



Hal Lija Local Council

Quarterly Financial Report

for the Period

1st January till End of September 2025 (Quarter 3)

9 *ps*

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Overview and Summary

The financial report covers the period January to September 2025. During this period under review the Council's income amounted to €267,425. The total expenditure amounted to €238,852.

Funds received from Central Government for period ending June 2025 amounts to €249,030.

Income from LES amounted to €906.

The council received €8,067 from permits issued, €6,000 in relation to Christmas decorations paid during the prior year and a further €7,686 in relation to works done at Transfiguration Avenue.

Salary costs amounted to €105,392 while operations and maintenance amounted to €74,031. During this period the administration costs amounted to €38,989, while other expenditure amounted to €20,261 which was the total depreciation for this period under review.

The financial performance for the period January to September 2025 resulted in a surplus of €28,284.



Anthony Dalli
Mayor



Pamela Seguna
Executive Secretary

Statement of Income and Expenditure
1st January till End of September 2025 (Quarter 3)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	249,030	313,866	-	313,866
Income raised from Bye-Laws (2)	8,067	29,000	-	29,000
Income raised from LES (3)	906	8,000	-	8,000
Investment Income (4)	-	-	-	-
Other Income (5)	9,422	15,000	-	15,000
TOTAL	267,425	365,866	-	365,866
Expenditure				
Personal Emoluments (6)	105,392	136,770	-	136,770
Operations and Maintenance (7)	74,301	171,732	-	171,732
Administration (8)	39,187	53,071	13,800	39,271
Finance Cost (9)	-	8,000	-	8,000
Other Expenditure (10)	20,261	31,500	-	31,500
TOTAL	239,141	401,073	13,800	387,273
Surplus / Deficit	28,284	(35,207)	(13,800)	(21,407)

Statement of Financial Position as at end of September 2025 (Quarter 3)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	78,571			-
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	46,942	28,660	-	28,660
Cash and Cash Equivalents (13)	387,534	275,000	-	275,000
Total Current Assets	434,475	303,660	-	303,660
Current Liabilities				
Payables (14)	148,455	90,000	-	90,000
Total Current Liabilities	148,455	90,000	-	90,000
Net Current Assets	286,020	213,660	-	213,660
Non-current liabilities (15)	-	70,000	-	70,000
Net Assets	364,591	143,660	-	143,660
Reserves				
Retained Funds	364,591	304,416		304,416

Financial Situation Indicator

DESCRIPTION				
Current Assets	434,475	303,660	-	303,660
Current Liabilities	148,455	90,000	-	90,000
Working Capital	286,020	213,660	-	213,660
Government Allocation	313,866	313,866	-	313,866
FSI	91 %	68 %		68 %

Cash flow Statement

DESCRIPTION

	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Cash flow from operating activities				
Surplus for the year	28,284	(35,207)	(13,800)	(21,407)
Adjustments for:				
Depreciation	20,261	31,500	-	31,500
Increase / (Decrease) in Allowance for Bad Debts	-	-	-	-
Interest receivable	-	-	-	-
Interest payable	-	-	-	-
(Profit) / Loss on disposal of asset	-	-	-	-
Interest on lease liability	492	-	-	-
Increase / (Decrease) in payables	67,577	-	-	-
Increase / (Decrease) in accruals	(13,912)	-	-	-
Decrease / (Increase) in receivables	(13,229)	-	-	-
Decrease / (Increase) in inventories	-	-	-	-
Decrease / (Increase) in inventories	-	-	-	-
Cash generated from operations	89,473	(3,707)	(13,800)	10,093
Interest paid	-	-	-	-
Prior year adjustment	870	-	-	-
<i>Net cash from operating activities</i>	90,343	(3,707)	(13,800)	10,093
Cash flows from investing activities				
Purchase of property, plant & equipment	(12,529)	-	-	-
Proceeds from sale of property, plant & equipment	-	-	-	-
Grants received	4,297	-	-	-
Interest received	-	-	-	-
<i>Net cash used in investing activities</i>	(8,231)	-	-	-
Cash flows from financing activities				
Proceeds from long-term borrowings	-	-	-	-
Interest Paid	-	-	-	-
Bank Loan Repayments	-	-	-	-
Lease liability payment	(13,800)	-	-	-
<i>Net cash from financing activities</i>	(13,800)	-	-	-
Net increase/(decrease) in cash & cash equivalents	68,312	(3,707)	(13,800)	10,093
Cash & cash equivalents at beginning of year	319,222	-	-	-
Cash & cash equivalents at end of Quarter	387,534	(3,707)	(13,800)	10,093



