



## **Naxxar Local Council**

### **Annual Budget**

**2014**

#### Table of Contents

Overview and Summary	1
Estimates for Income and Expenditure	2
Capital Expenditure Estimates	6
Cash Budget	7

**1.0 Overview and Summary**

L-ewwel haġa li wieħed jinnota meta jħares lejn il-figuri ta' x'qiegħed jiġi bbaġitjat huwa l-fatt li d-dħul qiegħed dejjem jonqos. Dan huwa dovut prinċipalment minn tnaqqis fl-allokkazzjoni finanzjarja mill-Gvern Ċentrali. Għalkemm id-differenza tista' titqies minima, meta wieħed iqis li l-ispejjeż jżiedu, dan it-tnaqqis qiegħed dejjem jagħmilha aktar diffiċli għall-Kunsill li joffri l-aħjar servizz possibli.

Tnaqqis ieħor ta' dħul, li qed ikompli jinħass aktar ma jgħaddi ż-żmien, huwa dak mill-infurzar lokali. Minn mindu din il-funzjoni għaddiet f'idejn il-Kumitat Regjonali, il-bilanċi miċ-ċitazzjonijiet ma baqgħux jgħaddu aktar għand il-Kunsilli u għalhekk l-uniku dħul relatat jiġi biss mill-għaxra fil-mija (10%) *administration charges* fuq iċ-ċitazzjonijiet li jithallsu fil-Kunsill.

F'sitwazzjoni bħal din għalhekk il-Kunsill irid jara kif min-naħa se jipprova jzid id-dħul u min-naħa l-oħra jara kif jista' jnaqqas l-ispejjeż.

Biex il-Kunsill iżid id-dħul dirett tiegħu f'it li xejn jista' jagħmel. Jista' però japplika għal fondi taħt skemi jew proġetti tal-Unjoni Ewropea. Anki dawn però aktarx li jirrikjedu żieda fl-ispejjeż. Fil-każ tal-iskemi l-Kunsill ikun irid jikkontribwixxi mill-fondi tiegħu filwaqt li hafna mill-proġetti tal-Unjoni Ewropea l-Kunsill ikun irid joħroq persentaġġ mill-istess proġett. Għalkemm il-Gvern Ċentrali joffri skemi ta' ko-finanzjament, huwa fatt li dawn mhux dejjem ikunu jilħqu l-ammont li jrid jikkontribwixxi l-Kunsill. Madanakollu huwa importanti għall-Kunsill li jidhul għal dawn l-iskemi u proġetti u infatti l-Kunsill Lokali Naxxar hekk se jkun qiegħed jagħmel matul din is-sena. Importanti li l-Kunsill japplika għal dawk il-proġetti u skemi li kieku kien ikollu joħroġ il-flus xorta waħda. B'dan il-mod ma jkunx qiegħed iżid il-piż finanzjarju.

Mis-sena 2013, grazzi għall-introduzzjoni tas-sottokumitat tan-negozji, il-Kunsill daħħal kuncett ġdid li jinkoraġġixxi lin-negozji jipparteċipaw u jikkontribwixxu finanzjarment f'attivitajiet, speċjalment f'dik tal-Milied. Għalkemm l-attività organizzata fil-Milied 2013 ma ħallitx ir-riżultati li hafna stennew, il-Kunsill għandu jkompli fuq din il-linja ta' kontribuzzjonijiet u b'hekk isebbax iż-żona b'aktar tiżjin tal-Milied u jtaffi l-piż finanzjarju tal-attivitajiet minn fuq il-Kunsill.

Il-Kunsill għandu wkoll jistudja l-possibiltà ta' kuncett simili mal-għaqdiet lokali. B'hekk ikun qiegħed joħloq sinerġija lokali sħiħa biex jimmassimizza r-riżorsi kollha meħtieġa li mhux neċessarjament ikunu riżorsi finanzjarji.

Bħala waħda mill-miżuri biex jitnaqqsu l-ispejjeż il-Kunsill kellu jirrinuzja l-pjan li jimpjega persuna oħra għaliex fir-realtà jkun inutli li jkollu aktar persuni li joffru s-servizz tagħhom meta l-Kunsill qed jitnaqqsu l-flus biex iwettaq il-proġetti. Fost l-eżerċizzji li wkoll qed isiru biex jitnaqqsu l-ispejjeż hemm l-introduzzjoni ta' linja ċellulari għall-użu tal-uffiċċju. Permezz ta' din il-linja huwa kkalkulat li l-ispejjeż relatati mat-telefon jonqsu b'madwar €1,700. Għalkemm id-differenza mhux waħda kbira, fiċ-ċirkostanzi jistgħu jagħmlu differenza.

