



**Msida
Local Council**

**Annual Budget
For
Financial Year
2023**

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Overview and Summary

L-Imnsida Local Council 2023 Budget Overview.

The allocation for 2023 is €711,104.00 and together with other income will substantially help to cover the increasing demand on administrative and operational expenses for the services provided by the L-Imnsida Local Council.

The estimated local population is expected to exceed that of the 15,566 statistic last updated and presented 2021 and comprises local Maltese nationals as well as an ever-increasing number of foreigners that choose to work in Malta and reside in Msida. This trend is expected to continue with the constant increasing construction and development of apartments for sale or rent.

The Estimates presented provide for the normal daily administrative running of the Local Council and the Contracted services like Bulky waste collection, Street light maintenance, Parks and gardens or other Contracts. Also a new street cleaning contract will provide for an increased weekly sweeping schedule (from two to three) days per street and an increase in service personnel (from three to five) street sweepers.

Moreover, the Local Council will seek more participation through Central Government and other schemes that may take effect from time to time. In 2022 the Local Council has continued with the implementation of the work plan presented during 2019 which includes several initiatives that will be part financed through additional funds from schemes and / or by Local Council funds.

Throughout 2022 the Local Council has continued to add or change traffic signage where necessary to improve road safety. Moreover, the increasing traffic flow situation demands continuous consultation to submit applications with the competent authorities to change or install several traffic calming measures. This process will continue throughout 2023.

The estimates include provision for the replacement where necessary of street lighting, new installation or replacement of waste and dog bins. New installation or replacement of street furniture, Installation of new bike racks and commitment to improve the public spaces through applicable funds made available by the central government schemes or through direct intervention by the responsible authorities.

Although pandemic restrictions persisted throughout the first quarter and up to May 2022, the Local Council pursued with the plans to promote, increase, and improve on Education, Sports, Culture, Integration and Social activities complimented with other initiatives that may increase or improve the existing facilities.

Throughout 2022 the Local Council has maintained careful planning to retain a reserve fund required to manage the extension of the administrative building to provide added operational facilities and services to the increasing population. Throughout 2023 the Local Council will pursue with these plans to initiate phase one that will lead to the tendering stage and the other phases to commence the development project.

Signed 31st January 2023

Margaret Baldacchino Cefai

Mayor

Alan Vella

Executive Secretary

Budgeted Statement of Income and Expenditure

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	Jan-Dec	Jan-Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Income					
Funds received from Central Government (1)	772,380	827,325	780,078	7,698	(47,247)
Income raised from Bye-Laws (2)	54,200	60,926	60,000	5,800	(926)
Income raised from LES (3)	10,400	12,527	9,000	(1,400)	(3,527)
Investment Income (4)	-	-	-	-	-
Other Income (5)	20,360	22,203	27,880	7,520	5,677
TOTAL	857,340	922,981	876,958	19,618	(46,023)
Expenditure					
Personal Emoluments (6)	196,152	199,135	221,202	25,050	22,067
Operations and Maintenance (7)	499,133	600,920	543,186	44,053	(57,735)
Administration (8)	59,048	56,345	60,348	1,300	4,003
Finance Cost (9)	2,200	1,830	1,744	(456)	(86)
Other Expenditure (10)	84,427	49,308	67,868	(16,559)	18,560
TOTAL	840,960	907,538	894,348	53,387	(13,191)
Surplus / Deficit	16,380	15,443	(17,390)	(33,769)	(32,832)

Budgeted Statement of Affairs

DESCRIPTION	BUDGET	FORECAST	BUDGET	VARIANCE	VARIANCE
	as at 31 Dec	as at 31 Dec	as at 31 Dec		
	2022	2022	2023	Bud-Bud	Bud-Act
	€	€	€	€	€
Non-current Assets					
Property, Plant and Equipment (16)	456,193	468,063	419,245	(36,948)	(48,818)
Current Assets					
Inventories (11)	-	-	-	-	-
Receivables (12)	122,000	154,807	155,000	33,000	193
Cash and Cash Equivalents (13)	419,082	573,075	542,327	123,245	(30,748)
Total Current Assets	541,082	727,882	697,327	156,245	(30,555)
Current Liabilities (14)					
Payables	196,111	278,478	292,996	96,885	14,518
Current portion of Long-Term Borrowings	-	-	-	-	-
Total Current Liabilities	196,111	278,478	292,996	96,885	14,518
Net Current Assets	344,971	449,404	404,331	59,360	(45,073)
Non-current liabilities (15)					
	-	76,501	-	-	(76,501)
Net Assets	801,164	840,966	823,576	22,412	(17,390)
Reserves					
Retained Funds	801,164	840,966	823,576	22,412	(17,390)

