

# **Marsaxlokk Local Council**

**Annual Budget  
For  
Financial Year  
2026**

# 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**



**Steven Grech  
Mayor**



**Tiffany Abela  
Executive Secretary**

**Statement of Income and Expenditure**

## DESCRIPTION

BUDGET Jan-Dec 2025 €	ACTUAL Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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**Income**

Funds received from Central Government (1)	500,507	458,930	436,514	(63,993)	(22,416)
Income raised from Bye-Laws (2)	25,000	41,928	35,000	10,000	(6,928)
Income raised from LES (3)	5,000	32,072	27,500	22,500	(4,572)
Investment Income (4)	-	-	-	-	-
Other Income (5)	10,000	33	-	(10,000)	(33)
<b>TOTAL</b>	<b>540,507</b>	<b>532,963</b>	<b>499,014</b>	<b>(41,493)</b>	<b>(33,949)</b>

**Expenditure**

Personal Emoluments (6)	181,657	163,885	158,069	(23,588)	(5,817)
Operations and Maintenance (7)	170,000	147,720	147,647	(22,353)	(73)
Administration (8)	97,400	62,204	95,900	(1,500)	33,696
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	35,828	16,223	21,492	(14,336)	5,269
<b>TOTAL</b>	<b>484,885</b>	<b>390,032</b>	<b>423,108</b>	<b>(61,777)</b>	<b>33,076</b>

**Surplus / Deficit**

<b>55,622</b>	<b>142,931</b>	<b>75,906</b>	<b>20,284</b>	<b>(67,025)</b>
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## 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
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	153,695	152,586	213,494	59,799	60,908
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	14,058	11,027	12,308	(1,750)	1,281
Cash and Cash Equivalents (13)	42,609	295,360	300,725	258,116	5,365
<b>Total Current Assets</b>	<b>56,667</b>	<b>306,387</b>	<b>313,033</b>	<b>256,366</b>	<b>6,646</b>
<b>Current Liabilities (14)</b>					
Payables	181,650	213,352	205,000	23,350	(8,352)
<b>Total Current Liabilities</b>	<b>181,650</b>	<b>213,352</b>	<b>205,000</b>	<b>23,350</b>	<b>(8,352)</b>
<b>Net Current Assets</b>	<b>(124,983)</b>	<b>93,035</b>	<b>108,033</b>	<b>233,016</b>	<b>14,998</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>28,712</b>	<b>245,621</b>	<b>321,527</b>	<b>292,815</b>	<b>75,906</b>
<b>Reserves</b>					
Retained Funds	28,712	245,621	321,527	292,815	75,906

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	56,667	306,387	313,033
Current Liabilities	181,650	213,352	205,000
<b>Working Capital</b>	<b>(124,983)</b>	<b>93,035</b>	<b>108,033</b>
Government Allocation	439,507	458,930	416,514
<b>FSI</b>	<b>(28) %</b>	<b>20 %</b>	<b>26 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
<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.)	295,360	295,360	295,360	295,360	295,360
Carry forward	295,360	295,360	295,360	295,360	295,360

