



# **Hal Kirkop Local Council**

**Annual Budget  
For  
Financial Year  
2025**

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## Overview and Summary

### Income and Expenditure

#### Results for the Year 2024

For the financial year ending 31st December 2024, bank balances are estimated to end ended up with a positive balance of €80,000.

#### Revenue for the Year 2025

For the year 2025, Hal Kirkop Local Council will be allocated an estimate of €296,749. Other income, mainly from schemes, permits, LES administrative commissions, DPF Fund and other contributions is budgeted to increase revenue to an overall total of €348,549.

#### Expenditure for the Year 2025

Expenditure including payment of outstanding invoices is distributed in four main categories. These include: Personal Emoluments (*wages and salaries*); Operations and Maintenance; Administration and Other Expenditure; and Capital Expenditure.

##### Personal Emoluments

The Council is allocating €121,500 for wages and salaries.

##### Operations and Maintenance

This vote will have an allocation of €160,844.

##### Administration and Other Expenditure

The Council is allocating €33,550 for administration and other expenditure. €32,655 will also be allocated for depreciation charges using the straight line method in line with the new directive.

##### Capital Expenditure

€151,807 are being allocated for capital projects which include upgrading to council premises and the embellishment of Pjazza Zernieq and New Street Lamps in Pjazza Zernieq and New Decorative lamps in the centre of Kirkop. These projects will mainly be financed through DPF Funds.



31, Truq San Benedittu  
Hal Kirkop, KKP1243

**Matthew Agius Zammit**  
Sindku



31, Truq San Benedittu  
Hal Kirkop, KKP1243

**Franklan Debono**  
Executive Secretary

Mayor

Executive Secretary

## Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	299,141	305,789	305,749	6,608	(40)
Income raised from Bye-Laws (2)	10,000	8,515	10,000	-	1,485
Income raised from LES (3)	1,800	1,450	1,800	-	350
Investment Income (4)	-	-	-	-	-
Other Income (5)	16,375	31,189	31,000	14,625	(189)
<b>TOTAL</b>	<b>327,316</b>	<b>346,943</b>	<b>348,549</b>	<b>21,233</b>	<b>1,606</b>
<b>Expenditure</b>					
Personal Emoluments (6)	122,479	115,720	121,500	(979)	5,780
Operations and Maintenance (7)	125,613	152,687	160,844	35,231	8,157
Administration (8)	36,318	41,175	33,550	(2,768)	(7,625)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	26,558	35,845	32,655	6,097	(3,191)
<b>TOTAL</b>	<b>310,968</b>	<b>345,427</b>	<b>348,549</b>	<b>37,581</b>	<b>3,122</b>
<b>Surplus / Deficit</b>	<b>16,348</b>	<b>1,517</b>	<b>0</b>	<b>(16,348)</b>	<b>(1,516)</b>

**Budgeted Statement of Affairs**

DESCRIPTION	BUDGET	FORECAST	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)	257,445	258,800	229,145	(28,300)	(29,655)
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	27,600	30,000	27,600	-	(2,400)
Cash and Cash Equivalents (13)	63,473	80,000	109,655	46,182	29,655
<b>Total Current Assets</b>	<b>91,073</b>	<b>110,000</b>	<b>137,255</b>	<b>46,182</b>	<b>27,255</b>
<b>Current Liabilities (14)</b>					
Payables	50,212	85,344	82,944	32,732	(2,400)
Current portion of Long-Term Borrowings	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>50,212</b>	<b>85,344</b>	<b>82,944</b>	<b>32,732</b>	<b>(2,400)</b>
<b>Net Current Assets</b>	<b>40,861</b>	<b>24,656</b>	<b>54,311</b>	<b>13,450</b>	<b>29,655</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>298,306</b>	<b>283,456</b>	<b>283,456</b>	<b>(14,850)</b>	<b>1</b>
<b>Reserves</b>					
Retained Funds	298,306	283,456	283,456	(14,850)	0

**Financial Situation Indicator**

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	91,073	110,000	137,255
Current Liabilities	50,212	85,344	82,944
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	40,861	24,656	54,311
Government Allocation	299,141	305,789	305,749
FSI	13.66%	8.06%	17.76%




