



Il-Kalkara

Kalkara Local Council

**Business Plan
for the
Period
2021 - 2025**

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Overview and Summary

Mayor

Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
Income						
Funds received from Central Government (1)	302,783	314,000	326,000	338,000	350,000	1,630,783
Income raised from Bye-Laws (2)	6,000	6,200	6,400	6,600	6,800	32,000
Income raised from LES (3)	1,200	1,400	1,600	1,800	2,000	8,000
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	18,500	18,500	18,500	18,500	18,500	92,500
TOTAL	328,483	340,100	352,500	364,900	377,300	1,763,283
Expenditure						
Personal Emoluments (6)	123,188	124,800	126,600	128,400	130,200	633,188
Operations and Maintenance (7)	152,630	159,130	163,630	168,130	173,130	816,650
Administration (8)	46,762	48,462	50,762	53,262	56,562	255,810
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	6,976	5,460	3,265	2,042	1,280	19,023
TOTAL	329,556	337,852	344,257	351,834	361,172	1,724,671
Surplus / Deficit	(1,073)	2,248	8,243	13,066	16,128	38,612

Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
Non-current Assets						
Property, Plant and Equipment (16)	14,665	9,205	5,940	3,898	2,618	36,326
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	34,253	34,253	34,253	34,253	34,253	171,265
Cash and Cash Equivalents (13)	15,779	8,487	4,995	5,103	7,511	41,875
Total Current Assets	50,032	42,740	39,248	39,356	41,764	213,140
Current Liabilities (14)						
Payables	193,458	178,458	163,458	148,458	133,458	817,290
Total Current Liabilities	193,458	178,458	163,458	148,458	133,458	817,290
Net Current Assets	(143,426)	(135,718)	(124,210)	(109,102)	(91,694)	(604,150)
Non-current liabilities (15)						
	-	-	-	-	-	-
Net Assets	(128,761)	(126,513)	(118,270)	(105,204)	(89,076)	(567,824)
Reserves						
Retained Funds	(128,761)	(126,513)	(118,270)	(105,204)	(89,076)	(567,824)

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
Current Assets	50,032	42,740	39,248	39,356	41,764	213,140
Current Liabilities	193,458	178,458	163,458	148,458	133,458	817,290
Working Capital	(143,426)	(135,718)	(124,210)	(109,102)	(91,694)	(604,150)
Government Allocation	298,783	310,000	322,000	334,000	346,000	1,610,783
FSI	(48) %	(44) %	(39) %	(33) %	(27) %	(38) %

Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	302,783	314,000	326,000	338,000	350,000	1,630,783
Cash flows from Bye-Laws & L.N fees	6,000	6,200	6,400	6,600	6,800	32,000
Local Enforcement cash flows	1,200	1,400	1,600	1,800	2,000	8,000
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	18,500	18,500	18,500	18,500	18,500	92,500
TOTAL Inflows	328,483	340,100	352,500	364,900	377,300	1,763,283
Cash Outflows						
Personal Emoluments	123,188	124,800	126,600	128,400	130,200	633,188
Operations & Maintenance	152,630	159,130	163,630	168,130	173,130	816,650
Administration	46,762	48,462	50,762	53,262	56,562	255,810
Finance	-					-
Capital						
Acquisition of property						-
Construction						-
Improvements						-
Special programmes						-
	-	-	-	-	-	-
Cash outflows re EU projects	-					-
Cash outflows re Twinning	-					-
Cash outflows re Community Services	-					-
Payments of opening creditors	15,000	15,000	15,000	15,000	15,000	75,000
	15,000	15,000	15,000	15,000	15,000	75,000
TOTAL Outflows	337,580	347,392	355,992	364,792	374,892	1,780,648
SURPLUS / (DEFICIT)	(9,097)	(7,292)	(3,492)	108	2,408	(17,365)
Brought forward (Bank /Cash Bal.)	24,876	15,779	8,487	4,995	5,103	24,876
Carry forward	15,779	8,487	4,995	5,103	7,511	7,511

