



**Kirkop
Local Council**

**Business Plan
for the
Period
2026 - 2030**

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Overview and Summary



31, Truq San Benedittu
Hal Kirkop, KKP1243

Matthew Agius Zammit
Sindku

Matthew Agius Zammit
Mayor

Franklan Debono
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
Income						
Funds received from Central Government (1)	318,047	323,708	329,482	341,186	347,310	1,659,733
Income raised from Bye-Laws (2)	9,000	9,090	9,181	9,273	9,365	45,909
Income raised from LES (3)	1,453	1,453	1,453	1,453	1,453	7,265
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	32,000	32,000	32,000	32,000	32,000	160,000
TOTAL	360,500	366,251	372,116	383,912	390,128	1,872,907
Expenditure						
Personal Emoluments (6)	127,676	128,701	129,736	130,781	131,837	648,730
Operations and Maintenance (7)	156,500	165,605	166,971	189,896	191,505	870,478
Administration (8)	41,350	41,600	41,853	42,108	42,365	209,275
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	32,655	24,377	20,127	21,127	20,127	118,412
TOTAL	358,181	360,282	358,686	383,912	385,834	1,846,895
Surplus / Deficit	2,319	5,969	13,430	0	4,294	26,012

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Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
Non-current Assets						
Property, Plant and Equipment (16)	229,145	204,769	184,642	163,515	143,388	925,459
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	27,600	27,600	27,600	27,600	27,600	138,000
Cash and Cash Equivalents (13)	161,974	192,319	225,876	247,003	271,424	1,098,597
Total Current Assets	189,574	219,919	253,476	274,603	299,024	1,236,597
Current Liabilities (14)						
Payables	127,109	82,944	82,944	82,944	82,944	458,885
Total Current Liabilities	127,109	82,944	82,944	82,944	82,944	458,885
Net Current Assets	62,465	136,975	170,532	191,659	216,080	777,712
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	291,610	341,744	355,174	355,174	359,468	1,703,171
Reserves						
Retained Funds	291,610	341,744	355,174	355,174	359,468	1,703,171

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
Current Assets	189,574	219,919	253,476	274,603	299,024	1,236,597
Current Liabilities	127,109	82,944	82,944	82,944	82,944	458,885
Working Capital	62,465	136,975	170,532	191,659	216,080	777,712
Government Allocation	283,047	288,708	294,482	306,186	312,310	1,484,733
FSI	22 %	47 %	58 %	63 %	69 %	52 %

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Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	318,047	323,708	329,482	341,186	347,310	1,659,733
Cash flows from Bye-Laws & L.N fees	9,000	9,090	9,181	9,273	9,365	45,909
Local Enforcement cash flows	1,453	1,453	1,453	1,453	1,453	7,265
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	32,000	32,000	32,000	32,000	32,000	160,000
TOTAL Inflows	360,500	366,251	372,116	383,912	390,128	1,872,907
Cash Outflows						
Personal Emoluments	127,676	128,701	129,736	130,781	131,837	648,730
Operations & Maintenance	156,500	165,605	166,971	189,896	191,505	870,478
Administration	41,350	41,600	41,853	42,108	42,365	209,275
Finance		-	-	-	-	-
Capital						
Acquisition of property						-
Construction						-
Improvements	3,000	-	-	-	-	3,000
Special programmes						-
Equipment						-
	3,000	-	-	-	-	3,000
Cash outflows re EU projects						-
Cash outflows re Twinning						-
Cash outflows re Community Services						-
	-	-	-	-	-	-
TOTAL Outflows	328,526	335,906	338,559	362,785	365,707	1,731,483
SURPLUS / (DEFICIT)	31,974	30,345	33,557	21,127	24,421	141,424
Brought forward (Bank /Cash Bal.)	130,000	161,974	192,319	225,876	247,003	130,000
Carry forward	161,974	192,319	225,876	247,003	271,424	271,424

