



KUNĠILL LOKALI  
BIRZEBBUĠA

# **Birzebbuga Local Council**

## **Quarterly Financial Report**

**for the Period**

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

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*Overview and Summary*



Mayor



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
	€	€	€	€
<b>Income</b>				
Funds received from Central Government (1)	897,633	858,658	-	858,658
Income raised from Bye-Laws (2)	58,966	60,000	-	60,000
Income raised from LES (3)	14,479	4,000	-	4,000
Investment Income (4)	-	-	-	-
Other Income (5)	2,250	150	-	150
<b>TOTAL</b>	<b>973,328</b>	<b>922,808</b>	<b>-</b>	<b>922,808</b>
<b>Expenditure</b>				
Personal Emoluments (6)	378,346	364,542	-	364,542
Operations and Maintenance (7)	339,098	361,062	-	361,062
Administration (8)	122,202	87,550	-	87,550
Finance Cost (9)	-	-	-	-
Other Expenditure (10)	80,234	95,593	-	95,593
<b>TOTAL</b>	<b>919,880</b>	<b>908,747</b>	<b>-</b>	<b>908,747</b>
<b>Surplus / Deficit</b>	<b>53,448</b>	<b>14,061</b>	<b>-</b>	<b>14,061</b>

Statement of Financial Position as at end of December 2025 (Quarter 4)

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
<b>Non-current Assets</b>				
Property, Plant and Equipment (17)	324,509	305,529		305,529
<b>Current Assets</b>				
Inventories (11)	-	-	-	-
Receivables (12)	116,305	98,209	-	98,209
Cash and Cash Equivalents (13)	1,204,855	1,053,341	-	1,053,341
<b>Total Current Assets</b>	<b>1,321,160</b>	<b>1,151,550</b>	<b>-</b>	<b>1,151,550</b>
<b>Current Liabilities</b>				
Payables (14)	521,548	339,964	-	339,964
<b>Total Current Liabilities</b>	<b>521,548</b>	<b>339,964</b>	<b>-</b>	<b>339,964</b>
<b>Net Current Assets</b>	<b>799,612</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>1,124,121</b>	<b>1,117,115</b>	<b>-</b>	<b>1,117,115</b>
<b>Reserves</b>				
Retained Funds	1,124,121	1,117,115		1,117,115

Financial Situation Indicator

DESCRIPTION	Actual for the Period €	Annual Budget 2025 €	Virements for the Period €	Revised Annual Budget 2025 €
Current Assets	1,321,160	1,151,550	-	1,151,550
Current Liabilities	521,548	339,964	-	339,964
<b>Working Capital</b>	<b>799,612</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>95 %</b>	<b>81 %</b>		<b>81 %</b>

