

# **Birkirkara Local Council**

## **Quarterly Financial Report**

### **for the Period**

**1st January till End of June 2025 (Quarter 2)**



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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 June 2025 (Quarter 2)

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	728,013	1,796,157	-	1,796,157
Income raised from Bye-Laws (2)	35,147	160,000	-	160,000
Income raised from LES (3)	5,308	10,000	-	10,000
Investment Income (4)	-	-	-	-
Other Income (5)	91,922	170,000	-	170,000
<b>TOTAL</b>	<b>860,390</b>	<b>2,136,157</b>	<b>-</b>	<b>2,136,157</b>
<b>Expenditure</b>				
Personal Emoluments (6)	177,526	384,768	-	384,768
Operations and Maintenance (7)	360,162	1,320,921	-	1,320,921
Administration (8)	124,942	159,000	-	159,000
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	86,663	177,667	-	177,667
<b>TOTAL</b>	<b>749,293</b>	<b>2,042,356</b>	<b>-</b>	<b>2,042,356</b>
<b>Surplus / Deficit</b>	<b>111,097</b>	<b>93,801</b>	<b>-</b>	<b>93,801</b>

## Statement of Financial Position as at end of June 2025 (Quarter 2)

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)	1,030,006	998,105		998,105
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	134,605	204,714	-	204,714
Cash and Cash Equivalents (13)	1,193,716	992,076	-	992,076
<b>Total Current Assets</b>	<b>1,328,321</b>	<b>1,196,790</b>	<b>-</b>	<b>1,196,790</b>
<b>Current Liabilities</b>				
Payables (14)	1,266,485	895,317	-	895,317
<b>Total Current Liabilities</b>	<b>1,266,485</b>	<b>895,317</b>	<b>-</b>	<b>895,317</b>
<b>Net Current Assets</b>	<b>61,836</b>	<b>301,473</b>	<b>-</b>	<b>301,473</b>
<b>Non-current liabilities (15)</b>	<b>8,905</b>	<b>8,905</b>	<b>-</b>	<b>8,905</b>
<b>Net Assets</b>	<b>1,082,937</b>	<b>1,290,673</b>	<b>-</b>	<b>1,290,673</b>
<b>Reserves</b>				
Retained Funds	1,082,937	1,290,673		1,290,673

### Financial Situation Indicator

DESCRIPTION				
Current Assets	1,328,321	1,196,790	-	1,196,790
Current Liabilities	1,266,485	895,317	-	895,317
Government Allocation	61,836	301,473	-	301,473
<b>Working Capital</b>	<b>1,438,289</b>	<b>1,796,157</b>	<b>-</b>	<b>1,796,157</b>
<b>FSI</b>	<b>4 %</b>	<b>17 %</b>		<b>17 %</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	111,097	93,801	-	93,801
<b>Adjustments for:</b>				
Depreciation	86,663	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	397,796			-
Increase / (Decrease) in accruals	57,786			-
Decrease / (Increase) in receivables				-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	653,342	271,468	-	271,468
Interest paid				-
<i>Net cash from operating activities</i>	<b>653,342</b>	<b>271,468</b>	<b>-</b>	<b>271,468</b>
<b>Cash flows from investing activities</b>				
Purchase of property, plant & equipment	(253,197)			-
Proceeds from sale of property, plant & equipment				-
Grants received	32,160			-
Interest received				-

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<i>Net cash used in investing activities</i>	(221,037)	-	-	-
<b>Cash flows from financing activities</b>				
Proceeds from long-term borrowings				-
Interest Paid				-
Bank Loan Repayments				-
<i>Net cash from financing activities</i>	-	-	-	-
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>432,305</b>	<b>271,468</b>	<b>-</b>	<b>271,468</b>
Cash & cash equivalents at beginning of year	761,411			-
<b>Cash &amp; cash equivalents at end of Quarter</b>	<b>1,193,716</b>	<b>271,468</b>	<b>-</b>	<b>271,468</b>

