Birzebbuga 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 total income receivable amounted to €486,751. The total expenditure amounted to €452,128.

Funds received/receivable Central Government for period ending June 2026 amounts to €454,086 for the Council's Annual Allocation, including €7,000 allocation as a tourist zone.

Income from permits and LESA administration fees amounted to €29,060 and €3,422, respectively.

Gross salary costs amounted to €178,512 while Operations and Maintenance amounted to €185,164. During this period the Administration costs amounted to €63,583. Finance Cost was nil, while Other Expenditure amounted to €24,869 which was the total depreciation for this period under review.

The financial performance for the period from January to June 2026 resulted in a surplus of €34,623.

Scott Camilleri
Mayor

Jordy Brincat
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)	454,086	906,131		906,131
0020-0099	Income raised from own activities(2)	32,482	65,000		65,000
0100-0119	Reimbursements & Refunds (3)				-
0200-0299	Grants of an Income Nature (4)				-
0120-0159	General Income	184	150		150
0170-0199	Inflows related to Waste Management - Regional Councils				-
		486,752	**971,281**	-	**971,281**
	Expenditure				
1000-1999	Salaries and wages (5)	178,512	404,947		404,947
2300-2399 3000-3199	Operations and Maintenance (6)	185,164	370,085		370,085
2000-2299 2400-2462 2465-2999 3210-3499 3800-3899	Administration and other expenditure (7)	63,583	124,950		124,950
3500-3599	Expenditure on Local/EU and Twinning Events (8)				-
		427,259	**899,982**	-	**899,982**
	Operating surplus/(deficit) before depreciation on administrative assets & right of use assets	**59,493**	**71,299**	-	**71,299**
3600-3699	Deprecation on Administrative Assets (9)	**24,869**	**74,788**		**74,788**
3790-3799	Depreciation on Right of Use Assets (9)				-
	Operating surplus/(deficit) after depreciation on administrative assets & right of use assets	**34,624**	**(3,489)**	-	**(3,489)**
3700-3789	Depreciation on Urban Improvements & Projects (9)				-
	Surplus/(deficit) after total depreciation	**34,624**	**(3,489)**	-	**(3,489)**
0160-0169	Finance / Investment Income (10)				-
2463-2464	Finance Cost (10)				-
	Total surplus/(deficit)	**34,624**	**(3,489)**	-	**(3,489)**

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

Code	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)	352,138	305,529		305,529
7800-7899 8800-8899 9800-9899	Intangible assets (19)				-
7700-7799 8700-8799 9700-9799	Right of Use Asset (20)				-
	Total Non-Current Assets	**352,138**	**305,529**	-	**305,529**
	Current Assets				
6000-6199	Cash and cash equivalents (13)	1,484,751	1,061,597		1,061,597
6200-6299	Inventories (11)				-
6300-6499	Trade and other receivables (12)	102,178	84,631		84,631
	Total Current Assets	**1,586,929**	**1,146,228**	-	1,146,228
	Total Assets	**1,939,067**	**1,451,757**	-	**1,451,757**
	Reserves				
5000-5199	Retained earnings	1,180,936	991,163		991,163
5200-5400	Other Reserves				-
	Total Reserves	**1,180,936**	**991,163**	-	**991,163**
	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)				-
	Total Non Current Liabilities	-	-	-	-
	Current Liabilities				
4000-4099	Trade and other payables (14)	758,131	460,594		460,594
4200-4299	Lease liability - current portion (15)				-
4100-4199	Deferred Income/Grants in advance - Short Term (16)				-
	Total Current Liabilities	**758,131**	**460,594**	-	**460,594**
	Total Reserves & Liabilities	**1,939,067**	**1,451,757**	-	**1,451,757**

Financial Situation Indicator

DESCRIPTION

DESCRIPTION	Actual for the Period	Annual Budget 2026	Virements for the Period	Revised Annual Budget 2026
Current Assets	1,586,929	1,146,228	[redacted]	1,146,228
Current Liabilities	758,131	460,594		460,594
Working Capital	828,798	685,634		685,634
Government Allocation	879,131	879,131		879,131
FSI	**94 %**	**78 %**		**78 %**

