

NALA LOCAL MUNICIPALITY



MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK

2016-17

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PART 1

1.1. MAYOR'S REPORT

The Mayor's report (formerly Mayor's budget speech) will be presented by the Mayor.

1.2. RESOLUTIONS

1. Council hereby resolve that the annual budget of the municipality for the financial year 2015-16; and indicative budget for the two outer years 20016-17 and 2018-19 be approved as set-out in:
 - a) Table A1: Budgeted Summary
 - b) Table A2: Budget Financial Performance (revenue & expenditure by standard classification)
 - c) Table A3: Budget Financial Performance (revenue & expenditure by municipal vote)
 - d) Table A4: Budget Financial Performance (revenue & expenditure)
 - e) Table A5: Budgeted Capital Expenditure by vote, standard classification and funding
 - f) Table A6: Budget Financial Position
 - g) Table A7: Budget Cash Flow
 - h) Table A8: Cash backed reserves / accumulated surplus reconciliation
 - i) Table A9: Asset Management
 - j) Table A10: Basic Service Delivery Measurement

1.3. EXECUTIVE SUMMARY

This section provides an overview of the Nala Local Municipality's 2016-17 to 2018-19 Medium Term Revenue and Expenditure Framework. It includes an assessment of how the budget links with the national and provincial government contexts along with a review of the fiscal position of municipality i.e. The *local government equitable share* - the 2016 budget reduces the baseline allocation by R300 million, or 0.6 per cent, in 2016/17. In 2017/18 and 2018/19, R1.5 billion and R3 billion are added respectively to offset the rising costs of basic services. These amounts revise downwards the 2015 MTBPS medium-term projection of an additional R6 billion.

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The Municipality's budget must be seen within the context of the policies and financial priorities of national, provincial and district government. In essence, the spheres of Government are partners in meeting the service delivery challenges faced by Nala Local Municipality. The municipality alone cannot meet these challenges. It requires support from other spheres of Government through the direct allocation of resources, both financial and non-financial as well as the achievement of their own policies.

Therefore the municipality's resources have been allocated taking into consideration the priorities as set out during the State of the Nation Address (SOPA), State of the Provincial Address as well as other guidelines as issued by other spheres of government. Despite this, the BTO experienced some challenges during the compilation of the 2016-17 MTREF which can be summarised as follows:

- (a) Inability to pay creditors as they become due i.e. Going concern issues;
- (b) Increased debtors book due to none payment of services which eventually leads to Cash Flow problems in the Municipality;
- (c) Lack of efficiencies in our business process i.e. High employee cost without equivalent benefit, Redundancy of staff component and lack of requisite skills to do the work.
- (d) Vacancies in key posts in Budget and Treasury and other departments i.e. Manager Budget and Reporting, Manager Revenue and Manager Assets and unaligned Organogram.
- (e) The on-going difficulties in the national and local economy and limited economic activities within Nala municipality;
- (f) Aging and poorly maintained infrastructure with no capital maintenance plans to appropriately allocate resources towards maintenance, be that as it may circular 74 recommends that the municipality budgets 7% of its budget to repairs and maintenance;
- (g) The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality due to low revenue collection rates;
- (h) The increased cost of bulk water and electricity (due to tariff increases from Sedibeng Water, Vaal Dam and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable as there will be point where services will no-longer be affordable to the majority of the residents of Nala Municipality (thereby increasing the debtors book of the municipality);

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Outlined below are the economic conditions considered:

Economic Conditions:

Indicator %	2014/15 %	2015/16 %	2016/17%
Consumer Inflation	6.2	6.3	6.6
GDP Growth	2.7	4.9	1.2
Prime Overdrafts	10.5	9.25	10.5
Electricity increase by Eskom	7.39	14.24	9.4
Increase in Bulk Water (Sedibeng Water)	8.8%/ R8.14	8.3% / R8.824	5.91%/ R9.32
Salaries & Wages	6.8	7.3	7