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 Central Government:</b>				
0001 In terms of section 55 CAP 363	719,145	1,766,157		1,766,157
0002-0004 In terms of section 58 CAP 363	8,868	30,000		30,000
0005-0019 Other income	728,013	1,796,157	-	1,796,157
<b>2 Income raised from Bye-Laws</b>				
0021-0025 Community Services				-
0026-0035 Income from Permits	35,147	160,000		160,000
	35,147	160,000	-	160,000
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees	5,308	10,000		10,000
0038-0055 Contraventions	5,308	10,000		10,000
	5,308	10,000	-	10,000
<b>4 Investment Income</b>				
0091-0095 Bank interest				-
0096-0099 Income received from Government Securities	-	-		-
	-	-	-	-
<b>5 Sponsorships</b>				
0066-0069 Documents & Information	43,525	120,000		120,000
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations	24,950	50,000		50,000
0110-0119 Contributions	23,447			-
0120-0129 General Income	91,922	170,000		170,000
	91,922	170,000	-	170,000
<b>Total</b>	<b>860,390</b>	<b>2,136,157</b>	<b>-</b>	<b>2,136,157</b>

Detailed Expenditure

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>6 i) Personal Emoluments</b>				
1100 Mayor's Allowance	10,798	21,850		21,850
1200 Employees' Salaries & Wages	116,518	260,485		260,485
1300 Bonuses	2,704	18,279		18,279
1400 Income Supplements	9,645	2,845		2,845
1500 Social Security Contributions	22,600	24,449		24,449
1600 Allowances	15,260	35,515		35,515
1700 Overtime	177,526	21,345	-	21,345
		<b>384,768</b>		<b>384,768</b>
	€	€	€	€
<b>7 Operations and Maintenance</b>				
2100-2149 Public Utilities	12,611	25,000		25,000
2200-2259 Public Materials & Supplies	11,322	20,000		20,000
2300-2399 Repairs & upkeep	62,764	180,000		180,000
2400-2449 Rent	4,163	6,221		6,221
3010 Street Lighting	30,602	50,000		50,000
3020 Lease of Equipment	389	1,000		1,000
3030 Insurance	4,534	12,200		12,200
3035 Bank Charges	932	2,000		2,000
3038 Penalties		1,000		1,000
3041 Refuse Collection		262,000		262,000
3042 Bulky Refuse Collection	15,637	100,000		100,000
3043 Bins on wheels		30,000		30,000
3045 Bring in sites				-
3051 Road & Street Cleaning	115,362	200,000		200,000
3052 Cleaning & Maintenance of Non-Urban Areas				-
3053 Cleaning of Public Conveniences				-
3055 Cleaning of Council Premises				-
3040 Waste Disposal				-

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3060 Cleaning & Maintenance of Parks & Gardens	60,442	280,000	-	280,000
3061 Cleaning & Maintenance of Soft Areas			-	-
3062 Cleaning & Maintenance of Beaches & CA			-	-
3063 Cleaning & Maintenance of Country Non-Urban	9,130	50,000	50,000	-
6064 Other Contractual Services			-	-
3070-3090 Consultation Fees	9,402		-	-
3100-3139 Contract & Project Management	21,452	50,000	50,000	-
3300-3379 Hospitality			-	-
3380-3389 Community	1,419	1,500	1,500	-
3390-3394 Donations		50,000	50,000	-
3600-3694 Local Enforcement Expenses			-	-
3700-3799 EU Projects			-	-
3800-3899 Twinning			-	-
	<b>360,162</b>	<b>1,320,921</b>	<b>-</b>	<b>1,320,921</b>
<b>8 Administration</b>				
2150-2199 Office Utilities	7,019	10,000	10,000	-
2260-2299 Office Materials & Supplies			-	-
2450-2499 Office Rent			-	-
2500-2599 National & International Memberships	9,975	15,000	15,000	-
2600-2699 Office Services	20,394	25,000	25,000	-
2700-2799 Transport			-	-
2800-2899 Travel	2,888	10,500	10,500	-
2900-2999 Information Services			-	-
3050 Office Cleaning	73,919	84,500	84,500	-
3410-3499 Professional Services	180	10,000	10,000	-
3200-3299 Training			-	-
3345 Office Hospitality	5,567	4,000	4,000	-
3400-3499 Incidental Expenses	5,000		-	-
	<b>124,942</b>	<b>159,000</b>	<b>-</b>	<b>159,000</b>
<b>9 Finance Costs</b>				
3036 Interest on Bank Loan			-	-
			-	-

