

NADUR
Local Council

Annual Budget
For
Financial Year
2026



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Overview and Summary

The Nadur Local Council based its forecasts for the annual budget for year 2026 primarily on the actual figures for period January to December 2025. During 2025 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		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	567,830	612,153	581,849	14,019	(30,304)
Income raised from Bye-Laws (2)	27,556	35,898	30,746	3,190	(5,152)
Income raised from LES (3)	2,885	2,359	2,383	(502)	24
Investment Income (4)	50	7	5	(45)	(2)
Other Income (5)	14,176	24,952	25,142	10,966	190
TOTAL	612,497	675,369	640,125	27,628	(35,244)
Expenditure					
Personal Emoluments (6)	173,294	190,187	190,052	16,758	(135)
Operations and Maintenance (7)	267,511	277,581	281,834	14,323	4,253
Administration (8)	92,959	119,294	118,156	25,197	(1,138)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	45,624	48,444	48,898	3,274	454
TOTAL	579,388	635,506	638,941	59,553	3,435
Surplus / Deficit	33,109	39,863	1,184	(31,925)	(38,679)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	355,149	350,878	321,155	(33,994)	(29,723)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	19,766	36,114	32,103	12,337	(4,011)
Cash and Cash Equivalents (13)	126,190	267,382	150,937	24,747	(116,445)
Total Current Assets	145,956	303,496	183,040	37,084	(120,456)
Current Liabilities (14)					
Payables	183,019	330,339	178,975	(4,044)	(151,364)
Total Current Liabilities	183,019	330,339	178,975	(4,044)	(151,364)
Net Current Assets	(37,063)	(26,843)	4,065	41,128	30,908
Non-current liabilities (15)	-	-	-	-	-
Net Assets	318,086	324,035	325,219	7,133	1,184
Reserves					
Retained Funds	318,086	324,035	325,219	7,133	1,184

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	145,956	303,496	183,040
Current Liabilities	183,019	330,339	178,975
Working Capital	(37,063)	(26,843)	4,065
Government Allocation	507,316	507,316	529,931
FSI	(7) %	(5) %	1 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	145,462	145,462	145,462	145,462	581,849
Cash flows from Bye-Laws & L.N fees	7,687	7,687	7,687	7,687	30,746
Local Enforcement cash flows	596	596	596	596	2,383
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	6,286	6,286	6,286	6,286	25,142
TOTAL Inflows	160,030	160,030	160,030	160,030	640,120
Cash Outflows					
Personal Emoluments	47,513	47,513	47,513	47,513	190,052
Operations & Maintenance	70,459	70,459	70,459	70,459	281,834
Administration	29,539	29,539	29,539	29,539	118,156
Finance	36,837	36,837	36,837	36,837	147,348
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	4,794	4,794	4,794	4,794	19,175
Special programmes	-	-	-	-	-
	-	-	-	-	-
	4,794	4,794	4,794	4,794	19,175
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	189,141	189,141	189,141	189,141	756,565
SURPLUS / (DEFICIT)	(29,111)	(29,111)	(29,111)	(29,111)	(116,445)
Brought forward (Bank /Cash Bal.)	267,382	238,271	209,160	180,048	267,382
Carry forward	238,271	209,160	180,048	150,937	150,937

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 2025	Jan-Sept 2025	Oct-Dec 2025	Jan-Dec 2025	Jan-Dec 2026	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	507,316	380,487	126,829	507,316	529,931	22,615	22,615
0002-0004 In terms of section 58 CAP 363	-	7,279	15,000	22,279	-	-	(22,279)
0005-0019 Other Income	60,514	69,139	13,419	82,558	51,919	(8,596)	(30,640)
	567,830	456,905	155,248	612,153	581,849	14,019	(30,304)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	2,541	2,915	5,456	-	-	(5,456)
0026-0035 Income from Permits	27,556	23,800	6,642	30,442	30,746	3,190	304
	27,556	26,341	9,557	35,898	30,746	3,190	(5,152)
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	2,885	1,805	554	2,359	2,383	(502)	24
	2,885	1,805	554	2,359	2,383	(502)	24
4 Investment Income							
0091-0095 Bank interest	50	3	4	7	5	(45)	(2)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	50	3	4	7	5	(45)	(2)
5 General Income							
0056-0065 Sponsorships	2,500	4,500	1,500	6,000	6,000	3,500	-
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	11,676	7,102	11,850	18,952	19,142	7,466	190
	14,176	11,602	13,350	24,952	25,142	10,966	190
Total	612,497	496,656	178,713	675,369	640,125	27,628	(35,244)

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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	

6 Personal Emoluments

1100 Mayor's Allowance	24,503	22,131	7,376	29,507	29,676	5,173	169
1200 Employees' Salaries & Wages	113,758	88,385	28,735	117,120	121,274	7,516	4,154
1300 Bonuses	9,458	4,806	11,255	16,061	11,374	1,916	(4,687)
1400 Income Supplements	4,015	2,711	1,304	4,015	4,015	-	-
1500 Social Security Contributions	10,583	7,971	2,674	10,645	10,751	168	106
1600 Allowances	500	375	125	500	500	-	-
1700 Overtime	10,477	8,833	3,506	12,339	12,462	1,985	123
	173,294	135,212	54,975	190,187	190,052	16,758	(135)

