

**LOCAL COUNCIL BIRKIRKARA**  
**Quarterly Financial Performance Report**  
**for the third quarter July to September 2013**

## Quarterly Financial Performance Report

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LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report

Quarter 03: July - September 2013

2.0 Budget Variations Schedule

2.1 Consolidated Budget Variations of Income & Expenditure

Acct No	Description	Third Quarter: July - September 2013			Year to Date 2013		
		Actual	Budget	Variance	Actual	Budget	Variance
		€	€	€	€	€	€
2	Income						
0001	Government	349,157	286,412	62,745	655,173	659,243	-4,070
0020	Bye-laws	16,562	14,300	2,262	35,216	42,900	-7,684
0090	Investment	-	-	-	-	-	-
0100	General	43,150	17,000	26,150	121,734	51,000	-70,734
	Total	408,869	317,712	91,157	812,123	753,143	-58,980
1	Expenditure						
1000	Personal emoluments	56,243	46,753	9,490	133,199	147,315	-14,116
2000	Operations and maintenance	237,566	246,940	(9,374)	531,199	499,940	31,259
7000	Capital expenditure	190,769	2,750	188,019	292,466	53,923	-238,543
	Total	483,578	296,443	187,135	956,864	697,178	-259,686
	Balance	(74,709)	19,264	(93,973)	(1,127)	633	-1,760

Notes:

Prepared by 3a

LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2013

2.2 Detailed Budget Variations of Income

Acct No	Description	Third Quarter: July - September 2013				Year to Date 2013			
		Actual		Budget		Actual		Budget	
		€	a	€	b	€	c	€	d-e
2	Income								
0000	Government								
0001	Annual	201,072		286,412		537,090		559,200	22,108
0002	Supplementary	50,976		-		50,976		-	50,976
0003	Special needs	-		-		-		-	-
0004	Public/government entities	-		-		-		-	-
0015	Other	87,109		-		87,109		-	87,109
		349,157		286,412		624,175		559,200	64,975
0020	Bye-laws								
0021	Community services	13,059		6,000		22,467		9,000	13,467
0036	Contravention of bye-laws	3,503		3,300		12,739		9,600	3,139
0056	Contributions and donations	-		-		-		-	-
0066	General	-		5,000		-		15,000	15,000
		16,562		14,300		35,206		24,600	10,606
0090	Investment								
0091	Bank interest	-		-		-		-	-
0096	Government Securities	-		-		-		-	-
0100	General	-		-		-		-	-
0110	Donations	-		-		-		-	-
0120	Contributions	43,150		17,000		121,734		51,000	70,734
		43,150		17,000		121,734		51,000	70,734
Total		408,669		317,712		745,909		620,800	125,109

LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2013

2.2 Detailed Budget Variations of Expenditure

Acct No	Description	Third Quarter: July - September 2013			Year to Date 2013		
		Actual	Budget	Variance	Actual	Budget	Variance
		€	€	€	€	€	€
1	Expenditure	a	b	a-b	c	d	c-d
1000	Personal Emoluments						
1100	Mayor's allowance	6,322	4,276	2,046	19,303	20,543	-1,240
1200	Employee salaries and wages	38,178	34,869	3,309	113,427	104,474	8,953
1300	Bonuses	-	-	-	1,971	552	-1,419
1400	Income supplements	1,110	1,507	(397)	2,084	2,483	(399)
1500	Social Security Contributions	4,107	3,172	935	12,753	9,843	2,910
1600	Allowances	3,191	-	3,191	12,475	-	12,475
1700	Overtime	2,337	2,932	(595)	1,047	6,132	(5,085)
		55,245	46,758	8,487	156,193	147,345	8,848
2000	Operations and maintenance						
2100	Utilities	15,879	27,800	(11,921)	53,613	63,403	(9,790)
2200	Materials and supplies	873	700	173	3,003	2,003	1,000
2300	Repair and upkeep (works)	12,865	16,260	(3,395)	26,743	23,453	3,290
2400	Rent	1,268	2,970	(1,702)	5,022	3,011	2,011
2500	International memberships	-	-	-	-	-	-
2600	Office services	7,224	9,515	(2,291)	21,307	23,559	(2,252)
2700	Transport	4,165	5,200	(1,035)	11,849	15,803	(3,954)
2800	Travel	-	-	-	133	-	133
2900	Information services	391	2,400	(2,009)	3,489	1,003	2,486
3000	Contractual services	162,245	155,535	6,710	459,233	459,803	(570)
3100	Professional services	21,192	19,720	1,472	66,495	69,483	(2,988)
3200	Training	384	2,500	(2,116)	3,194	1,500	1,694
3300	Community and hospitality	10,221	4,700	5,521	19,299	14,001	5,298
3400	Incidental expenses	349	650	(301)	1,833	1,833	-
3500	Asset disposal	-	-	-	-	-	-
3600	Local enforcement system	20	-	20	20	-	20
		257,563	248,940	8,623	661,003	660,340	663

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LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report

