



Il-Kalkara

Kalkara Local Council

Quarterly Financial Report


for the Period

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

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Overview and Summary

The financial report covers the period ended, from 1 January 2025 to 30 September 2025. During this period under review the Council's revenue amounted to € 302,274. The total expenditure amounted to € 299,685 after taking into consideration depreciation of property, plant and equipment amounting to € 3,696.


The Council's Government allocation for the period amounted to € 228,267. Income from permits amounted to Euro 11,725. Other income amounted to Euro 7,920.

Income from LES amounted to Euro 1,834 and this was mainly generated from administrative charges for fines collected by the Council in favour of the LESA.

Salary costs amounted to € 122,715 while Operations and Maintenance amounted to € 127,484. Included with operations and maintenance there is community and social event costs of Euro 42,557. Other income amounting to Euro 45,478 was received to finance the social event costs. Administration expenses amounted to Euro 45,790.

During the period there were additions of Euro 1,584 to property, plant and equipment.

The financial performance for the period ended, from 1 January 2025 to 30 September 2025 resulted in a surplus of € 2,589.



Wayne Aquilina
Mayor



Etienne Scicluna
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)	273,745	265,767	(7,978)	273,745
Income raised from Bye-Laws (2)	19,645	18,750	(895)	19,645
Income raised from LES (3)	1,834	1,500	(334)	1,834
Investment Income (4)	-	-	-	-
Other Income (5)	7,050	3,750	(3,300)	7,050
TOTAL	302,274	289,767	(12,507)	302,274
Expenditure				
Personal Emoluments (6)	122,715	120,977	(1,738)	122,715
Operations and Maintenance (7)	127,484	130,200	2,716	127,484
Administration (8)	45,790	35,764	(10,026)	45,790
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	3,696	3,694	(2)	3,696
TOTAL	299,685	290,635	(9,050)	299,685
Surplus / Deficit	2,589	(868)	(3,457)	2,589

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)	27,779	24,966	(2,813)	27,779
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	9,018	24,594	15,576	9,018
Cash and Cash Equivalents (13)	122,828	105,373	(17,455)	122,828
Total Current Assets	131,846	129,967	(1,879)	131,846
Current Liabilities				
Payables (14)	167,941	163,483	(4,458)	167,941
Total Current Liabilities	167,941	163,483	(4,458)	167,941
Net Current Assets	(36,095)	(33,516)	2,579	(36,095)
Non-current liabilities (15)	-	-	-	-
Net Assets	(8,316)	(8,550)	(234)	(8,316)
Reserves				
Retained Funds	(8,316)	(8,550)	(234)	(8,316)

Financial Situation Indicator

DESCRIPTION				
Current Assets	131,846	129,967	(1,879)	131,846
Current Liabilities	167,941	163,483	(4,458)	167,941
Working Capital	(36,095)	(33,516)	2,579	(36,095)
Government Allocation	304,356	304,356	-	304,356
FSI	(12) %	(11) %		(12) %

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	2,589	(868)	(3,457)	2,589
Adjustments for:				
Depreciation	3,696	3,694	(2)	3,696
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Subvention given in advance	77,069	-	(77,069)	77,069
Increase / (Decrease) in payables	(76,123)	942	77,065	(76,123)
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables	15,576	-	(15,576)	15,576
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	22,807	3,768	(19,039)	22,807
Interest paid				-
<i>Net cash from operating activities</i>	22,807	3,768	(19,039)	22,807
Cash flows from investing activities				
Purchase of property, plant & equipment	(1,584)		1,584	(1,584)
Proceeds from sale of property, plant & equipment				-
Grants received				-
Interest received				-
<i>Net cash used in investing activities</i>	(1,584)	-	1,584	(1,584)
Cash flows from financing activities				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<i>Net cash from financing activities</i>	-	-	-	-
Net increase/(decrease) in cash & cash equivalents	21,223	3,768	(17,455)	21,223
Cash & cash equivalents at beginning of year	101,605	101,605	-	101,605
Cash & cash equivalents at end of Quarter	122,828	105,373	(17,455)	122,828

