



NOTES TO FINANCIAL STATEMENTS

FOR 27 LOCAL GOVERNMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.

STATUTORY ALLOCATION 2019

NOTE 1A

L.G.As.	2019 (N)	2018 (N)
ABADAM	1,536,489,625	1,586,676,182
ASKIRA/UBA	1,486,346,944	1,534,257,539
BAMA	2,084,415,241	2,152,497,373
BAYO	1,200,686,205	1,239,903,572
BIU	1,661,847,256	1,716,127,277
CHIBOK	1,197,187,161	1,236,290,240
DAMBOA	2,006,874,094	2,072,423,540
DIKWA	1,328,080,106	1,371,458,470
GUBIO	1,577,296,508	1,628,814,896
GUZAMALA	1,344,427,794	1,388,340,011
GWOZA	1,082,634,220	2,000,316,914
HAWUL	1,371,848,437	1,416,656,383
JERE	1,582,793,567	1,634,491,500
KAGA	1,399,107,045	1,444,805,324
KALA BALGE	1,332,870,330	1,329,624,794
KONDUGA	1,886,649,855	1,948,282,486
KUKAWA	1,944,384,462	2,007,892,843
KWAYA KUSAR	1,082,634,220	1,117,995,718
MAFA	1,458,518,877	1,506,157,693
MAGUMERI	1,725,999,037	1,782,374,413
MMC	2,513,467,037	2,595,563,056
MARTE	1,569,557,355	1,620,822,961
MOBBAR	1,461,602,067	1,509,341,587
MONGUNO	1,426,662,197	1,007,205,368
NGALA	1,631,629,040	1,684,922,059
NGANZAI	1,418,291,966	1,464,616,872
SHANI	1,411,552,886	1,420,481,828
TOTAL	41,723,853,533	43,418,340,899

OTHER RECEIPTS 2019

NOTE 1B

L.Gs	VAT	EXCESS BANK CHARGES	FOREX EQUALISATION	ADDITIONAL FUND FROM NNPC	EXCHANGE GAIN	SHARE OF SOLID MINERALS	AUGMENTATION	TOTAL
ABADAM	343,359,924	4,327,691	4,986,945	1,583,815	2,657,685	2,132,655	13,481,749	372,530,464
ASKIRA/UBA	375,465,224	3,401,487	26,853,681	1,508,244	359,393	2,066,906	13,066,154	422,721,089
BAMA	487,157,321	5,271,135	36,681,484	2,399,559	3,573,382	2,842,371	17,977,383	555,902,635
BAYO	325,405,359	3,169,924	22,174,498	1,083,874	1,907,486	1,697,695	10,732,116	366,170,952
BIU	407,627,805	4,266,415	29,744,756	1,770,445	2,867,182	2,295,029	14,508,256	463,079,888
CHIBOK	314,504,073	5,493,898	19,784,765	1,078,664	2,090,638	1,693,162	10,703,465	355,348,665
DAMBOA	454,627,908	1,035,433	35,408,595	2,284,113	3,443,794	2,741,933	17,333,450	516,875,226
DIKWA	348,211,431	3,472,825	24,265,751	1,273,536	2,309,387	1,862,705	11,775,260	393,170,895
GUBIO	387,899,667	4,065,381	28,356,800	1,644,566	2,725,880	2,043,040	13,815,926	440,551,260
GUZAMALA	339,522,073	3,511,694	24,534,108	1,297,874	2,358,708	1,741,410	11,909,119	384,874,986
GWOZA	306,370,235	2,889,234	14,064,935	908,119	1,899,198	1,282,234	7,203,992	334,617,947
HAWUL	360,410,066	3,576,892	24,984,237	1,338,698	2,382,624	1,776,928	11,233,150	405,702,595
JERE	437,378,758	4,078,451	28,447,038	1,652,750	2,733,067	2,050,160	12,960,439	489,300,663
KAGA	334,751,860	3,641,704	25,431,705	1,379,280	2,428,089	1,812,235	11,456,353	380,901,226
KALA BALGE	310,009,081	3,378,504	23,600,745	1,212,925	2,241,686	1,667,763	10,543,047	352,653,751
KONDUGA	391,107,779	4,800,922	33,435,036	2,105,128	3,242,874	1,424,700	8,104,501	444,220,940
KUKAWA	431,163,000	4,938,197	34,382,787	2,191,082	3,339,361	2,518,522	15,921,265	494,454,214
KWAYA KUSAR	306,370,235	2,889,234	20,236,598	908,119	1,899,197	1,402,314	8,864,968	342,570,665
MAFA	345,886,663	3,782,966	26,406,988	1,467,731	2,521,375	1,889,190	11,942,836	393,897,749
MAGUMERI	374,612,520	4,418,947	30,797,849	1,865,953	2,974,393	2,235,652	14,133,053	431,038,367
MMC	700,141,012	1,035,434	43,724,647	3,038,326	4,290,415	3,255,640	20,581,144	776,066,618
MARTE	368,881,739	4,046,979	28,229,757	1,633,045	2,712,947	2,033,016	12,852,056	420,389,539
MOBBAR	357,311,156	6,637,709	23,610,189	1,472,322	2,532,531	1,892,184	11,968,083	405,424,174
MONGUNO	351,549,648	3,707,221	9,175,448	1,420,304	2,474,139	1,847,927	11,681,983	381,856,670
NGALA	459,293,798	4,194,560	29,248,700	1,725,456	2,786,681	2,113,416	13,360,320	512,722,931
NGANZAI	343,037,278	3,687,320	4,786,638	20,407,845	2,460,151	1,837,445	11,613,445	387,830,122
SHANI	345,169,618	3,585,700	25,045,048	1,344,201	2,388,723	1,781,726	11,263,483	390,578,499
TOTAL	10,307,225,231	103,305,857	678,399,728	61,995,974	69,600,986	53,937,958	340,986,996	11,615,452,730

