

Marsaskala Local Council

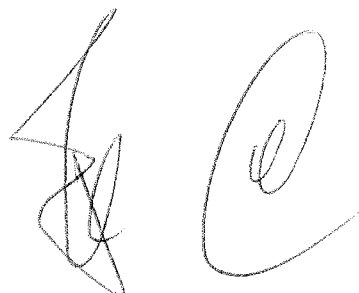
**Annual Budget
For
Financial Year
2025**

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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>

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Overview and Summary



Mayor



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
	€	€	€	€	€
Income					
Funds received from Central Government (1)	1,146,721	1,218,981	1,168,315	21,594	(50,666)
Income raised from Bye-Laws (2)	60,000	89,036	61,200	1,200	(27,836)
Income raised from LES (3)	7,500	9,803	7,500	-	(2,303)
Investment Income (4)	-	-	-	-	-
Other Income (5)	220	1,217	220	-	(997)
TOTAL	1,214,441	1,319,038	1,237,235	22,794	(81,803)
Expenditure					
Personal Emoluments (6)	280,185	308,280	319,632	39,447	11,352
Operations and Maintenance (7)	754,400	812,056	788,040	33,640	(24,016)
Administration (8)	104,120	104,464	93,742	(10,378)	(10,722)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	122,727	104,575	106,050	(16,677)	1,475
TOTAL	1,261,432	1,329,376	1,307,464	46,032	(21,912)
Surplus / Deficit	(46,991)	(10,338)	(70,229)	(23,238)	(59,891)

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
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	944,985	918,593	822,543	(122,442)	(96,050)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	59,117	24,283	39,483	(19,634)	15,200
Cash and Cash Equivalents (13)	654,472	836,643	856,214	201,742	19,571
Total Current Assets	713,589	860,926	895,697	182,108	34,771
Current Liabilities (14)					
Payables	107,638	183,443	192,393	84,755	8,950
Total Current Liabilities	107,638	183,443	192,393	84,755	8,950
Net Current Assets	605,951	677,483	703,304	97,353	25,821
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,550,936	1,596,076	1,525,847	(25,089)	(70,229)
Reserves					
Retained Funds	1,550,936	1,596,076	1,525,847	(25,089)	(70,229)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	713,589	860,926	895,697
Current Liabilities	107,638	183,443	192,393
Working Capital	605,951	677,483	703,304
Government Allocation	1,079,721	1,186,193	1,101,315
FSI	56 %	57 %	64 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	292,079	299,079	292,079	277,079	1,160,315
Cash flows from Bye-Laws & L.N fees	15,300	15,300	15,300	15,300	61,200
Local Enforcement cash flows	1,875	1,875	1,875	1,875	7,500
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	55	55	55	55	220
TOTAL Inflows	309,309	316,309	309,309	294,309	1,229,235
Cash Outflows					
Personal Emoluments	79,908	79,908	79,908	79,908	319,632
Operations & Maintenance	197,010	197,010	197,010	195,260	786,290
Administration	23,436	23,436	23,436	23,436	93,742
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Motor vehicle	-	10,000	-	-	10,000
	-	10,000	-	-	10,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	300,354	310,354	300,354	298,604	1,209,664
SURPLUS / (DEFICIT)	8,955	5,955	8,955	(4,295)	19,571
Brought forward (Bank /Cash Bal.)	836,643	845,598	851,554	860,509	836,643
Carry forward	845,598	851,554	860,509	856,214	856,214

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
	2024	2024	2024	2024	2025		
	€	€	€	€	€	€	€
Income							
1 Funds received from Central Government:							
0001 In terms of section 55 CAP 363	1,079,721	889,645	296,548	1,186,193	1,101,315	21,594	(84,878)
0002-0004 In terms of section 58 CAP 363	7,000	7,000	-	7,000	7,000	-	-
0005-0019 Other Income	60,000	13,788	12,000	25,788	60,000	-	34,212
	1,146,721	910,433	308,548	1,218,981	1,168,315	21,594	(50,666)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	60,000	76,036	13,000	89,036	61,200	1,200	(27,836)
	60,000	76,036	13,000	89,036	61,200	1,200	(27,836)
3 Local Enforcement Income							
0037 Commission from Regional Committees	7,500	7,352	2,451	9,803	7,500	-	(2,303)
0038-0055 Contraventions	-	-	-	-	-	-	-
	7,500	7,352	2,451	9,803	7,500	-	(2,303)
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	-	-	-	-	-	-	-
0076-0090 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	150	170	-	170	150	-	(20)
0110-0119 Contributions	-	1,030	-	1,030	-	-	(1,030)
0120-0129 General Income	70	17	-	17	70	-	53
	220	1,217	-	1,217	220	-	(997)
Total	1,214,441	995,039	323,999	1,319,038	1,237,235	22,794	(81,803)

