



Year

Mdina Local Council

**Annual Budget
For
Financial Year
2020**

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Overview and Summary



**Peter dei Conti Sant Manduca
Mayor**



**Mark Mallia
Executive Secretary**

Statement of Income and Expenditure

DESCRIPTION

| BUDGET Jan-Dec 2019 | ACTUAL Jan-Dec 2019 | BUDGET Jan-Dec 2020 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
|---------------------------|---------------------------|---------------------------|---------------------|---------------------|
| € | € | € | € | € |

Income

| | | | | | |
|--|----------------|----------------|----------------|-----------------|----------------|
| Funds received from Central Government (1) | 269,802 | 256,984 | 251,803 | (17,999) | (5,181) |
| Income raised from Bye-Laws (2) | 20,200 | 24,827 | 19,000 | (1,200) | (5,827) |
| Income raised from LES (3) | 500 | 448 | 500 | - | 52 |
| Investment Income (4) | 5 | 5 | 5 | - | - |
| Other Income (5) | 25,000 | 9,341 | 14,000 | (11,000) | 4,659 |
| TOTAL | 315,507 | 291,605 | 285,308 | (30,199) | (6,297) |

Expenditure

| | | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|-----------------|
| Personal Emoluments (6) | 85,177 | 91,371 | 92,127 | 6,950 | 756 |
| Operations and Maintenance (7) | 126,650 | 137,901 | 114,496 | (12,154) | (23,405) |
| Administration (8) | 26,170 | 29,539 | 33,620 | 7,450 | 4,081 |
| Finance Cost (9) | - | - | - | - | - |
| Other Expenditure (10) | 15,657 | 15,289 | 11,462 | (4,195) | (3,827) |
| TOTAL | 253,654 | 274,100 | 251,705 | (1,949) | (22,394) |

Surplus / Deficit

| | | | | |
|---------------|---------------|---------------|-----------------|---------------|
| 61,853 | 17,505 | 33,603 | (28,250) | 16,097 |
|---------------|---------------|---------------|-----------------|---------------|

Statement of Financial Position

| DESCRIPTION | BUDGET | ACTUAL | BUDGET | VARIANCE | VARIANCE |
|-------------------------------------|----------------|----------------|----------------|-----------------|---------------|
| | as at 31 Dec | as at 31 Dec | as at 31 Dec | | |
| | 2019 | 2019 | 2020 | Bud-Bud | Bud-Act |
| | € | € | € | € | € |
| Non-current Assets | | | | | |
| Property, Plant and Equipment (16) | 149,055 | 31,371 | 19,908 | (129,147) | (11,462) |
| Current Assets | | | | | |
| Inventories (11) | - | - | - | - | - |
| Receivables (12) | 14,000 | 14,441 | 14,000 | - | (441) |
| Cash and Cash Equivalents (13) | 191,410 | 158,318 | 207,883 | 16,473 | 49,565 |
| Total Current Assets | 205,410 | 172,759 | 221,883 | 16,473 | 49,124 |
| Current Liabilities (14) | | | | | |
| Payables | 116,558 | 40,825 | 40,383 | (76,175) | (442) |
| Total Current Liabilities | 116,558 | 40,825 | 40,383 | (76,175) | (442) |
| Net Current Assets | 88,852 | 131,934 | 181,500 | 92,648 | 49,566 |
| Non-current liabilities (15) | - | - | - | - | - |
| Net Assets | 237,907 | 163,305 | 201,408 | (36,499) | 38,104 |
| Reserves | | | | | |
| Retained Funds | 237,907 | 163,305 | 196,908 | (40,999) | 33,603 |

Financial Situation Indicator

| DESCRIPTION | BUDGET | ACTUAL | BUDGET |
|------------------------|---------------|----------------|----------------|
| | as at 31 Dec | as at 31 Dec | as at 31 Dec |
| | 2019 | 2019 | 2020 |
| | € | € | € |
| Current Assets | 205,410 | 172,759 | 221,883 |
| Current Liabilities | 116,558 | 40,825 | 40,383 |
| Working Capital | 88,852 | 131,934 | 181,500 |
| Government Allocation | 248,802 | 248,802 | 251,803 |
| FSI | 36 % | 53 % | 72 % |

