDIT CERTIFICATION

FOR THE YEAR ENDED 31ST DECEMBER, 2022

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

SCOPE

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

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

OUR OPINION

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

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

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

2023-06-2023



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

- 1. STATUTORY ALLOCATION :** The account of Miga Local Government Council revealed that, the Sum of Two Billion, One Hundred and Eighty-One Million, Four Hundred and thirty-One Thousand, Six Hundred and Thirty-Seven Naira, Ninety-Six Kobo (N2,181,431,637.96) Only was received from the Federation Account as Statutory Allocation. The amount represents 90.52% of the approved budgeted amount of N2,410,000,000.00.
- 2. CAPITAL RECEIPT:** The Sum of One Hundred and Ten Million One Hundred and Forty-Five Thousand, Seven Hundred and Ninety Naira Thirty Sixty Kobo (N110,145,790.60) Only was receipt as Capital Receipt from the Federation Account which represent only 77.57% of the approved estimated amount of N142,000,000.00
- 3. INTERNALLY GENERATED REVENUE:** The Revenue Section of the Sum of Eighteen Million, Eight Hundred and Forty-Seven Thousand, Twenty-Three Naira Sixty Kobo (N18,847,023.60) Only as Internally Generated Revenue during the year 2022. This represent 70.84% of approved budgeted amount of N26,605,000.00
- 4. BANK RECONCILIATION STATEMENTS :** We have observed that, the Five Bank account operated by the Local Government have been reconciled as a31st –December 2022.
- 5. BUDGET PERFORMANCE.** The overall budget performance of Miga Local Government Council in respect of Revenue and Expenditure for the year 2022 is Summarized below:

REVENUE AND EXPENDITURE				
DESCRIPTION	ESTIMATED	ACTUAL	VARIANCE	PERCENTAGE
REVENUE				
STATUTORY ALLOCATION	2,410,000,000.00	2,181,431,637.96	228,568,362.04	90.52%
CAPITAL RECEIPT	142,000,000	110,145,790.60	31,854,209.40	77.57%
INTERNALLY GENERATED REVENUE	26,605,000	18,847,023.60	7,757,976.40	70.84%
TOTAL REVENUE	2,578,605,000.00	2,310,424,452.16	268,180,547.84	89.60%
EXPENDITURE				
RECURRENT EXPENDITURE	1,534,090,422.00	1,743,674,321.76	(209,583,899.76)	113.66%
CAPITAL EXPENDITURE	1,046,456,174	541,734,457.00	504,721,717.00	51.77%
TOTAL EXPENDITURE	2,580,546,596	2,285,408,778.76	325,137,807.24	87.55%



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

1. **TOTAL REVENUE:** The total Sum of Two Billion Three Hundred and Ten Million Four Hundred and Twenty Four Thousand Four Hundred and Fifty Two Naira Sixteen Kobo (N2,310,424,452.16) Only was received by the Local Government as Statutory Allocation from the Federation Account and internally Generated Revenue which represent 89.60% of the approved estimated amount of N2,578,605,000.00.
2. **RECURRENT EXPENDITURE:** Recurrent expenditure amounting to One Billion Seven Hundred and Forty Three Million Six Hundred and Seventy Four Thousand Three Hundred and Twenty One Naira Seventy Six Kobo (N1,743,674,321.76) was incurred on personnel and Overhead Cost represent 113.66% of the approved budgeted amount of N1,534,090,422.00.
3. **CAPITAL EXPENDITURE:** The Sum of Five Hundred and Forty-One Million Seven Hundred and Thirty-Four Thousand Four Hundred and Fifty Seven Naira (N541,734,457.00) only was incurred as Capital expenditure for the period of January – December 2022 representing only 51.77% of the approved estimated amount 1,046,456,174.
4. **RECOMMENDATION**
 - a. Effort should be made to reduce over spending on recurrent expenditure and shift the same to capital expenditure in order to improve the wellbeing of the populated.
 - b. It was observed that 70.84% of the budged amount was realized, as Internally Generated Revenue by the Revenue section of the Local Government, the section is advised to double its effort to reach the budgeted figure.