Matul is-sena 2013 il-Kunsill investa f'sistema kompjuterizzata għall-ħruġ ta' permessi. Din waslet biex l-amministrazzjoni qed toffri servizz aħjar lill-pubbliku, tnaqqas il-ħin meħtieġ fl-ipproċessar tal-istess permessi u niżguraw li jkollna aktar informazzjoni biex tgħinna nieħdu l-aħjar deċiżjonijiet.

Wara s-suċċess ta' din is-sistema l-Kunsill għandu jesplora l-possibiltà li jkollu sistema integrata tal-ilmenti. B'dan il-mod anki l-Kunsill ikun jista' jara x'tip ta' lmenti qed jidhlu biex ikun jaf fejn l-aktar li għandu jiffa' r-riżorsi tiegħu.

Dan il-baġit kien qiegħed jiġi ppreparat ukoll fid-dawl tal-pubblikazzjoni ta' offerti għal numru ta' kuntratti ta' diversi servizzi li kienu se jiskadu. Sar kalkolu u ttieħdet in konsiderazzjoni li l-kuntratti relatati ma' dawn l-offerti se jgħaddu iżda wieħed ikun irid jistenna l-eżodu u l-għoti tal-kuntratti nfushom biex ikun fiċ-ċert kemm effettivament se jiswew lill-Kunsill. Wieħed jittama li ma jkunx hemm żieda oġġha minn dik stmata għaliex inkella wieħed ikollu jara l-impatt li dan jista' jħalli fuq il-bilanċ.

Meta wieħed inaqqas l-ispejjeż kurrenti mid-dħul, il-bilanċi jkunu uttilizzati għall-proġetti kapitali u spejjeż oħra ta' assi fissi. L-akbar ammont qed jithalla fuq kisi mill-ġdid ta' toroq. Il-Kunsill issa jrid jidhul fid-dettall dwar il-prijoritajiet li jrid jagħti. Minħabba l-limitazzjoni ta' fondi li jista' jalloka għal dan il-għan il-Kunsill xorta se jibqalu toroq li ma jkunx jista' jiksihom iżda jkollu jraqqagħhom. Huwa fatt magħruf li bit-traqqiegħ ma jkollokx ir-riżultati li tixtieq u aktarx li f'it iservi, iżda fl-istess ħin il-Kunsill ma jkunx jista' jħalli periklu jew riskji li hofer fit-toroq jistgħu iġibu.

## 2.0 Estimates for Income and Expenditure

## 2.1 Consolidated Estimates of Income and Expenditure

ACCT NO.	DESCRIPTION	c		b		c		c-a/a-c		c-b/b-c	
		BUDGET	ACTUAL	BUDGET	BUDGET	VAR	VAR	BUD-BUD	BUD-ACT		
		2013	2013	2014		Euro	Euro	Euro	Euro		
		Euro		Euro		Euro		Euro		Euro	
<b>2</b>	<b>Income</b>										
0000	Government	867,700.00	923,050.00	861,068.00		(6,632.00)		(61,982.00)			
0020	Bye-laws	27,000.00	48,217.00	31,180.00		4,180.00		(17,037.00)			
0090	Investment	4,000.00	6,967.00	3,000.00		(1,000.00)		(3,967.00)			
	<b>TOTAL</b>	<b>898,700.00</b>	<b>978,234.00</b>	<b>895,248.00</b>		<b>(3,452.00)</b>		<b>(82,986.00)</b>			
<b>1</b>	<b>Expenditure</b>										
1000	Personal emoluments	153,615.82	143,961.00	149,011.13		(4,604.69)		(5,050.13)			
2000	Operations and maintenance	572,932.04	590,476.00	602,547.87		29,615.84		(12,071.87)			
7000	Capital Expenditure	194,000.00	215,258.00	143,400.00		(50,600.00)		71,858.00			
	<b>TOTAL</b>	<b>920,547.86</b>	<b>949,695.00</b>	<b>894,959.00</b>		<b>(25,588.86)</b>		<b>54,736.00</b>			
	<b>Balance</b>	<b>(21,847.86)</b>	<b>28,539.00</b>	<b>289.00</b>		<b>22,136.86</b>		<b>(137,722.00)</b>			

