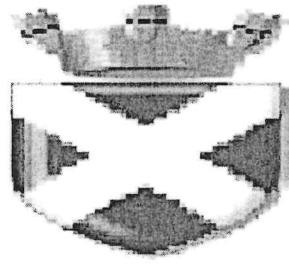


- 6 DEC 2024



# **Haz-Zabbar Local Council**

**Annual Budget  
For  
Financial Year  
2025**

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## Overview and Summary


The Haż-Żabbar Local Council hereby presents its Annual Budget for the Financial Year 2025 which is derived from the contractual obligations that were present at the time of preparing the estimates of income and expenditures, as well as those obligations which will arise within the current year.

For the current year, the Council has based its primary income flow on the estimated Central Government's allocation of € 1,247,528. Based on the current commitments of the Council, the expenditure items consist primarily of payroll costs at € 294,176, operations and maintenance costs at € 842,500, and administration and other costs at € 44,000. As part of other expenditures, there are € 135,600 in depreciation costs that do not represent a cash outlay.

A total of € 503,000 is expected to be spent on Capital Projects. This includes the refurbishment of Gnien il-Mistrieħ, estimated to cost €183,000 by using planning funds. There is expected to be a cost of € 100,000 for the restoration and embellishment of both the Sanctuary Museum façade as well as that of the Żabbar cemetery façade, of which €80,000 will be funded through the LESA. Moreover, a recovery room for cats costing € 40,000 is expected to be constructed, which will be covered through funding. Other Capital Projects include the construction of alleys that will cost € 70,000, the construction of Ferdinand Von Hompesch monument, which will cost €60,000, and embellishment projects in St Peter and in the Plier area that will cost €50,000, all funded from the Council's retained funds. It has always been the Council's responsibility to manage funds in a responsible manner, which has made all these accomplishments possible. It is anticipated that the Council will seek additional funding from European Funds and Government schemes issued by the Central Government.



Jorge Grech  
Mayor



Stephanie Testaferrata de Nc  
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 €
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## Income

Funds received from Central Government (1)	1,356,568	1,271,347	1,271,828	(84,740)	481
Income raised from Bye-Laws (2)	30,500	70,095	36,000	5,500	(34,095)
Income raised from LES (3)	8,000	8,815	7,500	(500)	(1,315)
Investment Income (4)	2	14	500	498	486
Other Income (5)	500	19,014	500	-	(18,514)
<b>TOTAL</b>	<b>1,395,570</b>	<b>1,369,285</b>	<b>1,316,328</b>	<b>(79,242)</b>	<b>(52,957)</b>

## Expenditure

Personal Emoluments (6)	264,248	218,339	294,176	29,928	75,837
Operations and Maintenance (7)	835,254	832,587	842,500	7,246	9,913
Administration (8)	57,900	41,491	44,000	(13,900)	2,509
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	160,713	134,391	135,600	(25,113)	1,209
<b>TOTAL</b>	<b>1,318,115</b>	<b>1,226,809</b>	<b>1,316,276</b>	<b>(1,839)</b>	<b>89,467</b>

## Surplus / Deficit

<b>77,455</b>	<b>142,476</b>	<b>52</b>	<b>(77,403)</b>	<b>(142,424)</b>
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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
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	952,526	793,281	857,681	(94,845)	64,400
<b>Current Assets</b>					
Inventories (11)	300	-	300	-	300
Receivables (12)	70,000	34,685	50,000	(20,000)	15,315
Cash and Cash Equivalents (13)	1,878,051	2,474,941	2,337,193	459,142	(137,748)
<b>Total Current Assets</b>	<b>1,948,351</b>	<b>2,509,626</b>	<b>2,387,493</b>	<b>439,142</b>	<b>(122,133)</b>
<b>Current Liabilities (14)</b>					
Payables	221,248	339,655	281,870	60,622	(57,785)
<b>Total Current Liabilities</b>	<b>221,248</b>	<b>339,655</b>	<b>281,870</b>	<b>60,622</b>	<b>(57,785)</b>
<b>Net Current Assets</b>	<b>1,727,103</b>	<b>2,169,972</b>	<b>2,105,623</b>	<b>378,520</b>	<b>(64,349)</b>
<b>Non-current liabilities (15)</b>					
	26,949	26,949	26,949	-	-
<b>Net Assets</b>	<b>2,652,680</b>	<b>2,936,303</b>	<b>2,936,355</b>	<b>283,675</b>	<b>51</b>
<b>Reserves</b>					
Retained Funds	2,652,680	2,936,303	2,936,355	283,675	52

### Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	1,948,351	2,509,626	2,387,493
Current Liabilities	221,248	339,655	281,870
<b>Working Capital</b>	<b>1,727,103</b>	<b>2,169,972</b>	<b>2,105,623</b>
Government Allocation	1,222,528	1,222,528	1,247,528
<b>FSI</b>	<b>141 %</b>	<b>177 %</b>	<b>169 %</b>

### Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
<b>Cash Inflows</b>					
<b>Government cash inflows</b>	316,707	321,707	316,707	316,707	1,271,828
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	7,000	10,000	14,000	5,000	36,000
<b>Local Enforcement cash flows</b>	1,875	1,875	1,875	1,875	7,500
<b>Finance cash flows</b>					
Loan Proceeds	-	-	-	-	-
Investment income	125	125	125	125	500
	125	125	125	125	500
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
<b>Cash received from EU funds</b>					-
<b>Cash received from Twinning</b>					-
<b>Cash from Community Services</b>					-
<b>Other Cash Inflows</b>	125	125	125	125	500
<b>TOTAL Inflows</b>	<b>325,832</b>	<b>333,832</b>	<b>332,832</b>	<b>323,832</b>	<b>1,316,328</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	80,294	71,294	71,294	71,294	294,176
<b>Operations &amp; Maintenance</b>	228,450	228,450	228,450	228,450	913,800
<b>Administration</b>	11,525	11,525	11,525	11,525	46,100
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction	-	-			-
Improvements	50,000	50,000	50,000	50,000	200,000
Special programmes					-
Equipment / Motor Van					-
	50,000	50,000	50,000	50,000	200,000
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
<b>Cash outflow re PPP Payment</b>	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>370,269</b>	<b>361,269</b>	<b>361,269</b>	<b>361,269</b>	<b>1,454,076</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(44,437)</b>	<b>(27,437)</b>	<b>(28,437)</b>	<b>(37,437)</b>	<b>(137,748)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>2,474,941</b>	<b>2,430,504</b>	<b>2,403,067</b>	<b>2,374,630</b>	<b>2,474,941</b>
<b>Carry forward</b>	<b>2,430,504</b>	<b>2,403,067</b>	<b>2,374,630</b>	<b>2,337,193</b>	<b>2,337,193</b>

### 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
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	1,222,528	916,896	305,632	1,222,528	1,247,528	25,000	25,000
0002-0004 In terms of section 58 CAP 363	10,000	10,000	10,000	20,000	10,000	-	(10,000)
0005-0019 Other Income	124,040	26,309	2,510	28,819	14,300	(109,740)	(14,519)
	<b>1,356,568</b>	<b>953,205</b>	<b>318,142</b>	<b>1,271,347</b>	<b>1,271,828</b>	<b>(84,740)</b>	<b>481</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	500	7,844	936	8,780	1,000	500	(7,780)
0026-0035 Income from Permits	30,000	46,371	14,944	61,315	35,000	5,000	(26,315)
	<b>30,500</b>	<b>54,215</b>	<b>15,880</b>	<b>70,095</b>	<b>36,000</b>	<b>5,500</b>	<b>(34,095)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	8,000	6,336	2,479	8,815	7,500	(500)	(1,315)
	<b>8,000</b>	<b>6,336</b>	<b>2,479</b>	<b>8,815</b>	<b>7,500</b>	<b>(500)</b>	<b>(1,315)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	2	10	4	14	500	498	486
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>2</b>	<b>10</b>	<b>4</b>	<b>14</b>	<b>500</b>	<b>498</b>	<b>486</b>
<b>5 General Income</b>							
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	500	16,530	2,484	19,014	500	-	(18,514)
	<b>500</b>	<b>16,530</b>	<b>2,484</b>	<b>19,014</b>	<b>500</b>	<b>-</b>	<b>(18,514)</b>
<b>Total</b>	<b>1,395,570</b>	<b>1,030,296</b>	<b>338,989</b>	<b>1,369,285</b>	<b>1,316,328</b>	<b>(79,242)</b>	<b>(52,957)</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
2024	2024	2024	2024	2025		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	50,000	36,581	12,194	48,775	50,000	-	1,225
1200 Employees' Salaries & Wages	170,000	109,457	36,486	145,943	196,540	26,540	50,597
1300 Bonuses	4,248	2,025	675	2,700	4,356	108	1,656
1400 Income Supplements	11,000	-	-	-	14,000	3,000	14,000
1500 Social Security Contributions	17,000	9,785	3,262	13,047	18,500	1,500	5,453
1600 Allowances	4,000	2,919	973	3,892	4,780	780	888
1700 Overtime	8,000	2,987	995	3,982	6,000	(2,000)	2,018
	<b>264,248</b>	<b>163,754</b>	<b>54,585</b>	<b>218,339</b>	<b>294,176</b>	<b>29,928</b>	<b>75,837</b>