INTERNALLY GENERATED REVENUE 2019

NOTE 2

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	1,498,700.00
ASKIRA/UBA	878,300	6,486,930.00
BAMA	-	-
BAYO	5,498,200	1,586,767.50
BIU	-	10,902,950.00
CHIBOK	490,069	490,068.66
DAMBOA	847,700	4,583,550.18
DIKWA	-	-
GUBIO	-	-
GUZAMALA	90,000	-
GWOZA	-	-
HAWUL	2,931,681	507,201.88
JERE	4,470,000	12,415,000.00
KAGA	956,600	2,712,000.00
KALA BALGE	-	-
KONDUGA	4,802,642	2,114,000.00
KUKAWA	128,928	2,165,416.11
KWAYA KUSAR	3,628,450	3,109,387.00
MAFA	-	-
MAGUMERI	-	40,000.00
MMC	19,704,476	22,934,685.67
MARTE	-	63,000.00
MOBBAR	-	1,541,900.00
MONGUNO	-	131,000.00
NGALA	-	-
NGANZAI	-	-
SHANI	3,701,800	4,725,278.00
TOTAL	48,128,846	78,007,835

STATUTORY DEDUCTIONS 2019

NOTE 3

L.G.As.	2019 (N)	2018 (N)
ABADAM	379,778,172	321,098,004.4
ASKIRA/UBA	631,107,077	770,315,065.5
BAMA	645,635,926	662,954,309.2
BAYO	355,772,018	371,119,699.0
BIU	580,013,359	626,722,842.1
CHIBOK	382,161,424	339,725,730.5
DAMBOA	529,668,200	269,657,719.1
DIKWA	266,617,226	411,609,326.8
GUBIO	227,449,381	311,734,547.3
GUZAMALA	264,633,562	299,657,719.1
GWOZA	371,701,293	847,408,193.2
HAWUL	614,622,136	715,956,010.9
JERE	760,802,530	875,238,535.9
KAGA	327,629,371	452,329,833.8
KALA BALGE	382,027,441	371,318,976.7
KONDUGA	556,255,510	633,416,488.0
KUKAWA	372,308,261	471,600,288.6
KWAYA KUSAR	371,701,291	376,822,586.1
MAFA	302,638,305	448,875,300.0
MAGUMERI	372,328,097	434,145,241.5
MMC	1,490,140,030	1,568,393,410.1
MARTE	476,230,079	598,423,207.4
MOBBAR	352,399,165	355,289,186.4
MONGUNO	415,834,487	486,727,727.0
NGALA	385,900,173	506,275,247.0
NGANZAI	344,775,200	343,309,867.0
SHANI	352,688,173	497,903,641.2
TOTAL	12,512,817,887	14,368,028,704.0