## Detailed Statement of Financial Position

DESCRIPTION	Actual for	Annual Budget	Virrements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>10 Other Expenditure</b>				
3500-3599 Loss / (Profit) on Disposal of asset				
3695 Increase/(Decrease) in allowance for bad debts	86,663	177,667	-	-
8000-8099 Depreciation As at end of June 2025	86,663	177,667	-	177,667
<b>Total</b>	<b>749,293</b>	<b>2,042,356</b>	<b>-</b>	<b>2,042,356</b>
<b>11 Inventories</b>				
5201-5249 Stationery				
5250-5299 Consumables	-	-	-	-
<b>12 Receivables</b>				
0201-0209 Receivables	36,046	144,833		144,833
0210-0219 LES Receivables	(221)			-
0220-0229 Receivables from EU	95,580	59,881		59,881
0250 Prepayments & Accrued income	3,201			-
Other receivables	134,605	204,714	-	204,714
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	1,193,716	992,076		992,076
	1,193,716	992,076	-	992,076
<b>14 Payables</b>				
4000 Payables	377,059	332,357		332,357
4100 Accruals	178,863	70,475		70,475
4150 Deferred Income	695,446	468,893		468,893

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	Short-term Borrowings			
	Other payables			
	15,116	23,592	-	23,592
	<b>1,266,485</b>	<b>895,317</b>	<b>-</b>	<b>895,317</b>
<b>15</b>	<b>Non Current Liabilities</b>			
	4200 Long Term Borrowing			
	8,905	8,905		8,905
	<b>8,905</b>	<b>8,905</b>	<b>-</b>	<b>8,905</b>

16 Total Commitments (Recurrent and Capital)

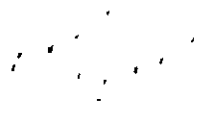
DESCRIPTION	Year 2025 as at Quarter 1							
	Actual to date	Committed to date	Future Commitments to date	Total	Year 2025 Budget (at start of year)	Variance	Total Virements to date	Year 2025 Updated Budget
	€ a	€ b	€ c	€ d=a+b+c	€ e	€ f=e-d	€ g	€ h=e+g
<b>Personal Emoluments</b>								
Mayor's Allowance	10,798			10,798	21,850	11,052		21,850
Employee Salaries and wages	116,518			116,518	260,485	143,967		260,485
Bonuses	2,704			2,704	18,279	15,575		18,279
Income Supplements				-	2,845	2,845		2,845
Social Security Contributions	9,645			9,645	24,449	14,804		24,449
Allowances	22,600			22,600	35,515	12,915		35,515
Overtime	15,260			15,260	21,345	6,085		21,345
	<b>177,526</b>			<b>177,526</b>	<b>384,768</b>	<b>207,242</b>		<b>384,768</b>
<b>Operations and maintenance</b>								
Utilities	12,611			12,611	25,000	12,389		25,000
Materials and supplies	11,322			11,322	20,000	8,679		20,000
Repair and upkeep (works)	62,764			62,764	180,000	117,236		180,000
Rent	4,163			4,163	6,221	2,058		6,221
Street lighting	30,602			30,602	50,000	19,398		50,000
Lease of Equipment	389			389	1,000	611		1,000
Insurance	4,534			4,534	12,200	7,666		12,200
Bank Charges	932			932	2,000	1,068		2,000
Penalties				-	1,000	1,000		1,000
Refuse collection				-	100,000	100,000		100,000
Bulky Refuse Collection	15,637			15,637	30,000	14,363		30,000
Bins on wheels				-		-		-
Bring in sites				-		-		-
Road and Street Cleaning				-		-		-
Cleaning and maintenance of non-urban areas				-		-		-
Cleaning of Public Conveniences				-		-		-
Cleaning of Council premises				-		-		-
Waste disposal	115,362			115,362	200,000	84,638		200,000
					262,000	262,000		262,000