Cash Budget

| DESCRIPTION | QTR 1 | QTR 2 | QTR 3 | QTR 4 | TOTAL |
|--|----------------|----------------|----------------|----------------|----------------|
| | JAN-MAR | APR-JUN | JUL-SEP | OCT-DEC | |
| | 2020 | 2020 | 2020 | 2020 | |
| | € | € | € | € | € |
| Cash Inflows | | | | | |
| Government cash inflows | | | | | |
| | 62,951 | 62,951 | 62,951 | 62,950 | 251,803 |
| Cash flows from Bye-Laws & L.N fees | | | | | |
| | 4,750 | 4,750 | 4,750 | 4,750 | 19,000 |
| Local Enforcement cash flows | | | | | |
| | 125 | 125 | 125 | 125 | 500 |
| Finance cash flows | | | | | |
| Loan Proceeds | | | | | - |
| Investment income | | | | 5 | 5 |
| | - | - | - | 5 | 5 |
| Capital cash flow | | | | | |
| Proceeds from disposal of assets | | | | | - |
| | - | - | - | - | - |
| Cash received from EU funds | | | | | |
| | | | | | - |
| Cash received from Twinning | | | | | |
| | | | | | - |
| Cash from Community Services | | | | | |
| | | | | | - |
| Other Cash Inflows | | | | | |
| | 3,500 | 3,500 | 3,500 | 3,500 | 14,000 |
| TOTAL Inflows | 71,326 | 71,326 | 71,326 | 71,330 | 285,308 |
| Cash Outflows | | | | | |
| Personal Emoluments | | | | | |
| | 23,032 | 23,032 | 23,032 | 23,031 | 92,127 |
| Operations & Maintenance | | | | | |
| | 27,749 | 27,749 | 27,749 | 27,749 | 110,996 |
| Administration | | | | | |
| | 8,155 | 8,155 | 8,155 | 8,155 | 32,620 |
| Finance | | | | | |
| | | | | | - |
| Capital | | | | | |
| Acquisition of property | | | | | - |
| Construction | | | | | - |
| Improvements | | | | | - |
| Special programmes | | | | | - |
| | - | - | - | - | - |
| Cash outflows re EU projects | | | | | |
| | | | | | - |
| Cash outflows re Twinning | | | | | |
| | | | | | - |
| Cash outflows re Community Services | | | | | |
| | | | | | - |
| | - | - | - | - | - |
| TOTAL Outflows | 58,936 | 58,936 | 58,936 | 58,935 | 235,743 |
| SURPLUS / (DEFICIT) | 12,390 | 12,390 | 12,390 | 12,395 | 49,565 |
| Brought forward (Bank /Cash Bal.) | 158,318 | 170,708 | 183,098 | 195,488 | 158,318 |
| Carry forward | 170,708 | 183,098 | 195,488 | 207,883 | 207,883 |

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 | | |
| | 2019 | 2019 | 2019 | 2019 | 2020 | Bud-Bud | Bud-Act |
| | € | € | € | € | € | € | € |
| Income | | | | | | | |
| 1 Funds received form Central Government: | | | | | | | |
| 0001 In terms of section 55 CAP 363 | 248,802 | 197,329 | 51,473 | 248,802 | 251,803 | 3,001 | 3,001 |
| 0002-0004 In terms of section 58 CAP 363 | - | - | - | - | - | - | - |
| 0005-0019 Other Income | 21,000 | 4,000 | 4,182 | 8,182 | - | (21,000) | (8,182) |
| | 269,802 | 201,329 | 55,655 | 256,984 | 251,803 | (17,999) | (5,181) |
| 2 Bye-Laws & Legal Fees | | | | | | | |
| 0021-0025 Community Services | 14,000 | 15,773 | - | 15,773 | 13,000 | (1,000) | (2,773) |
| 0026-0035 Income from Permits | 6,200 | 6,865 | 2,189 | 9,054 | 6,000 | (200) | (3,054) |
| | 20,200 | 22,638 | 2,189 | 24,827 | 19,000 | (1,200) | (5,827) |
| 3 Local Enforcement Income | | | | | | | |
| 0037 Commission from Regional Committees | - | - | - | - | - | - | - |
| 0038-0055 Contraventions | 500 | 348 | 100 | 448 | 500 | - | 52 |
| | 500 | 348 | 100 | 448 | 500 | - | 52 |
| 4 Investment Income | | | | | | | |
| 0091-0095 Bank interest | 5 | - | 5 | 5 | 5 | - | - |
| 0096-0099 Income received from Government Securities | - | - | - | - | - | - | - |
| | 5 | - | 5 | 5 | 5 | - | - |
| 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 | - | - | - | - | - | - | - |
| 0120-0129 General Income | 25,000 | 6,182 | 3,159 | 9,341 | 14,000 | (11,000) | 4,659 |
| | 25,000 | 6,182 | 3,159 | 9,341 | 14,000 | (11,000) | 4,659 |
| Total | 315,507 | 230,497 | 61,108 | 291,605 | 285,308 | (30,199) | (6,297) |