Detailed Income

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
1 Funds received from Cental Government:				
0001 In terms of section 55 CAP 363	228,267	228,267	-	228,267
0002-0004 In terms of section 58 CAP 363			-	-
0005-0019 Other income	45,478	37,500	(7,978)	45,478
	273,745	265,767	(7,978)	273,745
2 Income raised from Bye-Laws				
0021-0025 Community Services	7,920	7,500	(420)	7,920
0026-0035 Income from Permits	11,725	11,250	(475)	11,725
	19,645	18,750	(895)	19,645
3 Local Enforcement Income				
0037 Commission from Regional Committees	1,834	1,500	(334)	1,834
0038-0055 Contraventions				-
	1,834	1,500	(334)	1,834
4 Investment Income				
0091-0095 Bank interest	-	-	-	-
0096-0099 Income received from Governnet Securities	-	-	-	-
5 Sponsorships				
0066-0069 Documents & Information		-	-	-
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations	7,050	3,750	(3,300)	7,050
0110-0119 Contributions				-
0120-0129 General Income				-
	7,050	3,750	(3,300)	7,050
Total	302,274	289,767	(12,507)	302,274

Detailed Expenditure

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
6 i) Personal Emoluments				
1100 Mayor's Allowance	8,627	8,627	0	8,627
1200 Employees' Salaries & Wages	93,927	94,050	123	93,927
1300 Bonuses	-	-	-	-
1400 Income Supplements	-	-	-	-
1500 Social Security Contributions	6,928	6,675	(253)	6,928
1600 Allowances	13,233	9,750	(3,483)	13,233
1700 Overtime	-	1,875	1,875	-
	122,715	120,977	(1,738)	122,715
7 Operations and Maintenance				
2100-2149 Public Utilities	-	-	-	-
2200-2259 Public Materials & Supplies	10,685	6,750	(3,935)	10,685
2300-2399 Repairs & upkeep	12,213	18,750	6,537	12,213
2400-2449 Rent	-	-	-	-
3010 Street Lighting	8,320	10,500	2,180	8,320
3020 Lease of Equipment	-	-	-	-
3030 Insurance	3,516	4,200	684	3,516
3035 Bank Charges	764	600	(164)	764
3038 Penalties	-	-	-	-
3041 Refuse Collection	-	-	-	-
3042 Bulky Refuse Collection	5,835	7,125	1,290	5,835
3043 Bins on wheels	378	150	(228)	378
3045 Bring in sites	-	7,500	7,500	-
3051 Road & Street Cleaning	20,700	22,500	1,800	20,700
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-
3055 Cleaning of Council Premises	2,378	-	(2,378)	2,378
3040 Waste Disposal	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	13,509	12,000	(1,509)	13,509
3061 Cleaning & Maintenance of Soft Areas	4,574	-	(4,574)	4,574
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-
6064 Other Contractual Services	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-
3300-3379 Hospitality	-	-	-	-
3380-3389 Community	42,557	37,500	(5,057)	42,557
3390-3394 Donations	-	-	-	-
3600-3694 Local Enforcement Expenses	2,055	2,625	570	2,055
3700-3799 EU Projects	-	-	-	-
3800-3899 Twinning	-	-	-	-
	127,484	130,200	2,716	127,484
8 Administration				
2150-2199 Office Utilities	15,869	9,375	(6,494)	15,869
2260-2299 Office Materials & Supplies	-	-	-	-
2450-2499 Office Rent	2,247	1,639	(608)	2,247
2500-2599 National & International Memberships	113	-	(113)	113
2600-2699 Office Services	7,091	11,250	4,159	7,091
2700-2799 Transport	1,615	3,750	2,135	1,615
2800-2899 Travel	-	-	-	-
2900-2999 Information Services	273	375	102	273
3050 Office Cleaning	-	-	-	-
3410-3199 Professional Services	18,582	9,375	(9,207)	18,582
3200-3299 Training	-	-	-	-
3345 Office Hospitality	-	-	-	-
3400-3499 Incidental Expenses	-	-	-	-
	45,790	35,764	(10,026)	45,790
9 Finance Costs				
3036 Interest on Bank Loan	-	-	-	-
	-	-	-	-