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

Queries raised to Miga Local Government Council amounting to Two hundred and Eight Million Four Hundred and Eighty Five Thousand Fifty Four Naira (N208,485,054.00) where the sum of One Hundred and Ninety One Million Seven Hundred and Ninety Thousand Thirty Naira (N191,790,030.00) was verified and resolved leaving a balance of Sixteen Million Six Hundred and Ninety Five Thousand Twenty Four Naira (N16,695,024.00) un resolved. Below is the table for details:

S/N	QUERY REFERENCE NO.	VALUE	AMOUNT	
			RESOLVED	NOT RESOLVED
1	ALG/JHN/ZO/MGL/LQ/22/01	12,570,250.00	12,570,250.00	0.00
2	ALG/JHN/ZO/MGL/LQ/22/01	19,256,991.00	19,256,991.00	0.00
3	ALG/JHN/ZO/MGL/LQ/22/01	13,097,375.00	13,097,375.00	0.00
4	ALG/JHN/ZO/MGL/LQ/22/01	38,273,365.00	38,273,365.00	0.00
5	ALG/JHN/ZO/MGL/LQ/22/01	54,645,283.00	54,645,283.00	0.00
6	ALG/JHN/ZO/MGL/LQ/22/01	70,641,790.00	53,946,766.00	16,695,024.00
TOTAL		208,485,054.00	191,790,030.00	16,695,024.00

SHEHU A. KAILA 28/06/2023.
CNA, ACMA, FCIFC
FRC/2023/PRO/ANAN/004/231669
Auditor-General (Local Governments)
Jigawa State.



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

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

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

AUDIT INSPECTION REPORTS AND LOCAL QUERIES

Audit inspection report and queries were issued to the council on the lapses mentioned above, in accordance with relevant rules and regulation. During the year ended 31st December, 2022, queries worth Two Hundred and Eight Million, Four Hundred and Eighty Five, Fifty Four Naira (N208,485,054) only were raised and issued to the Local Government.

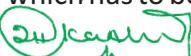
The Local Government Council responded to some queries issued to them, while we were able to resolve the Sum of One Hundred and Ninety One Million, Seven Hundred and Ninety Thousand Thirty Naira (N191,790,030.00) only, thus leaving a balance of Sixteen Million, Six Hundred and Ninety Five Thousand Twenty Four Naira (N16,695,024) only, which is yet to be cleared.

COMPUTATION OF TERMINAL BENEFIT

It is indeed Audit mandate to compute all pension and gratuity files in respect of Miga Local Government staff and Local Education Authorities. To this effect, a sum of Forty Six (46) number files were received from the directorate of salary and pension Administration, treated and returned for payment accordingly, total amount payable as gratuity and death pensions tuned to the Eighty Four Million, Nine Hundred and Twenty Four Thousand Two Hundred and Ninety Four Naira (N84,924,294.00).

DEDUCTION FROM THE TERMINAL BENEFIT

It is obvious at terminal point, a retiree or deceased officer may end of with a pending liability of over payment, over stay or government loan as the case may be. To this effect Audit uncover Twenty One (21) numbers of staff retired and deceased owed Miga Local Government Council, the sum of One Million, Seven Hundred and Eighty Six Thousand , Five Hundred and Ninety Five Naira (N1,786,595.00) only which has to been deducted and remitted back by the pension administration.

 28th - 06 - 2023

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



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

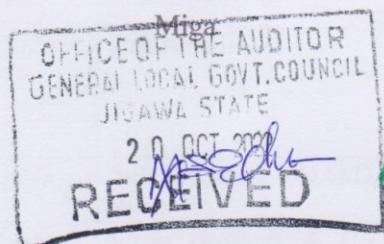


OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. _____

The, _____
ALG/JHN/ZO/MGL/1, Q/22/01
Local Government

The Chairman



AUDIT QUERRY

Audit Form 1

Station: _____

Pv. No.: _____ Date: _____

Head _____ Sub Head: _____

Amount N: _____ Miga

Payee: Cc Jan – June 22

Nature of Payment: Cc

₦12, 570,250.00

Date: Sundries

Various

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

During the examination of payment vouchers for the period of January to June 2022, it was observed that various payments were made to the tune of (₦12, 570,250.00) without attaching the necessary supporting documents.

This contradicts the provision of financial memoranda (fm) chapter 14.4(8), therefore, the officers concerned should be asked to explain or else the total sum be refunded back to the treasury and this office be informed for further verification.

The same is copied to the Auditor General local government councils and the zonal Director Audit Jahun zone for their information and necessary action.

Warm regards

DDCA
Treat accordingly
Han
24/10/22
AG
Isma'ila Dauda
ACMA
Area Auditor
Miga Local Government



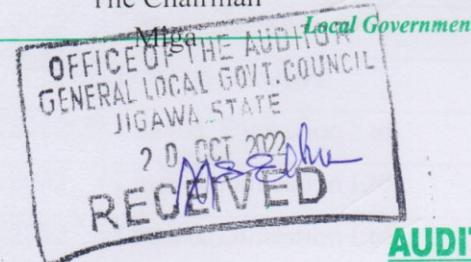
CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHN/ZO/MGL/L.Q/22/02

The _____ The Chairman _____



Audit Form 1

Station: _____ Miga

Pv. No.: _____ Date: _____

Head Cc Jan - Jun 22 Sub Head: _____

Amount Nc Cc

Payee: ₦19,256,991.24

Nature of P Sundries

Various

Date: _____

AUDIT QUERRY

PAYMENT VOUCHERS WITHOUT INTERNAL AUDIT CHECKING

It was observed that payment was made worth Nineteen Million two Hundred and fifty six thousand Nine hundred and Ninety one Naira twenty four kobo Only (₦ 19,256,991.24) without internal audit checking.