Financial Situation Indicator

DESCRIPTION	BUDGET	FORECAST	BUDGET
	as at 31 Dec	as at 31 Dec	as at 31 Dec
	2022	2022	2023
	€	€	€
Current Assets	541,082	727,882	697,327
Current Liabilities	196,111	278,478	292,996
Total Long Term Liabilities	-	76,501	-
Commitments approved by Ministry	-	76,501	-
	344,971	449,404	404,331
Government Allocation	772,380	827,325	780,078
FSI	44.66%	54.32%	51.83%

Cash Budget

DESCRIPTION	QTR 1	QTR 2	QTR 3	QTR 4	TOTAL
	JAN-MAR	APR-JUN	JUL-SEP	OCT-DEC	
	2023	2023	2023	2023	
	€	€	€	€	€
Cash Inflows					
Government cash inflows	195,020	195,020	195,020	195,020	780,078
Cash flows from Bye-Laws & L.N fees	15,000	15,000	15,000	15,000	60,000
Local Enforcement cash flows	2,250	2,250	2,250	2,250	9,000
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	5,120	5,120	5,120	5,000	20,360
TOTAL Inflows	217,390	217,390	217,390	217,270	869,438
Cash Outflows					
Personal Emoluments	55,300	55,300	55,300	55,300	221,202
Operations & Maintenance	135,796	135,796	135,796	135,796	543,186
Administration	15,087	15,087	15,087	15,087	60,348
Finance	550	550	550	550	2,200
Capital					
Acquisition of property	-	-	-	-	-
Construction	-	-	-	-	-
Improvements	5,000	7,000	5,000	56,250	73,250
Special programmes	-	-	-	-	-
	5,000	7,000	5,000	56,250	73,250
Cash outflows re EU projects	-	-	-	-	-
Cash outflows re Twinning	-	-	-	-	-
Cash outflows re Community Services	-	-	-	-	-
	-	-	-	-	-
TOTAL Outflows	211,734	213,734	211,734	262,984	900,186
SURPLUS / (DEFICIT)	5,656	3,656	5,656	(45,714)	(30,748)
Brought forward (Bank /Cash Bal.)	573,075	578,731	582,386	588,042	573,075
Carry forward	578,731	582,386	588,042	542,327	542,327

Detailed Estimates of Income

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET Jan-Dec 2022	ACTUAL Jan-Sept 2022	FORECAST Oct-Dec 2022	TOTAL Jan-Dec 2022	BUDGET Jan-Dec 2023	VARIANCE Bud-Bud	VARIANCE Bud-Act
	€	€	€	€	€	€	€
Income							
1 Funds received from Central Government:							
0001 In terms of section 55 CAP 363	701,406	526,053	175,351	701,404	711,104	9,698	9,700
0002-0004 In terms of section 58 CAP 363	6,500	-	-	-	4,500	(2,000)	4,500
0005-0019 Other Income	64,474	68,597	57,324	125,921	64,474	-	(61,447)
	772,380	594,650	232,675	827,325	780,078	7,698	(47,247)
2 Bye-Laws & Legal Fees							
0021-0025 Community Services	-	-	-	-	-	-	-
0026-0035 Income from Permits	54,200	43,387	17,539	60,926	60,000	5,800	(926)
	54,200	43,387	17,539	60,926	60,000	5,800	(926)
3 Local Enforcement Income							
0037 Commission from Regional Committees	10,400	6,783	2,068	8,851	9,000	(1,400)	149
0038-0055 Contraventions	-	2,013	1,663	3,676	-	-	(3,676)
	10,400	8,796	3,731	12,527	9,000	(1,400)	(3,527)
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	-	-	-	-	-	-	-
0110-0119 Contributions	360	-	2,203	2,203	7,880	7,520	5,677
0120-0129 General Income	20,000	18,221	1,779	20,000	20,000	-	-
	20,360	18,221	3,982	22,203	27,880	7,520	5,677
Total	857,340	665,053	257,928	922,981	876,958	19,618	(46,023)