Detailed Statement 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	3,696	3,694	(2)	3,696
				-
	3,696	3,694	(2)	3,696
Total	299,685	290,635	(9,050)	299,685
11 Inventories				
5201-5249 Stationery	-	-		-
5250-5299 Consumables	-	-		-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	-	2,354	2,354	-
0210-0219 LES Receivables			-	-
0220-0229 Receivables from EU			-	-
0250 Prepayments & Accrued income	9,018	22,240	13,222	9,018
Accrued Income from Government entities	-	-	-	-
	9,018	24,594	15,576	9,018
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	122,828	105,373	(17,455)	122,828
	122,828	105,373	(17,455)	122,828
14 Payables				
4000 Payables	77,077	144,741	67,664	77,077
4100 Accruals	14,475	18,076	3,601	14,475
4150 Deferred Income	300	300	-	300
Short-term Borrowings			-	-
Subvention in advance	76,089	366	(75,723)	76,089
	167,941	163,483	(4,458)	167,941
15 Non Current Liabilities				
4200 Long Term Borrowing				-
	-	-	-	-




16 Total Commitments (Recurrent and Capital)

DESCRIPTION	Year 2025 as at Quarter 1							
	Actual to date	Committed to date	Future Commitments to date	Total	Year 2025 Budget (at start of year)	Variance	Total Virements to date	Year 2025 Updated Budget
	€	€	€	€	€	€	€	€
a	b	c	d=a+b+c	e	f=e-d	g	h=e+g	
Personal Emoluments								
Mayor's Allowance	8,627		2,876	11,503	11,503	0	(0)	11,503
Employee Salaries and wages	93,927		31,350	125,277	125,400	123	(123)	125,277
Bonuses	-		-	-	-	-	-	-
Income Supplements	-		-	-	-	-	-	-
Social Security Contributions	6,928		2,225	9,153	8,900	(253)	253	9,153
Allowances	13,233		3,250	16,483	13,000	(3,483)	3,483	16,483
Overtime	-		625	625	2,500	1,875	(1,875)	625
	122,715	-	40,326	163,041	161,303	(1,738)	1,738	163,041
Operations and maintenance								
Utilities	-		-	-	-	-	-	-
Materials and supplies	10,685		2,250	12,935	9,000	(3,935)	3,935	12,935
Repair and upkeep (works)	12,213		6,250	18,463	25,000	6,537	(6,537)	18,463
Rent	-		-	-	-	-	-	-
Street lighting	8,320		3,500	11,820	14,000	2,180	(2,180)	11,820
Lease of Equipment	-		-	-	-	-	-	-
Insurance	3,516		1,400	4,916	5,600	684	(684)	4,916
Bank Charges	764		200	964	800	(164)	164	964
Penalties	-		-	-	-	-	-	-
Refuse collection	-		-	-	-	-	-	-
Bulky Refuse Collection	5,835		2,375	8,210	9,500	1,290	(1,290)	8,210
Bins on wheels	378		50	428	200	(228)	228	428
Bring in sites	-		2,500	2,500	10,000	7,500	(7,500)	2,500
Road and Street Cleaning	20,700		7,500	28,200	30,000	1,800	(1,800)	28,200
Cleaning and maintenance of non-urban areas	-		-	-	-	-	-	-
Cleaning of Public Conveniences	-		-	-	-	-	-	-
Cleaning of Council premises	2,378		-	2,378	-	(2,378)	2,378	2,378
Waste disposal	-		-	-	-	-	-	-
Cleaning & maintenance of parks and gardens	13,509		4,000	17,509	16,000	(1,509)	1,509	17,509
Cleaning & maintenance of soft areas	4,574		-	4,574	-	(4,574)	4,574	4,574
Cleaning & maintenance of Beaches & CA	-		-	-	-	-	-	-
Cleaning & maintenance of Country Non-Urban	-		-	-	-	-	-	-
Other contractual services	-		-	-	-	-	-	-
Consultation Fees	-		-	-	-	-	-	-
Contract & Project Management	-		-	-	-	-	-	-
Hospitality	-		-	-	-	-	-	-
Community	42,557		12,500	55,057	50,000	(5,057)	5,057	55,057
Donations	-		-	-	-	-	-	-
EU projects	2,055		875	2,930	3,500	570	(570)	2,930
Twinning	-		-	-	-	-	-	-
Local enforcement system	-		-	-	-	-	-	-
Provision for bad debts	-		-	-	-	-	-	-
	127,484	-	43,400	170,884	173,600	2,716	(2,716)	170,884
Administration								
Office utilities	15,869		3,125	18,994	12,500	(6,494)	6,494	18,994
Office Materials and Supplies	-		-	-	-	-	-	-
Office Rent	2,247		546	2,793	2,185	(608)	608	2,793
National and International memberships	113		-	113	-	(113)	113	113
Office Services	7,091		3,750	10,841	15,000	4,159	(4,159)	10,841
Transport	1,615		1,250	2,865	5,000	2,135	(2,135)	2,865
Travel	-		-	-	-	-	-	-
Information Services	273		125	398	500	102	(102)	398
Office cleaning	-		-	-	-	-	-	-
Professional services	18,582		3,125	21,707	12,500	(9,207)	9,207	21,707
Training	-		-	-	-	-	-	-
Office hospitality	-		-	-	-	-	-	-
Incidental Expenses	-		-	-	-	-	-	-
Interest on Bank Loan	-		-	-	-	-	-	-
Depreciation charge for the year	3,696		1,231	4,927	4,925	(2)	3	4,928
	49,486	-	13,153	62,639	52,610	(10,029)	10,029	62,639
Total	299,685	-	96,878	396,563	387,513	(9,050)	9,051	396,564
Capital Expenditure/ Projects								
Acquisition of property				-		-		-
Equipment				-		-		-
Project 1 (to provide details)				-		-		-
Project 2 (to provide details)				-		-		-
Project 3 (to provide details)				-		-		-
Project 4 (to provide details)				-		-		-
Total	-	-	-	-	-	-	-	-