7 Operations and Maintenance

2100-2149 Public Utilities	17,695	8,411	6,036	14,447	14,591	(3,104)	144
2200-2259 Public Materials & Supplies	10,177	7,939	1,374	9,313	9,406	(771)	93
2300-2399 Repairs & Upkeep	26,346	12,046	1,716	13,762	13,900	(12,446)	138
2400-2449 Rent	12,060	8,473	3,097	11,570	11,686	(374)	116
3010 Street Lighting	1,893	773	193	966	976	(917)	10
3020 Lease of Equipment	54,748	57,169	12,754	69,923	70,622	15,874	699
3030 Insurance	2,275	3,224	2,467	5,691	5,748	3,473	57
3035 Bank Charges	1,597	1,187	294	1,481	1,496	(101)	15
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	14,422	11,608	3,066	14,674	14,821	399	147
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	21,689	20,632	1,195	21,827	24,736	3,047	2,909
3052 Cleaning & Maintenance of Non-Urban Areas	719	1,165	553	1,718	1,735	1,016	17
3053 Cleaning of Public Conveniences	3,866	2,570	910	3,480	3,515	(351)	35
3055 Cleaning of Council Premises	1,075	1,239	312	1,551	1,567	492	16
3060 Cleaning & Maintenance of Parks & Gardens	3,175	3,157	1,554	4,711	4,758	1,583	47
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	20,006	18,296	1,925	20,221	19,210	(796)	(1,011)
3100-3139 Contract & Project Management	7,906	4,548	924	5,472	5,527	(2,379)	55
3300-3379 Hospitality	67,862	41,653	35,121	76,774	77,542	9,680	768
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	267,511	204,090	73,491	277,581	281,834	14,323	4,253

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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	3,329	2,720	946	3,666	3,703	374	37
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	1,798	1,934	-	1,934	1,953	155	19
2600-2699 Office Services	11,127	7,961	4,047	12,008	12,128	1,001	120
2700-2799 Transport	11,007	3,329	3,749	7,078	7,149	(3,858)	71
2800-2899 Travel	6,320	7,424	9,394	16,818	10,932	4,612	(5,886)
2900-2999 Information Services	23,462	17,742	4,931	22,673	22,910	(552)	237
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	35,446	39,917	14,325	54,242	58,498	23,052	4,256
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	470	646	229.00	875	884	414	9
	92,959	81,673	37,621	119,294	118,156	25,197	(1,138)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
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)	45,624	32,896	15,548	48,444	48,898	3,274	454
	45,624	32,896	15,548	48,444	48,898	3,274	454
Total	579,388	453,871	181,635	635,506	638,941	59,553	3,435

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sept 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	5,961	6,979	292	7,271	1,818	(4,143)	(5,453)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	13,805	314,028	(285,185)	28,843	30,285	16,480	1,442
	-	-	-	-	-	-	-
	19,766	321,007	(284,893)	36,114	32,103	12,337	(4,011)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	126,190	407,449	(140,067)	267,382	150,937	24,747	(116,445)
	126,190	407,449	(140,067)	267,382	150,937	24,747	(116,445)
14 Payables							
4000 Payables	105,290	85,154	14,940	100,094	75,071	(30,220)	(25,024)
4100 Accruals	53,144	325,558	(259,353)	66,205	62,895	9,751	(3,310)
4150 Deferred Income	24,585	359,552	(195,512)	164,040	41,010	16,425	(123,030)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	183,019	770,264	(439,925)	330,339	178,975	(4,044)	(151,364)
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	0%	8%	20% - 25%	20%	10%	0%	10%	10%	1%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2026	570,657	40,564	66,012	35,215	1,086,989	13,942	2,661,796	136,328	138,150	4,749,653
Additions		-	-	-	160,924	-	-	-	-	160,924
Disposals										-
As at 31 December 2026	570,657	40,564	66,012	35,215	1,247,913	13,942	2,661,796	136,328	138,150	4,910,577
Grants/ other reimbursements										
As at 01 January 2026	563,845	2,446	12,601	-	447,634	-	844,183	68,341	-	1,939,050
Additions	-	-	-	-	141,749	-	-	-	-	141,749
As at 31 December 2026	563,845	2,446	12,601	-	589,383	-	844,183	68,341	-	2,080,799
Accumulated Depreciation										
As at 01 January 2026	-	34,286	44,660	34,363	561,099	13,942	1,683,550	67,987	19,838	2,459,725
Charge for the year	-	408	2,252	518	11,677	-	32,659	-	1,384	48,898
Released on disposal										-
As at 31 December 2026	-	34,694	46,912	34,881	572,776	13,942	1,716,209	67,987	21,222	2,508,623
Budgeted NBV 31 Dec 2025	6,812	3,832	2,816	965	88,260	-	134,062	-	118,402	355,149
Forecasted NBV 1 Jan 2026	6,812	3,832	8,751	852	78,256	-	134,063	-	118,312	350,878
Budgeted NBV 31 Dec 2026	6,812	3,424	6,499	334	85,754	-	101,404	-	116,928	321,155