

Hal Lija Local Council

**Annual Budget
For
Financial Year
2025**

9/PS

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Overview and Summary

The Annual Budget covers the period for the financial year of 2025.

During this period the Council's revenue is projected as follows: Allocation from the Government is confirmed at € 313,866. Other income is projected at € 15,000 as Supplementary Government Income; plus €8,000 as Administration Fees from LESA; and €29,000 income raised from Bye laws and permits.

The total expenditure is projected at €401,074. This is made up of the following: Salary costs have been calculated on the collective agreement and the COLA adjustments at €136,771, while Operations and Maintenance amounted to €171,732. During this period the Administration costs are expected to amount to €53,071. The finance cost is projected at €8,000 and the other expenditure at €31,500.

The financial performance for the projected period for 2025 is expected to result in a deficit of €35,208.



Mr. Anthony Dalli
Mayor



Ms. Pamela Seguna
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2024	2024	2025		
	€	€	€	€	€
Income					
Funds received from Central Government (1)	357,540	362,440	313,866	(43,674)	(48,574)
Income raised from Bye-Laws (2)	17,000	33,265	29,000	12,000	(4,265)
Income raised from LES (3)	8,000	2,210	8,000	-	5,790
Investment Income (4)	-	-	-	-	-
Other Income (5)	12,000	23,431	15,000	3,000	(8,431)
TOTAL	394,540	421,346	365,866	(28,674)	(55,480)
Expenditure					
Personal Emoluments (6)	130,049	134,048	136,771	#REF!	#REF!
Operations and Maintenance (7)	222,357	202,494	171,732	(50,625)	(30,762)
Administration (8)	53,071	53,209	53,071	-	(138)
Finance Cost (9)	8,000	-	8,000	-	8,000
Other Expenditure (10)	7,393	26,245	31,500	24,107	5,255
TOTAL	420,870	415,996	401,074	#REF!	#REF!
Surplus / Deficit	(26,330)	5,350	(35,208)	#REF!	#REF!

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Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec 2024	as at 31 Dec 2024	as at 31 Dec 2025	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	248,056	129,625	129,625	(118,431)	-
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	15,660	32,915	28,660	13,000	(4,255)
Cash and Cash Equivalents (13)	250,000	323,924	275,000	25,000	(48,924)
Total Current Assets	265,660	356,839	303,660	38,000	(53,179)
Current Liabilities (14)					
Payables	65,000	97,122	90,000	25,000	(7,122)
Total Current Liabilities	65,000	97,122	90,000	25,000	(7,122)
Net Current Assets	200,660	259,717	213,660	13,000	(46,057)
Non-current liabilities (15)					
	89,000	39,460	70,000	(19,000)	30,540
Net Assets	359,716	349,882	273,285	(86,431)	(76,597)
Reserves					
Retained Funds	288,969	266,582	231,374	(57,595)	(35,208)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec 2024	as at 31 Dec 2024	as at 31 Dec 2025
	€	€	€
Current Assets	265,660	356,839	303,660
Current Liabilities	65,000	97,122	90,000
Working Capital	200,660	259,717	213,660
Government Allocation	357,540	357,540	313,866
FSI	56 %	73 %	68 %

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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	78,466	78,467	78,467	78,466	313,866
Cash flows from Bye-Laws & L.N fees	4,250	4,250	4,250	4,250	17,000
Local Enforcement cash flows	2,000	2,000	2,000	2,000	8,000
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	3,000	3,000	3,000	3,000	12,000
TOTAL Inflows	87,716	87,717	87,717	87,716	350,866
Cash Outflows					
Personal Emoluments	28,383	28,383	28,383	28,383	113,533
Operations & Maintenance	55,589	55,589	55,589	55,589	222,356
Administration	13,268	13,268	13,268	13,268	53,072
Finance	-	-	-	-	-
Capital					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes					-
	-	-	-	-	-
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	97,240	97,240	97,240	97,240	388,961
SURPLUS / (DEFICIT)	(9,524)	(9,523)	(9,523)	(9,524)	(38,095)
Brought forward (Bank /Cash Bal.)	323,924	314,400	304,877	295,354	323,924
Carry forward	314,400	304,877	295,354	285,829	285,829

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	357,540	268,155	89,385	357,540	313,866	(43,674)	(43,674)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	4,900	-	4,900	-	-	(4,900)
	357,540	273,055	89,385	362,440	313,866	(43,674)	(48,574)
2	Bye-Laws & Legal Fees						
0021-0025 Community Services	12,000	86	200	286	1,000	(11,000)	714
0026-0035 Income from Permits	5,000	30,979	2,000	32,979	28,000	23,000	(4,979)
	17,000	31,065	2,200	33,265	29,000	12,000	(4,265)
3	Local Enforcement Income						
0037 Commission from Regional Committees	-	1,810	400	2,210	-	-	(2,210)
0038-0055 Contraventions	8,000	-	-	-	8,000	-	8,000
	8,000	1,810	400	2,210	8,000	-	5,790
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	12,000	17,531	5,900	23,431	15,000	3,000	(8,431)
	12,000	17,531	5,900	23,431	15,000	3,000	(8,431)
Total	394,540	323,461	97,885	421,346	365,866	(28,674)	(55,480)

