



Year

# **Mdina Local Council**


**Annual Budget  
For  
Financial Year  
2022**

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***Overview and Summary***



Peter dei Conti Sant Manduca  
Mayor



Mark Mallia  
Executive Secretary

## Statement of Income and Expenditure

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	262,802	284,247	293,000	30,198	8,753
Income raised from Bye-Laws (2)	13,000	30,674	35,000	22,000	4,326
Income raised from LES (3)	448	303	300	(148)	(3)
Investment Income (4)	5	4	5	-	1
Other Income (5)	7,000	6,667	10,000	3,000	3,333
<b>TOTAL</b>	<b>283,255</b>	<b>321,894</b>	<b>338,305</b>	<b>55,050</b>	<b>16,411</b>
<b>Expenditure</b>					
Personal Emoluments (6)	93,350	94,262	99,435	6,085	5,173
Operations and Maintenance (7)	107,806	99,728	115,593	7,787	15,865
Administration (8)	32,117	26,967	30,020	(2,097)	3,053
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	9,664	8,061	11,481	1,817	3,420
<b>TOTAL</b>	<b>242,937</b>	<b>229,018</b>	<b>256,529</b>	<b>13,592</b>	<b>27,511</b>
<b>Surplus / Deficit</b>	<b>40,318</b>	<b>92,876</b>	<b>81,776</b>	<b>41,458</b>	<b>(11,100)</b>

**Statement of Financial Position**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2021	2021	2022	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	73,621	32,505	101,024	27,403	68,519
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	14,000	14,492	8,500	(5,500)	(5,992)
Cash and Cash Equivalents (13)	221,292	318,361	331,620	110,328	13,259
<b>Total Current Assets</b>	<b>235,292</b>	<b>332,853</b>	<b>340,120</b>	<b>104,828</b>	<b>7,267</b>
<b>Current Liabilities (14)</b>					
Payables	34,232	48,844	42,854	8,622	(5,990)
<b>Total Current Liabilities</b>	<b>34,232</b>	<b>48,844</b>	<b>42,854</b>	<b>8,622</b>	<b>(5,990)</b>
<b>Net Current Assets</b>	<b>201,060</b>	<b>284,009</b>	<b>297,266</b>	<b>96,206</b>	<b>13,257</b>
<b>Non-current liabilities (15)</b>	-	-	-	-	-
<b>Net Assets</b>	<b>274,681</b>	<b>316,514</b>	<b>398,290</b>	<b>123,609</b>	<b>81,776</b>
<b>Reserves</b>					
Retained Funds	274,681	316,514	398,290	123,609	81,776

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2021	2021	2022
	€	€	€
Current Assets	235,292	332,853	340,120
Current Liabilities	34,232	48,844	42,854
<b>Working Capital</b>	<b>201,060</b>	<b>284,009</b>	<b>297,266</b>
Government Allocation	262,802	262,802	273,000
<b>FSI</b>	<b>77 %</b>	<b>108 %</b>	<b>109 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2022	2022	2022	2022	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	73,250	73,250	73,250	73,250	293,000
Cash flows from Bye-Laws & L.N fees	8,750	8,750	8,750	8,750	35,000
Local Enforcement cash flows	75	75	75	75	300
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income				5	5
	-	-	-	5	5
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
Cash received from EU funds					-
Cash received from Twinning					-
Cash from Community Services					-
Other Cash Inflows	2,500	2,500	2,500	2,500	10,000
<b>TOTAL Inflows</b>	<b>84,575</b>	<b>84,575</b>	<b>84,575</b>	<b>84,580</b>	<b>338,305</b>
<b>Cash Outflows</b>					
Personal Emoluments	24,858	24,859	24,858	24,858	99,433
Operations & Maintenance	28,898	28,898	28,899	28,898	115,593
Administration	7,505	7,505	7,505	7,505	30,020
Finance					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements					-
Special programmes	20,000	20,000	20,000	20,000	80,000
	20,000	20,000	20,000	20,000	80,000
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>81,261</b>	<b>81,262</b>	<b>81,262</b>	<b>81,261</b>	<b>325,046</b>
<b>SURPLUS / (DEFICIT)</b>	<b>3,314</b>	<b>3,313</b>	<b>3,313</b>	<b>3,319</b>	<b>13,259</b>
Brought forward (Bank /Cash Bal.)	318,361	321,675	324,988	328,301	318,361
Carry forward	321,675	324,988	328,301	331,620	331,620



