

# **Marsaxlokk Local Council**

**Annual Budget**  
**For**  
**Financial Year**  
**2025**



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***Overview and Summary***



Steven Grech  
Mayor



Tiffany Abela  
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
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	453,469	494,818	500,507	47,038	5,689
Income raised from Bye-Laws (2)	20,400	28,061	25,000	4,600	(3,061)
Income raised from LES (3)	2,500	5,148	5,000	2,500	(148)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	9,585	10,000	10,000	415
<b>TOTAL</b>	<b>476,369</b>	<b>537,612</b>	<b>540,507</b>	<b>64,138</b>	<b>2,895</b>
<b>Expenditure</b>					
Personal Emoluments (6)	191,056	163,219	181,657	(9,399)	18,438
Operations and Maintenance (7)	253,889	310,019	170,000	(83,889)	(140,019)
Administration (8)	99,140	96,023	97,400	(1,740)	1,377
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	56,378	35,828	35,828	(20,550)	-
<b>TOTAL</b>	<b>600,463</b>	<b>605,089</b>	<b>484,885</b>	<b>(115,578)</b>	<b>(120,204)</b>
<b>Surplus / Deficit</b>	<b>(124,094)</b>	<b>(67,477)</b>	<b>55,622</b>	<b>179,716</b>	<b>123,099</b>

**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
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	209,342	130,496	200,385	(8,957)	69,889
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	9,500	11,801	14,058	4,558	2,257
Cash and Cash Equivalents (13)	42,609	220,120	100,166	57,557	(119,954)
<b>Total Current Assets</b>	<b>52,109</b>	<b>231,921</b>	<b>114,224</b>	<b>62,115</b>	<b>(117,697)</b>
<b>Current Liabilities (14)</b>					
Payables	105,000	285,080	181,650	76,650	(103,430)
<b>Total Current Liabilities</b>	<b>105,000</b>	<b>285,080</b>	<b>181,650</b>	<b>76,650</b>	<b>(103,430)</b>
<b>Net Current Assets</b>	<b>(52,891)</b>	<b>(53,159)</b>	<b>(67,426)</b>	<b>(14,535)</b>	<b>(14,267)</b>
<b>Non-current liabilities (15)</b>					
	-	-	-	-	-
<b>Net Assets</b>	<b>156,451</b>	<b>77,337</b>	<b>132,959</b>	<b>(23,492)</b>	<b>55,622</b>
<b>Reserves</b>					
Retained Funds	156,451	77,337	132,959	(23,492)	55,622

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	52,109	231,921	114,224
Current Liabilities	105,000	285,080	181,650
<b>Working Capital</b>	<b>(52,891)</b>	<b>(53,159)</b>	<b>(67,426)</b>
Government Allocation	401,912	439,507	439,507
<b>FSI</b>	<b>(13) %</b>	<b>(12) %</b>	<b>(15) %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows					-
Cash flows from Bye-Laws & L.N fees		-	-	-	-
Local Enforcement cash flows					-
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services				-	-
Other Cash Inflows					-
<b>TOTAL Inflows</b>	-	-	-	-	-
<b>Cash Outflows</b>					
Personal Emoluments					-
Operations & Maintenance					-
Administration					-
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	0	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	-	-	-	-	-
<b>SURPLUS / (DEFICIT)</b>	-	-	-	-	-
Brought forward (Bank /Cash Bal.)	220,120	220,120	220,120	220,120	220,120
Carry forward	220,120	220,120	220,120	220,120	220,120

