

**Marsa  
Local Council**

**Annual Budget  
For  
Financial Year  
2026**

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## **Overview and Summary**

### **Financial Estimates**

#### **INCOME**

In 2026 the estimate Government Allocation will amount to Eur 632,461 . The Council is predicting an additional income from government schemes of € 420,000 representing reimbushments from DLG of waste costs incurred by the Local Council. An estimate of approximately € 35,000 is predicted from permits.

#### **EXPENDITURE**

##### **PERSONAL EMOLUMENTS**

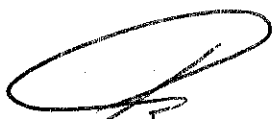
An increase in personal emoluments is predicted due to the cost of living increase and also increments. The total allocation for salaries is € 266,054.

##### **OPERATIONS AND MAINTENANCE**

This year the Marsa Local Council is anticipating that operational expenses will remain in line with those of previous year. The Council is also anticipating that expenditure in respect of Refuse collection, bulky refuse and street cleaning will remain in the same region of last year. In total the budgeted expenditure on operations and maintenance amounts to Euro 741,100 .

##### **ADMINISTRATIVE EXPENDITURE**

The Council is budgeting that Administrative expenditure will remain in line with that of previous years. The total budgeted administrative expenditure amounts to Euro 49,664.



Luke Farrugia  
Mayor



Roderick Ebejer  
Executive Secretary

**Statement of Income and Expenditure**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	610,851	636,347	682,461	71,610	46,114
Income raised from Bye-Laws (2)	35,000	36,098	43,500	8,500	7,402
Income raised from LES (3)	7,000	3,979	3,800	(3,200)	(179)
Investment Income (4)	-	-	-	-	-
Other Income (5)	470,000	361,061	370,000	(100,000)	8,939
<b>TOTAL</b>	<b>1,122,851</b>	<b>1,037,485</b>	<b>1,099,761</b>	<b>(23,090)</b>	<b>62,276</b>
<b>Expenditure</b>					
Personal Emoluments (6)	194,500	235,224	266,054	71,554	30,830
Operations and Maintenance (7)	832,300	666,854	741,100	(91,200)	74,246
Administration (8)	39,500	45,772	49,664	10,164	3,892
Finance Cost (9)	6,500	5,466	5,000	(1,500)	(466)
Other Expenditure (10)	33,575	36,286	37,706	4,131	1,420
<b>TOTAL</b>	<b>1,106,375</b>	<b>989,602</b>	<b>1,099,524</b>	<b>(6,851)</b>	<b>109,922</b>
<b>Surplus / Deficit</b>	<b>16,476</b>	<b>47,883</b>	<b>237</b>	<b>(16,239)</b>	<b>(47,646)</b>

**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
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	391,388	408,365	406,159	14,771	(2,206)
<b>Current Assets</b>					
Inventories (11)	322	322	322	-	-
Receivables (12)	63,765	11,710	11,710	(52,055)	-
Cash and Cash Equivalents (13)	209,813	285,882	286,364	76,551	482
<b>Total Current Assets</b>	<b>273,900</b>	<b>297,914</b>	<b>298,396</b>	<b>24,496</b>	<b>482</b>
<b>Current Liabilities (14)</b>					
Payables	317,073	342,345	342,345	25,272	-
<b>Total Current Liabilities</b>	<b>317,073</b>	<b>342,345</b>	<b>342,345</b>	<b>25,272</b>	<b>-</b>
<b>Net Current Assets</b>	<b>(43,173)</b>	<b>(44,431)</b>	<b>(43,949)</b>	<b>(776)</b>	<b>482</b>
<b>Non-current liabilities (15)</b>					
	134,616	118,926	114,426	(20,190)	(4,500)
<b>Net Assets</b>	<b>213,599</b>	<b>245,008</b>	<b>247,784</b>	<b>34,185</b>	<b>2,776</b>
<b>Reserves</b>					
Retained Funds	213,599	245,008	245,245	31,646	237