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Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	283,047	288,708	294,482	306,186	312,310	1,484,733
0002-0004 In terms of section 58 CAP 363		-	-	-	-	-
0005-0019 Other Income	35,000	35,000	35,000	35,000	35,000	175,000
	318,047	323,708	329,482	341,186	347,310	1,659,733
2 Bye-Laws & Legal Fees						
0021-0025 Community Services	1,000	1,010	1,020	1,030	1,041	5,101
0026-0035 Income from Permits	8,000	8,080	8,161	8,242	8,325	40,808
	9,000	9,090	9,181	9,273	9,365	45,909
3 Local Enforcement Income						
0037 Commission from Regional Committees	1,453	1,453	1,453	1,453	1,453	7,265
0038-0055 Contraventions						-
	1,453	1,453	1,453	1,453	1,453	7,265
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	23,000	23,000	23,000	23,000	23,000	115,000
0120-0129 General Income	9,000	9,000	9,000	9,000	9,000	45,000
	32,000	32,000	32,000	32,000	32,000	160,000
Total	360,500	366,251	372,116	383,912	390,128	1,872,907

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Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
6 Personal Emoluments						
1100 Mayor's Allowance	11,676	11,793	11,911	12,030	12,150	59,559
1200 Employees' Salaries & Wages	76,000	76,760	77,528	78,303	79,086	387,676
1300 Bonuses	10,000	10,100	10,201	10,303	10,406	51,010
1400 Income Supplements	-	-	-	-	-	-
1500 Social Security Contributions	4,800	4,848	4,896	4,945	4,995	24,485
1600 Allowances	18,000	18,000	18,000	18,000	18,000	90,000
1700 Overtime	7,200	7,200	7,200	7,200	7,200	36,000
	127,676	128,701	129,736	130,781	131,837	648,730
7 Operations and Maintenance						
2100-2149 Public Utilities	29,000	29,290	29,583	29,879	30,178	147,929
2200-2259 Public Materials & Supplies	5,000	5,050	5,101	5,152	5,203	25,505
2300-2399 Repairs & Upkeep	15,000	15,150	15,302	37,000	37,370	119,822
2400-2449 Rent	2,350	2,374	2,397	2,421	2,445	11,987
3010 Street Lighting	3,000	12,000	12,120	12,241	12,364	51,725
3020 Lease of Equipment	650	657	663	670	676	3,316
3030 Insurance	8,000	8,080	8,161	8,242	8,325	40,808
3035 Bank Charges	1,200	1,212	1,224	1,236	1,249	6,121
3038 Penalties	-	-	-	-	-	-
3040 Waste Dispossal	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-
3042 Bulky Refuse Collection	6,000	6,060	6,121	6,182	6,244	30,606
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	30,000	26,000	26,000	26,000	26,000	134,000
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	4,000	4,040	4,080	4,121	4,162	20,404
3055 Cleaning of Council Premises	1,000	1,010	1,020	1,030	1,041	5,101
3060 Cleaning & Maintenance of Parks & Gardens	11,000	13,000	13,130	13,261	13,394	63,785
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	500	505	510	515	520	2,551
3070-3090 Consultation Fees	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-
3300-3379 Hospitality	6,000	6,060	6,121	6,182	6,244	30,606
3380-3389 Community	27,500	27,775	28,053	28,333	28,617	140,278
3600-3694 Local Enforcement Expenses	4,300	4,343	4,386	4,430	4,475	21,934
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	2,000	3,000	3,000	3,000	3,000	14,000
	156,500	165,605	166,971	189,896	191,505	870,478

