



**NOTES TO
FINANCIAL STATEMENTS**

FOR 27 LOCAL GOVERNMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2018.

STATUTORY ALLOCATION 2018

NOTE 1A

L.G.As.	2018 (N)	2017 (N)
ABADAM	1,586,676,182	625,721,822
ASKIRA/UBA	1,534,257,539	617,780,017
BAMA	2,152,497,373	986,047,918
BAYO	1,239,903,572	638,706,523
BIU	1,716,127,277	638,706,523
CHIBOK	1,236,290,240	526,849,346
DAMBOA	2,072,423,540	855,064,344
DIKWA	1,371,458,470	596,712,472
GUBIO	1,628,814,896	810,960,763
GUZAMALA	1,388,340,011	598,109,452
GWOZA	2,000,316,914	792,679,584
HAWUL	1,416,656,383	507,848,288
JERE	1,634,491,500	756,631,001
KAGA	1,444,805,324	684,690,964
KALA BALGE	1,329,624,794	-
KONDUGA	1,948,282,486	695,215,595
KUKAWA	2,007,892,843	857,616,468
KWAYA KUSAR	1,117,995,718	596,058,547
MAFA	1,506,157,693	652,103,183
MAGUMERI	1,782,374,413	837,686,187
MMC	2,595,563,056	940,180,497
MARTE	1,620,822,961	570,829,798
MOBBAR	1,509,341,587	678,806,839
MONGUNO	1,007,205,368	606,514,490
NGALA	1,684,922,059	803,633,922
NGANZAI	1,464,616,872	663,778,614
SHANI	1,420,481,828	654,284,726
TOTAL	43,418,340,899	18,193,217,883

OTHER RECEIPTS 2018

NOTE 1B

L.Gs	VAT	PPT	EXCESS BANK CHARGES	EXCESS CRUDE	FOREX EQUALISATION	ADDITIONAL FUND FROM NNPC	EXCHANGE DIFFERENCE	EXCHANGE GAIN	TOTAL
ABADAM	317,241,464	3,672,633	3,874,307	5,322,881	41,753,507	8,201,722	9,572,828	6,261,312	395,900,656
ASKIRA/UBA	347,003,858	3,551,303	3,746,314	2,654,324	66,019,923	2,492,708	9,256,575	6,054,460	440,779,465
BAMA	450,549,295	4,982,384	5,255,916	3,723,902	56,643,136	3,497,161	12,986,573	8,494,146	546,132,513
BAYO	300,590,630	2,869,969	2,172,635	2,145,080	32,628,159	2,014,470	7,480,659	4,892,885	354,794,488
BIU	376,821,208	3,972,271	4,190,398	2,968,965	45,160,023	2,786,191	10,353,840	6,772,149	453,025,044
CHIBOK	290,490,558	2,861,606	2,621,567	2,138,829	32,930,251	2,008,600	7,458,859	4,878,626	345,388,894
DAMBOA	313,683,574	3,213,551	3,390,015	2,401,881	36,534,276	-	12,503,467	5,478,642	377,205,405
DIKWA	321,739,071	3,174,476	3,348,794	2,372,675	36,090,037	2,228,208	8,274,364	5,412,024	382,639,648
GUBIO	358,834,029	3,770,171	3,977,201	2,817,911	42,762,391	2,646,384	9,827,061	6,427,599	431,062,749
GUZAMALA	313,683,574	3,213,551	3,390,015	2,401,881	36,534,276	-	8,376,214	5,478,642	373,078,152
GWOZA	455,515,582	4,630,076	4,884,022	3,460,624	52,638,496	3,249,913	12,068,429	7,893,614	544,340,757
HAWUL	333,047,854	3,279,094	3,459,157	2,450,869	32,898,686	2,301,641	8,547,054	5,590,383	391,574,739
JERE	404,401,922	3,783,311	3,991,062	2,827,732	43,011,771	2,655,557	9,861,310	6,450,000	476,982,665
KAGA	309,261,333	3,344,249	3,527,891	2,499,568	33,552,382	2,347,374	8,716,884	5,701,464	368,951,146
KALA BALGE	286,323,462	3,077,644	2,329,950	2,300,301	34,989,180	2,160,240	8,021,970	5,246,941	344,449,690
KONDUGA	355,715,637	4,509,610	4,757,245	3,370,585	45,673,300	3,165,357	11,754,432	7,688,237	436,634,403
KUKAWA	302,696,588	4,647,612	4,902,824	3,473,731	34,737,306	3,262,222	12,114,137	7,923,510	373,757,929
KWAYA KUSAR	282,950,061	2,587,793	2,729,895	1,934,175	29,420,145	1,816,407	6,745,157	4,411,814	332,595,446
MAFA	319,861,993	3,486,261	3,677,657	2,605,710	39,634,657	2,447,053	9,087,039	5,943,572	386,743,942
MAGUMERI	336,427,567	4,125,611	4,352,159	3,083,575	46,903,322	2,895,822	10,753,526	7,033,573	415,575,155
MMC	647,996,497	7,591,243	10,176,965	3,096,040	92,835,884	4,217,009	15,659,703	12,942,582	794,515,923
MARTE	340,157,354	3,751,672	3,957,686	2,804,085	42,652,083	2,633,350	9,778,854	6,396,062	412,131,146
MOBBAR	330,174,536	3,493,630	3,685,474	2,611,218	39,718,442	2,452,226	9,106,248	5,956,136	397,197,909
MONGUNO	296,046,375	3,410,114	3,597,372	2,548,796	38,748,965	2,393,605	8,888,562	5,813,754	361,447,542
NGALA	424,709,059	3,900,041	4,114,202	2,914,979	44,338,855	2,737,492	10,165,570	6,649,008	499,529,206
NGANZAI	316,542,356	3,390,107	3,576,266	2,533,843	38,541,507	2,379,562	8,836,412	5,779,544	381,579,597
SHANI	318,919,136	3,287,949	3,468,498	2,457,488	37,380,090	2,307,856	8,570,134	5,605,479	381,996,630
TOTAL	9,451,384,573	101,577,931	107,155,488	75,921,648	1,154,731,049	71,298,130	264,765,861	173,176,159	11,400,010,837