MISCELLANEOUS DEDUCTIONS 2019

NOTE 4

<u>L.G.As.</u>	<u>2019 (N)</u>	<u>2018 (N)</u>
ABADAM	84,190,172	108,087,812
ASKIRA/UBA	96,215,466	157,376,509
BAMA	101,786,105	144,771,011
BAYO	67,676,046	132,522,524
BIU	99,533,398	152,039,137
CHIBOK	85,809,486	139,829,751
DAMBOA	112,864,445	114,146,638
DIKWA	80,412,925	131,433,805
GUBIO	73,443,226	106,742,961
GUZAMALA	80,684,026	114,146,638
GWOZA	63,799,240	149,392,395
HAWUL	74,263,774	160,868,738
JERE	79,580,085	200,266,179
KAGA	77,415,046	160,194,725
KALA BALGE	88,689,766	140,030,618
KONDUGA	69,858,300	99,938,243
KUKAWA	83,593,926	109,546,954
KWAYA KUSAR	108,522,434	146,708,123
MAFA	83,490,466	115,598,111
MAGUMERI	76,591,926	140,390,901
MMC	77,577,363	177,492,347
MARTE	55,797,046	135,117,387
MOBBAR	61,835,246	122,332,853
MONGUNO	82,889,106	133,966,088
NGALA	68,346,498	122,208,532
NGANZAI	72,599,046	118,122,891
SHANI	72,125,454	150,456,876
TOTAL	2,179,590,017	3,683,728,745

PERSONEL COST 2019

NOTE 5

L.G.As.	2019 (N)	2018 (N)
ABADAM	680,458,740	566,799,531
ASKIRA/UBA	600,147,513	590,738,145
BAMA	997,570,241	896,786,678
BAYO	403,689,783	422,485,920
BIU	850,982,444	846,607,656
CHIBOK	481,478,752	495,703,772
DAMBOA	867,572,727	630,442,784
DIKWA	517,571,656	489,869,302
GUBIO	581,818,625	584,899,995
GUZAMALA	335,659,060	331,491,977
GWOZA	540,063,267	629,206,423
HAWUL	376,930,353	406,244,189
JERE	521,658,218	519,347,716
KAGA	616,152,206	626,255,203
KALA BALGE	595,100,480	597,358,999
KONDUGA	573,030,155	438,841,299
KUKAWA	521,761,880	513,995,453
KWAYA KUSAR	257,717,165	580,006,713
MAFA	566,603,332	451,588,228
MAGUMERI	469,546,701	426,951,587
MMC	1,093,271,723	810,694,078
MARTE	557,522,346	416,354,987
MOBBAR	537,833,477	418,555,476
MONGUNO	513,648,481	504,076,448
NGALA	594,637,248	596,895,767
NGANZAI	384,703,740	324,150,026
SHANI	411,773,719	595,632,984
TOTAL	15,448,904,032	14,711,981,336

OVERHEAD COST 2019

NOTE 6

L.G.As.	2019 (N)	2018 (N)
ABADAM	472,866,968	966,321,405
ASKIRA/UBA	127,647,744	116,006,211
BAMA	280,070,839	374,216,291
BAYO	76,000,000	235,691,352
BIU	118,969,833	171,579,873
CHIBOK	215,560,096	178,063,663
DAMBOA	443,983,303	271,910,983
DIKWA	429,059,186	242,799,372
GUBIO	571,825,664	389,072,632
GUZAMALA	77,917,566	444,796,925
GWOZA	153,356,879	216,773,288
HAWUL	266,016,647	111,460,419
JERE	245,168,851	302,956,984
KAGA	273,598,852	277,514,368
KALA BALGE	69,019,689	69,019,689
KONDUGA	162,759,416	529,582,174
KUKAWA	891,721,529	377,722,230
KWAYA KUSAR	361,688,416	65,342,897
MAFA	427,825,638	432,938,452
MAGUMERI	97,019,593	621,000,109
MMC	220,695,756	221,009,265
MARTE	401,228,580	72,712,449
MOBBAR	603,612,444	347,478,307
MONGUNO	669,770,791	328,399,578
NGALA	883,970,947	385,556,559
NGANZAI	721,592,004	495,750,594
SHANI	464,656,062	781,807,337
TOTAL	9,727,603,291	9,027,483,406