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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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	11,330	8,497	2,833	11,330	11,503	173	173
1200 Employees' Salaries & Wages	85,756	64,817	21,300	86,117	90,325	4,569	4,208
1300 Bonuses	1,794	4,964	473	5,437	1,795	1	(3,642)
1400 Income Supplements	6,116	-	6,000	6,000	8,029	#REF!	#REF!
1500 Social Security Contributions	8,139	6,404	2,176	8,580	9,303	(110)	(551)
1600 Allowances	16,914	11,862	3,954	15,816	15,815	(1,099)	(1)
1700 Overtime	-	768	-	768	-	-	(768)
	130,049	97,312	36,736	134,048	136,771	#REF!	#REF!
7 Operations and Maintenance							
2100-2149 Public Utilities	2,000	-	1,395	1,395	2,000	-	605
2200-2259 Public Materials & Supplies	2,000	-	8,298	8,298	2,000	-	(6,298)
2300-2399 Repairs & Upkeep	40,000	33,986	3,070	37,056	30,000	(10,000)	(7,056)
2400-2449 Rent	1,000	1,664	-	1,664	1,500	500	(164)
3010 Street Lighting	7,000	466	896	1,362	5,000	(2,000)	3,638
3020 Lease of Equipment	1,244	-	-	-	1,244	-	1,244
3030 Insurance	2,000	-	2,558	2,558	2,000	-	(558)
3035 Bank Charges	360	750	280	1,030	360	-	(670)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	40,125	22,568	15,000	37,568	-	(40,125)	(37,568)
3041 Refuse Collection	58,300	16,558	9,000	25,558	58,300	-	32,742
3042 Bulky Refuse Collection	7,400	6,686	4,360	11,046	7,400	-	(3,646)
3043 Bins on wheels	3,755	-	-	-	3,755	-	3,755
3045 Bring in sites	-	266	89	355	-	-	(355)
3051 Road & Street Cleaning	24,150	14,697	5,732	20,429	24,150	-	3,721
3052 Cleaning & Maintenance of Non-Urban Areas	5,805	1,003	-	1,003	5,805	-	4,802
3053 Cleaning of Public Conveniences	5,805	5,156	1,451	6,607	5,805	-	(802)
3055 Cleaning of Council Premises	-	902	-	902	-	-	(902)
3060 Cleaning & Maintenance of Parks & Gardens	9,413	6,192	6,832	13,024	10,413	1,000	(2,611)
3061 Cleaning & Maintenance of Soft Areas	1,000	-	-	-	1,000	-	1,000
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	-	-	-	-	-	-	-
3380-3389 Community	9,000	20,089	3,000	23,089	9,000	-	(14,089)
3600-3694 Local Enforcement Expenses	2,000	2,347	2,730	5,078	2,000	-	(3,078)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Cleaning Supplies	-	4,473	-	4,473	-	-	(4,473)
	222,357	137,803	64,691	202,494	171,732	(50,625)	(30,762)

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	2,400	4,495	1,207	5,702	2,400	-	(3,302)
2260-2299 Office Materials & Supplies	2,000	917	-	917	2,000	-	1,083
2450-2499 Office Rent	13,800	13,800	-	13,800	13,800	-	-
2500-2599 National & International Memberships	1,000	-	-	-	1,000	-	1,000
2600-2699 Office Services	4,200	1,157	-	1,157	4,200	-	3,043
2700-2799 Transport	2,700	1,149	-	1,149	2,700	-	1,551
2800-2899 Travel	2,000	726	-	726	2,000	-	1,274
2900-2999 Information Services	2,547	4,654	50	4,704	2,547	-	(2,157)
3050 Office Cleaning	1,924	-	3,131	3,131	1,924	-	(1,207)
3140-3199 Professional Services	20,000	20,923	-	20,923	20,000	-	(923)
3200-3299 Training	500	720	280	1,000	500	-	(500)
3345 Office Hospitality	-	-	-	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	53,071	48,541	4,668	53,209	53,071	-	(138)
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
Contingency expense (legal case)	8,000	-	-	-	8,000	-	8,000
	-	-	-	-	-	-	-
	8,000	-	-	-	8,000	-	8,000
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)	7,393	26,245	-	26,245	31,500	24,107	5,255
	7,393	26,245	-	26,245	31,500	24,107	5,255
Total	420,870	309,901	106,095	415,996	401,074	#REF!	#REF!



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16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	€		Plant & Machinery	€		Office Equipment	€		Urban Improvement	€		Street Signs & Lights	€		Construction Works	€		Motor Vehicles	€		Computer Equipment	€		Right of use Asset - Property	€		Total	
	€	%	20%	10%	20%	10%	0%	10%	20%	20%	10%	0%	20%	20%	10%	20%	0%	20%	20%	0%	20%	20%	0%	0%	20%	0%	€	
Cost																												
As at 01 January 2025	28,708		8,672	684,636	54,473	79,852	785,366	53,415	3,641	62,734																	1,761,497	
Additions	-		500	30,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,500	
Disposals	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025	28,708		9,172	714,636	55,473	79,852	785,366	53,415	3,641	62,734																	1,792,997	
Grants/ other reimbursements																												
As at 01 January 2025	8,865		3,950	466,155	14,925	34,443	175,045	24,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	728,183	
Additions	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025	8,865		3,950	466,155	14,925	34,443	175,045	24,800																			728,183	
Accumulated Depreciation																												
As at 01 January 2025	17,802		4,330	134,860	36,986	42,792	610,321	15,316	3,641	37,641																	903,689	
Charge for the year	224		247	12,593	866	-	-	5,023	-	-																	31,500	
Released on disposal	-		-	-	-	-	-	-	-	-																	-	
As at 31 December 2025	18,026		4,577	147,453	37,852	42,792	610,321	20,339	3,641	50,188																	935,189	
Budgeted NBV 31 Dec 2024	4,787		66	58,353	325	-	170,453	14,072	-	-																	248,056	
Forecasted NBV 1 Jan 2025	2,041		392	83,621	2,562	2,617	-	13,299	-	25,093																	129,625	
Budgeted NBV 31 Dec 2025	1,817		645	101,028	2,696	2,617	-	8,276	-	12,546																	129,625	