



Luqa
Local Council

Annual Budget
For
Financial Year
2026

Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<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 Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary

Estimi Finanzjarji

Dhul

L-allokkazzjoni finanzjarja għall-Kunsill għa-sena 2026 tammonta għal € 514,334 . Barra minn hekk, hu stmat li l-Kunsill idahhal €73,875 mill-hlas amministrattiv fuq infurzar lokali, permessi, sponsors, bye-laws, u dhulijiet ohra.

Infiq

Emolumenti Personali (Salarji)

L-impjegati tal-Kunsill ser jibbenefikaw minn salarji oghla bis-sahha ta' Ftehim Kollettiv gdid. Barra minn hekk, hu pjanat li l-Kunsill jingagga xufier u skrivan matul is-sena 2026.

Manutenzjoni u operattivi

L-ispiza ta' manutenzjoni u operat hu stmat li tiswa' €192,200, bl-ikbar nefqa tkun ddedikata għat-tindif tat-toroq, liema nefqa hi pjanata li tiswa €55,000. Il-Kunsill mhux qed jipprovdni għal hlas tat-tipping fees u gbir tal-iskart għax din l-ispiza mhix ser tithallas minn naha tiegħu.

Finalment, hu stmat li l-Kunsill jirregistra surplus ta' €12,230.

Mayor

Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	621,431	542,908	571,334	(50,097)	28,426
Income raised from Bye-Laws (2)	10,500	12,025	10,500	-	(1,525)
Income raised from LES (3)	3,000	2,254	3,500	500	1,246
Investment Income (4)	375	-	375	-	375
Other Income (5)	12,500	-	2,500	(10,000)	2,500
TOTAL	647,806	557,187	588,209	(59,597)	31,022
Expenditure					
Personal Emoluments (6)	146,406	183,676	237,095	90,689	53,419
Operations and Maintenance (7)	358,250	222,269	192,200	(166,050)	(30,069)
Administration (8)	49,000	43,594	45,000	(4,000)	1,406
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	82,561	89,336	101,684	19,123	12,349
TOTAL	636,217	538,875	575,979	(60,238)	37,104
Surplus / Deficit	11,589	18,312	12,230	641	(6,082)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	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)	436,217	436,218	359,534	(76,684)	(76,684)
Current Assets					
Inventories (11)	4,000	-	-	(4,000)	-
Receivables (12)	55,000	57,880	55,000	-	(2,880)
Cash and Cash Equivalents (13)	1,136,956	1,179,139	1,010,283	(126,673)	(168,856)
Total Current Assets	1,195,956	1,237,019	1,065,283	(130,673)	(171,736)
Current Liabilities (14)					
Payables	208,953	178,307	180,000	(28,953)	1,693
Total Current Liabilities	208,953	178,307	180,000	(28,953)	1,693
Net Current Assets	987,003	1,058,712	885,283	(101,720)	(173,429)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,423,220	1,494,931	1,244,817	(178,404)	(250,114)
Reserves					
Retained Funds	1,117,115	1,114,565	1,126,795	9,680	12,230

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	1,195,956	1,237,019	1,065,283
Current Liabilities	208,953	178,307	180,000
Working Capital	987,003	1,058,712	885,283
Government Allocation	566,431	486,120	514,334
FSI	174 %	218 %	172 %

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	128,584	128,584	128,584	128,584	514,334
Cash flows from Bye-Laws & L.N fees	16,875	16,875	16,875	19,375	70,000
Local Enforcement cash flows	875	875	875	875	3,500
Finance cash flows					
Loan Proceeds					-
Investment income				375	375
	-	-	-	375	375
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	-	-			-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	146,334	146,334	146,334	149,209	588,209
Cash Outflows					
Personal Emoluments	59,274	59,274	59,274	59,274	237,095
Operations & Maintenance	54,323	54,323	54,323	54,323	217,292
Administration	12,500	12,500	12,500	12,500	50,000
Finance					-
Capital					
Acquisition of property					-
Construction					-
Improvements	6,250	6,250	6,250	6,250	25,000
Special programmes					-
Motor vehicle					-
	6,250	6,250	6,250	6,250	25,000
Cash outflows re EU projects				-	-
Cash outflows re Twinning				-	-
Cash outflows re Community Services				-	-
Grant returned		-			-
	-	-	-	-	-
TOTAL Outflows	132,347	132,347	132,347	132,347	529,387
SURPLUS / (DEFICIT)	13,987	13,987	13,987	16,862	58,822
Brought forward (Bank /Cash Bal.)	1,179,139	1,193,126	1,207,113	1,221,099	1,179,139
Carry forward	1,193,126	1,207,113	1,221,099	1,237,961	1,237,961

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
	2025	2025	2025	2025	2026		
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	566,431	364,590	121,530	486,120	514,334	(52,097)	28,214
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	55,000	42,591	14,197	56,788	57,000	2,000	212
	621,431	407,181	135,727	542,908	571,334	(50,097)	28,426
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	10,500	9,620	2,405	12,025	10,500	-	(1,525)
	10,500	9,620	2,405	12,025	10,500	-	(1,525)
3 Local Enforcement Income							
0037 Commission from Regional Committees	3,000	-	2,254	2,254	3,500	500	1,246
0038-0055 Contraventions	-	-	-	-	-	-	-
	3,000	-	2,254	2,254	3,500	500	1,246
4 Investment Income							
0091-0095 Bank interest	375	-	-	-	375	-	375
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	375	-	-	-	375	-	375
5 General Income							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	10,000	-	-	-	-	(10,000)	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	2,500	-	-	-	2,500	-	2,500
	12,500	-	-	-	2,500	(10,000)	2,500
Total	647,806	416,801	140,386	557,187	588,209	(59,597)	31,022

