

**LOCAL COUNCIL BIRKIRKARA**  
**Quarterly Financial Performance Report**  
**for the first quarter January to March 2013**

## Quarterly Financial Performance Report

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## 2.0 Budget Variations Schedule

## 2.1 Consolidated Budget Variations of Income &amp; Expenditure

Acct No	Description	First Quarter: January - March 2013			Year to 31st March 2013		
		Actual €	Budget €	Variance €	Actual €	Budget €	Variance €
<b>2</b>	<b>Income</b>						
0001	Government	313,321	286,412	26,909	313,321	286,412	26,909
0020	Bye-laws	12,048	14,300	(2,252)	12,048	14,300	(2,252)
0090	Investment	-	-	-	-	-	-
0100	General	33,858	17,000	16,858	33,858	17,000	16,858
	<b>Total</b>	<b>359,227</b>	<b>317,712</b>	<b>41,515</b>	<b>359,227</b>	<b>317,712</b>	<b>41,515</b>
<b>1</b>	<b>Expenditure</b>						
1000	Personal emoluments	50,560	46,135	4,425	50,560	46,135	4,425
2000	Operations and maintenance	214,316	249,040	(34,724)	214,316	249,040	(34,724)
7000	Capital expenditure	86,912	2,750	84,162	86,912	2,750	84,162
	<b>Total</b>	<b>351,788</b>	<b>297,925</b>	<b>53,863</b>	<b>351,788</b>	<b>297,925</b>	<b>53,863</b>
	<b>Balance</b>	<b>7,439</b>	<b>19,787</b>	<b>(12,348)</b>	<b>7,439</b>	<b>19,787</b>	<b>(12,348)</b>

Notes:

LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 01: January - March 2013

2.2 Detailed Budget Variations of Income

Acct No	Description	First Quarter: January - March 2013		
		Actual € a	Budget € b	Variance € a-b
<b>2</b>	<b>Income</b>			
<b>0000</b>	<b>Government</b>			
0001	Annual	313,321	286,412	26,909
0002	Supplementary	-	-	-
0003	Special needs	-	-	-
0004	Public/government entities	-	-	-
0015	Other	-	-	-
<b>0020</b>	<b>Bye-laws</b>	313,321	286,412	26,909
0021	Community services	5,382	6,000	(618)
0036	Contravention of bye-laws	6,666	3,300	3,366
0056	Contributions and donations	-	-	-
0066	General	-	5,000	(5,000)
		12,048	14,300	(2,252)
<b>0090</b>	<b>Investment</b>			
0091	Bank interest	-	-	-
0096	Government Securities	-	-	-
<b>0100</b>	<b>General</b>			
0110	Donations	-	-	-
0120	Contributions	33,858	17,000	16,858
		33,858	17,000	16,858
	<b>Total</b>	359,227	317,712	41,515

Year to 31st March 2013			
Actual € c	Budget € d	Variance € c-d	
313,321	286,412	26,909	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
313,321	286,412	26,909	
5,382	6,000	(618)	
6,666	3,300	3,366	
-	-	-	
-	5,000	(5,000)	
12,048	14,300	(2,252)	
-	-	-	
-	-	-	
-	-	-	
-	-	-	
33,858	17,000	16,858	
33,858	17,000	16,858	
359,227	317,712	41,515	

LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 01: January - March 2013

2.2 Detailed Budget Variations of Expenditure

Acct No	Description	First Quarter: January - March 2013			Year to 31st March 2013		
		Actual €	Budget €	Variance €	Actual €	Budget €	Variance €
1	Expenditure	a	b	a-b	c	d	c-d
<b>1000</b>	<b>Personal Emoluments</b>						
1100	Mayor's and Councillors' allowance	5,807	4,276	1,531	5,807	4,276	1,531
1200	Employee salaries and wages	36,841	34,802	2,039	36,841	34,802	2,039
1300	Bonuses	-	-	-	-	-	-
1400	Income supplements	954	1,407	(453)	954	1,407	(453)
1500	Social Security Contributions	3,599	2,714	885	3,599	2,714	885
1600	Allowances	670	-	670	670	-	670
1700	Overtime	2,689	2,936	(247)	2,689	2,936	(247)
		50,560	46,135	4,425	50,560	46,135	4,425
<b>2000</b>	<b>Operations and maintenance</b>						
2100	Utilities	23,759	27,800	(4,041)	23,759	27,800	(4,041)
2200	Materials and supplies	1,115	700	415	1,115	700	415
2300	Repair and upkeep (works)	8,597	16,250	(7,653)	8,597	16,250	(7,653)
2400	Rent	1,450	2,970	(1,520)	1,450	2,970	(1,520)
2500	International memberships	-	-	-	-	-	-
2600	Office services	10,435	9,515	920	10,435	9,515	920
2700	Transport	3,178	5,200	(2,022)	3,178	5,200	(2,022)
2800	Travel	439	-	439	439	-	439
2900	Information services	1,995	2,500	(505)	1,995	2,500	(505)
3000	Contractual services	143,827	156,535	(12,708)	143,827	156,535	(12,708)
3100	Professional services	14,176	19,720	(5,544)	14,176	19,720	(5,544)
3200	Training	648	2,500	(1,852)	648	2,500	(1,852)
3300	Community and hospitality	4,453	4,700	(247)	4,453	4,700	(247)
3400	Incidental expenses	244	650	(406)	244	650	(406)
3500	Asset disposal	-	-	-	-	-	-
3600	Local enforcement system	-	-	-	-	-	-
		214,316	249,040	(34,724)	214,316	249,040	(34,724)