INTERNALLY GENERATED REVENUE 2018

NOTE 2

L.G.As.	2018 (N)	2017 (N)
ABADAM	1,498,700	1,927,228
ASKIRA/UBA	6,486,930	11,423,137
BAMA	-	113,910
BAYO	1,586,768	1,369,953
BIU	10,902,950	1,369,953
CHIBOK	490,069	2,176,700
DAMBOA	4,583,550	10,625,887
DIKWA	-	-
GUBIO	-	1,936,071
GUZAMALA	-	165,000
GWOZA	-	-
HAWUL	507,202	2,555,350
JERE	12,415,000	34,395,583
KAGA	2,712,000	2,465,500
KALA BALGE	-	-
KONDUGA	2,114,000	3,176,460
KUKAWA	2,165,416	2,237,214
KWAYA KUSAR	3,109,387	5,620,290
MAFA	-	-
MAGUMERI	40,000	4,186,500
MMC	22,934,686	44,438,198
MARTE	63,000	188,000
MOBBAR	1,541,900	740,000
MONGUNO	131,000	3,308,280
NGALA	-	417,875
NGANZAI	-	961,500
SHANI	4,725,278	4,785,650
TOTAL	78,007,835	140,584,239

STATUTORY DEDUCTIONS 2018

NOTE 3

L.G.As.	2018 (N)	2017 (N)
ABADAM	321,098,004	
ASKIRA/UBA	770,315,066	
BAMA	662,954,309	
BAYO	371,119,699	
BIU	626,722,842	
CHIBOK	339,725,731	
DAMBOA	269,657,719	
DIKWA	411,609,327	
GUBIO	311,734,547	
GUZAMALA	299,657,719	
GWOZA	847,408,193	
HAWUL	715,956,011	
JERE	875,238,586	
KAGA	452,329,834	
KALA BALGE	371,318,977	
KONDUGA	633,416,488	
KUKAWA	471,600,289	
KWAYA KUSAR	376,822,586	
MAFA	448,875,300	
MAGUMERI	434,145,242	
MMC	1,568,393,410	
MARTE	598,423,207	
MOBBAR	355,289,186	
MONGUNO	486,727,727	
NGALA	506,275,247	
NGANZAI	343,309,867	
SHANI	497,903,641	
TOTAL	14,368,028,754	

