



Luqa Regional Council

**Annual Budget
For
Financial Year
2025**

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Overview and Summary


President

Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	752,597	539,139	621,431	(131,166)	82,292
Income raised from Bye-Laws (2)	6,000	12,725	10,500	4,500	(2,225)
Income raised from LES (3)	3,000	2,818	3,000	-	183
Investment Income (4)	350	-	375	25	375
Other Income (5)	6,000	50	12,500	6,500	12,450
TOTAL	767,947	554,732	647,806	(120,141)	93,074
Expenditure					
Personal Emoluments (6)	169,796	142,885	146,406	(23,390)	3,521
Operations and Maintenance (7)	425,606	359,033	358,250	(67,356)	(783)
Administration (8)	60,800	35,488	49,000	(11,800)	13,513
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	69,900	87,635	82,561	12,661	(5,074)
TOTAL	726,102	625,040	636,217	(89,885)	11,176
Surplus / Deficit	41,845	(70,309)	11,589	(30,256)	81,898

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	507,090	507,090	444,529	(62,561)	(62,561)
Current Assets					
Inventories (11)	4,000	-	-	(4,000)	-
Receivables (12)	409,348	101,183	55,000	(354,348)	(46,183)
Cash and Cash Equivalents (13)	1,136,956	1,179,139	1,248,290	111,334	69,151
Total Current Assets	1,550,304	1,280,322	1,303,290	(247,014)	22,968
Current Liabilities (14)					
Payables	285,000	260,135	208,953	(76,047)	(51,182)
Total Current Liabilities	285,000	260,135	208,953	(76,047)	(51,182)
Net Current Assets	1,265,304	1,020,187	1,094,337	(170,967)	74,150
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,772,394	1,527,277	1,538,866	(233,528)	11,589
Reserves					
Retained Funds	1,772,394	1,527,277	1,538,866	(233,528)	11,589

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	1,550,304	1,280,322	1,303,290
Current Liabilities	285,000	260,135	208,953
Working Capital	1,265,304	1,020,187	1,094,337
Government Allocation	635,026	486,545	566,431
FSI	199 %	210 %	193 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2025	2025	2025	2025	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	141,608	141,608	141,608	141,608	566,432
Cash flows from Bye-Laws & L.N fees	17,000	17,000	17,000	17,000	68,000
Local Enforcement cash flows	750	750	750	750	3,000
Finance cash flows					
Loan Proceeds	-	-	-	-	-
Investment income	-	-	-	375	375
	-	-	-	375	375
Capital cash flow					
Proceeds from disposal of assets	-	-	-	-	-
	-	-	-	-	-
Cash received from EU funds	-	10,000	-	-	10,000
Cash received from Twinning	-	-	-	-	-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	159,358	169,358	159,358	159,733	647,807
Cash Outflows					
Personal Emoluments	36,601	36,601	36,601	36,601	146,404
Operations & Maintenance	89,563	89,563	89,563	89,563	358,252
Administration	12,250	12,250	12,250	12,250	49,000
Finance	-	-	-	-	-
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	6,250	6,250	6,250	6,250	25,000
Special programmes	-	-	-	-	-
	6,250	6,250	6,250	6,250	25,000
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	144,664	144,664	144,664	144,664	578,656
SURPLUS / (DEFICIT)	14,694	24,694	14,694	15,069	69,151
Brought forward (Bank /Cash Bal.)	1,179,139	1,193,833	1,218,527	1,233,221	1,179,139
Carry forward	1,193,833	1,218,527	1,233,221	1,248,290	1,248,290

