

Hal Lija Local Council

**Annual Budget
For
Financial Year
2026**

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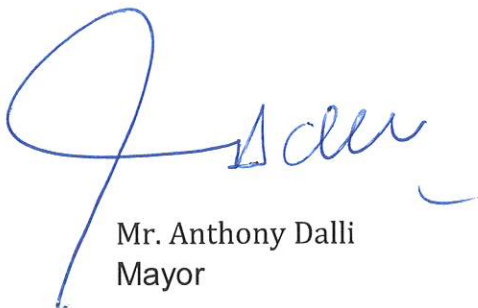
Overview and Summary

The Annual Budget covers the period for the financial year of 2026.

During this period the Council's revenue is projected as follows: Allocation from the Government is confirmed at € 346,084. Other income is projected at € 11,000 and €15,000 income raised from Bye laws and permits. This results in a total income of €372,084.

The total expenditure is projected at €376,890. This is made up of the following: Salary costs have been calculated on the collective agreement and the COLA adjustments at €152,931, while Operations and Maintenance amounted to €162,100. During this period the Administration costs are expected to amount to €33,000, and the other expenditure at €28,859.

The financial performance for the projected period for 2026 is expected to result in a deficit of €4,806.



Mr. Anthony Dalli
Mayor



Ms. Pamela Seguna
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2025 €	ACTUAL Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	313,866	327,497	346,084	32,218	18,587
Income raised from Bye-Laws (2)	29,000	11,327	15,000	(14,000)	3,673
Income raised from LES (3)	8,000	906	-	(8,000)	(906)
Investment Income (4)	-	-	-	-	-
Other Income (5)	15,000	11,422	11,000	(4,000)	(422)
TOTAL	365,866	351,152	372,084	6,218	20,932

Expenditure

Personal Emoluments (6)	136,771	141,925	152,931	#REF!	#REF!
Operations and Maintenance (7)	171,732	95,015	162,100	(9,632)	67,085
Administration (8)	39,271	49,437	33,000	(6,271)	(16,437)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	31,500	27,014	28,859	(2,641)	1,845
TOTAL	379,274	313,392	376,890	#REF!	#REF!

Surplus / Deficit

	(13,408)	37,760	(4,806)	#REF!	#REF!
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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)	71,813	71,814	57,955	(13,858)	(13,859)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	28,660	48,942	17,570	(11,090)	(31,372)
Cash and Cash Equivalents (13)	275,000	402,534	471,680	196,680	69,146
Total Current Assets	303,660	451,475	489,250	185,590	37,775
Current Liabilities (14)					
Payables	90,000	163,619	-	(90,000)	(163,619)
Total Current Liabilities	90,000	163,619	-	(90,000)	(163,619)
Net Current Assets	213,660	287,856	489,250	275,590	201,394
Non-current liabilities (15)	70,000	-	-	(70,000)	-
Net Assets	215,473	359,670	547,205	331,732	187,535
Reserves					
Retained Funds	322,027	373,195	368,389	46,361	(4,806)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	303,660	451,475	489,250
Current Liabilities	90,000	163,619	-
Working Capital	213,660	287,856	489,250
Government Allocation	313,866	313,866	332,084
FSI	68 %	92 %	147 %

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	83,021	83,021	83,021	83,021	332,084
Cash flows from Bye-Laws & L.N fees	3,750	3,750	3,750	3,750	15,000
Local Enforcement cash flows	-	-	-	-	-
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	5,500	5,500	5,500	5,500	22,000
TOTAL Inflows	92,271	92,271	92,271	92,271	369,084
Cash Outflows					
Personal Emoluments	37,670	37,670	37,670	37,670	150,681
Operations & Maintenance	37,057	37,057	37,057	37,057	148,226
Administration	9,500	9,500	9,500	9,500	38,000
Finance	-	-	-	-	-
Capital					
Acquisition of property	3,750	3,750	3,750	3,750	15,000
Construction					-
Improvements					-
Special programmes					-
	3,750	3,750	3,750	3,750	15,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	87,977	87,977	87,977	87,977	351,907
SURPLUS / (DEFICIT)	4,294	4,294	4,294	4,294	17,177
Brought forward (Bank /Cash Bal.)	402,534	406,828	411,122	415,416	402,534
Carry forward	406,828	411,122	415,416	419,711	419,711