MISCELLANEOUS DEDUCTIONS 2018

NOTE 4

L.G.As.	2018 (N)	2017 (N)
ABADAM	117,347,071	
ASKIRA/UBA	166,635,768	
BAMA	154,030,270	
BAYO	141,781,783	
BIU	161,298,396	
CHIBOK	149,089,010	
DAMBOA	123,405,897	
DIKWA	140,693,064	
GUBIO	116,002,220	
GUZAMALA	123,405,897	
GWOZA	158,651,654	
HAWUL	170,127,997	
JERE	209,525,438	
KAGA	169,453,984	
KALA BALGE	149,289,877	
KONDUGA	109,197,502	
KUKAWA	118,806,204	
KWAYA KUSAR	155,967,382	
MAFA	124,857,370	
MAGUMERI	149,650,160	
MMC	186,751,606	
MARTE	144,376,646	
MOBBAR	131,592,112	
MONGUNO	143,225,347	
NGALA	131,467,791	
NGANZAI	127,382,150	
SHANI	159,716,135	
TOTAL	3,933,728,731	

PERSONEL COST 2018

NOTE 5

L.G.As.	2018 (N)	2017 (N)
ABADAM	566,799,531	536,182,110
ASKIRA/UBA	590,738,145	562,688,378
BAMA	896,786,678	848,677,918
BAYO	422,485,920	536,182,110
BIU	846,607,656	536,182,110
CHIBOK	495,703,772	480,638,742
DAMBOA	630,442,784	616,408,314
DIKWA	489,869,302	465,124,635
GUBIO	584,899,995	570,952,452
GUZAMALA	331,491,977	309,678,647
GWOZA	629,206,423	655,596,233
HAWUL	406,244,189	381,019,839
JERE	519,347,716	518,713,975
KAGA	626,255,203	590,847,545
KALA BALGE	597,358,999	-
KONDUGA	438,841,299	424,376,803
KUKAWA	513,995,453	522,871,005
KWAYA KUSAR	580,006,713	461,449,410
MAFA	451,588,228	470,997,825
MAGUMERI	426,951,587	426,951,587
MMC	810,694,078	827,931,775
MARTE	416,354,987	375,266,153
MOBBAR	418,555,476	417,992,276
MONGUNO	504,076,448	493,684,028
NGALA	596,895,767	611,284,367
NGANZAI	324,150,026	389,604,606
SHANI	595,632,984	545,025,281
TOTAL	14,711,981,336	13,576,328,124

OVERHEAD COST 2018

NOTE 6

L.G.As.	2018 (N)	2017 (N)
ABADAM	966,321,405	98,434,855
ASKIRA/UBA	116,006,211	113,739,508
BAMA	374,216,291	140,809,363
BAYO	235,691,352	98,434,855
BIU	171,579,873	98,434,855
CHIBOK	178,063,663	85,645,277
DAMBOA	271,910,983	231,019,683
DIKWA	242,799,372	128,235,475
GUBIO	389,072,632	173,136,463
GUZAMALA	444,796,925	238,188,647
GWOZA	216,773,288	119,791,575
HAWUL	111,460,419	129,182,449
JERE	302,956,984	175,448,734
KAGA	277,514,368	101,658,960
KALA BALGE	69,019,689	-
KONDUGA	529,582,174	224,405,882
KUKAWA	377,722,230	242,647,633
KWAYA KUSAR	65,342,897	116,487,719
MAFA	432,938,452	180,165,275
MAGUMERI	621,000,109	356,000,463
MMC	221,009,265	94,161,083
MARTE	72,712,449	64,229,473
MOBBAR	374,478,307	172,411,975
MONGUNO	328,399,578	51,042,498
NGALA	385,556,559	87,577,484
NGANZAI	495,750,594	148,903,997
SHANI	781,807,337	90,793,700
TOTAL	9,054,483,405	3,760,987,881