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	Bud-Bud	Bud-Act
	2024	2024	2024	2024	2025		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	635,026	425,727	60,818	486,545	566,431	(68,595)	79,886
0002-0004 In terms of section 58 CAP 363	117,571	-	-	-	-	(117,571)	-
0005-0019 Other Income	-	46,020	6,574	52,594	55,000	55,000	2,406
	752,597	471,747	67,392	539,139	621,431	(131,166)	82,292
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	6,000	10,180	2,545	12,725	10,500	4,500	(2,225)
	6,000	10,180	2,545	12,725	10,500	4,500	(2,225)
3 Local Enforcement Income							
0037 Commission from Regional Committees	3,000	2,254	564	2,818	3,000	-	183
0038-0055 Contraventions	-	-	-	-	-	-	-
	3,000	2,254	564	2,818	3,000	-	183
4 Investment Income							
0091-0095 Bank interest	350	-	-	-	375	25	375
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	350	-	-	-	375	25	375
5 General Income							
0056-0065 Sponsorships	3,000	-	-	-	-	(3,000)	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	10,000	10,000	10,000
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	3,000	-	50	50	2,500	(500)	2,450
	6,000	-	50	50	12,500	6,500	12,450
Total	767,947	484,181	70,551	554,732	647,806	(120,141)	93,074

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
€	€	€	€	€	€	€

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Personal Emoluments

1100 Mayor's Allowance	14,400	12,275	3,069	15,344	15,727	1,327	384
1200 Employees' Salaries & Wages	126,776	89,283	22,321	111,604	114,394	(12,382)	2,790
1300 Bonuses	1,620	135	835	970	970	(650)	0
1400 Income Supplements	-	727	354	1,081	1,081	1,081	(0)
1500 Social Security Contributions	9,000	4,863	1,216	6,079	6,231	(2,769)	152
1600 Allowances	13,000	246	62	308	315	(12,685)	8
1700 Overtime	5,000	6,000	1,500	7,500	7,688	2,688	187
	169,796	113,529	29,356	142,885	146,406	(23,390)	3,521

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Operations and Maintenance

2100-2149 Public Utilities	4,000	-	-	-	-	(4,000)	-
2200-2259 Public Materials & Supplies	6,000	5,175	1,294	6,469	7,500	1,500	1,031
2300-2399 Repairs & Upkeep	40,000	33,802	8,451	42,253	-	(40,000)	(42,253)
2400-2449 Rent	2,500	2,353	588	2,941	2,500	-	(441)
3010 Street Lighting	20,000	13,530	3,383	16,913	17,000	(3,000)	88
3020 Lease of Equipment	2,000	-	-	-	2,000	-	2,000
3030 Insurance	8,000	2,532	633	3,165	8,000	-	4,835
3035 Bank Charges	1,000	223	56	279	300	(700)	21
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	106,500	104,890	26,222	131,112	130,000	23,500	(1,112)
3041 Refuse Collection	65,783	39,889	9,972	49,862	50,000	(15,783)	138
3042 Bulky Refuse Collection	15,000	9,877	2,469	12,346	15,000	-	2,654
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	56,823	20,178	30,000	50,178	54,000	(2,823)	3,822
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	3,000	4,405	1,101	5,506	6,300	3,300	794
3055 Cleaning of Council Premises	3,000	2,670	668	3,338	4,000	1,000	663
3060 Cleaning & Maintenance of Parks & Gardens	5,000	-	-	-	5,000	-	5,000
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	15,000	6,669	1,667	8,336	9,000	(6,000)	664
3070-3090 Consultation Fees	-	50	13	63	150	150	88
3100-3139 Contract & Project Management	10,000	-	-	-	5,000	(5,000)	5,000
3300-3379 Hospitality	2,000	-	-	-	2,000	-	2,000
3380-3389 Community	60,000	20,522	5,131	25,653	40,000	(20,000)	14,348
3600-3694 Local Enforcement Expenses	-	497	124	621	500	500	(121)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
	425,606	267,262	91,771	359,033	358,250	(67,356)	(783)

