



# **Mdina Local Council**

**Annual Budget  
For  
Financial Year  
2026**

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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 2025 €	ACTUAL Jan-Dec 2025 €	BUDGET Jan-Dec 2026 €	VARIANCE Bud-Bud €	VARIANCE Bud-Act €
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## Income

Funds received from Central Government (1)	320,167	327,002	316,597	(3,570)	(10,405)
Income raised from Bye-Laws (2)	18,000	15,220	16,000	(2,000)	780
Income raised from LES (3)	1,008	1,049	1,035	27	(14)
Investment Income (4)	5	-	-	(5)	-
Other Income (5)	8,700	30,896	30,000	21,300	(896)
<b>TOTAL</b>	<b>347,880</b>	<b>374,167</b>	<b>363,632</b>	<b>15,752</b>	<b>(10,535)</b>

## Expenditure

Personal Emoluments (6)	119,391	128,529	134,177	14,786	5,648
Operations and Maintenance (7)	161,694	185,881	144,673	(17,021)	(41,208)
Administration (8)	33,885	37,991	36,085	2,200	(1,906)
Finance Cost (9)	-	-	-	-	-
Other Expenditure (10)	17,939	9,888	23,537	5,598	13,649
<b>TOTAL</b>	<b>332,909</b>	<b>362,289</b>	<b>338,472</b>	<b>5,563</b>	<b>(23,817)</b>

## Surplus / Deficit

<b>14,971</b>	<b>11,878</b>	<b>25,160</b>	<b>10,189</b>	<b>13,282</b>
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## 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
	€	€	€	€	€
<b>Non-current Assets</b>					
Property, Plant and Equipment (16)	180,446	67,585	150,274	(30,172)	82,689
<b>Current Assets</b>					
Inventories (11)	-	-	-	-	-
Receivables (12)	9,983	19,341	9,983	-	(9,358)
Cash and Cash Equivalents (13)	418,148	467,412	409,883	(8,265)	(57,529)
<b>Total Current Assets</b>	<b>428,131</b>	<b>486,753</b>	<b>419,866</b>	<b>(8,265)</b>	<b>(66,887)</b>
<b>Current Liabilities (14)</b>					
Payables	77,414	72,412	63,054	(14,360)	(9,358)
<b>Total Current Liabilities</b>	<b>77,414</b>	<b>72,412</b>	<b>63,054</b>	<b>(14,360)</b>	<b>(9,358)</b>
<b>Net Current Assets</b>	<b>350,717</b>	<b>414,341</b>	<b>356,812</b>	<b>6,095</b>	<b>(57,529)</b>
<b>Non-current liabilities (15)</b>					
	-	-	-	-	-
<b>Net Assets</b>	<b>531,163</b>	<b>481,926</b>	<b>507,086</b>	<b>(24,077)</b>	<b>25,160</b>
<b>Reserves</b>					
Retained Funds	531,163	481,926	507,086	(24,077)	25,160

## Financial Situation Indicator

DESCRIPTION	BUDGET	ACTUAL	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2025	2025	2026
	€	€	€
Current Assets	428,131	486,753	419,866
Current Liabilities	77,414	72,412	63,054
<b>Working Capital</b>	<b>350,717</b>	<b>414,341</b>	<b>356,812</b>
Government Allocation	282,167	282,167	266,597
<b>FSI</b>	<b>124 %</b>	<b>147 %</b>	<b>134 %</b>

## Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2026	2026	2026	2026	
	€	€	€	€	€
<b>Cash Inflows</b>					
Government cash inflows	79,149	79,149	79,149	79,150	316,597
Cash flows from Bye-Laws & L.N fees	4,000	4,000	4,000	4,000	16,000
Local Enforcement cash flows	259	259	259	258	1,035
<b>Finance cash flows</b>					
Loan Proceeds					-
Investment income				-	-
	-	-	-	-	-
<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	20,000	20,000	20,000	20,000	80,000
<b>TOTAL Inflows</b>	<b>103,408</b>	<b>103,408</b>	<b>103,408</b>	<b>103,408</b>	<b>413,632</b>
<b>Cash Outflows</b>					
Personal Emoluments	33,544	33,544	33,544	33,545	134,177
Operations & Maintenance	36,168	36,168	36,168	36,169	144,673
Administration	9,021	9,022	9,021	9,021	36,085
Finance					-
<b>Capital</b>					
Acquisition of property					-
Construction					-
Improvements	10,000	2,500			12,500
Special programmes	35,931	35,932	35,931	35,932	143,726
	45,931	38,432	35,931	35,932	156,226
Cash outflows re EU projects					-
Cash outflows re Twinning					-
Cash outflows re Community Services					-
	-	-	-	-	-
<b>TOTAL Outflows</b>	<b>124,664</b>	<b>117,166</b>	<b>114,664</b>	<b>114,667</b>	<b>471,161</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(21,256)</b>	<b>(13,758)</b>	<b>(11,256)</b>	<b>(11,259)</b>	<b>(57,529)</b>
Brought forward (Bank /Cash Bal.)	467,412	446,156	432,398	421,142	467,412
Carry forward	446,156	432,398	421,142	409,883	409,883

