

**LOCAL COUNCIL BIRKIRKARA**  
**Quarterly Financial Performance Report**  
**for the third quarter July to September 2016**

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## Quarterly Financial Performance Report

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## LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2016

## 2.0 Budget Variations Schedule

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

Acct No	Description	Third Quarter: July to September 2016			Year to Date 2016		
		Actual €	Budget €	Variance €	Actual €	Budget €	Variance €
<b>2</b>	<b>Income</b>						
0001	Government	296,288	318,051	(21,763)	997,580	954,153	43,427
0020	Bye-laws	24,945	44,145	(19,200)	70,789	132,435	(61,646)
0090	Investment	-	-	-	-	-	-
0100	General	2,038	12,500	(10,462)	181,763	37,500	144,263
	Total	323,271	374,696	(51,425)	1,250,132	1,124,088	126,044
<b>1</b>	<b>Expenditure</b>						
1000	Personal emoluments	47,376	59,275	(11,899)	162,124	180,093	(17,969)
2000	Operations and maintenance	270,458	272,340	(1,882)	817,821	817,020	801
7000	Capital expenditure	50,857	36,589	14,268	379,674	109,767	269,907
	Total	368,691	368,204	487	1,359,619	1,106,880	252,739
	Balance	(45,420)	6,492	(51,912)	(109,487)	17,208	(126,695)

## Notes:

1. Included in Repair and Upkeep is the purchase of Hot & Cold Asphalt amounting to €27,000.
2. Included in transport expenses is the hire of plant & machinery amounting to €14,067. This is the main reason for exceeding the budget to-date.



## LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2016

## 2.2 Detailed Budget Variations of Income

Acct No	Description	Third Quarter: July to September 2016			Year to Date 2016		
		Actual €	Budget €	Variance €	Actual €	Budget €	Variance €
		a	b	a-b	c	d	c-d
<b>2</b>	<b>Income</b>						
<b>0000</b>	<b>Government</b>						
0001	Annual	296,288	296,288	-	888,864	888,864	-
0002	Supplementary	-	21,763	(21,763)	-	65,289	(65,289)
0003	Special needs	-	-	-	-	-	-
0004	Public/government entities	-	-	-	-	-	-
0015	Other	-	-	-	108,716	-	108,716
		296,288	318,051	(21,763)	997,580	954,153	43,427
<b>0020</b>	<b>Bye-laws</b>						
0021	Community services	20,426	-	20,426	57,525	-	57,525
0036	Contravention of bye-laws	4,519	15,500	(10,981)	13,264	46,500	(33,236)
0056	Contributions and donations	-	-	-	-	-	-
0066	General	-	28,645	(28,645)	-	85,935	(85,935)
		24,945	44,145	(19,200)	70,789	132,435	(61,646)
<b>0090</b>	<b>Investment</b>						
0091	Bank interest	-	-	-	-	-	-
0096	Government Securities	-	-	-	-	-	-
		-	-	-	-	-	-
<b>0100</b>	<b>General</b>						
0110	Donations	-	-	-	-	-	-
0120	Contributions	2,038	12,500	(10,462)	181,763	37,500	144,263
		2,038	12,500	(10,462)	181,763	37,500	144,263
	<b>Total</b>	<b>323,271</b>	<b>374,696</b>	<b>(51,425)</b>	<b>1,250,132</b>	<b>1,124,088</b>	<b>126,044</b>

## Notes:

1. Other Government Income of EUR 108,716 is mainly made up of the income from Transport Malta regarding Misrah/Sqaq it-Tigieg.
2. Community Services amounting to EUR 57,525 are made up of EUR 10,485 income from bye-laws and EUR 47,040 income from permits.
3. Contributions amounting to EUR 181,763 are made up of EUR 78,285 rent, EUR 3,437 LES income, EUR 400 income from tender documents, EUR 39,644 refund of expenses and EUR 59,997 contributions regarding Civic Centre utility bills.




## LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2016

## 2.2 Detailed Budget Variations of Expenditure

Acct No	Description	Third Quarter: July - September 2016			Year to Date 2016		
		Actual €	Budget €	Variance €	Actual €	Budget €	Variance €
<b>1</b>	<b>Expenditure</b>	<b>a</b>	<b>b</b>	<b>a-b</b>	<b>c</b>	<b>d</b>	<b>c-d</b>
<b>1000</b>	<b>Personal Emoluments</b>						
1100	Mayor's allowance	3,561	3,614	(53)	18,543	18,842	(299)
1200	Employee salaries and wages	40,102	47,266	(7,164)	127,003	136,675	(9,672)
1300	Bonuses	-	-	-	1,279	1,419	(140)
1400	Income supplements	979	1,332	(353)	2,053	2,521	(468)
1500	Social Security Contributions	1,013	4,471	(3,458)	7,853	12,900	(5,047)
1600	Allowances	116	728	(612)	(467)	2,184	(2,651)
1700	Overtime	1,605	1,864	(259)	5,860	5,552	308
		47,376	59,275	(11,899)	162,124	180,093	(17,969)
<b>2000</b>	<b>Operations and maintenance</b>						
2100	Utilities	21,528	14,750	6,778	32,845	44,250	(11,405)
2200	Materials and supplies	2,245	4,000	(1,755)	16,720	12,000	4,720
2300	Repair and upkeep (works)	19,140	37,125	(17,985)	119,927	111,375	8,552
2400	Rent	2,014	2,025	(11)	5,956	6,075	(119)
2500	International memberships	5	-	5	15	-	15
2600	Office services	3,985	5,075	(1,090)	13,332	15,225	(1,893)
2700	Transport	10,325	6,050	4,275	31,927	18,150	13,777
2800	Travel	-	-	-	-	-	-
2900	Information services	(83)	1,500	(1,583)	2,775	4,500	(1,725)
3000	Contractual services	189,857	177,040	12,817	526,701	531,120	(4,419)
3100	Professional services	7,375	10,300	(2,925)	33,978	30,900	3,078
3200	Training	10,154	5,250	4,904	10,154	15,750	(5,596)
3300	Community and hospitality	3,428	8,475	(5,047)	21,391	25,425	(4,034)
3400	Incidental expenses	469	750	(281)	1,701	2,250	(549)
3500	Asset disposal	-	-	-	-	-	-
3600	Local enforcement system	16	-	16	399	-	399
		270,458	272,340	(1,882)	817,821	817,020	801

**7000 Capital expenditure**  
 7001 Acquisition of property  
 7100 Construction  
 7200 Improvements  
 7300 Equipment  
 7500 Special programmes  
 Total

-	-	-
-	-	-
39,629	8,000	31,629
6,021	8,589	(2,568)
5,207	20,000	(14,793)
50,857	36,589	14,268
368,691	368,204	487

-	-	-
-	-	-
44,317	24,000	20,317
13,497	25,767	(12,270)
321,860	60,000	261,860
379,674	109,767	269,907
1,359,619	1,106,880	252,739

## LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2016

## 3.0 Consolidated Schedule of Income &amp; Expenditure

Acct No	Description	Third Quarter: July to September 2016				Year to Date 2016			
		Budget €	Actual €	Committed €	Total	Budget €	Actual €	Committed €	Total
<b>2</b>	<b>Income</b>								
0001	Government	318,051	296,288	-	296,288	954,153	997,580	-	997,580
0020	Bye-laws	44,145	24,945	-	24,945	132,435	70,789	-	70,789
0090	Investment	-	-	-	-	-	-	-	-
0100	General	12,500	2,038	-	2,038	37,500	181,763	-	181,763
	Total	374,696	323,271	-	323,271	1,124,088	1,250,132	-	1,250,132
<b>1</b>	<b>Expenditure</b>								
1000	Personal emoluments	59,275	47,376	-	47,376	180,093	162,124	-	162,124
2000	Operations and maintenance	272,340	270,458	-	270,458	817,020	817,821	-	817,821
7000	Capital expenditure	36,589	50,857	-	50,857	109,767	379,674	-	379,674
	Total	368,204	368,691	-	368,691	1,106,880	1,359,619	-	1,359,619
	Balance	6,492	(45,420)	-	(45,420)	17,208	(109,487)	-	(109,487)