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		
	2022	2022	2022	2022	2023	Bud-Bud	Bud-Act
€	€	€	€	€	€	€	
6 Personal Emoluments							
1100 Mayor's Allowance	15,516	11,637	3,879	15,516	16,003	487	487
1200 Employees' Salaries & Wages	131,807	104,349	30,190	134,539	150,628	18,821	16,089
1300 Bonuses	11,983	9,619	3,096	12,715	15,604	3,620	2,889
1400 Income Supplements	-	-	-	-	-	-	-
1500 Social Security Contributions	12,246	8,536	2,653	11,189	13,867	1,621	2,678
1600 Allowances	22,600	16,950	5,650	22,600	22,600	-	-
1700 Overtime	2,000	1,920	656	2,576	2,500	500	(76)
	196,152	153,011	46,124	199,135	221,202	25,050	22,067
7 Operations and Maintenance							
2100-2149 Public Utilities	2,700	5,032	1,631	6,663	10,578	7,878	3,915
2200-2259 Public Materials & Supplies	7,000	458	247	705	7,000	-	6,295
2300-2399 Repairs & Upkeep	60,000	30,075	7,673	37,748	39,500	(20,500)	1,752
2400-2449 Rent	23,754	87	29	116	23,754	-	23,638
3010 Street Lighting	33,600	18,564	12,799	31,363	28,500	(5,100)	(2,863)
3020 Lease of Equipment	120	-	1,625	1,625	120	-	(1,505)
3030 Insurance	7,160	3,508	605	4,113	9,201	2,041	5,088
3035 Bank Charges	1,200	291	104	395	1,440	240	1,045
3038 Penalties	-	-	-	-	-	-	-
3040 Waste Disposal	77,500	52,279	21,569	73,848	74,000	(3,500)	152
3041 Refuse Collection	106,383	171,649	73,720	245,369	106,383	-	(138,986)
3042 Bulky Refuse Collection	24,655	19,584	7,771	27,355	31,200	6,545	3,845
3043 Bins on wheels	-	-	472	472	-	-	(472)
3045 Bring in sites	-	-	-	-	-	-	-
3051 Road & Street Cleaning	48,251	35,424	11,218	46,642	106,820	58,569	60,178
3052 Cleaning & Maintenance of Non-Urban Areas	-	-	-	-	-	-	-
3053 Cleaning of Public Conveniences	4,000	6,531	6,518	13,049	10,000	6,000	(3,049)
3055 Cleaning of Council Premises	-	-	-	-	-	-	-
3060 Cleaning & Maintenance of Parks & Gardens	41,300	40,371	17,589	57,960	53,800	12,500	(4,160)
3061 Cleaning & Maintenance of Soft Areas	12,500	-	-	-	-	(12,500)	-
3062 Cleaning & Maintenance of Beaches & CA	-	-	-	-	-	-	-
3063 Cleaning & Maintenance of Country Non-Urban	-	-	-	-	-	-	-
3064 Other Contractual Services	7,924	6,443	(5,027)	1,416	4,803	(3,121)	3,387
3070-3090 Consultation Fees	-	-	-	-	-	-	-
3100-3139 Contract & Project Management	12,886	9,664	3,222	12,886	12,886	-	(0)
3300-3379 Hospitality	16,700	8,373	5,780	14,153	4,500	(12,200)	(9,653)
3380-3389 Community	-	18,563	3,422	21,985	16,200	16,200	(5,785)
3600-3694 Local Enforcement Expenses	10,000	863	265	1,128	1,000	(9,000)	(128)
3700-3799 EU Projects	-	-	-	-	-	-	-
3800-3899 Twinning	-	-	-	-	-	-	-
Security Services	1,500	1,734	195	1,929	1,500	-	(429)
	499,133	429,492	171,428	600,920	543,186	44,053	(57,735)

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
	2022	2022	2022	2022	2023		
€	€	€	€	€	€	€	
8 Administration & Other Expenditure							
2150-2199 Office Utilities	4,800	2,465	838	3,303	4,800	-	1,497
2260-2299 Office Materials & Supplies	100	337	129	466	100	-	(366)
2450-2499 Office Rent	-	-	-	-	-	-	-
2500-2599 National & International Memberships	300	970	-	970	300	-	(670)
2600-2699 Office Services	11,390	2,455	2,213	4,668	11,390	-	6,722
2700-2799 Transport	4,700	1,711	2,385	4,096	4,700	-	604
2800-2899 Travel	3,000	532	2,498	3,030	3,600	600	570
2900-2999 Information Services	2,500	2,947	723	3,670	2,600	100	(1,070)
3050 Office Cleaning	10,596	8,074	2,649	10,723	10,596	-	(127)
3140-3199 Professional Services	18,263	11,402	11,118	22,520	18,263	-	(4,257)
3200-3299 Training	700	91	-	91	700	-	609
3345 Office Hospitality	2,400	1,788	689	2,477	3,000	600	523
3400-3499 Incidental Expenses	300	409	(78)	331	300	-	(31)
	-	-	-	-	-	-	-
	59,048	33,182	23,164	56,345	60,348	1,300	4,003
9 Finance Costs							
3036 Interest on Bank Loan	2,200	-	-	-	-	(2,200)	-
Right of use of asset interest	-	-	1,830	1,830	1,744	1,744	(86)
	-	-	-	-	-	-	-
	2,200	-	1,830	1,830	1,744	(456)	(86)
10 Other Expenditure							
3500-3599 Loss / (Profit) on Disposal of assets	-	-	-	-	-	-	-
3695 Increase/(Decrease) in allowance for bad debts	-	-	785	785	-	-	(785)
8000-8099 Depreciation	84,427	56,543	(8,020)	48,523	67,868	(16,559)	19,345
	84,427	56,543	(7,235)	49,308	67,868	(16,559)	18,560
Total	840,960	672,228	235,310	907,538	894,348	53,387	(13,191)