## 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	Bud-Bud	Bud-Act
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
<b>Income</b>							
<b>1 Funds received form Central Government:</b>							
0001 In terms of section 55 CAP 363	282,167	221,125	61,042	282,167	266,597	(15,570)	(15,570)
0002-0004 In terms of section 58 CAP 363	-	-	-	-	-	-	-
0005-0019 Other Income	38,000	44,835	-	44,835	50,000	12,000	5,165
	<b>320,167</b>	<b>265,960</b>	<b>61,042</b>	<b>327,002</b>	<b>316,597</b>	<b>(3,570)</b>	<b>(10,405)</b>
<b>2 Bye-Laws &amp; Legal Fees</b>							
0021-0025 Community Services	10,000	5,591	1,864	7,455	8,000	(2,000)	545
0026-0035 Income from Permits	8,000	5,824	1,941	7,765	8,000	-	235
	<b>18,000</b>	<b>11,415</b>	<b>3,805</b>	<b>15,220</b>	<b>16,000</b>	<b>(2,000)</b>	<b>780</b>
<b>3 Local Enforcement Income</b>							
0037 Commission from Regional Committees	560	573	-	573	560	-	(13)
0038-0055 Contraventions	448	357	119	476	475	27	(1)
	<b>1,008</b>	<b>930</b>	<b>119</b>	<b>1,049</b>	<b>1,035</b>	<b>27</b>	<b>(14)</b>
<b>4 Investment Income</b>							
0091-0095 Bank interest	5	-	-	-	-	(5)	-
0096-0099 Income received from Government Securities	-	-	-	-	-	-	-
	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>-</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	8,700	23,172	7,724	30,896	30,000	21,300	(896)
	<b>8,700</b>	<b>23,172</b>	<b>7,724</b>	<b>30,896</b>	<b>30,000</b>	<b>21,300</b>	<b>(896)</b>
<b>Total</b>	<b>347,880</b>	<b>301,477</b>	<b>72,690</b>	<b>374,167</b>	<b>363,632</b>	<b>15,752</b>	<b>(10,535)</b>

## Detailed Estimates of Expenditure

## DESCRIPTION

A	B	C	D (B + C)	E	F (E - A)	G (E - D)
BUDGET Jan-Dec 2025	ACTUAL Jan-Sept 2025	FORECAST Oct-Dec 2025	TOTAL Jan-Dec 2025	BUDGET Jan-Dec 2026	VARIANCE Bud-Bud	VARIANCE Bud-Act
€	€	€	€	€	€	€

## 6 Personal Emoluments

1100 Mayor's Allowance	11,503	8,628	2,876	11,504	11,850	347	346
1200 Employees' Salaries & Wages	78,000	62,210	20,737	82,947	87,100	9,100	4,153
1300 Bonuses	8,411	372	7,215	7,587	8,500	89	913
1400 Income Supplements	727	667	-	667	727	-	60
1500 Social Security Contributions	6,250	4,781	1,594	6,375	6,500	250	125
1600 Allowances	13,000	13,500	4,500	18,000	18,000	5,000	-
1700 Overtime	1,500	1,087	362	1,449	1,500	-	51
	<b>119,391</b>	<b>91,245</b>	<b>37,284</b>	<b>128,529</b>	<b>134,177</b>	<b>14,786</b>	<b>5,648</b>

