



KUNSILL LOKALI
BIRŻEBBUĠA

Birzebbuġa Local Council

**Business Plan
for the
Period
2024 - 2028**

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Overview and Summary

Local Council Vision

To create a vibrant, inclusive, and sustainable community where every resident enjoys a high quality of life, preserving the rich heritage and natural beauty of Birzebbuga while fostering growth, innovation, and well-being for future generations.

Local Council Mission

The Birzebbuga Local Council is committed to enhancing the quality of life for all residents through proactive governance, efficient services, and community engagement. We aim to ensure a safe, clean, and welcoming environment, promote local culture and heritage, support economic development, and prioritize sustainability in all our initiatives. By collaborating with stakeholders and empowering our citizens, we strive to make Birzebbuga a place where people feel proud to live, work, and thrive.

Administrative Introduction

Welcome to the Birzebbuga Local Council's Strategic Plan for 2024-2029. Our vision is to build a vibrant, inclusive community where every resident thrives. To achieve this, we are committed to enhancing our services, infrastructure, and public spaces through innovative and responsive measures.

Our mission is to serve Birzebbuga with dedication and integrity, addressing the needs of our growing and diverse population. We aim to improve the quality of life for all residents by fostering growth, ensuring sustainability, and embracing new opportunities.

We look forward to collaborating with all stakeholders to make our vision a reality and continue building a prosperous Birzebbuga.



Mayor



Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
€	€	€	€	€	€	
Income						
Funds received from Central Government (1)	1,028,737	1,040,661	1,061,074	1,081,896	1,103,134	5,315,502
Income raised from Bye-Laws (2)	60,737	60,000	66,000	70,000	71,400	328,137
Income raised from LES (3)	4,007	4,000	4,000	4,000	4,000	20,007
Investment Income (4)	-	-	-	-	-	-
Other Income (5)	150	150	150	150	150	750
TOTAL	1,093,631	1,104,811	1,131,224	1,156,046	1,178,684	5,664,396
Expenditure						
Personal Emoluments (6)	297,368	342,124	363,995	381,165	399,335	1,783,987
Operations and Maintenance (7)	560,151	641,229	685,095	757,289	774,258	3,418,022
Administration (8)	85,951	89,550	91,324	88,204	89,951	444,981
Finance Cost (9)	-	-	-	-	-	-
Other Expenditure (10)	242,950	70,539	77,125	75,051	78,109	543,774
TOTAL	1,186,420	1,143,442	1,217,539	1,301,709	1,341,653	6,190,764
Surplus / Deficit	(92,789)	(38,631)	(86,315)	(145,664)	(162,969)	(526,368)

Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
Non-current Assets						
Property, Plant and Equipment (16)	371,122	330,583	472,458	384,907	319,298	1,878,367
Current Assets						
Inventories (11)	-	-	-	-	-	-
Receivables (12)	97,029	256,054	250,284	382,784	131,284	1,117,435
Cash and Cash Equivalents (13)	1,134,867	1,006,150	880,730	817,118	712,758	4,551,623
Total Current Assets	1,231,896	1,262,204	1,131,014	1,199,902	844,042	5,669,058
Current Liabilities (14)						
Payables	499,964	528,364	625,364	752,364	493,864	2,899,920
Total Current Liabilities	499,964	528,364	625,364	752,364	493,864	2,899,920
Net Current Assets	731,932	733,840	505,650	447,538	350,178	2,769,138
Non-current liabilities (15)	-	-	-	-	-	-
Net Assets	1,103,054	1,064,423	978,108	832,445	669,476	4,647,505
Reserves						
Retained Funds	1,103,054	1,064,423	978,108	832,445	669,476	4,647,505

Financial Situation Indicator

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
Current Assets	1,231,896	1,262,204	1,131,014	1,199,902	844,042	5,669,058
Current Liabilities	499,964	528,364	625,364	752,364	493,864	2,899,920
Working Capital	731,932	733,840	505,650	447,538	350,178	2,769,138
Government Allocation	1,000,648	1,020,661	1,041,074	1,061,896	1,083,134	3,062,383
FSI	73 %	72 %	49 %	42 %	32 %	90 %

