

# **Hal Lija Local Council**

## **Quarterly Financial Report**

**for the Period**

**1st January till End of December 2025 (Quarter 4)**

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***Overview and Summary***

The financial report covers the period January to December 2025. During this period under review the Council's income amounted to €364,339. The total expenditure amounted to €329,807.


Funds received from Central Government for period ending December 2025 amounts to €334,127.

Income from LES amounted to €1,757.

The council received €28,455 from permits issued.

Salary costs amounted to €141,503 while operations and maintenance amounted to €107,016. During this period the administration costs amounted to €53,783, while other expenditure amounted to €27,013 which was the total depreciation for this period under review.

The financial performance for the period January to December 2025 resulted in a surplus of €34,532.



Anthony Dalli  
Mayor



Pamela Seguna  
Executive Secretary

**Statement of Income and Expenditure**  
**1st January till End of December 2025 (Quarter 4)**

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
<b>Income</b>				
Funds received from Central Government (1)	334,127	313,866	-	313,866
Income raised from Bye-Laws (2)	28,455	29,000	-	29,000
Income raised from LES (3)	1,757	8,000	-	8,000
Investment Income (4)	-	-	-	-
Other Income (5)	-	15,000	-	15,000
<b>TOTAL</b>	<b>364,339</b>	<b>365,866</b>	<b>-</b>	<b>365,866</b>
<b>Expenditure</b>				
Personal Emoluments (6)	141,503	136,770	-	136,770
Operations and Maintenance (7)	107,016	171,732	-	171,732
Administration (8)	53,783	53,071	13,800	39,271
Finance Cost (9)	493	8,000	-	8,000
Other Expenditure (10)	27,013	31,500	-	31,500
<b>TOTAL</b>	<b>329,807</b>	<b>401,073</b>	<b>13,800</b>	<b>387,273</b>
<b>Surplus / Deficit</b>	<b>34,532</b>	<b>(35,207)</b>	<b>(13,800)</b>	<b>(21,407)</b>



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## Statement of Financial Position as at end of December 2025 (Quarter 4)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>Non-current Assets</b>				
Property, Plant and Equipment (17)	71,819	129,625		129,625
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	49,258	28,660	-	28,660
Cash and Cash Equivalents (13)	438,135	275,000	-	275,000
<b>Total Current Assets</b>	<b>487,393</b>	<b>303,660</b>	<b>-</b>	<b>303,660</b>
<b>Current Liabilities</b>				
Payables (14)	188,375	90,000	-	90,000
<b>Total Current Liabilities</b>	<b>188,375</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>
<b>Net Current Assets</b>	<b>299,018</b>	<b>213,660</b>	<b>-</b>	<b>213,660</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>
<b>Net Assets</b>	<b>370,838</b>	<b>273,285</b>	<b>-</b>	<b>273,285</b>
<b>Reserves</b>				
Retained Funds	370,836	300,228		300,228

## Financial Situation Indicator

DESCRIPTION				
Current Assets	487,393	303,660	-	303,660
Current Liabilities	188,375	90,000	-	90,000
<b>Working Capital</b>	<b>299,018</b>	<b>213,660</b>	<b>-</b>	<b>213,660</b>
Government Allocation	334,127	313,866	-	313,866
<b>FSI</b>	<b>89 %</b>	<b>68 %</b>		<b>68 %</b>



