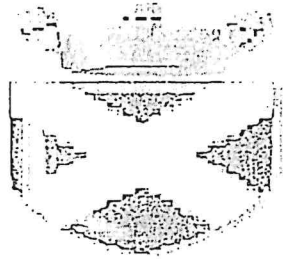


08 JAN 2025



Haz-Zabbar Local Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary

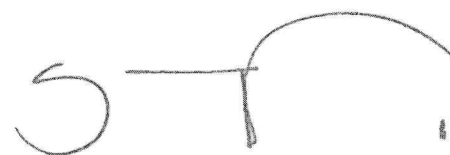
The Haż-Żabbar Local Council hereby presents its Annual Budget for the Financial Year 2025 which is derived from the contractual obligations that were present at the time of preparing the estimates of income and expenditures, as well as those obligations which will arise within the current year.

For the current year, the Council has based its primary income flow on the estimated Central Government's allocation of € 1,024,501. Based on the current commitments of the Council, the expenditure items consist primarily of payroll costs at € 294,176, operations and maintenance costs at € 619,473, 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 € 583,000 is expected to be spent on Capital Projects. This allocation includes various projects, such as, the refurbishment of Gnien il-Mistrieh, 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 and a greenhouse costing € 10,000 are expected to be constructed, which will be covered through funding from MAFA. 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, construction of pavements costing €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	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	1,356,568	1,271,347	1,048,801	(307,767)	(222,546)
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)
TOTAL	1,395,570	1,369,285	1,093,301	(302,269)	(275,984)
Expenditure					
Personal Emoluments (6)	264,248	218,339	294,176	29,928	75,837
Operations and Maintenance (7)	835,254	832,587	547,500	(287,754)	(285,087)
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
TOTAL	1,318,115	1,226,809	1,021,276	(296,839)	(205,533)
Surplus / Deficit	77,455	142,476	72,025	(5,430)	(70,451)

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)	952,526	793,281	937,681	(14,845)	144,400
Current Assets					
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)
Total Current Assets	1,948,351	2,509,626	2,387,493	439,142	(122,133)
Current Liabilities (14)					
Payables	221,248	339,655	281,870	60,622	(57,785)
Total Current Liabilities	221,248	339,655	281,870	60,622	(57,785)
Net Current Assets	1,727,103	2,169,972	2,105,623	378,520	(64,349)
Non-current liabilities (15)					
	26,949	26,949	26,949	-	-
Net Assets	2,652,680	2,936,303	3,016,355	363,675	80,051
Reserves					
Retained Funds	2,652,680	2,936,303	3,008,328	355,648	72,025

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
Working Capital	1,727,103	2,169,972	2,105,623
Government Allocation	1,222,528	1,222,528	1,024,501
FSI	141 %	177 %	206 %

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	263,625	253,625	253,625	253,625	1,024,501
Cash flows from Bye-Laws & L.N fees	7,000	10,000	14,000	5,000	36,000
Local Enforcement cash flows	1,875	1,875	1,875	1,875	7,500
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	125	125	125	125	500
	125	125	125	125	500
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	125	125	125	125	500
TOTAL Inflows	272,750	265,750	269,750	260,750	1,069,001
Cash Outflows					
Personal Emoluments	80,294	71,294	71,294	71,294	294,176
Operations & Maintenance	136,875	136,875	136,875	136,875	547,500
Administration	11,525	11,525	11,525	11,525	46,100
Finance					-
Capital					
Acquisition of property					-
Construction	-	-	-	-	-
Improvements	22,000	253,000	199,000	109,000	583,000
Special programmes					-
Equipment / Motor Van					-
	22,000	253,000	199,000	109,000	583,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Cash outflow re PPP Payment	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	250,694	472,694	418,694	328,694	1,470,776
SURPLUS / (DEFICIT)	22,056	(206,944)	(148,944)	(67,944)	(401,775)
Brought forward (Bank /Cash Bal.)	2,474,941	2,496,997	2,290,054	2,141,110	2,474,941
Carry forward	2,496,997	2,290,054	2,141,110	2,073,166	2,073,166