Cash Budget

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
Cash Inflows						
Government cash inflows	1,028,737	1,040,661	1,061,074	1,081,896	1,103,134	5,315,502
Cash flows from Bye-Laws & L.N fees	60,737	60,000	66,000	70,000	71,400	328,137
Local Enforcement cash flows	4,007	4,000	4,000	4,000	4,000	20,007
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	150	150	150	150	150	750
TOTAL Inflows	1,093,631	1,104,811	1,131,224	1,156,046	1,178,684	5,664,396
Cash Outflows						
Personal Emoluments	297,368	342,124	363,995	381,165	399,335	1,783,987
Operations & Maintenance	451,383	646,854	631,395	729,565	739,058	3,198,255
Administration	85,951	89,550	91,324	77,704	67,651	412,180
Finance						-
Capital						
Acquisition of property						-
Construction	-	-	-			-
Improvements	248,534	155,000	520,930	931,724	77,000	1,933,188
Special programmes	-					-
Motor Vehicle	-					-
	248,534	155,000	520,930	931,724	77,000	1,933,188
Cash outflows re EU projects	-					-
Cash outflows re Twinning	-					-
Cash outflows re Community Services						-
Cash flow form DF			(351,000)	(900,500)	-	(1,251,500)
			(351,000)	(900,500)	-	(1,251,500)
TOTAL Outflows	1,083,236	1,233,528	1,256,644	1,219,658	1,283,044	6,076,110
SURPLUS / (DEFICIT)	10,395	(128,717)	(125,420)	(63,612)	(104,360)	(411,714)
Brought forward (Bank /Cash Bal.)	1,124,472	1,134,867	1,006,150	880,730	817,118	1,124,472
Carry forward	1,134,867	1,006,150	880,730	817,118	712,758	712,758

Detailed Estimates of Income

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
Income						
1 Funds received form Central Government:						
0001 In terms of section 55 CAP 363	1,000,648	1,020,661	1,041,074	1,061,896	1,083,134	5,207,413
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-
0005-0019 Other Income	28,089	20,000	20,000	20,000	20,000	108,089
	1,028,737	1,040,661	1,061,074	1,081,896	1,103,134	5,315,502
2 Bye-Laws & Legal Fees						
0021-0025 Community Services			-	-		-
0026-0035 Income from Permits	60,737	60,000	66,000	70,000	71,400	328,137
	60,737	60,000	66,000	70,000	71,400	328,137
3 Local Enforcement Income						
0037 Commission from Regional Committees	4,007	4,000	4,000	4,000	4,000	20,007
0038-0055 Contraventions						-
	4,007	4,000	4,000	4,000	4,000	20,007
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	150	150	150	150	150	750
0110-0119 Contributions						-
0120-0129 General Income	-	-	-	-	-	-
	150	150	150	150	150	750
Total	1,093,631	1,104,811	1,131,224	1,156,046	1,178,684	5,664,396

