



# **Regjun Punent Local Council**

**Annual Budget  
For  
Financial Year  
2025**

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***Overview and Summary***

Sandro Azzopardi  
Mayor

Tania Farrugia  
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)	666,666	1,083,043	2,499,936	1,833,270	1,416,893
Income raised from Bye-Laws (2)	-	-	-	-	-
Income raised from LES (3)	-	-	-	-	-
Investment Income (4)	-	-	-	-	-
Other Income (5)	2,100,000	2,176,666	879,580	(1,220,420)	(1,297,086)
<b>TOTAL</b>	<b>2,766,666</b>	<b>3,259,709</b>	<b>3,379,516</b>	<b>612,850</b>	<b>119,807</b>

**Expenditure**

Personal Emoluments (6)	276,510	338,767	367,548	91,038	28,781
Operations and Maintenance (7)	2,343,800	3,057,416	2,831,210	487,410	(226,206)
Administration (8)	118,441	122,366	132,000	13,559	9,634
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	17,303	5,682	9,611	(7,692)	3,929
<b>TOTAL</b>	<b>2,756,054</b>	<b>3,524,231</b>	<b>3,340,369</b>	<b>584,315</b>	<b>(183,862)</b>

**Surplus / Deficit**

<b>10,612</b>	<b>(264,522)</b>	<b>39,147</b>	<b>28,535</b>	<b>303,669</b>
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**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>	624,984	624,984	624,984	624,984	2,499,936
<b>Cash flows from Bye-Laws &amp; L.N fees</b>					-
<b>Local Enforcement cash flows</b>					-
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income					-
	-	-	-	-	-
<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>	219,895	219,895	219,895	219,895	879,580
<b>TOTAL Inflows</b>	<b>844,879</b>	<b>844,879</b>	<b>844,879</b>	<b>844,879</b>	<b>3,379,516</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	91,887	91,887	91,887	91,887	367,548
<b>Operations &amp; Maintenance</b>	707,802	707,803	707,802	707,803	2,831,210
<b>Administration</b>	33,000	33,000	33,000	33,000	132,000
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction			5,000	5,000	10,000
Improvements					-
Special programmes	82,500	82,500	82,500	82,500	330,000
Office Furniture/Computer/Electronic Equipmen	8,125	8,125	8,125	8,125	32,500
	90,625	90,625	95,625	95,625	372,500
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
<b>Utilisation of deferred income DLG</b>	250,000				250,000
	250,000	-	-	-	250,000
<b>TOTAL Outflows</b>	<b>1,173,314</b>	<b>923,315</b>	<b>928,314</b>	<b>928,315</b>	<b>3,953,258</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(328,435)</b>	<b>(78,436)</b>	<b>(83,435)</b>	<b>(83,436)</b>	<b>(573,742)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>1,284,763</b>	<b>956,328</b>	<b>877,892</b>	<b>794,457</b>	<b>1,284,763</b>
<b>Carry forward</b>	<b>956,328</b>	<b>877,892</b>	<b>794,457</b>	<b>711,021</b>	<b>711,021</b>

### Detailed Estimates of Expenditure

**DESCRIPTION**

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2024	ACTUAL Jan-Sept 2024	FORECAST Oct-Dec 2024	TOTAL Jan-Dec 2024	BUDGET Jan-Dec 2025	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