Detailed Estimates of Expenditure

DESCRIPTION

| A | B | C | D (B + C) | E | F (E - A) | G (E - D) |
|---------------------------|----------------------------|-----------------------------|--------------------------|---------------------------|---------------------|---------------------|
| BUDGET Jan-Dec 2019 | ACTUAL Jan-Sept 2019 | FORECAST Oct-Dec 2019 | TOTAL Jan-Dec 2019 | BUDGET Jan-Dec 2020 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
| € | € | € | € | € | € | € |

6 Personal Emoluments

| | | | | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|--------------|------------|
| 1100 Mayor's Allowance | 7,585 | 6,958 | 2,560 | 9,518 | 10,404 | 2,819 | 886 |
| 1200 Employees' Salaries & Wages | 58,675 | 38,418 | 18,472 | 56,890 | 56,544 | (2,131) | (346) |
| 1300 Bonuses | 6,127 | 405 | 5,213 | 5,618 | 5,400 | (727) | (218) |
| 1400 Income Supplements | - | 545 | - | 545 | 727 | 727 | 182 |
| 1500 Social Security Contributions | 4,890 | 3,741 | 1,242 | 4,983 | 4,052 | (838) | (931) |
| 1600 Allowances | 6,400 | 6,200 | 6,500 | 12,700 | 13,000 | 6,600 | 300 |
| 1700 Overtime | 1,500 | 535 | 582 | 1,117 | 2,000 | 500 | 883 |
| | 85,177 | 56,802 | 34,569 | 91,371 | 92,127 | 6,950 | 756 |

7 Operations and Maintenance

| | | | | | | | |
|--|----------------|----------------|---------------|----------------|----------------|-----------------|-----------------|
| 2100-2149 Public Utilities | - | - | - | - | - | - | - |
| 2200-2259 Public Materials & Supplies | 2,300 | 348 | 116 | 464 | 1,700 | (600) | 1,236 |
| 2300-2399 Repairs & Upkeep | 7,500 | 11,524 | 3,841 | 15,365 | 7,500 | - | (7,865) |
| 2400-2449 Rent | - | - | - | - | - | - | - |
| 3010 Street Lighting | - | 1,020 | 340 | 1,360 | 3,600 | 3,600 | 2,240 |
| 3020 Lease of Equipment | 760 | - | - | - | 760 | - | 760 |
| 3030 Insurance | 2,300 | 1,742 | 581 | 2,323 | 2,200 | (100) | (123) |
| 3035 Bank Charges | 250 | 325 | 108 | 433 | 250 | - | (183) |
| 3038 Penalties | - | - | - | - | - | - | - |
| 3040 Waste Disposal | 1,645 | 1,225 | 408 | 1,633 | 1,645 | - | 12 |
| 3041 Refuse Collection | 12,941 | 8,557 | 2,852 | 11,409 | 11,296 | (1,645) | (113) |
| 3042 Bulky Refuse Collection | - | - | - | - | 400 | 400 | 400 |
| 3043 Bins on wheels | - | - | - | - | - | - | - |
| 3045 Bring in sites | - | - | - | - | - | - | - |
| 3051 Road & Street Cleaning | 18,041 | 12,481 | 4,160 | 16,641 | 24,500 | 6,459 | 7,859 |
| 3052 Cleaning & Maintenance of Non-Urban Areas | 1,980 | 194 | 65 | 259 | - | (1,980) | (259) |
| 3053 Cleaning of Public Conveniences | - | 675 | 225 | 900 | - | - | (900) |
| 3055 Cleaning of Council Premises | 765 | - | - | - | 765 | - | 765 |
| 3060 Cleaning & Maintenance of Parks & Gardens | 26,668 | 24,105 | 8,035 | 32,140 | 27,780 | 1,112 | (4,360) |
| 3061 Cleaning & Maintenance of Soft Areas | - | - | - | - | - | - | - |
| 3062 Cleaning & Maintenance of Beaches & CA | - | - | - | - | - | - | - |
| 3063 Cleaning & Maintenance of Country Non-Urban | - | - | - | - | - | - | - |
| 3064 Other Contractual Services | - | 127 | 42 | 169 | - | - | (169) |
| 3070-3090 Consultation Fees | - | - | - | - | - | - | - |
| 3100-3139 Contract & Project Management | 17,000 | 3,408 | 1,136 | 4,544 | 17,000 | - | 12,456 |
| 3300-3379 Hospitality | 30,000 | 47,171 | 1,482 | 48,653 | - | (30,000) | (48,653) |
| 3380-3389 Community | 350 | 284 | 95 | 379 | 11,000 | 10,650 | 10,621 |
| 3600-3694 Local Enforcement Expenses | 650 | 921 | 307 | 1,228 | 600 | (50) | (628) |
| 3700-3799 EU Projects | - | - | - | - | - | - | - |
| 3800-3899 Twinning | 3,500 | - | - | - | 3,500 | - | 3,500 |
| | 126,650 | 114,107 | 23,794 | 137,901 | 114,496 | (12,154) | (23,405) |

