

San Pawl il-Bahar Local Council

**Annual Budget
For
Financial Year
2026**


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Overview and Summary

The San Pawl il-Bahar Local Council is presenting its annual budget for the year 2026. The presented budget is projecting that the council ends the coming fiscal year with a surplus of €167,000. Most of this surplus is being earmarked to be utilised for capital projects. €105,000 are being budgeted for major road and pavement works and €10,000 are being budgeted for environmental purposes.



Mayor





Executive Secretary

Budgeted Statement of Income and Expenditure**DESCRIPTION**

BUDGET Jan-Dec 2025 €	FORECAST Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	1,954,604	1,882,951	1,927,005	(27,599)	44,054
Income raised from Bye-Laws (2)	173,000	209,953	210,000	37,000	47
Income raised from LES (3)	17,000	17,797	14,000	(3,000)	(3,797)
Investment Income (4)	-	-	-	-	-
Other Income (5)	10,000	13,571	5,000	(5,000)	(8,571)
TOTAL	2,154,604	2,124,273	2,156,005	1,401	31,732

Expenditure

Personal Emoluments (6)	493,430	513,802	623,423	129,992	109,621
Operations and Maintenance (7)	999,921	977,745	1,026,632	26,711	48,887
Administration (8)	106,872	127,502	105,193	(1,679)	(22,309)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	189,830	210,381	233,248	43,418	22,867
TOTAL	1,790,053	1,829,430	1,988,496	198,442	159,066

Surplus / Deficit

364,551	294,843	167,509	(197,041)	(127,333)
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Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	1,349,796	1,093,029	974,781	(375,015)	(118,248)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	204,360	259,192	259,192	54,832	-
Cash and Cash Equivalents (13)	2,156,829	2,129,095	2,414,854	258,026	285,759
Total Current Assets	2,361,188	2,388,287	2,674,046	312,858	285,759
Current Liabilities (14)					
Payables	404,602	370,485	370,485	(34,117)	-
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	404,602	370,485	370,485	(34,117)	-
Net Current Assets	1,956,586	2,017,801	2,303,561	346,974	285,759
Non-current liabilities (15)	-	-	-	-	-
Net Assets	3,306,382	3,110,831	3,278,342	(28,040)	167,511
Reserves					
Retained Funds	3,306,382	3,110,831	3,278,340	(28,042)	167,509

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	2,361,188	2,388,287	2,674,046
Current Liabilities	404,602	370,485	370,485
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	1,956,586	2,017,801	2,303,561
Government Allocation	1,954,604	1,882,951	1,927,005
FSI	100.10%	107.16%	119.54%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR 2026 €	APR-JUN 2026 €	JUL-SEP 2026 €	OCT-DEC 2026 €	
Cash Inflows					
Government cash inflows	481,751	481,751	481,751	481,751	1,927,005
Cash flows from Bye-Laws & L.N fees	52,500	52,500	52,500	52,500	210,000
Local Enforcement cash flows	3,500	3,500	3,500	3,500	14,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
Cash received from EU funds	-	-	-	-	-
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	1,250	1,250	1,250	1,250	5,000
Other Cash Inflows					-
TOTAL Inflows	539,001	539,001	539,001	539,001	2,156,005
Cash Outflows					
Personal Emoluments	155,856	155,856	155,856	155,856	623,423
Operations & Maintenance	256,658	256,658	256,658	256,658	1,026,632
Administration	26,298	26,298	26,298	26,298	105,193
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction	50,000		55,000		105,000
Improvements		10,000			10,000
Special programmes					-
Assets under Construction	-	-	-	-	-
	50,000	10,000	55,000	-	115,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	488,812	448,812	493,812	438,812	1,870,248
SURPLUS / (DEFICIT)	50,189	90,189	45,189	100,189	285,757
Brought forward (Bank /Cash Bal.)	2,129,095	2,179,284	2,269,474	2,314,663	2,129,095
Carry forward	2,179,284	2,269,474	2,314,663	2,414,853	2,414,853

Detailed Estimates of Income

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2025	ACTUAL Jan-Sept 2025	FORECAST Oct-Dec 2025	TOTAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

Income

1 Funds received form Cental Government:

- 0001 In terms of section 55 CAP 363
0002-0004 In terms of section 58 CAP 363
0005-0019 Other Income

