

Birkirkara Local Council

Quarterly Financial Report

for the Period

1st January till End of March 2025 (Quarter 1)

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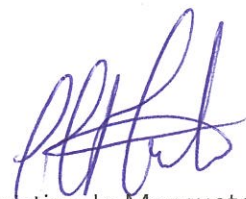
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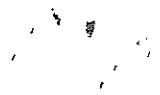
Overview and Summary



Dr. Desirei Grech
Mayor



Christine Jo Mansueto
Executive Secretary



Statement of Income and Expenditure

1st January till End of March 2025 (Quarter 1)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Income				
Funds received from Central Government (1)	366,322	1,796,157	-	1,796,157
Income raised from Bye-Laws (2)	13,864	160,000	-	160,000
Income raised from LES (3)	2,091	10,000	-	10,000
Investment Income (4)	-	-	-	-
Other Income (5)	27,260	170,000	-	170,000
TOTAL	409,538	2,136,157	-	2,136,157
Expenditure				
Personal Emoluments (6)	87,145	384,768	-	384,768
Operations and Maintenance (7)	186,293	1,320,921	-	1,320,921
Administration (8)	53,795	159,000	-	159,000
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	43,802	177,667	-	177,667
TOTAL	371,036	2,042,356	-	2,042,356
Surplus / Deficit	38,502	93,801	-	93,801

Statement of Financial Position as at end of March 2025 (Quarter 1)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	968,203	998,105		998,105
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	136,250	204,714	-	204,714
Cash and Cash Equivalents (13)	842,501	992,076	-	992,076
Total Current Assets	978,751	1,196,790	-	1,196,790
Current Liabilities				
Payables (14)	927,707	895,317	-	895,317
Total Current Liabilities	927,707	895,317	-	895,317
Net Current Assets	51,044	301,473	-	301,473
Non-current liabilities (15)	8,905	8,905	-	8,905
Net Assets	1,010,342	1,290,673	-	1,290,673
Reserves				
Retained Funds	1,010,342	1,290,673		1,290,673

Financial Situation Indicator

DESCRIPTION				
Current Assets	978,751	1,196,790	-	1,196,790
Current Liabilities	927,707	895,317	-	895,317
Government Allocation	1,438,289	1,796,157	-	1,796,157
Working Capital	51,044	301,473	-	301,473
FSI	4 %	17 %		17 %

Cash flow Statement

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Cash flow from operating activities				
Surplus for the year	38,502	93,801	-	93,801
Adjustments for:				
Depreciation	43,802	177,667	-	177,667
Increase / (Decrease) in Allowance for Bad Debts				
Interest receivable				
Interest payable				
(Profit) / Loss on disposal of asset				
Transfer of Grants to Profit & Loss				
Increase / (Decrease) in payables	59,035			-
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables	56,124			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	197,464	271,468	-	271,468
Interest paid				-
<i>Net cash from operating activities</i>	197,464	271,468	-	271,468
Cash flows from investing activities				
Purchase of property, plant & equipment				-
Proceeds from sale of property, plant & equipment	(116,374)			-
Grants received				-
Interest received				-

<i>Net cash used in investing activities</i>	(116,374)	-	-	-
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	81,090	271,468	-	271,468
Cash & cash equivalents at beginning of year	761,411			-
Cash & cash equivalents at end of Quarter	842,501	271,468	-	271,468

Detailed Income

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
Income				
1 Funds received from Central Government:				
0001 In terms of section 55 CAP 363	359,572	1,766,157		1,766,157
0002-0004 In terms of section 58 CAP 363	6,750	30,000		30,000
0005-0019 Other Income	366,322	1,796,157	-	1,796,157
2 Income raised from Bye-Laws				
0021-0025 Community Services	13,864	160,000		160,000
0026-0035 Income from Permits	13,864	160,000	-	160,000
3 Local Enforcement Income				
0037 Commission from Regional Committees	2,091	10,000		10,000
0038-0055 Contraventions	2,091	10,000	-	10,000
4 Investment Income				
0091-0095 Bank interest	-	-		-
0096-0099 Income received from Government Securities	-	-		-
5 Sponsorships				
0066-0069 Documents & Information	17,300	120,000		120,000
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations	4,960	50,000		50,000
0110-0119 Contributions	5,000			-
0120-0129 General Income	27,260	170,000		170,000
Total	409,538	2,136,157	-	2,136,157

