



Birzebbuga

Birzebbuga Local Council

**Annual Budget
For
Financial Year
2024**

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Table of Contents

Overview and Summary	<i>Page 3</i>
Statement of Income and Expenditure	<i>Page 4</i>
Statement of Financial Position	<i>Page 5</i>
Cash Budget	<i>Page 6</i>
Detailed Estimates of Income	<i>Page 7</i>
Detailed Estimates of Expenditure	<i>Page 8</i>
Detailed Estimates of Statement of Financial Position	<i>Page 10</i>
Depreciation of Property, Plant and Equipment	<i>Page 11</i>

Overview and Summary

Estimi Finanzjarji

Dhul

Il-Kunsill qed ibassar li jdahhal total ta € 947,821 mill-Gvern Centrali u skemi diretti mill-Gvern, kif ukoll € 47,000 mill-hlas amministrattiv fuq infurzar lokali, permessi, sponsors, bye-laws, u dhulijiet ohra.

Infiq

Emolument Personal (Salarji)

Zieda fl-infiq ta' dan il-vot qed tigi imbassra minhabba zidiet fil-pagi kemm tal-gholi tal-hajja, kif ukoll tal-increments u ngagg ta impjegat gdid. Total allokati ghas-salarji huwa ta ftit iktar minn € 331,241.

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 € 517,980, 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 € 79,100 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 € 640,992. B'dan il-vot il-Kunsill qed jippjana li jwettaq diversi progetti u mistenni jircievi 'grants' li jammontaw ghal € 64,734.

Mayor

Executive Secretary

Statement of Income and Expenditure

DESCRIPTION

BUDGET Jan-Dec 2023 €	ACTUAL Jan-Dec 2023 €	BUDGET Jan-Dec 2024 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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Income

Funds received from Central Government (1)	949,877	918,364	947,821	(2,056)	29,457
Income raised from Bye Laws (2)	34,000	47,638	47,000	13,000	(638)
Income raised from LES (3)	4,500	4,530	4,500	-	(30)
Investment Income (4)	-	-	-	-	-
Other Income (5)	-	2,330	-	-	(2,330)
TOTAL	988,377	972,862	999,321	10,944	26,459

Expenditure

Personal Emoluments (6)	252,765	272,100	331,241	78,476	59,141
Operations and Maintenance (7)	542,750	522,440	517,980	(24,770)	(4,460)
Administration (8)	89,900	64,256	79,100	(10,800)	14,844
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	160,988	142,836	168,212	7,224	25,377
TOTAL	1,046,403	1,001,631	1,096,533	50,130	94,902

Surplus / Deficit

	(58,026)	(28,770)	(97,212)	(39,186)	(68,443)
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Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property Plant and Equipment (16)	486,032	486,032	894,078	408,046	408,046
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	113,544	130,135	133,585	20,041	3,450
Cash and Cash Equivalents (13)	928,728	1,266,981	762,353	(166,375)	(504,628)
Total Current Assets	1,042,272	1,397,116	895,938	(146,334)	(501,178)
Current Liabilities (14)					
Payables	449,532	478,254	482,334	32,802	4,080
Total Current Liabilities	449,532	478,254	482,334	32,802	4,080
Net Current Assets	592,740	918,862	413,604	(179,136)	(505,258)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,078,772	1,404,894	1,307,682	228,910	(97,212)
Reserves					
Retained Funds	1,078,772	1,404,894	1,307,682	228,910	(97,212)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2023	2023	2024
	€	€	€
Current Assets	1,042,272	1,397,116	895,938
Current Liabilities	449,532	478,254	482,334
Working Capital	592,740	918,862	413,604
Government Allocation	900,797	900,796	927,821
FSI	66 %	102 %	45 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2024 €
	JAN-MAR 2024 €	APR-JUN 2024 €	JUL-SEP 2024 €	OCT-DEC 2024 €	
	Cash Inflows				
Government cash inflows	236,955	236,955	236,955	237,585	948,451
Cash flows from Bye-Laws & L.N fees	11,750	11,750	11,750	11,750	47,000
Local Enforcement cash flows	1,125	1,125	1,125	1,755	5,130
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	-		64,734	-	64,734
TOTAL Inflows	249,830	249,830	314,564	251,090	1,065,315
Cash Outflows					
Personal Emoluments	82,810	82,810	82,810	82,810	331,241
Operations & Maintenance	129,495	129,495	129,495	129,495	517,980
Administration	19,775	19,775	19,775	20,405	79,730
Finance					-
Capital					
Acquisition of property		-			-
Construction	-	620,992	-	-	620,992
Improvements	-	20,000	-	-	20,000
Special programmes	-				-
Equipment	-				-
	-	640,992	-	-	640,992
Cash outflows re EU projects				-	-
Cash outflows re Twinning				-	-
Cash outflows re Community Services					-
Grant returned					-
	-	-	-	-	-
TOTAL Outflows	232,080	873,072	232,080	232,710	1,569,943
SURPLUS / (DEFICIT)	17,750	(623,242)	82,484	18,380	(504,628)
Brought forward (Bank /Cash Bal.)	1,266,981	1,284,731	661,489	743,973	1,266,981
Carry forward	1,284,731	661,489	743,973	762,353	762,353