PURCHASE AND CONSTRUCTION OF ASSET 2018

NOTE 7

L.G.As.	2018 (N)	2017 (N)
ABADAM	757,040,932	101,018,250
ASKIRA/UBA	347,578,016	-
BAMA	413,522,050	1,000,000
BAYO	515,520,536	5,100,000
BIU	351,774,411	5,100,000
CHIBOK	-	-
DAMBOA	630,655,486	19,302,500
DIKWA	405,280,712	-
GUBIO	389,846,868	73,047,877
GUZAMALA	843,761,536	50,782,428
GWOZA	340,116,474	17,876,283
HAWUL	408,979,655	-
JERE	357,511,536	98,988,000
KAGA	353,269,011	2,577,300
KALA BALGE	530,649,519	-
KONDUGA	1,321,296,810	49,705,967
KUKAWA	722,600,794	95,626,605
KWAYA KUSAR	637,749,403	23,040,000
MAFA	336,261,536	5,000,000
MAGUMERI	645,103,427	54,612,630
MMC	402,774,936	65,277,872
MARTE	605,319,036	161,087,039
MOBBAR	439,017,286	92,616,740
MONGUNO	409,802,305	65,084,669
NGALA	514,700,536	105,237,700
NGANZAI	407,761,536	126,687,746
SHANI	354,446,675	26,248,280
TOTAL	13,442,341,022	1,245,017,886

CLOSSING BALANCE 2018

NOTE 8

L.G.As.	2018 (N)	2017 (N)
ABADAM	116,882	421,202
ASKIRA/UBA	873,862	994,930
BAMA	1,467,021	1,981,918
BAYO	1,458,729	367,814
BIU	2,680,827	367,818
CHIBOK	206,177	481,142
DAMBOA	80,014	466,832
DIKWA	132,923	5,361,075
GUBIO	50,248	368,646
GUZAMALA	2,432,361	584,253
GWOZA	111,783	38,393
HAWUL	149,545	364,569
JERE	2,837,292	3,633,457
KAGA	100,841	401,157
KALA BALGE	779,393	-
KONDUGA	20,740,970	39,019
KUKAWA	685,541	460,169
KWAYA KUSAR	965,241	777,009
MAFA	12,826,412	114,720
MAGUMERI	1,193,734	6,160,457
MMC	6,213,838	91,102
MARTE	12,064,750	2,858,827
MOBBAR	1,316,390	1,817,684
MONGUNO	1,432,571	151,965
NGALA	79,600	34,357
NGANZAI	30,295,750	10,405
SHANI	141,627	2,031,168
TOTAL	101,434,321	30,380,088

TREASURIES AND BANKS 2018

NOTE 9

L.G.As.	2018 (N)	2017 (N)
ABADAM	116,882	885,000
ASKIRA/UBA	873,862	995,130
BAMA	1,467,021	1,981,918
BAYO	1,458,729	230,107,485
BIU	2,680,827	230,107,485
CHIBOK	206,177	481,142
DAMBOA	80,014	446,832
DIKWA	132,923	42,858,776
GUBIO	50,248	365,646
GUZAMALA	2,432,361	584,253
GWOZA	111,783	38,393
HAWUL	149,545	364,569
JERE	2,837,292	3,633,457
KAGA	100,841	401,157
KALA BALGE	779,393	-
KONDUGA	20,740,970	39,019
KUKAWA	685,541	460,169
KWAYA KUSAR	965,241	777,009
MAFA	12,826,412	114,720
MAGUMERI	1,193,734	6,160,457
MMC	6,213,838	206,756,893
MARTE	12,064,750	34,131,674
MOBBAR	1,316,390	1,817,684
MONGUNO	1,432,571	151,965
NGALA	79,600	209,747,237
NGANZAI	30,295,750	21,843,155
SHANI	141,627	2,031,168
TOTAL	101,434,321	997,282,393

INVESTMENTS 2018

NOTE 10

L.G.As.	2018 (N)	2017 (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	3,471,544
CHIBOK	6,305,050	2,000,000
DAMBOA	5,622,000	3,622,000
DIKWA	13,624,698	13,624,698
GUBIO	7,053,981	1,053,981
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	5,853,319
KALA BALGE	3,080,698	-
KONDUGA	9,919,370	9,919,370
KUKAWA	4,830,085	6,830,065
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	3,672,000
NGALA	6,433,041	6,433,041
NGANZAI	3,787,221	3,787,220
SHANI	3,805,940	3,805,940
TOTAL	197,161,643	171,152,637

