

NADUR
Local Council

Annual Budget
For
Financial Year
2021



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Overview and Summary

The Nadur Local Council based its forecasts for the annual budget for year 2021 primarily on the figures for year ended 31 December 2020. However, in view of the fact that the year 2020 was highly effected by the COVID-19 pandemic and the major part of the activities and events organized by the Nadur Local Council had to be cancelled, the annual budget for year 2021 in relation to such expenses had also to be based on the figures for year 2019. It is important to point out that the annual budget for 2021 was based on the premise and assumption that all activities that in a usual scenario would be undertaken by the Nadur Local Council will effectivly be organised and undertaken. The Local Council was confident in undertaking such an assumption in view of the fact that for all activities organised, the expenditure incurred by the Nadur Local Council by far outweighs any grants received. Therefore, if any of the activities, planned and budgeted for, are still cancelled in view of the pandemic, the finances of the Nadur Local Council will not be effected negatively in any way. When looking at the budget for 2021 it is imporant to note that in 2020 even though the pandemic cancelled almost all of the activities usually undertaken by the Nadur Local Council, such Local Council took the opportunity to invest more of its efforts to enhance the public property of the Nadur community. Also, in 2020 more effort and funds were allocated to keep the Nadur community cleaner and in a better state. It is good to note that such extra funds allocated in 2020 were also budgeted for in 2021. Therefore in a nutshell, the budget for 2021 not only caters for all the activities usually organized by the Nadur Local Council but also caters for the continuation of the enhanced maintenance of the village and its public property. With respect to personal emoluments, these were based on actual wages and salaries which were paid by the Local Council in 2020. The same principle applies to the annual government allocation budgeted for in 2021. Such assumptions were taken since at point of drafting the budget 2021 no additional information as to actual personal emoluments expenses and receipt of government allocation for 2021 were known.

Over the last years, the Nadur Local Council's financial position was characterised by a fiscal deficit arising from several capital projects undertaken by past administrations which were not suitably financed. The current administration as it has been doing from its inception is continuously trying to address this situation mainly by:

- (i) Giving particular attention to all recurrent expenditure and ensuring that all expenses made are necessary and give the best value added;
- (ii) Not undertaking any capital expenditure unless such expenditure is mainly financed by alternative sources; and
- (iii) Providing in the annual budget for 2021, the repayment of part of the deficit of the Local Council. During 2021, the Nadur Local Council forecasts to revert its financial deficit situation whilst still maintaining its continous work for the community. In fact for the first time, the Nadur Local Council forecasts to end the year 2021 in a net current assets position and with a positive FSI.

Edward Said
Mayor

Sue Ellen Bugeja
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	552,585	544,675	543,572	(9,013)	(1,103)
Income raised from Bye-Laws (2)	19,364	18,619	19,172	(192)	553
Income raised from LES (3)	1,520	1,276	1,505	(15)	229
Investment Income (4)	57	15	15	(42)	0
Other Income (5)	42,362	35,781	36,139	(6,223)	357
TOTAL	615,888	600,366	600,403	(15,485)	37
Expenditure					
Personal Emoluments (6)	102,812	100,987	102,860	48	1,873
Operations and Maintenance (7)	348,479	303,083	347,671	(808)	44,588
Administration (8)	77,432	48,630	77,486	54	28,856
Finance Cost (9)	1,206	1,100	990	(216)	(110)
Other Expenditure (10)	155,202	157,087	129,065	(26,137)	(28,022)
TOTAL	685,131	610,887	658,072	(27,059)	47,185
Surplus / Deficit	(69,243)	(10,521)	(57,669)	11,574	(47,148)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	450,819	474,364	345,299	(105,520)	(129,065)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	48,173	92,660	52,909	4,736	(39,751)
Cash and Cash Equivalents (13)	146,882	418,515	165,852	18,970	(252,663)
Total Current Assets	195,055	511,175	218,761	23,706	(292,414)
Current Liabilities (14)					
Payables	210,861	490,667	135,315	(75,546)	(355,352)
Total Current Liabilities	210,861	490,667	135,315	(75,546)	(355,352)
Net Current Assets	(15,806)	20,508	83,447	99,253	62,939
Non-current liabilities (15)					
	20,234	20,908	12,450	(7,784)	(8,458)
Net Assets	414,779	473,964	416,295	1,516	(57,668)
Reserves					
Retained Funds	414,779	473,964	416,295	1,516	(57,669)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	195,055	511,175	218,761
Current Liabilities	210,861	490,667	135,315
Working Capital	(15,806)	20,508	83,447
Government Allocation	514,585	513,572	513,572
FSI	(3) %	4 %	16 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	135,893	135,893	135,893	135,893	543,572
Cash flows from Bye-Laws & L.N fees	4,793	4,793	4,793	4,793	19,172
Local Enforcement cash flows	376	376	376	376	1,505
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	4	4	4	4	15
	4	4	4	4	15
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	18,973	18,973	18,973	18,973	75,890
TOTAL Inflows	160,039	160,039	160,039	160,039	640,154
Cash Outflows					
Personal Emoluments	25,715	25,715	25,715	25,715	102,860
Operations & Maintenance	86,918	86,918	86,918	86,918	347,671
Administration	19,372	19,372	19,372	19,372	77,486
Finance	91,200	91,200	91,200	91,200	364,800
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
	-	-	-	-	-
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	223,204	223,204	223,204	223,204	892,817
SURPLUS / (DEFICIT)	(63,166)	(63,166)	(63,166)	(63,166)	(252,663)
Brought forward (Bank /Cash Bal.)	418,515	355,349	292,184	229,018	418,515
Carry forward	355,349	292,184	229,018	165,852	165,852