PURCHASE AND CONSTRUCTION OF ASSET 2019

NOTE 7

L.G.As.	2019 (N)	2018 (N)
ABADAM	538,027,936	757,040,932
ASKIRA/UBA	526,996,328	347,578,016
BAMA	693,721,355	413,522,050
BAYO	474,150,965	515,520,536
BIU	565,606,396	351,774,411
CHIBOK	463,381,175	-
DAMBOA	657,233,301	630,655,486
DIKWA	497,177,623	405,280,712
GUBIO	624,090,584	389,846,868
GUZAMALA	560,703,265	843,761,536
GWOZA	445,929,528	340,116,474
HAWUL	535,313,913	408,979,655
JERE	548,214,585	357,511,536
KAGA	556,333,550	353,269,011
KALA BALGE	417,887,983	530,649,519
KONDUGA	432,054,216	1,321,296,810
KUKAWA	446,729,005	722,600,794
KWAYA KUSAR	518,041,607	637,749,403
MAFA	560,009,005	336,261,536
MAGUMERI	678,021,278	645,103,427
MMC	292,346,733	402,774,936
MARTE	380,288,038	605,319,036
MOBBAR	321,552,455	439,017,286
MONGUNO	292,374,102	409,802,305
NGALA	401,939,001	514,700,536
NGANZAI	314,357,566	407,761,536
SHANI	366,755,658	354,446,675
TOTAL	13,109,237,151	13,442,341,022

CLOSSING BALANCE 2019

NOTE 8

L.G.As.	2019 (N)	2018 (N)
ABADAM	52,712,287	116,882
ASKIRA/UBA	66,075,780	837,862
BAMA	58,350,917	1,467,021
BAYO	52,001,539	1,458,729
BIU	48,977,308	2,680,827
CHIBOK	54,141,019	206,177
DAMBOA	59,107,912	80,014
DIKWA	58,634,865	132,923
GUBIO	48,730,200	50,248
GUZAMALA	62,691,219	2,432,361
GWOZA	54,774,870	111,783
HAWUL	50,196,335	149,545
JERE	58,000,408	2,837,292
KAGA	53,678,124	100,841
KALA BALGE	49,459,345	779,393
KONDUGA	65,614,374	20,740,971
KUKAWA	59,713,449	685,541
KWAYA KUSAR	73,642,291	965,241
MAFA	48,716,277	12,826,412
MAGUMERI	56,678,987	1,193,734
MMC	54,893,791	6,213,838
MARTE	52,353,686	12,064,750
MOBBAR	60,415,942	1,316,370
MONGUNO	60,777,555	1,432,571
NGALA	59,694,946	79,600
NGANZAI	60,242,589	30,295,750
SHANI	53,148,088	141,627
TOTAL	1,533,424,103	101,398,303

TREASURIES AND BANKS 2019

NOTE 9

L.G.As.	2019 (N)	2018 (N)
ABADAM	52,712,287	116,882
ASKIRA/UBA	66,075,780	837,862
BAMA	58,350,917	1,467,021
BAYO	52,001,539	1,458,729
BIU	48,977,308	2,680,827
CHIBOK	54,141,019	206,177
DAMBOA	59,107,912	80,014
DIKWA	58,634,865	132,923
GUBIO	48,730,200	50,248
GUZAMALA	62,691,219	2,432,361
GWOZA	54,774,870	111,783
HAWUL	50,196,335	149,545
JERE	58,000,408	2,837,292
KAGA	53,678,124	100,841
KALA BALGE	49,459,345	779,393
KONDUGA	65,614,374	20,740,971
KUKAWA	59,713,449	685,541
KWAYA KUSAR	73,642,291	965,241
MAFA	48,716,277	12,826,412
MAGUMERI	56,678,987	1,193,734
MMC	54,893,791	6,213,838
MARTE	52,353,686	12,064,750
MOBBAR	60,415,942	1,316,370
MONGUNO	60,777,555	1,432,571
NGALA	59,694,946	79,600
NGANZAI	60,242,589	30,295,750
SHANI	53,148,088	141,627
TOTAL	1,533,424,103	101,398,303