**Cash flow Statement****DESCRIPTION**

	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>Cash flow from operating activities</b>				
Surplus for the year	34,532	(35,207)	(13,800)	(21,407)
Adjustments for:				
Depreciation	27,013	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	656			-
Increase / (Decrease) in payables	(3,778)			-
Increase / (Decrease) in accruals	(9,905)			-
Decrease / (Increase) in receivables	15,545			-
Decrease / (Increase) in inventories	-			-
Decrease / (Increase) in inventories	-			-
Cash generated from operations	64,063	(3,707)	(13,800)	10,093
Interest paid	-			-
Prior year adjustment	870			-
<i>Net cash from operating activities</i>	64,933	(3,707)	(13,800)	10,093
<b>Cash flows from investing activities</b>				
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)	-	-	-
<b>Cash flows from financing activities</b>				
Proceeds from long-term borrowings	-			-
Interest Paid	-			-
Bank Loan Repayments	-			-
Lease liability payment	(13,636)			-
<i>Net cash from financing activities</i>	(13,636)	-	-	-
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	43,065	(3,707)	(13,800)	10,093
Cash & cash equivalents at beginning of year	319,222			-
<b>Cash &amp; cash equivalents at end of Quarter</b>	362,287	(3,707)	(13,800)	10,093

## Detailed Income

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>Income</b>				
<b>1 Funds received from Cental Government:</b>				
0001 In terms of section 55 CAP 363	313,866	313,866		313,866
0002-0004 In terms of section 58 CAP 363	-			-
0005-0019 Other income	20,261			-
	<b>334,127</b>	<b>313,866</b>	-	<b>313,866</b>
<b>2 Income raised from Bye-Laws</b>				
0021-0025 Community Services	-	1,000		1,000
0026-0035 Income from Permits	28,455	28,000		28,000
	<b>28,455</b>	<b>29,000</b>	-	<b>29,000</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees	-	-		-
0038-0055 Contraventions	1,757	8,000		8,000
	<b>1,757</b>	<b>8,000</b>	-	<b>8,000</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest	-	-		-
0096-0099 Income received from Governmet Securities	-	-		-
	-	-	-	-
<b>5 Sponsorships</b>				
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		15,000
	-	<b>15,000</b>	-	<b>15,000</b>
<b>Total</b>	<b>364,339</b>	<b>365,866</b>	-	<b>365,866</b>



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## Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
<b>6 i)</b>	<b>Personal Emoluments</b>				
1100	Mayor's Allowance	11,503	11,503		11,503
1200	Employees' Salaries & Wages	95,216	90,325		90,325
1300	Bonuses	3,961	1,795		1,795
1400	Income Supplements	2,000	8,029		8,029
1500	Social Security Contributions	8,431	9,303		9,303
1600	Allowances	18,000	15,815		15,815
1700	Overtime	2,392	-		-
		<b>141,503</b>	<b>136,770</b>	<b>-</b>	<b>136,770</b>
<b>7</b>	<b>Operations and Maintenance</b>				
2100-2149	Public Utilities	-	2,000		2,000
2200-2259	Public Materials & Supplies	-	2,000		2,000
2300-2399	Repairs & upkeep	5,989	30,000		30,000
2400-2449	Rent	-	1,500		1,500
3010	Street Lightning	6,806	5,000		5,000
3020	Lease of Equipment	-	1,244		1,244
3030	Insurance	2,958	2,000		2,000
3035	Bank Charges	1,052	360		360
3038	Penalties	-	-		-
3041	Refuse Collection	5,417	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	-	-		-
3051	Road & Street Cleaning	23,873	24,150		24,150
3052	Cleaning & Maintenance of Non-Urban Areas	-	5,805		5,805
3053	Cleaning of Public Conveniences	7,244	5,805		5,805
3055	Cleaning of Council Premises	-	-		-
3040	Waste Disposal	-	-		-
3060	Cleaning & Maintenance of Parks & Gardens	13,889	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	30,647	9,000		9,000
3390-3394	Donations	-	-		-
3600-3694	Local Enforcement Expenses	1,032	2,000		2,000
3700-3799	EU Projects	-	-		-
3800-3899	Twinning	-	-		-
3039	Finance Cost	-	-		-
		<b>107,016</b>	<b>171,732</b>	<b>-</b>	<b>171,732</b>
<b>8</b>	<b>Administration</b>				
2150-2199	Office Utilities	4,074	2,400		2,400
2260-2299	Office Materials & Supplies	3,198	2,000		2,000
2450-2499	Office Rent	1,507	13,800	13,800	-
2500-2599	National & International Memberships	-	1,000		1,000
2600-2699	Office Services	-	4,200		4,200
2700-2799	Transport	1,805	2,700		2,700
2800-2899	Travel	645	2,000		2,000
2900-2999	Information Services	4,126	2,547		2,547
3050	Office Cleaning	2,650	1,924		1,924
3410-3199	Professional Services	35,098	20,000		20,000
3200-3299	Training	680	500		500
3345	Office Hospitality	-	-		-
3400-3499	Incidental Expenses	-	-		-
		<b>53,783</b>	<b>53,071</b>	<b>13,800</b>	<b>39,271</b>
<b>9</b>	<b>Finance Costs</b>				
3036	Interest on Bank Loan	-	-		-
	Contingency expense (legal case)	493	8,000		8,000
		<b>493</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>

