



Il-Munxar Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary



Damien Spiteri
Mayor



Ryan Debrincat
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

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

Income

Funds received from Central Government (1)	391,223	391,384	344,020	(47,203)	(47,364)
Income raised from Bye-Laws (2)	10,000	12,659	11,000	1,000	(1,659)
Income raised from LES (3)	800	1,275	1,000	200	(275)
Investment Income (4)	100	56	50	(50)	(6)
Other Income (5)	19,000	14,872	18,000	(1,000)	3,128
TOTAL	421,123	420,245	374,070	(47,053)	(46,175)

Expenditure

Personal Emoluments (6)	117,157	116,006	122,318	5,161	6,312
Operations and Maintenance (7)	224,550	217,351	159,350	(65,200)	(58,001)
Administration (8)	31,950	37,947	39,400	7,450	1,453
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	44,927	51,701	47,569	2,642	(4,132)
TOTAL	418,584	423,005	368,637	(49,947)	(54,368)

Surplus / Deficit

2,539	(2,759)	5,433	2,894	8,192
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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)	288,863	182,719	180,975	(107,888)	(1,744)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	20,531	4,185	8,000	(12,531)	3,815
Cash and Cash Equivalents (13)	350,936	675,618	682,795	331,859	7,177
Total Current Assets	371,467	679,803	690,795	319,328	10,992
Current Liabilities (14)					
Payables	130,458	387,253	391,068	260,610	3,815
Total Current Liabilities	130,458	387,253	391,068	260,610	3,815
Net Current Assets	241,009	292,550	299,727	58,718	7,177
Non-current liabilities (15)	-	-	-	-	-
Net Assets	529,872	475,269	480,702	(49,170)	5,433
Reserves					
Retained Funds	529,872	475,269	480,702	(49,170)	5,433

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	371,467	679,803	690,795
Current Liabilities	130,458	387,253	391,068
Working Capital	241,009	292,550	299,727
Government Allocation	346,223	346,223	299,020
FSI	70 %	84 %	100 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR 2025 €	APR-JUN 2025 €	JUL-SEP 2025 €	OCT-DEC 2025 €	
Cash Inflows					
Government cash inflows	86,005	86,005	86,005	86,005	344,020
Cash flows from Bye-Laws & L.N fees	2,750	2,750	2,750	2,750	11,000
Local Enforcement cash flows	250	250	250	250	1,000
Finance cash flows					
Loan Proceeds					-
Investment income				50	50
	-	-	-	50	50
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	80,132	80,132	80,132	80,132	320,528
TOTAL Inflows	169,137	169,137	169,137	169,187	676,598
Cash Outflows					
Personal Emoluments	30,579	30,580	30,579	30,580	122,318
Operations & Maintenance	39,837	39,838	39,837	39,838	159,350
Administration	9,850	9,850	9,850	9,850	39,400
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements	13,780	13,780	13,780	13,780	55,120
Special programmes	69,558	69,558	69,558	69,558	278,232
Office Furniture and Computer equipment	3,750	3,750	3,750	3,750	15,000
	87,088	87,088	87,088	87,088	348,352
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
TOTAL Outflows	167,354	167,356	167,354	167,356	669,420
SURPLUS / (DEFICIT)	1,783	1,781	1,783	1,831	7,178
Brought forward (Bank /Cash Bal.)	675,618	677,401	679,182	680,965	675,618
Carry forward	677,401	679,182	680,965	682,796	682,796

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 form Central Government:							
0001 In terms of section 55 CAP 363	346,223	257,418	88,805	346,223	299,020	(47,203)	(47,203)
0002-0004 In terms of section 58 CAP 363		-	-	-	-	-	-
0005-0019 Other Income	45,000	17,619	27,542	45,161	45,000	-	(161)
	391,223	275,037	116,347	391,384	344,020	(47,203)	(47,364)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services		-	-	-	-	-	-
0026-0035 Income from Permits	10,000	9,494	3,165	12,659	11,000	1,000	(1,659)
	10,000	9,494	3,165	12,659	11,000	1,000	(1,659)
3 Local Enforcement Income							
0037 Commission from Regional Committees	800	956	319	1,275	1,000	200	(275)
0038-0055 Contraventions	-	-	-	-	-	-	-
	800	956	319	1,275	1,000	200	(275)
4 Investment Income							
0091-0095 Bank interest	100	18	38	56	50	(50)	(6)
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	100	18	38	56	50	(50)	(6)
5 General Income							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	1,000	-	-	-	1,000	-	1,000
0110-0119 Contributions	3,000	-	-	-	2,000	(1,000)	2,000
0120-0129 General Income	15,000	-	14,872	14,872	15,000	-	128
	19,000	-	14,872	14,872	18,000	(1,000)	3,128
Total	421,123	285,505	134,740	420,245	374,070	(47,053)	(46,175)

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

6 Personal Emoluments

1100 Mayor's Allowance	11,330	8,493	2,831	11,324	11,503	173	179
1200 Employees' Salaries & Wages	78,000	57,726	19,242	76,968	82,451	4,451	5,483
1300 Bonuses	6,800	405	6,547	6,952	7,150	350	198
1400 Income Supplements	727	726	-	726	727	-	1
1500 Social Security Contributions	6,800	5,048	1,683	6,731	6,987	187	256
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	500	-	305	305	500	-	195
Total	117,157	82,148	33,858	116,006	122,318	5,161	6,312