INVESTMENTS 2019

NOTE 10

L.G.As.	2019 (N)	2018 (N)
ABADAM	7,382,145	7,382,145
ASKIRA/UBA	11,286,354	11,286,354
BAMA	8,143,578	8,143,578
BAYO	3,471,544	3,471,544
BIU	15,779,735	15,779,735
CHIBOK	6,305,050	6,305,050
DAMBOA	5,622,000	5,622,000
DIKWA	13,624,698	13,624,698
GUBIO	7,053,981	7,053,981
GUZAMALA	6,922,871	6,922,871
GWOZA	8,093,137	8,093,137
HAWUL	4,871,396	4,871,396
JERE	8,878,656	8,878,656
KAGA	5,863,319	5,863,319
KALA BALGE	3,080,698	3,080,698
KONDUGA	9,919,370	9,919,370
KUKAWA	4,830,085	4,830,085
KWAYA KUSAR	9,919,370	9,919,370
MAFA	4,285,921	4,285,921
MAGUMERI	4,285,921	4,285,921
MMC	16,223,716	16,223,716
MARTE	9,257,589	9,257,589
MOBBAR	4,057,261	4,057,261
MONGUNO	3,977,050	3,977,050
NGALA	6,433,041	6,433,041
NGANZAI	3,787,221	3,787,221
SHANI	3,805,940	3,805,940
TOTAL	197,161,643	197,161,643

ADVANCES 2019

NOTE 11

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	-
ASKIRA/UBA	6,308,415	6,308,415
BAMA	109,114,057	109,114,057
BAYO	1,458,729	1,458,729
BIU	2,680,827	2,680,827
CHIBOK	70,691,500	70,691,500
DAMBOA	44,796,596	44,796,596
DIKWA	8,361,075	8,361,075
GUBIO	32,332,152	32,332,152
GUZAMALA	7,282,940	7,282,940
GWOZA	4,650,435	4,650,435
HAWUL	8,821,909	8,821,909
JERE	78,910,722	78,910,722
KAGA	35,203,516	35,203,516
KALA BALGE	10,447,812	10,447,812
KONDUGA	89,910,703	89,910,703
KUKAWA	48,005,500	48,005,500
KWAYA KUSAR	82,968,160	82,968,160
MAFA	55,200,751	55,200,751
MAGUMERI	3,273,000	3,273,000
MMC	206,656,894	206,656,894
MARTE	25,966,446	25,966,446
MOBBAR	69,760,941	69,760,941
MONGUNO	47,101,700	47,101,700
NGALA	79,600	79,600
NGANZAI	30,295,751	30,295,751
SHANI	-	-
TOTAL	1,080,280,133	1,080,280,133

CONSOLIDATED REVENUE 2019

NOTE 12A

L.G.As.	2019 (N)	2018 (N)
ABADAM	52,712,287	116,882
ASKIRA/UBA	66,075,780	837,862
BAMA	58,350,917	1,467,021
BAYO	52,001,539	1,458,729
BIU	48,977,308	2,680,827
CHIBOK	54,141,019	206,177
DAMBOA	59,107,912	80,014
DIKWA	58,634,865	132,923
GUBIO	48,730,200	50,248
GUZAMALA	62,691,219	2,432,361
GWOZA	54,774,870	111,783
HAWUL	50,196,335	149,545
JERE	58,000,408	2,837,292
KAGA	53,678,124	100,841
KALA BALGE	49,459,345	779,393
KONDUGA	65,614,374	20,740,971
KUKAWA	59,713,449	685,541
KWAYA KUSAR	73,642,291	965,241
MAFA	48,716,277	12,826,412
MAGUMERI	56,678,987	1,193,734
MMC	54,893,791	6,213,838
MARTE	52,353,686	12,064,750
MOBBAR	60,415,942	1,316,370
MONGUNO	60,777,555	1,432,571
NGALA	59,694,946	79,600
NGANZAI	60,242,589	30,295,750
SHANI	53,148,088	141,627
TOTAL	1,533,424,103	101,398,303