- (i) Wage increases (including long service bonuses) for municipal staff that continue to exceed consumer inflation as well as the need to fill critical vacancies;

The following budget principles and guidelines directly informed the compilation of the 2016/17 MTREF:

- (a) National Government priorities relating to service delivery.
- (b) To utilise Equitable Share for the purpose for provision of free basic services.
- (c) Budgeting for a funded and credible annual budget compared to a balanced budget;
- (d) The 2016-17 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2016-17 annual budget;
- (e) Tariffs on services and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity;
- (f) Free State Legislature has taken a decision to completely cut-off catering for meetings.

Total operating revenue has grown by 1.1 per cent or R3.89 million for the 2016-17 financial year when compared to the 2015-16 Adjustments Budget.

Total operating expenditure for the 2016-17 financial year has been appropriated at R355 939 million and translates into a budgeted deficit of R84 091 million. When compared to 2015-16 Adjustment Budget, operational expenditure has decreased by 4.2% which is R19.28 million in the 2016-17 budget.

1.4. DETERMINATION OF TARIFFS FOR THE 2016/17 FINANCIAL YEARS

BACKGROUND

Notice should be given in terms of the provisions of the Local Government Municipal Finance Management Act 56/2003 as well as Chapter 4 of the Local Government Municipal Systems Act 32/2000, Nala Local Municipality will during the sitting of council adopt its annual budget, as well as the tariffs to be charged for municipal services. In relation to the 2016/2017 budget, the municipal council also has to determine the municipal assessment rates to be charged on property i.t.o. section 17 of the Local Government Municipal Finance Management Act 56/2003.

Tariffs for municipal services and assessment rates contained in this notice should be effective from **1 July 2016**.

Nala Local Municipality is the Water Services Authority (WSA) established under the Water Services Act, 108 of 1997.

The main source of water is:

- **Sedibeng Water through Vaal River.**

The main consumers of water are:

- Domestic consumers
- Small Industrial consumers

The municipality has electricity distribution license issued by NERSA in terms of the Electricity Act, 1987 (Act No 41 of 1987). The license covers the following areas for distribution and retail:

The main consumers of electricity within our area of jurisdiction are:

- Bothaville
- Kgotsong and
- Wesselsbron

1.5. ANNUAL BUDGET TABLES

Below are the annual tables as per the requirements of Municipal Budget and Reporting Regulations:

- a) Table A1: Budget summary
- b) Table A2: Budget: Financial Performance
- c) Table A3: Budget Financial Performance (revenue and expenditure by municipal vote)
- d) Table A4: Budget Financial Performance (revenue and expenditure)
- e) Table A5: Budgeted Capital Expenditure by vote, standard, classification and funding
- f) Table A6: Budget Financial Position
- g) Table A7: Budget Cash flow
- h) Table A8: Cash backed reserves/accumulated surplus reconciliation
- i) Table A9: Asset Management
- k) Table A10: Basic service delivery measurement

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2016-17 Medium Term Expenditure and Revenue Frame Work