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	34,624	(3,489)	-	(3,489)
Adjustments for:				
Depreciation	24,869	74,788		74,788
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	276,703	72,728		72,728
Increase / (Decrease) in accruals	(18,254)	(9,214)		(9,214)
Decrease / (Increase) in receivables	(38,046)	(99,582)		(99,582)
Decrease / (Increase) in inventories				-
Cash generated from operations	**279,896**	**35,231**	-	**35,231**
Interest paid				-
				-
Net cash from operating activities	**279,896**	**35,231**	-	**35,231**
Cash flows from investing activities				
Purchase of property, plant & equipment				-
Proceeds from sale of property, plant & equipment		(302,556)		**(302,556)**
Grants received		145,880		**145,880**
Interest received				-
				-
Net cash used in investing activities	-	**(156,676)**	-	**(156,676)**
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	**279,896**	**(121,445)**	-	**(121,445)**
Cash & cash equivalents at beginning of year	1,204,855	1,204,855		1,204,855
Cash & cash equivalents at end of Quarter	**1,484,751**	**1,083,410**	-	**1,083,410**

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)	442,920	879,131		879,131
0002	Supplementary government income : Tourism Zones	7,000	7,000		7,000
0003	Supplementary government income : Capital, ex Capital and Cities Fund				-
0004	Supplementary Income - Special Purposes/Needs				-
0007	Other government income	4,166	20,000		20,000
		454,086	**906,131**	-	906,131
2	**Income raised from own activities**				
0020-0059	Permits & Licences	29,060	60,000		60,000
0060-0069	LESA & Contraventions	3,422	5,500		5,500
0070-0099	Income from Bye Laws				-
0120-0159	General Income				-
		32,482	**65,500**	-	65,500
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				-
0202	EU Funds from public entities / agencies				-
0203	Local Funds from public entities / agencies				-
0204	Grants related to Twinning Events				-
0005	Funds from the Regional Council to the Local Council				-
		-	-	-	-
3	**General Income**				
0120-0159	General Income	184	150		150
		184	**150**	-	**150**
4	**Inflows related to Waste Management - Regional Councils**				
0170-0199	Inflows related to Waste Management - Regional Councils				-
	Total	**486,752**	**971,781**	-	**971,781**

Detailed Expenditure

		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	9,711	20,265		20,265
	1200-1201	Executive Secretary and Employee salaries and wages	115,130	281,361		281,361
	1300-1301	Statutory Bonuses - Executive Secretary and Council Staff	21,939	32,173		32,173
	1400-1401	Income supplements - Executive Secretary and Council Staff		2,383		2,383
	1500-1501	Social security contributions - Executive Secretary and Council Staff	10,766	25,585		25,585
	1600-1601	Other allowances - Executive Secretary and Council Staff	14,378	28,200		28,200
	1700	Overtime	6,588	15,000		15,000
	1800	Community / Incentive Scheme Workers overtime				-
	1801	Community / Incentive Scheme Workers bonus				-
	1900-1901	Performance bonus - Executive Secretary and Council Staff				-
			178,512	**404,967**	-	**404,967**
6		**Operations and Maintenance**				
	2300-2399	Repairs and upkeep	47,681	65,000		65,000
	3000-3099	Contractual Services: Waste and Cleaning	81,958	141,700		141,700
	3100-3199	Contractual Services: Administrative and Professional	55,525	163,385		163,385
			185,164	**370,085**	-	**370,085**
7		**Administration and Other Expenditure**				
	2000-2299	Utilities & supplies	12,702	8,000		8,000
	2400-2460 2465-2599	Operational Costs	23,350	65,350		65,350
	2600-2699	Office services	16,666	25,000		25,000
	2700-2799	Transport Costs	8,114	17,000		17,000
	2800-2899	Travel				-
	2900-2999	Information Services	2,751	2,800		2,800
	3200-3299	Training & Events				-
	3300-3399	Community and hospitality		6,300		6,300
	3400-3499	Incidental and Other Expenses		500		500
	3800-3849	Amortization/Bad Debts/Realized Exchange Movements				-
	3850-3899	Losses arising from Penalties on Projects or Repayment of Conditional Grants				-
			63,583	**124,950**	-	**124,950**
8		**Expenditure on Local/EU and Twinning Events**				
	3500	Locally Funded Projects				-
	3501	Financial Assistance to Local Councils - Used by Regional Councils Only				-
	3510	EU Funded Projects				-
	3520	Twinning Events				-
			-	-	-	-
		Total Expenditure without Depreciation and Finance Cost	**427,259**	**900,002**	-	**900,002**
9		**Depreciation**				
	3600-3699	Deprecation on Administrative Assets	24,869	74,788		74,788
	3700-3739	Deprecation on Urban Improvements				-
	3740-3789	Deprecation on Projects				-
	3790-3799	Depreciation on Right of Use Assets				-
			24,869	**74,788**	-	**74,788**
		Total Expenditure including depreciation cost without Finance cost	**452,128**	**974,790**	-	**974,790**
10		**Finance Income/Costs**				
	0160-0169	Finance / Investment Income				-
	2463-2464	Finance Cost				-
			-	-	-	-
		Total Expenditure including Depreciation Cost and Finance Cost	**452,128**	**974,790**	-	**974,790**