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	514,585	385,179	128,393	513,572	513,572	(1,013)	-
0002-0004 In terms of section 58 CAP 363	30,000	31,103	-	31,103	30,000	-	(1,103)
0005-0019 Other Income	8,000	-	-	-	-	(8,000)	-
	552,585	416,282	128,393	544,675	543,572	(9,013)	(1,103)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	1,707	20	-	20	1,690	(17)	1,670
0026-0035 Income from Permits	17,657	13,949	4,650	18,599	17,482	(175)	(1,117)
	19,364	13,969	4,650	18,619	19,172	(192)	553
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	1,520	957	319	1,276	1,505	(15)	229
	1,520	957	319	1,276	1,505	(15)	229
4 Investment Income							
0091-0095 Bank interest	57	11	4	15	15	(42)	0
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	57	11	4	15	15	(42)	0
5 General Income							
0056-0065 Sponsorships	5,200	-	-	-	-	(5,200)	-
0066-0069 Documents & Information	5	-	-	-	-	(5)	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	37,157	26,836	8,945	35,781	36,139	(1,018)	357
	42,362	26,836	8,945	35,781	36,139	(6,223)	357
Total	615,888	458,055	142,311	600,366	600,403	(15,485)	37

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	23,404	17,553	5,851	23,404	23,404	-	-
1200 Employees' Salaries & Wages	63,601	47,424	15,808	63,232	63,232	(369)	-
1300 Bonuses	4,847	-	4,847	4,847	4,847	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	5,903	4,771	1,590	6,361	6,361	458	(0)
1600 Allowances	880	660	220	880	880	-	-
1700 Overtime	4,177	1,697	566	2,263	4,136	(41)	1,873
	102,812	72,105	28,882	100,987	102,860	48	1,873
7 Operations and Maintenance							
2100-2149 Public Utilities	14,659	15,040	5,013.33	20,053	14,514	(145)	(5,539)
2200-2259 Public Materials & Supplies	9,619	11,901	3,967	15,868	9,524	(95)	(6,344)
2300-2399 Repairs & Upkeep	38,612	24,923	8,307.67	33,231	33,563	(5,049)	333
2400-2449 Rent	4,400	4,770	1,590	6,360	6,360	1,960	-
3010 Street Lighting	10,583	2,395	798.33	3,193	10,689	106	7,495
3020 Lease of Equipment	55,230	31,139	5,190.00	36,329	54,683	(547)	18,354
3030 Insurance	1,876	2,617	-	2,617	2,617	741	-
3035 Bank Charges	263	149	49.67	199	260	(3)	61
3038 Penalties	-	34	-	34	-	-	(34)
3040 Waste Disposal	20,091	16,539	5,513	22,052	22,273	2,182	221
3041 Refuse Collection	62,133	45,757	15,252.33	61,009	61,619	(514)	610
3042 Bulky Refuse Collection	9,196	5,177	1,725.67	6,903	6,972	(2,224)	69
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	33,410	14,597	4,865.67	19,463	19,658	(13,752)	195
3052 Cleaning & Maintenance of Non-Urban Areas	1,719	8,352	2,784	11,136	11,247	9,528	111
3053 Cleaning of Public Conveniences	3,236	2,436	812	3,248	3,280	44	32
3055 Cleaning of Council Premises	1,055	1,003	334.33	1,337	1,350	295	13
3060 Cleaning & Maintenance of Parks & Gardens	4,626	7,164	2,388	9,552	9,648	5,022	96
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	14,780	10,915	3,638.33	14,553	14,699	(81)	145
3070-3090 Consultation Fees	12,097	8,257	2,752.33	11,009	11,119	(978)	110
3100-3139 Contract & Project Management	3,815	3,552	1,184	4,736	4,783	968	47
3300-3379 Hospitality	45,969	15,131	5,043.67	20,175	47,714	1,745	27,539
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	1,110	19	6	25	1,099	(11)	1,074
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	348,479	231,867	71,216	303,083	347,671	(808)	44,588