7 Operations and Maintenance

2100-2149 Public Utilities	11,511	8,418	2,806	11,224	12,500	989	1,276
2200-2259 Public Materials & Supplies	3,000	2,245	748	2,993	3,000	-	7
2300-2399 Repairs & Upkeep	80,000	72,696	23,357	96,053	50,000	(30,000)	(46,053)
2400-2449 Rent	3,000	2,776	925	3,701	4,000	1,000	299
3010 Street Lighting	44,000	34,319	11,440	45,759	30,000	(14,000)	(15,759)
3020 Lease of Equipment	-	-	-	-	-	-	-
3030 Insurance	6,000	5,262	1,754	7,016	7,300	1,300	284
3035 Bank Charges	1,000	576	191	767	1,000	-	233
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	391,500	282,494	94,165	376,659	440,000	48,500	63,341
3042 Bulky Refuse Collection	47,000	34,045	11,348	45,393	47,000	-	1,607
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	120,000	84,838	28,280	113,118	120,000	-	6,882
3052 Cleaning & Maintenance of Non-Urban Areas	9,000	6,638	2,212	8,850	9,000	-	150
3053 Cleaning of Public Conveniences	15,500	10,450	3,483	13,933	15,000	(500)	1,067
3055 Cleaning of Council Premises	1,200	-	-	-	1,200	-	1,200
3060 Cleaning & Maintenance of Parks & Gardens	14,000	9,243	3,081	12,324	12,000	(2,000)	(324)
3061 Cleaning & Maintenance of Soft Areas	20,413	15,505	5,168	20,673	21,000	587	327
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	16,330	10,819	3,607	14,426	12,000	(4,330)	(2,426)
3070-3090 Consultation Fees	1,000	-	-	-	1,000	-	1,000
3100-3139 Contract & Project Management	10,000	3,885	1,294	5,179	6,000	(4,000)	821
3300-3379 Hospitality	35,000	35,532	12,225	47,757	45,000	10,000	(2,757)
3380-3389 Community	5,000	4,820	1,607	6,427	5,000	-	(1,427)
3600-3694 Local Enforcement Expenses	800	253	84	337	500	(300)	163
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	<b>835,254</b>	<b>624,812</b>	<b>207,775</b>	<b>832,587</b>	<b>842,500</b>	<b>7,246</b>	<b>9,913</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
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	7,000	5,532	1,844	7,376	7,800	800	424
2260-2299 Office Materials & Supplies	1,500	346	115	461	1,500	-	1,039
2450-2499 Office Rent	1,000	261	87	348	500	(500)	152
2500-2599 National & International Memberships	1,000	-	-	-	1,000	-	1,000
2600-2699 Office Services	5,000	1,202	401	1,603	2,000	(3,000)	397
2700-2799 Transport	5,000	2,888	963	3,851	5,000	-	1,149
2800-2899 Travel	5,900	5,869	1,956	7,825	5,900	-	(1,925)
2900-2999 Information Services	10,100	5,440	1,813	7,253	7,500	(2,600)	247
3050 Office Cleaning	1,200	410	137	547	600	(600)	53
3140-3199 Professional Services	20,000	9,116	3,039	12,155	12,000	(8,000)	(155)
3200-3299 Training	100	55	18	73	100	-	27
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	100	-	-	-	100	-	100
	-	-	-	-	-	-	-
	<b>57,900</b>	<b>31,118</b>	<b>10,373</b>	<b>41,491</b>	<b>44,000</b>	<b>(13,900)</b>	<b>2,509</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<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)	160,713	99,470	34,921	134,391	135,600	(25,113)	1,209
	160,713	99,470	34,921	134,391	135,600	(25,113)	1,209
<b>Total</b>	<b>1,318,115</b>	<b>919,155</b>	<b>307,654</b>	<b>1,226,809</b>	<b>1,316,276</b>	<b>(1,839)</b>	<b>89,467</b>