Detailed Estimates of Expenditure

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
6 Personal Emoluments						
1100 Mayor's Allowance	16,365	17,000	17,650	18,300	18,950	88,265
1200 Employees' Salaries & Wages	207,856	246,705	264,230	278,230	292,230	1,289,251
1300 Bonuses	17,299	23,727	24,293	24,793	25,293	115,405
1400 Income Supplements	1,634	2,181	2,181	2,181	2,181	10,358
1500 Social Security Contributions	17,720	19,911	22,041	24,061	26,081	109,814
1600 Allowances	22,600	22,600	22,600	22,600	22,600	113,000
1700 Overtime	13,894	10,000	11,000	11,000	12,000	57,894
	297,368	342,124	363,995	381,165	399,335	1,783,987
7 Operations and Maintenance						
2100-2149 Public Utilities	10,519	11,000	11,220	11,444	11,673	55,857
2200-2259 Public Materials & Supplies	16,094	16,000	16,320	16,646	16,646	81,707
2300-2399 Repairs & Upkeep	62,674	65,000	51,600	67,932	69,291	316,497
2400-2449 Rent	-	-	-	-	-	-
3010 Street Lighting	33,411	30,000	30,600	31,212	31,836	157,059
3020 Lease of Equipment	312	312	318	325	331	1,598
3030 Insurance	3,394	3,800	3,990	4,190	4,399	19,772
3035 Bank Charges	2,373	2,700	2,754	2,809	2,865	13,501
3039 Penalties	-	-	-	-	-	-
3040 Waste Disposal	165,125	220,167	275,209	330,251	330,251	1,321,002
3041 Refuse Collection	56,812	60,000	60,000	61,200	62,424	300,436
3042 Bulky Refuse Collection	10,964	9,000	9,000	9,000	9,000	46,964
3043 Bins on wheels	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-
3051 Road & Street Cleaning	88,779	88,000	89,760	91,555	93,386	451,481
3052 Cleaning & Maintenance of Non-Urban Areas	-	10,000	10,000	10,000	10,000	40,000
3053 Cleaning of Public Conveniences	34,799	36,000	38,700	38,700	38,700	186,899
3055 Cleaning of Council Premises	2,296	2,700	2,754	2,809	2,865	13,424
3060 Cleaning & Maintenance of Parks & Gardens	25,350	25,000	25,500	26,010	26,530	128,390
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-
3064 Other Contractual Services	36,860	41,000	41,820	42,656	43,510	205,846
3070-3090 Consultation Fees	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-
3300-3379 Hospitality	9,765	20,000	15,000	10,000	20,000	74,765
3380-3389 Community	-	-	-	-	-	-
3600-3694 Local Enforcement Expenses	624	550	550	550	550	2,824
3700-3799 EU Projects	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-
	560,151	641,229	685,095	757,289	774,258	3,418,022

Detailed Estimates of Expenditure (Continued)

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
8 Administration & Other Expenditure						
2150-2199 Office Utilities		-				-
2260-2299 Office Materials & Supplies						-
2450-2499 Office Rent	7,193	7,400	7,548	7,699	7,853	37,693
2500-2599 National & International Memberships	25	350	350	350	350	1,425
2600-2699 Office Services	18,214	17,000	17,340	14,000	14,280	80,834
2700-2799 Transport	17,591	17,500	17,850	18,207	18,571	89,719
2800-2899 Travel	-	-	-	-	-	-
2900-2999 Information Services	2,769	2,800	2,856	2,913	2,971	14,310
3050 Office Cleaning		-				-
3140-3199 Professional Services	34,413	38,000	38,760	39,535	40,326	191,034
3200-3299 Training	-	-	-	-	-	-
3345 Office Hospitality	5,746	6,000	6,120	5,000	5,100	27,966
3400-3499 Incidental Expenses	-	500	500	500	500	2,000
						-
	85,951	89,550	91,324	88,204	89,951	444,981
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						-
8000-8099 Depreciation (charge for the year)	242,950	70,539	77,125	75,051	78,109	543,774
	242,950	70,539	77,125	75,051	78,109	543,774
Total	1,186,420	1,143,442	1,217,539	1,301,709	1,341,653	6,190,764

