



KUNSILL LOCALI
BIRZEBBUGA

Birzebbuga Local Council

Quarterly Financial Report

for the Period

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

Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash flow Statement	<i>Page 6</i>
Detailed Income	<i>Page 7</i>
Detailed Expenditure	<i>Page 8</i>
Detailed Statment of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>



Overview and Summary



Mayor



Executive Secretary

Statement of Income and Expenditure
1st January till End of March 2025 (Quarter 1)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	213,229	1,040,661	-	1,040,661
Income raised from Bye-Laws (2)	12,312	60,000	-	60,000
Income raised from LES (3)	1,529	4,000	-	4,000
Investment Income (4)	-	-	-	-
Other Income (5)	250	150	-	150
TOTAL	227,319	1,104,811	-	1,104,811
Expenditure				
Personal Emoluments (6)	73,260	342,124	-	342,124
Operations and Maintenance (7)	64,193	641,229	-	641,229
Administration (8)	17,909	89,550	-	89,550
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	30,679	70,539	-	70,539
TOTAL	186,041	1,143,442	-	1,143,442
Surplus / Deficit	41,278	(38,631)	-	(38,631)



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)	350,468	894,078		894,078
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	89,877	256,054	-	256,054
Cash and Cash Equivalents (13)	1,120,787	1,006,150	-	1,006,150
Total Current Assets	1,210,664	1,262,204	-	1,262,204
Current Liabilities				
Payables (14)	450,397	528,364	-	528,364
Total Current Liabilities	450,397	528,364	-	528,364
Net Current Assets	760,266	733,840	-	733,840
Non-current liabilities (15)	-	-	-	-
Net Assets	1,110,735	1,627,918	-	1,627,918
Reserves				
Retained Funds	1,110,735	1,627,918		1,627,918

Financial Situation Indicator

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Current Assets	1,210,664	1,262,204	-	1,262,204
Current Liabilities	450,397	528,364	-	528,364
Working Capital	760,266	733,840	-	733,840
Government Allocation	838,658	1,000,648	-	1,000,648
FSI	91 %	73 %		73 %

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	41,278	(38,631)	-	(38,631)
Adjustments for:				
Depreciation	30,679	70,539	-	70,539
Increase / (Decrease) in Allowance for Bad Debts				-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Trasfer of Grants to Profit & Loss				-
Increase / (Decrease) in payables	(159,899)			-
Increase / (Decrease) in accruals	(26,126)			-
Decrease / (Increase) in receivables	93,806			-
Decrease / (Increase) in inventories				-
Cash generated from operations	(20,262)	31,908	-	31,908
Interest paid				-
<i>Net cash from operating activities</i>	(20,262)	31,908	-	31,908
Cash flows from investing activities				
Purchase of property, plant & equipment	(7,275)			-
Proceeds from sale of property, plant & equipment				-
Grants received	5,792			-
Interest received				-
<i>Net cash used in investing activities</i>	(1,483)	-	-	-
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	(21,745)	31,908	-	31,908
Cash & cash equivalents at beginning of year	1,142,532	1,124,472		1,124,472
Cash & cash equivalents at end of Quarter	1,120,787	1,156,380	-	1,156,380



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	209,664	1,020,661		1,020,661
0002-0004 In terms of section 58 CAP 363		-		-
0005-0019 Other income	3,564	20,000		20,000
	213,229	1,040,661	-	1,040,661
2 Income raised from Bye-Laws				
0021-0025 Community Services	720			-
0026-0035 Income from Permits	11,592	60,000		60,000
	12,312	60,000	-	60,000
3 Local Enforcement Income				
0037 Commission from Regional Committees	1,529	4,000		4,000
0038-0055 Contraventions				-
	1,529	4,000	-	4,000
4 Investment Income				
0091-0095 Bank interest				-
0096-0099 Income received from Governmet Securities				-
	-	-	-	-
5				
0056-0065 Sponsorships				-
0066-0069 Documents & Information				-
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations	250	150		150
0110-0119 Contributions	-			-
0120-0129 General Income				-
	250	150	-	150
Total	227,319	1,104,811	-	1,104,811