## 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	Bud-Bud	Bud-Act
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1</b>	<b>Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	439,507	361,449	97,481	458,930	416,514	(22,993)	(42,416)
0002-0004 In terms of section 58 CAP 363	21,000	-	-	-	20,000	(1,000)	20,000
0005-0019 Other income	40,000	-	-	-	-	(40,000)	-
	<b>500,507</b>	<b>361,449</b>	<b>97,481</b>	<b>458,930</b>	<b>436,514</b>	<b>(63,993)</b>	<b>(22,416)</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	-	6,225	2,075	8,300	5,000	5,000	(3,300)
0026-0035 Income from Permits	25,000	25,221	8,407	33,628	30,000	5,000	(3,628)
	<b>25,000</b>	<b>31,446</b>	<b>10,482</b>	<b>41,928</b>	<b>35,000</b>	<b>10,000</b>	<b>(6,928)</b>
<b>Local Enforcement Income</b>							
0037 Commission from Regional Committees	2,000	2,248	749	2,997	2,500	500	(497)
0038-0055 Contraventions	3,000	21,806	7,269	29,075	25,000	22,000	(4,075)
	<b>5,000</b>	<b>24,054</b>	<b>8,018</b>	<b>32,072</b>	<b>27,500</b>	<b>22,500</b>	<b>(4,572)</b>
<b>4</b>	<b>Investment Income</b>						
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>5</b>	<b>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	10,000	-	-	-	-	(10,000)	-
0120-0129 General Income	-	33	-	33	-	-	(33)
	-	-	-	-	-	-	-
	<b>10,000</b>	<b>33</b>	<b>-</b>	<b>33</b>	<b>-</b>	<b>(10,000)</b>	<b>(33)</b>
<b>Total</b>	<b>540,507</b>	<b>416,982</b>	<b>115,981</b>	<b>532,963</b>	<b>499,014</b>	<b>(41,493)</b>	<b>(33,949)</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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,157	8,383	3,433	11,816	14,903	3,746	3,087
1200 Employees' Salaries & Wages	149,500	103,432	31,364	134,796	120,166	(29,334)	(14,630)
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	21,000	15,126	2,147	17,273	-	(21,000)	(17,273)
1600 Allowances	-	-	-	-	14,600	14,600	14,600
1700 Overtime	-	-	-	-	8,400	8,400	8,400
	<b>181,657</b>	<b>126,941</b>	<b>36,944</b>	<b>163,885</b>	<b>158,069</b>	<b>(23,588)</b>	<b>(5,817)</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	5,000	6,779	1,116	7,895	8,000	3,000	105
2200-2259 Public Materials & Supplies	7,500	2,832	944	3,776	5,000	(2,500)	1,224
2300-2399 Repairs & Upkeep	26,000	5,194	1,731	6,925	8,000	(18,000)	1,075
2400-2449 Rent	4,500	512	171	683	4,500	-	3,817
3010 Street Lighting	20,000	5,076	1,692	6,768	7,000	(13,000)	232
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	9,000	7,835	2,612	10,447	10,447	1,447	0
3035 Bank Charges	1,000	681	227	908	1,000	-	92
3038 Penalties	-	923	308	1,231	-	-	(1,231)
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	5,000	-	-	-	-	(5,000)	-
3042 Bulky Refuse Collection	9,000	6,206	2,069	8,275	9,200	200	925
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	60,000	37,500	12,500	50,000	60,000	-	10,000
3052 Cleaning & Maintenance of Non-Urban Areas	1,000	-	-	-	-	(1,000)	-
3053 Cleaning of Public Conveniences	-	21,240	-	21,240	-	-	(21,240)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	-	4,199	-	4,199	5,000	5,000	801
3061 Cleaning & Maintenance of Soft Areas	-	500	-	500	1,000	1,000	500
3062 Cleaning & Maintenance of Beaches & CA	-	2,801	-	2,801	3,500	3,500	699
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	2,000	-	-	-	-	(2,000)	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	20,000	13,232	4,411	17,643	20,000	-	2,357
3600-3694 Local Enforcement Expenses	-	3,210	1,070	4,280	5,000	5,000	720
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Donations	-	150	-	150	-	-	(150)
	<b>170,000</b>	<b>118,870</b>	<b>28,850</b>	<b>147,720</b>	<b>147,647</b>	<b>(22,353)</b>	<b>(73)</b>

**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		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	8,000	943	314	1,257	1,500	(6,500)	243
2260-2299 Office Materials & Supplies	11,000	3,650	1,217	4,867	5,000	(6,000)	133
2450-2499 Office Rent	8,400	6,300	2,100	8,400	8,400	-	-
2500-2599 National & International Memberships	-	-	-	-	-	-	-
2600-2699 Office Services	2,000	489	163	652	1,000	(1,000)	348
2700-2799 Transport	12,000	5,712	1,904	7,616	8,000	(4,000)	384
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	10,000	7,840	2,613	10,453	12,000	2,000	1,547
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	46,000	21,719	7,240	28,959	60,000	14,000	31,041
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>97,400</b>	<b>46,653</b>	<b>15,551</b>	<b>62,204</b>	<b>95,900</b>	<b>(1,500)</b>	<b>33,696</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	35,828	12,167	4,056	16,223	21,492	(14,336)	5,269
	<b>35,828</b>	<b>12,167</b>	<b>4,056</b>	<b>16,223</b>	<b>21,492</b>	<b>(14,336)</b>	<b>5,269</b>
<b>Total</b>	<b>484,885</b>	<b>304,631</b>	<b>85,401</b>	<b>390,032</b>	<b>423,108</b>	<b>(61,777)</b>	<b>33,076</b>