ADVANCES 2018

NOTE 11

L.G.As.	2018 (N)	2017 (N)
ABADAM	-	421,202
ASKIRA/UBA	6,308,415	6,308,415
BAMA	109,114,067	109,114,057
BAYO	1,458,729	367,814
BIU	2,680,827	367,818
CHIBOK	70,691,500	70,591,500
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	55,203,516
KALA BALGE	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	294,124,074
MMC	206,756,893	71,102
MARTE	25,966,446	2,858,827
MOBBAR	69,760,941	69,760,941
MONGUNO	47,101,700	47,101,700
NGALA	79,600	34,357
NGANZAI	30,295,751	10,405
SHANI	-	-
TOTAL	1,080,380,143	1,117,576,671

CONSOLIDATED REVENUE 2018

NOTE 12A

L.G.As.	2018 (N)	2017 (N)
ABADAM	116,882	421,202
ASKIRA/UBA	873,862	995,130
BAMA	1,467,021	1,981,918
BAYO	1,458,729	367,818
BIU	2,680,827	367,818
CHIBOK	206,177	481,142
DAMBOA	80,014	466,832
DIKWA	132,923	8,361,075
GUBIO	50,248	365,646
GUZAMALA	2,432,361	584,253
GWOZA	111,783	38,393
HAWUL	149,545	364,569
JERE	2,837,292	3,633,457
KAGA	100,841	401,157
KALA BALGE	779,393	-
KONDUGA	20,740,970	39,019
KUKAWA	685,541	460,169
KWAYA KUSAR	965,241	777,009
MAFA	12,826,412	114,720
MAGUMERI	1,193,734	6,160,457
MMC	6,213,838	91,102
MARTE	12,064,750	2,858,827
MOBBAR	1,316,390	1,817,684
MONGUNO	1,432,571	151,965
NGALA	79,600	34,357
NGANZAI	30,295,750	10,405
SHANI	141,627	2,031,168
TOTAL	101,434,321	33,377,292

OTHER FUND INVESTMENT 2018

NOTE 12B

L.G.As.	2018 (N)	2017 (N)
ABADAM	-	78,019,289
ASKIRA/UBA	6,844,169	6,844,169
BAMA	108,943,394	108,942,394
BAYO	139,191,145	230,128,030
BIU	107,575,169	230,120,030
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)	192,927,903
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)	-
KONDUGA	(20,485,314)	20,458,314
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	234,519,953
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	24,769,728
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	2,089,812,125

DEPOSIT 2018

NOTE 13A

L.G.As.	2018 (N)	2017 (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	32,432,291
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	-
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	60,693,576	60,093,576
SHANI	5,418,831	5,418,831
TOTAL	1,572,575,705	1,523,223,805

LOCAL GOVERNMENT LOAN BOARD 2018

NOTE 13B

L.G.As.	2018 (N)	2017 (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 2018 2% STABILIZATION

NOTE 14A

L.G.As.	2018 (N)	2017 (N)
ABADAM	26,464,354	-
ASKIRA/UBA	30,685,158	-
BAMA	39,302,119	-
BAYO	22,692,660	-
BIU	31,340,280	-
CHIBOK	22,576,674	-
DAMBOA	25,352,351	-
DIKWA	25,045,163	-
GUBIO	29,254,814	-
GUZAMALA	25,352,351	-
GWOZA	40,186,338	-
HAWUL	28,333,128	-
JERE	32,709,830	-
KAGA	28,896,106	-
KALA BALGE	26,592,496	-
KONDUGA	35,578,630	-
KUKAWA	40,157,857	-
KWAYA KUSAR	22,359,914	-
MAFA	30,123,154	-
MAGUMERI	35,647,488	-
MMC	32,416,459	-
MARTE	32,416,459	-
MOBBAR	30,186,832	-
MONGUNO	26,904,137	-
NGALA	33,413,909	-
NGANZAI	29,292,337	-
SHANI	28,409,637	-
TOTAL	811,690,637	-