**6 Personal Emoluments**

1100 Mayor's Allowance	23,000	16,995	5,665	22,660	24,006	1,006	1,346
1200 Employees' Salaries & Wages	205,920	159,658	112,523	272,181	290,000	84,080	17,819
1300 Bonuses	12,968	1,170	8,625	9,795	12,968	-	3,173
1400 Income Supplements	2,665	2,120	-	2,120	2,665	-	545
1500 Social Security Contributions	18,542	16,963	6,084	23,047	24,494	5,952	1,447
1600 Allowances	8,415	4,099	1,619	5,718	8,415	-	2,697
1700 Overtime	5,000	2,354	892	3,246	5,000	-	1,754
	<b>276,510</b>	<b>203,359</b>	<b>135,408</b>	<b>338,767</b>	<b>367,548</b>	<b>91,038</b>	<b>28,781</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities				-		-	-
2200-2259 Public Materials & Supplies				-		-	-
2300-2399 Repairs & Upkeep	2,000	1,218	1,662	2,880	2,000	-	(880)
2400-2449 Rent	1,500	1,125	375	1,500	1,500	-	-
3010 Street Lighting				-		-	-
3020 Lease of Equipment				-		-	-
3030 Insurance	2,500	1,743	442	2,185	2,500	-	315
3035 Bank Charges	800	609	241	850	900	100	50
3038 Penalties				-		-	-
3040 Waste Disposal	650,000	707,908	253,013	960,921	1,050,000	400,000	89,079
3041 Refuse Collection	1,450,000	1,183,776	401,188	1,584,964	1,608,977	158,977	24,013
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	12,000	3,750	17,250	21,000	12,000	-	(9,000)
3100-3139 Contract & Project Management				-		-	-
3300-3379 Hospitality				-		-	-
3380-3389 Community	210,000	122,354	360,762	483,116	150,000	(60,000)	(333,116)
3600-3694 Local Enforcement Expenses				-		-	-
3700-3799 EU Projects				-		-	-
3800-3899 Twinning	15,000				3,333	(11,667)	3,333
	<b>2,343,800</b>	<b>2,022,483</b>	<b>1,034,933</b>	<b>3,057,416</b>	<b>2,831,210</b>	<b>487,410</b>	<b>(226,206)</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				-	2,051	2,051	2,051
	-	-	-	-	2,051	2,051	2,051
<b>12 Receivables</b>							
0201-0209 Receivables	600,000	333,059	670,002	1,003,061	350,000	(250,000)	(653,061)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	7,000	253,784	(154,824)	98,960	90,000	83,000	(8,960)
Bank Guarantee - ifo PA		2,300		2,300	2,300	2,300	-
	607,000	589,143	515,178	1,104,321	442,300	(164,700)	(662,021)
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	122,982	1,111,315	173,448	1,284,763	711,021	588,039	(573,742)
	122,982	1,111,315	173,448	1,284,763	711,021	588,039	(573,742)
<b>14 Payables</b>							
4000 Payables	200,000	666,888	93,901	760,789	480,569	280,569	(280,220)
4100 Accruals	85,000	91,714	120,250	211,964	100,000	15,000	(111,964)
4150 Deferred Income	380,047	950,014	195,966	1,145,980	298,194	(81,853)	(847,786)
Current portion of Long-Term Borrowings				-	-	-	-
	665,047	1,708,616	410,117	2,118,733	878,763	213,716	(1,239,970)
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-	-	-	-
	-	-	-	-	-	-	-

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

<b>Asset</b>	Office furniture & Fittings	Office Equipment	Computer Equipment	Computer Software	Restoration works	Special Programmes Public Toilets	Asset not yet captalised	Urban Improvements	Asset not yet captalised	<b>Total</b>
% of depreciation	7.5%	20%	25%	25%	10%	0%	0%	100%	0%	
	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
As at 01 January 2025	27,230	40,261	2,015		10,000	330,000	7,495	-		77,001
Additions	7,500	15,000	5,000	5,000						372,500
Disposals										-
As at 31 December 2025	<b>34,730</b>	<b>55,261</b>	<b>7,015</b>	<b>5,000</b>	<b>10,000</b>	<b>330,000</b>	<b>7,495</b>	-	-	<b>449,501</b>
<b>Grants/ other reimbursements</b>										
As at 01 January 2025							3,480			3,480
Additions						330,000				330,000
As at 31 December 2025	-	-	-	-	-	<b>330,000</b>	<b>3,480</b>	-	-	<b>333,480</b>
<b>Accumulated Depreciation</b>										
As at 01 January 2025	3,540	4,388	311					-		8,239
Charge for the year	2,875	4,188	1,058	1,088	-		402	-		9,611
Released on disposal										-
As at 31 December 2025	<b>6,415</b>	<b>8,576</b>	<b>1,369</b>	<b>1,088</b>	-	-	<b>402</b>	-	-	<b>17,850</b>
<b>Budgeted NBV 31 Dec 2024</b>	31,450	14,317	3,535	6,548	50,000		36,000		1,966	<b>143,816</b>
<b>Forecasted NBV 1 Jan 2025</b>	23,690	35,873	1,704	-	-		4,015	-	-	65,282
<b>Budgeted NBV 31 Dec 2025</b>	28,315	46,685	5,646	3,912	10,000		3,613	-	-	98,171