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	298,783	310,000	322,000	334,000	346,000	1,610,783
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	4,000	4,000	4,000	4,000	4,000	20,000
	302,783	314,000	326,000	338,000	350,000	1,630,783
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	-	-	-	-	-	-
0026-0035 Income from Permits	6,000	6,200	6,400	6,600	6,800	32,000
	6,000	6,200	6,400	6,600	6,800	32,000
3 Local Enforcement Income						
0037 Commission from Regional Committees	1,200	1,400	1,600	1,800	2,000	8,000
0038-0055 Contraventions	-	-	-	-	-	-
	1,200	1,400	1,600	1,800	2,000	8,000
4 Investment Income						
0091-0095 Bank Interest	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-
	-	-	-	-	-	-
5 General Income						
0056-0065 Sponsorships	-	-	-	-	-	-
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	18,500	18,500	18,500	18,500	18,500	92,500
	18,500	18,500	18,500	18,500	18,500	92,500
Total	328,483	340,100	352,500	364,900	377,300	1,763,283

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	10,600	10,800	11,000	11,200	11,400	55,000
1200 Employees' Salaries & Wages	91,188	92,500	94,000	95,500	97,000	470,188
1300 Bonuses	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	8,400	8,500	8,600	8,700	8,800	43,000
1600 Allowances	13,000	13,000	13,000	13,000	13,000	65,000
1700 Overtime	-	-	-	-	-	-
	123,188	124,800	126,600	128,400	130,200	633,188
7 Operations and Maintenance						
2100-2149 Public Utilities	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	12,000	12,500	13,000	13,500	14,000	65,000
2300-2399 Repairs & Upkeep	10,000	10,000	10,000	10,000	10,000	50,000
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	5,000	5,000	5,000	5,000	5,000	25,000
3020 Lease of Equipment	-	-	-	-	-	-
3030 Insurance	1,500	1,500	1,500	1,500	1,500	7,500
3035 Bank Charges	130	130	130	130	130	650
3038 Penalties	-	-	-	-	-	-
3040 Waste Disposal	25,000	26,000	27,000	28,000	29,000	135,000
3041 Refuse Collection	50,000	52,000	54,000	56,000	58,000	270,000
3042 Bulky Refuse Collection	6,000	6,000	6,000	6,000	6,000	30,000
3043 Bins on wheels	2,000	2,000	2,000	2,000	2,000	10,000
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	16,000	16,500	17,000	17,500	18,000	85,000
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	2,500	2,500	2,500	2,500	2,500	12,500
3055 Cleaning of Council Premises	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	17,000	18,000	18,500	19,000	20,000	92,500
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	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-
3300-3379 Hospitality	3,500	5,000	5,000	5,000	5,000	23,500
3380-3389 Community	1,000	1,000	1,000	1,000	1,000	5,000
3500-3594 Local Enforcement Expenses	1,000	1,000	1,000	1,000	1,000	5,000
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	152,630	159,130	163,630	168,130	173,130	816,650

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	10,000	10,500	11,000	11,500	12,000	55,000
2260-2299 Office Materials & Supplies	-	-	-	-	-	-
2450-2499 Office Rent	1,562	1,562	1,562	1,562	1,562	7,810
2500-2599 National & International Memberships	100	100	100	100	100	500
2600-2699 Office Services	6,000	6,200	6,500	7,000	7,800	33,500
2700-2799 Transport	1,000	1,000	1,000	1,000	1,000	5,000
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	1,500	1,500	1,500	1,500	1,500	7,500
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	24,000	25,000	26,500	28,000	30,000	133,500
3200-3299 Training	-	-	-	-	-	-
3345 Office Hospitality	2,600	2,600	2,600	2,600	2,600	13,000
3400-3499 Incidental Expenses	-	-	-	-	-	-
	-	-	-	-	-	-
	46,762	48,462	50,762	53,262	56,562	255,810
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)	6,976	5,460	3,265	2,042	1,280	19,023
	6,976	5,460	3,265	2,042	1,280	19,023
Total	329,556	337,852	344,257	351,834	361,172	1,724,671

