



KUNSILL LOKALI
BIRŻEBBUĠA

Birzebbuga Local Council

**Annual Budget
For
Financial Year
2026**

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Overview and Summary

Estimi Finanzjarji

Dhul

Il-Kunsill qed ibassar li jdahhal total ta € 906,131 mill-Gvern Centrali u skemi diretti mill-Gvern, kif ukoll € 60,000 mill-hlas amministrattivi 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 u ngagg ta impjegat gdid. Total allokati ghas-salarji huwa ta ftit iktar minn € 404,947.

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 € 370085, 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 € 124,950 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 € 302556. B'dan il-vot il-Kunsill qed jippjana li jwettaq diversi progetti u mistenni jircievi 'grants' li jammontaw ghal € 146,880.

Mayor

Executive Secretary

Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	858,658	878,022	906,131	47,473	28,109
Income raised from Bye-Laws (2)	60,000	61,720	60,000	-	(1,720)
Income raised from LES (3)	4,000	6,521	5,500	1,500	(1,021)
Investment Income (4)	-	-	-	-	-
Other Income (5)	150	2,250	150	-	(2,100)
TOTAL	922,808	948,514	971,781	48,973	23,267
Expenditure					
Personal Emoluments (6)	364,542	376,138	404,947	40,405	28,809
Operations and Maintenance (7)	361,062	319,198	370,085	9,023	50,887
Administration (8)	87,550	111,216	124,950	37,400	13,734
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	95,593	101,432	81,910	(13,683)	(19,522)
TOTAL	908,747	907,984	981,892	73,145	73,908
Surplus / Deficit	14,061	40,529	(10,111)	(24,172)	(50,640)

Statement of Financial Position

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2025	2025	2026	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	305,529	286,813	491,364	185,835	204,551
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	98,209	93,181	84,731	(13,478)	(8,450)
Cash and Cash Equivalents (13)	1,053,341	1,186,277	988,953	(64,388)	(197,324)
Total Current Assets	1,151,550	1,279,458	1,073,684	(77,866)	(205,774)
Current Liabilities (14)					
Payables	339,964	487,534	460,594	120,630	(26,940)
Total Current Liabilities	339,964	487,534	460,594	120,630	(26,940)
Net Current Assets	811,586	791,924	613,090	(198,496)	(178,834)
Non-current liabilities (15)	-	-	-	-	-
Net Assets	1,117,115	1,078,737	1,104,454	(12,661)	25,717
Reserves					
Retained Funds	1,117,115	1,114,565	1,104,454	(12,661)	(10,111)

Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	1,151,550	1,279,458	1,073,684
Current Liabilities	339,964	487,534	460,594
Working Capital	811,586	791,924	613,090
Government Allocation	838,658	838,657	879,131
FSI	97 %	94 %	70 %

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	226,533	226,533	280,823	226,533	960,421
Cash flows from Bye-Laws & L.N fees	60,000	60,000	60,000	60,000	240,000
Local Enforcement cash flows	1,375	1,375	1,375	1,375	5,500
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	10,100	150	-	-	10,250
TOTAL Inflows	298,008	288,058	342,198	287,908	1,216,171
Cash Outflows					
Personal Emoluments	101,237	101,237	101,237	101,237	404,947
Operations & Maintenance	92,521	92,521	150,521	127,521	463,085
Administration	31,238	31,238	31,238	31,238	124,950
Finance					-
Capital					
Acquisition of property		-			-
Construction	-	-	-	70,000	70,000
Improvements	91,956	194,957	30,000	-	316,913
Special programmes	-				-
Motor vehicle	-	-	-	33,600	33,600
	91,956	194,957	30,000	103,600	420,513
Cash outflows re EU projects				-	-
Cash outflows re Twinning				-	-
Cash outflows re Community Services				-	-
Grant returned		-			-
	-	-	-	-	-
TOTAL Outflows	316,952	419,953	312,996	363,596	1,413,495
SURPLUS / (DEFICIT)	(18,944)	(131,895)	29,202	(75,688)	(197,324)
Brought forward (Bank /Cash Bal.)	1,186,277	1,167,333	1,035,439	1,064,641	1,186,277
Carry forward	1,167,333	1,035,439	1,064,641	988,953	988,953