**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
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	401,912	329,554	109,953	439,507	439,507	37,595	-
0002-0004 In terms of section 58 CAP 363	21,557	7,000	14,000	21,000	21,000	(557)	-
0005-0019 Other Income	30,000	34,311	-	34,311	40,000	10,000	5,689
	<b>453,469</b>	<b>370,865</b>	<b>123,953</b>	<b>494,818</b>	<b>500,507</b>	<b>47,038</b>	<b>5,689</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	20,400	21,061	7,000	28,061	25,000	4,600	(3,061)
	<b>20,400</b>	<b>21,061</b>	<b>7,000</b>	<b>28,061</b>	<b>25,000</b>	<b>4,600</b>	<b>(3,061)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	1,000	1,577	500	2,077	2,000	1,000	(77)
0038-0055 Contraventions	1,500	2,271	800	3,071	3,000	1,500	(71)
	<b>2,500</b>	<b>3,848</b>	<b>1,300</b>	<b>5,148</b>	<b>5,000</b>	<b>2,500</b>	<b>(148)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>5 General Income</b>							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	7,085	2,500	9,585	10,000	10,000	415
0120-0129 General Income	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	<b>7,085</b>	<b>2,500</b>	<b>9,585</b>	<b>10,000</b>	<b>10,000</b>	<b>415</b>
<b>Total</b>	<b>476,369</b>	<b>402,859</b>	<b>134,753</b>	<b>537,612</b>	<b>540,507</b>	<b>64,138</b>	<b>2,895</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	Bud-Bud	Bud-Act
2024	2024	2024	2024	2025		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	13,749	7,724	3,433	11,157	11,157	(2,592)	-
1200 Employees' Salaries & Wages	146,488	101,036	31,364	132,400	149,500	3,012	17,100
1300 Bonuses	2,500	-	-	-	-	(2,500)	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	20,399	17,515	2,147	19,662	21,000	601	1,338
1600 Allowances	-	-	-	-	-	-	-
1700 Overtime	7,920	-	-	-	-	(7,920)	-
	<b>191,056</b>	<b>126,275</b>	<b>36,944</b>	<b>163,219</b>	<b>181,657</b>	<b>(9,399)</b>	<b>18,438</b>

7 Operations and Maintenance

2100-2149 Public Utilities	11,000	3,346	1,116	4,462	5,000	(6,000)	538
2200-2259 Public Materials & Supplies	7,200	5,515	1,838	7,353	7,500	300	147
2300-2399 Repairs & Upkeep	30,000	18,374	6,125	24,499	26,000	(4,000)	1,501
2400-2449 Rent	-	3,187	1,062	4,249	4,500	4,500	251
3010 Street Lighting	7,500	14,286	4,762	19,048	20,000	12,500	952
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	8,000	6,555	2,185	8,740	9,000	1,000	260
3035 Bank Charges	800	741	247	988	1,000	200	12
3038 Penalties	-	1,623	541	2,164	-	-	(2,164)
3040 Waste Disposal	50,000	75,604	25,201	100,805	5,000	(50,000)	(100,805)
3041 Refuse Collection	25,200	35,346	11,782	47,128	5,000	(20,200)	(42,128)
3042 Bulky Refuse Collection	13,200	6,748	2,249	8,997	9,000	(4,200)	3
3043 Bins on wheels	4,000	425	142	567	-	(4,000)	(567)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	55,200	43,457	14,486	57,943	60,000	4,800	2,057
3052 Cleaning & Maintenance of Non-Urban Areas	1,500	517	172	689	1,000	(500)	311
3053 Cleaning of Public Conveniences	11,789	-	-	-	-	(11,789)	-
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	2,500	-	-	-	-	(2,500)	-
3061 Cleaning & Maintenance of Soft Areas	5,000	-	-	-	-	(5,000)	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	752	251	1,003	2,000	2,000	997
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	15,000	16,038	5,346	21,384	20,000	5,000	(1,384)
3600-3694 Local Enforcement Expenses	6,000	-	-	-	-	(6,000)	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>253,889</b>	<b>232,514</b>	<b>77,505</b>	<b>310,019</b>	<b>170,000</b>	<b>(83,889)</b>	<b>(140,019)</b>

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**Detailed Estimates of Expenditure (Continued)**

**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2024	ACTUAL Jan-Sept 2024	FORECAST Oct-Dec 2024	TOTAL Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**8 Administration & Other Expenditure**

2150-2199 Office Utilities	5,640	5,216	1,739	6,955	8,000	2,360	1,045
2260-2299 Office Materials & Supplies	11,500	8,079	2,693	10,772	11,000	(500)	228
2450-2499 Office Rent	8,000	6,000	2,000	8,000	8,400	400	400
2500-2599 National & International Memberships	1,500	-	-	-	-	(1,500)	-
2600-2699 Office Services	-	1,456	485	1,941	2,000	2,000	59
2700-2799 Transport	8,000	7,729	2,576	10,305	12,000	4,000	1,695
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	9,500	7,475	2,492	9,967	10,000	500	33
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	55,000	36,062	12,021	48,083	46,000	(9,000)	(2,083)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
<b>Total</b>	<b>99,140</b>	<b>72,017</b>	<b>24,006</b>	<b>96,023</b>	<b>97,400</b>	<b>(1,740)</b>	<b>1,377</b>

