



Year

Hal Kirkop Local Council

**Annual Budget
For
Financial Year
2026**

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Table of Contents

Overview and Summary	<i>Page 3</i>
Budgeted Statement of Income and Expenditure	<i>Page 4</i>
Budgeted Statement of Affairs	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates Of Income	<i>Page 7</i>
Detailed Estimates Of Expenditure	<i>Page 8</i>
Detailed Estimates Of Statement of Affairs	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>



Overview and Summary

Income and Expenditure

Results for the Year 2025

For the financial year ending 31st December 2025, bank balances are estimated to end ended up with a positive balance of €130,000.

Revenue for the Year 2026

For the year 2026, Hal Kirkop Local Council will be allocated €283,047. Other income, mainly from schemes, permits, LES administrative commissions, DPF Fund and other contributions is budgeted to increase revenue to an overall total of €360,500.

Expenditure for the Year 2026

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 €127,676 for wages and salaries.

Operations and Maintenance

This vote will have an allocation of €156,500.

Administration and Other Expenditure

The Council is allocating €41,350 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

€3,000 are being allocated for capital expenditure in 2026.



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
€	€	€	€	€

Income

Funds received from Central Government (1)	274,846	301,839	318,047	43,201	16,208
Income raised from Bye-Laws (2)	10,000	7,624	9,000	(1,000)	1,376
Income raised from LES (3)	1,800	1,415	1,453	(347)	38
Investment Income (4)	-	-	-	-	-
Other Income (5)	31,000	36,925	32,000	1,000	(4,925)
TOTAL	317,646	347,802	360,500	42,854	12,698

Expenditure

Personal Emoluments (6)	121,500	126,248	127,676	6,176	1,428
Operations and Maintenance (7)	123,844	152,393	156,500	32,656	4,107
Administration (8)	33,550	47,862	41,350	7,800	(6,512)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	32,655	16,874	32,655	(0)	15,781
TOTAL	311,549	343,377	358,181	46,632	14,804

Surplus / Deficit

6,097	4,426	2,319	(3,778)	(2,106)
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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)	257,445	258,800	229,145	(28,300)	(29,655)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	27,600	42,000	27,600	-	(14,400)
Cash and Cash Equivalents (13)	115,752	130,000	161,974	46,222	31,974
Total Current Assets	143,352	171,999	189,574	46,222	17,575
Current Liabilities (14)					
Payables	82,944	141,508	127,109	44,165	(14,399)
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	82,944	141,508	127,109	44,165	(14,399)
Net Current Assets	60,408	30,491	62,465	2,057	31,974
Non-current liabilities (15)	-	-	-	-	-
Net Assets	317,853	289,291	291,610	(26,243)	2,319
Reserves					
Retained Funds	317,853	289,291	291,610	(26,243)	2,319

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	143,352	171,999	189,574
Current Liabilities	82,944	141,508	127,109
Total Long Term Liabilities	-	-	-
Commitments approved by Ministry	-	-	-
	60,408	30,491	62,465
Government Allocation	274,846	301,839	318,047
FSI	21.98%	10.10%	19.64%




Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	79,512	79,512	79,512	79,512	318,047
Cash flows from Bye-Laws & L.N fees	2,250	2,250	2,250	2,250	9,000
Local Enforcement cash flows	363	363	363	363	1,453
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	-	-	-	-	-
Other Cash Inflows	8,000	8,000	8,000	8,000	32,000
TOTAL Inflows	90,125	90,125	90,125	90,125	360,500
Cash Outflows					
Personal Emoluments	31,919	31,919	31,919	31,919	127,676
Operations & Maintenance	39,125	39,125	39,125	39,125	156,500
Administration	10,338	10,338	10,338	10,338	41,350
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	-	-	-	3,000	3,000
Special programmes	-	-	-	-	-
	-	-	-	3,000	3,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	81,381	81,381	81,381	84,381	328,526
SURPLUS / (DEFICIT)	8,744	8,744	8,744	5,744	31,974
Brought forward (Bank /Cash Bal.)	130,000	138,743	147,487	156,230	130,000
Carry forward	138,743	147,487	156,230	161,974	161,974




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		
	2025	2025	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	265,846	199,385	66,462	265,846	283,047	17,201	17,201
0002-0004 In terms of section 58 CAP 363			-	-		-	-
0005-0019 Other Income	9,000	26,994	8,998	35,992	35,000	26,000	(992)
	274,846	226,379	75,460	301,839	318,047	43,201	16,208
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	1,000	-	-	-	1,000	-	1,000
0026-0035 Income from Permits	9,000	5,718	1,906	7,624	8,000	(1,000)	376
	10,000	5,718	1,906	7,624	9,000	(1,000)	1,376
3 Local Enforcement Income							
0037 Commission from Regional Committees	1,800	1,061	354	1,415	1,453	(347)	38
0038-0055 Contraventions	-	-	-	-	-	-	-
	1,800	1,061	354	1,415	1,453	(347)	38
4 Investment Income							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships	-	4,930	-	4,930	-	-	(4,930)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	22,000	17,366	5,789	23,155	23,000	1,000	(155)
0120-0129 General Income	9,000	6,630	2,210	8,840	9,000	-	160
	-	-	-	-	-	-	-
	31,000	28,926	7,999	36,925	32,000	1,000	(4,925)
Total	317,646	262,084	85,718	347,802	360,500	42,854	12,698