*Estimates of Income and Expenditure (cont.)***2.2 Detailed Estimates of income**

ACCT NO.	DESCRIPTION	a		b		c		c-a		c-b	
		BUDGET 2013 Euro	ACTUAL 2013 Euro	BUDGET 2014 Euro	VAR BUD-BUD Euro	VAR BUD-ACT Euro					
<b>2</b>	<b>Income</b>										
0000	Government										
0001	Annual	826,234.00	826,235.00	825,418.00	(816.00)	(817.00)					
0002	Supplementary	34,000.00	25,241.00	27,650.00	-6,350.00	2,409.00					
0003	Special needs	0.00	40,249.00	0.00		(40,249.00)					
0004	Public/government entities		0.00								
0015	Other	7,466.00	31,325.00	8,000.00	534.00	(23,325.00)					
		<b>867,700.00</b>	<b>923,050.00</b>	<b>861,068.00</b>	<b>(6,632.00)</b>	<b>(61,982.00)</b>					
0020	Bye-Laws										
0021	Community Services	25,000.00	19,953.00	26,680.00	1,680.00	6,727.00					
0036	Contravention of bye-laws	0.00	2,050.00	1,000.00	1,000.00	(1,050.00)					
0056	Contributions and donations	1,000.00	5,839.00	1,500.00	500.00	(4,339.00)					
0066	General	1,000.00	20,375.00	2,000.00	1,000.00	(18,375.00)					
		<b>27,000.00</b>	<b>48,217.00</b>	<b>31,180.00</b>	<b>4,180.00</b>	<b>(17,037.00)</b>					
0090	Investment										
0091	Bank interest	4,000.00	6,967.00	3,000.00	(1,000.00)	(3,967.00)					
0096	Government securities		0.00								
		<b>4,000.00</b>	<b>6,967.00</b>	<b>3,000.00</b>	<b>(1,000.00)</b>	<b>(3,967.00)</b>					
	<b>TOTAL</b>	<b>898,700.00</b>	<b>978,234.00</b>	<b>895,248.00</b>	<b>(3,452.00)</b>	<b>(82,986.00)</b>					

*Estimates of Income and Expenditure (cont.)***2.3 Detailed Estimates of Expenditure**