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 Central Government:						
0001 In terms of section 55 CAP 363	1,222,528	916,896	305,632	1,222,528	1,024,501	(198,027)	(198,027)
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)
	1,356,568	953,205	318,142	1,271,347	1,048,801	(307,767)	(222,546)
2	Bye-Laws & Legal Fees						
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)
	30,500	54,215	15,880	70,095	36,000	5,500	(34,095)
3	Local Enforcement Income						
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	8,000	6,336	2,479	8,815	7,500	(500)	(1,315)
	8,000	6,336	2,479	8,815	7,500	(500)	(1,315)
4	Investment Income						
0091-0095 Bank interest	2	10	4	14	500	498	486
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	2	10	4	14	500	498	486
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	500	16,530	2,484	19,014	500	-	(18,514)
	500	16,530	2,484	19,014	500	-	(18,514)
Total	1,395,570	1,030,296	338,989	1,369,285	1,093,301	(302,269)	(275,984)

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
	264,248	163,754	54,585	218,339	294,176	29,928	75,837
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	145,000	(246,500)	(231,659)
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)
3360-3389 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	-	-	-	-	-	-	-
	835,254	624,812	207,775	832,587	547,500	(287,754)	(285,087)

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	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
	-	-	-	-	-	-	-
	57,900	31,118	10,373	41,491	44,000	(13,900)	2,509
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)	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
Total	1,318,115	919,155	307,654	1,226,809	1,021,276	(296,839)	(205,533)

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	-	-	-	-	-	-	-
Books	300	-	-	-	300	-	300
	300	-	-	-	300	-	300
12 Receivables							
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	-	-	-	-	-	-	-
	70,000	42,710	(8,024)	34,685	50,000	(20,000)	15,315
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,878,051	2,357,818	117,123	2,474,941	2,337,193	459,142	(137,748)
	1,878,051	2,357,818	117,123	2,474,941	2,337,193	459,142	(137,748)
14 Payables							
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 Defered 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)
	221,248	289,228	50,427	339,655	281,870	60,622	(57,785)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
PPP	26,949	26,949	-	26,949	26,949	-	-
	26,949	26,949	-	26,949	26,949	-	-

16 Depreciation of Property, Plant and Equipment

Asset	Trees	Construction	Furn & Fittings	Street Signs	Urban Improvements	Office Equipment	Plant & Machinery	Motor Vehicles	Not Yet Capitalised	Total			
											0%	10%	8%
Cost													
As at 01 January 2025	36,691	3,304,486	122,022	31,395	735,496	90,321	43,035	12,764	46,257	4,422,467			
Additions	-	60,000	3,000	-	518,000	2,000	-	-	-	583,000			
Disposals	-	-	-	-	-	-	-	-	-	-			
As at 31 December 2025	36,691	3,364,486	125,022	31,395	1,253,496	92,321	43,035	12,764	46,257	5,005,467			
Grants/ other reimbursements													
As at 01 January 2025	16,851	1,369,626	598	-	60,437	19,003	15,767	-	27,711	1,509,993			
Additions	-	-	-	-	303,000	-	-	-	-	303,000			
As at 31 December 2025	16,851	1,369,626	598	-	363,437	19,003	15,767	-	27,711	1,812,993			
Accumulated Depreciation													
As at 01 January 2025	-	1,579,767	93,526	31,395	317,299	60,576	25,595	11,036	-	2,119,193			
Charge for the year	-	83,000	4,500	-	40,000	4,300	1,500	2,300	-	135,600			
Released on disposal	-	-	-	-	-	-	-	-	-	-			
As at 31 December 2025	-	1,662,767	98,026	31,395	357,299	64,876	27,095	13,336	-	2,254,793			
Budgeted NBV 31 Dec 2024	17,440	406,443	31,829	-	439,159	6,005	(206)	17,728	34,128	952,526			
Forecasted NBV 1 Jan 2025	19,840	355,093	27,898	-	357,760	10,742	1,673	1,728	18,546	793,281			
Budgeted NBV 31 Dec 2025	19,840	332,093	26,398	-	532,760	8,442	173	(572)	18,546	937,681			