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	273,900	297,914	298,396
Current Liabilities	317,073	342,345	342,345
<b>Working Capital</b>	<b>(43,173)</b>	<b>(44,431)</b>	<b>(43,949)</b>
Government Allocation	595,851	595,851	632,461
<b>FSI</b>	<b>(7) %</b>	<b>(7) %</b>	<b>(7) %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	170,615	170,615	170,615	170,616	682,461
Cash flows from Bye-Laws & L.N fees	10,875	10,875	10,875	10,875	43,500
Local Enforcement cash flows	950	950	950	950	3,800
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment Income					-
	-	-	-	-	-
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	92,500	92,500	92,500	92,500	370,000
<b>TOTAL Inflows</b>	<b>274,940</b>	<b>274,940</b>	<b>274,940</b>	<b>274,941</b>	<b>1,099,761</b>
<b>Cash Outflows</b>					
Personal Emoluments	66,514	66,514	66,514	66,514	266,056
Operations & Maintenance	185,275	185,275	185,275	185,275	741,100
Administration	12,416	12,416	12,416	9,875	47,123
Finance	1,250	1,250	1,250	1,250	5,000
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
Cameras			35,500		35,500
	-	-	35,500	-	35,500
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Payments of bank loan	1,125	1,125	1,125	1,125	4,500
	1,125	1,125	1,125	1,125	4,500
<b>TOTAL Outflows</b>	<b>266,580</b>	<b>266,580</b>	<b>302,080</b>	<b>264,039</b>	<b>1,099,279</b>
<b>SURPLUS / (DEFICIT)</b>	<b>8,360</b>	<b>8,360</b>	<b>(27,140)</b>	<b>10,902</b>	<b>482</b>
Brought forward (Bank /Cash Bal.)	285,882	294,242	302,602	275,462	285,882
Carry forward	294,242	302,602	275,462	286,364	286,364

**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		
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1</b>	<b>Funds received form Central Government:</b>						
0001 In terms of section 55 CAP 363	595,851	444,688	151,163	595,851	632,461	36,610	36,610
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	15,000	21,775	18,721	40,496	50,000	35,000	9,504
	<b>610,851</b>	<b>466,463</b>	<b>169,884</b>	<b>636,347</b>	<b>682,461</b>	<b>71,610</b>	<b>46,114</b>
<b>2</b>	<b>Bye-Laws &amp; Legal Fees</b>						
0021-0025 Community Services	-	-	-	-	8,500	8,500	8,500
0026-0035 Income from Permits	35,000	27,246	8,852	36,098	35,000	-	(1,098)
	<b>35,000</b>	<b>27,246</b>	<b>8,852</b>	<b>36,098</b>	<b>43,500</b>	<b>8,500</b>	<b>7,402</b>
<b>3</b>	<b>Local Enforcement Income</b>						
0037 Commission from Regional Committees	7,000	2,898	1,081	3,979	3,800	(3,200)	(179)
0038-0056 Contraventions	-	44	(44)	-	-	-	-
	<b>7,000</b>	<b>2,942</b>	<b>1,037</b>	<b>3,979</b>	<b>3,800</b>	<b>(3,200)</b>	<b>(179)</b>
<b>4</b>	<b>Investment Income</b>						
0091-0095 Bank Interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>General Income</b>						
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	14,595	(3,417)	11,178	-	-	(11,178)
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	3,400	3,400	-	-	(3,400)
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	-	-	-	-	-
Marsa race course refunds	470,000	256,654	89,829	346,483	370,000	(100,000)	23,517
	<b>470,000</b>	<b>271,249</b>	<b>89,812</b>	<b>361,061</b>	<b>370,000</b>	<b>(100,000)</b>	<b>8,939</b>
<b>Total</b>	<b>1,122,851</b>	<b>767,900</b>	<b>269,585</b>	<b>1,037,485</b>	<b>1,099,761</b>	<b>(23,090)</b>	<b>62,276</b>

