



# **In-Naxxar Local Council**

**Annual Budget  
For  
Financial Year  
2021**

# Table of Contents

<b>Overview and Summary</b>	<i>Page 3</i>
<b>Budgeted Statement of Income and Expenditure</b>	<i>Page 4</i>
<b>Budgeted Statement of Affairs</b>	<i>Page 5</i>
<b>Cash Budget</b>	<i>Page 6</i>
<b>Detailed Estimates Of Income</b>	<i>Page 7</i>
<b>Detailed Estimates Of Expenditure</b>	<i>Page 8</i>
<b>Detailed Estimates Of Statement of Affairs</b>	<i>Page 10</i>
<b>Depreciation of Property, Plant and Equipment</b>	<i>Page 11</i>

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**Overview and Summary**

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The Covid-19 pandemic effected everyone, not least the Local Council. Other than being constricted to take unforeseen and unplanned measures, the Council suffered loss of income due to the the activities having to be postponed.

Furthermore, having undertaken an increased number of projects, in particular the restoration of Tal-Għaqba Windmill, put a strain on Council's finances. Also the way such projects are accounted for (being an EU funded project) means that all projected and related income from the project will have to be listed under creditors. Naturally this will be reversed once the project is finalised in the last quarter of the year. Still the reserves the Council has will provide for any shortfalls.



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Mayor



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Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	1,183,206	1,232,024	1,183,206	-	(48,818)
Income raised from Bye-Laws (2)	85,050	61,563	64,000	(21,050)	2,437
Income raised from LES (3)	9,000	6,552	6,000	(3,000)	(552)
Investment Income (4)	110	-	100	(10)	100
Other Income (5)	5,740	7,508	500	(5,240)	(7,008)
<b>TOTAL</b>	<b>1,283,106</b>	<b>1,307,646</b>	<b>1,253,806</b>	<b>(29,300)</b>	<b>(53,840)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	256,998	204,884	221,323	(35,675)	16,439
Operations and Maintenance (7)	954,635	852,574	897,407	(57,228)	44,833
Administration (8)	147,000	176,028	140,805	(6,195)	(35,223)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	263,064	274,569	292,480	29,416	17,910
<b>TOTAL</b>	<b>1,621,697</b>	<b>1,508,055</b>	<b>1,552,015</b>	<b>(69,682)</b>	<b>43,959</b>
<b>Surplus / Deficit</b>	<b>(338,591)</b>	<b>(200,409)</b>	<b>(298,209)</b>	<b>40,382</b>	<b>(97,799)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2020	2020	2021	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	1,029,193	1,339,839	1,152,752	123,559	(187,087)
<b>Current Assets</b>					
Inventories (11)	7,500	8,500	7,500	-	(1,000)
Receivables (12)	107,758	81,999	92,516	(15,242)	10,517
Cash and Cash Equivalents (13)	419,667	636,000	524,878	105,211	(111,122)
<b>Total Current Assets</b>	<b>534,925</b>	<b>726,499</b>	<b>624,894</b>	<b>89,969</b>	<b>(101,605)</b>
<b>Current Liabilities (14)</b>					
Payables	340,000	399,999	409,516	69,516	9,517
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>340,000</b>	<b>399,999</b>	<b>409,516</b>	<b>69,516</b>	<b>9,517</b>
<b>Net Current Assets</b>	<b>194,925</b>	<b>326,500</b>	<b>215,378</b>	<b>20,453</b>	<b>(111,122)</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>1,224,118</b>	<b>1,666,339</b>	<b>1,368,130</b>	<b>144,012</b>	<b>(298,208)</b>
<b>Reserves</b>					
Retained Funds	<b>1,224,118</b>	<b>1,666,339</b>	<b>1,368,130</b>	<b>144,012</b>	<b>(298,209)</b>