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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	11,500	9,248	3,083	12,331	11,676	176	(655)
1200 Employees' Salaries & Wages	75,000	55,438	18,479	73,917	76,000	1,000	2,083
1300 Bonuses	9,000	8,305	2,768	11,073	10,000	1,000	(1,073)
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	6,000	3,296	1,099	4,395	4,800	(1,200)	405
1600 Allowances	13,000	13,003	4,334	17,337	18,000	5,000	663
1700 Overtime	7,000	5,396	1,799	7,195	7,200	200	5
	121,500	94,686	31,562	126,248	127,676	6,176	1,428
7 Operations and Maintenance							
2100-2149 Public Utilities	26,000	21,595	7,198	28,793	29,000	3,000	207
2200-2259 Public Materials & Supplies	2,000	7,359	2,453	9,812	5,000	3,000	(4,812)
2300-2399 Repairs & Upkeep	26,244	7,667	2,556	10,223	15,000	(11,244)	4,777
2400-2449 Rent	850	646	215	861	2,350	1,500	1,489
3010 Street Lighting	2,500	3,944	1,315	5,259	3,000	500	(2,259)
3020 Lease of Equipment	650	472	157	629	650	-	21
3030 Insurance	4,450	6,160	2,053	8,213	8,000	3,550	(213)
3035 Bank Charges	1,200	775	258	1,033	1,200	-	167
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	4,500	4,292	1,431	5,723	6,000	1,500	277
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	22,700	21,583	7,194	28,777	30,000	7,300	1,223
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	5,000	3,626	1,209	4,835	4,000	(1,000)	(835)
3055 Cleaning of Council Premises	1,000	820	273	1,093	1,000	-	(93)
3060 Cleaning & Maintenance of Parks & Gardens	5,000	6,372	2,124	8,496	11,000	6,000	2,504
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	500	-	-	-	500	-	500
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	5,000	5,433	1,811	7,244	6,000	1,000	(1,244)
3380-3389 Community	14,000	20,323	6,774	27,097	27,500	13,500	403
3600-3694 Local Enforcement Expenses	250	3,229	1,076	4,305	4,300	4,050	(5)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	2,000	-	-	-	2,000	-	2,000
Provision for Bad LES debts	-	-	-	-	-	-	-
	123,844	114,296	38,097	152,393	156,500	32,656	4,107

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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	3,500	2,664	888	3,552	3,500	-	(52)
2260-2299 Office Materials & Supplies	100	144	48	192	200	100	8
2450-2499 Office Rent	500	375	125	500	500	-	-
2500-2599 National & International Memberships	-	-	-	-	-	-	-
2600-2699 Office Services	3,500	2,428	809	3,237	3,500	-	263
2700-2799 Transport	4,700	4,106	1,369	5,475	5,000	300	(475)
2800-2899 Travel	3,000	-	-	-	1,000	(2,000)	1,000
2900-2999 Information Services	2,000	6,142	2,047	8,189	6,000	4,000	(2,189)
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	14,000	18,919	6,306	25,225	20,000	6,000	(5,225)
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	2,200	1,011	337	1,348	1,500	(700)	152
3400-3499 Incidental Expenses	50	108	36	144	150	100	6
	33,550	35,897	11,965	47,862	41,350	7,800	(6,512)
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	-	(221)	-	(221)	-	-	221
8000-8099 Depreciation	32,655	12,821	4,274	17,095	32,655	(0)	15,560
	32,655	12,600	4,274	16,874	32,655	(0)	15,781
Total	311,549	257,479	85,898	343,377	358,181	46,632	14,804

Detailed Estimates of Statement of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sep 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	22,600	1,700	18,300	20,000	22,600	-	2,600
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	5,000	25,387	(3,387)	22,000	5,000	-	(17,000)
	-	-	-	-	-	-	-
	27,600	27,087	14,913	42,000	27,600	-	(14,400)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	115,752	156,194	(26,194)	130,000	161,974	46,222	31,974
	115,752	156,194	(26,194)	130,000	161,974	46,222	31,974
14 Payables							
4000 Payables	44,944	32,539	7,461	40,000	44,944	-	4,944
4100 Accruals	38,000	26,692	3,308	30,000	38,000	-	8,000
4150 Deferred Income	-	71,508	-	71,508	44,165	44,165	(27,343)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Other Payables	-	-	-	-	-	-	-
	82,944	130,739	10,769	141,508	127,109	44,165	(14,399)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Motor Vehicles										Total €	
	€	€	€	€	€	€	€	€	€	€		
Cost												
As at 01 January 2026	15,969	69,168	172,049	6,626	68,340	2,428,196	23,420	4,085	-	-	2,787,853	
Additions	-	-	3,000	-	-	-	-	-	-	-	3,000	
Disposals	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2026	15,969	69,168	175,049	6,626	68,340	2,428,196	23,420	4,085	-	-	2,790,853	
Grants/ other reimbursements												
As at 01 January 2026	-	2,873	11,219	-	-	2,000,944	-	-	-	-	2,015,036	
Additions	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2026	-	2,873	11,219	-	-	2,000,944	-	-	-	-	2,015,036	
Accumulated Depreciation												
As at 01 January 2026	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 2026	15,969	66,295	156,901	5,658	54,572	243,544	-	3,732	-	-	546,672	
Budgeted NBV 31 Dec 2025	2,661	3,381	10,482	1,679	16,255	198,765	23,420	802	0	0	257,445	
Forecasted NBV 1 Jan 2026	2,661	3,551	11,186	1,026	15,895	200,708	23,420	353	-	-	258,800	
Budgeted NBV 31 Dec 2026	-	-	6,929	968	13,768	183,708	23,420	353	-	-	229,145	