## 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
	2025	30-Sep	30 Sep-31 Dec	31-Dec	2026		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	3,250	1,415	450	1,865	1,500	(1,750)	(365)
0210-0219 LES Receivables	8,000	-	-	-	-	(8,000)	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	2,808	14,854	(8,500)	6,354	8,000	5,192	1,646
Other debtors	-	2,808	-	2,808	2,808	2,808	-
	<b>14,058</b>	<b>19,077</b>	<b>(8,050)</b>	<b>11,027</b>	<b>12,308</b>	<b>(1,750)</b>	<b>1,281</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	42,609	361,953	(66,593)	295,360	300,725	258,116	5,365
	<b>42,609</b>	<b>361,953</b>	<b>(66,593)</b>	<b>295,360</b>	<b>300,725</b>	<b>258,116</b>	<b>5,365</b>
<b>14 Payables</b>							
4000 Payables	95,000	126,467	(12,250)	114,217	130,000	35,000	15,783
4100 Accruals	21,650	31,879	5,000	36,879	35,000	13,350	(1,879)
4150 Deferred income	65,000	62,256	-	62,256	40,000	(25,000)	(22,256)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other Creditor And alloc recd in adv	-	99,081	(99,081)	-	-	-	-
	<b>181,650</b>	<b>319,683</b>	<b>(106,331)</b>	<b>213,352</b>	<b>205,000</b>	<b>23,350</b>	<b>(8,352)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

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

Asset % of depreciation	Motor Vehicle 20%	Property 1%	Construction & Spec Prog 10%	New street signs 100%	Urban improvement 10%	Plant & machinery 20%	Office & computer equipment 20%	Office furniture & fittings 8%	Assets under construction 0%	Total
€	€	€	€	€	€	€	€	€	€	€

<b>Cost</b>										
As at 01 January 2026	55,556	57,633	1,485,349	30,374	599,150	17,642	149,745	108,409	121,820	<b>2,625,678</b>
Additions	79,500	-	-	-	-	-	-	-	140,000	<b>219,500</b>
Disposals	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2026	<b>135,056</b>	<b>57,633</b>	<b>1,485,349</b>	<b>30,374</b>	<b>599,150</b>	<b>17,642</b>	<b>149,745</b>	<b>108,409</b>	<b>261,820</b>	<b>2,845,178</b>

<b>Grants/ other reimbursements</b>										
As at 01 January 2026	10,170	44,232	760,810	-	485,526	-	74,417	59,474	16,865	<b>1,451,494</b>
Additions	63,600	-	-	-	-	-	-	-	73,500	<b>137,100</b>
As at 31 December 2026	<b>73,770</b>	<b>44,232</b>	<b>760,810</b>	<b>-</b>	<b>485,526</b>	<b>-</b>	<b>74,417</b>	<b>59,474</b>	<b>90,365</b>	<b>1,588,594</b>

<b>Accumulated Depreciation</b>										
As at 01 January 2026	40,856	960	724,499	30,374	93,837	17,397	74,677	38,998	-	<b>1,021,598</b>
Charge for the year Released on disposal	8,040	-	2,364	1,501	6,534	245	651	2,157	-	<b>21,492</b>
As at 31 December 2026	<b>48,896</b>	<b>960</b>	<b>726,863</b>	<b>31,875</b>	<b>100,371</b>	<b>17,642</b>	<b>75,328</b>	<b>41,155</b>	<b>-</b>	<b>1,043,090</b>
<b>Budgeted NBV 31 Dec 2025</b>	4,530	12,441	-	-	19,787	245	1,800	9,937	104,955	<b>153,695</b>
<b>Forecasted NBV 1 Jan 2026</b>	4,530	12,441	40	-	19,787	245	651	9,937	104,955	<b>152,586</b>
<b>Budgeted NBV 31 Dec 2026</b>	12,390	12,441	(2,324)	(1,501)	13,253	-	-	7,780	171,455	<b>213,494</b>