## Detailed Statment of Financial Position

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
<b>10 Other Expenditure</b>				
3500-3599 Loss / (Profit) on Disposal of asset	-	-		-
3695 Increase/(Decrease) in allowance for bad debts	-	-		-
8000-8099 Depreciation As at end of December 2025	27,013	31,500		31,500
<i>Depreciation</i>				
	27,013	31,500	-	31,500
<b>Total</b>	<b>329,807</b>	<b>401,073</b>	<b>13,800</b>	<b>387,273</b>
<b>11 Inventories</b>				
5201-5249 Stationery	-	-		-
5250-5299 Consumables	-	-		-
	-	-	-	-
<b>12 Receivables</b>				
0201-0209 Receivables	8,044	12,000		12,000
0210-0219 LES Receivables	-	660		660
0220-0229 Receivables from EU	-	-		-
0250 Prepayments & Accrued income	12,223	-		-
Guarantees	28,991	16,000		16,000
	49,258	28,660	-	28,660
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	438,135	275,000		275,000
	438,135	275,000	-	275,000
<b>14 Payables</b>				
4000 Payables	17,325	35,000		35,000
4100 Accruals	11,148	15,000		15,000
4150 Deferred Income	146,266	40,000		40,000
Short-term Borrowings	-	-		-
4200 Lease liability	13,636	-		-
	188,375	90,000	-	90,000
<b>15 Non Current Liabilities</b>				
4200 Long Term Borrowing	-	-		-
Deferred income - long term	-	70,000		70,000
	-	70,000	-	70,000



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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	Office Furniture & Fittings	Plant & Machinery	Office Equipment	Urban Improvement	Street Signs (20%) & Street Lights (100%)	Construction Works	Motor Vehicles	Computer Equipment	Right of use Asset - Property	Total
% of depreciation	8%	20%	20%	10%	20% / 100%	10%	20%	20%	20%	
€	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>										
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	1,677					12,530
Disposals										-
As at end of December 2025	<b>29,511</b>	<b>9,480</b>	<b>54,473</b>	<b>704,880</b>	<b>81,529</b>	<b>785,366</b>	<b>53,415</b>	<b>3,641</b>	<b>62,735</b>	<b>1,785,030</b>
<b>Grants/ other reimbursements</b>										
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 December 2025	<b>8,865</b>	<b>3,950</b>	<b>14,925</b>	<b>505,288</b>	<b>34,443</b>	<b>175,045</b>	<b>24,800</b>	<b>-</b>	<b>-</b>	<b>767,316</b>
<b>Accumulated Depreciation</b>										
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	284	309	666	6,703	1,481	-	5,023	-	12,547	27,013
Released on disposal										-
As at end of December 2025	<b>18,086</b>	<b>4,637</b>	<b>38,614</b>	<b>155,797</b>	<b>44,273</b>	<b>610,321</b>	<b>20,339</b>	<b>3,640</b>	<b>50,188</b>	<b>945,895</b>
<b>NBV</b>	<b>2,560</b>	<b>893</b>	<b>934</b>	<b>43,795</b>	<b>2,813</b>	<b>-</b>	<b>8,276</b>	<b>1</b>	<b>12,547</b>	<b>71,819</b>