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 |
| | 2019 | 2019 | 2019 | 2019 | 2020 | | |
| € | € | € | € | € | € | € | |
| 8 Administration & Other Expenditure | | | | | | | |
| 2150-2199 Office Utilities | 4,500 | 3,371 | 1,124 | 4,495 | 6,000 | 1,500 | 1,505 |
| 2260-2299 Office Materials & Supplies | - | - | - | - | - | - | - |
| 2450-2499 Office Rent | 5,020 | 2,625 | 2,395 | 5,020 | 5,020 | - | - |
| 2500-2599 National & International Memberships | 350 | 150 | 50 | 200 | 300 | (50) | 100 |
| 2600-2699 Office Services | 1,600 | 2,049 | 683 | 2,732 | 2,550 | 950 | (182) |
| 2700-2799 Transport | 150 | 145 | 48 | 193 | 300 | 150 | 107 |
| 2800-2899 Travel | - | - | - | - | - | - | - |
| 2900-2999 Information Services | 250 | 1,802 | 601 | 2,403 | 3,600 | 3,350 | 1,197 |
| 3050 Office Cleaning | - | - | - | - | - | - | - |
| 3140-3199 Professional Services | 14,000 | 10,482 | 3,494 | 13,976 | 14,000 | - | 24 |
| 3200-3299 Training | - | 104 | 35 | 139 | 1,000 | 1,000 | 861 |
| 3345 Office Hospitality | 200 | 286 | 95 | 381 | 750 | 550 | 369 |
| 3400-3499 Incidental Expenses | 100 | - | - | - | 100 | - | 100 |
| | - | - | - | - | - | - | - |
| | 26,170 | 21,014 | 8,525 | 29,539 | 33,620 | 7,450 | 4,081 |
| 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) | 15,657 | 11,467 | 3,822 | 15,289 | 11,462 | (4,195) | (3,827) |
| | 15,657 | 11,467 | 3,822 | 15,289 | 11,462 | (4,195) | (3,827) |
| Total | 253,654 | 203,390 | 70,710 | 274,100 | 251,705 | (1,949) | (22,394) |