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2021	2022	2023	2024	2025	2021-2025
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery	-					-
5250-5299 Consumables	-					-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	28,942	28,942	28,942	28,942	28,942	144,710
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	5,311	5,311	5,311	5,311	5,311	26,555
						-
	34,253	34,253	34,253	34,253	34,253	171,265
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	15,779	8,487	4,995	5,103	7,511	41,875
	15,779	8,487	4,995	5,103	7,511	41,875
14 Payables						
4000 Payables	170,615	155,615	140,615	125,615	110,615	703,075
4100 Accruals	22,843	22,843	22,843	22,843	22,843	114,215
4150 Deferred Income						-
Short-term Borrowings						-
						-
	193,458	178,458	163,458	148,458	133,458	817,290
15 Non Current Liabilities						
4200 Long Term Borrowings						-
						-
						-
	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		€		€		€		€		Total
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	
Cost											
As at 01 January	24,686	28,102	12,600	6,935	4,864	371,690	444,167				893,044
Additions											
Disposals											
As at 31 December	24,686	28,102	12,600	6,935	4,864	371,690	444,167				893,044
Grants/ other reimbursements											
As at 01 January	-	2,173	2,671			162,093	280,342				447,279
Additions											
Transfers											
As at 31 December	-	2,173	2,671	-	-	162,093	280,342				447,279
Accumulated Depreciation											
As at 01 January	20,990	16,911	8,685	6,935	4,864	203,630	162,109				424,124
Charge for the year	1,723	1,280	662	-	-	1,735	1,576				6,976
Released on disposal											
As at 31 December	22,713	18,191	9,347	6,935	4,864	205,365	163,685				431,100
Budgeted NBV 31 Dec 2020	1,102	1,749	1,244	-	-	5,967	140				10,202
Budgeted NBV 31 Dec 2021	1,973	7,738	582	-	-	4,232	140				14,665



16 Depreciation of Property, Plant and Equipment

Asset	€		€		€		€		€		Total
	Office Furniture & Fittings	Computer Equipment	Office Equipment	Plant and Machinery	Street Lights	Urban Improvements	Construction				
% of depreciation	8%	25%	20%	10%	100%	10%	10%	0%	0%	0%	€
Cost											
As at 01 January 2022	24,686	28,102	12,600	6,935	4,864	371,690	444,167	-	-	-	893,044
Additions											
Disposals											
As at 31 December 2022	24,686	28,102	12,600	6,935	4,864	371,690	444,167	-	-	-	893,044
Grants/ other reimbursements											
As at 01 January 2022	-	2,173	2,671	-	-	162,093	280,342	-	-	-	447,279
Additions											
Transfers											
As at 31 December 2022	-	2,173	2,671	-	-	162,093	280,342	-	-	-	447,279
Accumulated Depreciation											
As at 01 January 2022	22,713	18,191	9,347	6,935	4,864	205,365	163,685	-	-	-	431,100
Charge for the year	1,723	1,280	582	-	-	1,735	140	-	-	-	5,460
Released on disposal											
As at 31 December 2022	24,436	19,471	9,929	6,935	4,864	207,100	163,825	-	-	-	436,560
Budgeted NBV 31 Dec 2021	1,973	7,738	582	-	-	4,232	140	-	-	-	14,665
Budgeted NBV 31 Dec 2022	250	6,458	-	-	-	2,497	-	-	-	-	9,205