7 Operations and Maintenance

2100-2149 Public Utilities	2,500	2,215	738	2,953	3,000	500	47
2200-2259 Public Materials & Supplies	1,000	687	229	916	1,000	-	84
2300-2399 Repairs & Upkeep	45,000	45,893	9,853	55,746	45,000	-	(10,746)
2400-2449 Rent	3,700	2,803	934	3,737	3,700	-	(37)
3010 Street Lighting	3,500	9,153	1,548	10,701	10,000	6,500	(701)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	5,800	3,561	1,187	4,748	5,800	-	1,052
3035 Bank Charges	1,500	1,159	386	1,545	1,500	-	(45)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	20,000	15,148	5,049	20,197	-	(20,000)	(20,197)
3041 Refuse Collection	20,000	13,187	4,396	17,583	-	(20,000)	(17,583)
3042 Bulky Refuse Collection	4,800	4,997	1,666	6,663	7,000	2,200	337
3043 Bins on wheels	200	23	8	31	100	(100)	69
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	5,000	3,600	1,200	4,800	5,000	-	200
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	10,000	5,487	1,829	7,316	7,500	(2,500)	184
3055 Cleaning of Council Premises	2,400	1,248	416	1,664	2,400	-	736
3060 Cleaning & Maintenance of Parks & Gardens	3,800	1,021	340	1,361	2,500	(1,300)	1,139
3061 Cleaning & Maintenance of Soft Areas	2,000	818	273	1,091	1,500	(500)	409
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	12,000	4,843	1,614	6,457	7,000	(5,000)	543
3300-3379 Hospitality	6,000	3,815	1,272	5,087	6,000	-	913
3380-3389 Community	70,000	48,566	16,189	64,755	50,000	(20,000)	(14,755)
3600-3694 Local Enforcement Expenses	350	-	-	-	350	-	350
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	5,000	-	-	-	-	(5,000)	-
Total	224,550	168,224	49,127	217,351	159,350	(65,200)	(58,001)

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	5,000	4,873	1,624	6,497	6,500	1,500	3
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	750	500	167	667	750	-	83
2600-2699 Office Services	4,000	3,731	1,244	4,975	5,000	1,000	25
2700-2799 Transport	1,500	4,025	1,342	5,367	5,500	4,000	133
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	200	20	7	27	150	(50)	123
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	19,000	14,745	5,419	20,164	20,500	1,500	336
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	188	63	251	500	(500)	249
	-	-	-	-	-	-	-
	31,950	28,082	9,865	37,947	39,400	7,450	1,453
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	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	44,927	38,776	12,925	51,701	47,569	2,642	(4,132)
	44,927	38,776	12,925	51,701	47,569	2,642	(4,132)
Total	418,584	317,230	105,775	423,005	368,637	(49,947)	(54,368)

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	10,531	166	2,842	3,008	4,500	(6,031)	1,492
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	10,000	1,048	129	1,177	3,500	(6,500)	2,323
				-		-	-
	20,531	1,214	2,971	4,185	8,000	(12,531)	3,815
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	350,936	665,070	10,548	675,618	682,795	331,859	7,177
	350,936	665,070	10,548	675,618	682,795	331,859	7,177
14 Payables							
4000 Payables	70,000	10,485	18,745	29,230	68,910	(1,090)	39,680
4100 Accruals	55,958	34,876	1,093	35,969	72,158	16,200	36,189
4150 Defered Income	4,500	359,012	(36,958)	322,054	250,000	245,500	(72,054)
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	130,458	404,373	(17,120)	387,253	391,068	260,610	3,815
15 Non Current Liabilities							
4200 Long Term Borrowings	-			-		-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Property	Construction	Special Programmes	Assets Under Construction	Urban Improvements	Plant & Machinery	Office Furniture	Comp Equipment	New Street Signs/Lamps	Total
% of depreciation	1%	10%	10%	0%	10%	20%	7.5%	25%	100%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2025	3,641	171,025	3,341,872	311,571	302,185	4,308	19,367	33,972	3,785	4,191,726
Additions			278,232	-	55,120	-	10,000	5,000	-	348,352
Disposals										
As at 31 December 2025	3,641	171,025	3,620,104	311,571	357,305	4,308	29,367	38,972	3,785	4,540,078
Grants/ other reimbursements										
As at 01 January 2025		22,682	2,835,849	282,958	92,032		944	2,242		3,236,707
Additions			254,927		47,600					302,527
As at 31 December 2025	-	22,682	3,090,776	282,958	139,632	-	944	2,242	-	3,539,234
Accumulated Depreciation										
As at 01 January 2025	1,017	126,874	450,123	-	139,154	4,308	15,460	31,579	3,785	772,300
Charge for the year	162	1,008	28,941	-	11,924	-	3,289	2,245	-	47,569
Released on disposal										
As at 31 December 2025	1,179	127,882	479,064	-	151,078	4,308	18,749	33,824	3,785	819,869
Budgeted NBV 31 Dec 2024	2,496	28,615	73,867	-	169,196	-	11,363	3,326	-	288,863
Forecasted NBV 1 Jan 2025	2,624	21,469	55,900	28,613	70,999	-	2,963	151	-	182,719
Budgeted NBV 31 Dec 2025	2,462	20,461	50,264	28,613	66,595	-	9,674	2,906	-	180,975