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D	E	F (A+B+C+D+E)
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Jan-Dec	Period
	2024	2025	2026	2027	2028	2024-2028
	€	€	€	€	€	€
11 Inventory						
5201-5249 Stationery						-
5250-5299 Consumables						-
	-	-	-	-	-	-
12 Receivables						
0201-0209 Receivables	2,967	3,717	7,947	10,447	8,947	34,025
0210-0219 LES Receivables						-
0220-0229 Receivables from EU						-
0250 Prepayments & Accrued income	16,070	174,345	164,345	294,345	44,345	693,450
Other debtor	77,992	77,992	77,992	77,992	77,992	389,960
	97,029	256,054	250,284	382,784	131,284	1,117,435
13 Cash & Equivalents						
5001-5099 Bank & Cash Balances	1,134,867	1,006,150	880,730	817,118	712,758	4,551,623
	1,134,867	1,006,150	880,730	817,118	712,758	4,551,623
14 Payables						
4000 Payables	343,370	384,090	509,090	611,090	371,090	2,218,730
4100 Accruals	97,737	85,417	110,417	135,417	116,917	545,905
4150 Deferred Income						-
Short-term Borrowings						-
Grants not yet utilised	58,857	58,857	5,857	5,857	5,857	135,285
	499,964	528,364	625,364	752,364	493,864	2,899,920
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%	9,208	80,751	5,698,494	7,676	115,702	75,407	21,392	16,299	39,592	6,064,521
	-	-	244,947	-	7,907	13,032	-	-	12,648	278,534
	9,208	80,751	5,943,441	7,676	123,609	88,439	21,392	16,299	52,240	6,343,055
Cost										
As at 01 January 2024										
Additions										
Disposals										
As at 31 December 2024										
Grants/ other reimbursements										
As at 01 January 2024	1,003	-	1,098,042	-	13,787	95	14,874	-	-	1,127,801
Additions			94,893	-						94,893
Transfers										
As at 31 December 2024	1,003	-	1,192,935	-	13,787	95	14,874	-	-	1,222,694
Accumulated Depreciation										
As at 01 January 2024	8,205	17,880	4,330,243	7,676	79,367	46,619	-	16,299	-	4,506,289
Charge for the year		820	228,999	-	9,715	3,416	-	-	-	242,950
Released on disposal										
As at 31 December 2024	8,205	18,700	4,559,242	7,676	89,082	50,035	-	16,299	-	4,749,239
Budgeted NBV 31 Dec 2023	8,205	62,871	319,508	-	11,221	24,050	6,201	-	53,976	486,032
Budgeted NBV 31 Dec 2024	-	62,051	191,264	-	20,740	38,309	6,518	-	52,240	371,122

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%	10%	20-25%	8%	0%	20%	0%	
€	€	€	€	€	€	€	€	€	€
9,208	80,751	5,943,441	7,676	123,609	88,439	21,392	16,299	52,240	6,343,055
	-							190,000	190,000
9,208	80,751	5,943,441	7,676	123,609	88,439	21,392	16,299	242,240	6,533,055
Grants/ other reimbursements									
1,003	-	1,192,935	-	13,787	95	14,874	-	-	1,222,694
	-							160,000	160,000
1,003	-	1,192,935	-	13,787	95	14,874	-	160,000	1,382,694
Accumulated Depreciation									
8,205	18,700	4,559,242	7,676	89,082	50,035	-	16,299	-	4,749,239
	820	57,969	-	8,056	3,694	-			70,539
8,205	19,520	4,617,211	7,676	97,138	53,729	-	16,299	-	4,819,778
Budgeted NBV 31 Dec 2024									
-	62,051	191,264	-	20,740	38,309	6,518	-	52,240	371,122
Budgeted NBV 31 Dec 2025									
-	61,231	133,295	-	12,684	34,615	6,518	-	82,240	330,583

