



IX-XGHAJRA

Xghajra Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

Neil Attard
Mayor

Ranier Busuttill
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec 2024	Jan-Dec 2024	Jan-Dec 2025	Bud-Bud	Bud-Act
	€	€	€	€	€

Income

Funds received from Central Government(1)	322,092	332,339	294,103	(27,989)	(38,236)
Income raised from Bye-Laws (2)	6,000	325	-	(6,000)	(325)
Income raised from LES (3)	1,000	1,601	1,000	-	(601)
Investment Income (4)	-	-	-	-	-
Other Income (5)	10,000	8,718	20,000	10,000	11,282
TOTAL	339,092	342,983	315,103	(23,989)	(27,880)

Expenditure

Personal Emoluments (6)	63,231	64,476	65,730	2,499	1,254
Operations and Maintenance (7)	125,476	165,228	152,015	26,539	(13,213)
Administration (8)	57,829	58,452	64,000	6,171	5,548
Finance Cost (9)	300	-	-	(300)	-
Other Expenditure (10)	8,678	22,756	18,881	10,203	(3,875)
TOTAL	255,514	310,912	300,626	45,112	(10,286)
Surplus / Deficit	83,578	32,071	14,477	(69,101)	(17,594)

Statement of Financial Position

DESCRIPTION	BUDGET as at 31 Dec 2024	ACTUAL as at 31 Dec 2024	BUDGET as at 31 Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	209,342	75,862	56,981	(152,361)	(18,881)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	301,690	1,904	45,000	(256,690)	43,096
Cash and Cash Equivalents (13)	100,000	92,671	78,000	(22,000)	(14,671)
Total Current Assets	401,690	94,575	123,000	(278,690)	28,425
Current Liabilities (14)					
Payables	259,000	164,569	159,636	(99,364)	(4,933)
Total Current Liabilities	259,000	164,569	159,636	(99,364)	(4,933)
Net Current Assets	142,690	(69,994)	(36,636)	(179,326)	33,358
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	352,032	5,868	20,345	(331,687)	14,477
Reserves					
Retained Funds	142,690	(69,994)	(55,517)	(198,207)	14,477

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec	ACTUAL as at 31 Dec	BUDGET as at 31 Dec

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	2024	2024	2025
	€	€	€
Current Assets	401,690	94,575	123,000
Current Liabilities	259,000	164,569	159,636
Working Capital	142,690	(69,994)	(36,636)
Government Allocation	292,092	292,092	254,103

FSI 49 % (24) % (14) %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR 2025 €	APR-JUN 2025 €	JUL-SEP 2025 €	OCT-DEC 2025 €	2025 €
Cash Inflows					
Government cash inflows					-
Cash flows from Bye-Laws & L.N fees		-	-	-	-
Local Enforcement cash flows					-
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					-
TOTAL Inflows	-	-	-	-	-
Cash Outflows					
Personal Emoluments					-
Operations & Maintenance					-
Administration					-
Finance	-	-	-	-	-
Capital					-
Acquisition of property	-	-	-	-	-
Construction	0	-	-	-	-
Improvements	-	-	-	-	-
Special programmes	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-

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	-		-		-		-		-
TOTAL Outflows	-		-		-		-		-
SURPLUS / (DEFICIT)	-		-		-		-		-
Brought forward (Bank /Cash Bal.)	92,671		92,671		92,671		92,671		92,671
Carry forward	92,671		92,671		92,671		92,671		92,671

Detailed Estimates of Income

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
Income	€	€	€	€	€	€	€
1 Funds received form Central Government							
0001 In terms of section 55 CAP 363	292,092	219,069	73,023	292,092	254,103	(37,989)	(37,989)
0002-0004 In terms of section 58 CAP 363	10,000	-	-	-	-	(10,000)	-
0005-0019 Other Income	20,000	22,225	18,022	40,247	40,000	20,000	(247)
	322,092	241,294	91,045	332,339	294,103	(27,989)	(38,236)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	325	-	325	-	-	(325)
0026-0035 Income from Permits	6,000	-	-	-	-	(6,000)	-
	6,000	325	-	325	-	(6,000)	(325)
3 Local Enforcement Income							
0037 Commission from Regional Commlases	-	1,009	-	1,009	-	-	(1,009)
0038-0055 Contraventions	1,000	333	259	592	1,000	-	408
	1,000	1,342	259	1,601	1,000	-	(601)
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	10,000	7,388	1,330	8,718	20,000	10,000	11,282
	10,000	7,388	1,330	8,718	20,000	10,000	11,282
Total	339,092	250,349	92,634	342,983	315,103	(23,989)	(27,880)

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 Budt-Bud	VARIANCE Budt-Act
	€	€	€	€	€	€	€

6 Personal Emoluments							
1100 Mayor's Allowance	10,524	10,298	3,432	13,730	13,730	3,206	-
1200 Employees' Salaries & Wages	39,455	35,071	11,699	46,770	48,000	8,545	1,230
1300 Bonuses	-	-	-	-	-	-	-
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	2,652	3,001	975	3,976	4,000	1,348	24
1600 Allowances	10,600	-	-	-	-	(10,600)	-
1700 Overtime	-	-	-	-	-	-	-
	63,231	48,370	16,106	64,476	65,730	2,499	1,254