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	
2024	2024	2024	2024	2025			
€	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	8,000	5,678	1,420	7,098	8,000	-	903
2260-2299 Office Materials & Supplies	500	1,913	478	2,391	2,500	2,000	109
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	2,500	-	-	-	500	(2,000)	500
2600-2699 Office Services	4,000	5,221	1,305	6,526	7,000	3,000	474
2700-2799 Transport	5,000	2,985	746	3,731	4,500	(500)	769
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	6,000	4,324	1,081	5,405	6,000	-	595
3050 Office Cleaning	4,800	-	-	-	5,000	200	5,000
3140-3199 Professional Services	25,000	6,487	1,622	8,109	10,000	(15,000)	1,891
3200-3299 Training	3,000	-	-	-	3,000	-	3,000
3345 Office Hospitality	1,000	213	53	266	500	(500)	234
3400-3499 Incidental Expenses	1,000	1,569	392	1,961	2,000	1,000	39
	60,800	28,390	7,098	35,488	49,000	(11,800)	13,513
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)	69,900	70,108	17,527	87,635	82,561	12,661	(5,074)
	69,900	70,108	17,527	87,635	82,561	12,661	(5,074)
Total	726,102	479,289	145,751	625,040	636,217	(89,885)	11,176

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2024	30-Sep	30 Sep-31 Dec	31-Dec	2025		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	2,000	-	-	-	-	(2,000)	-
5250-5299 Consumables	2,000	-	-	-	-	(2,000)	-
	4,000	-	-	-	-	(4,000)	-
12 Receivables							
0201-0209 Receivables	4,874	11,009	3,670	14,679	15,000	10,126	321
0210-0219 LES Receivables	344,474	-	-	-	-	(344,474)	-
0220-0229 Receivables from EU	10,000	-	-	-	10,000	-	10,000
0250 Prepayments & Accrued income	50,000	64,878	21,626	86,504	30,000	(20,000)	(56,504)
	409,348	75,887	25,296	101,183	55,000	(354,348)	(46,183)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,136,956	1,179,139		1,179,139	1,248,290	111,334	69,151
	1,136,956	1,179,139	-	1,179,139	1,248,290	111,334	69,151
14 Payables							
4000 Payables	200,000	73,814	24,605	98,419	100,000	(100,000)	1,581
4100 Accruals	15,000	49,071	16,357	65,428	58,953	43,953	(6,475)
4150 Deferred Income	70,000	72,216	24,072	96,288	50,000	(20,000)	(46,288)
Current portion of Long-Term Borrowings	-			-	-	-	-
	285,000	195,101	65,034	260,135	208,953	(76,047)	(51,182)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€										Total €
	Property	Council Building	Furniture & Computer Equip	Social Areas & Playground Equip	Construction & Urban Improvements	Trees & New Street Signs	Machinery & Motor Vehicles	Work In Progress	€	€	
1%	179,426	120,549	112,006	600,285	2,917,897	26,490	25,309	5,000	-	-	3,986,962
8%	-	-	-	-	-	-	25,000	-	-	-	25,000
10%	-	-	-	-	-	-	-	(5,000)	-	-	(5,000)
20%	179,426	120,549	112,006	600,285	2,917,897	26,490	50,309	-	-	-	4,006,962

Cost

As at 01 January 2025

Additions

Disposals

As at 31 December 2025

Grants/ other reimbursements

As at 01 January 2025

Additions

As at 31 December 2025

Accumulated Depreciation

As at 01 January 2025

Charge for the year

Released on disposal

As at 31 December 2025

Budgeted NBV 31 Dec 2024

Forecasted NBV 1 Jan 2025

Budgeted NBV 31 Dec 2025

-	-	-	238,583	1,100,789	-	-	-	-	-	-	1,339,372
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	238,583	1,100,789	-	-	-	-	-	-	1,339,372

-	119,615	85,501	344,453	1,546,994	21,578	22,359	-	-	-	-	2,140,500
-	934	5,848	12,255	60,669	-	2,855	-	-	-	-	82,561
-	120,549	91,349	356,708	1,607,663	21,578	25,214	-	-	-	-	2,223,061

179,426	934	26,505	17,249	270,114	4,912	2,950	5,000	-	-	-	507,090
179,426	934	26,505	17,249	270,114	4,912	2,950	5,000	-	-	-	507,090
179,426	-	20,657	4,994	209,445	4,912	25,095	-	-	-	-	444,529