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2020	2020	2021
	€	€	€
Current Assets	534,925	726,499	624,894
Current Liabilities	340,000	399,999	409,516
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	194,925	326,500	215,378
Government Allocation	1,183,206	1,232,024	1,183,206
FSI	<b>16.47%</b>	<b>26.50%</b>	<b>18.20%</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2021	2021	2021	2021	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	295,802	295,802	295,802	295,802	1,183,206
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	16,000	16,000	16,000	16,000	64,000
<b>Local Enforcement cash flows</b>	1,500	1,500	1,500	1,500	6,000
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	100	100
	-	-	-	100	100
<b>Capital cash flow</b>					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
<b>Cash received from EU funds</b>	-	-	-	-	-
<b>Cash received from Twinning</b>	-	-	-	-	-
<b>Cash from Community Services</b>	125	125	125	125	500
<b>Other Cash Inflows</b>	193,805	193,805	193,805	193,805	775,218
<b>TOTAL Inflows</b>	<b>507,231</b>	<b>507,231</b>	<b>507,231</b>	<b>507,331</b>	<b>2,029,024</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	55,331	55,331	55,331	55,331	221,323
<b>Operations &amp; Maintenance</b>	224,352	224,352	224,352	224,352	897,407
<b>Administration</b>	35,201	35,201	35,201	35,201	140,805
<b>Finance</b>	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	18,000	18,000
Special programmes	215,653	215,653	215,653	215,653	862,611
Motor vehicles	-	-	-	-	-
	215,653	215,653	215,653	233,653	880,611
<b>Cash outflows re EU projects</b>	-	-	-	-	-
<b>Cash outflows re Twinning</b>	-	-	-	-	-
<b>Cash outflows re Community Services</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>530,537</b>	<b>530,537</b>	<b>530,537</b>	<b>548,537</b>	<b>2,140,146</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(23,306)</b>	<b>(23,306)</b>	<b>(23,306)</b>	<b>(41,206)</b>	<b>(111,122)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>636,000</b>	<b>612,694</b>	<b>589,389</b>	<b>566,083</b>	<b>636,000</b>
<b>Carry forward</b>	<b>612,694</b>	<b>589,389</b>	<b>566,083</b>	<b>524,878</b>	<b>524,878</b>

**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		
	2020	2020	2020	2020	2021	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1</b>	<b>Funds received form Cental Government:</b>						
0001 In terms of section 55 CAP 363	1,116,126	835,726	278,575	1,114,301	1,116,126	-	1,825
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	67,080	88,292	29,431	117,723	67,080	-	(50,643)
	<b>1,183,206</b>	<b>924,018</b>	<b>308,006</b>	<b>1,232,024</b>	<b>1,183,206</b>	<b>-</b>	<b>(48,818)</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	15,650	-	-	-	3,200	(12,450)	3,200
0026-0035 Income from Permits	69,400	46,172	15,391	61,563	60,800	(8,600)	(763)
	<b>85,050</b>	<b>46,172</b>	<b>15,391</b>	<b>61,563</b>	<b>64,000</b>	<b>(21,050)</b>	<b>2,437</b>
<b>3</b>	<b>Local Enforcement Income</b>						
0037 Commission from Regional Committees	9,000	4,322	1,441	5,763	6,000	(3,000)	237
0038-0055 Contraventions	-	789	-	789	-	-	(789)
	<b>9,000</b>	<b>5,111</b>	<b>1,441</b>	<b>6,552</b>	<b>6,000</b>	<b>(3,000)</b>	<b>(552)</b>
<b>4</b>	<b>Investment Income</b>						
0091-0095 Bank interest	110	-	-	-	100	(10)	100
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>110</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>(10)</b>	<b>100</b>
<b>5</b>	<b>General Income</b>						
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	240	9	-	9	-	(240)	(9)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	5,000	-	-	-	-	(5,000)	-
0110-0119 Contributions	-	207	-	207	-	-	(207)
0120-0129 General Income	500	5,469	1,823	7,292	500	-	(6,792)
	<b>5,740</b>	<b>5,685</b>	<b>1,823</b>	<b>7,508</b>	<b>500</b>	<b>(5,240)</b>	<b>(7,008)</b>
<b>Total</b>	<b>1,283,106</b>	<b>980,986</b>	<b>326,660</b>	<b>1,307,646</b>	<b>1,253,806</b>	<b>(29,300)</b>	<b>(53,840)</b>