## 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	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	16,800	12,462	4,154	16,616	16,865	65	249
1200 Employees' Salaries & Wages	145,000	116,895	58,482	175,377	205,396	60,396	30,019
1300 Bonuses				-		-	-
1400 Income Supplements				-		-	-
1500 Social Security Contributions	14,500	8,355	4,049	12,404	16,993	2,493	4,589
1600 Allowances	17,800	17,400	7,400	24,800	24,800	7,000	-
1700 Overtime	400	2,236	3,791	6,027	2,000	1,600	(4,027)
	<b>194,500</b>	<b>157,348</b>	<b>77,876</b>	<b>235,224</b>	<b>266,054</b>	<b>71,554</b>	<b>30,830</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	15,000	12,031	6,954	18,985	18,000	3,000	(985)
2200-2259 Public Materials & Supplies	3,000	5,811	5,014	10,825	8,000	5,000	(2,825)
2300-2399 Repairs & Upkeep	45,000	39,330	14,284	53,614	35,000	(10,000)	(18,614)
2400-2449 Rent	700	525	175	700	700	-	-
3010 Street Lighting	18,000	19,039	1,328	20,367	24,000	6,000	3,633
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	7,000	5,135	1,859	6,994	8,500	1,500	1,506
3035 Bank Charges	1,100	913	288	1,201	1,200	100	(1)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	13,000	5,394	542	5,936	8,500	(4,500)	2,564
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	72,000	58,800	36,596	95,396	75,000	3,000	(20,396)
3052 Cleaning & Maintenance of Non-Urban Areas	90,000	-	-	-	-	(90,000)	-
3053 Cleaning of Public Conveniences	26,000	15,842	3,142	18,984	26,000	-	7,016
3055 Cleaning of Council Premises	1,000	-	-	-	-	(1,000)	-
3060 Cleaning & Maintenance of Parks & Gardens	15,000	2,301	16,872	19,173	30,000	15,000	10,827
3061 Cleaning & Maintenance of Soft Areas	30,000	-	-	-	-	(30,000)	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	5,000	5,000	5,000
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	20,000	20,000	20,000
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3399 Community	25,000	38,340	26,928	65,268	107,200	82,200	41,932
3600-3694 Local Enforcement Expenses	500	2,710	218	2,928	4,000	3,500	1,072
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Marsa racecourse waste and cleaning exp	470,000	256,654	89,829	346,483	370,000	(100,000)	23,517
	<b>832,300</b>	<b>462,825</b>	<b>204,029</b>	<b>666,854</b>	<b>741,100</b>	<b>(91,200)</b>	<b>74,246</b>

**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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	6,000	-	-	-	-	(6,000)	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2460-2499 Office Rent	-	-	-	-	-	-	-
2600-2699 National & International Memberships	-	-	-	-	-	-	-
2800-2899 Office Services	6,500	5,760	2,909	8,669	8,000	1,500	(669)
2700-2799 Transport	4,000	3,899	631	4,530	5,000	1,000	470
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	4,000	5,868	5,824	11,692	7,000	3,000	(4,692)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	18,000	12,983	7,898	20,881	20,664	2,664	(217)
3200-3299 Training	-	-	-	-	3,000	3,000	3,000
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	1,000	900	(900)	-	1,000	-	1,000
Preliminary expenses on DPF funds	-	-	-	-	5,000	5,000	5,000
	<b>39,500</b>	<b>29,410</b>	<b>16,362</b>	<b>45,772</b>	<b>49,664</b>	<b>10,164</b>	<b>3,892</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	6,500	4,182	1,284	5,466	5,000	(1,500)	(466)
				-	-	-	-
	<b>6,500</b>	<b>4,182</b>	<b>1,284</b>	<b>5,466</b>	<b>5,000</b>	<b>(1,500)</b>	<b>(466)</b>
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation (Charge for the Year)	33,575	23,865	12,421	36,286	37,706	4,131	1,420
	<b>33,575</b>	<b>23,865</b>	<b>12,421</b>	<b>36,286</b>	<b>37,706</b>	<b>4,131</b>	<b>1,420</b>
<b>Total</b>	<b>1,106,375</b>	<b>677,630</b>	<b>311,972</b>	<b>989,602</b>	<b>1,099,524</b>	<b>(6,851)</b>	<b>109,922</b>

