



# **Mdina Local Council**

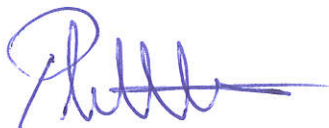
**Annual Budget  
For  
Financial Year  
2025**

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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	Bud-Bud	Bud-Act
	2024	2024	2025		
	€	€	€	€	€
<b>Income</b>					
Funds received from Central Government (1)	310,353	328,392	320,167	9,814	(8,225)
Income raised from Bye-Laws (2)	16,400	22,139	18,000	1,600	(4,139)
Income raised from LES (3)	390	559	1,008	618	449
Investment Income (4)	5	4	5	-	1
Other Income (5)	20,000	8,700	8,700	(11,300)	-
<b>TOTAL</b>	<b>347,148</b>	<b>359,793</b>	<b>347,880</b>	<b>732</b>	<b>(11,913)</b>
<b>Expenditure</b>					
Personal Emoluments (6)	118,676	103,508	119,391	715	15,883
Operations and Maintenance (7)	141,015	124,640	161,694	20,679	37,054
Administration (8)	34,020	30,044	33,885	(135)	3,841
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	17,939	3,931	17,939	-	14,008
<b>TOTAL</b>	<b>311,650</b>	<b>262,122</b>	<b>332,909</b>	<b>21,259</b>	<b>70,787</b>
<b>Surplus / Deficit</b>	<b>35,498</b>	<b>97,671</b>	<b>14,971</b>	<b>(20,527)</b>	<b>(82,700)</b>

**Statement of Financial Position**

DESCRIPTION	BUDGET	ACTUAL	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2024	2024	2025	Bud-Bud	Bud-Act
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	140,253	38,385	180,446	40,193	142,061
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	28,845	19,341	9,983	(18,862)	(9,358)
Cash and Cash Equivalents (13)	315,457	545,238	418,148	102,691	(127,090)
<b>Total Current Assets</b>	<b>344,302</b>	<b>564,579</b>	<b>428,131</b>	<b>83,829</b>	<b>(136,448)</b>
<b>Current Liabilities (14)</b>					
Payables	78,237	86,772	77,414	(823)	(9,358)
<b>Total Current Liabilities</b>	<b>78,237</b>	<b>86,772</b>	<b>77,414</b>	<b>(823)</b>	<b>(9,358)</b>
<b>Net Current Assets</b>	<b>266,065</b>	<b>477,807</b>	<b>350,717</b>	<b>84,652</b>	<b>(127,090)</b>
<b>Non-current liabilities (15)</b>					
	-	-	-	-	-
<b>Net Assets</b>	<b>406,318</b>	<b>516,192</b>	<b>531,163</b>	<b>124,845</b>	<b>14,971</b>
<b>Reserves</b>					
Retained Funds	406,318	516,192	531,163	124,845	14,971

**Financial Situation Indicator**

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2024	2024	2025
	€	€	€
Current Assets	344,302	564,579	428,131
Current Liabilities	78,237	86,772	77,414
<b>Working Capital</b>	<b>266,065</b>	<b>477,807</b>	<b>350,717</b>
Government Allocation	290,353	290,353	282,167
<b>FSI</b>	<b>92 %</b>	<b>165 %</b>	<b>124 %</b>

**Cash Budget**

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL 2025 €
	JAN-MAR 2025 €	APR-JUN 2025 €	JUL-SEP 2025 €	OCT-DEC 2025 €	
	<b>Cash Inflows</b>				
<b>Government cash inflows</b>	80,042	80,042	80,042	80,041	320,167
<b>Cash flows from Bye-Laws &amp; L.N fees</b>	4,500	4,500	4,500	4,500	18,000
<b>Local Enforcement cash flows</b>	252	252	252	252	1,008
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income				5	5
	-	-	-	5	5
<b>Capital cash flow</b>					
Proceeds from disposal of assets					-
	-	-	-	-	-
<b>Cash received from EU funds</b>					-
<b>Cash received from Twinning</b>					-
<b>Cash from Community Services</b>					-
<b>Other Cash Inflows</b>	2,175	2,175	2,175	2,175	8,700
<b>TOTAL Inflows</b>	<b>86,969</b>	<b>86,969</b>	<b>86,969</b>	<b>86,973</b>	<b>347,880</b>
<b>Cash Outflows</b>					
<b>Personal Emoluments</b>	29,848	29,848	29,848	29,847	119,391
<b>Operations &amp; Maintenance</b>	40,423	40,424	40,423	40,424	161,694
<b>Administration</b>	8,471	8,471	8,471	8,472	33,885
<b>Finance</b>					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements	10,000	5,000			15,000
Special programmes	36,250	36,250	36,250	36,250	145,000
	46,250	41,250	36,250	36,250	160,000
<b>Cash outflows re EU projects</b>					-
<b>Cash outflows re Twinning</b>					-
<b>Cash outflows re Community Services</b>					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>124,992</b>	<b>119,993</b>	<b>114,992</b>	<b>114,993</b>	<b>474,970</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(38,023)</b>	<b>(33,024)</b>	<b>(28,023)</b>	<b>(28,020)</b>	<b>(127,090)</b>
<b>Brought forward (Bank /Cash Bal.)</b>	<b>545,238</b>	<b>507,215</b>	<b>474,191</b>	<b>446,168</b>	<b>545,238</b>
<b>Carry forward</b>	<b>507,215</b>	<b>474,191</b>	<b>446,168</b>	<b>418,148</b>	<b>418,148</b>