## Notes:

## LOCAL COUNCIL BIRKIRKARA

Quarterly Financial Report  
Quarter 03: July - September 2016

## 5.0 Cash Flow Forecast

Acct No	Description	Third Quarter: July to September 2016			Year to Date 2016				
					QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
		Actual €	Budget €	Variance €	Actual €	Actual €	Actual €	Actual €	Actual €
<b>2</b>	<b>Income</b>								
<b>0000</b>	<b>Government</b>								
0001	Annual	296,288	296,288	-	296,288	296,288	296,288	-	888,864
0002	Supplementary	-	21,763	(21,763)	-	-	-	-	-
0003	Special needs	-	-	-	-	-	-	-	-
0004	Public/government entities	-	-	-	-	-	-	-	-
0015	Other	-	-	-	108,730	(14)	-	-	108,716
<b>0020</b>	<b>Bye-Laws</b>								
0021	Community services	20,426	-	20,426	12,238	24,861	20,426	-	57,525
0036	Contravention of bye-laws	4,519	15,500	(10,981)	4,830	3,915	4,519	-	13,264
0056	Contributions and donations	-	-	-	-	-	-	-	-
0066	General	-	28,645	(28,645)	-	-	-	-	-
<b>0090</b>	<b>Investment</b>								
0091	Bank interest	-	-	-	-	-	-	-	-
0096	Government securities	-	-	-	-	-	-	-	-
<b>0100</b>	<b>General</b>								
0110	Donations	-	-	-	-	-	-	-	-
0120	Contributions	2,038	12,500	(10,462)	95,312	84,413	2,038	-	181,763
<b>TOTAL</b>		323,271	374,696	(51,425)	517,398	409,463	323,271	-	1,250,132



**1 Expenditure**

**1000 Personal emoluments**

1100	Mayor's allowance
1200	Employees salaries and wages
1300	Bonuses
1400	Income supplements
1500	Social security contributions
1600	Allowances
1700	Overtime

3,561	3,614	(53)	3,539	11,443	3,561	-	18,543
40,102	47,266	(7,164)	42,631	44,270	40,102	-	127,003
-	-	-	-	1,279	-	-	1,279
979	1,332	(353)	1,074	-	979	-	2,053
1,013	4,471	(3,458)	4,017	2,823	1,013	-	7,853
116	728	(612)	379	(962)	116	-	467
1,605	1,864	(259)	1,605	2,650	1,605	-	5,860

**2000 Operations and maintenance**

2100	Utilities
2200	Materials and supplies
2300	Repair and upkeep
2400	Rent
2500	International memberships
2600	Office services
2700	Transport
2800	Travel
2900	Information services
3000	Contractual services
3100	Professional services
3200	Training
3300	Community and hospitality
3400	Incidental expenses
3500	Asset disposal
3600	Local enforcement system

21,528	14,750	6,778	12,100	(783)	21,528	-	32,845
2,245	4,000	(1,755)	6,482	7,993	2,245	-	16,720
19,140	37,125	(17,985)	54,889	45,898	19,140	-	119,927
2,014	2,025	(11)	1,971	1,971	2,014	-	5,956
5	-	5	-	10	5	-	15
3,985	5,075	(1,090)	4,184	5,163	3,985	-	13,332
10,325	6,050	4,275	5,905	15,697	10,325	-	31,927
-	-	-	-	-	-	-	-
(83)	1,500	(1,583)	641	2,217	(83)	-	2,775
189,857	177,040	12,817	169,944	166,900	189,857	-	526,701
7,375	10,300	(2,925)	11,176	15,427	7,375	-	33,978
10,154	5,250	4,904	-	-	10,154	-	10,154
3,428	8,475	(5,047)	1,546	16,417	3,428	-	21,391
469	750	(281)	878	354	469	-	1,701
-	-	-	-	-	-	-	-
16	-	16	172	211	16	-	399

