Hal Lija

Local Council

Quarterly Financial Report

for the Period

1st January till End of June 2026 (Quarter 2)

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Overview and Summary

The financial report covers the period January to June 2026. During this period under review the Council's income amounted to €290,346. The total expenditure amounted to €178,237.
Funds received from Central Government for period ending June 2026 amounts to €253,087.
The council received €10,581raise from own activities including of €3,905 from permits issued, €6,479 in relation to LESA and contraventions and €197 in relation to byelaws.
A general income of €28,881 was also recorded.

Salary costs amounted to €74,605 while operations and maintenance amounted to €59,804. During this period the administration costs amounted to €38,640.

The financial performance for the period January to June 2026 resulted in a surplus of €14,384.

Anthony Dalli
Mayor

Pamela Seguna
Executive Secretary

Statement of Income and Expenditure

1st January till End of June 2026 (Quarter 2)

	DESCRIPTION	Actual for the Period	Annual Budget 2026	Virements for the Period	Revised Annual Budget 2026
		€	€	€	€
	Income				
0000-0019	Funds Received from Central Government (1)	253,087	346,084	(92,997)	439,081
0020-0099	Income raised from own activities(2)	10,581	15,000	(4,419)	19,419
0100-0119	Reimbursements & Refunds (3)	-	-	-	-
0200-0299	Grants of an Income Nature (4)	(2,202)	-	(2,202)	2,202
0120-0159	General Income	28,881	11,000	17,881	(6,881)
0170-0199	Inflows related to Waste Management - Regional Councils	-	-	-	-
		290,346	**372,084**	**(81,738)**	**453,822**
	Expenditure				
1000-1999	Salaries and wages (5)	74,605	152,931	(78,326)	231,257
2300-2399 3000-3199	Operations and Maintenance (6)	59,804	162,100	(102,296)	264,396
2000-2299 2400-2462 2465-2999 3210-3499 3800-3899	Administration and other expenditure (7)	38,640	61,859	(23,219)	85,078
3500-3599	Expenditure on Local/EU and Twinning Events (8)	5,188	-	5,188	(5,188)
		178,237	**376,890**	**(198,653)**	**575,543**
	Operating surplus/(deficit) before depreciation on administrative assets & right of use assets	**112,109**	**(4,806)**	**116,915**	**(121,721)**
3600-3699	Deprecation on Administrative Assets (9)	**13,299**	**-**	**13,299**	**(13,299)**
3790-3799	Depreciation on Right of Use Assets (9)	**6,273**	**-**	**6,273**	**(6,273)**
	Operating surplus/(deficit) after depreciation on administrative assets & right of use assets	**92,537**	**(4,806)**	**97,343**	**(102,149)**
3700-3789	Depreciation on Urban Improvements & Projects (9)	**77,752**	**-**	**77,752**	**(77,752)**
	Surplus/(deficit) after total depreciation	**14,785**	**(4,806)**	**19,591**	**(24,397)**
0160-0169	Finance / Investment Income (10)	**(0)**	**-**	**(0)**	**0**
2463-2464	Finance Cost (10)	**401**	**-**	**401**	**(401)**
	Total surplus/(deficit)	**14,384**	**(4,806)**	**19,190**	**(23,996)**

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Statement of Financial Position as at end of June 2026 (Quarter 2)