Choose name from list - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Financial Performance										
Property rates	11,449	12,061	16,075	17,014	17,014	18,170	13,255	21,485	22,774	24,141
Service charges	161,644	168,946	178,016	186,299	182,629	155,614	113,522	194,545	206,218	218,591
Investment revenue	1,381	1,319	1,783	2,000	1,856	2,096	1,529	2,000	2,120	2,247
Transfers recognised - operational	196,262	207,196	179,601	125,665	125,665	167,352	122,085	110,835	117,485	124,534
Other own revenue	9,866	12,196	20,979	20,428	24,882	23,441	17,101	27,073	28,697	30,419
Total Revenue (excluding capital transfers and contributions)	380,602	401,718	396,454	351,405	352,045	366,674	267,492	355,939	377,295	399,933
Employee costs	115,051	109,514	119,514	121,309	124,891	123,624	90,185	134,677	142,758	151,323
Remuneration of councillors	6,365	6,714	7,089	8,165	7,205	7,801	5,691	8,146	8,635	9,153
Depreciation & asset impairment	84,199	48,732	53,252	79,810	60,822	-	-	57,760	61,225	64,899
Finance charges	17,863	21,662	31,001	16,000	18,000	19,276	14,062	18,000	19,080	20,225
Materials and bulk purchases	77,172	91,106	104,935	112,453	113,452	108,681	79,284	124,329	131,789	139,696
Transfers and grants	21,968	32,129	29,564	41,341	23,972	22,347	16,302	33,302	35,300	37,418
Other expenditure	112,151	56,922	104,999	96,377	110,973	48,694	35,523	63,816	67,645	71,704
Total Expenditure	434,769	366,780	450,355	475,455	459,315	330,423	241,047	440,030	466,431	494,417
Surplus/(Deficit)	(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)
Capital expenditure & funds sources										
Capital expenditure	24,910	60,881	18,092	61,415	45,853	45,853	29,760	28,280	29,800	29,800
Transfers recognised - capital	22,988	60,881	53,686	60,315	44,753	44,753	28,753	27,280	28,800	28,800
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,922	-	8,130	1,100	1,100	1,100	1,000	1,000	1,000	1,000
Total sources of capital funds	24,910	60,881	61,816	61,415	45,853	45,853	29,753	28,280	29,800	29,800
Financial position										
Total current assets	200,385	60,519	91,565	-	-	183,526	183,526	-	-	-
Total non current assets	937,999	932,242	1,848,137	-	-	1,865,723	1,865,723	-	-	-
Total current liabilities	(179,021)	(224,400)	(289,104)	-	-	(381,707)	(381,707)	-	-	-
Total non current liabilities	(36,444)	(42,001)	(43,453)	-	-	(35,453)	(35,453)	-	-	-
Community wealth/Equity	(922,920)	(726,360)	(1,607,174)	-	-	(1,605,740)	(1,605,740)	-	-	-
Cash flows										
Net cash from (used) operating	13,825	78,525	33,110	32,126	31,126	31,064	31,064	29,033	-	-
Net cash from (used) investing	(23,607)	(61,806)	(50,182)	(45,853)	(45,853)	(45,853)	(45,853)	(28,280)	-	-
Net cash from (used) financing	5,543	(2)	(6)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	15,230	31,947	14,870	1,273	273	81	81	833	-	-
Cash backing/surplus reconciliation										
Cash and investments available	19,576	15,354	15,000	-	-	69,139	69,139	-	-	-
Application of cash and investments	(60,770)	(26,734)	(42,127)	-	-	(84,755)	(116,181)	-	-	-
Balance - surplus (shortfall)	80,346	42,088	57,127	-	-	153,894	185,320	-	-	-
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	84,199	48,732	53,252	79,810	60,822	-	57,760	57,760	61,225	64,899
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	(21,968)	(32,129)	(29,506)	(41,261)	(23,910)	(22,290)	(33,222)	(33,222)	(35,215)	(37,328)
Revenue cost of free services provided	(5,232)	(4,500)	(7,252)	(6,574)	(6,883)	(7,296)	(8,624)	(8,624)	(9,141)	(9,690)
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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2016-17 Medium Term Expenditure and Revenue Frame Work

