

Xghajra Local Council

**Annual Budget
For
Financial Year
2026**

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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	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2025	2025	2026		
	€	€	€	€	€
Income					
Funds received from Central Government (1)	294,103	385,163	354,103	60,000	(31,060)
Income raised from Bye-Laws (2)	325	5,122	3,000	2,675	(2,122)
Income raised from LES (3)	1,000	1,067	1,000	-	(67)
Investment Income (4)	-	-	-	-	-
Other Income (5)	20,000	9,731	8,000	(12,000)	(1,731)
TOTAL	315,428	401,083	366,103	50,675	(34,980)
Expenditure					
Personal Emoluments (6)	65,730	78,441	78,903	13,173	462
Operations and Maintenance (7)	152,015	115,944	125,380	(26,635)	9,436
Administration (8)	64,000	65,086	64,000	-	(1,086)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	18,881	15,717	13,824	(5,057)	(1,893)
TOTAL	300,626	275,188	282,107	(18,519)	6,919
Surplus / Deficit	14,802	125,895	83,996	69,194	(41,899)

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
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	69,158	69,158	100,434	31,276	31,276
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	45,000	61,253	76,000	31,000	14,747
Cash and Cash Equivalents (13)	78,000	88,111	125,930	47,930	37,819
Total Current Assets	123,000	149,364	201,930	78,930	52,566
Current Liabilities (14)					
Payables	159,636	78,154	78,000	(81,636)	(154)
Total Current Liabilities	159,636	78,154	78,000	(81,636)	(154)
Net Current Assets	(36,636)	71,210	123,930	160,566	52,720
Non-current liabilities (15)					
	-	-	-	-	-
Net Assets	32,522	140,368	224,364	191,842	83,996
Reserves					
Retained Funds	142,690	140,368	224,364	81,674	83,996

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	123,000	149,364	201,930
Current Liabilities	159,636	78,154	78,000
Working Capital	(36,636)	71,210	123,930
Government Allocation	254,103	254,103	254,103
FSI	(14) %	28 %	49 %

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					-
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					-
	-	-	-	-	-
TOTAL Outflows	-	-	-	-	-
SURPLUS / (DEFICIT)	-	-	-	-	-
Brought forward (Bank /Cash Bal.)	88,111	88,111	88,111	88,111	88,111
Carry forward	88,111	88,111	88,111	88,111	88,111

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		
€	€	€	€	€	€	€	
Income							
1	Funds received form Central Government:						
0001 In terms of section 55 CAP 363	254,103	190,578	63,525	254,103	254,103	-	-
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	40,000	69,766	61,294	131,060	100,000	60,000	(31,060)
	294,103	260,344	124,819	385,163	354,103	60,000	(31,060)
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	325	1,660	3,462	5,122	3,000	2,675	(2,122)
0026-0035 Income from Permits	-	-	-	-	-	-	-
	325	1,660	3,462	5,122	3,000	2,675	(2,122)
3	Local Enforcement Income						
0037 Commission from Regional Committees	-	655	-	655	-	-	(655)
0038-0055 Contraventions	1,000	412	-	412	1,000	-	588
	1,000	1,067	-	1,067	1,000	-	(67)
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	-	-	1,177	1,177	-	-	(1,177)
0120-0129 General Income	20,000	6,644	1,910	8,554	8,000	(12,000)	(554)
	20,000	6,644	3,087	9,731	8,000	(12,000)	(1,731)
Total	315,428	269,715	131,368	401,083	366,103	50,675	(34,980)

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		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	13,730	10,427	4,476	14,903	14,903	1,173	-
1200 Employees' Salaries & Wages	48,000	42,609	16,727	59,336	60,000	12,000	664
1300 Bonuses	-	-	218	218	-	-	(218)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	4,000	1,494	2,490	3,984	4,000	-	16
1600 Allowances	-	-	-	-	-	-	-
1700 Overtime	-	-	-	-	-	-	-
	65,730	54,530	23,911	78,441	78,903	13,173	462
7 Operations and Maintenance							
2100-2149 Public Utilities	5,000	2,560	677	3,237	5,000	-	1,763
2200-2259 Public Materials & Supplies	6,000	6,833	823	7,656	8,000	2,000	344
2300-2399 Repairs & Upkeep	15,000	3,165	6,234	9,399	12,000	(3,000)	2,601
2400-2449 Rent	2,500	1,697	983	2,680	2,680	180	-
3010 Street Lighting	15,000	5,406	459	5,865	10,000	(5,000)	4,135
3020 Lease of Equipment	5,000	438	251	689	2,000	(3,000)	1,311
3030 Insurance	4,000	2,507	541	3,048	3,200	(800)	152
3035 Bank Charges	1,000	618	185	803	1,000	-	197
3038 Penalties	-	-	23	23	-	-	(23)
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	15,000	847	-	847	-	(15,000)	(847)
3042 Bulky Refuse Collection	10,000	10,730	4,646	15,376	12,000	2,000	(3,376)
3043 Bins on wheels	3,000	4,258	3,261	7,519	5,000	2,000	(2,519)
3045 Bring in sites	-	-	911	911	1,500	1,500	589
3051 Road & Street Cleaning	16,000	9,431	(1,250)	8,181	10,000	(6,000)	1,819
3052 Cleaning & Maintenance of Non-Urban Areas	5,000	3,920	2,660	6,580	8,000	3,000	1,420
3053 Cleaning of Public Conveniences	5,000	4,450	1,290	5,740	6,000	1,000	260
3055 Cleaning of Council Premises	715	-	-	-	-	(715)	-
3060 Cleaning & Maintenance of Parks & Gardens	500	2,426	-	2,426	2,500	2,000	74
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	800	-	-	-	-	(800)	-
3064 Other Contractual Services	-	1,381	-	1,381	1,500	1,500	119
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	42,500	37,020	(3,437)	33,583	35,000	(7,500)	1,417
3600-3694 Local Enforcement Expenses	-	-	-	-	-	-	-
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	152,015	97,687	18,257	115,944	125,380	(26,635)	9,436

