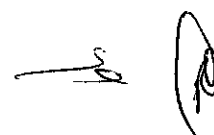


Birzebuga Local Council

**Annual Budget
For
Financial Year
2022**

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Overview and Summary

Estimi Finanzjarji

Dhul

Il-Kunsill qed ibassar li jdahhal total ta € 940,179 mill-Gvern Centrali u skemi diretti mill-Gvern, kif ukoll € 29,500 mill-hlas amministrattiv fuq infurzar lokali, permessi, sponsors, bye-laws, u dhulijiet ohra.

Infiq

Emolumenti Personali (Salarji)

Zieda fl-infiq ta' dan il-vot qed tigi imbassra minhabba zidiet fil-pagi kemm tal-gholi tal-hajja, kif ukoll tal-Increments. Total allokati ghas-salarji huwa ta ftjt iktar minn € 247,000.

Manutenzjoni u operattivi

Il-Kunsill ser ikompli jahdem iktar bil-ghaqal f'dan ir-rigward. Din is-sena, il-Kunsill qed jalloka is-somma ta € 499,200, sabiex ikopru il-manutenzjoni, l-ispejjez necessarji sabiex izzomm il-lokalita fi stat tajjeb u spejjez ta' kuntratti. Wiehed jista jinnota wkoll li parti minn din iz-zieda ser tkun rimborsata mill-Gvern, sabiex tkompli l-ispejjez relatati ma gbir ta' skart organiku.

Il-Kunsill qed jalloka is-somma ta madwar € 62,932 ghal spejjez ammstrattivi sabiex jithaddem l-ufficju amministrativ, u li jinkludi s-servizzi professjonali li jigu moghtija lill-Kunsill.

Infiq Kapitali

Qed jigi allokati vot ghal dan il-qasam ta € 743,500. B'dan il-vot il-Kunsill qed jippjana li jwettaq diversi progetti.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	920,791	955,755	940,179	19,388	(15,576)
Income raised from Bye-Laws (2)	26,000	29,397	26,000	-	(3,397)
Income raised from LES (3)	3,500	5,546	3,500	-	(2,046)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	526	-	-	(526)
TOTAL	950,291	991,224	969,679	19,388	(21,545)
Expenditure					
Personal Emoluments (6)	217,602	206,094	247,297	29,695	41,203
Operations and Maintenance (7)	499,200	410,909	499,200	-	88,291
Administration (8)	62,932	55,674	62,932	-	7,258
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	125,781	192,854	224,683	98,902	31,829
TOTAL	905,515	865,531	1,034,112	128,597	168,581
Surplus / Deficit	44,776	125,693	(64,433)	(109,209)	(190,126)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	940,456	393,708	912,525	(27,930)	518,817
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	119,105	106,480	111,430	(7,675)	4,950
Cash and Cash Equivalents (13)	1,024,620	1,348,459	770,683	(253,937)	(577,776)
Total Current Assets	1,143,725	1,454,939	882,113	(261,612)	(572,828)
Current Liabilities (14)					
Payables	699,622	486,360	496,784	(202,838)	10,424
Total Current Liabilities	699,622	486,360	496,784	(202,838)	10,424
Net Current Assets	444,103	968,579	385,329	(58,774)	(583,250)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,384,559	1,362,287	1,297,854	(86,704)	(64,433)
Reserves					
Retained Funds	1,384,559	1,362,287	1,297,854	(86,705)	(64,433)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	1,143,725	1,454,939	882,113
Current Liabilities	699,622	486,360	496,784
Working Capital	444,103	968,579	385,329
Government Allocation	871,711	871,712	891,099
FSI	51 %	111 %	43 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	235,045	235,045	235,045	229,845	934,979
Cash flows from Bye-Laws & L.N fees	6,500	6,500	6,500	6,500	26,000
Local Enforcement cash flows	875	875	875	875	3,500
Finance cash flows					
Loan Proceeds					-
Investment Income					-
	-	-	-	-	-
Capital cash flow					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services	-	-	-	-	-
Other Cash Inflows	-	-	-	-	-
TOTAL Inflows	242,420	242,420	242,420	237,220	964,479
Cash Outflows					
Personal Emoluments	60,574	60,574	60,574	65,574	247,297
Operations & Maintenance	124,800	124,800	124,800	114,126	488,526
Administration	15,733	15,733	15,733	15,733	62,932
Finance					-
Capital					
Acquisition of property					-
Construction	-	-	-	-	-
Improvements	182,000	182,000	182,000	182,000	728,000
Special programmes	-	-	-	-	-
Equipment	3,875	3,875	3,875	3,875	15,500
	185,875	185,875	185,875	185,875	743,500
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
Grant returned					-
	-	-	-	-	-
TOTAL Outflows	386,982	386,982	386,982	381,308	1,542,255
SURPLUS / (DEFICIT)	(144,563)	(144,563)	(144,563)	(144,089)	(577,776)
Brought forward (Bank /Cash Bal.)	1,348,459	1,203,897	1,059,334	914,772	1,348,459
Carry forward	1,203,897	1,059,334	914,772	770,683	770,683

