



KUNSILL LOKALI
BIRŻEBBUĠA

Birzebbuġa Local Council

**Annual Budget
For
Financial Year
2023**

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Overview and Summary

Estimi Finanzjarji

DHUL:

Il-Kunsill Lokali qed ibassar li jdaħħal total ta' €949,877 mill-Gvern Ċentrali, skemi oħra maħruġa mill-Gvern, u kif ukoll €38,500 mill-ħlas amministrattiv fuq infurzar lokali, permessi, *sponsors*, *bye-laws*, u dħul ieħor.

INFIQ:

Emolumenti Personali (Salarji):

Żieda fl-infiq ta' dan il-vot qed tiġi imbassra minħabba żidiet fis-salarji kemm dak marbut mal-għoli tal-ħajja, dak marbut mal-*increments* u kif ukoll fil-ħsieb t'ingagg ta' impjegat ġdid. Total allokat għas-salarji huwa ta ftit iktar minn €252,765.

Manutenzjoni u Operattivi:

Il-Kunsill ser ikompli jaħdem iktar bil-għaqal f'dan ir-rigward. Din is-sena, il-Kunsill Lokali qed jalloka is-somma ta' €542,750, sabiex ikopri l-manutenzjoni, l-ispejjeż neċessarji sabiex iżzomm il-lokalità fi stat tajjeb u spejjeż ta' kuntratti. Wieħed jista jinnotta wkoll li parti minn din iż-żieda ser tkun rimborsata mill-Gvern, sabiex tkompli l-ispejjeż relatati mal-ġbir tal-iskart organiku.

Il-Kunsill qed jalloka is-somma ta' madwar €89,900 għal spejjeż amministrattivi sabiex jithaddem l-uffiċċju amministrattiv, u li jinkludi s-servizzi professjonali li jiġu mogħtija lill-Kunsill.

Infiq Kapitali:

Qed jiġi allokat vot għal dan il-qasam ta' €1,270,393. B'dan il-vot il-Kunsill qed jippjana li jwettaq diversi proġetti u mistenni jirċievi *grants* li jammontaw għal € 832,507.



Scott Camilleri
Mayor



Jordy Brincat
Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	920,791	972,320	949,877	29,086	(22,443)
Income raised from Bye-Laws (2)	26,000	34,719	34,000	8,000	(719)
Income raised from LES (3)	3,500	4,558	4,500	1,000	(58)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	119	-	-	(119)
TOTAL	950,291	1,011,716	988,377	38,086	(23,339)
Expenditure					
Personal Emoluments (6)	247,297	235,316	252,765	5,468	17,449
Operations and Maintenance (7)	499,200	535,281	542,750	43,550	7,469
Administration (8)	62,932	79,096	89,900	26,968	10,804
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	224,683	138,906	160,988	(63,695)	22,082
TOTAL	1,034,112	988,599	1,046,403	12,291	57,804
Surplus / Deficit	(83,821)	23,117	(58,026)	25,795	(81,143)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	912,525	469,459	746,357	(166,168)	276,898
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	111,430	114,356	113,544	2,114	(812)
Cash and Cash Equivalents (13)	770,683	1,402,668	928,728	158,045	(473,940)
Total Current Assets	882,113	1,517,024	1,042,272	160,159	(474,752)
Current Liabilities (14)					
Payables	496,784	589,360	449,532	(47,252)	(139,828)
Total Current Liabilities	496,784	589,360	449,532	(47,252)	(139,828)
Net Current Assets	385,329	927,664	592,740	207,411	(334,924)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,297,854	1,397,123	1,339,097	41,243	(58,026)
Reserves					
Retained Funds	1,297,854	1,397,123	1,339,097	41,243	(58,026)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	882,113	1,517,024	1,042,272
Current Liabilities	496,784	589,360	449,532
Working Capital	385,329	927,664	592,740
Government Allocation	871,711	891,100	900,797
FSI	44 %	104 %	66 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	237,469	237,469	237,469	237,469	949,877
Cash flows from Bye-Laws & L.N fees	8,500	8,500	8,500	8,500	34,000
Local Enforcement cash flows	1,125	1,125	1,125	1,125	4,500
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	-		416,254	277,238	693,491
TOTAL Inflows	247,094	247,094	663,348	524,332	1,681,868
Cash Outflows					
Personal Emoluments	63,191	63,191	63,191	63,191	252,765
Operations & Maintenance	135,688	135,688	135,688	135,688	542,750
Administration	22,475	22,475	22,475	22,475	89,900
Finance					-
Capital					
Acquisition of property		-			-
Construction	-	300,284	300,284	300,284	900,852
Improvements	-	123,180	123,180	123,180	369,541
Special programmes	-				-
Equipment	-	-	-	-	-
	-	423,464	423,464	423,464	1,270,393
Cash outflows re EU projects					-
Cash outflows re Twinning				-	-
Cash outflows re Community Services					-
Grant returned		-			-
	-	-	-	-	-
TOTAL Outflows	221,354	644,818	644,818	644,818	2,155,808
SURPLUS / (DEFICIT)	25,741	(397,724)	18,530	(120,486)	(473,940)
Brought forward (Bank /Cash Bal.)	1,402,668	1,428,409	1,030,685	1,049,215	1,402,668
Carry forward	1,428,409	1,030,685	1,049,215	928,728	928,728