**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
	2021	2021	2021	2021	2022		
	€	€	€	€	€	€	€
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	262,802	208,470	54,332	262,802	273,000	10,198	10,198
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	-	20,197	1,248	21,445	20,000	20,000	(1,445)
	<b>262,802</b>	<b>228,667</b>	<b>55,580</b>	<b>284,247</b>	<b>293,000</b>	<b>30,198</b>	<b>8,753</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	8,000	17,237	1,042	18,279	22,000	14,000	3,721
0026-0035 Income from Permits	5,000	10,913	1,482	12,395	13,000	8,000	605
	<b>13,000</b>	<b>28,150</b>	<b>2,524</b>	<b>30,674</b>	<b>35,000</b>	<b>22,000</b>	<b>4,326</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	-	-	-	-	-	-	-
0038-0055 Contraventions	448	227	76	303	300	(148)	(3)
	<b>448</b>	<b>227</b>	<b>76</b>	<b>303</b>	<b>300</b>	<b>(148)</b>	<b>(3)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	5	-	4	4	5	-	1
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>5</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>-</b>	<b>1</b>
<b>5 General Income</b>							
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	7,000	5,000	1,667	6,667	10,000	3,000	3,333
	<b>7,000</b>	<b>5,000</b>	<b>1,667</b>	<b>6,667</b>	<b>10,000</b>	<b>3,000</b>	<b>3,333</b>
<b>Total</b>	<b>283,255</b>	<b>262,044</b>	<b>59,850</b>	<b>321,894</b>	<b>338,305</b>	<b>55,050</b>	<b>16,411</b>

## 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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	10,571	7,929	2,642	10,571	11,936	1,365	1,365
1200 Employees' Salaries & Wages	57,953	44,616	14,872	59,488	60,609	2,656	1,121
1300 Bonuses	4,904	405	4,585	4,990	6,027	1,123	1,037
1400 Income Supplements	312	726	-	726	666	354	(60)
1500 Social Security Contributions	5,410	4,044	1,348	5,392	5,697	287	305
1600 Allowances	12,200	9,150	3,050	12,200	13,000	800	800
1700 Overtime	2,000	671	224	895	1,500	(500)	605
	<b>93,350</b>	<b>67,541</b>	<b>26,721</b>	<b>94,262</b>	<b>99,435</b>	<b>6,085</b>	<b>5,173</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	1,000	1,228	409	1,637	1,700	700	63
2300-2399 Repairs & Upkeep	9,000	5,616	1,872	7,488	7,500	(1,500)	12
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	2,000	4,054	1,351	5,405	5,500	3,500	95
3020 Lease of Equipment	760	570	190	760	760	-	-
3030 Insurance	2,200	1,530	510	2,040	4,400	2,200	2,360
3035 Bank Charges	500	510	170	680	800	300	120
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	2,605	688	229	917	2,605	-	1,688
3041 Refuse Collection	11,296	7,797	2,599	10,396	10,251	(1,045)	(145)
3042 Bulky Refuse Collection	1,100	599	200	799	800	(300)	1
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	24,500	24,951	8,317	33,268	24,500	-	(8,768)
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	765	1,482	494	1,976	868	103	(1,108)
3060 Cleaning & Maintenance of Parks & Gardens	27,780	18,171	6,057	24,228	28,709	929	4,481
3061 Cleaning & Maintenance of Soft Areas	-	-	-	-	-	-	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	-	-	-	-	-	-	-
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	17,000	4,187	4,582	8,769	5,600	(11,400)	(3,169)
3300-3379 Hospitality	-	-	-	-	500	500	500
3380-3389 Community	6,700	787	384	1,171	17,000	10,300	15,829
3600-3694 Local Enforcement Expenses	600	145	48	193	600	-	407
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	3,500	3,500	3,500
	<b>107,806</b>	<b>72,315</b>	<b>27,413</b>	<b>99,728</b>	<b>115,593</b>	<b>7,787</b>	<b>15,865</b>



