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REVIEW OF 2020 BUDGET

In the year 2020, the sum of Two Billion, Six Hundred and Ninety-Eight Million, Four Hundred and Forty-Nine Thousand, Two Hundred and Thirty-Seven Naira, Fifty-Three Kobo (N2,698,449,237.53) only was estimated as expected revenue from Internal Generated Revenue (IGR), statutory allocation from the Federation Account, State contribution, Value Added Tax (VAT) and excess crude oil.

Details of receipts and expenditure are as follows:-

Description	ESTIMATE 2020	ACTUAL 2020	VARIANCE
Receipts			
Federal Government Share of FAAC	1,675,069,729.49	1,880,642,257.44	(205,572,527.95)
Stabilization Allocation	158,784,054.91	-	-
Allocation from State Government	NIL		
Federal Government Share of VAT	512,738,453.87		
Excess Crude Oil	9,756,191.67		
Independent Revenue	342,100,811.59	16,308,030.00	325,792,781.58
Total Projected Fund Available	2,698,449,237.53	1,896,950,287.44	801,498,950.09
Expenditure			
Personnel cost	890,659,701.01	870,641,722.08	20,017,978.93
Overhead cost	755,136,938.43	475,138,893.84	279,998,044.59
Consolidated RFC	64,820,630.86	24,610,130.11	40,210,500.75
Public Debt services	152,168,052.62	52,320,133.24	99,847,919.38
Capital Project	835,663,914.61	325,254,192.48	510,409,722.13
Total Expenditure (Budget Size)	2,698,449,237.53	1,747,965,071.75	950,483,165.78

Ganye Local Government estimated budget for the fiscal year 2020 was less than the receipts of FAAC of One Billion, Eight Hundred and Eighty Million, Six Hundred and Forty-Two Thousand, Two Hundred and Fifty-Seven Naira, Forty-Four kobo (N1,880,642,257.44) only. By the 15% spread for the estimates of the fiscal year 2021 is One Billion, Nine Hundred and twenty-Six Million, Three Hundred and Thirty Thousand, One Hundred and Eighty-Four Naira, Eighty-One Kobo (N1,926,330,184.81) only.

HIGHLIGHT OF 2021 BUDGET

Ganye Local Government estimated the sum of Three Billion, One Hundred and Three Million, Two Hundred and Sixteen Thousand, Six Hundred and Twenty-Three Naira, Fifteen Kobo (N3,103,216,623.15) only for both re-current and capital expenditure for the year 2021. The estimated figure of Three Billion, One Hundred and Three Million, Two Hundred and Sixteen Thousand, Six Hundred and Twenty-Three Naira, Fifteen Kobo (N3,103,216,623.15) only is also budgeted as revenue expected from Federal allocation, State Government grant value added tax (VAT) excess crude, Internal Generated Revenue.

Details as stated below.

Description	Amount	Percentage
Receipts		
Federal Government Share of FAAC	1,926,330,184.81	62.08%
Stabilization Allocation	182,601,663.15	5.88%
Federal Government Share of VAT	589,649,221.95	19%
Excess Crude Oil	11,219,620.42	0.36%
Independent Revenue	393,415,933.33	12.68%
Total Projected Fund Available	3,103,216,623.15	100.00%
Expenditure		
Personnel cost	1,024,258,656.16	33%
Overhead cost	868,407,479.19	28%
Consolidated RFC	74,543,725.49	2.4%
Public Debt services	174,993,260.51	5.6%
Capital Project	961,013,501.80	31%
Total Expenditure (Budget Size)	3,103,216,623.15	100%

EXPENDITURE

Also, the Council estimated the sum of Three Billion, One Hundred and Three Million, Two Hundred and Sixteen Thousand, Six Hundred and Twenty-Three Naira, Fifteen Kobo (N3,103,216,623.15) only to be expended on Personnel Cost (Salaries & Wages) Capital Project, Consolidated fund charges and Internal Debt Servicing.

POLICY THRUST OF 2021 BUDGET

The 2021 Budget has been prepared in line with the International Public Sector Accounting Standard Budget guidelines (IPSAS) format which is now fully adopted in all public accounting sector in the State. The Council also intends to execute it project by adhering strictly to the International Public Sector Accounting Standard (IPSAS).

The 2021 Budgetary provision, priority would be given to projects that have direct bearing on the life of the people in the Local Government and also the global pandemic Covid-19 These areas include:-

1. **Social Sector:** The sum of Two Hundred and Seventy Million, Two Hundred and Eight Thousand Naira (N270,208,000.00) only is voted under this sector for the provision of social amenities and social services to the community, it include the provision of portable drinking water to its citizen by sinking of boreholes and rehabilitation of the existing ones. Rural electrification and provision of health facilities. Purchase of hand sanitizer, Face Masks, in other to fight Covid-19. Improve gender equality and maternal health and HIV/Aids. Renovation of Primary School etc.
2. **Area Development Sector:** The sum of Two Hundred and Eighty-Nine Million, One Hundred and Twelve Thousand, Seventy-Four Naira, Forty-Five Kobo Only (N289,112,074.45) voted under these sector for the provision of rural electrification, rehabilitation of rural and township roads, constructions of culverts and renovation of District Head houses etc.
3. **Economic Sector:** This sector takes care of the following projects, purchase of Agricultural equipment and tractors, fertilizer procurement, purchase of Veterinary drugs and also livestock disease control in the Local Government. The sum of One Hundred and Seventy-Five Million, Nine Hundred and Twenty-Seven Thousand, Nine Hundred and Thirty Naira, Forty-Five Kobo (N175,927,930.45) is voted to take care of the above.

4. **Administrative Sector:** The sum of Two Hundred and Forty-One Million, Seven Hundred and Sixty-Five Thousand, Six Hundred and Thirteen Naira, Five Kobo (N241,765,613.05) is been voted under the administrative sector for the purchase of office equipment. It also includes the purchase of motor van, purchase of Homer Bus for the Legislative Council. Purchase of Desktops and Laptops, walling of the Local Government Secretariat etc.