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	2,000	1,058	342	1,400	2,000	-	600
2260-2299 Office Materials & Supplies	4,000	1,451	640	2,091	4,000	-	1,909
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	3,000	-	-	-	3,000	-	3,000
2600-2699 Office Services	40,000	30,707	11,393	42,100	40,000	-	(2,100)
2700-2799 Transport	-	-	-	-	-	-	-
2800-2899 Travel	2,000	1,281	847	2,128	2,000	-	(128)
2900-2999 Information Services	4,000	3,247	656	3,903	4,000	-	97
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	7,000	10,779	2,685	13,464	7,000	-	(6,464)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	2,000	-	-	-	2,000	-	2,000
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	64,000	48,523	16,563	65,086	64,000	-	(1,086)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
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)	18,881	11,854	3,863	15,717	13,824	(5,057)	(1,893)
	18,881	11,854	3,863	15,717	13,824	(5,057)	(1,893)
Total	300,626	212,594	62,594	275,188	282,107	(18,519)	6,919

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sept 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	41,000	(15)	-	(15)	1,000	(40,000)	1,015
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	4,000	25,375	14,952	40,327	50,000	46,000	9,673
Amounts to be refunded	-	-	20,941	20,941	25,000	25,000	4,059
	45,000	25,360	35,893	61,253	76,000	31,000	14,747
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	78,000	116,668	(28,557)	88,111	125,930	47,930	37,819
	78,000	116,668	(28,557)	88,111	125,930	47,930	37,819
14 Payables							
4000 Payables	89,000	37,067	(3,050)	34,017	35,000	(54,000)	983
4100 Accruals	3,000	7,113	735	7,848	8,000	5,000	152
4150 Deferred Income	15,000	35,686	(27,860)	7,826	10,000	(5,000)	2,174
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other payables	52,636	64,205	(35,742)	28,463	25,000	(27,636)	(3,463)
	159,636	144,071	(65,917)	78,154	78,000	(81,636)	(154)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Motor Vehicle	Property	Construction & Spec Prog	New street signs	Urban improvement	Plant & machinery	Office & computer equipment	Office furniture & fittings	Assets under construction	Total
% of depreciation	20%	1%	10%	100%	10%	20%	20%	8%	0%	
	€	€	€	€	€	€	€	€	€	€
Cost										
As at 01 January 2026	8,130	-	279,198	25,361	624,809	7,728	54,920	20,713	331,488	1,352,347
Additions	34,000	-	-	-	-	-	-	-	40,000	74,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	42,130	-	279,198	25,361	624,809	7,728	54,920	20,713	371,488	1,426,347
Grants/ other reimbursements										
As at 01 January 2026	2,330		176,156		449,061		12,867		325,658	966,072
Additions	28,900									28,900
As at 31 December 2026	31,230	-	176,156	-	449,061	-	12,867	-	325,658	994,972
Accumulated Depreciation										
As at 01 January 2026	5,800	-	101,174	25,361	117,392	7,557	41,465	18,368	-	317,117
Charge for the year	1,020	-	508	-	9,192	171	588	2,345	-	13,824
Released on disposal	-	-								-
As at 31 December 2026	6,820	-	101,682	25,361	126,584	7,728	42,053	20,713	-	330,941
Budgeted NBV 31 Dec 2025	-	-	1,868	-	58,356	171	-	2,933	5,830	69,158
Forecasted NBV 1 Jan 2026	-	-	1,868	-	58,356	171	588	2,345	5,830	69,158
Budgeted NBV 31 Dec 2026	4,080	-	1,360	-	49,164	-	-	-	45,830	100,434