**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
	2021	2021	2021	2021	2022		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	6,500	2,481	827	3,308	3,500	(3,000)	192
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	5,020	3,765	1,255	5,020	5,020	-	-
2500-2599 National & International Memberships	300	-	-	-	300	-	300
2600-2699 Office Services	2,500	1,849	616	2,465	2,500	-	35
2700-2799 Transport	300	16	5	21	1,000	700	979
2800-2899 Travel	-	-	-	-	1,000	1,000	1,000
2900-2999 Information Services	2,497	55	18	73	500	(1,997)	427
3050 Office Cleaning	-	-	-	-	-	-	-
3140-3199 Professional Services	14,000	11,028	4,582	15,610	15,000	1,000	(610)
3200-3299 Training	500	-	-	-	500	-	500
3345 Office Hospitality	400	352	117	469	500	100	31
3400-3499 Incidental Expenses	100	-	-	-	200	100	200
	-	-	-	-	-	-	-
	<b>32,117</b>	<b>19,546</b>	<b>7,421</b>	<b>26,967</b>	<b>30,020</b>	<b>(2,097)</b>	<b>3,053</b>
<b>9 Finance Costs</b>							
3036 Interest on Bank Loan	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>10 Other Expenditure</b>							
3500-3599 Loss / (Profit) on Disposal of assets				-		-	-
3695 Increase/(Decrease) in allowance for bad debts				-		-	-
8000-8099 Depreciation (Charge for the Year)	9,664	4,843	3,218	8,061	11,481	1,817	3,420
	9,664	4,843	3,218	8,061	11,481	1,817	3,420
<b>Total</b>	<b>242,937</b>	<b>164,245</b>	<b>64,773</b>	<b>229,018</b>	<b>256,529</b>	<b>13,592</b>	<b>27,511</b>

## 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
	2021	2021	2021	2021	2022		
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	5,000	11,343	(1,452)	9,891	4,500	(500)	(5,391)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	9,000	2,418	2,183	4,601	4,000	(5,000)	(601)
				-		-	-
	<b>14,000</b>	<b>13,761</b>	<b>731</b>	<b>14,492</b>	<b>8,500</b>	<b>(5,500)</b>	<b>(5,992)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	221,292	370,248	(51,887)	318,361	331,620	110,328	13,259
	<b>221,292</b>	<b>370,248</b>	<b>(51,887)</b>	<b>318,361</b>	<b>331,620</b>	<b>110,328</b>	<b>13,259</b>
<b>14 Payables</b>							
4000 Payables	12,383	9,744	6,072	15,816	25,000	12,617	9,184
4100 Accruals	21,849	34,110	(1,082)	33,028	17,854	(3,995)	(15,174)
4150 Deferred Income		53,913	(53,913)	-	-	-	-
Current portion of Long-Term Borrowings	-			-	-	-	-
				-		-	-
	<b>34,232</b>	<b>97,767</b>	<b>(48,923)</b>	<b>48,844</b>	<b>42,854</b>	<b>8,622</b>	<b>(5,990)</b>
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
				-		-	-
	-	-	-	-	-	-	-

**16 Depreciation of Property, Plant and Equipment**

Asset % of depreciation	€										Total €
	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		
	10%	8%	100%	10%	20%	20%	10%	25%	0%		
<b>Cost</b>	€	€	€	€	€	€	€	€	€	€	€
As at 01 January 2022	102,742	24,500	81,539	119,875	10,418	2,666	108,242	10,271	11,402		471,655
Additions							80,000				80,000
Disposals											-
As at 31 December 2022	102,742	24,500	81,539	119,875	10,418	2,666	188,242	10,271	11,402		551,655
<b>Grants/ other reimbursements</b>											
As at 01 January 2022				4,726			103,723	1,356			109,805
Additions											-
As at 31 December 2022	-	-	-	4,726	-	-	103,723	1,356	-	-	109,805
<b>Accumulated Depreciation</b>											
As at 01 January 2022	99,173	24,500	81,539	104,934	7,619	2,666	-	8,915	-	-	329,345
Charge for the year	3,040	-	-	24	572	-	7,845	-	-	-	11,481
Released on disposal											-
As at 31 December 2022	102,213	24,500	81,539	104,958	8,191	2,666	7,845	8,915	-	-	340,826
<b>Budgeted NBV 31 Dec 2021</b>	-	1,474	-	3,917	1,530	-	54,484	814	11,402		73,621
<b>Forecasted NBV 1 Jan 2022</b>	3,569	-	-	10,215	2,799	-	4,519	-	11,402		32,505
<b>Budgeted NBV 31 Dec 2022</b>	529	-	-	10,191	2,227	-	76,674	-	11,402		101,024