	DESCRIPTION	Actual for the Period	Annual Budget 2026	Virements for the Period	Revised Annual Budget 2026
		€	€	€	€
	Non-current Assets				
7000-7699 8000-8699 9000-9699	Property, plant and equipment (18)	59,273	57,955	1,318	56,637
7800-7899 8800-8899 9800-9899	Intangible assets (19)	-	-	-	-
7700-7799 8700-8799 9700-9799	Right of Use Asset (20)	12,547	-	12,547	(12,547)
	Total Non-Current Assets	**71,820**	**57,955**	**13,865**	**44,090**
	Current Assets				
6000-6199	Cash and cash equivalents (13)	556,624	471,680	84,944	386,736
6200-6299	Inventories (11)	0	-	-	-
6300-6499	Trade and other receivables (12)	40,670	17,570	23,100	(5,530)
	Total Current Assets	**597,294**	**489,250**	**108,044**	381,206
	Total Assets	**669,114**	**547,205**	**121,909**	**425,296**
	Reserves				
5000-5199	Retained earnings	362,974	368,389	(5,415)	373,804
5200-5400	Other Reserves	99,756	-	99,756	(99,756)
	Total Reserves	**462,730**	**368,389**	**94,341**	**274,048**
	Non Current Liabilities				
4300-4399	Long-term borrowings (17)	-	-	-	-
4500-4599	Lease liability - Long Term Portion (15)	-	-	-	-
4400-4499	Deferred Income/Grants in advance - Long Term (16)	146,266	-	146,266	(146,266)
	Total Non Current Liabilities	**146,266**	**-**	**146,266**	**(146,266)**
	Current Liabilities				
4000-4099	Trade and other payables (14)	51,334	-	51,334	(51,334)
4200-4299	Lease liability - current portion (15)	13,636	-	13,636	(13,636)
4100-4199	Deferred Income/Grants in advance - Short Term (16)	-	-	-	-
	Total Current Liabilities	**64,970**	**-**	**64,970**	**(64,970)**
	Total Reserves & Liabilities	**673,966**	**368,389**	**305,577**	**62,812**

Financial Situation Indicator

DESCRIPTION				
Current Assets	597,294	489,250	[redacted]	381,206
Current Liabilities	64,970	-	[redacted]	(64,970)
Working Capital	532,324	489,250	[redacted]	446,176
Government Allocation	332,084	332,084	[redacted]	332,084
FSI	**160 %**	**147 %**	[redacted]	**134 %**

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Cash flow Statement

DESCRIPTION	Actual for the Period	Annual Budget 2026	Virements for the Period	Revised Annual Budget 2026
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	14,384	(4,806)	19,190	(23,996)
Adjustments for:				
Depreciation	97,324			-
Increase / (Decrease) in Allowance for Bad Debts	-			-
Interest receivable	-			-
Interest payable	-			-
(Profit) / Loss on disposal of asset	-			-
Trasfer of Grants to Profit & Loss	-			-
Increase / (Decrease) in payables	(10,600)			-
Increase / (Decrease) in accruals	-			-
Decrease / (Increase) in receivables	220			-
Decrease / (Increase) in inventories	-			-
Cash generated from operations	**101,329**	**(4,806)**	**19,190**	**(23,996)**
Interest paid	401			-
				-
Net cash from operating activities	**101,730**	**(4,806)**	**19,190**	**(23,996)**
Cash flows from investing activities				
Purchase of property, plant & equipment	-			-
Proceeds from sale of property, plant & equipment	-			-
Grants received	-			-
Interest received	-			-
				-
Net cash used in investing activities	-	-	-	-
Cash flows from financing activities				
Proceeds from long-term borrowings	-			-
Interest Paid	-			-
Bank Loan Repayments	-			-
				-
Net cash from financing activities	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	**101,730**	**(4,806)**	**19,190**	**(23,996)**
Cash & cash equivalents at beginning of year	362,287			-
Cash & cash equivalents at end of Quarter	**464,017**	**(4,806)**	**19,190**	**(23,996)**