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard	1									
<i>Governance and administration</i>		157,698	149,483	161,454	116,346	122,367	207,936	121,905	129,219	136,972
Executive and council		331	14	(338)	8,240	8,250	158	6,270	6,646	7,045
Budget and treasury office		156,674	148,133	160,964	107,779	112,784	206,081	113,833	120,662	127,902
Corporate services		693	1,336	829	328	1,333	1,697	1,802	1,910	2,025
<i>Community and public safety</i>		9,645	8,060	505	522	538	539	510	541	573
Community and social services		3,641	333	354	401	401	370	351	372	394
Sport and recreation		5,944	7,631	0	0	-	-	-	-	-
Public safety		55	79	146	119	135	165	156	166	176
Housing		5	17	5	2	2	3	3	3	3
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		48,133	53,292	45,073	1,031	4,730	1,407	4,726	5,010	5,310
Planning and development		2,768	2,628	2,162	-	2	2	2	2	2
Road transport		45,364	50,664	42,911	1,031	4,728	1,405	4,725	5,008	5,309
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		165,126	190,883	189,422	233,506	224,410	156,792	228,798	242,525	257,077
Electricity		61,093	86,741	87,695	95,757	90,909	69,738	91,177	96,647	102,446
Water		60,155	57,217	50,154	60,181	59,483	37,053	60,098	63,704	67,526
Waste water management		19,729	18,011	24,720	36,250	35,012	24,110	36,487	38,676	40,997
Waste management		24,149	28,914	26,853	41,318	39,007	25,891	41,036	43,498	46,108
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	380,602	401,718	396,454	351,405	352,045	366,674	355,939	377,295	399,933
Expenditure - Standard										
<i>Governance and administration</i>		119,853	106,901	121,208	107,914	124,035	97,530	117,204	124,237	131,691
Executive and council		22,220	26,777	29,093	25,849	29,673	25,843	32,053	33,976	36,015
Budget and treasury office		82,170	59,977	68,231	59,519	68,207	54,246	61,180	64,850	68,741
Corporate services		15,463	20,147	23,883	22,546	26,154	17,441	23,972	25,410	26,935
<i>Community and public safety</i>		46,397	35,701	31,859	37,941	32,870	32,578	35,168	37,278	39,515
Community and social services		7,178	6,716	3,836	4,290	3,721	3,766	4,025	4,267	4,523
Sport and recreation		16,054	5,507	4,110	9,601	4,541	4,093	4,828	5,118	5,425
Public safety		19,836	19,749	20,612	20,390	21,153	21,153	22,498	23,848	25,278
Housing		3,288	3,688	3,289	3,660	3,454	3,531	3,783	4,010	4,251
Health		42	42	12	-	-	36	34	36	39
<i>Economic and environmental services</i>		65,684	40,133	38,711	60,373	39,828	14,720	40,688	43,130	45,717
Planning and development		2,131	3,515	4,249	3,918	4,097	3,928	4,332	4,592	4,868
Road transport		63,553	36,618	34,462	56,456	35,731	10,792	36,356	38,537	40,849
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		205,361	186,213	255,182	269,227	262,583	185,596	246,969	261,787	277,494
Electricity		73,459	76,575	94,516	121,776	113,185	80,690	114,257	121,113	128,379
Water		63,080	52,487	87,322	76,456	73,104	58,467	64,902	68,796	72,923
Waste water management		49,331	28,630	30,702	40,161	33,999	24,858	29,980	31,779	33,686
Waste management		19,491	28,521	42,642	30,834	42,295	21,580	37,830	40,099	42,505
<i>Other</i>	4	1	1	-	-	-	-	-	-	-
Total Expenditure - Standard	3	437,296	368,948	446,959	475,455	459,315	330,423	440,030	466,431	494,417
Surplus/(Deficit) for the year		(56,693)	32,770	(50,506)	(124,050)	(107,270)	36,251	(84,091)	(89,136)	(94,485)