## 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
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1 Funds received from Central Government:</b>							
0001 In terms of section 55 CAP 363	290,353	189,265	101,088	290,353	282,167	(8,186)	(8,186)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	20,000	38,039	-	38,039	38,000	18,000	(39)
	<b>310,353</b>	<b>227,304</b>	<b>101,088</b>	<b>328,392</b>	<b>320,167</b>	<b>9,814</b>	<b>(8,225)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	8,800	10,372	3,457	13,829	10,000	1,200	(3,829)
0026-0035 Income from Permits	7,600	6,232	2,077	8,309	8,000	400	(309)
	<b>16,400</b>	<b>16,604</b>	<b>5,535</b>	<b>22,139</b>	<b>18,000</b>	<b>1,600</b>	<b>(4,139)</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	-	-	-	-	560	560	560
0038-0055 Contraventions	390	419	140	559	448	58	(111)
	<b>390</b>	<b>419</b>	<b>140</b>	<b>559</b>	<b>1,008</b>	<b>618</b>	<b>449</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>4</b>	<b>-</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	15,000	-	-	-	-	(15,000)	-
0076-0080 Twinning	-	-	-	-	-	-	-
0081-0089 Insurance Claims	-	-	-	-	-	-	-
0100-0109 Donations	-	-	-	-	-	-	-
0110-0119 Contributions	-	-	-	-	-	-	-
0120-0129 General Income	5,000	6,525	2,175	8,700	8,700	3,700	-
	<b>20,000</b>	<b>6,525</b>	<b>2,175</b>	<b>8,700</b>	<b>8,700</b>	<b>(11,300)</b>	<b>-</b>
<b>Total</b>	<b>347,148</b>	<b>250,856</b>	<b>108,937</b>	<b>359,793</b>	<b>347,880</b>	<b>732</b>	<b>(11,913)</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		
	2024	2024	2024	2024	2025	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
<b>6 Personal Emoluments</b>							
1100 Mayor's Allowance	11,500	8,525	2,842	11,367	11,503	3	136
1200 Employees' Salaries & Wages	80,000	48,741	16,247	64,988	78,000	(2,000)	13,012
1300 Bonuses	6,000	405	5,874	6,279	8,411	2,411	2,132
1400 Income Supplements	726	726	-	726	727	1	1
1500 Social Security Contributions	5,950	4,413	1,471	5,884	6,250	300	366
1600 Allowances	13,000	9,750	3,250	13,000	13,000	-	-
1700 Overtime	1,500	948	316	1,264	1,500	-	236
	<b>118,676</b>	<b>73,508</b>	<b>30,000</b>	<b>103,508</b>	<b>119,391</b>	<b>715</b>	<b>15,883</b>
<b>7 Operations and Maintenance</b>							
2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	3,500	1,287	429	1,716	1,700	(1,800)	(16)
2300-2399 Repairs & Upkeep	20,000	13,651	4,550	18,201	18,000	(2,000)	(201)
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	3,500	2,487	829	3,316	3,000	(500)	(316)
3020 Lease of Equipment	765	-	-	-	760	(5)	760
3030 Insurance	5,000	-	4,887	4,887	3,859	(1,141)	(1,028)
3035 Bank Charges	600	323	108	431	450	(150)	19
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	1,500	2,597	1,578	4,175	-	(1,500)	(4,175)
3041 Refuse Collection	10,000	2,759	1,987	4,746	-	(10,000)	(4,746)
3042 Bulky Refuse Collection	950	595	198	793	600	(350)	(193)
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	26,000	20,219	6,740	26,959	30,371	4,371	3,412
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	2,700	780	548	1,328	960	(1,740)	(368)
3060 Cleaning & Maintenance of Parks & Gardens	33,000	26,852	8,951	35,803	30,444	(2,556)	(5,359)
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	11,000	9,924	3,308	13,232	17,000	6,000	3,768
3300-3379 Hospitality	1,000	248	83	331	350	(650)	19
3380-3389 Community	17,000	2,487	5,418	7,905	50,000	33,000	42,095
3600-3694 Local Enforcement Expenses	1,000	613	204	817	700	(300)	(117)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	3,500	-	-	-	3,500	-	3,500