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Detailed Income

		DESCRIPTION	Actual for the Period	Annual Budget 2026	Virements for the Period	Revised Annual Budget 2026
			€	€	€	€
		Income				
1		**Funds received from Cental Government:**				
	0001	Annual government income - (section 55 of the Local Government Act - chapter 363)	252,013	332,084	(80,071)	412,155
	0002	Supplementary government income : Tourism Zones	-	-	-	-
	0003	Supplementary government income : Capital, ex Capital and Cities Fund	-	0	-	-
	0004	Supplementary Income - Special Purposes/Needs	-	-	-	-
	0007	Other government income	1,074	14,000	(12,926)	26,926
			253,087	**346,084**	**(92,997)**	439,081
2		**Income raised from own activities**				
	0020-0059	Permits & Licences	3,905	15,000	(11,095)	26,095
	0060-0069	LESA & Contraventions	6,479	-	6,479	(6,479)
	0070-0099	Income from Bye Laws	197	0	197	(197)
	0120-0159	General Income	-	-	-	-
			10,581	**15,000**	**(4,419)**	19,419
3		**Reimbursements & Refunds**				
	0101	Payroll Refunds	-	-	-	-
	0102	Reimbursement of Expenses	-	-	-	-
	0103	Other refunds	-	-	-	-
			-	-	-	-
4		**Grants of an Income Nature**				
	0201	Grants from Local Government Division financial initiatives/schemes	(2,202)	-	(2,202)	2,202
	0202	EU Funds from public entities / agencies	-	-	-	-
	0203	Local Funds from public entities / agencies	-	-	0	-
	0204	Grants related to Twinning Events	-	-	-	-
	0005	Funds from the Regional Council to the Local Council	-	-	0	-
			(2,202)	-	**(2,202)**	2,202
3		**General Income**				
	0120-0159	General Income	28,881	11,000	17,881	(6,881)
			28,881	**11,000**	**17,881**	**(6,881)**
4		**Inflows related to Waste Management - Regional Councils**				
	0170-0199	Inflows related to Waste Management - Regional Councils	-	-	-	-
		Total	**290,346**	**372,084**	**(81,738)**	**453,822**

Detailed Expenditure

	Code	DESCRIPTION	Actual for the Period €	Annual Budget 2026 €	Virements for the Period €	Revised Annual Budget 2026 €
5		**Salaries and Wages**				
	1100-1105	Mayor/President's Honoraria and Deputy Mayor/Councillors Allowance	14,838	11,676	3,162	8,514
	1200-1201	Executive Secretary and Employee salaries and wages	48,461	97,829	(49,368)	147,197
	1300-1301	Statutory Bonuses - Executive Secretary and Council Staff	825	2,306	(1,481)	3,787
	1400-1401	Income supplements - Executive Secretary and Council Staff	-	13,119	(13,119)	26,238
	1500-1501	Social security contributions - Executive Secretary and Council Staff	(1,811)	7,186	(8,997)	16,183
	1600-1601	Other allowances - Executive Secretary and Council Staff	-	20,815	(20,815)	41,630
	1700	Overtime	1,017	-	1,017	(1,017)
	1800	Community / Incentive Scheme Workers overtime	-	-	-	-
	1801	Community / Incentive Scheme Workers bonus	-	-	-	-
	1900-1901	Performance bonus - Executive Secretary and Council Staff	11,275	-	11,275	(11,275)
			74,605	**152,931**	**(78,326)**	**231,257**
6		**Operations and Maintenance**				
	2300-2399	Repairs and upkeep	13,572	30,000	(16,428)	46,428
	3000-3099	Contractual Services: Waste and Cleaning	23,444	121,600	(98,156)	219,756
	3100-3199	Contractual Services: Administrative and Professional	22,788	15,000	7,788	7,212
			59,804	**166,600**	**(106,796)**	**273,396**
7		**Administration and Other Expenditure**				
	2000-2299	Utilities & supplies	1,762	9,500	(7,738)	17,238
	2400-2460 2465-2599	Operational Costs	14,800	2,000	12,800	(10,800)
	2600-2699	Office services	1,213	1,500	(287)	1,787
	2700-2799	Transport Costs	3,195	2,500	695	1,805
	2800-2899	Travel	-	1,000	(1,000)	2,000
	2900-2999	Information Services	30	4,000	(3,970)	7,970
	3200-3299	Training & Events	-	1,000	(1,000)	2,000
	3300-3399	Community and hospitality	16,851	7,000	9,851	(2,851)
	3400-3499	Incidental and Other Expenses	788	-	788	(788)
	3800-3849	Amortization/Bad Debts/Realized Exchange Movements	-	-	-	-
	3850-3899	Losses arising from Penalties on Projects or Repayment of Conditional Grants	-	-	-	-
			38,640	**28,500**	**10,140**	**18,360**
8		**Expenditure on Local/EU and Twinning Events**				
	3500	Locally Funded Projects	5,188	-	5,188	(5,188)
	3501	Financial Assistance to Local Councils - Used by Regional Councils Only	-	-	-	-
	3510	EU Funded Projects	-	-	-	-
	3520	Twinning Events	-	-	-	-
			5,188	**-**	**5,188**	**(5,188)**
		Total Expenditure without Depreciation and Finance Cost	**178,237**	**348,031**	**(169,794)**	**517,825**
9		**Depreciation**				
	3600-3699	Deprecation on Administrative Assets	13,299	6,098	7,201	(1,103)
	3700-3739	Deprecation on Urban Improvements	77,752	8,148	69,604	(61,456)
	3740-3789	Deprecation on Projects	-	2,067	(2,067)	4,134
	3790-3799	Depreciation on Right of Use Assets	6,273	12,547	(6,274)	18,821
			97,324	**28,860**	**68,464**	**(39,604)**
		Total Expenditure including depreciation cost without Finance cost	**275,561**	**376,891**	**(101,330)**	**478,221**
10		**Finance Income/Costs**				
	0160-0169	Finance / Investment Income	0	-	0	(0)
	2463-2464	Finance Cost	401	-	401	(401)
			(401)	**-**	**(401)**	**(401)**
		Total Expenditure including Depreciation Cost and Finance Cost	**275,161**	**376,891**	**(101,730)**	**477,819**