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		
	2023	2023	2023	2023	2024	Bud-Bud	Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	900,797	675,597	225,199	900,796	927,821	27,024	27,025
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	49,080	8,568	9,000	17,568	20,000	(29,080)	2,432
	949,877	684,165	234,199	918,364	947,821	(2,056)	29,457
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	34,000	35,728	11,909	47,638	47,000	13,000	(638)
	34,000	35,728	11,909	47,638	47,000	13,000	(638)
3 Local Enforcement Income							
0037 Commission from Regional Committees	4,500	3,397	1,132	4,530	4,500	-	(30)
0038-0055 Contraventions	-	-	-	-	-	-	-
	4,500	3,397	1,132	4,530	4,500	-	(30)
4 Investment Income							
0091-0095 Bank interest	-	-	-	-	-	-	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
5 General Income							
0056-0065 Sponsorships	-	690	-	690	-	-	(690)
0066-0069 Documents & Information	-	-	-	-	-	-	-
0070-0075 EU Funds	-	-	-	-	-	-	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	350	-	350	-	-	(350)
0110-0119 Contributions	-	1,290	-	1,290	-	-	(1,290)
0120-0129 General Income	-	-	-	-	-	-	-
	-	2,330	-	2,330	-	-	(2,330)
Total	988,377	725,621	247,241	972,862	999,321	10,944	26,459

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
	2023	2023	2023	2023	2024		
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	16,003	14,174	1,829	16,003	16,850	847	847
1200 Employees' Salaries & Wages	170,965	132,476	52,688	185,164	236,430	65,465	51,266
1300 Bonuses	15,238	808	14,445	15,253	20,139	4,901	4,886
1400 Income Supplements	1,696	1,535	-	1,535	2,360	664	825
1500 Social Security Contributions	16,263	11,544	3,848	15,392	22,862	6,599	7,470
1600 Allowances	22,600	15,449	7,151	22,600	22,600	-	-
1700 Overtime	10,000	12,616	3,537	16,153	10,000	-	(6,153)
	252,765	188,602	83,498	272,100	331,241	78,476	59,141
7 Operations and Maintenance							
2100-2149 Public Utilities	6,000	6,908	1,727	8,635	9,000	3,000	365
2200-2259 Public Materials & Supplies	18,000	11,877	2,969	14,846	16,000	(2,000)	1,154
2300-2399 Repairs & Upkeep	50,000	40,045	10,011	50,056	50,000	-	(56)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	26,000	29,483	2,500	31,983	26,000	-	(5,983)
3020 Lease of Equipment	650	-	-	-	650	-	650
3030 Insurance	3,400	1,962	1,230	3,192	3,400	-	208
3035 Bank Charges	4,500	1,514	379	1,893	3,000	(1,500)	1,108
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	52,000	84,933	21,233	106,166	108,000	56,000	1,834
3041 Refuse Collection	120,000	45,413	11,353	56,766	65,000	(55,000)	8,234
3042 Bulky Refuse Collection	10,000	5,387	1,347	6,734	8,000	(2,000)	1,266
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	94,000	67,926	16,982	84,908	88,000	(6,000)	3,093
3052 Cleaning & Maintenance of Non-Urban Areas	10,000	7,495	1,874	9,369	10,000	-	631
3053 Cleaning of Public Conveniences	30,000	18,941	4,735	23,676	27,000	(3,000)	3,324
3055 Cleaning of Council Premises	3,200	1,618	405	2,023	3,200	-	1,178
3060 Cleaning & Maintenance of Parks & Gardens	29,500	18,091	4,523	22,614	25,000	(4,500)	2,386
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	24,892	6,223	31,114	45,000	-	13,886
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	15,000	9,315	2,000	11,315	-	(15,000)	(11,315)
3300-3379 Hospitality	25,000	45,300	11,325	56,624	30,000	5,000	(26,624)
3380-3389 Community	-	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	300	422	105	527	530	230	3
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for LES	-	-	-	-	-	-	-
	542,750	421,520	100,920	522,440	517,980	(24,770)	(4,460)