## Cash flow Statement

DESCRIPTION	Actual for	Annual Budget	Virements for	Revised Annual Budget
	the Period	2025	the Period	2025
	€	€	€	€
<b>Cash flow from operating activities</b>				
Surplus for the year	53,448	14,061	-	14,061
Adjustments for:				
Depreciation	81,431	95,593	-	95,593
Increase / (Decrease) in Allowance for Bad Debts	(1,197)			-
Interest receivable				-
Interest payable				-
(Profit) / Loss on disposal of asset				-
Transfer of Grants to Profit & Loss				-
Increase / (Decrease) in payables	(20,981)			-
Increase / (Decrease) in accruals	7,241			-
Decrease / (Increase) in receivables	(31,343)			-
Decrease / (Increase) in inventories				-
Decrease / (Increase) in inventories				-
Cash generated from operations	88,599	109,654	-	109,654
Interest paid				-
<i>Net cash from operating activities</i>	<b>88,599</b>	<b>109,654</b>	<b>-</b>	<b>109,654</b>
<b>Cash flows from investing activities</b>				
Purchase of property, plant & equipment	(105,802)			-
Proceeds from sale of property, plant & equipment				-
Grants received	79,526			-
Interest received				-
<i>Net cash used in investing activities</i>	<b>(26,276)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; cash equivalents</b>	<b>62,323</b>	<b>109,654</b>	<b>-</b>	<b>109,654</b>
Cash & cash equivalents at beginning of year	1,142,532	1,124,472		1,124,472
<b>Cash &amp; cash equivalents at end of Quarter</b>	<b>1,204,855</b>	<b>1,234,126</b>	<b>-</b>	<b>1,234,126</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 Cental Government:</b>				
0001 In terms of section 55 CAP 363	838,658	838,658		838,658
0002-0004 In terms of section 58 CAP 363		-		-
0005-0019 Other income	58,976	20,000		20,000
	<b>897,633</b>	<b>858,658</b>	-	<b>858,658</b>
<b>2 Income raised from Bye-Laws</b>				
0021-0025 Community Services	1,200			-
0026-0035 Income from Permits	57,766	60,000		60,000
	<b>58,966</b>	<b>60,000</b>	-	<b>60,000</b>
<b>3 Local Enforcement Income</b>				
0037 Commission from Regional Committees	6,340	4,000		4,000
0038-0055 Contraventions	8,139			-
	<b>14,479</b>	<b>4,000</b>	-	<b>4,000</b>
<b>4 Investment Income</b>				
0091-0095 Bank interest				-
0096-0099 Income received from Governmet Securities				-
	-	-	-	-
<b>5</b>				
0056-0065 Sponsorships				-
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>150</b>
<b>Total</b>	<b>973,328</b>	<b>922,808</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)</b>	<b>Personal Emoluments</b>				
1100	Mayor's Allowance	20,016	17,000		17,000
1200	Employees' Salaries & Wages	281,835	256,992		256,992
1300	Bonuses	9,684	29,168		29,168
1400	Income Supplements	1,662	2,181		2,181
1500	Social Security Contributions	20,491	21,601		21,601
1600	Allowances	28,200	22,600		22,600
1700	Overtime	16,459	15,000		15,000
		<b>378,346</b>	<b>364,542</b>	-	<b>364,542</b>
	<b>DESCRIPTION</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
<b>7</b>	<b>Operations and Maintenance</b>				
2100-2149	Public Utilities	18,473	11,000		11,000
2200-2259	Public Materials & Supplies	8,040	16,000		16,000
2300-2399	Repairs & upkeep	40,339	65,000		65,000
2400-2449	Rent				-
3010	Street Lightning	31,182	30,000		30,000
3020	Lease of Equipment	705	312		312
3030	Insurance	3,335	3,800		3,800
3035	Bank Charges	2,642	2,700		2,700
3038	Penalties				-
3041	Refuse Collection				-
3042	Bulky Refuse Collection	8,405	9,000		9,000
3043	Bins on wheels				-
3045	Bring in sites				-
3051	Road & Street Cleaning	88,000	88,000		88,000
3052	Cleaning & Maintenance of Non-Urban Areas		10,000		10,000
3053	Cleaning of Public Conveniences	15,868	36,000		36,000
3055	Cleaning of Council Premises	2,519	2,700		2,700
3040	Waste Disposal				-
3060	Cleaning & Maintenance of Parks & Gardens	22,383	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	40,535	41,000		41,000
3070-3090	Consultation Fees				-
3100-3139	Contract & Project Management				-
3300-3379	Hospitality				-
3380-3389	Community	56,452	20,000		20,000
3390-3394	Donations				-
3600-3694	Local Enforcement Expenses	222	550		550
3700-3799	EU Projects				-
3800-3899	Twinning				-
		<b>339,098</b>	<b>361,062</b>	-	<b>361,062</b>
<b>8</b>	<b>Administration</b>				
2150-2199	Office Utilities				-
2260-2299	Office Materials & Supplies				-
2450-2499	Office Rent	7,481	7,400		7,400
2500-2599	National & International Memberships		350		350
2600-2699	Office Services	25,491	15,000		15,000
2700-2799	Transport	15,462	17,500		17,500
2800-2899	Travel				-
2900-2999	Information Services	2,979	2,800		2,800
3050	Office Cleaning				-
3410-3199	Professional Services	61,484	38,000		38,000
3200-3299	Training				-
3345	Office Hospitality	7,279	6,000		6,000
3400-3499	Incidental Expenses	2,025	500		500
					-
		<b>122,202</b>	<b>87,550</b>	-	<b>87,550</b>
<b>9</b>	<b>Finance Costs</b>				
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
	€	€	€	€
<b>10 Other Expenditure</b>				
3500-3599 Loss / (Profit) on Disposal of asset				-
3695 Increase/(Decrease) in allowance for bad debts	(1,197)	-		-
8000-8099 Depreciation As at end of December 2025	81,431	95,593		95,593
Depreciation	80,234	95,593	-	95,593
<b>Total</b>	<b>919,880</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	502	3,717		3,717
0210-0219 LES Receivables				-
0220-0229 Receivables from EU				-
0250 Prepayments & Accrued income	31,782	16,500		16,500
Other debtor	84,021	77,992		77,992
	<b>116,305</b>	<b>98,209</b>	<b>-</b>	<b>98,209</b>
<b>13 Cash &amp; Equivalents</b>				
5001-5099 Bank & Cash Balances	1,204,855	1,053,341		1,053,341
	<b>1,204,855</b>	<b>1,053,341</b>	<b>-</b>	<b>1,053,341</b>
<b>14 Payables</b>				
4000 Payables	335,567	310,000		310,000
4100 Accruals	63,518	25,964		25,964
4150 Deferred Income	9,317	-		-
Short-term Borrowings				-
Grant not yet utilised	113,146	4,000		4,000
	<b>521,548</b>	<b>339,964</b>	<b>-</b>	<b>339,964</b>
<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 % 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%			
<b>Cost</b>												
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	-	-	-	-	104,149	11,024	3,781	1,200				120,154
Disposals			(14,352)									(14,352)
As at end of December 2025	<b>80,751</b>	<b>4,694,347</b>	<b>42,412</b>	<b>7,676</b>	<b>1,352,133</b>	<b>145,640</b>	<b>92,411</b>	<b>22,784</b>	<b>16,299</b>			<b>6,454,452</b>
<b>Grants/ other reimbursements</b>												
As at 1st January 2025		641,403			546,731	14,070	95	14,874				1,217,173
Additions		-			77,962	1,064		500				79,526
As at end of December 2025	-	<b>641,403</b>	-	-	<b>624,693</b>	<b>15,134</b>	<b>95</b>	<b>15,374</b>	-			<b>1,296,699</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			62,406	7,404	2,765					81,431
Released on disposal												-
As at end of December 2025	<b>19,317</b>	<b>3,984,951</b>	-	<b>7,676</b>	<b>646,702</b>	<b>105,433</b>	<b>52,866</b>	-	<b>16,299</b>			<b>4,833,244</b>
<b>NBV</b>	<b>61,434</b>	<b>67,993</b>	<b>42,412</b>	-	<b>80,738</b>	<b>25,073</b>	<b>39,450</b>	<b>7,410</b>	-			<b>324,509</b>