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Detailed Income

DESCRIPTION		Actual for	Annual Budget	Virements for	Revised Annual Budget
		the Period	2025	the Period	2025
		€	€	€	€
Income					
1	Funds received from Cental Government:				
	0001 In terms of section 55 CAP 363	235,399	313,866		313,866
	0002-0004 In terms of section 58 CAP 363	-			-
	0005-0019 Other income	13,631			-
		249,030	313,866	-	313,866
2	Income raised from Bye-Laws				
	0021-0025 Community Services	96	1,000		1,000
	0026-0035 Income from Permits	7,971	28,000		28,000
		8,067	29,000	-	29,000
3	Local Enforcement Income				
	0037 Commission from Regional Committees	906	-		-
	0038-0055 Contraventions	-	8,000		8,000
		906	8,000	-	8,000
4	Investment Income				
	0091-0095 Bank interest	-	-		-
	0096-0099 Income received from Governnet Securities	-	-		-
		-	-	-	-
5	Sponsorships				
	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	9,422	15,000		15,000
		9,422	15,000	-	15,000
Total		267,425	365,866	-	365,866



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Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
6 i)	Personal Emoluments				
	1100 Mayor's Allowance	8,628	11,503		11,503
	1200 Employees' Salaries & Wages	71,302	90,325		90,325
	1300 Bonuses	3,865	1,795		1,795
	1400 Income Supplements	424	8,029		8,029
	1500 Social Security Contributions	6,613	9,303		9,303
	1600 Allowances	13,500	15,815		15,815
	1700 Overtime	1,061	-		-
		105,392	136,770	-	136,770
	DESCRIPTION	€	€	€	€
7	Operations and Maintenance				
	2100-2149 Public Utilities	-	2,000		2,000
	2200-2259 Public Materials & Supplies	-	2,000		2,000
	2300-2399 Repairs & upkeep	5,653	30,000		30,000
	2400-2449 Rent	741	1,500		1,500
	3010 Street Lightning	6,287	5,000		5,000
	3020 Lease of Equipment	-	1,244		1,244
	3030 Insurance	1,914	2,000		2,000
	3035 Bank Charges	784	360		360
	3038 Penalties	-	-		-
	3041 Refuse Collection	2,415	58,300		58,300
	3042 Bulky Refuse Collection	3,644	7,400		7,400
	3043 Bins on wheels	-	3,755		3,755
	3045 Bring in sites	207	-		-
	3051 Road & Street Cleaning	13,375	24,150		24,150
	3052 Cleaning & Maintenance of Non-Urban Areas	-	5,805		5,805
	3053 Cleaning of Public Conveniences	5,309	5,805		5,805
	3055 Cleaning of Council Premises	-	-		-
	3040 Waste Disposal	3,002	-		-
	3060 Cleaning & Maintenance of Parks & Gardens	6,195	10,413		10,413
	3061 Cleaning & Maintenance of Soft Areas	-	1,000		1,000
	3062 Cleaning & Maintenance of Beaches & CA	-	-		-
	3063 Cleaning & Maintenance of Country Non-Urban	-	-		-
	6064 Other Contractual Services	4,465	-		-
	3070-3090 Consultation Fees	-	-		-
	3100-3139 Contract & Project Management	-	-		-
	3300-3379 Hospitality	-	-		-
	3380-3389 Community	19,050	9,000		9,000
	3390-3394 Donations	-	-		-
	3600-3694 Local Enforcement Expenses	767	2,000		2,000
	3700-3799 EU Projects	-	-		-
	3800-3899 Twinning	-	-		-
	3039 Finance Cost	493	-		-
		74,301	171,732	-	171,732
8	Administration				
	2150-2199 Office Utilities	2,328	2,400		2,400
	2260-2299 Office Materials & Supplies	958	2,000		2,000
	2450-2499 Office Rent	766	13,800	13,800	-
	2500-2599 National & International Memberships	-	1,000		1,000
	2600-2699 Office Services	1,224	4,200		4,200
	2700-2799 Transport	1,428	2,700		2,700
	2800-2899 Travel	645	2,000		2,000
	2900-2999 Information Services	1,990	2,547		2,547
	3050 Office Cleaning	1,839	1,924		1,924
	3410-3199 Professional Services	27,329	20,000		20,000
	3200-3299 Training	680	500		500
	3345 Office Hospitality	-	-		-
	3400-3499 Incidental Expenses	-	-		-
		39,187	53,071	13,800	39,271
9	Finance Costs				
	3036 Interest on Bank Loan	-	-		-
	Contingency expense (legal case)	-	8,000		8,000
		-	8,000	-	8,000