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	871,711	653,066	218,646	871,712	891,099	19,388	19,387
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	49,080	58,265	25,778	84,043	49,080	-	(34,963)
	920,791	711,331	244,424	955,755	940,179	19,388	(15,576)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	26,000	22,717	6,680	29,397	26,000	-	(3,397)
	26,000	22,717	6,680	29,397	26,000	-	(3,397)
3 Local Enforcement Income							
0037 Commission from Regional Committees	3,500	3,809	1,308	5,117	3,500	-	(1,617)
0038-0055 Contraventions	-	-	429	429	-	-	(429)
	3,500	3,809	1,737	5,546	3,500	-	(2,046)
4 Investment Income							
0091-0095 Bank Interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships	-	-	-	-	-	-	-
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0118 Contributions	-	449	77	526	-	-	(526)
0120-0129 General Income	-	-	-	-	-	-	-
	-	449	77	526	-	-	(526)
Total	950,291	738,306	252,918	991,224	969,679	19,388	(21,545)

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec	Bud-Bud	Bud-Act
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	17,670	13,252	4,418	17,670	17,916	246	246
1200 Employees' Salaries & Wages	146,974	100,461	48,398	148,859	175,303	28,329	26,444
1300 Bonuses	12,694	1,282	62	1,344	12,727	33	11,383
1400 Income Supplements	1,636	818	222	1,040	1,696	60	656
1500 Social Security Contributions	13,928	9,485	2,729	12,214	14,954	1,026	2,740
1600 Allowances	20,200	15,150	5,050	20,200	20,200	-	-
1700 Overtime	4,500	3,376	1,391	4,767	4,500	-	(267)
	217,602	143,824	62,270	206,094	247,297	29,695	41,203
7 Operations and Maintenance							
2100-2149 Public Utilities	7,000	4,583	1,619	6,202	7,000	-	798
2200-2259 Public Materials & Supplies	20,000	2,359	1,333	3,692	20,000	-	16,308
2300-2399 Repairs & Upkeep	50,250	22,378	6,459	28,837	50,250	-	21,413
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	13,000	9,655	4,421	14,076	13,000	-	(1,076)
3020 Lease of Equipment	650	442	148	590	650	-	60
3030 Insurance	3,400	1,995	730	2,725	3,400	-	675
3035 Bank Charges	600	816	525	1,341	600	-	(741)
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	65,000	45,786	13,382	59,168	65,000	-	5,832
3041 Refuse Collection	101,000	73,003	24,544	97,547	101,000	-	3,453
3042 Bulky Refuse Collection	9,000	5,706	3,232	8,938	9,000	-	62
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	80,000	49,784	13,322	63,106	80,000	-	16,894
3052 Cleaning & Maintenance of Non-Urban Areas	9,600	7,146	2,381	9,527	9,600	-	73
3053 Cleaning of Public Conveniences	46,000	22,762	4,345	27,107	46,000	-	18,893
3055 Cleaning of Council Premises	3,200	1,464	149	1,613	3,200	-	1,587
3060 Cleaning & Maintenance of Parks & Gardens	25,000	17,808	5,253	23,061	25,000	-	1,939
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	200	-	-	-	200	-	200
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	45,000	29,389	891	30,280	45,000	-	14,720
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	20,000	7,968	24,807	32,775	20,000	-	(12,775)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	300	228	96	324	300	-	(24)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for LES	-	-	-	-	-	-	-
	499,200	303,272	107,637	410,909	499,200	-	88,291