Extracts from Statement of Financial Position

	DESCRIPTION	Actual for the Period	Annual Budget 2026	Virements for the Period	Revised Annual Budget 2026
		€	€	€	€
11	**Inventories**				
6200-6299	Inventories	-	-	-	-
		-	-	-	-
12	**Trade and Other Receivables**				
6300-6306	Receivables	27,476	18,000	9,476	8,524
6307	LES Receivables	3,085	(430)	3,515	(3,945)
6308-6310	Prepayments & Accrued income	10,110	-	10,110	(10,110)
		40,670	**17,570**	**23,100**	**(5,530)**
13	**Cash & Cash Equivalents**				
6000	Petty Cash Balances	183	-	183	(183)
6001-6008	Bank Accounts - Current & Savings	556,441	-	556,441	(556,441)
6009	Cash in Hand	-	-	-	-
6010-6012	Other Bank Accounts and Cash Equivalents	-	471,680	(471,680)	943,360
		556,624	**471,680**	**84,944**	**386,736**
14	**Trade and Other Payables**				
4000	Trade Payables	25,466	-	25,466	(25,466)
4001-4024	Custodial Accounts	6,217	-	6,217	(6,217)
4025	FSS/National Insurance Contributions	6,254	-	6,254	(6,254)
4030	Provision for Contingent Liabilities	-	-	-	-
4049	Bank Borrowings (less than one year)	-	-	-	-
4050	Bank Balances Overdrawn	-	-	-	-
4051-4064	Amount due to LGD	2,047	-	2,047	(2,047)
4065-4071	Advanced Payments & Accruals	11,149	-	11,149	(11,149)
4072	Works in Progress	-	-	-	-
4073	Deposits and Guarantees	200	-	200	(200)
		51,334	**-**	**51,334**	**(51,334)**
15	**Lease Liability**				
4200-4299	Current Portion (Less than one year)	13,636	-	13,636	(13,636)
4500-4599	Long Term Portion (More than 1 year)	-	-	-	-
		13,636	**-**	**13,636**	**(13,636)**
16	**Deferred Income / Grants Receivable**				
4150	Deferred Income - short term	-	-	-	-
4400	Deferred Income - long term	146,266	-	146,266	(146,266)
		146,266	**-**	**146,266**	**(146,266)**
4151	Grants Received in Advance - short term	-	-	-	-
4400	Grants Received in Advance - long term	-	-	-	-
		-	-	-	-
17	**Long Term Borrowings**				
4300	Long Term Government Loan	-	-	-	-
4310	Bank Loans	-	-	-	-
4320	Other Long Term Loans	-	-	-	-
		-	-	-	-

