

Marsaskala Local Council

**Annual Budget
For
Financial Year
2026**

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Overview and Summary

Mario Calleja
Mayor

Josef Grech
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 €
Income					
Funds received from Central Government (1)	1,168,315	1,114,270	1,103,683	(64,632)	(10,587)
Income raised from Bye-Laws (2)	61,200	87,775	85,000	23,800	(2,775)
Income raised from LES (3)	7,500	8,440	8,000	500	(440)
Investment Income (4)	-	-	-	-	-
Other Income (5)	220	3,265	33,830	33,610	30,565
TOTAL	1,237,235	1,213,750	1,230,513	(6,722)	16,763
Expenditure					
Personal Emoluments (6)	319,632	395,033	387,062	67,430	(7,971)
Operations and Maintenance (7)	788,040	511,626	494,140	(293,900)	(17,486)
Administration (8)	93,742	65,511	81,502	(12,240)	15,991
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	106,050	119,533	119,281	13,231	(252)
TOTAL	1,307,464	1,091,703	1,081,985	(225,479)	(9,718)
Surplus / Deficit	(70,229)	122,047	148,528	218,757	26,481

Statement of Financial Position

DESCRIPTION	BUDGET as at 31 Dec 2025 €	ACTUAL as at 31 Dec 2025 €	BUDGET as at 31 Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
Non-current Assets					
Property, Plant and Equipment (16)	822,543	860,367	851,086	28,543	(9,281)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	71,088	41,088	27,087	(44,001)	(14,001)
Cash and Cash Equivalents (13)	1,041,568	868,615	1,016,010	(25,558)	147,395
Total Current Assets	1,112,656	909,703	1,043,097	(69,559)	133,394
Current Liabilities (14)					
Payables	409,349	155,008	130,593	(278,756)	(24,415)
Total Current Liabilities	409,349	155,008	130,593	(278,756)	(24,415)
Net Current Assets	703,307	754,695	912,504	209,197	157,809
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,525,850	1,615,062	1,763,590	237,740	148,528
Reserves					
Retained Funds	1,525,850	1,615,062	1,763,590	237,740	148,528

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2025 €	ACTUAL as at 31 Dec 2025 €	BUDGET as at 31 Dec 2026 €
Current Assets	1,112,656	909,703	1,043,097
Current Liabilities	409,349	155,008	130,593
Working Capital	703,307	754,695	912,504
Government Allocation	1,101,315	1,015,683	1,056,683
FSI	64 %	74 %	86 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	
Cash Inflows					
Government cash inflows	264,171	271,171	264,171	289,171	1,088,683
Cash flows from Bye-Laws & L.N fees	21,250	21,250	21,250	21,250	85,000
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	-	-	-	33,830	33,830
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	287,296	294,296	287,296	346,126	1,215,013
Cash Outflows					
Personal Emoluments	96,428	96,428	96,428	96,428	385,710
Operations & Maintenance	123,535	123,535	123,535	119,801	490,406
Administration	20,376	20,376	20,376	20,376	81,502
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	40,000	-	45,000	85,000
Special programmes	-	-	-	-	-
Motor vehicle	-	-	25,000	-	25,000
	-	40,000	25,000	45,000	110,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	240,338	280,338	265,338	281,604	1,067,618
SURPLUS / (DEFICIT)	46,958	13,958	21,958	64,522	147,395
Brought forward (Bank /Cash Bal.)	868,615	915,573	929,531	951,488	868,615
Carry forward	915,573	929,531	951,488	1,016,010	1,016,010

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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	1,101,315	761,762	253,921	1,015,683	1,056,683	(44,632)	41,000
0002-0004 In terms of section 58 CAP 363	7,000	7,000	-	7,000	7,000	-	-
0005-0019 Other Income	60,000	81,587	10,000	91,587	40,000	(20,000)	(51,587)
	1,168,315	850,349	263,921	1,114,270	1,103,683	(64,632)	(10,587)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	210	-	210	-	-	(210)
0026-0035 Income from Permits	61,200	67,565	20,000	87,565	85,000	23,800	(2,565)
	61,200	67,775	20,000	87,775	85,000	23,800	(2,775)
3 Local Enforcement Income							
0037 Commission from Regional Committees	7,500	6,330	2,110	8,440	8,000	500	(440)
0038-0055 Contraventions	-	-	-	-	-	-	-
	7,500	6,330	2,110	8,440	8,000	500	(440)
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	-	-	-	-	33,830	33,830	33,830
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	150	2,300	-	2,300	-	(150)	(2,300)
0110-0119 Contributions	-	965	-	965	-	-	(965)
0120-0129 General Income	70	-	-	-	-	(70)	-
	-	-	-	-	-	-	-
	220	3,265	-	3,265	33,830	33,610	30,565
Total	1,237,235	927,719	286,031	1,213,750	1,230,513	(6,722)	16,763

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2025	ACTUAL Jan-Sept 2025	FORECAST Oct-Dec 2025	TOTAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	23,905	18,846	6,282	25,128	25,460	1,555	332
1200 Employees' Salaries & Wages	209,711	188,798	54,414	243,212	237,352	27,641	(5,860)
1300 Bonuses	18,400	878	24,529	25,407	26,850	8,450	1,443
1400 Income Supplements	1,621	1,568	-	1,568	1,600	(21)	32
1500 Social Security Contributions	18,945	14,914	5,007	19,921	20,800	1,855	879
1600 Allowances	25,000	26,250	8,750	35,000	35,000	10,000	-
1700 Overtime	22,050	33,598	11,199	44,797	40,000	17,950	(4,797)
	319,632	284,852	110,181	395,033	387,062	67,430	(7,971)