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	5,365	21,850		21,850
1200 Employees' Salaries & Wages	54,542	260,485		260,485
1300 Bonuses	1,234	18,279		18,279
1400 Income Supplements		2,845		2,845
1500 Social Security Contributions	5,058	24,449		24,449
1600 Allowances	11,300	35,515		35,515
1700 Overtime	9,646	21,345		21,345
	87,145	384,768	-	384,768
7 Operations and Maintenance				
2100-2149 Public Utilities	4,695	25,000		25,000
2200-2259 Public Materials & Supplies	6,051	20,000		20,000
2300-2399 Repairs & upkeep	32,443	180,000		180,000
2400-2449 Rent	3,705	6,221		6,221
3010 Street Lighting	13,455	50,000		50,000
3020 Lease of Equipment	195	1,000		1,000
3030 Insurance	247	12,200		12,200
3035 Bank Charges	552	2,000		2,000
3038 Penalties		1,000		1,000
3041 Refuse Collection		262,000		262,000
3042 Bulky Refuse Collection	7,864	100,000		100,000
3043 Bins on wheels		30,000		30,000
3045 Bring in sites				-
3051 Road & Street Cleaning	59,489	200,000		200,000
3052 Cleaning & Maintenance of Non-Urban Areas				-
3053 Cleaning of Public Conveniences				-
3055 Cleaning of Council Premises				-
3040 Waste Disposal				-

Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
10 Other Expenditure				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts	43,802	177,667	-	177,667
8000-8099 Depreciation As at end of March 2025	43,802	177,667	-	177,667
Total	371,036	2,042,356	-	2,042,356
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
				-
12 Receivables				
0201-0209 Receivables	38,624	144,833		144,833
0210-0219 LES Receivables	(221)			-
0220-0229 Receivables from EU	94,648	59,881		59,881
0250 Prepayments & Accrued Income	3,201			-
Other receivables	136,250	204,714	-	204,714
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	842,501	992,076		992,076
	842,501	992,076	-	992,076
14 Payables				
4000 Payables	470,192	332,357		332,357
4100 Accruals	185,190	70,475		70,475
4150 Deferred Income	252,624	468,893		468,893

Birkirkara Local Council

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	Short-term Borrowings				
	Other payables	19,702	23,592		23,592
		927,707	895,317	-	895,317
15	Non Current Liabilities				
	4200 Long Term Borrowing	8,905	8,905		8,905
		8,905	8,905	-	8,905

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	5,365			5,365	21,850	16,485		21,850
Employee Salaries and wages	54,542			54,542	260,485	205,943		260,485
Bonuses	1,234			1,234	18,279	17,045		18,279
Income Supplements				-	2,845	2,845		2,845
Social Security Contributions	5,058			5,058	24,449	19,391		24,449
Allowances	11,300			11,300	35,515	24,215		35,515
Overtime	9,646			9,646	21,345	11,699		21,345
	87,145	-	-	87,145	384,768	297,623	-	384,768
Operations and maintenance								
Utilities	4,695			4,695	25,000	20,305		25,000
Materials and supplies	6,051			6,051	20,000	13,949		20,000
Repair and upkeep (works)	32,443			32,443	180,000	147,557		180,000
Rent	3,705			3,705	6,221	2,516		6,221
Street lighting	13,455			13,455	50,000	36,545		50,000
Lease of Equipment	195			195	1,000	805		1,000
Insurance	247			247	12,200	11,953		12,200
Bank Charges	552			552	2,000	1,448		2,000
Penalties				-	1,000	1,000		1,000
Refuse collection				-	100,000	100,000		100,000
Bulky Refuse Collection	7,864			7,864	30,000	22,136		30,000
Bins on wheels				-				-
Bring in sites				-				-
Road and Street Cleaning				-	200,000	140,512		200,000
Cleaning and maintenance of non-urban areas	59,489			59,489				
Cleaning of Public Conveniences				-				-
Cleaning of Council premises				-				-
Waste disposal				-	262,000	262,000		262,000