ACCT NO.	DESCRIPTION	c		b		c		a-c		b-c	
		BUDGET		ACTUAL		BUDGET		VAR		VAR	
		2013	2013	2013	2013	2014	2014	BUD-BUD	BUD-BUD	BUD-ACT	BUD-ACT
		Euro	Euro	Euro	Euro	Euro	Euro	Euro	Euro	Euro	Euro
<b>1</b>	<b>Expenditure</b>										
1000	Personal Emoluments										
1100	Mayor's allowance	10,055.25	10,055.00	10,302.25			(247.00)			(247.25)	
1200	Employee salaries and wages	108,411.84	99,258.00	103,732.96			4,678.88			(4,474.96)	
1300	Bonuses	10,980.84	8,535.00	10,192.24			788.60			(1,657.24)	
1400	Income supplements		1,454.00							1,454.00	
1500	Social Security contributions	9,967.90	9,251.00	9,583.69			384.21			(332.69)	
1600	Allowances	11,200.00	11,590.00	11,200.00						390.00	
1700	Overtime	3,000.00	3,818.00	4,000.00			(1,000.00)			(182.00)	
		<b>153,615.82</b>	<b>143,961.00</b>	<b>149,011.13</b>			<b>4,604.69</b>			<b>(5,050.13)</b>	
2000	Operations and maintenance										
2100	Utilities	19,895.09	22,878.00	20,686.09			(791.00)			2,191.91	
2200	Materials and supplies	4,550.00	5,227.00	6,850.00			(2,300.00)			(1,623.00)	
2300	Repair and upkeep	59,800.00	47,886.00	64,500.00			(4,700.00)			(16,614.00)	
2400	Rent	2,232.94	1,485.00	1,332.94			900.00			152.06	
2500	International memberships	1,000.00	473.00	1,000.00						(527.00)	
2600	Office services	7,888.00	7,578.00	6,970.00			918.00			608.00	
2700	Transport	3,000.00	3,291.00	3,000.00						291.00	
2800	Travel	3,500.00	2,099.00	3,500.00						(1,401.00)	
2900	Information services	16,524.00	16,308.00	18,000.00			(1,476.00)			(1,692.00)	
3000	Contractual services	347,764.21	333,609.00	358,932.80			(11,168.60)			(25,323.80)	
3100	Professional services	58,947.80	67,288.00	69,927.00			(10,979.20)			(2,639.00)	
3200	Training	700.00	120.00	700.00						(580.00)	
3300	Community and hospitality	45,430.00	29,374.00	45,460.00			(30.00)			(16,086.00)	
3400	Incidental expenses	200.00	11.00	189.04			10.96			(178.04)	
3600	LES Related expenditure	1,500.00	990.00	1,500.00						(510.00)	
3701	Penalties - DLG		0.00								
3716	Provision for Bad Debts		51,859.00							51,859.00	
		<b>572,932.04</b>	<b>590,476.00</b>	<b>602,547.87</b>			<b>(29,615.84)</b>			<b>(12,071.87)</b>	
7000	Capital Expenditure										
7001	Acquisition of property	0.00	0.00	0.00							
7100	Construction	0.00	0.00	0.00							
7200	Improvements	40,000.00	1,830.00	39,200.00			800.00			(37,370.00)	
7300	Equipment	4,000.00	4,070.00	13,200.00			(9,200.00)			(9,130.00)	
7500	Special programmes	150,000.00	209,358.00	91,000.00			59,000.00			118,358.00	
		<b>194,000.00</b>	<b>215,258.00</b>	<b>143,400.00</b>			<b>50,600.00</b>			<b>71,858.00</b>	
<b>TOTAL</b>		<b>920,547.86</b>	<b>949,695.00</b>	<b>894,959.00</b>			<b>25,588.86</b>			<b>54,736.00</b>	

3.0 Capital Expenditure Estimates

Acct. No.  Project No.	Capital Expenditure  Project Description	2013 CARRY OVER		2014 BUDGET		2014
		ACCNT Euro	PROJECT Euro	ACCNT Euro	PROJECT Euro	ACCNT TOTAL Euro
7001	Acquisition of property					
7100	Construction					
7200	Improvements Urban Improvements			39,200.00	39,200.00	39,200.00
7300	Equipment Office Equipment & Software			13,200.00	13,200.00	13,200.00
7500	Special programmes Resurfacing & Pavements			91,000.00	91,000.00	91,000.00
		0.00		143,400.00		143,400.00

4.0 Cash Budget

ACCNT	DESCRIPTION	QTR 4	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
		OCT-DEC 2013 Euro	JAN-MAR 2014 Euro	APR-JUN 2014 Euro	JUL-SEPT 2014 Euro	OCT-DEC 2014 Euro	
<b>2</b>	<b>Income</b>						
0000	Government						
0001	Annual	413,118.00	206,354.50	206,354.50	206,354.50	206,354.50	825,418.00
0002	Supplementary	25,241.00	6,912.50	6,912.50	6,912.50	6,912.50	27,650.00
0003	Special needs	40,249.00	0.00	0.00	0.00	0.00	0.00
0004	Public/government entities	0.00	0.00	0.00	0.00	0.00	0.00
0015	Other	12,227.00	2,000.00	2,000.00	2,000.00	2,000.00	8,000.00
0020	Bye-Laws						
0021	Community services	9,049.00	6,670.00	6,670.00	6,670.00	6,670.00	26,680.00
0036	Contravention of bye-laws	1,025.00	250.00	250.00	250.00	250.00	1,000.00
0056	Contributions and donations	4,359.00	375.00	375.00	375.00	375.00	1,500.00
0066	General services	8,206.00	500.00	500.00	500.00	500.00	2,000.00
0090	Investment						
0091	Bank interest	610.00	750.00	750.00	750.00	750.00	3,000.00
0096	Government securities	0.00					0.00
	<b>TOTAL</b>	<b>514,084.00</b>	<b>223,812.00</b>	<b>223,812.00</b>	<b>223,812.00</b>	<b>223,812.00</b>	<b>895,248.00</b>