7 Operations and Maintenance

2100-2149 Public Utilities	22,000	21,286	4,300	25,586	25,000	3,000	(586)
2200-2259 Public Materials & Supplies	30,600	18,752	4,688	23,440	25,000	(5,600)	1,560
2300-2399 Repairs & Upkeep	100,000	92,189	20,000	112,189	100,000	-	(12,189)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	26,520	35,600	10,000	45,600	26,520	-	(19,080)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	11,220	7,656	2,552	10,208	11,220	-	1,012
3035 Bank Charges	2,200	1,288	429	1,717	2,200	-	483
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	240,000	-	-	-	-	(240,000)	-
3041 Refuse Collection	125,000	-	-	-	-	(125,000)	-
3042 Bulky Refuse Collection	32,500	26,315	8,772	35,087	35,000	2,500	(87)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	92,000	71,401	22,500	93,901	90,000	(2,000)	(3,901)
3052 Cleaning & Maintenance of Non-Urban Areas	11,000	9,757	2,000	11,757	11,000	-	(757)
3053 Cleaning of Public Conveniences	21,600	17,203	5,734	22,937	21,600	-	(1,337)
3055 Cleaning of Council Premises	2,000	3,116	1,039	4,155	4,200	2,200	45
3060 Cleaning & Maintenance of Parks & Gardens	42,000	46,328	12,390	58,718	58,000	16,000	(718)
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	50,704	15,000	65,704	27,000	-	(38,704)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	900	470	157	627	900	-	273
3700-3799 EU Projects	-	-	-	-	55,000	55,000	55,000
3800-3899 Twinning	1,500	-	-	-	1,500	-	1,500
Penalty	-	-	-	-	-	-	-
	788,040	402,065	109,561	511,626	494,140	(293,900)	(17,486)

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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	11,832	9,167	-	9,167	11,832	-	2,665
2500-2599 National & International Memberships	500	100	-	100	500	-	400
2600-2699 Office Services	7,650	5,818	1,939	7,757	7,650	-	(107)
2700-2799 Transport	15,610	1,330	443	1,773	2,500	(13,110)	727
2800-2899 Travel	3,500	1,141	1,200	2,341	3,500	-	1,159
2900-2999 Information Services	6,630	5,666	1,889	7,555	7,500	870	(55)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	46,000	27,388	9,129	36,517	46,000	-	9,483
3200-3299 Training	1,000	-	-	-	1,000	-	1,000
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,020	-	300	300	1,020	-	720
	-	-	-	-	-	-	-
	93,742	50,610	14,901	65,511	81,502	(12,240)	15,991
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	-	(253)	-	(253)	-	-	253
8000-8099 Depreciation (Charge for the Year)	106,050	84,586	35,200	119,786	119,281	13,231	(505)
	106,050	84,333	35,200	119,533	119,281	13,231	(252)
Total	1,307,464	821,860	269,843	1,091,703	1,081,985	(225,479)	(9,718)

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 2025	30 Sep-31 Dec 2025	31-Dec 2025	2026		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	13,063	13,063	1,250	14,313	12,812	(251)	(1,501)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	58,025	58,025	(31,250)	26,775	14,275	(43,750)	(12,500)
Other debtor	-	-	-	-	-	-	-
	71,088	71,088	(30,000)	41,088	27,087	(44,001)	(14,001)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,041,568	1,041,568	(172,953)	868,615	1,016,010	(25,558)	147,395
	1,041,568	1,041,568	(172,953)	868,615	1,016,010	(25,558)	147,395
14 Payables							
4000 Payables	13,666	13,666	42,350	56,016	57,576	43,910	1,560
4100 Accruals	132,918	132,918	(42,350)	90,568	63,318	(69,600)	(27,250)
4150 Deferred Income	257,293	257,293	(253,921)	3,372	5,222	(252,071)	1,850
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other creditor	5,472	5,472	(420)	5,052	4,477	(995)	(575)
	409,349	409,349	(254,341)	155,008	130,593	(278,756)	(24,415)
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		0%	10%	100%	10%	20%	8%	20%	0%	0%	
Cost		€	€	€	€	€	€	€	€	€	€
As at 01 January	2026	70,297	2,920,386	59,544	1,743,106	152,525	572,142	60,185	75,379		5,653,564
Additions		-	-		85,000	-	-	25,000	-		110,000
Disposals									-		-
As at 31 December	2026	70,297	2,920,386	59,544	1,828,106	152,525	572,142	85,185	75,379	-	5,763,564
Grants/ other reimbursements											
As at 01 January	2026	23,755	1,147,713		1,039,508	35,701	83,839	28,560	-		2,359,076
Additions		-	-		-			-	-		-
As at 31 December	2026	23,755	1,147,713	-	1,039,508	35,701	83,839	28,560	-	-	2,359,076
Accumulated Depreciation											
As at 01 January	2026	-	1,607,089	59,544	512,998	85,857	149,050	19,583			2,434,121
Charge for the year			21,250		54,957	13,324	25,300	4,450	-		119,281
Released on disposal		-							-		-
As at 31 December	2026	-	1,628,339	59,544	567,955	99,181	174,350	24,033	-	-	2,553,402
Budgeted NBV 31 Dec	2025	46,542	164,329	-	137,803	25,789	351,820	19,226	77,034		822,543
Forecasted NBV 1 Jan	2026	46,542	165,584	-	190,600	30,967	339,253	12,042	75,379	-	860,367
Budgeted NBV 31 Dec	2026	46,542	144,334	-	220,643	17,643	313,953	32,592	75,379	-	851,086