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 2023	FORECAST changes from 30 Sep-31 Dec 2023	TOTAL as at 31-Dec 2023	BUDGET Jan-Dec 2024	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
11 Inventory							
5201-5249 Stationery	-			-		-	-
5250-5299 Consumables	-			-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	14,620	113,413	(78,740)	34,673	36,023	21,403	1,350
0210-0219 LES Receivables	-			-	-	-	-
0220-0229 Receivables from EU	-			-	-	-	-
0250 Prepayments & Accrued income	20,932	18,670	(1,200)	17,470	19,570	(1,362)	2,100
Other debtor	77,992	77,992	-	77,992	77,992	-	-
	113,544	210,075	(79,940)	130,135	133,585	20,041	3,450
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	928,728	1,171,389	95,592	1,266,981	762,353	(166,375)	(504,628)
	928,728	1,171,389	95,592	1,266,981	762,353	(166,375)	(504,628)
14 Payables							
4000 Payables	404,232	390,827	(2,580)	388,247	386,617	(17,615)	(1,630)
4100 Accruals	45,300	92,745	(32,100)	60,645	63,295	17,995	2,650
4150 Deferred Income	-	15,000	-	15,000	16,750	16,750	1,750
Current portion of Long-Term Borrowings	-			-	-	-	-
Grants not yet utilised	-	14,362	-	14,362	15,672	15,672	1,310
	449,532	512,934	(34,680)	478,254	482,334	32,802	4,080
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

16 Depreciation of Property, Plant and Equipment

Intangible Asset	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 2024	80,751	5,677,740	7,676	121,901	74,802	21,075	16,299	53,976	6,063,428
Additions	-	620,992	-	-	20,000	-	-	-	640,992
Disposals	-	-	-	-	-	-	-	-	-
As at 31 December 2024	80,751	6,298,732	7,676	121,901	94,802	21,075	16,299	53,976	6,704,420
Grants/ other reimbursements									
As at 01 January 2024	-	1,099,190	-	14,790	95	14,874	-	-	1,129,952
Additions	-	64,734	-	-	-	-	-	-	64,734
As at 31 December 2024	-	1,163,924	-	14,790	95	14,874	-	-	1,194,686
Accumulated Depreciation									
As at 01 January 2024	17,880	4,259,042	7,676	87,685	50,657	-	16,299	-	4,447,444
Charge for the year	820	157,204	-	7,912	2,276	-	-	-	168,212
Released on disposal	-	-	-	-	-	-	-	-	-
As at 31 December 2024	18,700	4,416,246	7,676	95,597	52,933	-	16,299	-	4,615,656
Budgeted NBV 31 Dec 2023	62,871	319,508	-	19,426	24,050	6,201	-	53,976	486,032
Forecasted NBV 1 Jan 2024	62,871	319,508	-	19,426	24,050	6,201	0	53,976	486,032
Budgeted NBV 31 Dec 2024	62,051	718,562	-	11,514	41,774	6,201	0	53,976	894,078