Detailed Statment of Financial Position

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset	-	-		-
3695 Increase/(Decrease) in allowance for bad debts	-	-		-
8000-8099 Depreciation As at end of September 2025	20,261	31,500		31,500
				-
	20,261	31,500	-	31,500
Total	239,141	401,073	13,800	387,273
11 Inventories				
5201-5249 Stationery	-	-		-
5250-5299 Consumables	-	-		-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	8,827	12,000		12,000
0210-0219 LES Receivables	(430)	660		660
0220-0229 Receivables from EU	-	-		-
0250 Prepayments & Accrued income	9,249	-		-
Guarantees	29,295	16,000		16,000
	46,942	28,660	-	28,660
13 Cash & Equivalent				
5001-5099 Bank & Cash Balances	387,534	275,000		275,000
	387,534	275,000	-	275,000
14 Payables				
4000 Payables	3,346	35,000		35,000
4100 Accruals	7,141	15,000		15,000
4150 Deferred Income	124,332	40,000		40,000
Short-term Borrowings	-	-		-
4200 Lease liability	13,636	-		-
	148,455	90,000	-	90,000
15 Non Current Liabilities				
4200 Long Term Borrowing	-	-		-
Deferred income - long term	-	70,000		70,000
	-	70,000	-	70,000

16 Total Commitments (Recurrent and Capital)

DESCRIPTION

€	€	€
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Recurrent and Capital

-	-	-

Long Term Loans

-	-	-

Others

-	-	-

17 Depreciation of Property, Plant and Equipment

Asset	% of depreciation	€	Plant & Machinery	Office Equipment	Urban Improvement	Street Signs (20%) & Street Lights (100%)	Construction Works	Motor Vehicles	Computer Equipment	Right of use Asset - Property	Total
		€	20%	20%	10%	20% / 100%	10%	20%	20%	20%	€
Cost											
As at 1st January 2025		28,705	8,672	54,473	695,642	79,852	785,366	53,415	3,641	62,735	1,772,501
Additions		806	808		9,238	1,676					12,529
Disposals											-
As at end of September 2025		29,511	9,480	54,473	704,880	81,528	785,366	53,415	3,641	62,735	1,785,029
Grants/ other reimbursements/											
As at 1st January 2025		8,865	3,950	14,925	500,993	34,443	175,045	24,800	-	-	763,021
Additions				4,294							4,294
As at end of September 2025		8,865	3,950	14,925	505,288	34,443	175,045	24,800	-	-	767,316
Accumulated Depreciation											
As at 1st January 2025		17,802	4,328	37,948	149,094	42,792	610,321	15,316	3,640	37,641	918,882
Charge for the period		214	232	499	5,028	1,111	-	3,767	-	9,410	20,261
Released on disposal											-
As at end of September 2025		18,016	4,560	38,447	154,122	43,903	610,321	19,083	3,640	47,051	939,143
NBV	As at end of September 2025	2,630	970	1,101	45,470	3,183	-	9,532	1	15,684	78,571