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2020	2020	2020	2020	2021		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	2,461	1,540	513.00	2,053	2,074	(387)	21
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	2,216	1,685	500	2,185	2,207	(9)	22
2600-2699 Office Services	8,818	6,825	2,275	9,100	9,191	373	91
2700-2799 Transport	8,325	3,129	522.00	3,651	8,243	(82)	4,592
2800-2899 Travel	8,677	1,175	588.00	1,763	8,763	86	7,000
2900-2999 Information Services	18,518	6,328	2,109.00	8,437	18,335	(183)	9,898
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	28,131	15,658	5,219.00	20,877	27,852	(279)	6,975
3200-3299 Training	274	10	3.00	13	271	(3)	258
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	12	413	138.00	551	550	538	(1)
	-	-	-	-	-	-	-
	77,432	36,763	11,867	48,630	77,486	54	28,856
9 Finance Costs							
3036 Interest on Bank Loan	1,206	550	550	1,100	990	(216)	(110)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,206	550	550	1,100	990	(216)	(110)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	155,202	117,224	39,863	157,087	129,065	(26,137)	(28,022)
	155,202	117,224	39,863	157,087	129,065	(26,137)	(28,022)
Total	685,131	458,509	152,378	610,887	658,072	(27,059)	47,185

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep 2020	FORECAST changes from 30 Sep-31 Dec 2020	TOTAL as at 31-Dec 2020	BUDGET Jan-Dec 2021	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	45,992	66,000	8,862	74,862	51,310	5,318	(23,552)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,181	42,833	(25,035)	17,798	1,599	(582)	(16,199)
	-	-	-	-	-	-	-
	48,173	108,833	(16,173)	92,660	52,909	4,736	(39,751)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	146,882	496,078	(77,563)	418,515	165,852	18,970	(252,663)
	146,882	496,078	(77,563)	418,515	165,852	18,970	(252,663)
14 Payables							
4000 Payables	184,434	142,230	4,359	146,589	111,589	(72,845)	(35,000)
4100 Accruals	26,427	20,040	1,529	21,569	23,726	(2,701)	2,157
4150 Deferred Income	-	450,902	(128,393)	322,509	-	-	(322,509)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	210,861	613,172	(122,505)	490,667	135,315	(75,546)	(355,352)
15 Non Current Liabilities							
4200 Long Term Borrowings	20,234	21,933	(1,025)	20,908	12,450	(7,784)	(8,458)
	20,234	21,933	(1,025)	20,908	12,450	(7,784)	(8,458)

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Office Furniture / Fittings	Office & Computer Equipment	Plant & Machinery	Urban Improvements	New Street Signs	Construction	Special Programmes	Council Premises	Total
% of depreciation	0%	8%	20% - 25%	20%	10%	0%	10%	10%	1%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2021	6,812	34,072	34,555	32,625	670,194	13,942	2,247,142	136,328	138,150	3,313,820
Additions	-	-	-	-	58,233	-	609,726	-	-	667,959
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	6,812	34,072	34,555	32,625	728,427	13,942	2,856,868	136,328	138,150	3,981,779
Grants/ other reimbursements										
As at 01 January 2021	-	-	-	-	122,268	-	587,109	68,341	-	777,718
Additions	-	-	-	-	58,233	-	609,726	-	-	667,959
As at 31 December 2021	-	-	-	-	180,501	-	1,196,835	68,341	-	1,445,677
Accumulated Depreciation										
As at 01 January 2021	-	29,266	31,701	32,625	519,050	13,942	1,354,249	67,987	12,918	2,061,738
Charge for the year	-	2,556	917	-	21,684	-	102,524	-	1,384	129,065
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2021	-	31,822	32,618	32,625	540,734	13,942	1,456,773	67,987	14,302	2,190,803
Budgeted NBV 31 Dec 2020	6,812	3,902	873	-	23,251	-	290,749	-	125,232	450,819
Forecasted NBV 1 Jan 2021	6,812	4,806	2,854	-	28,876	-	305,784	-	125,232	474,364
Budgeted NBV 31 Dec 2021	6,812	2,250	1,937	-	7,192	-	203,260	-	123,848	345,299