**7000 Capital expenditure**

7001	Acquisition of property
7100	Construction
7200	Improvements
7300	Equipment
7500	Special programmes

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
39,629	8,000	31,629	1,290	3,398	39,629	-	44,317
6,021	8,589	(2,568)	2,419	5,057	6,021	-	13,497
5,207	20,000	(14,793)	94,097	222,556	5,207	-	321,860

**TOTAL**

**SURPLUS/DEFICIT**

368,691	368,204	487	420,939	569,989	368,691	-	1,359,619
(45,420)	6,492	(51,912)	96,459	(160,526)	(45,420)	-	(109,487)

## Appendices

**Statement of Financial Position  
as at 30 September 2016**

	<b>2016</b> <b>€</b> <i>Jan - Sep</i>	<b>2015</b> <b>€</b> <i>Jan - Dec</i>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	3,565,507	3,466,196
Intangible assets	1,777	2,369
	<u>3,567,284</u>	<u>3,468,565</u>
<b>Current Assets</b>		
Inventories	3,580	3,580
Receivables	270,002	369,808
Cash and cash equivalents	26,011	306,274
	<u>299,593</u>	<u>679,662</u>
<b>Total Assets</b>	<u><u>3,866,877</u></u>	<u><u>4,148,227</u></u>
<b>RESERVES AND LIABILITIES</b>		
<b>Reserves</b>		
Retained earnings	1,357,120	1,367,893
<b>Total equity</b>	<u><u>1,357,120</u></u>	<u><u>1,367,893</u></u>
<b>Non-Current Liabilities</b>		
Long-term borrowings	151,327	151,327
Deferred UIF Grants	1,619,958	1,542,808
	<u>1,771,285</u>	<u>1,694,135</u>
<b>Current Liabilities</b>		
Payables	605,121	953,067
Deferred income	133,351	133,132
	<u>738,472</u>	<u>1,086,199</u>
<b>Total Liabilities</b>	<u><u>2,509,757</u></u>	<u><u>2,780,334</u></u>
<b>Total equity and liabilities</b>	<u><u>3,866,877</u></u>	<u><u>4,148,227</u></u>

**Statement of Comprehensive Income  
for the period ended 30 September 2016**

	<b>2016</b>	<b>2015</b>
	<b>€</b>	<b>€</b>
	<b>Jan - Sep</b>	<b>Jan - Dec</b>
<b>Income</b>		
Funds received from Central Government	997,580	1,413,688
Income raised under Local Council Bye-Laws	10,485	12,396
Income raised under Local Enforcement System	13,264	19,901
Investment Income	-	488
General Income	228,803	224,120
	<u>1,250,132</u>	<u>1,670,593</u>
<b>Expenditure</b>		
Personal Emoluments	(162,124)	(210,807)
Operations and maintenance	(640,655)	(746,055)
Administration and other expenditure	(458,122)	(720,206)
Finance Cost	-	(2,100)
	<u>(1,260,901)</u>	<u>(1,679,168)</u>
<b>(Deficit) for the period</b>	<b>(10,769)</b>	<b>(8,575)</b>

**LOCAL COUNCIL BIRKIRKARA**  
**Details of Quarterly Depreciation Charge**  
**for the period ended 30 September 2016**

Details	Amount				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	TOTAL
	€	€	€	€	€
Construction Works	8,546	8,546	8,545	-	25,637
Office Furniture and Fittings	776	824	801	-	2,401
Urban Improvements	2,414	2,520	5,386	-	10,320
Office Equipment	1,056	1,536	2,200	-	4,792
Plant and Machinery	5,246	5,271	5,259	-	15,776
Special Programmes	73,813	73,812	73,813	-	221,438
Computer Software	197	198	197	-	592
TOTAL	92,048	92,707	96,201	-	280,956

**LOCAL COUNCIL BIRKIRKARA**  
**Details of Employees analysed per quarter**  
**for the period ended 30 September 2016**

Details	Amount				
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	
	€	€	€	€	
Full-Time basis	8	8	8	-	
Full-Time (Reduced Hours) basis	4	4	4	-	
Part-time basis	-	-	-	-	
TOTAL	<u>12</u>	<u>12</u>	<u>12</u>	<u>-</u>	

