



KUNŞILL LOKALI
BIRZEBBUGA

Birzebbuga Local Council

Quarterly Financial Report

for the Period

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

A handwritten signature in blue ink, consisting of a stylized 'S' followed by a vertical stroke and a loop.

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Overview and Summary



Mayor



Executive Secretary

Statement of Income and Expenditure
1st January till End of June 2025 (Quarter 2)

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
Income				
Funds received from Central Government (1)	437,694	858,658	-	858,658
Income raised from Bye-Laws (2)	27,758	60,000	-	60,000
Income raised from LES (3)	3,014	4,000	-	4,000
Investment Income (4)	-	-	-	-
Other Income (5)	1,650	150	-	150
TOTAL	470,115	922,808	-	922,808
Expenditure				
Personal Emoluments (6)	184,099	364,542	-	364,542
Operations and Maintenance (7)	163,549	361,062	-	361,062
Administration (8)	43,883	87,550	-	87,550
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	54,297	95,593	-	95,593
TOTAL	445,829	908,747	-	908,747
Surplus / Deficit	24,287	14,061	-	14,061

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
	€	€	€	€
Non-current Assets				
Property, Plant and Equipment (17)	358,776	305,529		305,529
Current Assets				
Inventories (11)	-	-	-	-
Receivables (12)	118,837	98,209	-	98,209
Cash and Cash Equivalents (13)	1,322,501	1,053,341	-	1,053,341
Total Current Assets	1,441,339	1,151,550	-	1,151,550
Current Liabilities				
Payables (14)	682,292	339,964	-	339,964
Total Current Liabilities	682,292	339,964	-	339,964
Net Current Assets	759,047	811,586	-	811,586
Non-current liabilities (15)	-	-	-	-
Net Assets	1,117,823	1,117,115	-	1,117,115
Reserves				
Retained Funds	1,117,823	1,117,115		1,117,115

Financial Situation Indicator

DESCRIPTION				
Current Assets	1,441,339	1,151,550	-	1,151,550
Current Liabilities	682,292	339,964	-	339,964
Working Capital	759,047	811,586	-	811,586
Government Allocation	838,658	1,000,648	-	1,000,648
FSI	91 %	81 %		81 %

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	24,287	14,061	-	14,061
Adjustments for:				
Depreciation	57,127	95,593	-	95,593
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	176,359			-
Increase / (Decrease) in accruals	(19,754)			-
Decrease / (Increase) in receivables	(21,812)			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	216,207	109,654	-	109,654
Interest paid				-
				-
<i>Net cash from operating activities</i>	216,207	109,654	-	109,654
Cash flows from investing activities				
Purchase of property, plant & equipment	(107,972)			-
Proceeds from sale of property, plant & equipment				-
Grants received	71,734			-
Interest received				-
				-
<i>Net cash used in investing activities</i>	(36,238)	-	-	-
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	179,969	109,654	-	109,654
Cash & cash equivalents at beginning of year	1,142,532	1,124,472		1,124,472
Cash & cash equivalents at end of Quarter	1,322,501	1,234,126	-	1,234,126

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	419,329	838,658		838,658
0002-0004 In terms of section 58 CAP 363	-	-		-
0005-0019 Other income	18,364	20,000		20,000
	437,694	858,658	-	858,658
2 Income raised from Bye-Laws				
0021-0025 Community Services	1,200			-
0026-0035 Income from Permits	26,558	60,000		60,000
	27,758	60,000	-	60,000
3 Local Enforcement Income				
0037 Commission from Regional Committees	3,014	4,000		4,000
0038-0055 Contraventions				-
	3,014	4,000	-	4,000
4 Investment Income				
0091-0095 Bank interest				-
0096-0099 Income received from Governnet Securities				-
	-	-	-	-
5 Sponsorships				
0066-0069 Documents & Information				-
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations	1,650	150		150
0110-0119 Contributions	-			-
0120-0129 General Income				-
	1,650	150	-	150
Total	470,115	922,808	-	922,808