1,929,604	1,350,905	470,301	1,821,206	1,882,005	(47,599)	60,799
-	-	-	-	-	-	-
25,000	36,125	25,620	61,745	45,000	20,000	(16,745)
1,954,604	1,387,030	495,921	1,882,951	1,927,005	(27,599)	44,054

2 Bye-Laws & Legal Fees

- 0021-0025 Community Services
0026-0035 Income from Permits

	748		748	-	-	(748)
173,000	157,434	51,771	209,205	210,000	37,000	795
173,000	158,182	51,771	209,953	210,000	37,000	47

3 Local Enforcement Income

- 0037 Commission from Regional Committees
0038-0055 Contraventions

12,000	9,188	4,386	13,574	10,000	(2,000)	(3,574)
5,000	3,280	944	4,223	4,000	(1,000)	(223)
17,000	12,468	5,329	17,797	14,000	(3,000)	(3,797)

4 Investment Income

- 0091-0095 Bank interest
0096-0099 Income received from Government Securities

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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

-	-		-	-	-	-
-	-		-	-	-	-
5,000	-		-	-	(5,000)	-
-	-		-	-	-	-
-	-		-	-	-	-
-	-		-	-	-	-
5,000	3,553	1,136	4,688	5,000	-	312
-	8,883		8,883	-	-	(8,883)
-			-	-	-	-
10,000	12,436	1,136	13,571	5,000	(5,000)	(8,571)

Total

2,154,604	1,570,116	554,157	2,124,273	2,156,005	1,401	31,732
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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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	20,702	14,992	6,686	21,678	22,000	1,298	322
1200 Employees' Salaries & Wages	347,990	257,542	102,045	359,587	464,983	116,992	105,396
1300 Bonuses	24,609	6,800	24,000	30,800	32,283	7,674	1,483
1400 Income Supplements				-		-	-
1500 Social Security Contributions	32,887	22,853	9,678	32,530	34,157	1,270	1,627
1600 Allowances	33,315	33,139	11,235	44,373	45,000	11,685	627
1700 Overtime	33,927	19,739	5,094	24,833	25,000	(8,927)	167
	493,430	355,066	158,736	513,802	623,423	129,992	109,621
7 Operations and Maintenance							
2100-2149 Public Utilities	5,983	9,067	3,240	12,307	12,923	6,940	615
2200-2259 Public Materials & Supplies	35,046	26,341	7,975	34,316	36,032	985	1,716
2300-2399 Repairs & Upkeep	180,466	28,354	165,036	193,389	203,059	22,593	9,669
2400-2449 Rent	18,553	10,158	4,500	14,658	15,391	(3,162)	733
3010 Street Lighting	100,000	48,559	372	48,932	51,378	(48,622)	2,447
3020 Lease of Equipment	834	2,518	173	2,692	2,826	1,992	135
3030 Insurance	18,764	11,813	-	11,813	12,403	(6,361)	591
3035 Bank Charges	3,989	3,545	1,304	4,848	5,091	1,102	242
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	37,984	26,388	300	26,688	27,708	(10,276)	1,019
3043 Bins on wheels	1,596	800	-	800	1,155	(441)	355
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	242,893	227,167	64,535	291,702	306,287	63,394	14,585
3052 Cleaning & Maintenance of Non-Urban Areas	3,935	140	210	350	368	(3,567)	18
3053 Cleaning of Public Conveniences	81,321	42,217	8,087	50,304	52,819	(28,502)	2,515
3055 Cleaning of Council Premises	2,821	2,296	-	2,296	2,411	(410)	115
3060 Cleaning & Maintenance of Parks & Gardens	21,298	3,872	855	4,727	4,964	(16,334)	236
3061 Cleaning & Maintenance of Soft Areas		18,095	7,490	25,585	26,864	26,864	1,279
3062 Cleaning & Maintenance of Beaches & CA		-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban		-	-	-	-	-	-
3064 Other Contractual Services	81,452	63,481	10,638	74,119	77,825	(3,626)	3,706
3070-3090 Consultation Fees	4,783	1,322	-	1,322	1,388	(3,395)	66
3100-3139 Contract & Project Management	35,312	25,223	8,408	33,630	35,312	-	1,682
3300-3379 Hospitality	18,893	6,002	67,216	73,219	76,879	57,986	3,661
3380-3389 Community	101,866	60,314	3,511	63,825	67,016	(34,850)	3,191
3600-3694 Local Enforcement Expenses	-	4,937	500	5,436	5,708	5,708	272
3700-3799 EU Projects	2,133					(2,133)	-
3800-3899 Twinning	-	786	-	786	825	825	39
Provision for Bad Debts	-						
	999,921	623,396	354,349	977,745	1,026,632	26,711	48,887