**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)	56,378	26,871	8,957	35,828	35,828	(20,550)	-
	56,378	26,871	8,957	35,828	35,828	(20,550)	-

**Total**

<b>600,463</b>	<b>457,677</b>	<b>147,412</b>	<b>605,089</b>	<b>484,885</b>	<b>(115,578)</b>	<b>(120,204)</b>
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*Surplus ta' E10K.*

## Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2024 €	ACTUAL as at 30-Sep 2024 €	FORECAST changes from 30 Sep-31 Dec 2024 €	TOTAL as at 31-Dec 2024 €	BUDGET Jan-Dec 2025 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	3,500	704	1,204	1,908	3,250	(250)	1,342
0210-0219 LES Receivables	6,000	7,085	-	7,085	8,000	2,000	915
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	-	2,808	-	2,808	2,808	2,808	-
Other debtors	-	-	-	-	-	-	-
	<b>9,500</b>	<b>10,597</b>	<b>1,204</b>	<b>11,801</b>	<b>14,058</b>	<b>4,558</b>	<b>2,257</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	42,609	167,600	52,520	220,120	100,166	57,557	(119,954)
	<b>42,609</b>	<b>167,600</b>	<b>52,520</b>	<b>220,120</b>	<b>100,166</b>	<b>57,557</b>	<b>(119,954)</b>
<b>14 Payables</b>							
4000 Payables	75,000	156,051	35,225	191,276	95,000	20,000	(96,276)
4100 Accruals	30,000	28,328	3,220	31,548	21,650	(8,350)	(9,898)
4150 Deferred Income	-	62,256	-	62,256	65,000	65,000	2,744
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Bank loan	-	-	-	-	-	-	-
	<b>105,000</b>	<b>246,635</b>	<b>38,445</b>	<b>285,080</b>	<b>181,650</b>	<b>76,650</b>	<b>(103,430)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

Asset % of depreciation	Motor Vehicle		Property		Construction & Spec Prog		New street signs		Urban improvement		Plant & machinery		Office & computer equipment		Office furniture & fittings		Assets under construction		Total	
	€	20%	€	1%	€	10%	€	100%	€	10%	€	20%	€	20%	€	8%	€	0%		€
<b>Cost</b>																				
As at 01 January 2025	55,556		57,633		1,483,883		22,498		465,105		17,642		136,091		108,409		65,292		2,412,109	
Additions	-		-		1,466		6,750		125,371		-		11,293		-		43,072		187,952	
Disposals																				
As at 31 December 2025	<b>55,556</b>		<b>57,633</b>		<b>1,485,349</b>		<b>29,248</b>		<b>590,476</b>		<b>17,642</b>		<b>147,384</b>		<b>108,409</b>		<b>108,364</b>		<b>2,600,061</b>	
<b>Grants/ other reimbursements</b>																				
As at 01 January 2025	10,170		44,232		760,810		-		366,638		-		55,305		59,474		7,533		1,304,162	
Additions	-		-		-		-		82,235		-		-		-		-		82,235	
As at 31 December 2025	<b>10,170</b>		<b>44,232</b>		<b>760,810</b>		<b>-</b>		<b>448,873</b>		<b>-</b>		<b>55,305</b>		<b>59,474</b>		<b>7,533</b>		<b>1,386,397</b>	
<b>Accumulated Depreciation</b>																				
As at 01 January 2025	32,295		960		714,104		22,498		90,373		16,801		65,242		35,178		-		977,451	
Charge for the year	4,916		-		8,187		9,000		2,100		345		9,079		2,201		-		35,828	
Released on disposal	-		-		-		-		-		-		-		-		-		-	
As at 31 December 2025	<b>37,211</b>		<b>960</b>		<b>722,291</b>		<b>31,498</b>		<b>92,473</b>		<b>17,146</b>		<b>74,321</b>		<b>37,379</b>		<b>-</b>		<b>1,013,279</b>	
<b>Budgeted NBV 31 Dec 2024</b>	9,404		12,441		4,295		-		49,655		582		20,028		12,106		100,831		209,342	
<b>Forecasted NBV 1 Jan 2025</b>	13,091		12,441		8,969		-		8,094		841		15,544		13,757		57,759		130,496	
<b>Budgeted NBV 31 Dec 2025</b>	8,175		12,441		2,248		(2,250)		49,130		496		17,758		11,556		100,831		200,385	