Total Commitments (Recurrent and Capital)

1st January till End of June 2026 (Quarter 2)

	DESCRIPTION	1. Actual to date	2. Committed to date	3. Future Commitments to date	Total	Start of Quarter Updated Budget	Variance	Grant	Variance after grant
		€	€	€	€	€	€	€	€
		a	b	c	d=a+b+c	e	f=e-d	g	h=f-g
	Operations and Maintenance								
2300-2399	Repairs and upkeep	13,572			13,572	30,000	16,428	[redacted]	[redacted]
3000-3099	Contractual Services: Waste and Cleaning	23,444			23,444	121,600	98,156	[redacted]	[redacted]
3100-3199	Contractual Services: Administrative and Professional	22,788			22,788	15,000	(7,788)	[redacted]	[redacted]
		59,804	-	-	**59,804**	**166,600**	106,796	[redacted]	[redacted]
	Administration and Other Expenditure								
2000-2299	Utilities & supplies	1,762			1,762	9,500	7,738	[redacted]	[redacted]
2400-2460 2465-2599	Operational Costs	14,800			14,800	2,000	(12,800)	[redacted]	[redacted]
2600-2699	Office services	1,213			1,213	1,500	287	[redacted]	[redacted]
2700-2799	Transport Costs	3,195			3,195	2,500	(695)	[redacted]	[redacted]
2800-2899	Travel	-			-	1,000	1,000	[redacted]	[redacted]
2900-2999	Information Services	30			30	4,000	3,970	[redacted]	[redacted]
3200-3299	Training & Events	-			-	1,000	1,000	[redacted]	[redacted]
3300-3399	Community and hospitality	16,851			16,851	7,000	(9,851)	[redacted]	[redacted]
3400-3499	Incidental and Other Expenses	788			788	-	(788)	[redacted]	[redacted]
3800-3849	Amortization/Bad Debts/Realized Exchange Movements	-			-	-	-	[redacted]	[redacted]
3850-3899	Losses arising from Penalties on Projects or Repayment of Conditional Grants	-			-	-	-	[redacted]	[redacted]
		38,640	-	-	**38,640**	**28,500**	**(10,140)**	[redacted]	[redacted]
	Expenditure on Local/EU and Twinning Events								
3500	Locally Funded Projects	5,188			5,188	-	(5,188)		(5,188)
3501	Financial Assistance to Local Councils - Used by Regional Council Only	-			-	-	-		-
3510	EU Funded Projects	-			-	-	-		-
3520	Twinning Events	-			-	-	-		-
		5,188	-	-	5,188	-	(5,188)	-	(5,188)
	Capital Expenditure/ Projects								
	Administrative Assets								
7000-7001	Council Property & Day Care	-			-	-	-		-
7002 & 7004	Office & Computer Equipment	58,114			58,114	58,114	(0)		(58,115)
7003	Furniture & Fittings	29,511			29,511	29,511	0		(29,510)
7007	Motor Vehicles	53,415			53,415	53,415	-		(53,415)
7005-7006 7008-7009	Other Administrative Assets	9,480			9,480	9,480	0		(9,479)
		150,520	-	-	150,520	**150,520**	0	-	(150,519)
	Urban Improvements (including assets not yet capitalised: 7400)								
7200	Parks, Playgrounds, Open Areas & Gardens	1,114,958			1,114,958	704,880	(410,078)		(410,078)
7201	New Street Signs	47,267			47,267	81,528	34,261		34,261
7202	Street Paving	310,549			310,549	-	(310,549)		(310,549)
7203	Street Lighting	34,508			34,508	-	(34,508)		(34,508)
7204	Road Re-Surfacing	86			86	785,366	785,280		785,280
7205	Sidewalks & Pedestrian Pathways	-			-	-	-		-
7206	Gym Equipment	2,862			2,862	-	(2,862)		(2,862)
7207	PV Panels	-			-	-	-		-
7208	Stormwater & Drainage Systems	34,838			34,838	-	(34,838)		(34,838)
7209	Public Seating, Benches & Street Furniture	944			944	-	(944)		(944)
7210	Public Toilets & Amenities Blocks	-			-	-	-		-
7211	Plants and Trees	737			737	-	(737)		(737)
7212	Public Fountains & Water Features	-			-	-	-		-
7213	Bus Shelters	-			-	-	-		-
7214	CCTV & Public Safety Infrastructure	8,294			8,294	-	(8,294)		(8,294)
7215	Monuments & Statues	-			-	-	-		-
7216	Traffic Monitoring & Control Systems	-			-	-	-		-
7217	Public Wi-Fi Infrastructure	-			-	-	-		-
		1,555,044	-	-	1,555,044	**1,571,774**	16,730	-	16,730
7500	**Projects (including assets not yet capitalised: 7400)**								
Segmented account	Project 1 (to provide details)				-		-		-
Segmented account	Project 2 (to provide details)				-		-		-
Segmented account	Project 3 (to provide details)				-		-		-
Segmented account	Project 4 (to provide details)				-		-		-
		-	-	-	-	-	-	-	-

