

Birkirkara Local Council

Quarterly Financial Report

for the Period

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









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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 December 2025 (Quarter 4)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	1,472,127	1,796,157	-	1,796,157
Income raised from Bye-Laws (2)	171,454	160,000	-	160,000
Income raised from LES (3)	15,649	10,000	-	10,000
Investment Income (4)	-	-	-	-
Other Income (5)	301,876	170,000	-	170,000
TOTAL	1,961,106	2,136,157	-	2,136,157
Expenditure				
Personal Emoluments (6)	414,946	384,768	-	384,768
Operations and Maintenance (7)	799,829	1,320,921	-	1,320,921
Administration (8)	310,792	159,000	-	159,000
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	180,209	177,667	-	177,667
TOTAL	1,705,776	2,042,356	-	2,042,356
Surplus / Deficit	255,330	93,801	-	93,801




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
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	1,023,283	998,105		998,105
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	75,911	204,714	-	204,714
Cash and Cash Equivalents (13)	1,094,085	992,076	-	992,076
Total Current Assets	1,169,996	1,196,790	-	1,196,790
Current Liabilities				
Payables (14)	957,200	895,317	-	895,317
Total Current Liabilities	957,200	895,317	-	895,317
Net Current Assets	212,796	301,473	-	301,473
Non-current liabilities (15)	8,905	8,905	-	8,905
Net Assets	1,227,174	1,290,673	-	1,290,673
Reserves				
Retained Funds	1,227,174	1,290,673		1,290,673

Financial Situation Indicator

DESCRIPTION				
Current Assets	1,169,996	1,196,790	-	1,196,790
Current Liabilities	957,200	895,317	-	895,317
Working Capital	212,796	301,473	-	301,473
Government Allocation	1,438,289	1,796,157	-	1,796,157
FSI	15 %	17 %		17 %

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	255,330	93,801	-	93,801
Adjustments for:				
Depreciation	151,634	177,667	-	177,667
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Trasfer of Grants	318,491			-
Increase / (Decrease) in payables	(229,976)			-
Increase / (Decrease) in accruals				-
Decrease / (Increase) in receivables	116,480			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	611,959	271,468	-	271,468
Interest paid				-
<i>Net cash from operating activities</i>	611,959	271,468	-	271,468
Cash flows from investing activities				
Purchase of property, plant & equipment	(436,370)			-
Proceeds from sale of property, plant & equipment				-
Grants received	157,085			-
Interest received				-
<i>Net cash used in investing activities</i>	(279,285)	-	-	-
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	332,674	271,468	-	271,468
Cash & cash equivalents at beginning of year	761,411			-
Cash & cash equivalents at end of Quarter	1,094,085	271,468	-	271,468




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	1,438,289	1,766,157		1,766,157
0002-0004 In terms of section 58 CAP 363	33,838	30,000		30,000
0005-0019 Other income				-
	1,472,127	1,796,157	-	1,796,157
2 Income raised from Bye-Laws				
0021-0025 Community Services				-
0026-0035 Income from Permits	171,454	160,000		160,000
	171,454	160,000	-	160,000
3 Local Enforcement Income				
0037 Commission from Regional Committees	15,649	10,000		10,000
0038-0055 Contraventions				-
	15,649	10,000	-	10,000
4 Investment Income				
0091-0095 Bank interest				-
0096-0099 Income received from Governmet Securities				-
	-	-	-	-
5 Sponsorships				
0056-0065 Sponsorships				-
0066-0069 Documents & Information	121,925	120,000		120,000
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations				-
0110-0119 Contributions	50,320	50,000		50,000
0120-0129 General Income	129,632			-
	301,876	170,000	-	170,000
Total	1,961,106	2,136,157	-	2,136,157

