



Il-Mosta Local Council

Quarterly Financial Report

for the Period

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

PB JG

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Overview and Summary



Joseph Gatt
Mayor



Jeremy Bartolo
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)	1,035,611	1,413,720	-	1,413,720
Income raised from Bye-Laws (2)	111,428	110,000	-	110,000
Income raised from LES (3)	19,389	10,500	-	10,500
Investment Income (4)	90	150	-	150
Other Income (5)	81,751	31,500	-	31,500
TOTAL	1,248,269	1,565,870	-	1,565,870
Expenditure				
Personal Emoluments (6)	299,644	400,329	-	400,329
Operations and Maintenance (7)	755,200	948,500	-	948,500
Administration (8)	63,207	71,900	-	71,900
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	118,356	133,086	-	133,086
TOTAL	1,236,407	1,553,815	-	1,553,815
Surplus / Deficit	11,862	12,055	-	12,055

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

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Non-current Assets				
Property, Plant and Equipment (17)	1,757,279	1,480,969		1,480,969
Current Assets				
Inventories (11)	1,548	-	-	-
Receivables (12)	1,064,473	225,000	-	225,000
Cash and Cash Equivalents (13)	356,841	273,837	-	273,837
Total Current Assets	1,422,862	498,837	-	498,837
Current Liabilities				
Payables (14)	2,249,763	994,891	-	994,891
Total Current Liabilities	2,249,763	994,891	-	994,891
Net Current Assets	(826,901)	(496,054)	-	(496,054)
Non-current liabilities (15)	348,541	230,000	-	230,000
Net Assets	581,837	754,915	-	754,915
Reserves				
Retained Funds	581,837	754,915		754,915

Financial Situation Indicator

DESCRIPTION				
Current Assets	1,422,862	498,837	-	498,837
Current Liabilities	2,249,763	994,891	-	994,891
Working Capital	(826,901)	(496,054)	-	(496,054)
Government Allocation	1,338,720	1,338,720	-	1,338,720
FSI	(62) %	(37) %		(37) %

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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	11,862	12,055	-	12,055
Adjustments for:				
Depreciation	118,356	133,086	-	133,086
Increase / (Decrease) in Allowance for Bad Debts			-	-
Interest receivable			-	-
Interest payable			-	-
(Profit) / Loss on disposal of asset			-	-
Increase / (Decrease) in payables	248,564			-
Increase / (Decrease) in accruals	620,326			-
Decrease / (Increase) in receivables	(845,152)			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	153,956	145,141	-	145,141
Interest paid				-
				-
<i>Net cash from operating activities</i>	153,956	145,141	-	145,141
Cash flows from investing activities				
Purchase of property, plant & equipment	(123,098)	(15,000)		(15,000)
Proceeds from sale of property, plant & equipment				-
Grants received				-
Interest received				-
				-
<i>Net cash used in investing activities</i>	(123,098)	(15,000)	-	(15,000)
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	30,858	130,141	-	130,141
Cash & cash equivalents at beginning of year	325,983	143,696		143,696
Cash & cash equivalents at end of Quarter	356,841	273,837		273,837

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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	1,004,040	1,338,720		1,338,720
0002-0004 In terms of section 58 CAP 363	-			-
0005-0019 Other income	31,571	75,000		75,000
	1,035,611	1,413,720	-	1,413,720
2 Income raised from Bye-Laws				
0021-0025 Community Services	-			-
0026-0035 Income from Permits	111,428	110,000		110,000
	111,428	110,000	-	110,000
3 Local Enforcement Income				
0037 Commission from Regional Committees	16,896	8,000		8,000
0038-0055 Contraventions	2,493	2,500		2,500
	19,389	10,500	-	10,500
4 Investment Income				
0091-0095 Bank interest	90	150		150
0096-0099 Income received from Governmet Securities	-			-
	90	150	-	150
5 Sponsorships				
0066-0069 Documents & Information		1,500		-
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations				-
0110-0119 Contributions	14,859	15,000		15,000
0120-0129 General Income	66,892	15,000		15,000
	81,751	31,500	-	31,500
Total	1,248,269	1,565,870	-	1,565,870

