



KUNSILL LOKALI  
BIRŽEBBUĠA

# **Birzebbuga Local Council**

## **Quarterly Financial Report**

**for the Period**

**1st January till End of September 2025 (Quarter 3)**

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*Overview and Summary*



Mayor



Executive Secretary

**Statement of Income and Expenditure**  
**1st January till End of September 2025 (Quarter 3)**

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	664,359	858,658	-	858,658
Income raised from Bye-Laws (2)	46,590	60,000	-	60,000
Income raised from LES (3)	4,891	4,000	-	4,000
Investment Income (4)	-	-	-	-
Other Income (5)	2,250	150	-	150
<b>TOTAL</b>	<b>718,090</b>	<b>922,808</b>	<b>-</b>	<b>922,808</b>
<b>Expenditure</b>				
Personal Emoluments (6)	269,454	364,542	-	364,542
Operations and Maintenance (7)	248,184	361,062	-	361,062
Administration (8)	84,919	87,550	-	87,550
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	82,840	95,593	-	95,593
<b>TOTAL</b>	<b>685,397</b>	<b>908,747</b>	<b>-</b>	<b>908,747</b>
<b>Surplus / Deficit</b>	<b>32,693</b>	<b>14,061</b>	<b>-</b>	<b>14,061</b>



## Statement of Financial Position as at end of September 2025 (Quarter 3)

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)	323,550	305,529		305,529
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	103,401	98,209	-	98,209
Cash and Cash Equivalents (13)	1,329,274	1,053,341	-	1,053,341
<b>Total Current Assets</b>	<b>1,432,676</b>	<b>1,151,550</b>	<b>-</b>	<b>1,151,550</b>
<b>Current Liabilities</b>				
Payables (14)	649,498	339,964	-	339,964
<b>Total Current Liabilities</b>	<b>649,498</b>	<b>339,964</b>	<b>-</b>	<b>339,964</b>
<b>Net Current Assets</b>	<b>783,177</b>	<b>811,586</b>	<b>-</b>	<b>811,586</b>
<b>Non-current liabilities (15)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Assets</b>	<b>1,106,727</b>	<b>1,117,115</b>	<b>-</b>	<b>1,117,115</b>
<b>Reserves</b>				
Retained Funds	1,106,727	1,117,115		1,117,115

## Financial Situation Indicator

DESCRIPTION				
Current Assets	1,432,676	1,151,550	-	1,151,550
Current Liabilities	649,498	339,964	-	339,964
<b>Working Capital</b>	<b>783,177</b>	<b>811,586</b>	<b>-</b>	<b>811,586</b>
Government Allocation	838,658	1,000,648	-	1,000,648
<b>FSI</b>	<b>93 %</b>	<b>81 %</b>		<b>81 %</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	32,693	14,061	-	14,061
Adjustments for:				
Depreciation	85,705	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	116,088			-
Increase / (Decrease) in accruals	(24,528)			-
Decrease / (Increase) in receivables	6,374			-
Decrease / (Increase) in inventories				-
Cash generated from operations	216,332	109,654	-	109,654
Interest paid				-
<i>Net cash from operating activities</i>	216,332	109,654	-	109,654
<b>Cash flows from investing activities</b>				
Purchase of property, plant & equipment	(101,324)			-
Proceeds from sale of property, plant & equipment				-
Grants received	71,734			-
Interest received				-
<i>Net cash used in investing activities</i>	(29,590)	-	-	-
<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>	186,742	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	1,329,274	1,234,126		1,234,126

**Detailed Income**

DESCRIPTION	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>Income</b>				
<b>1 Funds received from Cental Government:</b>				
0001 In terms of section 55 CAP 363	628,993	838,658		838,658
0002-0004 In terms of section 58 CAP 363		-		-
0005-0019 Other income	35,365	20,000		20,000
	<b>664,359</b>	<b>858,658</b>	<b>-</b>	<b>858,658</b>
<b>2 Income raised from Bye-Laws</b>				
0021-0025 Community Services	1,200			-
0026-0035 Income from Permits	45,390	60,000		60,000
	<b>46,590</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees	4,891	4,000		4,000
0038-0055 Contraventions				-
	<b>4,891</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest				-
0096-0099 Income received from Governnet Securities				-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5 Sponsorships</b>				
0066-0069 Documents & Information				-
0070-0075 EU funds				-
0076-0080 Twinning				-
0081-0089 Insurance Claims				-
0100-0109 Donations	2,250	150		150
0110-0119 Contributions	-			-
0120-0129 General Income				-
	<b>2,250</b>	<b>150</b>	<b>-</b>	<b>150</b>
<b>Total</b>	<b>718,090</b>	<b>922,808</b>	<b>-</b>	<b>922,808</b>