3.0 Consolidated Schedule of Income & Expenditure

Quarter 03: July - September 2013

Acct No	Description	Third Quarter: July - September 2013		
		Budget €	Actual €	Committed €
2	Income			
0001	Government	286,412	349,157	-
0020	Bye-laws	14,300	16,562	-
0090	Investment	-	-	-
0100	General	17,000	43,150	-
	Total	317,712	408,869	-
1	Expenditure			
1000	Personal emoluments	46,756	55,245	-
2000	Operations and maintenance	248,940	237,555	-
7000	Capital expenditure	2,750	150,738	-
	Total	298,446	443,538	-
	Balance	19,266	174,709	-

Notes:

	Budget €	Year to Date 2013		Total
		Actual €	Committed €	
	359,236	395,175	-	395,175
	42,900	35,276	-	35,276
	-	-	-	-
	51,956	121,734	-	121,734
	953,166	1,122,155	-	1,122,155
	1,171,316	1,551,193	-	1,551,193
	1,149,960	991,199	-	991,199
	89,356	459,466	-	459,466
	947,466	1,120,464	-	1,120,464
	5,650	12,721	-	12,721

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LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2013

5.0 Cash Flow Forecast

		Third Quarter: July - September 2013			Year to Date 2013			
Acct No	Description	QTR 1		Variance	QTR 2		QTR 3	TOTAL
		Actual	Budget		Actual	Actual	Actual	Actual
2	Income	€	€	€	€	€	€	€
0000	Government							
0001	Annual	201,072	236,412	(65,340)	313,321	322,687	201,072	837,130
0002	Supplementary	60,976	-	60,976	-	-	60,976	121,952
0003	Special needs	-	-	-	-	-	-	-
0004	Public/government entities	-	-	-	-	-	-	-
0015	Other	87,109	-	87,109	-	-	87,109	174,218
0020	Bye-Laws							
0021	Community services	3,559	5,000	7,059	5,382	4,525	3,559	16,995
0036	Contravention of bye-laws	3,503	3,300	203	5,666	2,520	3,503	15,492
0056	Contributions and donations	-	-	-	-	-	-	-
0066	General	-	5,000	(5,000)	-	-	-	-
0090	Investment	-	-	-	-	-	-	-
0091	Bank interest	-	-	-	-	-	-	-
0096	Government securities	-	-	-	-	-	-	-
0100	General							
0110	Donations	-	-	-	-	-	-	-
0120	Contributions	43,150	17,000	26,150	33,953	44,125	43,150	164,428
	TOTAL	408,669	317,712	91,157	359,327	374,339	408,669	1,541,045





## Appendices

Local Council Birkofkara

Statement of Comprehensive Income  
for the year ended 30th September 2013

	2013	2012
	€	€
	Jan - Sep	Jan - Dec
<b>Income</b>		
Funds received from Central Government	985,175	1,343,876
Income raised under Local Council Bye Laws	7,924	8,209
Income raised under Local Enforcement System	12,789	41,333
Investment Income		294
General Income	136,297	199,816
	1,142,185	1,593,528
<b>Expenditure</b>		
Personal Emoluments	(165,199)	(181,201)
Operations and maintenance	(485,787)	(784,032)
Administration and other expenditure	(458,558)	(723,838)
Finance Cost	(4)	-
	(1,109,548)	(1,689,071)
<b>Surplus/(deficit) for the year</b>	<b>32,637</b>	<b>(95,543)</b>

Statement of Financial Position  
as at 30th September 2013

	2013 € <i>Jan - Sep</i>	2012 € <i>Jan - Dec</i>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	4,152,525	4,132,611
	4,152,525	4,132,611
<b>Current Assets</b>		
Inventories	4,118	4,118
Receivables	153,480	566,039
Cash and cash equivalents	81,100	45,306
	238,698	615,463
<b>Total Assets</b>	<b>4,391,223</b>	<b>4,748,074</b>
<b>RESERVES AND LIABILITIES</b>		
<b>Reserves</b>		
Retained earnings	1,481,692	1,449,055
<b>Total equity</b>	<b>1,481,692</b>	<b>1,449,055</b>
<b>Non-Current Liabilities</b>		
Long-term borrowings	302,655	302,654
Deferred UJF Grants	1,488,928	1,587,972
	1,791,583	1,890,626
<b>Current Liabilities</b>		
Payables	1,018,414	1,300,756
Deferred income	99,534	107,637
	1,117,948	1,408,393
<b>Total Liabilities</b>	<b>2,909,531</b>	<b>3,299,019</b>
<b>Total equity and liabilities</b>	<b>4,391,223</b>	<b>4,748,074</b>

LOCAL COUNCIL BHIRAHARA  
Details of Quarterly Depreciation Charge  
for the period ended 30 September 2013

Details	Amount				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
	€	€	€	€	€
Construction Works	16,479	16,479	1,359	-	34,317
Office Furniture and Fittings	551	551	550	-	1,652
Urban Improvements	-	-	15,120	-	15,120
Office Equipment	-	-	2,519	-	2,519
Plant and Machinery	2,376	2,376	145	-	4,607
Special Programmes	68,112	68,112	68,111	-	204,335
TOTAL	87,518	87,518	87,514	-	262,550

LOCAL COUNCIL BILBAO/BAZATA  
Details of Employees analysed per quarter  
for the period ended 30 September 2013

Details	Amount			
	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Full-Time basis	6	6	6	-
Full-Time (Reduced Hours) basis	3	3	3	-
Part-time basis	3	3	3	-
TOTAL	12	12	12	-