16 Depreciation of Property, Plant and Equipment

Asset	Office Furniture & Fittings	Computer Equipment	Office Equipment	Plant and Machinery	Street Lights	Urban Improvements	Construction	%		Total
								8%	0%	
% of depreciation	25%	20%	10%	10%	100%	10%	10%	0%	0%	€
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2023	24,686	28,102	12,600	6,935	4,864	371,690	444,167	-	-	893,044
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	24,686	28,102	12,600	6,935	4,864	371,690	444,167	-	-	893,044
Grants/ other reimbursements										
As at 01 January 2023	-	2,173	2,671	-	-	162,093	280,342	-	-	447,279
Additions	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	-	2,173	2,671	-	-	162,093	280,342	-	-	447,279
Accumulated Depreciation										
As at 01 January 2023	24,436	19,471	9,929	6,935	4,864	207,100	163,825	-	-	436,560
Charge for the year	250	1,280	-	-	-	1,735	-	-	-	3,265
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	24,686	20,751	9,929	6,935	4,864	208,835	163,825	-	-	439,825
Budgeted NBV 31 Dec 2022	250	6,458	-	-	-	2,497	-	-	-	9,205
Budgeted NBV 31 Dec 2023	-	5,178	-	-	-	762	-	-	-	5,940

16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€	Office Furniture & Fittings 8%	Computer Equipment 25%	Office Equipment 20%	Plant and Machinery 10%	Street Lights 100%	Urban Improvements 10%	Construction 10%	€	€	€	0%	€	Total
Cost															
As at 01 January 2024		24,686		28,102	12,600	6,935	4,864	371,690	444,167	-	-	-	-	-	893,044
Additions															
Disposals															
As at 31 December 2024		24,686	28,102	12,600	6,935	4,864	371,690	444,167	444,167	-	-	-	-	-	893,044
Grants/ other reimbursements															
As at 01 January 2024		-	2,173	2,671	-	-	-	162,093	280,342	-	-	-	-	-	447,279
Additions															
Transfers															
As at 31 December 2024		-	2,173	2,671	-	-	162,093	280,342	280,342	-	-	-	-	-	447,279
Accumulated Depreciation															
As at 01 January 2024		24,686	20,751	9,929	6,935	4,864	4,864	208,835	163,825	-	-	-	-	-	439,825
Charge for the year		-	1,280	-	-	-	-	762	-	-	-	-	-	-	2,042
Released on disposal															
As at 31 December 2024		24,686	22,031	9,929	6,935	4,864	4,864	209,597	163,825	-	-	-	-	-	441,867
Budgeted NBV 31 Dec 2023		-	5,178	-	-	-	-	762	-	-	-	-	-	-	5,940
Budgeted NBV 31 Dec 2024		-	3,898	-	-	-	-	-	-	-	-	-	-	-	3,898



16 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€	Computer Equipment	Office Equipment	Plant and Machinery	Street Lights	Urban Improvements	Construction	€	€	€	Total
Cost												
As at 01 January 2025		24,686	28,102	12,600	6,935	4,864	371,690	444,167	-	-	-	893,044
Additions												
Disposals												
As at 31 December 2025		24,686	28,102	12,600	6,935	4,864	371,690	444,167	-	-	-	893,044
Grants/ other reimbursements												
As at 01 January 2025		-	2,173	2,671	-	-	162,093	280,342	-	-	-	447,279
Additions												
Transfers												
As at 31 December 2025		-	2,173	2,671	-	-	162,093	280,342	-	-	-	447,279
Accumulated Depreciation												
As at 01 January 2025		24,686	22,031	9,929	6,935	4,864	209,597	163,825	-	-	-	441,867
Charge for the year		-	1,280	-	-	-	-	-	-	-	-	1,280
Released on disposal												
As at 31 December 2025		24,686	23,311	9,929	6,935	4,864	209,597	163,825	-	-	-	443,147
Budgeted NBV 31 Dec 2024		-	3,898	-	-	-	-	-	-	-	-	3,898
Budgeted NBV 31 Dec 2025		-	2,618	-	-	-	-	-	-	-	-	2,618