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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
Income							
1 Funds received form Central Government:							
0001 In terms of section 55 CAP 363	838,658	628,993	209,664	838,657	879,131	40,473	40,474
0002-0004 In terms of section 58 CAP 363	-	-	-	-	7,000	7,000	7,000
0005-0019 Other Income	20,000	35,365	4,000	39,365	20,000	-	(19,365)
	858,658	664,358	213,664	878,022	906,131	47,473	28,109
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	1,200	-	1,200	-	-	(1,200)
0026-0035 Income from Permits	60,000	45,390	15,130	60,520	60,000	-	(520)
	60,000	46,590	15,130	61,720	60,000	-	(1,720)
3 Local Enforcement Income							
0037 Commission from Regional Committees	4,000	4,891	1,630	6,521	5,500	1,500	(1,021)
0038-0055 Contraventions	-	-	-	-	-	-	-
	4,000	4,891	1,630	6,521	5,500	1,500	(1,021)
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	2,250	-	2,250	150	-	(2,100)
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	-	-	-	-	-	-	-
	150	2,250	-	2,250	150	-	(2,100)
Total	922,808	718,089	230,425	948,514	971,781	48,973	23,267

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
2025	2025	2025	2025	2026		
€	€	€	€	€	€	€

6 Personal Emoluments

1100 Mayor's Allowance	17,000	15,012	5,004	20,016	20,265	3,265	250
1200 Employees' Salaries & Wages	256,992	195,261	60,864	256,125	281,361	24,369	25,237
1300 Bonuses	29,168	8,554	25,662	34,216	32,173	3,005	(2,043)
1400 Income Supplements	2,181	1,904	-	1,904	2,363	182	459
1500 Social Security Contributions	21,601	15,337	4,104	19,441	25,585	3,984	6,144
1600 Allowances	22,600	21,150	7,050	28,200	28,200	5,600	0
1700 Overtime	15,000	12,238	4,000	16,238	15,000	-	(1,238)
	364,542	269,454	106,684	376,138	404,947	40,405	28,809

7 Operations and Maintenance

2100-2149 Public Utilities	11,000	12,620	3,000	15,620	15,600	4,600	(20)
2200-2259 Public Materials & Supplies	16,000	5,870	1,957	7,827	9,000	(7,000)	1,173
2300-2399 Repairs & Upkeep	65,000	24,023	8,008	32,031	65,000	-	32,969
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	30,000	21,899	7,300	29,199	30,000	-	801
3020 Lease of Equipment	312	234	78	312	312	-	-
3030 Insurance	3,800	3,338	750	4,088	4,273	473	185
3035 Bank Charges	2,700	2,024	675	2,699	2,700	-	1
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	9,000	6,162	2,250	8,412	9,000	-	588
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	88,000	66,000	22,000	88,000	88,000	-	-
3052 Cleaning & Maintenance of Non-Urban Areas	10,000	-	-	-	10,000	-	10,000
3053 Cleaning of Public Conveniences	36,000	12,118	3,750	15,868	16,000	(20,000)	132
3055 Cleaning of Council Premises	2,700	1,590	570	2,160	2,700	-	540
3060 Cleaning & Maintenance of Parks & Gardens	25,000	17,583	5,730	23,313	25,000	-	1,687
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	41,000	28,979	9,660	38,639	41,000	-	2,361
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	-	-	-	-	-	-	-
3300-3379 Hospitality	20,000	-	-	-	-	(20,000)	-
3380-3389 Community	-	44,881	5,000	49,881	50,000	50,000	120
3600-3694 Local Enforcement Expenses	550	864	288	1,151	1,500	950	349
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Provision for LES	-	-	-	-	-	-	-
	361,062	248,184	71,014	319,198	370,085	9,023	50,887