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	76,242	68,723		68,723
6307	LES Receivables	1,296			-
6308-6310	Prepayments & Accrued income	24,639	15,908		15,908
		102,177	**84,631**	-	**84,631**
13	**Cash & Cash Equivalents**				
6000	Petty Cash Balances				-
6001-6008	Bank Accounts - Current & Savings	1,484,751	1,061,597		1,061,597
6009	Cash in Hand				-
6010-6012	Other Bank Accounts and Cash Equivalents				-
		1,484,751	**1,061,597**	-	**1,061,597**
14	**Trade and Other Payables**				
4000	Trade Payables	407,677	372,262		372,262
4001-4024	Custodial Accounts				-
4025	FSS/National Insurance Contributions				-
4030	Provision for Contingent Liabilities				-
4049	Bank Borrowings (less than one year)				-
4050	Bank Balances Overdrawn				-
4051-4064	Amount due to LGD				-
4065-4071	Advanced Payments & Accruals	45,271	54,311		54,311
4072	Works in Progress				-
4073	Deposits and Guarantees				-
		452,948	**426,573**	-	**426,573**
15	**Lease Liability**				
4200-4299	Current Portion (Less than one year)				-
4500-4599	Long Term Portion (More than 1 year)				-
		-	-	-	-
16	**Deferred Income / Grants Receivable**				
4150	Deferred Income - short term	234,783	10,525		10,525
4400	Deferred Income - long term				-
		234,783	**10,525**	-	**10,525**
4151	Grants Received in Advance - short term	70,400	23,496		23,496
4400	Grants Received in Advance - long term				-
		70,400	**23,496**	-	**23,496**
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	47,681			47,681	65,000	17,319		
3000-3099	Contractual Services: Waste and Cleaning	81,958			81,958	141,700	59,742		
3100-3199	Contractual Services: Administrative and Professional	55,525			55,525	163,385	107,860		
		185,164	-	-	**185,164**	**370,085**	184,921		
	Administration and Other Expenditure								
2000-2299	Utilities & supplies	12,702			12,702	8,000	(4,702)		
2400-2460 2465-2599	Operational Costs	23,350			23,350	65,350	42,000		
2600-2699	Office services	16,666			16,666	25,000	8,334		
2700-2799	Transport Costs	8,114			8,114	17,000	8,886		
2800-2899	Travel				-		-		
2900-2999	Information Services	2,751			2,751	2,800	49		
3200-3299	Training & Events				-		-		
3300-3399	Community and hospitality				-	6,300	6,300		
3400-3499	Incidental and Other Expenses				-	500	500		
3800-3849	Amortization/Bad Debts/Realized Exchange Movements				-		-		
3850-3899	Losses arising from Penalties on Projects or Repayment of Conditional Grants				-		-		
		63,583	-	-	**63,583**	**124,950**	**61,367**		
	Expenditure on Local/EU and Twinning Events								
3500	Locally Funded Projects				-		-		-
3501	Financial Assistance to Local Councils - Used by Regional Council Only				-		-		-
3510	EU Funded Projects				-		-		-
3520	Twinning Events				-		-		-
		-	-	-	-	-	-	-	-
	Capital Expenditure/ Projects								
	Administrative Assets								
7000-7001	Council Property & Day Care				-		-		-
7002 & 7004	Office & Computer Equipment				-		-		-
7003	Furniture & Fittings				-		-		-
7007	Motor Vehicles				-		-		-
7005-7006 7008-7009	Other Administrative Assets				-		-		-
		-	-	-	-	-	-	-	-
	Urban Improvements (including assets not yet capitalised: 7400)								
7200	Parks, Playgrounds, Open Areas & Gardens				-		-		-
7201	New Street Signs				-		-		-
7202	Street Paving				-		-		-
7203	Street Lighting				-		-		-
7204	Road Re-Surfacing				-		-		-
7205	Sidewalks & Pedestrian Pathways				-		-		-
7206	Gym Equipment				-		-		-
7207	PV Panels				-		-		-
7208	Stormwater & Drainage Systems				-		-		-
7209	Public Seating, Benches & Street Furniture				-		-		-
7210	Public Toilets & Amenities Blocks				-		-		-
7211	Plants and Trees				-		-		-
7212	Public Fountains & Water Features				-		-		-
7213	Bus Shelters				-		-		-
7214	CCTV & Public Safety Infrastructure				-		-		-
7215	Monuments & Statues				-		-		-
7216	Traffic Monitoring & Control Systems				-		-		-
7217	Public Wi-Fi Infrastructure				-		-		-
		-	-	-	-	-	-	-	-
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)				-		-		-
		-	-	-	-	-	-	-	-