## 7 Operations and Maintenance

2100-2149 Public Utilities	-	-	-	-	-	-	-
2200-2259 Public Materials & Supplies	1,700	1,465	488	1,953	1,955	255	2
2300-2399 Repairs & Upkeep	18,000	13,492	4,497	17,989	25,960	7,960	7,971
2400-2449 Rent	-	-	-	-	-	-	-
3010 Street Lighting	3,000	1,995	665	2,660	8,660	5,660	6,000
3020 Lease of Equipment	760	507	169	676	765	5	89
3030 Insurance	3,859	1,048	349	1,397	3,859	-	2,462
3035 Bank Charges	450	288	96	384	400	(50)	16
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	-	-	-	-	-	-	-
3041 Refuse Collection	-	-	-	-	-	-	-
3042 Bulky Refuse Collection	600	465	155	620	620	20	-
3043 Bins on wheels	-	-	-	-	-	-	-
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	30,371	21,831	7,277	29,108	36,000	5,629	6,892
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	-	-	-	-	-	-	-
3055 Cleaning of Council Premises	960	722	241	963	960	-	(3)
3060 Cleaning & Maintenance of Parks & Gardens	30,444	23,148	7,716	30,864	30,444	-	(420)
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	13,178	4,393	17,571	18,000	1,000	429
3300-3379 Hospitality	350	885	295	1,180	1,180	830	-
3380-3389 Community	50,000	76,693	3,451	80,144	12,000	(38,000)	(68,144)
3600-3694 Local Enforcement Expenses	700	279	93	372	370	(330)	(2)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	3,500	-	-	-	3,500	-	3,500
	<b>161,694</b>	<b>155,996</b>	<b>29,885</b>	<b>185,881</b>	<b>144,673</b>	<b>(17,021)</b>	<b>(41,208)</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
	2025	2025	2025	2025	2026		
€	€	€	€	€	€	€	
<b>8 Administration &amp; Other Expenditure</b>							
2150-2199 Office Utilities	5,300	5,040	1,680	6,720	5,500	200	(1,220)
2260-2299 Office Materials & Supplies	-	-	-	-	-	-	-
2450-2499 Office Rent	5,335	4,002	1,334	5,336	5,335	-	(1)
2500-2599 National & International Memberships	2,000	2,000	667	2,667	500	(1,500)	(2,167)
2600-2699 Office Services	2,200	4,332	1,444	5,776	5,500	3,300	(276)
2700-2799 Transport	100	14	85	99	100	-	1
2800-2899 Travel	1,200	-	-	-	1,200	-	1,200
2900-2999 Information Services	500	172	57	229	250	(250)	21
3050 Office Cleaning	950	-	-	-	-	(950)	-
3140-3199 Professional Services	16,000	12,873	4,291	17,164	17,000	1,000	(164)
3200-3299 Training	-	-	-	-	300	300	300
3345 Office Hospitality	200	-	-	-	200	-	200
3400-3499 Incidental Expenses	100	-	-	-	200	100	200
	-	-	-	-	-	-	-
	<b>33,885</b>	<b>28,433</b>	<b>9,558</b>	<b>37,991</b>	<b>36,085</b>	<b>2,200</b>	<b>(1,906)</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	7,416	2,472	9,888	23,537	5,598	13,649
	17,939	7,416	2,472	9,888	23,537	5,598	13,649
<b>Total</b>	<b>332,909</b>	<b>283,090</b>	<b>79,199</b>	<b>362,289</b>	<b>338,472</b>	<b>5,563</b>	<b>(23,817)</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-Sept 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
	€	€	€	€	€	€	€
<b>11 Inventory</b>							
5201-5249 Stationery				-		-	-
5250-5299 Consumables				-		-	-
	-	-	-	-	-	-	-
<b>12 Receivables</b>							
0201-0209 Receivables	2,483	8,690	1,575	10,265	2,483	-	(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)
	9,983	15,583	3,758	19,341	9,983	-	(9,358)
<b>13 Cash &amp; Equivalents</b>							
5001-5099 Bank & Cash Balances	418,148	529,364	(61,952)	467,412	409,883	(8,265)	(57,529)
	418,148	529,364	(61,952)	467,412	409,883	(8,265)	(57,529)
<b>14 Payables</b>							
4000 Payables	29,972	14,786	6,541	21,327	29,972	-	8,645
4100 Accruals	24,530	18,965	12,653	31,618	24,530	-	(7,088)
4150 Deferred Income	22,912	59,983	(40,516)	19,467	8,552	(14,360)	(10,915)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
	77,414	93,734	(21,322)	72,412	63,054	(14,360)	(9,358)
<b>15 Non Current Liabilities</b>							
4200 Long Term Borrowings				-		-	-
	-	-	-	-	-	-	-