Detailed Estimates of Statement Of Affairs

DESCRIPTION	A	B	C	D (B + C)	E	F (E - A)	G (E - D)
	BUDGET	ACTUAL	FORECAST	TOTAL	BUDGET	VARIANCE	VARIANCE
	Jan-Dec	as at	changes from	as at	Jan-Dec	Bud-Bud	Bud-Act
	2022	30-Sep	30 Sep-31 Dec	31-Dec	2023		
€	€	€	€	€	€	€	
11 Inventory							
5201-5249 Stationery	-	-	-	-	-	-	-
5250-5299 Consumables	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
12 Receivables							
0201-0209 Receivables	100,000	110,831	29,663	140,494	140,000	40,000	(494)
0210-0219 LES Receivables				-		-	-
0220-0229 Receivables from EU				-		-	-
0250 Prepayments & Accrued income	22,000	33,347	(19,034)	14,313	15,000	(7,000)	687
				-		-	-
	122,000	144,179	10,628	154,807	155,000	33,000	193
13 Cash & Equivalents							
5001-5099 Bank & Cash Balances	419,082	525,109	47,966	573,075	542,327	123,245	(30,748)
	419,082	525,109	47,966	573,075	542,327	123,245	(30,748)
14 Payables							
4000 Payables	144,751	158,706	13,606	172,312	257,996	113,245	85,684
4100 Accruals	51,360	64,242	(29,272)	34,970	35,000	(16,360)	30
4150 Deferred Income	-	5,000	2,500	7,500	-	-	(7,500)
Current portion of Long-Term Borrowings	-	-	-	-	-	-	-
Advance payment	-	38,627	25,069	63,696	-	-	(63,696)
	196,111	266,575	11,903	278,478	292,996	96,885	14,518
15 Non Current Liabilities							
4200 Long Term Borrowings	-	-	-	-	-	-	-
Deferred Income	-	47,780	28,721	76,501	-	-	(76,501)
	-	47,780	28,721	76,501	-	-	(76,501)

16 Depreciation of Property, Plant and Equipment

Asset		Furn & Fittings	Office Equipment	Urban Improvements	Construction	Trees	Plant & Machinery	Motor Vehicles	Building	Street Signs, Mirrors & Lights	Total
% of depreciation		8%	20%	10%	10%	0%	20%	25%	3%		
		€	€	€	€	€	€	€	€	€	€
Cost											
As at 01 January 2023		90,530	56,826	238,559	2,132,986	20,417	3,175	13,860	531,060	51,284	3,138,697
Additions		-	2,000	71,250	-	-	-	42,480	682,500	-	798,230
Disposals		-	-	-	-	-	-	-	-	-	-
As at 31 December 2023		90,530	58,826	309,809	2,132,986	20,417	3,175	56,340	1,213,560	51,284	3,936,927
Grants/ other reimbursements											
As at 01 January 2023		36,769	4,631	82,887	1,333,675	6,690	-	-	-	-	1,464,652
Additions		-	-	54,200	-	-	-	42,480	682,500	-	779,180
As at 31 December 2023		36,769	4,631	137,087	1,333,675	6,690	-	42,480	682,500	-	2,243,832
Accumulated Depreciation											
As at 01 January 2023		39,931	46,551	151,695	678,834	-	1,923	13,860	221,904	51,284	1,205,982
Charge for the year		2,400	5,000	13,000	20,561	-	-	-	26,907	-	67,868
Released on disposal		-	-	-	-	-	-	-	-	-	-
As at 31 December 2023		42,331	51,551	164,695	699,395	-	1,923	13,860	248,811	51,284	1,273,850
Budgeted NBV 31 Dec 2022		16,201	12,014	36,669	63,418	13,727	232	27,000	286,932	0	456,193
Forecasted NBV 1 Jan 2023		13,830	5,644	3,977	120,477	13,727	1,252	-	309,156	-	468,063
Budgeted NBV 31 Dec 2023		11,430	2,644	8,027	99,916	13,727	1,252	-	282,249	-	419,245