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 2019 | FORECAST changes from 30 Sep-31 Dec 2019 | TOTAL as at 31-Dec 2019 | BUDGET Jan-Dec 2020 | VARIANCE Bud-Bud | VARIANCE Bud-Act |
| | € | € | € | € | € | € | € |
| 11 Inventory | | | | | | | |
| 5201-5249 Stationery | | | | - | | - | - |
| 5250-5299 Consumables | | | | - | | - | - |
| | - | - | - | - | - | - | - |
| 12 Receivables | | | | | | | |
| 0201-0209 Receivables | 5,000 | 7,961 | (1,452) | 6,509 | 5,000 | - | (1,509) |
| 0210-0219 LES Receivables | - | - | - | - | - | - | - |
| 0220-0229 Receivables from EU | - | - | - | - | - | - | - |
| 0250 Prepayments & Accrued income | 9,000 | 5,749 | 2,183 | 7,932 | 9,000 | - | 1,068 |
| | | | | - | | - | - |
| | 14,000 | 13,710 | 731 | 14,441 | 14,000 | - | (441) |
| 13 Cash & Equivalents | | | | | | | |
| 5001-5099 Bank & Cash Balances | 191,410 | 165,399 | (7,081) | 158,318 | 207,883 | 16,473 | 49,565 |
| | 191,410 | 165,399 | (7,081) | 158,318 | 207,883 | 16,473 | 49,565 |
| 14 Payables | | | | | | | |
| 4000 Payables | 11,479 | 12,343 | 1,852 | 14,195 | 12,383 | 904 | (1,812) |
| 4100 Accruals | 28,000 | 27,712 | (1,082) | 26,630 | 28,000 | - | 1,370 |
| 4150 Deferred Income | 76,079 | - | - | - | - | (76,079) | - |
| Current portion of Long-Term Borrowings | - | - | - | - | - | - | - |
| CIR Creditor | 1,000 | - | - | - | - | (1,000) | - |
| | 116,558 | 40,055 | 770 | 40,825 | 40,383 | (76,175) | (442) |
| 15 Non Current Liabilities | | | | | | | |
| 4200 Long Term Borrowings | | | | - | | - | - |
| | - | - | - | - | - | - | - |

16 Depreciation of Property, Plant and Equipment

| Asset | Construction | Office Furniture & Fittings | Street Signs, Mirrors, Bins, Playground Furniture, Plants and Street Lights | Urban Improvements | Office Equipment | Plant & Machinery | Special Programmes | Computer Equipment | Trees | Total |
|-------------------|--------------|-----------------------------|---|--------------------|------------------|-------------------|--------------------|--------------------|-------|-------|
| % of depreciation | 10% | 8% | 100% | 10% | 20% | 20% | 10% | 25% | 0% | |
| € | € | € | € | € | € | € | € | € | € | € |

| | | | | | | | | | | |
|------------------------|--------|--------|--------|---------|--------|-------|--------|--------|--------|---------|
| Cost | | | | | | | | | | |
| As at 01 January 2020 | 99,169 | 22,976 | 81,542 | 103,462 | 10,000 | 2,668 | 92,492 | 11,000 | 11,402 | 434,711 |
| Additions | | | | | | | | | | |
| Disposals | | | | | | | | | | |
| As at 31 December 2020 | 99,169 | 22,976 | 81,542 | 103,462 | 10,000 | 2,668 | 92,492 | 11,000 | 11,402 | 434,711 |

Grants/ other reimbursements

| | | | | | | | | | | |
|------------------------|---|---|---|-------|---|---|--------|-------|---|--------|
| As at 01 January 2020 | | | | 4,726 | | | 92,492 | 1,356 | | 98,574 |
| Additions | | | | | | | | | | |
| As at 31 December 2020 | - | - | - | 4,726 | - | - | 92,492 | 1,356 | - | 98,574 |

Accumulated Depreciation

| | | | | | | | | | | |
|------------------------|--------|--------|--------|--------|-------|-------|---|-------|---|---------|
| As at 01 January 2020 | 88,760 | 20,681 | 81,542 | 98,528 | 7,099 | 2,668 | - | 5,488 | - | 304,766 |
| Charge for the year | 9,421 | 188 | - | 24 | 572 | - | - | 1,257 | - | 11,462 |
| Released on disposal | | | | | | | | | | |
| As at 31 December 2020 | 98,181 | 20,869 | 81,542 | 98,552 | 7,671 | 2,668 | - | 6,746 | - | 316,229 |

Budgeted NBV 31 Dec 2019

| | | | | | | | | | | |
|------|--------|-------|--------|--------|-------|----|---|-------|--------|---------|
| 2019 | 24,929 | 8,958 | 10,822 | 87,559 | 3,748 | 28 | - | 1,609 | 11,402 | 149,055 |
| 2020 | 10,409 | 2,295 | - | 208 | 2,901 | - | - | 4,156 | 11,402 | 31,371 |
| 2020 | 988 | 2,107 | - | 184 | 2,329 | - | - | 2,898 | 11,402 | 19,908 |