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%	10%	10%	20-25%	8%	0%	20%	0%	
Cost										
As at 01 January 2026	9,208	80,751	5,943,441	7,676	123,609	88,439	21,392	16,299	242,240	6,533,055
Additions			65,000		150,000	-		40,000	315,000	570,000
Disposals										
As at 31 December 2026	9,208	80,751	6,008,441	7,676	273,609	88,439	21,392	56,299	557,240	7,103,055
Grants/ other reimbursements										
As at 01 January 2026	1,003	-	1,192,935	-	13,787	95	14,874	-	160,000	1,382,694
Additions			100,000		58,000	-		33,000	160,000	351,000
Transfers										
As at 31 December 2026	1,003	-	1,292,935	-	71,787	95	14,874	33,000	320,000	1,733,694
Accumulated Depreciation										
As at 01 January 2026	8,205	19,520	4,617,211	7,676	97,138	53,729	-	16,299	-	4,819,778
Charge for the year		820	18,913		52,333	3,659		1,400		77,125
Released on disposal										
As at 31 December 2026	8,205	20,340	4,636,124	7,676	149,471	57,388	-	17,699	-	4,896,903
Budgeted NBV 31 Dec 2025	-	61,231	133,295	-	12,684	34,615	6,518	-	82,240	330,583
Budgeted NBV 31 Dec 2026	-	60,411	79,382	-	52,351	30,956	6,518	5,600	237,240	472,458

16 Depreciation of Property, Plant and Equipment

Asset	Intangible Asset	Property	Construction & Urban Improvement & Special Programme	New street signs	Plant & Machinery & equipment	Office Furniture	Trees	Motor Vehicle	Anyc	Total
% of depreciation	€	€	€	€	€	€	€	€	€	€
	25%	1%	10%	10%	20-25%	8%	0%	20%	0%	
Cost										
As at 01 January 2027	9,208	80,751	6,008,441	7,676	273,609	88,439	21,392	56,299	557,240	7,103,055
Additions			557,500		611,000	430,000				1,598,500
Disposals									(505,000)	(505,000)
As at 31 December 2027	9,208	80,751	6,565,941	7,676	884,609	518,439	21,392	56,299	52,240	8,196,555
Grants/ other reimbursements										
As at 01 January 2027	1,003	-	1,292,935	-	71,787	95	14,874	33,000	320,000	1,733,694
Additions			430,000		596,000	400,000			(320,000)	1,106,000
Transfers									-	-
As at 31 December 2027	1,003	-	1,722,935	-	667,787	400,095	14,874	33,000	-	2,839,694
Accumulated Depreciation										
As at 01 January 2027	8,205	20,340	4,636,124	7,676	149,471	57,388	-	17,699	-	4,896,903
Charge for the year		820	37,006	-	32,169	3,656	-	1,400	-	75,051
Released on disposal										-
As at 31 December 2027	8,205	21,160	4,673,130	7,676	181,640	61,044	-	19,099	-	4,971,954
Budgeted NBV 31 Dec 2026	-	60,411	79,382	-	52,351	30,956	6,518	5,600	237,240	472,458
Budgeted NBV 31 Dec 2027	-	59,591	169,876	-	35,182	57,300	6,518	4,200	52,240	384,907

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%	9,208	80,751	6,565,941	7,676	884,609	518,439	21,392	56,299	52,240	8,196,555
			12,500			-				12,500
Cost	9,208	80,751	6,578,441	7,676	884,609	518,439	21,392	56,299	52,240	8,209,055
As at 01 January 2028										
Additions										
Disposals										
As at 31 December 2028										
	1,003	-	1,722,935	-	667,787	400,095	14,874	33,000	-	2,839,694
Grants/ other reimbursements										
As at 01 January 2028										
Additions										
Transfers										
As at 31 December 2028										
	8,205	21,160	4,673,130	7,676	181,640	61,044	-	19,099	-	4,971,954
Accumulated Depreciation										
As at 01 January 2028		820	60,780	-	10,610	5,899	-	-	-	78,109
Charge for the year										
Released on disposal										
As at 31 December 2028										
	8,205	21,980	4,733,910	7,676	192,250	66,943	-	19,099	-	5,050,063
Budgeted NBV 31 Dec 2027	-	59,591	169,876	-	35,182	57,300	6,518	4,200	52,240	384,907
Budgeted NBV 31 Dec 2028	-	58,771	121,596	-	24,572	51,401	6,518	4,200	52,240	319,298