OTHER FUND INVESTMENT 2019

NOTE 12B

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	-
ASKIRA/UBA	6,844,169	6,844,169
BAMA	108,943,394	108,943,394
BAYO	139,191,145	139,191,145
BIU	107,575,169	107,575,169
CHIBOK	55,141,806	55,141,806
DAMBOA	14,131,675	14,131,675
DIKWA	25,814,485	25,814,485
GUBIO	(105,090,048)	(105,090,048)
GUZAMALA	(192,927,913)	(192,927,913)
GWOZA	(23,235,834)	(23,235,834)
HAWUL	6,391,470	6,391,470
JERE	55,829,679	55,829,679
KAGA	29,045,672	29,045,672
KALA BALGE	(70,712,001)	(70,712,001)
KONDUGA	(20,485,314)	(20,485,314)
KUKAWA	(178,712,562)	(178,712,562)
KWAYA KUSAR	41,108,447	41,108,447
MAFA	(3,715,891)	(3,715,891)
MAGUMERI	143,583,068	143,583,068
MMC	156,602,354	156,602,354
MARTE	(38,217,900)	(38,217,900)
MOBBAR	25,219,759	25,219,759
MONGUNO	24,769,729	24,769,729
NGALA	168,748,641	168,748,641
NGANZAI	(34,463,201)	(34,463,201)
SHANI	(1,612,891)	(1,612,891)
TOTAL	439,767,106	439,767,106

DEPOSIT 2019

NOTE 13A

L.G.As.	2019 (N)	2018 (N)
ABADAM	86,286,434	86,286,434
ASKIRA/UBA	10,750,600	10,750,600
BAMA	8,314,242	8,314,242
BAYO	3,450,998	3,450,998
BIU	32,438,291	32,438,291
CHIBOK	17,449,694	17,449,694
DAMBOA	62,550,271	62,550,271
DIKWA	30,668,990	30,668,990
GUBIO	138,476,181	138,476,181
GUZAMALA	207,133,714	207,133,714
GWOZA	35,979,406	35,979,406
HAWUL	7,301,836	7,301,836
JERE	29,959,699	29,959,699
KAGA	32,011,164	32,011,164
KALA BALGE	48,745,900	48,745,900
KONDUGA	120,935,455	120,935,455
KUKAWA	206,634,469	206,634,469
KWAYA KUSAR	51,779,083	51,779,083
MAFA	61,770,089	61,770,089
MAGUMERI	62,457,518	62,457,518
MMC	47,715,553	47,715,553
MARTE	81,807,162	81,807,162
MOBBAR	48,410,943	48,410,943
MONGUNO	26,003,972	26,003,972
NGALA	47,431,637	47,431,637
NGANZAI	60,093,576	60,093,576
SHANI	5,418,832	5,418,831
TOTAL	1,571,975,706	1,571,975,705

LOCAL GOVERNMENT LOAN BOARD 2019

NOTE 13B

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	-
ASKIRA/UBA	-	-
BAMA	-	-
BAYO	-	-
BIU	-	-
CHIBOK	-	-
DAMBOA	-	-
DIKWA	-	-
GUBIO	-	-
GUZAMALA	-	-
GWOZA	-	-
HAWUL	-	-
JERE	21,000,000	21,000,000
KAGA	-	-
KALA BALGE	-	-
KONDUGA	-	-
KUKAWA	-	-
KWAYA KUSAR	-	-
MAFA	1,432,473	1,432,473
MAGUMERI	1,432,473	1,432,473
MMC	181,662,702	181,662,702
MARTE	-	-
MOBBAR	187,500	187,500
MONGUNO	-	-
NGALA	-	-
NGANZAI	-	-
SHANI	-	-
TOTAL	205,715,149	205,715,149

CAPITAL EXPENDITURE 2019 2% STABILIZATION

NOTE 14A

L.G.As.	2019 (N)	2018 (N)
ABADAM	30,729,812	159,452,205
ASKIRA/UBA	29,726,939	163,673,009
BAMA	41,688,305	172,289,970
BAYO	24,013,724	155,680,511
BIU	33,236,945	164,328,131
CHIBOK	23,943,743	155,564,525
DAMBOA	40,137,482	158,340,202
DIKWA	26,561,602	158,033,014
GUBIO	31,505,930	162,242,665
GUZAMALA	26,888,556	158,340,202
GWOZA	21,652,684	173,174,189
HAWUL	27,436,969	161,320,979
JERE	31,655,871	165,697,681
KAGA	27,982,141	161,883,957
KALA BALGE	26,657,407	159,580,347
KONDUGA	37,732,997	168,566,481
KUKAWA	3,887,689	173,145,708
KWAYA KUSAR	21,652,684	155,347,765
MAFA	29,170,378	163,111,005
MAGUMERI	34,519,981	168,635,339
MMC	50,269,341	165,404,310
MARTE	31,391,147	165,404,310
MOBBAR	29,232,041	163,174,683
MONGUNO	28,533,244	159,891,988
NGALA	32,632,581	166,401,760
NGANZAI	28,365,839	162,280,188
SHANI	28,231,058	161,397,480
TOTAL	799,437,090	4,402,362,604

