

NADUR
Local Council

Annual Budget
For
Financial Year
2025

Table of Contents

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

Overview and Summary

The Nadur Local Council based its forecasts for the annual budget for year 2025 primarily on the actual figures for period January to December 2024. During 2024 all activities usually undertaken by the Local Council were practically carried out.

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. In the last few years the Local Council has always tried to reduce unnecessary expenditure and to always obtain funding prior to conducting any type of capital expenditure. 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; and
- (ii) Not undertaking any capital expenditure unless such expenditure is mainly financed by alternative sources.



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		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	649,397	641,425	567,830	(81,567)	(73,595)
Income raised from Bye-Laws (2)	29,757	30,083	27,556	(2,201)	(2,527)
Income raised from LES (3)	2,705	2,856	2,885	180	29
Investment Income (4)	50	100	50	-	(50)
Other Income (5)	4,733	14,060	14,176	9,443	116
TOTAL	686,642	688,524	612,496	(74,146)	(76,028)
Expenditure					
Personal Emoluments (6)	163,980	159,852	173,293	9,313	13,441
Operations and Maintenance (7)	366,484	432,721	267,511	(98,973)	(165,210)
Administration (8)	103,747	117,599	92,958	(10,789)	(24,641)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	45,823	42,463	45,624	(199)	3,161
TOTAL	680,034	752,635	579,386	(100,648)	(173,249)
Surplus / Deficit	6,608	(64,111)	33,109	26,501	97,220

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	359,858	361,404	355,148	(4,710)	(6,256)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	33,311	299,848	19,766	(13,545)	(280,082)
Cash and Cash Equivalents (13)	122,490	435,215	126,190	3,700	(309,025)
Total Current Assets	155,801	735,063	145,956	(9,845)	(589,107)
Current Liabilities (14)					
Payables	159,963	811,490	183,017	23,054	(628,473)
Total Current Liabilities	159,963	811,490	183,017	23,054	(628,473)
Net Current Assets	(4,162)	(76,427)	(37,062)	(32,900)	39,365
Non-current liabilities (15)	-	-	-	-	-
Net Assets	355,696	284,977	318,086	(37,610)	33,109
Reserves					
Retained Funds	355,696	284,977	318,086	(37,610)	33,109

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	155,801	735,063	145,956
Current Liabilities	159,963	811,490	183,017
Working Capital	(4,162)	(76,427)	(37,062)
Government Allocation	594,877	594,876	507,316
FSI	(1) %	(13) %	(7) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	141,958	141,958	141,958	141,958	567,830
Cash flows from Bye-Laws & L.N fees	6,889	6,889	6,889	6,889	27,556
Local Enforcement cash flows	721	721	721	721	2,885
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	73,565	73,565	73,565	73,565	294,258
TOTAL Inflows	223,132	223,132	223,132	223,132	892,529
Cash Outflows					
Personal Emoluments	43,323	43,323	43,323	43,323	173,293
Operations & Maintenance	66,878	66,878	66,878	66,878	267,511
Administration	23,240	23,240	23,240	23,240	92,958
Finance	157,106	157,106	157,106	157,106	628,423
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	9,842	9,842	9,842	9,843	39,369
Special programmes	-	-	-	-	-
	-	-	-	-	-
	9,842	9,842	9,842	9,843	39,369
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	300,388	300,388	300,388	300,389	1,201,554
SURPLUS / (DEFICIT)	(77,256)	(77,256)	(77,256)	(77,257)	(309,025)
Brought forward (Bank /Cash Bal.)	435,215	357,959	280,703	203,447	435,215
Carry forward	357,959	280,703	203,447	126,190	126,190

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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	594,877	446,157	148,719	594,876	507,316	(87,561)	(87,560)
0002-0004 In terms of section 58 CAP 363	2,815	-	-	-	-	(2,815)	-
0005-0019 Other Income	51,705	44,405	2,144	46,549	60,514	8,809	13,965
	649,397	490,562	150,863	641,425	567,830	(81,567)	(73,595)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	2,800	2,800	-	-	(2,800)
0026-0035 Income from Permits	29,757	21,238	6,045	27,283	27,556	(2,201)	273
	29,757	21,238	8,845	30,083	27,556	(2,201)	(2,527)
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	2,705	1,542	1,314	2,856	2,885	180	29
	2,705	1,542	1,314	2,856	2,885	180	29
4 Investment Income							
0091-0095 Bank interest	50	87	13	100	50	-	(50)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	50	87	13	100	50	-	(50)
5 General Income							
0056-0065 Sponsorships	-	2,500	-	2,500	2,500	2,500	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	4,733	5,591	5,969	11,560	11,676	6,943	116
	4,733	8,091	5,969	14,060	14,176	9,443	116
Total	686,642	521,520	167,004	688,524	612,496	(74,146)	(76,028)