This is contrary to financial memoranda (fm) chapter (40.10). As such all payments must be passed to the internal audit office for checking or the whole sum be return to the treasury and this office be informed for further verification.

This is copied to the Auditor General local government Audit and the zonal Director Jahun zone for further necessary action please

DACA
Treat accordingly
Hau Ag.
24/10/22

Isma'il Dauda
ACMA
Area Auditor
Miga Local Government



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

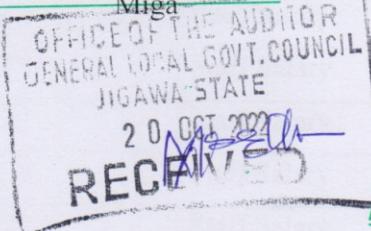


OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Query No. ALG/JHN/ZO/MGL/L.Q/22/03

The, _____ The Chairman

Miga Local Government



AUDIT QUERRY

Audit Form 1

Station: _____ Miga

Pv. No.: _____ Miga

Head Cc Jan – June 22 Sub Head _____

Amount Cc Ce _____

Payee: N13,097,374.74

Nature of Payment: Sundries

Date: _____ Various

PAYMENT WITHOUT SIGN OF OFFICER CONTROLLING THE VOTE

Various payment vouchers to the tune of Thirteen million and ninety seven thousand three hundred and seventy four Naira seventy four kobo [N13,097,374.74] for the month of January to June 2022 were not signed by the officer controlling the vote.

This is contrary to model financial memoranda chapter (14) subsection (11). As such all the payment vouchers must be signed by the officer controlling the vote and this office should be informed for further verification.

The same is copied to the Auditor General local government councils, zonal Director Audit Jahun zone for their information and necessary action please.

DDCA
Treat accordingly
Isma'ila Dauda
ACMA
Area Auditor
Miga Local Government

24/10/22

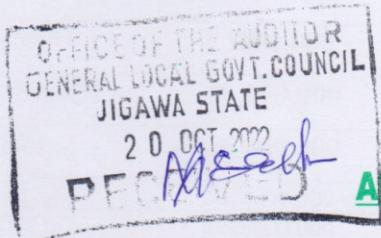


CONSOLIDATED REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF
Miga Local Government Council for the Year Ended 31st December, 2022



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. Alg/Jhn/Zo/Mg/L.G/22/04
The, Chairman
Miga Local Government



AUDIT QUERRY

Audit Form 1

Station: Miga
Pv. No.: Ce Date: Jan-June 22
Head Cc Sub Head: Cc
Amount N: ₦38, 273,365
Payee: Sundries
Nature of Payment: Various
Date:

OVER EXPENDITURE OF BUDGETED AMOUNT

Over expenditure to the tune of thirty eight million two hundred and seventy three thousand three hundred and sixty five naira only (₦38, 273.365) were observed in various departmental vote account (DVA) see details below.

For this reasons, AISE should be raised to cover the differences and such habit should be stop.

Same copied to auditor general local government council and the zonal director Jahun for their information and further action.

DSCA
Treat accordingly
HHR
24/10/22

Isma'il Dauda
ACMA
Area Auditor
Miga Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/JHN/ZO/MG/22/05
The, Hon. Chairman
Miga Local Government

Audit Form 1 Miga
Station: CC Date: July-Dec, 22
Pv. No.: _____
Head C Sub Head: C
Amount N: ₦54,645,283.00
Payee: Sundries
Nature of Payment: Various
Date: 8th May, 2023

AUDIT QUERRY

UNDOCUMENTED PAYMENT VOUCHERS

Sequel to the examination of payment vouchers for the period of July to December 2022, it was observed that various payment were made to the tune of (₦54,645,283) Fifty Four Million Six Hundred and Forty Five Thousand Two Hundred and Eighty Three Naira only without attaching the necessary supporting documents.

This contradicts the provision of financial memoranda (FM) chapter 14.4 (8), therefore the officers concern should be asked to explain or else the total sum be refunded back to the treasury and this office be informed for further verification.

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

DCA
Pls treat
as cash AG 10/5/23

Isha
Ismaila Dauda
Area Auditor
Miga Local Government



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



OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT COUNCILS JIGAWA STATE

Local Querry No. ALG/JHN/ZO/MG/22/06
The, Hon. Chairman
Miga Local Government

Audit Form 1 Miga
Station: CC Date: July-Dec, 22
Pv. No.: _____
Head C Sub Head: C
Amount N: ₦70,641,790.00
Payee: Sundries
Nature of Payment: Various
Date: 8th May, 2022

AUDIT QUERRY

UNPOSTED PAYMENT VOUCHERS INTO DAILY ABSTRACT OF EXPENDITURE

Expenditure worth (₦70,641,790) Seventy Million Six Hundred and Fourty One Thousand Seven Hundred and Ninety Naira only were not posted into daily abstract of expenditure for the period July – Dec, 2022 see details attached.