**CAPITAL EXPENDITURE 2019 20% LOCAL GOVT. JOINT DEV.
PROG.**

NOTE 14B

L.G.As.	2019 (N)	2018 (N)
ABADAM	307,298,123	264,646,540
ASKIRA/UBA	297,269,389	306,851,581
BAMA	416,883,048	328,679,119
BAYO	240,137,241	206,806,502
BIU	332,569,451	283,235,000
CHIBOK	239,437,432	206,203,825
DAMBOA	401,374,819	231,619,577
DIKWA	515,616,021	228,748,860
GUBIO	315,459,302	272,272,958
GUZAMALA	268,885,559	231,619,577
GWOZA	466,526,844	400,063,338
HAWUL	274,369,687	283,331,277
JERE	316,558,713	326,898,300
KAGA	279,821,409	288,961,065
KALA BALGE	191,230,576	265,924,959
KONDUGA	377,329,971	374,955,058
KUKAWA	388,876,892	401,578,569
KWAYA KUSAR	216,526,844	223,599,144
MAFA	291,703,775	301,231,538
MAGUMERI	345,199,805	582,422,441.09
MMC	753,047,968	324,164,592
MARTE	313,911,471	324,164,592
MOBBAR	292,320,413	282,868,317
MONGUNO	327,040,769	224,928,665
NGALA	419,306,418	336,984,412
NGANZAI	283,658,393	292,923,374
SHANI	282,310,577	284,069,366
TOTAL	9,154,670,913	8,079,752,544

CAPITAL EXPENDITURE 2019 ADMINISTRATIVE

NOTE 15A

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	331,836,236
ASKIRA/UBA	-	26,371,350
BAMA	9,350,000	24,620,000
BAYO	10,000,000	-
BIU	-	-
CHIBOK	-	-
DAMBOA	9,260,000	162,479,800
DIKWA	-	-
GUBIO	19,885,647	19,885,647
GUZAMALA	38,000,000	43,771,600
GWOZA	2,500,000	4,354,938
HAWUL	10,840,000	-
JERE	-	500,000
KAGA	31,800,000	6,500,000
KALA BALGE	-	190,987,983
KONDUGA	1,925,669	41,997,889
KUKAWA	18,500,000	288,630,251
KWAYA KUSAR	24,382,716	9,226,331
MAFA	8,874,153	23,500,000
MAGUMERI	149,595,528	4,899,999
MMC	-	21,960,000
MARTE	-	284,807,500
MOBBAR	-	57,025,150
MONGUNO	-	2,000,000
NGALA	-	201,939,000
NGANZAI	-	20,000,000
SHANI	350,000	2,527,338
TOTAL	335,263,712	1,769,821,012

CAPITAL EXPENDITURE 2019 ECONOMIC (FINANCE)

NOTE 15B

L. G. As.	2019 (N)	2018 (N)
ABADAM	-	-
ASKIRA/UBA	-	395,130
BAMA	-	14,000,000
BAYO	-	-
BIU	-	3,700,000
CHIBOK	-	-
DAMBOA	-	2,955,450
DIKWA	-	-
GUBIO	-	-
GUZAMALA	-	9,700,000
GWOZA	-	-
HAWUL	9,796,469	16,897,919
JERE	-	-
KAGA	-	-
KALA BALGE	-	-
KONDUGA	-	3,600,000
KUKAWA	12,000,000	26,581,590
KWAYA KUSAR	3,979,363	-
MAFA	3,550,500	-
MAGUMERI	59,236,827	-
MMC	47,755,000	57,349,400
MARTE	-	-
MOBBAR	-	64,230,600
MONGUNO	-	-
NGALA	-	-
NGANZAI	-	20,000,000
SHANI	6,606,429	15,782,204
TOTAL	142,924,588	235,192,293

CAPITAL EXPENDITURE 2019 ECONOMIC (AGRIC)