**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
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	15,027	11,271	3,757	15,027	15,388	361	361
1200 Employees' Salaries & Wages	181,716	102,835	34,278	137,113	148,524	(33,192)	11,411
1300 Bonuses	15,027	7,921	2,640	10,561	12,137	(2,890)	1,576
1400 Income Supplements	2,665	1,665	555	2,220	1,938	(727)	(282)
1500 Social Security Contributions	12,589	9,650	3,217	12,867	13,863	1,274	996
1600 Allowances	24,473	17,075	5,692	22,767	24,473	-	1,706
1700 Overtime	5,500	3,246	1,082	4,328	5,000	(500)	672
	<b>256,998</b>	<b>153,663</b>	<b>51,221</b>	<b>204,884</b>	<b>221,323</b>	<b>(35,675)</b>	<b>16,439</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	14,000	4,426	1,475	5,902	5,800	(8,200)	(102)
2200-2259 Public Materials & Supplies	10,800	3,585	1,195	4,780	4,300	(6,500)	(480)
2300-2399 Repairs & Upkeep	234,000	58,986	19,662	78,649	121,500	(112,500)	42,851
2400-2449 Rent	2,631	2,865	955	3,820	5,631	3,000	1,811
3010 Street Lighting	20,000	15,032	5,011	20,042	20,000	-	(42)
3020 Lease of Equipment	500	-	-	-	500	-	500
3030 Insurance	2,040	1,315	438	1,753	2,040	-	287
3035 Bank Charges	200	171	57	228	500	300	272
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	115,000	82,536	27,512	110,048	110,000	(5,000)	(48)
3041 Refuse Collection	160,338	194,652	64,884	259,537	250,000	89,662	(9,537)
3042 Bulky Refuse Collection	22,800	17,572	5,857	23,429	23,000	200	(429)
3043 Bins on wheels	-	18,506	6,169	24,675	24,000	24,000	(675)
3045 Bring in sites	300	-	-	-	300	-	300
3051 Road & Street Cleaning	154,639	103,332	34,444	137,776	146,639	(8,000)	8,863
3052 Cleaning & Maintenance of Non-Urban Areas	21,830	16,373	5,458	21,830	21,830	-	(0)
3053 Cleaning of Public Conveniences	20,757	11,476	3,825	15,302	20,757	-	5,455
3055 Cleaning of Council Premises	6,000	7,031	2,344	9,375	6,000	-	(3,375)
3060 Cleaning & Maintenance of Parks & Gardens	-	-	-	-	-	-	-
3061 Cleaning & Maintenance of Soft Areas	94,400	74,014	24,671	98,686	98,400	4,000	(286)
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	20,000	5,460	1,820	7,280	7,080	(12,920)	(200)
3070-3090 Consultation Fees	3,000	-	-	-	2,000	(1,000)	2,000
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	8,100	2,360	787	3,147	8,100	-	4,953
3380-3389 Community	43,300	19,502	6,501	26,003	19,030	(24,270)	(6,973)
3600-3694 Local Enforcement Expenses	-	235	78	313	-	-	(313)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for bad debts	-	-	-	-	-	-	-
	<b>954,635</b>	<b>639,430</b>	<b>213,143</b>	<b>852,574</b>	<b>897,407</b>	<b>(57,228)</b>	<b>44,833</b>



**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		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	4,430	9,778	3,259	13,037	11,430	7,000	(1,607)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	2,000	86	86	86	2,000	-	1,914
2600-2699 Office Services	7,720	2,377	792	3,169	7,000	(720)	3,831
2700-2799 Transport	600	497	166	662	2,760	2,160	2,098
2800-2899 Travel	4,000	-	-	-	2,000	(2,000)	2,000
2900-2999 Information Services	13,650	3,518	1,173	4,691	7,500	(6,150)	2,809
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	108,600	151,150	-	151,150	104,115	(4,485)	(47,035)
3200-3299 Training	3,000	-	-	-	2,000	(1,000)	2,000
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	3,000	2,424	808	3,233	2,000	(1,000)	(1,233)
	-	-	-	-	-	-	-
	<b>147,000</b>	<b>169,830</b>	<b>6,198</b>	<b>176,028</b>	<b>140,805</b>	<b>(6,195)</b>	<b>(35,223)</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	263,064	205,927	68,642	274,569	292,480	29,416	17,910
	263,064	205,927	68,642	274,569	292,480	29,416	17,910
<b>Total</b>	<b>1,621,697</b>	<b>1,168,851</b>	<b>339,205</b>	<b>1,508,055</b>	<b>1,552,015</b>	<b>(69,682)</b>	<b>43,959</b>