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18. ADMINISTRATIVE ASSETS

		Council Property & Day Care	Computer Equipment	Furniture & Fittings	Motor Vehicles	Other Administrative Assets	Total
Cost							
As at 1 January	2026	0	3640.77	29510.57	53415	63953.18	150519.52
Additions during the year		0	0	0	0	0	0
Disposals/write-offs		0	0	0	0	0	0
As at end of June 2026		0	3640.77	29510.57	53415	63953.18	150519.52
Grants and Other Reimbursements							
As at 1 January	2026	0	0	8865	24800	18874.21	52539.21
Grants during the year		0	0	0	0	0	0
As at end of June 2026		0	0	8865	24800	18874.21	52539.21
Depreciation and Impairment Provision							
As at 1 January	2026	0	3639.88	18086.42	20339	43250.64	85315.94
Charge for the year		0	455.09625	1106.646375	5341.5	6395.318	13298.56063
Disposals/write-offs		0	0	0	0	0	0
As at end of June 2026		0	4094.97625	19193.06638	25680.5	49645.958	98614.50063
NET BOOK VALUE							
As at end of June 2026		0	-454.20625	1452.503625	2934.5	-4566.988	-634.190625

19. OTHER ASSETS

		Urban Improvements	Assets Under Construction	Projects	Total
Cost					
As at 1 January	2026	1555045	0	0.00	1555045
Additions during the year		0	0	0	0
Disposals/write-offs		0	0	0	0
As at end of June 2026		1555045	0	0	1555045
Grants and Other Reimbursements					
As at 1 January	2026	714775.1	0	0.00	714775.1
Grants during the year		0	0	0	0
As at end of June 2026		714775.1	0	0	714775.1
Depreciation and Impairment Provision					
As at 1 January	2026	810391.35	0	0.00	810391.35
Charge for the year		77752.25	0	0	77752.25
Disposals/write-offs		0	0	0	0
As at end of June 2026		888143.6	0	0	888143.6
NET BOOK VALUE					
As at end of June 2026		-47873.7	0	0	-47873.7

20. INTANGIBLE ASSETS

		[Website Costs] €	[Application (001)] €	Computer Software €	Total €
Cost					
As at 1 January	2026	0	62734	0	62734
Additions during the year		0	0	0	0
As at end of June 2026		0	62734	0	62734
Grants					
As at 1 January	2026	0	0	0	0
Grants during the year		0	0	0	0
As at end of June 2026		0	0	0	0
Amortization					
As at 1 January	2026	0	50187	0	50187
Charger for the year		0	6273.4	0	6273.4
As at end of June 2026		0	56460.4	0	56460.4
NET BOOK VALUE					
As at end of June 2026		0	6273.6	0	6273.6