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	15,727	12,462	3,115	15,577	15,958	231	381
1200 Employees' Salaries & Wages	114,394	106,417	26,604	133,021	176,949	62,555	43,927
1300 Bonuses	970	811	203	1,013	1,621	651	608
1400 Income Supplements	1,081	727	182	908	1,454	373	545
1500 Social Security Contributions	6,231	7,248	1,812	9,059	14,372	8,141	5,312
1600 Allowances	315	2,396	599	2,995	3,195	2,880	200
1700 Overtime	7,688	16,881	4,220	21,101	23,546	15,859	2,445
	146,406	146,941	36,735	183,676	237,095	90,689	53,419
7 Operations and Maintenance							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	7,500	11,086	2,772	13,858	7,500	-	(6,358)
2300-2399 Repairs & Upkeep	-	20,529	5,132	25,661	-	-	(25,661)
2400-2449 Rent	2,500	4,214	-	4,214	2,500	-	(1,714)
3010 Street Lighting	17,000	5,452	1,363	6,815	17,000	-	10,185
3020 Lease of Equipment	2,000	-	-	-	2,000	-	2,000
3030 Insurance	8,000	9,288	2,322	11,610	8,000	-	(3,610)
3035 Bank Charges	300	330	82	412	300	-	(112)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	130,000	2,423	606	3,028	-	(130,000)	(3,028)
3041 Refuse Collection	50,000	11,315	2,829	14,144	18,500	(31,500)	4,356
3042 Bulky Refuse Collection	15,000	-	-	-	15,000	-	15,000
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	41,110	10,278	51,388	-	-	(51,388)
3051 Road & Street Cleaning	54,000	-	30,000	30,000	55,000	1,000	25,000
3052 Cleaning & Maintenance of Non-Urban Areas	-	4,060	1,015	5,075	-	-	(5,075)
3053 Cleaning of Public Conveniences	6,300	3,880	970	4,850	5,750	(550)	900
3055 Cleaning of Council Premises	4,000	-	-	-	4,000	-	4,000
3060 Cleaning & Maintenance of Parks & Gardens	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	9,000	2,165	541	2,707	9,000	-	6,293
3070-3090 Consultation Fees	150	-	-	-	150	-	150
3100-3139 Contract & Project Management	5,000	-	-	-	5,000	-	5,000
3300-3379 Hospitality	2,000	-	-	-	2,000	-	2,000
3380-3389 Community	40,000	38,806	9,702	48,508	40,000	-	(8,508)
3600-3694 Local Enforcement Expenses	500	-	-	-	500	-	500
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for LES	-	-	-	-	-	-	-
	358,250	154,658	67,611	222,269	192,200	(166,050)	(30,069)

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	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	2,000	-	-	-	-	(2,000)	-
5250-5299 Consumables	2,000	-	-	-	-	(2,000)	-
	4,000	-	-	-	-	(4,000)	-
12 Receivables							
0201-0209 Receivables	15,000	13,933	-	13,933	15,000	-	1,067
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	10,000	-	-	-	10,000	-	10,000
0250 Prepayments & Accrued income	30,000	43,947	-	43,947	30,000	-	(13,947)
Other debtor							
	55,000	57,880	-	57,880	55,000	-	(2,880)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,136,956	1,179,139		1,179,139	1,010,283	(126,673)	(168,856)
	1,136,956	1,179,139	-	1,179,139	1,010,283	(126,673)	(168,856)
14 Payables							
4000 Payables	100,000	71,445	-	71,445	75,000	(25,000)	3,555
4100 Accruals	58,953	34,646	-	34,646	35,000	(23,953)	354
4150 Deferred Income	50,000	72,216	-	72,216	70,000	20,000	(2,216)
Current portion of Long-Term Borrowings	-			-	-	-	-
Grants not yet utilised	-			-	-	-	-
	208,953	178,307	-	178,307	180,000	(28,953)	1,693
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property 1%	Council Building 8%	Furniture & Computer Equip 10%	Social Areas & Playground Equip 10%	Construction & Urban Improvements 20%	Trees & New Street Signs 20%	Machinery & Motor Vehicles 25%	Work In Progress 0%	0%	Total
Cost										
As at 01 January 2026	179,426	120,549	114,922	600,285	2,917,897	26,490	69,024	-	-	4,028,594
Additions	-	-	-	-	-	-	25,000	-	-	25,000
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	179,426	120,549	114,922	600,285	2,917,897	26,490	94,024	-	-	4,053,594

Grants/ other reimbursements

As at 01 January 2026	-	-	-	238,583	1,100,789	-	43,715	-	-	1,383,087
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	-	-	-	238,583	1,100,789	-	43,715	-	-	1,383,087

Accumulated Depreciation

As at 01 January 2026	-	120,549	90,374	354,665	1,597,552	21,578	24,571	-	-	2,209,289
Charge for the year	-	-	5,499	7,037	60,411	3,000	25,738	-	-	101,684
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2026	-	120,549	95,873	361,702	1,657,963	24,578	50,309	-	-	2,310,973

Budgeted NBV 31 Dec 2025

2025	179,426	-	24,548	7,037	219,556	4,912	738	-	-	436,217
2026	179,426	-	24,548	7,037	219,556	4,912	738	-	-	436,218
2026	179,426	-	19,050	(0)	159,145	1,912	-	-	-	359,534