NALA LOCAL MUNICIPALITY
2016-17 Medium Term Expenditure and Revenue Frame Work

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote	1									
Unknown		-	-	-	-	-	-	-	-	-
POLITICAL OFFICE		331	14	(338)	8,240	8,250	156	6,270	6,646	7,045
MUNICIPAL MANAGER		-	-	-	-	-	2	-	-	-
BUDGET AND TREASURY		156,706	149,246	161,477	107,837	113,815	207,340	115,243	122,157	129,487
CORPORATE SERVICES		662	223	315	269	302	438	392	416	440
TECHNICAL SERVICES		213,257	244,174	234,494	234,536	229,140	158,199	233,524	247,535	262,387
COMMUNITY SERVICES		9,647	8,062	506	522	538	539	510	541	573
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
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0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	380,602	401,718	396,454	351,405	352,045	366,674	355,939	377,295	399,933
Expenditure by Vote to be appropriated	1									
Unknown		-	-	-	-	-	-	-	-	-
POLITICAL OFFICE		19,686	24,136	25,548	21,747	25,889	21,966	27,949	29,626	31,404
MUNICIPAL MANAGER		2,534	2,641	3,545	4,102	3,784	3,877	4,104	4,350	4,611
BUDGET AND TREASURY		82,341	60,531	68,253	59,573	68,277	54,246	61,250	64,925	68,820
CORPORATE SERVICES		15,291	19,593	23,861	22,492	26,084	17,441	23,902	25,336	26,856
TECHNICAL SERVICES		271,045	226,345	293,893	329,600	302,410	200,316	287,657	304,917	323,212
COMMUNITY SERVICES		46,398	35,702	31,859	37,941	32,870	32,578	35,168	37,278	39,515
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
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0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	437,296	368,948	446,959	475,455	459,315	330,423	440,030	466,431	494,417
Surplus/(Deficit) for the year	2	(56,693)	32,770	(50,506)	(124,050)	(107,270)	36,251	(84,091)	(89,136)	(94,485)

NALA LOCAL MUNICIPALITY

2016-17 Medium Term Expenditure and Revenue Framework

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	11,449	12,061	16,075	17,014	17,014	18,170	13,255	21,485	22,774	24,141
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	60,325	68,278	77,848	82,437	82,437	68,656	50,085	84,245	89,300	94,658
Service charges - water revenue	2	60,104	57,152	48,597	48,308	48,186	36,968	26,969	50,787	53,835	57,065
Service charges - sanitation revenue	2	17,066	18,003	24,718	26,243	25,000	24,099	17,580	28,477	30,185	31,997
Service charges - refuse revenue	2	24,149	25,513	26,853	29,312	27,007	25,891	18,888	31,036	32,898	34,872
Service charges - other											
Rental of facilities and equipment		70	60	305	595	595	880	642	977	1,036	1,098
Interest earned - external investments		1,381	1,319	1,783	2,000	1,856	2,096	1,529	2,000	2,120	2,247
Interest earned - outstanding debtors		(141)	17	13,174	17,570	17,564	17,944	13,091	18,010	19,091	20,236
Dividends received		-	-	-	7	-	-	-	-	-	-
Fines		-	70	133	120	120	158	115	150	159	169
Licences and permits		1	2	1	1	-	-	-	-	-	-
Agency services		-	-	-	1	-	-	-	-	-	-
Transfers recognised - operational		196,262	207,196	179,601	125,665	125,665	167,352	122,085	110,835	117,485	124,534
Other revenue	2	9,936	12,047	7,767	1,778	6,603	4,459	3,253	7,936	8,412	8,917
Gains on disposal of PPE		-	-	(402)	357	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		380,602	401,718	396,454	351,405	352,045	366,674	267,492	355,939	377,295	399,933
Expenditure By Type											
Employee related costs	2	115,051	109,514	119,514	121,309	124,891	123,624	90,185	134,677	142,758	151,323
Remuneration of councillors		6,365	6,714	7,089	8,165	7,205	7,801	5,691	8,146	8,635	9,153
Debt impairment	3	56,337	4,629	55,538	48,566	64,600	-	-	20,317	21,537	22,829
Depreciation & asset impairment	2	84,199	48,732	53,252	79,810	60,822	-	-	57,760	61,225	64,899
Finance charges		17,863	21,662	31,001	16,000	18,000	19,276	14,062	18,000	19,080	20,225
Bulk purchases	2	74,414	86,360	97,024	105,631	105,000	102,671	74,899	115,763	122,709	130,072
Other materials	8	2,758	4,746	7,912	6,822	8,452	6,010	4,384	8,566	9,080	9,625
Contracted services		23,404	14,995	16,002	12,620	11,627	12,225	8,918	11,500	12,190	12,921
Transfers and grants		21,968	32,129	29,564	41,341	23,972	22,347	16,302	33,302	35,300	37,418
Other expenditure	4, 5	32,167	37,298	33,459	35,191	34,746	36,469	26,605	31,999	33,919	35,954
Loss on disposal of PPE		243	-	-	-	-	-	-	-	-	-
Total Expenditure		434,769	366,780	450,355	475,455	459,315	330,423	241,047	440,030	466,431	494,417
Surplus/(Deficit)											
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		(54,167)	34,938	(53,902)	(124,050)	(107,270)	36,251	26,445	(84,091)	(89,136)	(94,485)