## 4.0 Cash Budget

ACCNT	DESCRIPTION	QTR 4	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
		OCT-DEC	JAN-MAR	APR-JUN	JUL-SEPT	OCT-DEC	
		2013	2014	2014	2014	2014	
		Euro	Euro	Euro	Euro	Euro	Euro
<b>1</b>	<b>Expenditure</b>						
1000	Personal Emoluments						
1100	Mayor's Allowance	5,151.00	2,575.56	2,575.56	2,575.56	2,575.56	10,302.25
1200	Employee salaries and wages	50,469.00	25,933.24	25,933.24	25,933.24	25,933.24	103,732.96
1300	Bonuses	4,296.00	2,548.06	2,548.06	2,548.06	2,548.06	10,192.24
1400	Income supplements	727.00	0.00	0.00	0.00	0.00	
1500	Social Security contributions	4,821.00	2,395.92	2,395.92	2,395.92	2,395.92	9,583.69
1600	Allowances	5,300.00	0.00	5,600.00	0.00	5,600.00	11,200.00
1700	Overtime	2,026.00	1,000.00	1,000.00	1,000.00	1,000.00	4,000.00
2000	Operations and maintenance						
2100	Utilities	14,564.00	5,171.52	5,171.52	5,171.52	5,171.52	20,686.09
2200	Materials and supplies	2,921.00	1,712.50	1,712.50	1,712.50	1,712.50	6,850.00
2300	Repair and upkeep	24,442.00	16,125.00	16,125.00	16,125.00	16,125.00	64,500.00
2400	Rent	246.00	333.24	333.24	333.24	333.24	1,332.94
2500	International memberships	(7.00)	250.00	250.00	250.00	250.00	1,000.00
2600	Office Services	2,597.00	1,742.50	1,742.50	1,742.50	1,742.50	6,970.00
2700	Transport	1,719.00	750.00	750.00	750.00	750.00	3,000.00
2800	Travel	554.00	875.00	875.00	875.00	875.00	3,500.00
2900	Information services	5,463.00	4,500.00	4,500.00	4,500.00	4,500.00	18,000.00
3000	Contractual services	163,298.00	89,733.20	89,733.20	89,733.20	89,733.20	358,932.80
3100	Professional services	44,096.00	17,481.75	17,481.75	17,481.75	17,481.75	69,927.00
3200	Training	120.00	175.00	175.00	175.00	175.00	700.00
3300	Community and hospitality	13,686.00	11,365.00	11,365.00	11,365.00	11,365.00	45,460.00
3400	Incidental expenses	(12.00)	47.26	47.26	47.26	47.26	189.04
3600	LES Related expenditure	(301.00)	375.00	375.00	375.00	375.00	1,500.00
3710	Penalties - DLG	0.00	0.00	0.00	0.00	0.00	0.00
3716	Provision for Bad Debts	51,859.00	0.00	0.00	0.00	0.00	0.00
7000	Capital Expenditure						
7001	Acquisition of property	0.00	0.00	0.00	0.00	0.00	0.00
7100	Construction	(11,535.00)	0.00	0.00	0.00	0.00	0.00
7200	Improvements	(58,761.00)	0.00	39,200.00	0.00	0.00	39,200.00
7300	Equipment	183.00	0.00	0.00	13,200.00	0.00	13,200.00
7500	Special programmes	73,084.00	0.00	0.00	0.00	91,000.00	91,000.00
<b>TOTAL</b>		<b>401,006.00</b>	<b>185,089.75</b>	<b>229,889.75</b>	<b>198,289.75</b>	<b>281,689.75</b>	<b>894,959.00</b>
<b>SURPLUS/DEFICIT</b>		<b>113,078.00</b>	<b>38,722.25</b>	<b>(6,077.75)</b>	<b>25,522.25</b>	<b>(57,877.75)</b>	<b>289.00</b>
<b>BROUGHT FORWARD</b>		<b>42,748.00</b>	<b>155,826.00</b>	<b>194,548.25</b>	<b>188,470.50</b>	<b>213,992.75</b>	<b>155,826.00</b>
<b>CARRY FORWARD</b>		<b>155,826.00</b>	<b>194,548.25</b>	<b>188,470.50</b>	<b>213,992.75</b>	<b>156,115.00</b>	<b>156,115.00</b>