NOTE 15C

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	21,473,160
ASKIRA/UBA	-	300,000
BAMA	6,000,000	6,060,000
BAYO	-	39,950,000
BIU	-	-
CHIBOK	-	-
DAMBOA	2,300,000	51,000,000
DIKWA	-	14,500,000
GUBIO	11,386,000	11,386,000
GUZAMALA	-	5,800,000
GWOZA	2,250,000	13,000,000
HAWUL	-	-
JERE	-	-
KAGA	-	4,000,000
KALA BALGE	-	-
KONDUGA	-	15,800,000
KUKAWA	7,000,000	28,294,000
KWAYA KUSAR	38,900,000	3,000,000
MAFA	6,200,000	25,000,001
MAGUMERI	16,905,000	880,355
MMC	6,885,257	10,704,000
MARTE	-	-
MOBBAR	-	-
MONGUNO	-	-
NGALA	-	-
NGANZAI	-	-
SHANI	9,804,040	19,365,100
TOTAL	107,630,297	270,512,616

CAPITAL EXPENDITURE 2019 FINANCE (WORK)

NOTE 15D

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	90,970,000
ASKIRA/UBA	-	2,200,000
BAMA	11,600,000	56,080,514
BAYO	-	40,079,231
BIU	-	33,312,875
CHIBOK	-	-
DAMBOA	2,961,000	52,122,700
DIKWA	-	42,359,176
GUBIO	24,028,415	24,028,416
GUZAMALA	26,929,150	148,449,040
GWOZA	3,000,000	5,000,000
HAWUL	12,870,788	31,720,200
JERE	-	44,250,000
KAGA	11,730,000	30,007,480
KALA BALGE	-	26,900,000
KONDUGA	-	43,617,291
KUKAWA	11,352,113	11,901,000
KWAYA KUSAR	12,600,000	-
MAFA	12,740,000	-
MAGUMERI	9,453,815	18,700,000
MMC	6,597,720	-
MARTE	-	2,850,000
MOBBAR	-	-
MONGUNO	-	70,040,769
NGALA	-	-
NGANZAI	-	20,000,000
SHANI	4,468,135	4,010,500
TOTAL	150,331,136	798,599,191

CAPITAL EXPENDITURE 2019 SOCIAL (PHC)

NOTE 15E

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	-
ASKIRA/UBA	-	5,250,000.00
BAMA	8,200,000	-
BAYO	-	52,509,000.00
BIU	-	2,000,000.00
CHIBOK	-	116,000,000.00
DAMBOA	1,000,000	49,336,000.00
DIKWA	-	-
GUBIO	8,619,948	8,619,947.50
GUZAMALA	-	-
GWOZA	-	5,000,000.00
HAWUL	-	47,600,000.00
JERE	-	-
KAGA	-	-
KALA BALGE	-	-
KONDUGA	15,065,579	27,281,630.00
KUKAWA	9,000,000	54,530,417.76
KWAYA KUSAR	-	-
MAFA	7,770,250	-
MAGUMERI	40,915,321	-
MMC	-	31,405,999.74
MARTE	-	-
MOBBAR	-	5,000,000.00
MONGUNO	-	-
NGALA	-	-
NGANZAI	-	10,000,000.00
SHANI	-	-
TOTAL	90,571,097	414,532,995

**CAPITAL EXPENDITURE 2019 SOCIAL (EDUCATION AND
SOCIAL DEVELOPMENT)**

NOTE 15F

L.G.As.	2019 (N)	2018 (N)
ABADAM	-	-
ASKIRA/UBA	-	300,000
BAMA	-	5,500,000
BAYO	-	-
BIU	-	-
CHIBOK	-	18,500,000
DAMBOA	-	35,500,000
DIKWA	-	-
GUBIO	13,165,322	13,165,322
GUZAMALA	-	-
GWOZA	-	-
HAWUL	-	-
JERE	-	41,000,000
KAGA	-	-
KALA BALGE	-	-
KONDUGA	-	-
KUKAWA	-	-
KWAYA KUSAR	-	-
MAFA	-	-
MAGUMERI	575,000	-
MMC	-	53,433,644
MARTE	-	200,000
MOBBAR	-	-
MONGUNO	-	-
NGALA	-	-
NGANZAI	-	-
SHANI	-	-
TOTAL	13,740,322	167,598,966