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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	13,293	(107)	4,587	4,481	4,705	(8,589)	224
2260-2299 Office Materials & Supplies	7,686	4,960	593	5,553	5,809	(1,877)	256
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	196	1,097	-	1,097	1,152	956	55
2600-2699 Office Services	10,769	1,749	179	1,928	2,024	(8,745)	96
2700-2799 Transport	20,564	14,571	2,458	17,029	17,880	(2,684)	851
2800-2899 Travel	15,255	-	-	-	-	(15,255)	-
2900-2999 Information Services	3,760	1,927	962	2,890	3,034	(726)	144
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	29,646	31,884	6,907	38,790	40,730	11,084	1,940
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	5,703	3,460	1,168	4,627	4,859	(844)	231
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
Court Case Settlement	-	-	51,107	51,107	25,000	25,000	(26,107)
	106,872	59,541	67,961	127,502	105,193	(1,679)	(22,309)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Right of Use Interest	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	-	-	-	-	-
8000-8099 Depreciation	189,830	160,681	49,700	210,381	233,248	43,418	22,867
	189,830	160,681	49,700	210,381	233,248	43,418	22,867
Total	1,790,053	1,198,684	630,746	1,829,430	1,988,496	198,442	159,066

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2025	2025	2025	2025	2026		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-			-		-	-
5250-5299 Consumables	-			-		-	-
	-			-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	41,352	13,025	(4,871)	8,154	8,154	(33,198)	-
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	163,008	251,037	-	251,037	251,037	88,030	-
	-			-		-	-
	204,360	264,063	(4,871)	259,192	259,192	54,832	-
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	2,156,829	2,440,015	(310,920)	2,129,095	2,414,854	258,026	285,759
	2,156,829	2,440,015	(310,920)	2,129,095	2,414,854	258,026	285,759
14 Payables							
4000 Payables	157,481	109,917	67,400	177,317	177,317	19,836	-
4100 Accruals	202,485	75,418	114,000	189,418	189,418	(13,067)	(0)
4150 Deferred Income	44,636	474,051	(470,301)	3,750	3,750	(40,885)	0
Current portion of Long-Term Borrowings	-			-	-	-	-
Lease Liability	-			-	-	-	-
	404,602	659,386	(288,901)	370,485	370,485	(34,117)	(0)
15 Non Current Liabilities							
4200 Long Term Borrowings	-			-	-	-	-
Deferred Income	-			-	-	-	-
	-	-	-	-	-	-	-

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16 Depreciation of Property, Plant and Equipment

Asset	Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Motor Vehicles	Special Programmes	Assets not yet capitalized	Total
% of depreciation	8%	20%	10%	10%	0%	20%	25%	10%	0%	
Cost	€	€	€	€	€	€	€	€	€	€
As at 01 January 2026	50,320	63,901	1,299,063	2,911,466	26,052	121,531	93,762	4,043,425	94,246	8,703,766
Additions	-	-	-	105,000	10,000	-	-	-	-	115,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	50,320	63,901	1,299,063	3,016,466	36,052	121,531	93,762	4,043,425	94,246	8,818,766
Grants/ other reimbursements										
As at 01 January 2026	1,512	7,900	73,459	910,109	-	6,363	7,000	1,566,547	-	2,572,890
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	1,512	7,900	73,459	910,109	-	6,363	7,000	1,566,547	-	2,572,890
Accumulated Depreciation										
As at 01 January 2026	45,216	53,744	1,186,828	1,356,247	-	80,686	86,762	2,228,364	-	5,037,847
Charge for the year	1,238	2,257	14,669	115,552	-	6,552	-	92,980	-	233,248
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	46,454	56,001	1,201,497	1,471,799	-	87,238	86,762	2,321,344	-	5,271,095
Budgeted NBV 31 Dec 2025	3,670	0	0	942,229	36,052	37,901	0	101,907	228,037	1,349,796
Forecasted NBV 1 Jan 2026	3,592	2,257	38,776	645,110	26,052	34,482	-	248,514	94,246	1,093,029
Budgeted NBV 31 Dec 2026	2,354	-	24,107	634,558	36,052	27,930	-	155,534	94,246	974,781