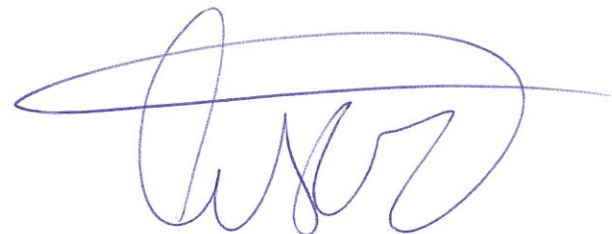



Detailed Expenditure

DESCRIPTION		Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
		€	€	€	€
6 i)	Personal Emoluments				
1100	Mayor's Allowance	21,662	21,850		21,850
1200	Employees' Salaries & Wages	271,726	260,485		260,485
1300	Bonuses	27,713	18,279		18,279
1400	Income Supplements		2,845		2,845
1500	Social Security Contributions	20,834	24,449		24,449
1600	Allowances	45,200	35,515		35,515
1700	Overtime	27,810	21,345		21,345
		414,946	384,768	-	384,768
7	Operations and Maintenance				
2100-2149	Public Utilities	24,148	25,000		25,000
2200-2259	Public Materials & Supplies	18,509	20,000		20,000
2300-2399	Repairs & upkeep	125,769	180,000		180,000
2400-2449	Rent	5,365	6,221		6,221
3010	Street Lighting	51,734	50,000		50,000
3020	Lease of Equipment	676	1,000		1,000
3030	Insurance	18,689	12,200		12,200
3035	Bank Charges	2,805	2,000		2,000
3038	Penalties		1,000		1,000
3041	Refuse Collection		262,000		262,000
3042	Bulky Refuse Collection	32,093	100,000		100,000
3043	Bins on wheels		30,000		30,000
3045	Bring in sites				-
3051	Road & Street Cleaning	238,798	200,000		200,000
3052	Cleaning & Maintenance of Non-Urban Areas				-
3053	Cleaning of Public Conveniences				-
3055	Cleaning of Council Premises				-
3040	Waste Disposal				-
3060	Cleaning & Maintenance of Parks & Gardens				-
3061	Cleaning & Maintenance of Soft Areas	119,412	280,000		280,000
3062	Cleaning & Maintenance of Beaches & CA				-
3063	Cleaning & Maintenance of Country Non-Urban				-
6064	Other Contractual Services	24,230	50,000		50,000
3070-3090	Consultation Fees				-
3100-3139	Contract & Project Management	23,585			-
3300-3379	Hospitality				-
3380-3389	Community	111,498	50,000		50,000
3390-3394	Donations				-
3600-3694	Local Enforcement Expenses	2,519	1,500		1,500
3700-3799	EU Projects		50,000		50,000
3800-3899	Twinning				-
		799,829	1,320,921	-	1,320,921
8	Administration				
2150-2199	Office Utilities	56,191	10,000		10,000
2260-2299	Office Materials & Supplies				-
2450-2499	Office Rent				-
2500-2599	National & International Memberships				-
2600-2699	Office Services	25,199	15,000		15,000
2700-2799	Transport	35,442	25,000		25,000
2800-2899	Travel				-
2900-2999	Information Services	5,991	10,500		10,500
3050	Office Cleaning				-
3410-3199	Professional Services	179,472	84,500		84,500
3200-3299	Training	180	10,000		10,000
3345	Office Hospitality				-
3400-3499	Incidental Expenses	8,318	4,000		4,000
		310,792	159,000	-	159,000
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	23,572			-
8000-8099 Depreciation As at end of December 2025	151,634	177,667		177,667
Bad debts	5,003			-
	180,209	177,667	-	177,667
Total	1,705,776	2,042,356	-	2,042,356
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	6,221	144,833		144,833
0210-0219 LES Receivables	(221)			-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	66,711	59,881		59,881
Other receivables	3,201			-
	75,911	204,714	-	204,714
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	1,094,085	992,076		992,076
	1,094,085	992,076	-	992,076
14 Payables				
4000 Payables	420,633	332,357		332,357
4100 Accruals	146,628	70,475		70,475
4150 Deferred Income	376,550	468,893		468,893
Short-term Borrowings				-
Other payables	13,389	23,592		23,592
	957,200	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