## 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 €
<b>11 Inventory</b>							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
Books	300	-	-	-	300	-	300
	<b>300</b>	-	-	-	<b>300</b>	-	<b>300</b>
<b>12 Receivables</b>							
0201-0209 Receivables	30,000	10,737	(8,024)	2,713	10,000	(20,000)	7,287
0210-0219 LES Receivables	-	(432)	-	(432)	-	-	432
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	40,000	32,404	-	32,404	40,000	-	7,596
Government Grants	-	-	-	-	-	-	-
	<b>70,000</b>	<b>42,710</b>	<b>(8,024)</b>	<b>34,685</b>	<b>50,000</b>	<b>(20,000)</b>	<b>15,315</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	1,878,051	2,357,818	117,123	2,474,941	2,337,193	459,142	(137,748)
	<b>1,878,051</b>	<b>2,357,818</b>	<b>117,123</b>	<b>2,474,941</b>	<b>2,337,193</b>	<b>459,142</b>	<b>(137,748)</b>
<b>14 Payables</b>							
4000 Payables	136,248	182,465	63,356	245,821	196,870	60,622	(48,951)
4100 Accruals	85,000	69,770	(419)	69,351	70,000	(15,000)	649
4150 Deferred Income	-	27,232	(12,510)	14,722	15,000	15,000	278
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other payables & PPE	-	9,761	-	9,761	-	-	(9,761)
	<b>221,248</b>	<b>289,228</b>	<b>50,427</b>	<b>339,655</b>	<b>281,870</b>	<b>60,622</b>	<b>(57,785)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings	-	-	-	-	-	-	-
PPP	26,949	26,949	-	26,949	26,949	-	-
	<b>26,949</b>	<b>26,949</b>	<b>-</b>	<b>26,949</b>	<b>26,949</b>	<b>-</b>	<b>-</b>

**16 Depreciation of Property, Plant and Equipment**

	Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised	Total
<b>Asset</b>										
% of depreciation	0%	10%	8%	100%	10% & 100%	20% & 25%	20%	20%		
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2025	36,691	3,304,486	122,022	31,395	735,496	90,321	43,035	12,764	46,257	<b>4,422,467</b>
Additions	-	-	-	-	503,000	-	-	-	-	<b>503,000</b>
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	<b>36,691</b>	<b>3,304,486</b>	<b>122,022</b>	<b>31,395</b>	<b>1,238,496</b>	<b>90,321</b>	<b>43,035</b>	<b>12,764</b>	<b>46,257</b>	<b>4,925,467</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2025	16,851	1,369,626	598	-	60,437	19,003	15,767	-	27,711	<b>1,509,993</b>
Additions	-	-	-	-	303,000	-	-	-	-	<b>303,000</b>
As at 31 December 2025	<b>16,851</b>	<b>1,369,626</b>	<b>598</b>	<b>-</b>	<b>363,437</b>	<b>19,003</b>	<b>15,767</b>	<b>-</b>	<b>27,711</b>	<b>1,812,993</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2025	-	1,579,767	93,526	31,395	317,299	60,576	25,595	11,036	-	<b>2,119,193</b>
Charge for the year	-	83,000	4,500	-	40,000	4,300	1,500	2,300	-	<b>135,600</b>
Released on disposal	-	-	-	-	-	-	-	-	-	<b>-</b>
As at 31 December 2025	<b>-</b>	<b>1,662,767</b>	<b>98,026</b>	<b>31,395</b>	<b>357,299</b>	<b>64,876</b>	<b>27,095</b>	<b>13,336</b>	<b>-</b>	<b>2,254,793</b>
<b>Budgeted NBV 31 Dec 2024</b>	17,440	406,443	31,829	-	439,159	6,005	(206)	17,728	34,128	<b>952,526</b>
<b>Forecasted NBV 1 Jan 2025</b>	19,840	355,093	27,898	-	357,760	10,742	1,673	1,728	18,546	<b>793,281</b>
<b>Budgeted NBV 31 Dec 2025</b>	19,840	272,093	23,398	-	517,760	6,442	173	(572)	18,546	<b>857,681</b>