## 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	30 Sep-31 Dec	31-Dec	2026		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery	322	322	-	322	322	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	<b>322</b>	<b>322</b>	<b>-</b>	<b>322</b>	<b>322</b>	<b>-</b>	<b>-</b>
<b>12 Receivables</b>							
0201-0209 Receivables	2,728	43,708	(42,773)	935	935	(1,793)	-
0210-0219 LES Receivables				-	-	-	-
0220-0229 Receivables from EU				-	-	-	-
0250 Prepayments & Accrued Income	61,037	141,339	(139,519)	1,820	1,820	(59,217)	-
Accrued Income - EU Funds		-	8,955	8,955	8,955	8,955	-
	<b>63,765</b>	<b>185,047</b>	<b>(173,337)</b>	<b>11,710</b>	<b>11,710</b>	<b>(52,055)</b>	<b>-</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	209,813	100,808	185,074	285,882	286,364	76,551	482
	<b>209,813</b>	<b>100,808</b>	<b>185,074</b>	<b>285,882</b>	<b>286,364</b>	<b>76,551</b>	<b>482</b>
<b>14 Payables</b>							
4000 Payables	231,153	225,268	(50,771)	174,497	174,497	(56,656)	-
4100 Accruals	35,223	75,883	(18,180)	57,703	57,703	22,480	-
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Payments in advance	50,697	21,334	88,811	110,145	110,145	59,448	-
	<b>317,073</b>	<b>322,485</b>	<b>19,860</b>	<b>342,345</b>	<b>342,345</b>	<b>25,272</b>	<b>-</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	134,616	144,035	(25,109)	118,926	114,426	(20,190)	(4,500)
	<b>134,616</b>	<b>144,035</b>	<b>(25,109)</b>	<b>118,926</b>	<b>114,426</b>	<b>(20,190)</b>	<b>(4,500)</b>

## 16 Depreciation of Property, Plant and Equipment

Asset	€		€		€		€		€		Total
	office Furniture & Fittings	Buildings	Assets under Const & Street Signs	Office Equipment	Computer Equipment	Plant and Machinery	Urban Imp&Cons	Special Programmes	Motor Vehicle		
% of depreciation	8%	1%	0%	20%	25%	20%	10%	10%	20%		
<b>Cost</b>											
As at 01 January 2026	243,828	337,132	16,146	37,201	44,721	69,421	1,194,306	1,467,556	44,485		3,454,796
Additions					35,500						35,500
Disposals											
As at 31 December 2026	<b>243,828</b>	<b>337,132</b>	<b>16,146</b>	<b>37,201</b>	<b>80,221</b>	<b>69,421</b>	<b>1,194,306</b>	<b>1,467,556</b>	<b>44,485</b>		<b>3,490,296</b>
<b>Grants/ other reimbursements</b>											
As at 01 January 2026	48,055					19,800	376,051	702,184	40,591		1,186,681
Additions											
As at 31 December 2026	<b>48,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,800</b>	<b>376,051</b>	<b>702,184</b>	<b>40,591</b>		<b>1,186,681</b>
<b>Accumulated Depreciation</b>											
As at 01 January 2026	145,713	39,044	15,046	35,725	27,792	48,631	814,326	731,162	2,311		1,859,750
Charge for the year	12,159	3,250	-	654	10,020	990	-	9,854	779		37,706
Released on disposal											
As at 31 December 2026	<b>157,872</b>	<b>42,294</b>	<b>15,046</b>	<b>36,379</b>	<b>37,812</b>	<b>49,621</b>	<b>814,326</b>	<b>741,016</b>	<b>3,090</b>		<b>1,897,456</b>
<b>Budgeted NBV 31 Dec 2025</b>	51,442	298,087	1,100	2,561	22	990	3,693	31,910	1,583		391,388
<b>Forecasted NBV 1 Jan 2026</b>	50,060	298,088	1,100	1,476	16,929	990	3,929	34,210	1,583		408,365
<b>Budgeted NBV 31 Dec 2026</b>	37,901	294,838	1,100	822	42,409	-	3,929	24,356	804		406,159