**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2025 €
	JAN-MAR 2025 €	APR-JUN 2025 €	JUL-SEP 2025 €	OCT-DEC 2025 €	
	<b>Cash Inflows</b>				
Government cash inflows	76,437	76,437	76,437	76,437	305,749
Cash flows from Bye-Laws & L.N fees	2,500	2,500	2,500	2,500	10,000
Local Enforcement cash flows	450	450	450	450	1,800
<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	7,750	7,750	7,750	156,557	179,807
<b>TOTAL Inflows</b>	<b>87,137</b>	<b>87,137</b>	<b>87,137</b>	<b>235,944</b>	<b>497,356</b>
<b>Cash Outflows</b>					
Personal Emoluments	30,375	30,375	30,375	30,375	121,500
Operations & Maintenance	40,211	40,211	40,211	40,211	160,844
Administration	8,388	8,388	8,388	8,388	33,550
Finance	-	-	-	-	-
<b>Capital</b>					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	151,807	151,807
Special programmes	-	-	-	-	-
	-	-	-	151,807	151,807
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>78,974</b>	<b>78,974</b>	<b>78,974</b>	<b>230,780</b>	<b>467,701</b>
<b>SURPLUS / (DEFICIT)</b>	<b>8,164</b>	<b>8,164</b>	<b>8,164</b>	<b>5,164</b>	<b>29,655</b>
Brought forward (Bank /Cash Bal.)	80,000	88,164	96,328	104,491	80,000
Carry forward	88,164	96,328	104,491	109,655	109,655




**Detailed Estimates of Income**

## 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
€	€	€	€	€	€	€

## Income

## 1 Funds received form Central Government:

0001 In terms of section 55 CAP 363	296,749	222,562	74,187	296,749	296,749	-	0
0002-0004 In terms of section 58 CAP 363			-	-		-	-
0005-0019 Other Income	2,392	6,780	2,260	9,041	9,000	6,608	(41)
	<b>299,141</b>	<b>229,342</b>	<b>76,447</b>	<b>305,789</b>	<b>305,749</b>	<b>6,608</b>	<b>(40)</b>

## 2 Bye-Laws &amp; Legal Fees

0021-0025 Community Services	1,000	-	-	-	1,000	-	1,000
0026-0035 Income from Permits	9,000	6,386	2,129	8,515	9,000	-	485
	<b>10,000</b>	<b>6,386</b>	<b>2,129</b>	<b>8,515</b>	<b>10,000</b>	<b>-</b>	<b>1,485</b>

## 3 Local Enforcement Income

0037 Commission from Regional Committees	1,800	1,088	363	1,450	1,800	-	350
0038-0055 Contraventions	-	-	-	-	-	-	-
	<b>1,800</b>	<b>1,088</b>	<b>363</b>	<b>1,450</b>	<b>1,800</b>	<b>-</b>	<b>350</b>

## 4 Investment Income

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>

## 5 General Income

0056-0065 Sponsorships	-	50	-	50	-	-	(50)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	16,375	16,774	5,591	22,366	22,000	5,625	(366)
0120-0129 General Income	-	6,580	2,193	8,773	9,000	9,000	227
	<b>16,375</b>	<b>23,404</b>	<b>7,785</b>	<b>31,189</b>	<b>31,000</b>	<b>14,625</b>	<b>(189)</b>

## Total

	<b>327,316</b>	<b>260,220</b>	<b>86,723</b>	<b>346,943</b>	<b>348,549</b>	<b>21,233</b>	<b>1,606</b>
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**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	11,095	8,498	2,833	11,331	11,500	405	169
1200 Employees' Salaries & Wages	79,411	52,299	17,433	69,732	75,000	(4,411)	5,268
1300 Bonuses	7,807	6,618	2,206	8,824	9,000	1,193	176
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	7,666	4,141	1,380	5,521	6,000	(1,666)	479
1600 Allowances	13,000	9,751	3,250	13,001	13,000	-	(1)
1700 Overtime	3,500	5,485	1,828	7,313	7,000	3,500	(313)
	<b>122,479</b>	<b>86,790</b>	<b>28,930</b>	<b>115,720</b>	<b>121,500</b>	<b>(979)</b>	<b>5,780</b>