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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	313,866	235,399	78,466	313,866	332,084	18,218	18,218
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	13,631	-	13,631	14,000	14,000	369
	313,866	249,030	78,466	327,497	346,084	32,218	18,587
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	1,000	96	50	146	1,000	-	854
0026-0035 Income from Permits	28,000	7,971	3,210	11,181	14,000	(14,000)	2,819
	29,000	8,067	3,260	11,327	15,000	(14,000)	3,673
3 Local Enforcement Income							
0037 Commission from Regional Committees	-	906	-	906	-	-	(906)
0038-0055 Contraventions	8,000	-	-	-	-	(8,000)	-
	8,000	906	-	906	-	(8,000)	(906)
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	-	-	-	-	-	-	-
0120-0129 General Income	15,000	9,422	2,000	11,422	11,000	(4,000)	(422)
	15,000	9,422	2,000	11,422	11,000	(4,000)	(422)
Total	365,866	267,425	83,727	351,152	372,084	6,218	20,932

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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	11,503	8,628	2,876	11,503	11,676	173	173
1200 Employees' Salaries & Wages	90,325	71,302	24,173	95,475	97,829	7,504	2,354
1300 Bonuses	1,795	3,865	424	4,289	2,306	11,324	8,830
1400 Income Supplements	8,029	424	-	424	13,119	#REF!	#REF!
1500 Social Security Contributions	9,303	6,613	1,511	8,124	7,186	(2,117)	(938)
1600 Allowances	15,815	13,500	7,000	20,500	20,815	5,000	315
1700 Overtime	-	1,061	550	1,611	-	-	(1,611)
	136,771	105,392	36,533	141,925	152,931	#REF!	#REF!
7 Operations and Maintenance							
2100-2149 Public Utilities	2,000	-	-	-	2,000	-	2,000
2200-2259 Public Materials & Supplies	2,000	-	-	-	2,000	-	2,000
2300-2399 Repairs & Upkeep	30,000	5,653	2,000	7,653	30,000	-	22,347
2400-2449 Rent	1,500	741	-	741	2,000	500	1,259
3010 Street Lighting	5,000	6,287	-	6,287	7,000	2,000	713
3020 Lease of Equipment	1,244	-	-	-	-	(1,244)	-
3030 Insurance	2,000	1,914	-	1,914	2,000	-	86
3035 Bank Charges	360	784	300	1,084	800	440	(284)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	3,002	-	3,002	-	-	(3,002)
3041 Refuse Collection	58,300	2,415	1,000	3,415	55,500	(2,800)	52,085
3042 Bulky Refuse Collection	7,400	3,644	3,500	7,144	7,500	100	356
3043 Bins on wheels	3,755	-	-	-	2,000	(1,755)	2,000
3045 Bring in sites	-	207	50	257	300	300	44
3051 Road & Street Cleaning	24,150	13,375	2,000	15,375	25,000	850	9,625
3052 Cleaning & Maintenance of Non-Urban Areas	5,805	-	-	-	3,000	(2,805)	3,000
3053 Cleaning of Public Conveniences	5,805	5,309	1,700	7,009	6,000	195	(1,009)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	10,413	6,195	-	6,195	10,000	(413)	3,805
3061 Cleaning & Maintenance of Soft Areas	1,000	-	-	-	-	(1,000)	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	4,465	4,500	8,965	-	-	(8,965)
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	9,000	19,050	5,000	24,050	5,000	(4,000)	(19,050)
3600-3694 Local Enforcement Expenses	2,000	767	500	1,267	2,000	-	733
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Finance cost	-	493	164	657	-	-	(657)
	171,732	74,301	20,714	95,015	162,100	(9,632)	67,085



