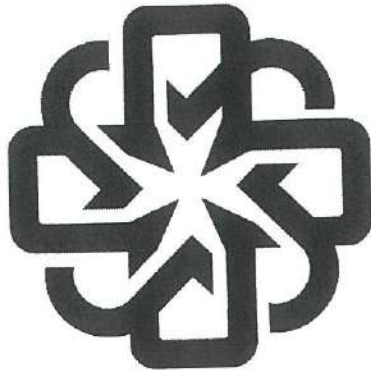




Association of Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

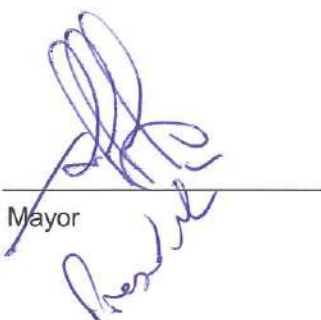
L-Assoċjazzjoni Kunsilli Lokali qed tippreżenta l-Estimi Finanzjarji għas-sena 2025. Għall-ewwel darba l-Assoċjazzjoni qed ikollha żieda sostanzjali fl-allokazzjoni finanzjarja għas-sena 2025. L-Allokazzjoni tirrifletti pjan ta' ħidma kif ukoll pjan ta' ristrutturar fl-amministrattiv tal-Assoċjazzjoni u li kien preżentat fuq livell Ministerjali. B' sodisfazzjoni, l-Assoċjazzjoni tinnotta li dan il-pjan intlaqa' u għaldaqstant qed ikun ukoll sostanzjat mill-alokazzjoni finanzjarja neċessarja.

L-Assoċjazzjoni ser tkun qed taħdem sabiex tkompli isaħħaħ l-amministrazzjoni tagħha sabiex tkun ta' servizz għall-Kunsilli Lokali. Dan jirrifletti fin-nefqa għaž-żieda fl-ispejjeż relatati mas-salarji.

Qed nestimaw ukoll li d-dħul mill-LES ser ikun qed ikompli jiżdied bi żdieda minima ta' madwar EUR5,000 fuq is-sena 2024. L-Assoċjazzjoni ser tkun qed terġa' tkompli tinvesti billi iżomm cashflow li għandha marbutin għal 6 xhur ġo fixed account sabiex ikun hemm l-akkumular tal-interessi. Dan qed ikun stmat li jitla' madwar EUR28,000.

Finanzji allokti ma' spejjeż relatati mal-komunita' wkoll ġew ikkunsidrati l-proġett ta' Rillu Merillu kif ukoll l-inizjattiva ta' Summer Camp organizzat mill-Kummissjoni Ewropea. L-Assoċjazzjoni qed tikkunsidra wkoll spejjeż relatati ma' taħriġ kif ukoll spejjeż relatati ma' attivitajiet u inizjattiv fosthom, parti mill-organizzazzjoni tal-ALL Digital Summit 2025.

Abbażi ta' dawn il-figuri preżentati, l-Assoċjazzjoni qed tara li ser tkun qed tagħlaq is-sena b' surplus ta' EUR10,163


Mayor
Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2024	FORECAST Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€

Income

Funds received from Central Government (1)	590,000	590,396	900,000	310,000	309,604
Income raised from Bye-Laws (2)	-	-	-	-	-
Income raised from LES (3)	300,000	305,936	310,000	10,000	4,064
Investment Income (4)	28,000	28,000	28,000	-	-
Other Income (5)	70,000	71,875	70,000	-	(1,875)
TOTAL	988,000	996,207	1,308,000	320,000	311,793

Expenditure

Personal Emoluments (6)	253,455	233,237	514,000	260,545	280,763
Operations and Maintenance (7)	410,000	401,514	439,000	29,000	37,486
Administration (8)	282,500	267,211	298,500	16,000	31,289
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	40,390	40,899	46,337	5,947	5,438
TOTAL	986,345	942,860	1,297,837	311,492	354,977

Surplus / Deficit

1,655	53,347	10,163	8,508	(43,184)
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET as at 31 Dec 2024 €	FORECAST 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)	973,526	378,596	1,037,259	63,733	658,663
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	80,000	116,707	105,000	25,000	(11,707)
Cash and Cash Equivalents (13)	2,612,549	3,263,211	3,025,504	412,955	(237,707)
Total Current Assets	2,692,549	3,379,918	3,130,504	437,955	(249,414)
Current Liabilities (14)					
Payables	1,951,643	2,029,049	2,429,634	477,991	400,585
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	1,951,643	2,029,049	2,429,634	477,991	400,585
Net Current Assets	740,906	1,350,869	700,870	(40,036)	(649,999)
Non-current liabilities (15)	35,000	16,999	15,500	(19,500)	(1,499)
Net Assets	1,679,432	1,712,466	1,722,629	43,197	10,163
Reserves					
Retained Funds	1,679,432	1,712,466	1,722,629	43,197	10,163