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	4,754	17,000		17,000
1200	Employees' Salaries & Wages	56,766	246,705		246,705
1300	Bonuses		23,727		23,727
1400	Income Supplements	804	2,181		2,181
1500	Social Security Contributions	3,056	19,911		19,911
1600	Allowances	5,050	22,600		22,600
1700	Overtime	2,830	10,000		10,000
		73,260	342,124	-	342,124
	DESCRIPTION	€	€	€	€
7	Operations and Maintenance				
2100-2149	Public Utilities	1,194	11,000		11,000
2200-2259	Public Materials & Supplies	1,687	16,000		16,000
2300-2399	Repairs & upkeep	3,455	65,000		65,000
2400-2449	Rent				-
3010	Street Lightning	6,356	30,000		30,000
3020	Lease of Equipment	78	312		312
3030	Insurance	2,781	3,800		3,800
3035	Bank Charges	688	2,700		2,700
3038	Penalties				-
3041	Refuse Collection	-	60,000		60,000
3042	Bulky Refuse Collection	2,000	9,000		9,000
3043	Bins on wheels				-
3045	Bring in sites				-
3051	Road & Street Cleaning	22,000	88,000		88,000
3052	Cleaning & Maintenance of Non-Urban Areas		10,000		10,000
3053	Cleaning of Public Conveniences	6,665	36,000		36,000
3055	Cleaning of Council Premises	504	2,700		2,700
3040	Waste Disposal	-	220,167		220,167
3060	Cleaning & Maintenance of Parks & Gardens	6,121	25,000		25,000
3061	Cleaning & Maintenance of Soft Areas				-
3062	Cleaning & Maintenance of Beaches & CA				-
3063	Cleaning & Maintenance of Country Non-Urban				-
6064	Other Contractual Services	6,497	41,000		41,000
3070-3090	Consultation Fees				-
3100-3139	Contract & Project Management				-
3300-3379	Hospitality	3,879	20,000		20,000
3380-3389	Community				-
3390-3394	Donations				-
3600-3694	Local Enforcement Expenses	288	550		550
3700-3799	EU Projects				-
3800-3899	Twinning				-
		64,193	641,229	-	641,229
8	Administration				
2150-2199	Office Utilities				-
2260-2299	Office Materials & Supplies				-
2450-2499	Office Rent	1,594	7,400		7,400
2500-2599	National & International Memberships	-	350		350
2600-2699	Office Services	6,668	17,000		17,000
2700-2799	Transport	2,012	17,500		17,500
2800-2899	Travel				-
2900-2999	Information Services	660	2,800		2,800
3050	Office Cleaning				-
3410-3199	Professional Services	5,276	38,000		38,000
3200-3299	Training				-
3345	Office Hospitality	1,700	6,000		6,000
3400-3499	Incidental Expenses		500		500
		17,909	89,550	-	89,550
9	Finance Costs				
3036	Interest on Bank Loan				-
					-
					-

Detailed Statment 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 March 2025	30,679	70,539		70,539
	30,679	70,539	-	70,539
Total	186,041	1,143,442	-	1,143,442
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	3,862	3,717		3,717
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	8,022	174,345		174,345
Other debtor	77,992	77,992		77,992
	89,877	256,054	-	256,054
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	1,120,787	1,006,150		1,006,150
	1,120,787	1,006,150	-	1,006,150
14 Payables				
4000 Payables	319,112	384,090		384,090
4100 Accruals	44,633	85,417		85,417
4150 Deferred Income	-	-		-
Short-term Borrowings				-
Grant not yet utilised	86,652	58,857		58,857
	450,397	528,364	-	528,364
15 Non Current Liabilities				
4200 Long Term Borrowing				-
	-	-	-	-

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	Property	Construction & spec prog	Assets under construction	New street signs	Urban Improvements	Plant, machinery & equipment	Office furniture & fittings	Trees	Motor Vehicle	Total
% of depreciation	1%	10%	0%	100%	10%	20-25%	8%	0%	20%	
€	€	€	€	€	€	€	€	€	€	€
As at 1st January 2025	80,751	4,694,347	56,764	7,676	1,247,984	134,616	88,630	21,584	16,299	6,348,651
Additions	-	-	-	-	6,645	630	-	-	-	7,275
Disposals	-	-	-	-	-	-	-	-	-	-
As at end of March 2025	80,751	4,694,347	56,764	7,676	1,254,629	135,246	88,630	21,584	16,299	6,355,926
Grants/ other reimbursements										
As at 1st January 2025		641,403			546,731	14,070	95	14,874		1,217,173
Additions		-			5,792					5,792
As at end of March 2025		641,403			552,523	14,070	95	14,874		1,222,965
Accumulated Depreciation										
As at 1st January 2025	18,702	3,976,710		7,676	584,296	98,029	50,101		16,299	4,751,813
Charge for the period	205	2,297			26,544	1,015	618			30,679
Released on disposal										
As at end of March 2025	18,907	3,979,007		7,676	610,840	99,044	50,719		16,299	4,782,492
NBV	61,844	73,937	56,764		91,265	22,132	37,816	6,710		350,468