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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	2,400	2,328	1,000	3,328	4,000	1,600	672
2260-2299 Office Materials & Supplies	2,000	958	300	1,258	1,500	(500)	242
2450-2499 Office Rent	-	766	800	1,566	-	-	(1,566)
2500-2599 National & International Memberships	1,000	-	-	-	-	(1,000)	-
2600-2699 Office Services	4,200	1,224	300	1,524	1,500	(2,700)	(24)
2700-2799 Transport	2,700	1,428	550	1,978	2,500	(200)	522
2800-2899 Travel	2,000	645	-	645	1,000	(1,000)	355
2900-2999 Information Services	2,547	1,990	1,800	3,790	4,000	1,453	210
3050 Office Cleaning	1,924	1,839	500	2,339	2,500	576	161
3140-3199 Professional Services	20,000	27,329	5,000	32,329	15,000	(5,000)	(17,329)
3200-3299 Training	500	680	-	680	1,000	500	320
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	39,271	39,187	10,250	49,437	33,000	(6,271)	(16,437)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Contingency expense (legal case)	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
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)	31,500	20,261	6,753	27,014	28,859	(2,641)	1,845
	31,500	20,261	6,753	27,014	28,859	(2,641)	1,845
Total	379,274	239,142	74,251	313,392	376,890	#REF!	#REF!


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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
	2025	30-Sep 2025	30 Sep-31 Dec 2025	31-Dec 2025	2026		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	12,000	8,827	2,000	10,827	10,000	(2,000)	(827)
0210-0219 LES Receivables	660	(430)	-	(430)	(430)	(1,090)	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	16,000	9,249	-	9,249	8,000	(8,000)	(1,249)
Guarantees	-	29,295	-	29,295	-	-	(29,295)
	28,660	46,942	2,000	48,942	17,570	(11,090)	(31,372)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	275,000	387,534	15,000	402,534	471,680	196,680	69,146
	275,000	387,534	15,000	402,534	471,680	196,680	69,146
14 Payables							
4000 Payables	35,000	3,346	8,000	11,346	-	(35,000)	(11,346)
4100 Accruals	15,000	7,141	2,000	9,141	-	(15,000)	(9,141)
4150 Deferred Income	40,000	124,332	5,000	129,332	-	(40,000)	(129,332)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Lease Liability	-	13,636	164	13,800	-	-	(13,800)
	90,000	148,455	15,164	163,619	-	(90,000)	(163,619)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Long Term Portion of PPP & Deferred Income	70,000	-	-	-	-	(70,000)	-
	70,000	-	-	-	-	(70,000)	-

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16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€	20%	€	10%	€	20% / 100%	10%	€	20%	€	20%	€	20%	€	Total
	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Cost															
As at 01 January 2026	29,511	9,480	704,880	81,528	785,366	53,415	3,641	62,734	1,785,028						
Additions	1,000	1,000	10,000	2,000	-	-	-	-	15,000						
Disposals	-	-	-	-	-	-	-	-	-						
As at 31 December 2026	30,511	10,480	714,880	83,528	785,366	53,415	3,641	62,734	1,800,028						
Grants/ other reimbursements															
As at 01 January 2026	8,865	3,950	505,288	34,443	175,045	24,800	-	-	767,316						
Additions	-	-	-	-	-	-	-	-	-						
As at 31 December 2026	8,865	3,950	505,288	34,443	175,045	24,800	-	-	767,316						
Accumulated Depreciation															
As at 01 January 2026	18,087	4,638	155,798	44,273	610,321	20,338	3,640	50,187	945,898						
Charge for the year	360	444	7,704	2,067	-	5,023	-	12,547	28,859						
Released on disposal	-	-	-	-	-	-	-	-	-						
As at 31 December 2026	18,447	5,082	163,502	46,340	610,321	25,361	3,640	62,734	974,757						
Budgeted NBV 31 Dec 2025	2,559	892	43,794	2,812	-	8,277	-	12,547	71,813						
Forecasted NBV 1 Jan 2026	2,559	892	43,794	2,812	(0)	8,277	1	12,547	71,814						
Budgeted NBV 31 Dec 2026	3,199	1,448	46,090	2,745	(0)	3,254	1	0	57,955						