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	Bud-Bud	Bud-Act
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	-			-		-	-
2260-2299 Office Materials & Supplies	-			-		-	-
2450-2499 Office Rent	7,400	5,040	2,656	7,696	8,000	600	304
2500-2599 National & International Memberships	350	-	-	-	350	-	350
2600-2699 Office Services	15,000	20,735	4,000	24,735	25,000	10,000	265
2700-2799 Transport	17,500	12,683	4,228	16,911	17,000	(500)	89
2800-2899 Travel	-	-	-	-	-	-	-
2900-2999 Information Services	2,800	2,227	742	2,969	2,800	-	(169)
3050 Office Cleaning	-			-		-	-
3140-3199 Professional Services	38,000	39,301	13,100	52,401	65,000	27,000	12,599
3200-3299 Training	-	-	-	-	-	-	-
3345 Office Hospitality	6,000	4,711	1,570	6,281	6,300	300	19
3400-3499 Incidental Expenses	500	222	-	222	500	-	278
	87,550	84,919	26,297	111,216	124,950	37,400	13,734
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	-	(2,865)	-	(2,865)		-	2,865
8000-8099 Depreciation (Charge for the Year)	95,593	85,705	18,592	104,297	81,910	(13,683)	(22,387)
	95,593	82,840	18,592	101,432	81,910	(13,683)	(19,522)
Total	908,747	685,397	222,587	907,984	981,892	73,145	73,908

Detailed Estimates of Statement of Financial Position

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2025 €	ACTUAL as at 30-Sep 2025 €	FORECAST changes from 30 Sep-31 Dec 2025 €	TOTAL as at 31-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	3,717	571	560	1,131	931	(2,786)	(200)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	16,500	24,838	(10,780)	14,058	15,908	(592)	1,850
Other debtor	77,992	77,992	-	77,992	67,892	(10,100)	(10,100)
	98,209	103,401	(10,220)	93,181	84,731	(13,478)	(8,450)
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	1,053,341	1,329,274	(142,997)	1,186,277	988,953	(64,388)	(197,324)
	1,053,341	1,329,274	(142,997)	1,186,277	988,953	(64,388)	(197,324)
14 Payables							
4000 Payables	310,000	349,732	32,100	381,832	372,262	62,262	(9,570)
4100 Accruals	25,964	46,231	15,600	61,831	54,311	28,347	(7,520)
4150 Deferred Income	-	225,789	(209,664)	16,125	10,525	10,525	(5,600)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Grants not yet utilised	4,000	27,746	-	27,746	23,496	19,496	(4,250)
	339,964	649,498	(161,964)	487,534	460,594	120,630	(26,940)
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%	
€	€	€	€	€	€	€	€	€	€
9,208	80,751	6,023,016	7,676	133,562	92,510	21,584	16,299	57,224	6,441,830
-	70,000	299,741	-	-	30,000	-	33,600	-	433,341
9,208	150,751	6,322,757	7,676	133,562	122,510	21,584	49,899	57,224	6,875,171
Grants/ other reimbursements									
1,003	-	1,269,868	-	13,067	95	14,874	-	-	1,298,907
-	-	120,000	-	-	-	-	26,880	-	146,880
1,003	-	1,389,868	-	13,067	95	14,874	26,880	-	1,445,787
Accumulated Depreciation									
8,205	19,522	4,650,924	7,676	99,696	53,788	-	16,299	-	4,856,110
-	820	67,110	-	9,872	3,688	-	420	-	81,910
8,205	20,342	4,718,034	7,676	109,568	57,476	-	16,719	-	4,938,020
Budgeted NBV 31 Dec 2025									
-	61,231	108,241	-	12,684	34,615	6,518	-	82,240	305,529
Forecasted NBV 1 Jan 2026									
-	61,229	102,224	-	20,799	38,627	6,710	0	57,224	286,813
Budgeted NBV 31 Dec 2026									
-	130,409	214,855	-	10,927	64,939	6,710	6,300	57,224	491,364