Financial Situation Indicator

DESCRIPTION	BUDGET as at 31 Dec 2024 €	FORECAST as at 31 Dec 2024 €	BUDGET as at 31 Dec 2025 €
Current Assets	2,692,549	3,379,918	3,130,504
Current Liabilities	1,951,643	2,029,049	2,429,634
Total Long Term Liabilities	35,000	16,999	15,500
Commitments approved by Ministry	705,906	1,333,870	685,370
Government Allocation	590,000	590,396	900,000
FSI	119.65%	225.93%	76.15%

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	225,000	225,000	225,000	225,000	900,000
Cash flows from Bye-Laws & L.N fees	-	-	-	-	-
Local Enforcement cash flows	77,500	77,500	77,500	77,500	310,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	28,000	28,000
	-	-	-	28,000	28,000
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	17,500	17,500	17,500	17,500	70,000
TOTAL Inflows	320,000	320,000	320,000	348,000	1,308,000
Cash Outflows					
Personal Emoluments	128,500	128,500	128,500	128,500	514,000
Operations & Maintenance	109,750	109,750	109,750	109,750	439,000
Administration	74,625	74,625	74,625	74,625	298,500
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	150,000	150,000	150,000	150,000	600,000
Improvements	22,500	22,500	-	-	45,000
Special programmes	-	-	-	-	-
Office/Computer Equipment/Furniture	22,500	22,500	22,500	22,500	90,000
	195,000	195,000	172,500	172,500	735,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	507,875	507,875	485,375	485,375	1,986,500
SURPLUS / (DEFICIT)	(187,875)	(187,875)	(165,375)	(137,375)	(678,500)
Brought forward (Bank /Cash Bal.)	3,704,004	3,516,129	3,328,254	3,162,879	3,704,004
Carry forward	3,516,129	3,328,254	3,162,879	3,025,504	3,025,504

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		
2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

Income**1 Funds received form Cental Government:**

0001 In terms of section 55 CAP 363
 0002-0004 In terms of section 58 CAP 363
 0005-0019 Other Income

490,000	367,500	122,500	490,000	800,000	310,000	310,000
-	-	-	-	-	-	-
100,000	97,396	3,000	100,396	100,000	-	(396)
590,000	464,896	125,500	590,396	900,000	310,000	309,604

2 Bye-Laws & Legal Fees

0021-0025 Community Services
 0026-0035 Income from Permits

			-	-	-	-
			-	-	-	-
-	-	-	-	-	-	-

3 Local Enforcement Income

0037 Commission from Regional Committees
 0038-0055 Contraventions

300,000	229,452	76,484	305,936	310,000	10,000	4,064
-	-	-	-	-	-	-
300,000	229,452	76,484	305,936	310,000	10,000	4,064

4 Investment Income

0091-0095 Bank interest
 0096-0099 Income received from Government Securities

28,000	21,000	7,000	28,000	28,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,000	21,000	7,000	28,000	28,000	-	-

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

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
70,000	71,875	-	71,875	70,000	-	(1,875)
-	-	-	-	-	-	-
70,000	71,875	-	71,875	70,000	-	(1,875)

Total

988,000	787,223	208,984	996,207	1,308,000	320,000	311,793
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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		
2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	23,000	16,992	5,664	22,656	25,000	2,000	2,344
1200 Employees' Salaries & Wages	160,000	105,989	35,330	141,319	375,000	215,000	233,681
1300 Bonuses	13,000	777	12,400	13,177	32,000	19,000	18,823
1400 Income Supplements	1,455	1,417	-	1,417	3,500	2,045	2,083
1500 Social Security Contributions	15,000	10,549	3,516	14,065	35,000	20,000	20,935
1600 Allowances	35,000	24,926	8,309	33,235	35,000	-	1,765
1700 Overtime	6,000	5,526	1,842	7,368	8,500	2,500	1,132
	253,455	166,176	67,061	233,237	514,000	260,545	280,763

7 Operations and Maintenance

2100-2149 Public Utilities				-		-	-
2200-2259 Public Materials & Supplies				-		-	-
2300-2399 Repairs & Upkeep				-		-	-
2400-2449 Rent				-		-	-
3010 Street Lighting				-		-	-
3020 Lease of Equipment				-		-	-
3030 Insurance	3,000	2,241	747	2,988	3,000	-	12
3035 Bank Charges	2,000	526	175	701	1,000	(1,000)	299
3038 Penalties			-	-		-	-
3040 Waste Disposal			-	-		-	-
3041 Refuse Collection	-		-	-		-	-
3042 Bulky Refuse Collection			-	-		-	-
3043 Bins on wheels			-	-		-	-
3045 Bring in sites			-	-		-	-
3051 Road & Street Cleaning			-	-		-	-
3052 Cleaning & Maintenance of Non-Urban Areas			-	-		-	-
3053 Cleaning of Public Conveniences			-	-		-	-
3055 Cleaning of Council Premises			-	-		-	-
3060 Cleaning & Maintenance of Parks & Gardens			-	-		-	-
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			-	-		-	-
3380-3389 Community	65,000	43,539	14,513	58,052	65,000	-	6,948
3600-3694 Local Enforcement Expenses			-	-		-	-
3700-3799 EU Projects			-	-		-	-
3800-3899 Twinning			-	-		-	-
LCA Initiatives and Events	340,000	222,773	117,000	339,773	370,000	30,000	30,227
	410,000	269,079	132,435	401,514	439,000	29,000	37,486