7000	Capital expenditure				
7001	Acquisition of property	-	-	-	-
7100	Construction	-	-	-	-
7200	Improvements	-	1,750	1,750	(1,750)
7300	Equipment	179	1,000	1,000	(821)
7500	Special programmes	86,733	-	86,733	86,733
		86,912	2,750	86,912	84,162
	Total	351,788	297,925	351,788	53,863

		-	-	-	-
		-	-	-	-
		-	1,750	1,750	(1,750)
		179	1,000	1,000	(821)
		86,733	-	86,733	86,733
		86,912	2,750	86,912	84,162
		351,788	297,925	351,788	53,863

		-	-	-	-
		-	-	-	-
		-	1,750	1,750	(1,750)
		179	1,000	1,000	(821)
		86,733	-	86,733	86,733
		86,912	2,750	86,912	84,162
		351,788	297,925	351,788	53,863

LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report

3.0 Consolidated Schedule of Income & Expenditure

Quarter 01: January - March 2013

Acct No	Description	First Quarter: January - March 2013			
		Budget €	Actual €	Committed €	Total
<b>2</b>	<b>Income</b>				
0001	Government	286,412	313,321	-	313,321
0020	Bye-laws	14,300	12,048	-	12,048
0090	Investment	-	-	-	-
0100	General	17,000	33,858	-	33,858
	<b>Total</b>	<b>317,712</b>	<b>359,227</b>	<b>-</b>	<b>359,227</b>

Year to 31st March 2013				
Budget €	Actual €	Committed €	Total	
286,412	313,321	-	313,321	
14,300	12,048	-	12,048	
-	-	-	-	
17,000	33,858	-	33,858	
317,712	359,227	-	359,227	

1 Expenditure

1000	Personal emoluments	46,135	50,560	-	50,560
2000	Operations and maintenance	249,040	214,316	-	214,316
7000	Capital expenditure	2,750	86,912	-	86,912
	<b>Total</b>	<b>297,925</b>	<b>351,788</b>	<b>-</b>	<b>351,788</b>
	<b>Balance</b>	<b>19,787</b>	<b>7,439</b>	<b>-</b>	<b>7,439</b>

46,135	50,560	-	50,560	
249,040	214,316	-	214,316	
2,750	86,912	-	86,912	
297,925	351,788	-	351,788	
19,787	7,439	-	7,439	

Notes:

LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 01: January - March 2013

5.0 Cash Flow Forecast

		First Quarter: January - March 2013			Year to 31st March 2013										
Acct No	Description	Actual		Budget	Variance	QTR 1		QTR 2		QTR 3		QTR 4		TOTAL	
		€	€			Actual	€	Actual	€	Actual	€	Actual	€	Actual	€
2	Income														
0000	Government														
0001	Annual	313,321		286,412	26,909	313,321		-		-		-		313,321	
0002	Supplementary	-	-	-	-	-		-		-		-		-	
0003	Special needs	-	-	-	-	-		-		-		-		-	
0004	Public/government entities	-	-	-	-	-		-		-		-		-	
0015	Other	-	-	-	-	-		-		-		-		-	
0020	Bye-Laws														
0021	Community services	12,048		14,300	(2,252)	12,048		-		-		-		12,048	
0036	Contravention of bye-laws	-	-	-	-	-		-		-		-		-	
0056	Contributions and donations	-	-	-	-	-		-		-		-		-	
0066	General	-	-	-	-	-		-		-		-		-	
0090	Investment				-										
0091	Bank interest	-	-	-	-	-		-		-		-		-	
0096	Government securities	-	-	-	-	-		-		-		-		-	
0100	General														
0110	Donations	-	-	-	-	-		-		-		-		-	
0120	Contributions	33,858		17,000	16,858	33,858		-		-		-		33,858	
	TOTAL	359,227		317,712	41,515	359,227		-		-		-		359,227	