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Sept	Oct-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2200-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	4,332	3,249	1,077	4,326	4,332	-	6
2500-2599 National & International Memberships	650	-	-	-	650	-	650
2600-2699 Office Services	10,500	6,745	4,429	11,174	10,500	-	(674)
2700-2799 Transport	9,000	2,824	900	3,724	9,000	-	5,276
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	6,900	1,555	389	1,944	6,900	-	4,956
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	28,800	21,721	11,990	33,711	28,800	-	(4,911)
3200-3299 Training	400	236	-	236	400	-	164
3345 Office Hospitality	1,500	202	357	559	1,500	-	941
3400-3499 Incidental Expenses	850	-	-	-	850	-	850
	62,932	36,632	19,142	55,674	62,932	-	7,258
9 Finance Costs							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3685 Increase/(Decrease) in allowance for bad debts	-	(430)	(490)	(920)	-	-	920
8000-8099 Depreciation (Charge for the Year)	125,781	98,782	94,992	193,774	224,683	98,902	30,909
	125,781	98,352	94,502	192,854	224,683	98,902	31,829
Total	905,515	581,980	283,551	865,531	1,034,112	128,597	168,581

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2021	30-Sep	30 Sep-31 Dec	31-Dec	2022		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-			-		-	-
5250-5299 Consumables	-			-		-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	23,891	41,221	(30,842)	10,379	15,579	(8,312)	5,200
0210-0219 LES Receivables	-			-		-	-
0220-0229 Receivables from EU	-			-		-	-
0250 Prepayments & Accrued income	17,495	5,830	12,281	18,111	18,111	616	-
Other debtor	77,719	76,736	1,254	77,990	77,740	21	(250)
	119,105	123,787	(17,307)	106,480	111,430	(7,676)	4,950
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,024,620	1,382,416	(33,957)	1,348,459	770,683	(253,937)	(577,776)
	1,024,620	1,382,416	(33,957)	1,348,459	770,683	(253,937)	(577,776)
14 Payables							
4000 Payables	591,476	399,489	(10,918)	388,571	416,771	(174,705)	28,200
4100 Accruals	61,146	87,352	(59,864)	27,488	50,013	(11,133)	22,525
4150 Deferred Income	-	-	-	-	-	-	-
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Grants not yet utilised	47,000	81,751	(11,450)	70,301	30,000	(17,000)	(40,301)
	699,622	568,592	(82,232)	486,360	496,784	(202,838)	10,424
16 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Property	Construction & Urban Improvement & Special Programme	New Street Signs	Plant & Machinery & equipment	Office Furniture	Trees	Motor Vehicle	ANYC	Total
25%	1%	10%	100%	20-25%	8%	0%	20%	0%	
€	€	€	€	€	€	€	€	€	€

Cost										
As at 01 January 2022	9,208	80,751	5,365,993	7,676	97,783	58,774	20,552	16,299	43,489	5,700,525
Additions	-	-	728,000	-	15,500	-	-	-	-	743,500
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	9,208	80,751	6,093,993	7,676	113,283	58,774	20,552	16,299	43,489	6,444,025

Grants/ other reimbursements

As at 01 January 2022	1,003	-	1,109,172	-	13,787	95	14,874	-	-	1,138,931
Additions	-	-	-	-	-	-	-	-	-	-
As at 31 December 2022	1,003	-	1,109,172	-	13,787	95	14,874	-	-	1,138,931

Accumulated Depreciation

As at 01 January 2022	4,946	16,240	4,014,835	7,676	67,632	46,234	-	10,323	-	4,167,886
Charge for the year Released on disposal	-	820	207,136	-	11,539	1,928	-	3,260	-	224,683
As at 31 December 2022	4,946	17,060	4,221,971	7,676	79,171	48,162	-	13,583	-	4,392,569

Budgeted NBV 31 Dec 2021	-	64,551	817,795	-	12,276	12,151	4,232	8,123	21,327	940,456
Forecasted NBV 1 Jan 2022	3,259	64,511	241,986	-	16,364	12,445	5,678	5,976	43,489	393,708
Budgeted NBV 31 Dec 2022	3,259	63,691	762,850	-	20,325	10,517	5,678	2,716	43,489	912,525