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		
2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€

8 Administration & Other Expenditure

2150-2199 Office Utilities	8,000	5,622	1,874	7,496	8,000	-	504
2260-2299 Office Materials & Supplies	25,000	12,746	4,249	16,995	25,000	-	8,005
2450-2499 Office Rent	25,000	17,586	5,862	23,448	31,000	6,000	7,552
2500-2599 National & International Memberships	17,000	12,254	4,085	16,339	17,000	-	661
2600-2699 Office Services	15,000	12,212	4,071	16,283	17,500	2,500	1,217
2700-2799 Transport	30,000	16,696	5,565	22,261	30,000	-	7,739
2800-2899 Travel	35,000	25,896	8,632	34,528	35,000	-	472
2900-2999 Information Services	45,000	37,708	12,569	50,277	52,000	7,000	1,723
3050 Office Cleaning	6,000	4,730	1,577	6,307	6,500	500	193
3140-3199 Professional Services	55,000	42,757	14,252	57,009	55,000	-	(2,009)
3200-3299 Training	7,000	3,815	1,272	5,087	7,000	-	1,913
3345 Office Hospitality	12,500	8,386	2,795	11,181	12,500	-	1,319
3400-3499 Incidental Expenses	2,000	-	-	-	2,000	-	2,000
						-	-
	282,500	200,408	66,803	267,211	298,500	16,000	31,289

9 Finance Costs

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

10 Other Expenditure

3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-
8000-8099 Depreciation	40,390	30,674	10,225	40,899	46,337	5,438
	40,390	30,674	10,225	40,899	46,337	5,438

Total

986,345	666,337	276,523	942,860	1,297,837	311,492	354,977
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Detailed Estimates of Statement Of Affairs**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
0210-0219 LES Receivables
0220-0229 Receivables from EU
0250 Prepayments & Accrued income

30,000	19,312	14,873	34,185	30,000	-	(4,185)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	77,204	5,318	82,522	75,000	25,000	(7,522)
-	-	-	-	-	-	-
80,000	96,516	20,191	116,707	105,000	25,000	(11,707)

13 Cash & Equivalents

5001-5099 Bank & Cash Balances

2,612,549	3,244,842	18,369	3,263,211	3,025,504	412,955	(237,707)
2,612,549	3,244,842	18,369	3,263,211	3,025,504	412,955	(237,707)

14 Payables

4000 Payables
4100 Accruals
4150 Deferred Income
Current portion of Long-Term Borrowings
Funds in transit/LES/Regions/EU Funds

80,000	30,327	5,687	36,014	45,000	(35,000)	8,986
80,000	28,235	8,741	36,976	45,000	(35,000)	8,024
75,000	42,900	-	42,900	40,000	(35,000)	(2,900)
-	-	-	-	-	-	-
1,716,643	1,923,646	(10,487)	1,913,159	2,299,634	582,991	386,475
1,951,643	2,025,108	3,941	2,029,049	2,429,634	477,991	400,585

15 Non Current Liabilities

4200 Long Term Borrowings
Leases_IFRS16

-	-	-	-	-	-	-
35,000	26,418	(9,419)	16,999	15,500	(19,500)	(1,499)
35,000	26,418	(9,419)	16,999	15,500	(19,500)	(1,499)

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture	Office Equipment	Computer Equipment	Software	ANYC	Leased Premises	Leased Motor Vehicle	Plant & Machinery	Parking Area	Total
	€ 7.5%	€ 20%	€ 25%	€ 25%	€ 0%	€	€	€ 20%	€ 1%	€
Cost										
As at 01 January 2025	485,000	95,000	50,000	15,000	43,167	100,000	37,320	-	-	825,487
Additions	70,000	10,000	10,000	-	-	-	-	45,000	600,000	735,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	555,000	105,000	60,000	15,000	43,167	100,000	37,320	45,000	600,000	1,560,487
Grants/ other reimbursements										
As at 01 January 2025	97,278	-	-	-	15,099	-	-	-	-	112,377
Additions	-	-	-	-	-	-	-	30,000	-	30,000
As at 31 December 2025	97,278	-	-	-	15,099	-	-	30,000	-	142,377
Accumulated Depreciation										
As at 01 January 2025	76,418	81,453	42,863	11,487	-	89,875	32,418	-	-	334,514
Charge for the year	16,487	12,987	4,875	2,988	-	-	-	3,000	6,000	46,337
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	92,905	94,440	47,738	14,475	-	89,875	32,418	3,000	6,000	380,851
Budgeted NBV 31 Dec 2024	267,653	17,875	15,148	3,780	43,167	12,458	7,445	12,000	594,000	973,526
Forecasted NBV 1 Jan 2025	311,304	13,547	7,137	3,513	28,068	10,125	4,902	-	-	378,596
Budgeted NBV 31 Dec 2025	364,817	10,560	12,262	525	28,068	10,125	4,902	12,000	594,000	1,037,259