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	871,711	668,325	222,775	891,100	900,797	29,086	9,697
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	49,080	47,567	33,653	81,220	49,080	-	(32,140)
	920,791	715,892	256,428	972,320	949,877	29,086	(22,443)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	26,000	26,937	7,782	34,719	34,000	8,000	(719)
	26,000	26,937	7,782	34,719	34,000	8,000	(719)
3 Local Enforcement Income							
0037 Commission from Regional Committees	3,500	3,295	1,263	4,558	4,500	1,000	(58)
0038-0055 Contraventions	-	-	-	-	-	-	-
	3,500	3,295	1,263	4,558	4,500	1,000	(58)
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	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	94	94	-	-	(94)
0120-0129 General Income	-	25	-	25	-	-	(25)
	-	25	94	119	-	-	(119)
Total	950,291	746,149	265,567	1,011,716	988,377	38,086	(23,339)

Detailed Estimates of Expenditure

DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2022	ACTUAL Jan-Sept 2022	FORECAST Oct-Dec 2022	TOTAL Jan-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	17,916	13,437	2,079	15,516	16,003	(1,913)	487
1200 Employees' Salaries & Wages	175,303	127,107	44,400	171,507	170,965	(4,338)	(542)
1300 Bonuses	12,727	811	811	1,622	15,238	2,511	13,616
1400 Income Supplements	1,696	1,448	-	1,448	1,696	(0)	248
1500 Social Security Contributions	14,954	10,152	2,907	13,059	16,263	1,309	3,204
1600 Allowances	20,200	14,556	7,810	22,366	22,600	2,400	234
1700 Overtime	4,500	5,885	3,913	9,798	10,000	5,500	202
	247,297	173,396	61,920	235,316	252,765	5,468	17,449

7 Operations and Maintenance

2100-2149 Public Utilities	7,000	4,190	816	5,006	6,000	(1,000)	994
2200-2259 Public Materials & Supplies	20,000	8,622	8,540	17,162	18,000	(2,000)	838
2300-2399 Repairs & Upkeep	50,250	51,109	17,570	68,679	50,000	(250)	(18,679)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	13,000	20,630	5,080	25,710	26,000	13,000	290
3020 Lease of Equipment	650	246	-	246	650	-	404
3030 Insurance	3,400	2,095	305	2,400	3,400	-	1,000
3035 Bank Charges	600	3,686	497	4,183	4,500	3,900	317
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	65,000	36,511	11,118	47,629	52,000	(13,000)	4,371
3041 Refuse Collection	101,000	86,877	30,527	117,404	120,000	19,000	2,596
3042 Bulky Refuse Collection	9,000	6,050	2,198	8,248	10,000	1,000	1,752
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	80,000	45,776	29,608	75,384	94,000	14,000	18,616
3052 Cleaning & Maintenance of Non-Urban Areas	9,600	7,146	2,381	9,527	10,000	400	473
3053 Cleaning of Public Conveniences	46,000	20,018	7,383	27,401	30,000	(16,000)	2,599
3055 Cleaning of Council Premises	3,200	1,626	625	2,251	3,200	-	949
3060 Cleaning & Maintenance of Parks & Gardens	25,000	17,918	9,584	27,502	29,500	4,500	1,998
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	38,116	2,449	40,565	45,000	-	4,435
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	15,000	15,000	15,000
3300-3379 Hospitality	20,000	32,566	23,155	55,721	25,000	5,000	(30,721)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	300	205	58	263	300	-	37
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for LES	-	-	-	-	-	-	-
	499,200	383,387	151,894	535,281	542,750	43,550	7,469