Note

1 The amounts entered in the actual column will be the figures extracted from the Sage Reports.

2 The amounts entered in the committed column will be those amounts not yet entered into Sage as Creditors or Accruals in the case of expenditure and any accrued income or amounts due still outstanding.

- 3 Future Commitments will encompass all awarded tenders, RFQs, and Direct Orders that have not yet commenced or are still in progress. Additionally, any council decisions to procure goods or services will be recorded based on estimates provided by the Executive Secretary. These figures should be updated as new information becomes available

17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Office Furniture 8%	Computer Equipment 25%	Office Equipment 20%	Plant and Machinery 10%	Street Signs 100%	Urban Improvements 10%	Construction Works 10%	Special Programmes 10%	Motor vehicles 10%	Total
	€	€	€	€	€	€	€	€	€	
Cost										
As at 1st January 2025	40,664	28,102	21,588	6,935	4,864	371,690	450,038	153,639	49,348	1,126,868
Additions	1,584							-		1,584
Disposals										
As at end of September 2025	42,248	28,102	21,588	6,935	4,864	371,690	450,038	153,639	49,348	1,128,452
Grants/ other reimbursements										
As at 1st January 2025	-	2,173	9,232	-	-	162,093	280,342	149,415	41,400	644,655
Additions										
As at end of September 2025	-	2,173	9,232	-	-	162,093	280,342	149,415	41,400	644,655
Accumulated Depreciation										
As at 1st January 2025	26,479	25,929	11,742	6,935	4,864	209,091	163,427	562	3,293	452,322
Charge for the period	1,068	-	366	-		189	564	318	1,191	3,696
Released on disposal										
As at end of September 2025	27,547	25,929	12,108	6,935	4,864	209,280	163,991	880	4,484	456,018
NBV	14,701	-	248	-	-	317	5,705	3,344	3,464	27,779