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	Bud-Bud	Bud-Act
2024	2024	2024	2024	2025		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	24,330	17,739	6,591	24,330	24,503	173	173
1200 Employees' Salaries & Wages	107,686	74,738	27,616	102,354	113,758	6,072	11,404
1300 Bonuses	9,066	4,633	4,008	8,641	9,458	392	817
1400 Income Supplements	4,015	2,711	1,304	4,015	4,015	-	-
1500 Social Security Contributions	10,291	6,275	3,364	9,639	10,583	292	944
1600 Allowances	500	375	125	500	500	-	-
1700 Overtime	8,092	7,146	3,227	10,373	10,477	2,385	104
	163,980	113,617	46,235	159,852	173,293	9,313	13,441

7 Operations and Maintenance

2100-2149 Public Utilities	17,207	12,081	5,439	17,520	17,695	488	175
2200-2259 Public Materials & Supplies	11,922	11,306	(1,230)	10,076	10,177	(1,745)	101
2300-2399 Repairs & Upkeep	24,038	11,590	14,495	26,085	26,346	2,308	261
2400-2449 Rent	11,941	12,113	2,647	14,760	12,060	119	(2,700)
3010 Street Lighting	1,518	1,585	289	1,874	1,893	375	19
3020 Lease of Equipment	47,221	55,016	29,272	84,288	54,748	7,527	(29,540)
3030 Insurance	2,901	1,706	546	2,252	2,275	(626)	23
3035 Bank Charges	1,986	1,321	260	1,581	1,597	(389)	16
3038 Penalties	-	126	-	126	-	-	(126)
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	81,810	72,182	22,830	95,012	-	(81,810)	(95,012)
3042 Bulky Refuse Collection	12,702	12,252	2,027	14,279	14,422	1,720	143
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	18,141	19,096	3,734	22,830	21,689	3,548	(1,142)
3052 Cleaning & Maintenance of Non-Urban Areas	3,187	452	260	712	719	(2,468)	7
3053 Cleaning of Public Conveniences	3,279	2,658	1,170	3,828	3,866	587	38
3055 Cleaning of Council Premises	1,326	855	209	1,064	1,075	(251)	11
3060 Cleaning & Maintenance of Parks & Gardens	5,780	2,507	637	3,144	3,175	(2,605)	31
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	909	-	-	-	-	(909)	-
3070-3090 Consultation Fees	15,811	17,337	3,722	21,059	20,006	4,195	(1,053)
3100-3139 Contract & Project Management	14,010	6,327	1,501	7,828	7,906	(6,104)	78
3300-3379 Hospitality	90,773	72,381	32,022	104,403	67,862	(22,911)	(36,541)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	22	-	-	-	-	(22)	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	366,484	312,891	119,830	432,721	267,511	(98,973)	(165,210)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2024	30-Sep	30 Sep-31 Dec	31-Dec	2025		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	6,924	8,849	30,890	39,739	5,961	(963)	(33,778)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	26,387	299,949	(39,840)	260,109	13,805	(12,582)	(246,304)
	-	-	-	-	-	-	-
	33,311	308,798	(8,950)	299,848	19,766	(13,545)	(280,082)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	122,490	426,037	9,178	435,215	126,190	3,700	(309,025)
	122,490	426,037	9,178	435,215	126,190	3,700	(309,025)
14 Payables							
4000 Payables	76,211	219,020	(27,586)	191,434	105,289	29,078	(86,145)
4100 Accruals	22,684	533,305	44,543	577,848	53,144	30,460	(524,704)
4150 Defered Income	61,068	11,052	31,156	42,208	24,585	(36,483)	(17,623)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	159,963	763,377	48,113	811,490	183,017	23,054	(628,473)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Trees / Assets Under Construction	Office Furniture / Fittings	Office & Computer Equipment	Plant & Machinery	Urban Improvements	New Street Signs	Construction	Special Programmes	Council Premises	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2025	498,072	40,564	45,289	35,215	1,034,521	13,942	2,661,796	136,328	138,150	4,603,877
Additions	-	-	-	-	224,339	-	-	-	-	224,339
Disposals										
As at 31 December 2025	498,072	40,564	45,289	35,215	1,258,860	13,942	2,661,796	136,328	138,150	4,828,216
Grants/ other reimbursements										
As at 01 January 2025	491,260	2,446	828	-	424,202	-	844,183	68,341	-	1,831,260
Additions	-	-	-	-	184,971	-	-	-	-	184,971
As at 31 December 2025	491,260	2,446	828	-	609,173	-	844,183	68,341	-	2,016,231
Accumulated Depreciation										
As at 01 January 2025	-	33,878	40,773	33,732	551,645	13,942	1,650,892	67,987	18,364	2,411,213
Charge for the year	-	408	872	518	9,782	-	32,659	-	1,384	45,624
Released on disposal										
As at 31 December 2025	-	34,286	41,645	34,250	561,427	13,942	1,683,551	67,987	19,748	2,456,837
Budgeted NBV 31 Dec 2024	25,916	3,721	3,201	1,071	72,390	-	133,863	-	119,696	359,858
Forecasted NBV 1 Jan 2025	6,812	4,240	3,688	1,483	58,674	-	166,721	-	119,786	361,404
Budgeted NBV 31 Dec 2025	6,812	3,832	2,816	965	88,260	-	134,062	-	118,402	355,148