18. ADMINISTRATIVE ASSETS

		Council Property & Day Care	Computer Equipment	Furniture & Fittings	Motor Vehicles	Other Administrative Assets	Total
Cost							
As at 1 January	2026	80751	30457	92317	16299	4856292	5076116
Additions during the year			1080	1371		8248	10699
Disposals/write-offs							0
As at end of June 2026		80751	31537	93688	16299	4864540	5086815
Grants and Other Reimbursements							
As at 1 January	2026		903			670006	670909
Grants during the year						-500	-500
As at end of June 2026		0	903	0	0	669506	670409
Depreciation and Impairment Provision							
As at 1 January	2026	19522		53915	16299	4072788	4162524
Charge for the year		5904	1825	1983		2463	12175
Disposals/write-offs							0
As at end of June 2026		25426	1825	55898	16299	4075251	4174699
NET BOOK VALUE							
As at end of June 2026		55325	28809	37790	0	119783	241707

19. OTHER ASSETS

		Urban Improvements	Assets Under Construction	Projects	Total
Cost					
As at 1 January	2026	1336606	41196		1377802
Additions during the year		4690	7035		11725
Disposals/write-offs					0
As at end of June 2026		1341296	48231	0	1389527
Grants and Other Reimbursements					
As at 1 January	2026	624693			624693
Grants during the year					0
As at end of June 2026		624693	0	0	624693
Depreciation and Impairment Provision					
As at 1 January	2026	650903			650903
Charge for the year		11745			11745
Disposals/write-offs					0
As at end of June 2026		662648	0	0	662648
NET BOOK VALUE					
As at end of June 2026		53955	48231	0	102186

20. INTANGIBLE ASSETS

		[Website Costs] €	[Application (001)] €	Computer Software €	Total €
Cost					
As at 1 January	2026	9231			9231
Additions during the year		18			18
As at end of June 2026		9249	0	0	9249
Grants					
As at 1 January	2026	1003			1003
Grants during the year					0
As at end of June 2026		1003	0	0	1003
Amortization					
As at 1 January	2026				0
Charger for the year		1			1
As at end of June 2026		1	0	0	1
NET BOOK VALUE					
As at end of June 2026		8245	0	0	8245