7 Operations and Maintenance							
2100-2149 Public Utilities	10,080	2,010	477	2,487	5,000	(5,080)	2,513
2200-2259 Public Materials & Supplies	5,040	5,128	331	5,459	6,000	960	541
2300-2399 Repairs & Upkeep	2,209	14,496	(2,551)	11,945	15,000	12,791	3,055
2400-2449 Rent	13,700	2,700	(697)	2,003	2,500	(11,200)	497
3010 Street Lighting	2,100	9,019	5,717	14,736	15,000	12,900	264
3020 Lease of Equipment	1,200	3,360	500	3,860	5,000	3,800	1,140
3030 Insurance	1,890	3,022	708	3,730	4,000	2,110	270
3035 Bank Charges	389	777	170	947	1,000	611	53
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	20,311	20,502	6,703	27,205	-	(20,311)	(27,205)
3041 Refuse Collection	31,960	6,522	8,054	14,576	15,000	(16,960)	424
3042 Bulky Refuse Collection	5,775	7,071	1,945	9,016	10,000	4,225	984
3043 Bins on wheels	-	2,415	-	2,415	3,000	3,000	585
3045 Bins in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	19,392	14,083	-	14,083	16,000	(3,392)	1,917
3052 Cleaning & Maintenance of Non-Urban Areas	-	1,080	2,250	3,330	5,000	5,000	1,670
3053 Cleaning of Public Conveniences	3,960	3,604	1,290	4,894	5,000	1,040	106
3055 Cleaning of Council Premises	500	570	110	680	715	215	35
3060 Cleaning & Maintenance of Parks & Gardens	1,680	325	-	325	500	(1,180)	175
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	708	-	708	800	800	92
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-

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3300-3379 Hospitality	2,100	-	-	-	-	-	(2,100)	-
3390-3389 Community	3,150	35,052	7,777	42,829	42,500	39,350	(329)	-
3600-3694 Local Enforcement Expenses	40	-	-	-	-	(40)	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-	-
	125,476	132,444	32,784	165,228	152,015	26,539	(13,213)	

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	
2024	2024	2024	2024	2025			
€	€	€	€	€	€	€	

8 Administration & Other Expenditure							
2150-2199 Office Utilities	5,795	968	347	1,315	2,000	(3,795)	665
2260-2299 Office Materials & Supplies	4,800	3,302	513	3,815	4,000	(800)	185
2450-2499 Office Rent	-	-	-	-	-	-	-
2590-2599 National & International Memberships	-	689	2,214	2,903	3,000	3,000	97
2800-2899 Office Services	28,864	24,576	12,797	37,373	40,000	11,136	2,627
2700-2799 Transport	250	-	-	-	-	(250)	-
2800-2899 Travel	-	1,079	358	1,437	2,000	2,000	563
2900-2999 Information Services	1,920	1,844	1,463	3,307	4,000	2,080	693
3050 Office Cleaning	16,200	-	-	-	-	(16,200)	-
3140-3199 Professional Services	-	4,926	2,025	6,951	7,000	7,000	49
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	-	1,276	75	1,351	2,000	2,000	649
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
Total	57,829	38,660	19,792	58,452	64,000	6,171	5,548

9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Interest payable	300	-	-	-	-	(300)	-
Total	300	-	-	-	-	(300)	-

10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	(214)	(214)	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	8,678	14,710	8,260	22,970	18,881	(8,678)	214
8000-8099 Depreciation (Charge for the Year)	8,678	14,710	8,046	22,756	18,881	(8,881)	(4,089)
Total	255,514	234,184	76,728	310,912	300,626	45,112	(10,286)

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	257,632	-	(14)	(14)	41,000	(216,632)	41,014
0210-0219 LES Receivables	758	-	-	-	-	(758)	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	39,100	4,936	(3,018)	1,918	4,000	(35,100)	2,082
Other debtors	4,200	-	-	-	-	(4,200)	-
	301,690	4,936	(3,032)	1,904	45,000	(256,690)	43,096
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	100,000	72,443	20,228	92,671	78,000	(22,000)	(14,671)
	100,000	72,443	20,228	92,671	78,000	(22,000)	(14,671)
14 Payables							
4000 Payables	35,000	62,562	13,469	76,031	89,000	54,000	12,969
4100 Accruals	19,000	1,764	(1,685)	79	3,000	(16,000)	2,921
4150 Deferred income	55,000	12,355	-	12,355	15,000	(40,000)	2,645
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other payables	150,000	75,987	117	76,104	52,636	(97,364)	(23,468)
	259,000	152,668	11,901	164,569	159,636	(99,364)	(4,933)
15 Non Current Liabilities							
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
€	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2025		8,130	-	279,198	24,044	573,316	7,728	54,920	20,713	331,488	1,299,537
Additions		-	-	-	-	-	-	-	-	-	-
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2025		8,130	-	279,198	24,044	573,316	7,728	54,920	20,713	331,488	1,299,537
Grants/ other reimbursements											
As at 01 January 2025		2,330	-	176,156	-	403,018	-	12,867	-	325,658	920,029
Additions		-	-	176,156	-	403,018	-	12,867	-	325,658	920,029
As at 31 December 2025		2,330	-	176,156	-	403,018	-	12,867	-	325,658	920,029
Accumulated Depreciation											
As at 01 January 2025		5,800	-	100,666	24,044	108,994	7,457	38,796	17,889	-	303,646
Charge for the year		-	-	433	4,427	8,456	316	4,757	492	-	18,881
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2025		5,800	-	101,099	28,471	117,450	7,773	43,553	18,381	-	322,527
Budgeted NBV 31 Dec 2024		9,404	12,441	4,295	-	49,655	582	20,028	12,106	100,831	209,342
Forecasted NBV 1 Jan 2025		-	-	2,376	-	61,304	271	3,257	2,824	5,830	75,862
Budgeted NBV 31 Dec 2025		-	-	1,943	(4,427)	52,848	(45)	(1,500)	2,332	5,830	56,981