	<b>141,015</b>	<b>84,822</b>	<b>39,818</b>	<b>124,640</b>	<b>161,694</b>	<b>20,679</b>	<b>37,054</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
	2024	2024	2024	2024	2025		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	5,500	4,017	1,339	5,356	5,300	(200)	(56)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	5,020	3,750	1,250	5,000	5,335	315	335
2500-2599 National & International Memberships	300	-	-	-	2,000	1,700	2,000
2600-2699 Office Services	2,500	1,648	549	2,197	2,200	(300)	3
2700-2799 Transport	1,500	49	875	924	100	(1,400)	(824)
2800-2899 Travel	1,000	-	-	-	1,200	200	1,200
2900-2999 Information Services	2,500	231	77	308	500	(2,000)	192
3050 Office Cleaning	-	-	-	-	950	950	950
3140-3199 Professional Services	15,000	11,872	4,241	16,113	16,000	1,000	(113)
3200-3299 Training	300	-	-	-	-	(300)	-
3345 Office Hospitality	200	109	36	145	200	-	55
3400-3499 Incidental Expenses	200	-	-	-	100	(100)	100
	-	-	-	-	-	-	-
	<b>34,020</b>	<b>21,676</b>	<b>8,368</b>	<b>30,044</b>	<b>33,885</b>	<b>(135)</b>	<b>3,841</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)	17,939	2,056	1,875	3,931	17,939	-	14,008
	17,939	2,056	1,875	3,931	17,939	-	14,008
<b>Total</b>	<b>311,650</b>	<b>182,062</b>	<b>80,060</b>	<b>262,122</b>	<b>332,909</b>	<b>21,259</b>	<b>70,787</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 2024 €	ACTUAL as at 30-Sep 2024 €	FORECAST changes from 30 Sep-31 Dec 2024 €	TOTAL as at 31-Dec 2024 €	BUDGET Jan-Dec 2025 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	21,345	8,690	1,575	10,265	2,483	(18,862)	(7,782)
0210-0219 LES Receivables	-	-	-	-	-	-	-
0220-0229 Receivables from EU	-	-	-	-	-	-	-
0250 Prepayments & Accrued income	7,500	6,893	2,183	9,076	7,500	-	(1,576)
	-	-	-	-	-	-	-
	<b>28,845</b>	<b>15,583</b>	<b>3,758</b>	<b>19,341</b>	<b>9,983</b>	<b>(18,862)</b>	<b>(9,358)</b>
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	315,457	529,364	15,874	545,238	418,148	102,691	(127,090)
	<b>315,457</b>	<b>529,364</b>	<b>15,874</b>	<b>545,238</b>	<b>418,148</b>	<b>102,691</b>	<b>(127,090)</b>
<b>14 Payables</b>							
4000 Payables	19,642	14,786	(2,418)	12,368	29,972	10,330	17,604
4100 Accruals	10,000	18,965	(1,082)	17,883	24,530	14,530	6,647
4150 Deferred Income	48,595	59,983	(3,462)	56,521	22,912	(25,683)	(33,609)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>78,237</b>	<b>93,734</b>	<b>(6,962)</b>	<b>86,772</b>	<b>77,414</b>	<b>(823)</b>	<b>(9,358)</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	Tires		
100%	€	€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2025	99,172	42,152	81,539	129,741	20,126	2,666	103,723	32,189	11,402	522,710	
Additions	-	5,000	-	-	10,000	-	145,000	-	-	160,000	
Disposals	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025	99,172	47,152	81,539	129,741	30,126	2,666	248,723	32,189	11,402	682,710	
Grants/ other reimbursements											
As at 01 January 2025	-	-	-	5,841	1,356	-	103,723	32,189	-	143,109	
Additions	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025	-	-	-	5,841	1,356	-	103,723	32,189	-	143,109	
Accumulated Depreciation											
As at 01 January 2025	99,172	28,418	81,539	110,872	18,549	2,666	-	-	-	341,216	
Charge for the year	-	2,487	-	4,806	895	-	9,751	-	-	17,939	
Released on disposal	-	-	-	-	-	-	-	-	-	-	
As at 31 December 2025	99,172	30,905	81,539	115,678	19,444	2,666	9,751	-	-	359,155	
Budgeted NBV 31 Dec 2024	-	7,983	-	-	10,618	-	110,249	-	11,402	140,253	
Forecasted NBV 1 Jan 2025	-	13,734	-	13,028	221	-	-	-	11,402	38,385	
Budgeted NBV 31 Dec 2025	-	16,247	-	8,222	9,326	-	135,249	-	11,402	180,446	