Cleaning & maintenance of parks and gardens	60,442	-	60,442	280,000	219,558	-	280,000
Cleaning & maintenance of soft areas	-	-	-	-	-	-	-
Cleaning & maintenance of Beaches & CA	-	-	-	-	-	-	-
Cleaning & maintenance of Country Non-Urban	9,130	-	9,130	50,000	40,870	-	50,000
Other contractual services	9,402	-	9,402	-	(9,402)	-	-
Consultation Fees	9,402	-	9,402	-	-	-	-
Contract & Project Management	21,452	-	21,452	50,000	28,548	-	50,000
Hospitality	1,419	-	1,419	50,000	48,581	-	50,000
Community	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-
EU projects	-	-	-	-	-	-	-
Twinning	-	-	-	-	-	-	-
Local enforcement system	-	-	-	1,500	1,500	-	1,500
Provision for bad debts	-	-	-	-	-	-	-
<b>Administration</b>	<b>360,162</b>	<b>-</b>	<b>360,162</b>	<b>1,320,921</b>	<b>960,759</b>	<b>-</b>	<b>1,320,921</b>
Office utilities	7,019	-	7,019	10,000	2,981	-	10,000
Office Materials and Supplies	-	-	-	-	-	-	-
Office Rent	-	-	-	-	-	-	-
National and International memberships	9,975	-	9,975	15,000	5,025	-	15,000
Office Services	20,394	-	20,394	25,000	4,606	-	25,000
Transport	-	-	-	-	-	-	-
Travel	2,888	-	2,888	10,500	7,612	-	10,500
Information Services	-	-	-	-	-	-	-
Office cleaning	73,919	-	73,919	84,500	10,581	-	84,500
Professional services	180	-	180	10,000	9,820	-	10,000
Training	-	-	-	-	-	-	-
Office hospitality	5,567	-	5,567	4,000	(1,567)	-	4,000
Incidental Expenses	5,000	-	5,000	-	(5,000)	-	-
Interest on Bank Loan	-	-	-	-	-	-	-
Depreciation charge for the year	-	-	-	-	-	-	-
<b>Total</b>	<b>124,942</b>	<b>-</b>	<b>124,942</b>	<b>159,000</b>	<b>34,058</b>	<b>-</b>	<b>159,000</b>
<b>Capital Expenditure/ Projects</b>	<b>662,630</b>	<b>-</b>	<b>662,630</b>	<b>1,864,689</b>	<b>1,202,059</b>	<b>-</b>	<b>1,864,689</b>

Acquisition of property	24,311	-	-	-	-	-
Equipment	93,559	24,311	(24,311)	-	-	-
Urban Improvements	93,692	93,559	(93,559)	-	-	-
Old Railway Station Museum		-	-	-	-	-
Motor vehicles		93,692	(93,692)	-	-	-
Project 4 (to provide details)		-	-	-	-	-
<b>Total</b>	<b>211,562</b>	<b>211,562</b>	<b>#####</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	Assets Under Construction	Urban Improvements & Construction 10%	Plant, Machinery & Equipment 20%	Office Furniture & Fittings 8%	Motor Vehicles 20%	Special Programmes 10%	Street Signs 100%							Total
€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
<b>Cost</b>														
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	41,635	93,559	24,311		93,692	374,032								627,229
Disposals	(374,032)													(374,032)
As at end of June 2025	<b>147,572</b>	<b>2,241,790</b>	<b>557,234</b>	<b>225,305</b>	<b>169,604</b>	<b>9,731,877</b>	<b>174,371</b>							<b>13,247,753</b>
<b>Grants/ other reimbursements</b>														
As at 1st January 2025	7,924	446,153	21,277		19,942	5,155,746								5,651,042
Additions					32,160	318,491								350,651
As at end of June 2025	<b>7,924</b>	<b>446,153</b>	<b>21,277</b>	<b>-</b>	<b>52,102</b>	<b>5,474,237</b>	<b>-</b>							<b>6,001,693</b>
<b>Accumulated Depreciation</b>														
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		18,655	12,898	7,471	13,819	33,819								86,663
Released on disposal														-
As at end of June 2025		<b>1,560,138</b>	<b>488,733</b>	<b>102,055</b>	<b>49,814</b>	<b>3,840,942</b>	<b>174,371</b>							<b>6,216,054</b>
<b>NBV</b>	<b>As at end of June 2025</b>	<b>139,648</b>	<b>235,499</b>	<b>47,224</b>	<b>123,250</b>	<b>67,688</b>	<b>416,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,030,006</b>