**Detailed Estimates of Statement Of Affairs**

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
	2020	2020	2020	2020	2021		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	7,500	8,946	(446)	8,500	7,500	-	(1,000)
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>7,500</b>	<b>8,946</b>	<b>(446)</b>	<b>8,500</b>	<b>7,500</b>	<b>-</b>	<b>(1,000)</b>
<b>12 Receivables</b>							
0201-0209 Receivables	62,758	36,662	338	37,000	47,516	(15,242)	10,516
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	45,000	65,116	(20,116)	45,000	45,000	-	0
	-	-	-	-	-	-	-
	<b>107,758</b>	<b>101,777</b>	<b>(19,778)</b>	<b>81,999</b>	<b>92,516</b>	<b>(15,242)</b>	<b>10,517</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	419,667	788,869	(152,869)	636,000	524,878	105,211	(111,122)
	<b>419,667</b>	<b>788,869</b>	<b>(152,869)</b>	<b>636,000</b>	<b>524,878</b>	<b>105,211</b>	<b>(111,122)</b>
<b>14 Payables</b>							
4000 Payables	300,000	256,353	93,647	350,000	359,516	59,516	9,516
4100 Accruals	40,000	50,532	(532)	50,000	50,000	10,000	0
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>340,000</b>	<b>306,884</b>	<b>93,115</b>	<b>399,999</b>	<b>409,516</b>	<b>69,516</b>	<b>9,517</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

## 16 Depreciation of Property, Plant and Equipment

Asset		Property	Assets under construction	New street signs	Urban improvements & construction	Plant, machinery & equipment	Office furniture & fittings	Trees	Special programmes	Motor Vehicles	Total
		1%	0%	100%	10%	20%	8%	0%	10%	20%	
% of depreciation		€	€	€	€	€	€	€	€	€	€
<b>Cost</b>											
As at 01 January	2021	287,250	371,261	176,574	750,743	306,912	53,047	68,732	3,732,593	10,805	<b>5,757,917</b>
Additions		-	1,000	-	15,000	2,000	-	-	862,611	-	<b>880,611</b>
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December	2021	287,250	372,261	176,574	765,743	308,912	53,047	68,732	4,595,204	10,805	<b>6,638,528</b>
<b>Grants/ other reimbursements</b>											
As at 01 January	2021	-	57,352	-	-	235,356	2,700	-	1,292,110	-	<b>1,587,518</b>
Additions		-	-	-	-	-	-	-	775,218	-	<b>775,218</b>
As at 31 December	2021	-	57,352	-	-	235,356	2,700	-	2,067,328	-	<b>2,362,736</b>
<b>Accumulated Depreciation</b>											
As at 01 January	2021	7,350	-	168,841	468,794	71,556	42,279	-	2,067,260	4,480	<b>2,830,560</b>
Charge for the year		2,873	-	-	61,438	1,000	3,776	-	221,232	2,161	<b>292,480</b>
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December	2021	10,223	-	168,841	530,232	72,556	46,055	-	2,288,492	6,641	<b>3,123,040</b>
<b>Budgeted NBV 31 Dec</b>	<b>2020</b>	276,033	5,080	0	296,981	8,236	9,623	68,732	356,023	8,485	<b>1,029,193</b>
<b>Forecasted NBV 1 Jan</b>	<b>2021</b>	279,900	313,909	7,733	281,949	-	8,068	68,732	373,223	6,325	1,339,839
<b>Budgeted NBV 31 Dec</b>	<b>2021</b>	277,027	314,909	7,733	235,511	1,000	4,292	68,732	239,384	4,164	1,152,752