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-	-	-	-	-	-	-
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	4,332	2,632	2,700	5,332	6,000	1,668	668
2500-2599 National & International Memberships	650	-	210	210	650	-	440
2600-2699 Office Services	10,500	10,760	6,489	17,249	20,000	9,500	2,751
2700-2799 Transport	9,000	5,191	1,767	6,958	8,000	(1,000)	1,042
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	6,900	1,374	593	1,967	2,500	(4,400)	533
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	28,800	19,786	25,830	45,616	50,000	21,200	4,384
3200-3299 Training	400	-	-	-	400	-	400
3345 Office Hospitality	1,500	1,053	711	1,764	1,500	-	(264)
3400-3499 Incidental Expenses	850	-	-	-	850	-	850
	-	-	-	-	-	-	-
	62,932	40,796	38,300	79,096	89,900	26,968	10,804
9 Finance Costs							
3036 Interest on Bank Loan				-		-	-
				-		-	-
				-		-	-
	-	-	-	-	-	-	-
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	(731)	-	(731)	-	-	731
8000-8099 Depreciation (Charge for the Year)	224,683	136,376	3,261	139,637	160,988	(63,695)	21,351
	224,683	135,645	3,261	138,906	160,988	(63,695)	22,082
Total	1,034,112	733,224	255,375	988,599	1,046,403	12,291	57,804

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec	ACTUAL as at 30-Sep	FORECAST changes from 30 Sep-31 Dec	TOTAL as at 31-Dec	BUDGET Jan-Dec	VARIANCE Bud-Bud	VARIANCE Bud-Act
	2022	2022	2022	2022	2023		
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-			-		-	-
5250-5299 Consumables	-			-	-	-	-
	-			-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	15,579	35,189	(16,794)	18,395	14,620	(959)	(3,775)
0210-0219 LES Receivables	-			-	-	-	-
0220-0229 Receivables from EU	-			-	-	-	-
0250 Prepayments & Accrued income	18,111	29,126	(11,157)	17,969	20,932	2,821	2,963
Other debtor	77,740	77,992	-	77,992	77,992	252	-
	111,430	142,307	(27,951)	114,356	113,544	2,114	(812)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	770,683	1,503,853	(101,185)	1,402,668	928,728	158,045	(473,940)
	770,683	1,503,853	(101,185)	1,402,668	928,728	158,045	(473,940)
14 Payables							
4000 Payables	416,771	450,346	(61,924)	388,422	404,232	(12,539)	15,810
4100 Accruals	50,013	70,982	12,405	83,387	45,300	(4,713)	(38,087)
4150 Defered Income	-	49,345	(49,345)	-	-	-	-
Current portion of Long-Term Borrowings	-			-	-	-	-
Grants not yet utilised	30,000	30,000	87,551	117,551	-	(30,000)	(117,551)
	496,784	600,673	(11,313)	589,360	449,532	(47,252)	(139,828)
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Asset % of depreciation	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New Street Signs	Plant & Machinery & equipment	Office Furniture	Trees	Motor Vehicle	ANYC	Total
25%	€	1%	€	100%	20-25%	8%	0%	20%	0%	€
Cost										
As at 01 January 2023	9,208	80,751	5,495,489	7,676	108,646	70,533	21,075	16,299	51,972	5,861,649
Additions	-	-	900,852	-	-	369,541	-	-	-	1,270,393
Disposals	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	9,208	80,751	6,396,341	7,676	108,646	440,074	21,075	16,299	51,972	7,132,042
Grants/ other reimbursements										
As at 01 January 2023	1,003	-	1,065,070	-	13,787	95	14,874	-	-	1,094,829
Additions	-	-	462,966	-	-	369,541	-	-	-	832,507
As at 31 December 2023	1,003	-	1,528,036	-	13,787	369,636	14,874	-	-	1,927,336
Accumulated Depreciation										
As at 01 January 2023	6,950	16,240	4,129,704	7,676	74,827	48,381	-	13,583	-	4,297,361
Charge for the year	1,020	820	147,264	-	6,892	2,276	-	2,716	-	160,988
Released on disposal	-	-	-	-	-	-	-	-	-	-
As at 31 December 2023	7,970	17,060	4,276,968	7,676	81,719	50,657	-	16,299	-	4,458,349
Budgeted NBV 31 Dec 2022	3,259	63,691	762,850	-	20,325	10,517	5,678	2,716	43,489	912,525
Forecasted NBV 1 Jan 2023	1,255	64,511	300,715	-	20,032	22,057	6,201	2,716	51,972	469,459
Budgeted NBV 31 Dec 2023	235	63,691	591,337	-	13,140	19,781	6,201	0	51,972	746,357