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	21,662			21,662	21,850	188		21,850
Employee Salaries and wages	271,726			271,726	260,485	(11,241)		260,485
Bonuses	27,713			27,713	18,279	(9,434)		18,279
Income Supplements				-	2,845	2,845		2,845
Social Security Contributions	20,834			20,834	24,449	3,615		24,449
Allowances	45,200			45,200	35,515	(9,685)		35,515
Overtime	27,810			27,810	21,345	(6,465)		21,345
414,946	-	-	414,946	384,768	(30,178)		-	384,768
Operations and maintenance								
Utilities	24,148			24,148	25,000	852		25,000
Materials and supplies	18,509			18,509	20,000	1,491		20,000
Repair and upkeep (works)	125,769			125,769	180,000	54,231		180,000
Rent	5,365			5,365	6,221	856		6,221
Street lighting	51,734			51,734	50,000	(1,734)		50,000
Lease of Equipment	676			676	1,000	324		1,000
Insurance	18,689			18,689	12,200	(6,489)		12,200
Bank Charges	2,805			2,805	2,000	(805)		2,000
Penalties				-	1,000	1,000		1,000
Refuse collection				-	100,000	100,000		100,000
Bulky Refuse Collection	32,093			32,093	30,000	(2,093)		30,000
Bins on wheels				-	-	-		-
Bring in sites				-	-	-		-
Road and Street Cleaning	238,798			238,798	200,000	(38,798)		200,000
Cleaning and maintenance of non-urban areas				-	-	-		-
Cleaning of Public Conveniences				-	-	-		-
Cleaning of Council premises				-	-	-		-
Waste disposal				-	262,000	262,000		262,000
Cleaning & maintenance of parks and gardens				-	-	-		-
Cleaning & maintenance of soft areas	119,412			119,412	280,000	160,588		280,000
Cleaning & maintenance of Beaches & CA				-	-	-		-
Cleaning & maintenance of Country Non-Urban				-	-	-		-
Other contractual services	24,230			24,230	50,000	25,770		50,000
Consultation Fees				-	-	-		-
Contract & Project Management	23,585			23,585		(23,585)		-
Hospitality				-	-	-		-
Community	111,498			111,498	50,000	(61,498)		50,000
Donations				-	-	-		-
EU projects	2,519			2,519	50,000	47,481		50,000
Twinning				-	-	-		-
Local enforcement system				-	1,500	1,500		1,500
Provision for bad debts				-	-	-		-
799,829	-	-	799,829	1,320,921	521,092		-	1,320,921
Administration								
Office utilities	56,191			56,191	10,000	(46,191)		10,000
Office Materials and Supplies				-	-	-		-
Office Rent				-	-	-		-
National and International memberships				-	-	-		-
Office Services	25,199			25,199	15,000	(10,199)		15,000
Transport	35,442			35,442	25,000	(10,442)		25,000
Travel				-	-	-		-
Information Services	5,991			5,991	10,500	4,509		10,500
Office cleaning				-	-	-		-
Professional services	179,472			179,472	84,500	(94,972)		84,500
Training	180			180	10,000	9,820		10,000
Office hospitality				-	-	-		-
Incidental Expenses	8,318			8,318	4,000	(4,318)		4,000
Interest on Bank Loan				-	-	-		-
Depreciation charge for the year				-	-	-		-
310,792	-	-	310,792	159,000	(151,792)		-	159,000
Total	1,525,567	-	-	1,525,567	1,864,689	339,122	-	1,864,689
Capital Expenditure/ Projects								
Acquisition of property				-	-	-		-
Equipment	24,311			24,311		(24,311)		-
Urban Improvements	150,058			150,058		(150,058)		-
Old Railway Station Museum				-	-	-		-
Motor vehicles	96,692			96,692		(96,692)		-
Project 4 (to provide details)				-	-	-		-
Total	271,061	-	-	271,061	-	#####	-	-

Note

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

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17 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Assets Under Construction 0%	Urban Improvements & Construction 10%	Plant, Machinery & Equipment 20%	Office Furniture & Fittings 8%	Motor Vehicles 20%	Special Programmes 10%	Street Signs 100%	Total
€	€	€	€	€	€	€	€	€
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	165,309	150,058	24,311		96,692	381,956		818,326
Disposals	(381,956)							(381,956)
As at end of December 2025	263,322	2,298,289	557,234	225,305	172,604	9,739,801	174,371	13,430,926
Grants/ other reimbursements								
As at 1st January 2025	7,924	446,153	21,277		19,942	5,155,746		5,651,042
Additions		92,765			64,320	318,491		475,576
As at end of December 2025	7,924	538,918	21,277	-	84,262	5,474,237	-	6,126,618
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		30,857	24,027	14,942	11,390	70,418		151,634
Released on disposal								-
As at end of December 2025	-	1,572,340	499,862	109,526	47,385	3,877,541	174,371	6,281,025
NBV As at end of December 2025	255,398	187,031	36,095	115,779	40,957	388,023	-	1,023,283