**Detailed Expenditure**

**DESCRIPTION**

	Actual for the Period	Annual Budget 2025	Virements for the Period	Revised Annual Budget 2025
	€	€	€	€
<b>6 i) Personal Emoluments</b>				
1100 Mayor's Allowance	15,012	17,000		17,000
1200 Employees' Salaries & Wages	195,261	256,992		256,992
1300 Bonuses	1,662	29,168		29,168
1400 Income Supplements	8,796	2,181		2,181
1500 Social Security Contributions	15,337	21,601		21,601
1600 Allowances	21,150	22,600		22,600
1700 Overtime	12,238	15,000		15,000
	<b>269,454</b>	<b>364,542</b>	-	<b>364,542</b>

**DESCRIPTION**

	€	€	€	€
<b>7 Operations and Maintenance</b>				
2100-2149 Public Utilities	12,620	11,000		11,000
2200-2259 Public Materials & Supplies	5,870	16,000		16,000
2300-2399 Repairs & upkeep	24,023	65,000		65,000
2400-2449 Rent				-
3010 Street Lighting	21,899	30,000		30,000
3020 Lease of Equipment	234	312		312
3030 Insurance	3,338	3,800		3,800
3035 Bank Charges	2,024	2,700		2,700
3038 Penalties				-
3041 Refuse Collection	-	-		-
3042 Bulky Refuse Collection	6,162	9,000		9,000
3043 Bins on wheels				-
3045 Bring in sites				-
3051 Road & Street Cleaning	66,000	88,000		88,000
3052 Cleaning & Maintenance of Non-Urban Areas		10,000		10,000
3053 Cleaning of Public Conveniences	12,118	36,000		36,000
3055 Cleaning of Council Premises	1,590	2,700		2,700
3040 Waste Disposal				-
3060 Cleaning & Maintenance of Parks & Gardens	17,583	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	28,979	41,000		41,000
3070-3090 Consultation Fees				-
3100-3139 Contract & Project Management				-
3300-3379 Hospitality				-
3380-3389 Community	44,881	20,000		20,000
3390-3394 Donations				-
3600-3694 Local Enforcement Expenses	864	550		550
3700-3799 EU Projects				-
3800-3899 Twinning				-
	<b>248,184</b>	<b>361,062</b>	-	<b>361,062</b>

**8 Administration**

2150-2199 Office Utilities				-
2260-2299 Office Materials & Supplies				-
2450-2499 Office Rent	5,040	7,400		7,400
2500-2599 National & International Memberships		350		350
2600-2699 Office Services	20,735	15,000		15,000
2700-2799 Transport	12,683	17,500		17,500
2800-2899 Travel				-
2900-2999 Information Services	2,227	2,800		2,800
3050 Office Cleaning				-
3410-3199 Professional Services	39,301	38,000		38,000
3200-3299 Training				-
3345 Office Hospitality	4,711	6,000		6,000
3400-3499 Incidental Expenses	222	500		500
	<b>84,919</b>	<b>87,550</b>	-	<b>87,550</b>

**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
	€	€	€	€
<b>10 Other Expenditure</b>				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts	(2,865)	-		-
8000-8099 Depreciation As at end of September 2025	85,705	95,593		95,593
				-
Depreciation	82,840	95,593	-	95,593
<b>Total</b>	<b>685,397</b>	<b>908,747</b>	<b>-</b>	<b>908,747</b>
<b>11 Inventories</b>				
5201-5249 Stationery				-
5250-5299 Consumables				-
	-	-	-	-
<b>12 Receivables</b>				
0201-0209 Receivables	571	3,717		3,717
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	24,838	16,500		16,500
Other debtor	77,992	77,992		77,992
	103,401	98,209	-	98,209
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	1,329,274	1,053,341		1,053,341
	1,329,274	1,053,341	-	1,053,341
<b>14 Payables</b>				
4000 Payables	349,732	310,000		310,000
4100 Accruals	46,231	25,964		25,964
4150 Deferred Income	225,789	-		-
Short-term Borrowings				-
Grant not yet utilised	27,746	4,000		4,000
	649,498	339,964	-	339,964
<b>15 Non Current Liabilities</b>				
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%	
€	€	€	€	€	€	€	€	€	€	€
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		-	460		88,830	8,154	3,880			101,324
Disposals										-
As at end of September 2025	<b>80,751</b>	<b>4,694,347</b>	<b>57,224</b>	<b>7,676</b>	<b>1,336,814</b>	<b>142,770</b>	<b>92,510</b>	<b>21,584</b>	<b>16,299</b>	<b>6,449,975</b>
<b>Grants/ other reimbursements</b>										
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 September 2025	-	<b>641,403</b>	-	-	<b>618,465</b>	<b>14,070</b>	<b>95</b>	<b>14,874</b>	-	<b>1,288,907</b>
<b>Accumulated Depreciation</b>										
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	615	8,241			66,680	7,404	2,765			85,705
Released on disposal										-
As at end of September 2025	<b>19,317</b>	<b>3,984,951</b>	-	<b>7,676</b>	<b>650,976</b>	<b>105,433</b>	<b>52,866</b>	-	<b>16,299</b>	<b>4,837,518</b>
<b>NBV</b>	<b>61,434</b>	<b>67,993</b>	<b>57,224</b>	-	<b>67,373</b>	<b>23,267</b>	<b>39,549</b>	<b>6,710</b>	-	<b>323,550</b>