**1 Expenditure**

**Personal emoluments**

1100	Mayor's allowance	5,807	4,276	1,531	5,807	-	-	5,807
1200	Employees salaries and wages	36,841	34,802	2,039	36,841	-	-	36,841
1300	Bonuses	-	-	-	-	-	-	-
1400	Income supplements	954	1,407	(453)	954	-	-	954
1500	Social security contributions	3,599	2,714	885	3,599	-	-	3,599
1600	Allowances	670	-	670	670	-	-	670
1700	Overtime	2,689	2,936	(247)	2,689	-	-	2,689

**Operations and maintenance**

2100	Utilities	23,759	27,800	(4,041)	23,759	-	-	23,759
2200	Materials and supplies	1,115	700	415	1,115	-	-	1,115
2300	Repair and upkeep	8,597	16,250	(7,653)	8,597	-	-	8,597
2400	Rent	1,450	2,970	(1,520)	1,450	-	-	1,450
2500	International memberships	-	-	-	-	-	-	-
2600	Office services	10,435	9,515	920	10,435	-	-	10,435
2700	Transport	3,178	5,200	(2,022)	3,178	-	-	3,178
2800	Travel	439	-	439	439	-	-	439
2900	Information services	1,995	2,500	(505)	1,995	-	-	1,995
3000	Contractual services	143,827	156,535	(12,708)	143,827	-	-	143,827
3100	Professional services	14,176	19,720	(5,544)	14,176	-	-	14,176
3200	Training	648	2,500	(1,852)	648	-	-	648
3300	Community and hospitality	4,453	4,700	(247)	4,453	-	-	4,453
3400	Incidental expenses	244	650	(406)	244	-	-	244
3500	Asset disposal	-	-	-	-	-	-	-
3600	Local enforcement system	-	-	-	-	-	-	-

**Capital expenditure**

7001	Acquisition of property	-	-	-	-	-	-	-
7100	Construction	-	-	-	-	-	-	-
7200	Improvements	-	1,750	(1,750)	-	-	-	-
7300	Equipment	179	1,000	(821)	179	-	-	179
7500	Special programmes	86,733	-	86,733	86,733	-	-	86,733

**TOTAL**

351,788 297,925 53,863 351,788 - - 351,788

**SURPLUS/DEFICIT**

7,439 19,787 (12,348) 7,439 - - 7,439

## Appendices

Statement of Comprehensive Income  
for the year ended 31 March 2013

	2013	2012
	€	€
	Jan - Mar	Jan - Dec
<b>Income</b>		
Funds received from Central Government	313,321	1,343,876
Income raised under Local Council Bye-Laws	2,879	8,209
Income raised under Local Enforcement System	6,666	41,333
Investment Income	-	294
General Income	36,361	199,816
	<u>359,227</u>	<u>1,593,528</u>
<b>Expenditure</b>		
Personal Emoluments	(50,560)	(181,201)
Operations and maintenance	(149,269)	(784,032)
Administration and other expenditure	(152,565)	(723,838)
	<u>(352,394)</u>	<u>(1,689,071)</u>
<b>Surplus/(deficit) for the year</b>	<b>6,833</b>	<b>(95,543)</b>

Statement of Financial Position  
as at 31 March 2013

		2013 € Jan - Mar	2012 € Jan - Dec
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment		4,132,003	4,132,611
		4,132,003	4,132,611
<b>Current Assets</b>			
Inventories	12	4,130	4,118
Receivables		254,359	566,039
Cash and cash equivalents		78,846	45,306
		337,335	615,463
<b>Total Assets</b>		<b>4,469,338</b>	<b>4,748,074</b>
<b>RESERVES AND LIABILITIES</b>			
<b>Reserves</b>			
Retained earnings		1,455,888	1,449,055
<b>Total equity</b>		<b>1,455,888</b>	<b>1,449,055</b>
<b>Non-Current Liabilities</b>			
Long-term borrowings		302,655	302,654
Deferred UIF Grants		1,563,764	1,587,972
		1,866,419	1,890,626
<b>Current Liabilities</b>			
Payables		1,042,095	1,300,756
Deferred income		104,936	107,637
		1,147,031	1,408,393
<b>Total Liabilities</b>		<b>3,013,450</b>	<b>3,299,019</b>
<b>Total equity and liabilities</b>		<b>4,469,338</b>	<b>4,748,074</b>

**LOCAL COUNCIL BIRKIRKARA**  
**Details of Quarterly Depreciation Charge**  
**for the period ended 31 March 2013**

Details	Amount				TOTAL
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	
	EUR	EUR	EUR	EUR	EUR
Construction Works	16,479	-	-	-	16,479
Office Furniture and Fittings	551	-	-	-	551
Plant and Machinery	2,376	-	-	-	2,376
Special Programmes	68,112	-	-	-	68,112
<b>TOTAL</b>	<b>87,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,518</b>

LOCAL COUNCIL BIRKIRKARA  
Details of Employees analysed per quarter  
for the period ended 31, March 2013

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