Detailed Estimates of Expenditure

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
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	19,220	15,333	5,949	21,282	23,905	4,685	2,623
1200 Employees' Salaries & Wages	184,350	146,433	49,179	195,612	209,711	25,361	14,099
1300 Bonuses	16,000	844	15,686	16,530	18,400	2,400	1,870
1400 Income Supplements	1,727	1,514	-	1,514	1,621	(106)	106
1500 Social Security Contributions	17,688	13,959	4,653	18,612	18,945	1,257	333
1600 Allowances	20,200	16,350	6,250	22,600	25,000	4,800	2,400
1700 Overtime	21,000	25,128	7,000	32,128	22,050	1,050	(10,078)
	280,185	219,563	88,717	308,280	319,632	39,447	11,352

7 Operations and Maintenance

2100-2149 Public Utilities	15,000	16,788	5,596	22,384	22,000	7,000	(384)
2200-2259 Public Materials & Supplies	30,000	19,694	6,565	26,259	30,600	600	4,341
2300-2399 Repairs & Upkeep	110,000	136,491	14,000	150,491	100,000	(10,000)	(50,491)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	26,000	21,485	4,200	25,685	26,520	520	835
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	11,000	7,550	2,517	10,067	11,220	220	1,153
3035 Bank Charges	1,600	1,531	510	2,041	2,200	600	159
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	195,000	223,443	74,481	297,924	240,000	45,000	(57,924)
3041 Refuse Collection	125,000	77,333	25,778	103,111	125,000	-	21,889
3042 Bulky Refuse Collection	31,000	23,365	7,788	31,153	32,500	1,500	1,347
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	90,000	32,054	23,000	55,054	92,000	2,000	36,946
3052 Cleaning & Maintenance of Non-Urban Areas	11,000	5,542	1,847	7,389	11,000	-	3,611
3053 Cleaning of Public Conveniences	26,400	19,185	4,956	24,141	21,600	(4,800)	(2,541)
3055 Cleaning of Council Premises	2,000	1,517	506	2,023	2,000	-	(23)
3060 Cleaning & Maintenance of Parks & Gardens	51,000	12,671	12,390	25,061	42,000	(9,000)	16,939
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	27,000	13,034	15,000	28,034	27,000	-	(1,034)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	900	776	259	1,035	900	-	(135)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	1,500	205	-	205	1,500	-	1,295
Penalty	-	-	-	-	-	-	-
	754,400	612,664	199,392	812,056	788,040	33,640	(24,016)

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 €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	23,394	5,726	2,520	8,246	9,946	(13,448)	1,700
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	31,809	14,321	1,250	15,571	29,071	(2,738)	13,500
Other debtor	3,914	466	-	466	466	(3,448)	-
	59,117	20,513	3,770	24,283	39,483	(19,634)	15,200
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	654,472	859,039	(22,396)	836,643	856,214	201,742	19,571
	654,472	859,039	(22,396)	836,643	856,214	201,742	19,571
14 Payables							
4000 Payables	38,118	45,428	5,700	51,128	41,328	3,210	(9,800)
4100 Accruals	48,239	166,149	(45,000)	121,149	140,649	92,410	19,500
4150 Deferred income	17,633	5,565	1,200	6,765	5,415	(12,218)	(1,350)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditor	3,648	3,381	1,020	4,401	5,001	1,353	600
	107,638	220,523	(37,080)	183,443	192,393	84,755	8,950
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Construction	Signs	Urban Improvement	Plant, Machinery & Equipment	Office furniture & fittings	Motor Vehicles	Assets under construction	Total
% of depreciation	€	€	€	€	€	€	€	€	€

Cost
As at 01 January 2025
Additions
Disposals
As at 31 December 2025

	70,297	2,920,386	59,544	1,634,756	150,314	552,243	64,125	85,405	5,537,070
	-	-	-	-	-	-	10,000	-	10,000
	70,297	2,920,386	59,544	1,634,756	150,314	552,243	74,125	85,405	5,547,070

Grants/ other reimbursements

As at 01 January 2025
Additions
As at 31 December 2025

	23,755	1,147,713		982,517	35,701	82,339	28,560	8,371	2,308,956
	-	-	-	-	-	-	-	-	-
	23,755	1,147,713	-	982,517	35,701	82,339	28,560	8,371	2,308,956

Accumulated Depreciation

As at 01 January 2025
Charge for the year
Released on disposal
As at 31 December 2025

	-	1,588,658	59,544	483,142	73,455	83,635	21,087	-	2,309,521
	-	19,686	-	31,294	15,369	34,449	5,252	-	106,050
	-	1,608,344	59,544	514,436	88,824	118,084	26,339	-	2,415,571

Budgeted NBV 31 Dec 2024

Forecasted NBV 1 Jan 2025

Budgeted NBV 31 Dec 2025

	46,367	186,582	-	217,721	89,435	344,522	26,802	33,556	944,985
	46,542	184,015	-	169,097	41,158	386,269	14,478	77,034	918,593
	46,542	164,329	-	137,803	25,789	351,820	19,226	77,034	822,543