**7 Operations and Maintenance**

2100-2149 Public Utilities	21,051	20,030	6,677	26,706	26,000	4,949	(706)
2200-2259 Public Materials & Supplies	3,000	1,576	525	2,101	2,000	(1,000)	(101)
2300-2399 Repairs & Upkeep	10,000	16,135	5,378	21,513	16,244	6,244	(5,269)
2400-2449 Rent	890	629	210	839	850	(40)	11
3010 Street Lighting	3,000	1,502	501	2,003	2,500	(500)	498
3020 Lease of Equipment	936	482	161	643	650	(286)	7
3030 Insurance	4,236	3,337	1,112	4,449	4,450	214	1
3035 Bank Charges	1,000	883	294	1,177	1,200	200	23
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	26,000	19,370	6,457	25,827	34,000	8,000	8,173
3041 Refuse Collection	13,500	9,319	3,106	12,425	13,000	(500)	575
3042 Bulky Refuse Collection	5,000	3,304	1,101	4,405	4,500	(500)	95
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	15,000	17,027	5,676	22,703	22,700	7,700	(3)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	5,000	3,186	1,062	4,248	5,000	-	752
3055 Cleaning of Council Premises	-	820	273	1,093	1,000	1,000	(93)
3060 Cleaning & Maintenance of Parks & Gardens	8,500	3,000	1,000	4,000	5,000	(3,500)	1,000
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	362	121	483	500	500	17
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	5,000	2,305	768	3,073	5,000	-	1,927
3380-3389 Community	2,000	2,823	12,000	14,823	14,000	12,000	(823)
3600-3694 Local Enforcement Expenses	500	133	44	177	250	(250)	73
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	1,000	-	-	-	2,000	1,000	2,000
Provision for Bad LES debts	-	-	-	-	-	-	-
	<b>125,613</b>	<b>106,221</b>	<b>46,466</b>	<b>152,687</b>	<b>160,844</b>	<b>35,231</b>	<b>8,157</b>



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

Asset % of depreciation	Motor Vehicles										Total €						
	20%	€	Office Equipment 20%	€	Urban Improvements 10%	€	Plant and Machinery 20%	€	Furniture and Fittings 8%	€		Building & Construction 1%/10%	€	Assets under Construction	€	Computer Software	€
<b>Cost</b>																	
As at 01 January 2025	15,969	69,168	172,049	6,626	68,340	2,428,196	23,420	4,085	-	-	-	-	-	-	-	-	2,787,853
Additions	-	-	60,000	-	-	91,807	-	-	-	-	-	-	-	-	-	-	151,807
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	15,969	69,168	232,049	6,626	68,340	2,520,003	23,420	4,085	-	-	-	-	-	-	-	-	2,939,660
<b>Grants/ other reimbursements</b>																	
As at 01 January 2025	-	2,873	11,219	-	-	2,000,944	-	-	-	-	-	-	-	-	-	-	2,015,036
Additions	-	-	60,000	-	-	88,807	-	-	-	-	-	-	-	-	-	-	148,807
As at 31 December 2025	-	2,873	71,219	-	-	2,089,751	-	-	-	-	-	-	-	-	-	-	2,163,843
<b>Accumulated Depreciation</b>																	
As at 01 January 2025	13,308	62,744	149,644	5,600	52,445	226,544	-	3,732	-	-	-	-	-	-	-	-	514,017
Charge for the year	2,661	3,551	7,257	58	2,127	17,000	-	-	-	-	-	-	-	-	-	-	32,655
Released on disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2025	15,969	66,295	156,901	5,658	54,572	243,544	-	3,732	-	-	-	-	-	-	-	-	546,672
<b>Budgeted NBV 31 Dec 2024</b>	2,661	3,381	10,482	1,679	16,255	198,765	23,420	802	0	-	-	-	-	-	-	-	257,445
<b>Forecasted NBV 1 Jan 2025</b>	2,661	3,551	11,186	1,026	15,895	200,708	23,420	353	-	-	-	-	-	-	-	-	258,800
<b>Budgeted NBV 31 Dec 2025</b>	-	-	3,929	968	13,768	186,708	23,420	353	-	-	-	-	-	-	-	-	229,145