All officers concern are to affect this posting and identified over expenditures. Furthermore inform the management for necessary action.

Same is copied to the Auditor General Local Government Council and Zonal Director Jahun Zone for their information and further action.

Ismaila Dauda
Ismaila Dauda
Area Auditor
Miga Local Government

*DCA
pls treat
2023 AG 10/5/23*



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



MIGA LOCAL GOVERNMENT

JIGAWA STATE

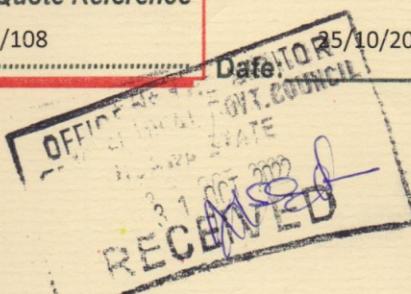
In Case of Reply Please Quote Reference

MLG/FIN/AQ/4/V.I/108

No.:

Date: 25/10/2022

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



RESPONSE TO AUDIT QUERY NO. 1 – 4

I hereby kindly forward our Audit response on your verification exercise during the period of January to June 2022 as follows:-

1. Reference to your letter ALG/JHN/ZO/MGA/LQ/22/01 UNDOCUMENTED PAYMENT VOUCHERS. At your verification exercise during the period of January – June 2022, which you observed undocumented payment vouchers amounting to N12, 570,250. All the payment vouchers were fully supporting with the necessary document.
2. Reference to your letter ALG/JHN/ZO/MGA/LQ/22/02 INTERNAL AUDIT CHEACKING. At your verification exercise during the period of January – June 2022, which you observed payment vouchers without internal audit checking amounting to the sum of N19, 260,991.24. All the payment vouchers were fully audited by internal audit check.
3. Reference to your letter ALG/JHN/ZO/MGA/LQ/22/03 OFFICER CONTROLLING THE VOTE .At your verification exercise during the period of January – June 2022, which you observed payment vouchers without officer controlling the vote sign amounting to the sum of N13, 097,374.74. All the payment vouchers were fully signed by the officer concern.
4. Reference to your letter ALG/JHN/ZO/MGA/LQ/22/04 OVER EXPENDITURE OF BUDGETED AMOUNTING At your verification exercise during the period of January - July 2022, which you observed that over expenditure were made at various Head and Sub – Head, amounting to N38, 273,365. AISE were made and a copy is attached for your guidance

DDCA
Please Verify
Hassan Abubakar Gada
DAGS
For Hon. Chairman
31/10/2022 Agt



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



MIGA LOCAL GOVERNMENT

JIGAWA STATE

In Case of Reply Please Quote Reference

MEG/FIN/AQ/4/V/2023 THE AUDITOR
GENERAL LOCAL GOVT.COUNCIL

13/9/2023

No.:

Date: _____

AG 13/9/23

THE AUDITOR GENERAL,
LOCAL GOVERNMENT AUDIT DUTSE,
JIGAWA STATE.

RECEIVED

SUBMISSION OF ANSWER TO AUDIT QUERIES NO. 4 & 5

With due respect and honor, we here by forward answer for the Audit Queries made during your inspection from July - December 2022 for your consideration and next line of action, please. The queries are as follows:

1. **AUDIT QUERY ALG/JH/ZO/MG/LO/22/04 (₦54,645,283.00)** the query made an undocumented payment, all the supporting documents that you requested on the payment vouchers for the period of July - December 2022, all the necessary documents are attached as requested please.
2. **AUDIT QUERY ALG/JH/ZO/MG/LO/22/5 (₦70,641,790)**. The queries made on posted payment vouchers into daily abstract expenditure all Payment vouchers were posted and some were misclassification of votes.

Above for your information and guide, Please.

(Signature)
Hassan Abubakar Gada (DAGS)
For: Hon. Chairman
Miga Local Government.

Cc:
- THE ZONAL LOCAL GOVERNMENT AUDITOR,
JAHUN ZONE,
JIGAWA STATE.

- THE AREA AUDITOR,
MIGA LOCAL GOVERNMENT,
JIGAWA STATE.

DCA
pls deal

AGA
pls deal
AGA
DCA
14/9/23

@kezsu AG 13/9/23

Above for your information and guide, Please.

(Signature)
Hassan Abubakar Gada (DAGS)
For: Hon. Chairman
Miga Local Government.