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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	16,296	22,100		22,100
1200 Employees' Salaries & Wages	209,896	284,000		284,000
1300 Bonuses	7,815	24,000		24,000
1400 Income Supplements	3,030	3,029		3,029
1500 Social Security Contributions	19,499	27,500		27,500
1600 Allowances	33,900	32,200		32,200
1700 Overtime	9,208	7,500		7,500
	299,644	400,329	-	400,329
7 Operations and Maintenance				
2100-2149 Public Utilities	4,163	5,000		5,000
2200-2259 Public Materials & Supplies	11,351	15,000		15,000
2300-2399 Repairs & upkeep	112,683	135,000		135,000
2400-2449 Rent	33,521	42,000		42,000
3010 Street Lightning	40,841	35,000		35,000
3020 Lease of Equipment				-
3030 Insurance	5,841	5,500		5,500
3035 Bank Charges	689	1,500		1,500
3038 Penalties				-
3041 Refuse Collection	(22,274)	-		-
3042 Bulky Refuse Collection	27,555	35,000		35,000
3043 Bins on wheels				-
3045 Bring in sites				-
3051 Road & Street Cleaning	119,685	190,000		190,000
3052 Cleaning & Maintenance of Non-Urban Areas				-
3053 Cleaning of Public Conveniences	6,024	8,500		8,500
3055 Cleaning of Council Premises				-
3040 Waste Disposal	(45,303)	-		-
3060 Cleaning & Maintenance of Parks & Gardens	255,756	220,000		220,000
3061 Cleaning & Maintenance of Soft Areas				-
3062 Cleaning & Maintenance of Beaches & CA				-
3063 Cleaning & Maintenance of Country Non-Urban				-
6064 Other Contractual Services	101,287	135,000		135,000
3070-3090 Consultation Fees	5,900	25,000		25,000
3100-3139 Contract & Project Management	21,548	35,000		35,000
3300-3379 Hospitality	24,852	20,000		20,000
3380-3389 Community	49,873	40,000		40,000
3390-3394 Donations				-
3600-3694 Local Enforcement Expenses	1,208	1,000		1,000
3700-3799 EU Projects				-
3800-3899 Twinning				-
	755,200	948,500	-	948,500
8 Administration				
2150-2199 Office Utilities	10,982	15,000		15,000
2260-2299 Office Materials & Supplies				-
2450-2499 Office Rent				-
2500-2599 National & International Memberships	125	500		500
2600-2699 Office Services	11,342	4,000		4,000
2700-2799 Transport	1,887	150		150
2800-2899 Travel				-
2900-2999 Information Services	3,630	5,000		5,000
3050 Office Cleaning		250		250
3410-3199 Professional Services	32,541	45,000		45,000
3200-3299 Training	2,700	1,000		1,000
3345 Office Hospitality				-
3400-3499 Incidental Expenses		1,000		1,000
	63,207	71,900	-	71,900
9 Finance Costs				
3036 Interest on Bank Loan				-
	-	-	-	-

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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	118,356	133,086		133,086
	118,356	133,086	-	133,086
Total	1,236,407	1,553,815	-	1,553,815
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
Books	1,548	-		-
	1,548	-	-	-
12 Receivables				
0201-0209 Receivables	829,621	75,000		75,000
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	234,852	150,000		150,000
	1,064,473	225,000	-	225,000
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	356,841	273,837		273,837
	356,841	273,837	-	273,837
14 Payables				
4000 Payables	960,909	744,891		744,891
4100 Accruals	56,841	250,000		250,000
4150 Deferred Income	1,232,013			-
Short-term Borrowings				-
	2,249,763	994,891	-	994,891
15 Non Current Liabilities				
4200 Long Term Borrowing	100,000	100,000		100,000
Balance with Region Tramuntana and another supplier LT	248,541	130,000		130,000
	348,541	230,000	-	230,000

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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	Furniture & Fittings	Office Equipment	Special Programmes	Urban Improvements	New Street Lighting and signs	Trees	Plant & Machinery	Construction works	Computer Equipment & Software	Total
% of depreciation	7.5%	20%	10%	10%	100%	0%	20%	10%	25%	
€	€	€	€	€	€	€	€	€	€	€
Cost										
As at 1st January 2025	193,327	196,129	4,123,447	998,753	128,450	299,061	82,202	3,356,767	19,688	9,397,824
Additions	-	4,472	-	117,883	-	-	525	-	218	123,098
Disposals	-	-	-	(211,900)	-	-	-	-	-	(211,900)
As at end of September 2025	193,327	200,601	4,123,447	904,736	128,450	299,061	82,727	3,356,767	19,906	9,309,022
Grants/ other reimbursements										
As at 1st January 2025	-	9,308	2,797,720	358,878	-	-	26,308	-	-	3,192,214
Additions	-	-	-	(211,900)	-	-	-	-	-	(211,900)
As at end of September 2025	-	9,308	2,797,720	146,978	-	-	26,308	-	-	2,980,314
Accumulated Depreciation										
As at 1st January 2025	170,374	167,454	751,466	379,891	128,450	-	53,249	2,785,480	16,709	4,453,073
Charge for the period	1,489	4,104	40,638	11,604	-	-	265	58,607	1,649	118,356
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at end of September 2025	171,863	171,558	792,104	391,495	128,450	-	53,514	2,844,087	18,358	4,571,429
NBV	21,464	19,735	533,623	366,263	-	299,061	2,905	512,680	1,548	1,757,279

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