NALA LOCAL MUNICIPALITY

2016-17 Medium Term Expenditure and Revenue Frame Work

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		154,790	114,299	120,862	14,996	11,996	12,013	12,013	17,108	-	-
Service charges					143,860	113,860	128,760	128,760	133,375	-	-
Other revenue		-	-	-	1,922	8,922	8,922	8,922	9,063	-	-
Government - operating	1	196,735	198,368	172,847	125,665	125,665	123,790	123,790	110,835	-	-
Government - capital	1	-	-	-	44,753	44,753	44,753	44,753	28,778	-	-
Interest		1,381	1,319	1,783	12,011	12,011	13,419	13,419	16,410	-	-
Dividends		4	6	6	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(321,076)	(221,069)	(238,449)	(266,251)	(226,251)	(282,593)	(282,593)	(268,537)	-	-
Finance charges		(18,009)	(14,397)	(23,940)	(8,000)	(23,000)	(18,000)	(18,000)	(18,000)	-	-
Transfers and Grants	1	-	-	-	(36,830)	(36,830)	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		13,825	78,525	33,110	32,126	31,126	31,064	31,064	29,033	-	-
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	548	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(23,607)	(61,806)	(50,729)	(45,853)	(45,853)	(45,853)	(45,853)	(28,280)	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23,607)	(61,806)	(50,182)	(45,853)	(45,853)	(45,853)	(45,853)	(28,280)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		5,558	(2)	(6)	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(15)	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		5,543	(2)	(6)	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(4,239)	16,717	(17,078)	(13,727)	(14,727)	(14,789)	(14,789)	753	-	-
Cash/cash equivalents at the year begin:	2	19,469	15,230	31,947	15,000	15,000	14,870	14,870	81	-	-
Cash/cash equivalents at the year end:	2	15,230	31,947	14,870	1,273	273	81	81	833	-	-

NALA LOCAL MUNICIPALITY

2016-17 Medium Term Expenditure and Revenue Frame Work

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and Investments available											
Cash/cash equivalents at the year end	1	15 230	31 947	14 870	1 273	273	81	81	833	-	-
Other current investments > 90 days		4 241	(16 709)	7	(1 273)	(273)	68 934	68 934	(833)	-	-
Non current assets - Investments	1	105	116	124	-	-	124	124	-	-	-
Cash and Investments available:		19,576	15,354	15,000	-	-	69,139	69,139	-	-	-
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(60 770)	(26 734)	(42 127)	-	-	(84 755)	(116 181)	-	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and Investments:		(60,770)	(26,734)	(42,127)	-	-	(84,755)	(116,181)	-	-	-
Surplus(shortfall)		80,346	42,088	57,127	-	-	153,894	185,320	-	-	-