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Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2026	2027	2028	2029	2030	2026-2030
€	€	€	€	€	€	
8 Administration & Other Expenditure						
2150-2199 Office Utilities	3,500	3,535	3,570	3,606	3,642	17,854
2260-2299 Office Materials & Supplies	200	200	200	200	200	1,000
2450-2499 Office Rent	500	500	500	500	500	2,500
2500-2599 National & International Memberships	-	-	-	-	-	-
2600-2699 Office Services	3,500	3,500	3,500	3,500	3,500	17,500
2700-2799 Transport	5,000	5,000	5,000	5,000	5,000	25,000
2800-2899 Travel	1,000	1,000	1,000	1,000	1,000	5,000
2900-2999 Information Services	6,000	6,000	6,000	6,000	6,000	30,000
3050 Office Cleaning	-	-	-	-	-	-
3140-3199 Professional Services	20,000	20,200	20,402	20,606	20,812	102,020
3200-3299 Training	-	-	-	-	-	-
3345 Office Hospitality	1,500	1,515	1,530	1,545	1,561	7,652
3400-3499 Incidental Expenses	150	150	150	150	150	750
	-	-	-	-	-	-
	41,350	41,600	41,853	42,108	42,365	209,275
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)	32,655	24,377	20,127	21,127	20,127	118,412
	32,655	24,377	20,127	21,127	20,127	118,412
Total	358,181	360,282	358,686	383,912	385,834	1,846,895

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16 Depreciation of Property, Plant and Equipment

Asset	20%	€	20%	€	10%	€	20%	€	8%	€	1%/10%	€	Assets under Construction	€	Computer Software	€	Total	€	
																			Motor Vehicles
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
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	-	-	-	-	-	-	-	-	257,445		
Budgeted NBV 31 Dec 2026	-	-	6,929	968	13,768	183,708	23,420	353	-	-	-	-	-	-	-	-	229,145		

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16 Depreciation of Property, Plant and Equipment

Asset	€										Total	
	Motor Vehicles 20%	Office Equipment 20%	Urban Improvements 10%	Plant and Machinery 20%	Furniture and Fittings 8%	Building & Construction 1%/10%	Assets under Construction 0%	Computer Software 0%	0%	0%		
Cost												
As at 01 January 2027	15,969	69,168	175,049	6,626	68,340	2,428,196	23,420	4,085	-	-	-	2,790,853
Additions												
Disposals												
As at 31 December 2027	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 2027	-	2,873	11,219	-	-	2,000,944	-	-	-	-	-	2,015,036
Additions												
Transfers												
As at 31 December 2027	-	2,873	11,219	-	-	2,000,944	-	-	-	-	-	2,015,036
Accumulated Depreciation												
As at 01 January 2027	15,969	66,295	156,901	5,658	54,572	243,544	-	3,732	-	-	-	546,672
Charge for the year	-	-	3,929	968	2,127	17,000		353				24,377
Released on disposal												
As at 31 December 2027	15,969	66,295	160,830	6,626	56,699	260,544	-	4,085	-	-	-	571,048
Budgeted NBV 31 Dec 2026	-	-	6,929	968	13,768	183,708	23,420	353	-	-	-	229,145
Budgeted NBV 31 Dec 2027	-	-	3,000	0	11,641	166,708	23,420	-	-	-	-	204,769

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16 Depreciation of Property, Plant and Equipment

Asset	€										Total
	Motor Vehicles	Office Equipment	Urban Improvements	Plant and Machinery	Furniture and Fittings	Building & Construction	Assets under Construction	Computer Software	€		
% of depreciation	20%	20%	10%	20%	8%	1%/10%	0%	0%	0%	0%	€
Cost											
As at 01 January 2030	15,969	69,168	175,049	6,626	68,340	2,428,196	23,420	4,085	-	-	2,790,853
Additions	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2030	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 2030	-	2,873	11,219	-	-	2,000,944	-	-	-	-	2,015,036
Additions	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2030	-	2,873	11,219	-	-	2,000,944	-	-	-	-	2,015,036
Accumulated Depreciation											
As at 01 January 2030	15,969	66,295	160,830	6,626	60,953	297,544	-	4,085	-	-	612,302
Charge for the year	-	-	-	-	2,127	18,000	-	-	-	-	20,127
Released on disposal	-	-	-	-	-	-	-	-	-	-	-
As at 31 December 2030	15,969	66,295	160,830	6,626	63,080	315,544	-	4,085	-	-	632,429
Budgeted NBV 31 Dec 2029	-	-	3,000	0	7,387	129,708	23,420	-	-	-	163,515
Budgeted NBV 31 Dec 2030	-	-	3,000	0	5,260	111,708	23,420	-	-	-	143,388

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