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	10,008	17,000		17,000
1200	Employees' Salaries & Wages	132,139	256,992		256,992
1300	Bonuses	8,728	29,168		29,168
1400	Income Supplements	804	2,181		2,181
1500	Social Security Contributions	10,096	21,601		21,601
1600	Allowances	14,100	22,600		22,600
1700	Overtime	8,224	15,000		15,000
		184,099	364,542	-	364,542
7	Operations and Maintenance				
2100-2149	Public Utilities	6,543	11,000		11,000
2200-2259	Public Materials & Supplies	3,052	16,000		16,000
2300-2399	Repairs & upkeep	15,048	65,000		65,000
2400-2449	Rent				
3010	Street Lightning	15,342	30,000		30,000
3020	Lease of Equipment	156	312		312
3030	Insurance	1,863	3,800		3,800
3035	Bank Charges	1,332	2,700		2,700
3038	Penalties				
3041	Refuse Collection	-	-		-
3042	Bulky Refuse Collection	3,985	9,000		9,000
3043	Bins on wheels				
3045	Bring in sites				
3051	Road & Street Cleaning	44,000	88,000		88,000
3052	Cleaning & Maintenance of Non-Urban Areas		10,000		10,000
3053	Cleaning of Public Conveniences	9,618	36,000		36,000
3055	Cleaning of Council Premises	1,044	2,700		2,700
3040	Waste Disposal				
3060	Cleaning & Maintenance of Parks & Gardens	11,851	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	16,997	41,000		41,000
3070-3090	Consultation Fees				
3100-3139	Contract & Project Management				
3300-3379	Hospitality	32,400	20,000		20,000
3380-3389	Community				
3390-3394	Donations				
3600-3694	Local Enforcement Expenses	317	550		550
3700-3799	EU Projects				
3800-3899	Twinning				
		163,549	361,062	-	361,062
8	Administration				
2150-2199	Office Utilities				
2260-2299	Office Materials & Supplies				
2450-2499	Office Rent	3,582	7,400		7,400
2500-2599	National & International Memberships	-	350		350
2600-2699	Office Services	12,057	15,000		15,000
2700-2799	Transport	6,544	17,500		17,500
2800-2899	Travel				
2900-2999	Information Services	1,439	2,800		2,800
3050	Office Cleaning				
3410-3199	Professional Services	16,351	38,000		38,000
3200-3299	Training				
3345	Office Hospitality	3,909	6,000		6,000
3400-3499	Incidental Expenses		500		500
		43,883	87,550	-	87,550
9	Finance Costs				
3036	Interest on Bank Loan				
		-	-	-	-

Detailed Statment 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	(2,830)	-		-
3695 Increase/(Decrease) in allowance for bad debts				
8000-8099 Depreciation As at end of June 2025	57,127	95,593		95,593
	54,297	95,593	-	95,593
Total	445,829	908,747	-	908,747
11 Inventories				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
12 Receivables				
0201-0209 Receivables	536	3,717		3,717
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	40,309	16,500		16,500
Other debtor	77,992	77,992		77,992
	118,837	98,209	-	98,209
13 Cash & Equivalents				
5001-5099 Bank & Cash Balances	1,322,501	1,053,341		1,053,341
	1,322,501	1,053,341	-	1,053,341
14 Payables				
4000 Payables	393,877	310,000		310,000
4100 Accruals	51,005	25,964		25,964
4150 Deferred Income	209,664	-		-
Short-term Borrowings				
Grant not yet utilised	27,746	4,000		4,000
	682,292	339,964	-	339,964
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 % of depreciation	€											Total	
	Property 1%	Construction & spec prog 10%	Assets under construction 0%	New street signs 100%	Urban Improvements 10%	Plant, machinery & equipment 20-25%	Office furniture & fittings 8%	Trees 0%	Motor Vehicle 20%	€			
Cost													
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		-	20,319		78,077	5,715	3,861						107,972
Disposals													-
As at end of June 2025	80,751	4,694,347	77,083	7,676	1,326,061	140,331	92,491	21,584	16,299				6,456,623
Grants/ other reimbursements													
As at 1st January 2025		641,403			546,731	14,070	95	14,874					1,217,173
Additions		-			71,734								71,734
As at end of June 2025	-	641,403	-	-	618,465	14,070	95	14,874	-				1,288,907
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	410	5,494			44,444	4,936	1,843						57,127
Released on disposal													-
As at end of June 2025	19,112	3,982,204	-	7,676	628,740	102,965	51,944	-	16,299				4,808,940
NBV	61,639	70,740	77,083	-	78,856	23,296	40,452	6,710	-				358,776