CAPITAL EXPENDITURE 2018 20% LGJDP

NOTE 14B

L.G.As.	2018 (N)	2017 (N)
ABADAM	264,646,540	-
ASKIRA/UBA	306,851,581	-
BAMA	328,679,119	-
BAYO	206,806,502	-
BIU	283,235,000	-
CHIBOK	206,203,825	-
DAMBOA	231,619,577	-
DIKWA	228,748,860	-
GUBIO	272,272,958	-
GUZAMALA	231,619,577	-
GWOZA	400,063,338	-
HAWUL	283,331,277	-
JERE	326,898,300	-
KAGA	288,961,065	-
KALA BALGE	265,924,959	-
KONDUGA	374,235,059	-
KUKAWA	401,578,569	-
KWAYA KUSAR	223,599,144	-
MAFA	301,231,538	-
MAGUMERI	582,422,441	-
MMC	324,164,592	-
MARTE	324,164,592	-
MOBBAR	282,868,317	-
MONGUNO	224,928,665	-
NGALA	336,984,412	-
NGANZAI	292,923,374	-
SHANI	284,796,366	-
TOTAL	8,079,759,546	-

CAPITAL EXPENDITURE 2018 ADMINISTRATIVE

NOTE 15A

L.G.As.	2018 (N)	2017 (N)
ABADAM	331,836,236	344,100,000
ASKIRA/UBA	26,371,350	37,000,000
BAMA	24,620,000	112,830,000
BAYO	-	50,000,000
BIU	-	131,000,000
CHIBOK	-	69,617,344
DAMBOA	162,479,800	254,000,000
DIKWA	-	126,000,000
GUBIO	19,885,647	141,000,000
GUZAMALA	43,771,600	23,000,000
GWOZA	4,354,938	126,000,000
HAWUL	-	311,000,000
JERE	500,000	140,000,000
KAGA	6,500,000	111,100,000
KALA BALGE	190,987,983	-
KONDUGA	41,997,889	140,000,000
KUKAWA	288,630,251	349,500,000
KWAYA KUSAR	9,226,331	84,000,000
MAFA	23,500,000	160,000,000
MAGUMERI	4,899,999	150,000,000
MMC	21,960,000	260,425,000
MARTE	284,807,500	129,600,000
MOBBAR	57,025,150	215,200,000
MONGUNO	2,000,000	19,000,000
NGALA	201,939,000	497,150,000
NGANZAI	20,000,000	160,557,874
SHANI	2,527,338	72,900,000
TOTAL	1,769,821,012	4,214,980,218

CAPITAL EXPENDITURE 2018 ECONOMIC (FINANCE)**NOTE 15B**

L.G.As.	2018 (N)	2017 (N)
ABADAM	-	102,000,000
ASKIRA/UBA	395,130	23,000,000
BAMA	14,000,000	108,437,600
BAYO	-	35,000,000
BIU	3,700,000	75,200,000
CHIBOK	-	4,841,588
DAMBOA	2,955,450	96,300,000
DIKWA	-	18,000,000
GUBIO	-	140,000,000
GUZAMALA	9,700,000	55,000,000
GWOZA	-	54,000,000
HAWUL	16,897,919	50,000,000
JERE	-	17,000,000
KAGA	-	23,200,000
KALA BALGE	-	-
KONDUGA	3,600,000	34,000,000
KUKAWA	26,581,590	201,000,000
KWAYA KUSAR	-	178,000,000
MAFA	-	101,000,000
MAGUMERI	-	61,000,000
MMC	57,349,400	113,400,000
MARTE	-	106,000,000
MOBBAR	64,230,600	84,000,000
MONGUNO	-	68,000,000
NGALA	-	110,000,000
NGANZAI	20,000,000	53,000,000
SHANI	15,782,204	88,250,512
TOTAL	235,192,293	1,999,629,700

CAPITAL EXPENDITURE 2018 ECONOMIC (AGRIC)

NOTE 15C

L.G.As.	2018 (N)	2017 (N)
ABADAM	21,473,160	157,000,000
ASKIRA/UBA	300,000	21,000,000
BAMA	6,060,000	136,500,000
BAYO	39,950,000	32,000,000
BIU	-	143,400,000
CHIBOK	-	28,000,000
DAMBOA	51,000,000	187,600,000
DIKWA	14,500,000	55,000,000
GUBIO	11,386,000	75,000,000
GUZAMALA	5,800,000	28,000,000
GWOZA	13,000,000	-
HAWUL	-	100,000,000
JERE	-	15,000,000
KAGA	4,000,000	40,700,000
KALA BALGE	-	-
KONDUGA	15,800,000	155,500,000
KUKAWA	28,294,000	73,000,000
KWAYA KUSAR	3,000,000	129,000,000
MAFA	25,000,001	120,000,000
MAGUMERI	880,355	49,000,000
MMC	10,704,000	704,800,000
MARTE	-	90,000,000
MOBBAR	-	75,000,000
MONGUNO	-	10,700,000
NGALA	-	41,345,000
NGANZAI	-	45,000,000
SHANI	19,365,100	44,100,000
TOTAL	270,512,616	2,556,645,000