NALA LOCAL MUNICIPALITY

2016-17 Medium Term Expenditure and Revenue Frame Work

Choose name from list - Table A9 Asset Management

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	-	-	-	-	-	-	-	-	-
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		84,199	48,732	53,252	79,810	60,822	-	57,760	61,225	64,899
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	6, 7	84,199	48,732	53,252	79,810	60,822	-	57,760	61,225	64,899

NALA LOCAL MUNICIPALITY

2016-17 Medium Term Expenditure and Revenue Framework

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min. service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		(10,499)	(11,593)	(6,636)	(11,261)	(2,923)	(3,116)	(3,682)	(3,903)	(4,138)
Sanitation (free sanitation service to indigent households)		(4,009)	(6,221)	(9,228)	(10,000)	(9,631)	(8,799)	(10,403)	(11,027)	(11,688)
Electricity/other energy (50kwh per indigent household per month)		(1,416)	(4,940)	(2,706)	(8,000)	(2)	(1)	(8,872)	(7,284)	(7,721)
Refuse (removed once a week for indigent households)		(6,044)	(9,375)	(10,934)	(12,000)	(11,355)	(10,374)	(12,265)	(13,001)	(13,781)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		(21,968)	(32,129)	(29,504)	(41,261)	(23,910)	(22,290)	(33,222)	(35,215)	(37,328)
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(5,232)	(4,500)	(7,252)	(6,574)	(6,883)	(7,296)	(8,624)	(9,141)	(9,690)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided		(5,232)	(4,500)	(7,252)	(6,574)	(6,883)	(7,296)	(8,624)	(9,141)	(9,690)

PART 2

2.1. BUDGET PROCESS

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2015) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget time schedule in line with the applicable legislation. However, adherence to these plans was not achieved as the processes were not undertaken exactly at the dates that were indicated in the plans.

2.2. Alignment of the annual budget with the integrated development plan

The Municipality has made strides in aligning the budget and the IDP and a significant progress has been made to this effect.

Therefore, management must pay special attention to aligning the above mentioned processes and ensuring genuine consultation of the stakeholders during the review of the IDP and annual budget compilation. Furthermore, the performance management framework must be fully functional and effective to ensure that a credible SDBIP is compiled which is fully linked to both the IDP and MTREF.

2.3. Measurable performance objectives

Performance Management is a system intended to manage and monitor service delivery progress against the predetermined strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed a performance management system (in the process of implementation) of which system is constantly refined as the integrated planning process unfolds. The measurable performance objectives will be included in the service delivery and budget implementation plan when it is submitted to the Mayor for approval.

2.4. Overview of the budget-related policies

The Municipal Budget and Reporting Regulations promulgated under the Municipal Finance Management Act, prescribe the budget-related policies that must be approved together with the budget. Although the municipality has complied in terms of compiling such policies and have them approved by Council, there has been major challenges (both internal and external) when it comes to implementation and adherence to such policies.

Furthermore, providing for free basic services in the case of poorer households must be carefully considered, Where appropriate, a municipality should re-evaluate the costs and

benefits of universal or targeted provision of free basic services subsidies, in order to protect their delivery to poor households in particular. At no point should the provision of these subsidies remove resources from programmes that will expand access to infrastructure services for presently un-served households.

Nala local Municipality does not have an adequate revenue base and we are facing a combination of challenges such as resource scarcity, high unemployment and slower than average economic growth, an aggressive approach to curbing non-core spending and improving operational efficiencies is strongly advised.

The following have also been taken into consideration when finalising the tariffs for 2016/17:

Employee related costs

The South African Local Government Bargaining Council recently entered into a three-year *Salary and Wage Collective Agreement* for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:

- _ 2015/16 Financial Year – 7 per cent
- _ 2016/17 Financial Year – average CPI (Feb 2015 – Jan 2016) + 1 per cent
- _ 2017/18 Financial Year – average CPI (Feb 2016 – Jan 2017) + 1 per cent

Municipalities were advised to use Salary and Wage Agreement preparing their 2016/17 MTREF budgets.