Birkirkara Local Council

**Quarterly Financial Report
1st January till End of March 2025 (Quarter 1)**

Cleaning & maintenance of parks and gardens	30,616	-	30,616	280,000	249,384	-	280,000
Cleaning & maintenance of soft areas	-	-	-	-	-	-	-
Cleaning & maintenance of Beaches & CA	4,492	-	4,492	50,000	45,508	-	50,000
Cleaning & maintenance of Country Non-Urban	4,875	-	4,875	50,000	(4,875)	-	-
Other contractual services	16,289	-	16,289	50,000	33,711	-	50,000
Consultation Fees	1,326	-	1,326	50,000	48,674	-	50,000
Contract & Project Management	-	-	-	1,500	1,500	-	1,500
Hospitality	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
EU projects	-	-	-	-	-	-	-
Twinning	-	-	-	-	-	-	-
Local enforcement system	-	-	-	-	-	-	-
Provision for bad debts	-	-	-	-	-	-	-
Administration	186,293	-	186,293	1,320,921	1,134,628	-	1,320,921
Office utilities	3,108	-	3,108	10,000	6,892	-	10,000
Office Materials and Supplies	-	-	-	-	-	-	-
Office Rent	6,131	-	6,131	15,000	8,869	-	15,000
National and International memberships	10,442	-	10,442	25,000	14,558	-	25,000
Office Services	1,375	-	1,375	10,500	9,125	-	10,500
Travel	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-
Office cleaning	29,993	-	29,993	84,500	54,507	-	84,500
Professional services	180	-	180	10,000	9,820	-	10,000
Training	-	-	-	-	-	-	-
Office hospitality	-	-	-	-	-	-	-
Incidental Expenses	2,566	-	2,566	4,000	1,434	-	4,000
Interest on Bank Loan	-	-	-	-	-	-	-
Depreciation charge for the year	-	-	-	-	-	-	-
Total	53,795	-	53,795	159,000	105,205	-	159,000
Capital Expenditure/ Projects	327,234	-	327,234	1,864,689	1,537,455	-	1,864,689

Acquisition of property	21,841	-	21,841	-	(21,841)	-
Equipment	93,559	-	93,559	-	(93,559)	-
Urban Improvements	974	-	974	-	(974)	-
Old Railway Station Museum						
Project 3 (to provide details)						
Project 4 (to provide details)						
Total	116,374	-	116,374	-	#####	-

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	€										Total €
	Assets Under Construction	Urban Improvements & Construction 10%	Plant, Machinery & Equipment 20%	Office Furniture & Fittings 8%	Motor Vehicles 20%	Special Programmes 10%	Street Signs 100%				
Cost											
As at 1st January 2025	479,969	2,148,231	532,923	225,305	75,912	9,357,845	174,371				12,994,556
Additions	974	93,559	21,841			374,032					490,405
Disposals	(374,032)										(374,032)
As at end of March 2025	106,911	2,241,790	554,764	225,305	75,912	9,731,877	174,371	-	-	-	13,110,930
Grants/ other reimbursements											
As at 1st January 2025	7,924	446,153	21,277		19,942	5,155,746					5,651,042
Additions						318,491					318,491
As at end of March 2025	7,924	446,153	21,277	-	19,942	5,474,237	-	-	-	-	5,969,533
Accumulated Depreciation											
As at 1st January 2025		1,541,483	475,835	94,584	35,995	3,807,123	174,371				6,129,391
Charge for the period Released on disposal		9,330	6,819	3,735	7,008	16,910					43,802
As at end of March 2025	-	1,550,813	482,654	98,319	43,003	3,824,033	174,371	-	-	-	6,173,193
NBV As at end of March 2025	98,987	244,824	50,833	126,986	12,967	433,607	-	-	-	-	968,203