CAPITAL EXPENDITURE 2018 FINANCE (WORKS)

NOTE 15D

L.G.As.	2018 (N)	2017 (N)
ABADAM	90,970,000	405,500,000
ASKIRA/UBA	2,200,000	93,857,125
BAMA	56,080,514	152,050,000
BAYO	40,079,231	100,817,107
BIU	33,312,875	403,200,000
CHIBOK	-	177,000,000
DAMBOA	52,122,700	269,239,500
DIKWA	42,359,176	84,000,000
GUBIO	24,028,416	216,500,000
GUZAMALA	148,449,040	161,000,000
GWOZA	5,000,000	276,000,000
HAWUL	31,720,200	59,000,000
JERE	44,250,000	103,000,000
KAGA	30,007,480	65,500,000
KALA BALGE	26,900,000	-
KONDUGA	43,617,291	114,000,000
KUKAWA	11,901,000	88,900,000
KWAYA KUSAR	-	5,500,000
MAFA	-	203,928,000
MAGUMERI	18,700,000	178,000,000
MMC	-	136,977,500
MARTE	2,850,000	150,000,000
MOBBAR	-	360,000,000
MONGUNO	70,040,769	107,000,000
NGALA	-	161,845,000
NGANZAI	20,000,000	161,000,000
SHANI	4,010,500	35,500,000
TOTAL	798,599,191	4,269,314,232

CAPITAL EXPENDITURE 2018 SOCIAL (PHC)

NOTE 15E

L.G.As.	2018 (N)	2017 (N)
ABADAM	-	96,000,000
ASKIRA/UBA	5,250,000.00	45,000,000
BAMA	-	128,906,000
BAYO	52,509,000.00	50,000,000
BIU	2,000,000.00	187,600,000
CHIBOK	116,000,000.00	134,000,000
DAMBOA	49,336,000.00	182,000,000
DIKWA	-	18,500,000
GUBIO	8,619,947.50	98,300,000
GUZAMALA	-	22,000,000
GWOZA	5,000,000.00	65,000,000
HAWUL	47,600,000.00	100,000,000
JERE	-	43,500,000
KAGA	-	41,500,000
KALA BALGE	-	-
KONDUGA	27,281,630.00	43,000,000
KUKAWA	54,530,417.76	177,000,000
KWAYA KUSAR	-	45,900,000
MAFA	-	171,000,000
MAGUMERI	-	114,000,000
MMC	31,405,999.74	211,150,000
MARTE	-	120,000,000
MOBBAR	5,000,000.00	70,000,000
MONGUNO	-	17,500,000
NGALA	-	70,000,000
NGANZAI	10,000,000.00	132,500,000
SHANI	-	17,020,000
TOTAL	414,532,995	2,401,376,000

CAPITAL EXPENDITURE 2018 SOCIAL (EDUCATION)

NOTE 15F

L.G.As.	2018 (N)	2017 (N)
ABADAM	-	-
ASKIRA/UBA	300,000	50,000,000
BAMA	5,500,000	45,780,000
BAYO	-	22,000,000
BIU	-	76,200,000
CHIBOK	18,500,000	38,500,000
DAMBOA	35,500,000	170,000,000
DIKWA	-	211,758,144
GUBIO	13,165,322	52,500,000
GUZAMALA	-	12,846,932
GWOZA	-	-
HAWUL	-	-
JERE	41,000,000	35,000,000
KAGA	-	39,200,000
KALA BALGE	-	-
KONDUGA	-	-
KUKAWA	-	-
KWAYA KUSAR	-	-
MAFA	-	81,000,000
MAGUMERI	-	65,700,000
MMC	53,433,644	-
MARTE	200,000	69,000,000
MOBBAR	-	-
MONGUNO	-	48,000,000
NGALA	-	60,000,000
NGANZAI	-	27,000,000
SHANI	-	-
TOTAL	167,598,966	1,104,485,076