Remuneration of councilors

Municipalities were also advised to budget for the actual costs approved in accordance with the gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published on 21 December 2015 by the Department of Cooperative Governance.

Cost containment measures

In the 2016 State of the Nation Address by the President, the cost containment measures announced by the Minister of Finance in 2013 were re-emphasised. It was highlighted that excessive and wasteful expenditure has been reduced, but there is still more to be done to cut

In addition the President announced some new measures which include, amongst others:

- Curtailment of overseas trips and the submission of strong motivations by those requesting permission to travel i.e. the benefit to the country needs to be proved; and

Institution of further restrictions on conferences, catering, entertainment and social functions.

Below is the overview of the policies reviewed:

2.4.1 Asset Management policy

Nala Local Municipality has been able to clear all the major issues raised by the auditor general on assets, more work still needs to be done to maintain the audit opinion on assets. Management developed an asset management policy in compliance to GRAP17.

2.4.2 Tariff policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next two years.

The municipality has been able to develop cost reflective tariff and we are now able to determine the cost of supply.

This policy will be reviewed for better implementation for the coming years.

Below is the indication of proposed tariff and how they will affect the consumer:

Increase Revenue		Increase expenditure	
Electricity	7.64%	Salaries	7.60%
Water	8.00%	Councillors	7.60%
Sewer	8.00%	Bulk elect	13.00%
Refuse	8.00%	Bulk water	6.00%
Rates	8.00%	Other	6.00%
Other	8.00%	Depreciation	0.10%
		Non payment i	20%
		Elec Non payn	5%

House Hold per Month	Rent			% Incr
	2014/15	2015/16	2016/17	
Refuse Removal	118.5	125	135	8
Sewerage Network	100	106	115	8.49
	218.50	231.00	250	
Vat Incl	249.09	263.34	278.5	

2.4.3. Indigent support policy

The indigent support policy was reviewed and this policy prescribes the threshold for indigent consumers as well as the free basic service component. The municipality has been experiencing problems where indigent consumers have been utilising services above the threshold thereby being unable to pay for the services, especially on water.

With policy consultations the point that excess of services consumed by the indigents must be paid by the indigent. The threshold has been increased to R4 000 for the household.

Attached below is an estimated cost of providing indigent services.

2.5. Overview of the budget assumptions

Budgets are prepared in an environment of uncertainty and assumptions need to be made about internal and external factors that could impact on the budget during the course of the financial year. In compiling the 2016-17 Annual Budget, the following pivotal issues and assumptions were taken into consideration and modelled into the budget planning process:

- (a) Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities within the vicinity;
- (b) That the revenue collection will increase / improve up to 75% collection rate for the 2016-17 financial year;
- (c) Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations; to actually reduce the following costs.
 - Accommodation and travelling.
 - Legal costs
 - Catering
 - Overtime
 - Printing and Stationery
 - Telephone cost
 - Etc
- (d) The budget is prepared in the assumption that no allocations as per the 2015 annual Division of Revenue Act will be withheld / offset / paid back to the NRF.
- (e) Operational costs will be maintained or reduced where ever possible or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;
- (f) Filling of vacant posts will be prioritised taking into account the cash flow projections of the municipality.

2.6. Municipal Manager's quality certificate

The Municipal Manager's quality certificate as required by the Municipal Budget and Reporting Regulations is attached in the next page.

NALA LOCAL MUNICIPALITY
2016-17 Medium Term Expenditure and Revenue Frame Work

NALA LOCAL MUNICIPALITY



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OFFICE OF THE MUNICIPAL MANAGER

Municipal manager's quality certificate

I BC MOKOMELA, Municipal manager of Nala Local Municipality, hereby certify that the first draft budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name BC MOKOMELA
Municipal manager of Nala Local Municipality* (FS185)

Signature [Handwritten Signature]

Date 21/03/2016