

# West Coast District Municipality



## 2019/20 Adjustment Budget

**Prepared in terms of the Local Government: Municipal  
Finance Management Act (56/2003): Municipal Budget and  
Reporting Regulations, Government Gazette 32141**

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## Part 1 – Adjustment Budget

### A. Chief Financial Officer’s Executive Summary

#### 1. Introduction

This adjustment budget is in compliance with Section 23 (2) and (3) of the Municipal Budget and Reporting Regulations No.32141 dated 17 April 2009. Funding received from Government Institutions is the main contributor for this adjustment. The municipality’s operating revenue and expenditure increases with R4 million in the current year. This will not have a negative effect on the sustainability and the implementation of this 2019/20 budget.

#### 2. Income and Expenditure drivers

##### Income and Expenditure:

West Coast District Municipality received additional funding for the maintenance of Provincial Roads from the Department of Transport and Public Works amounting to R4 million. This will increase the total allocation to the Municipality from the Department to R145.1 million.

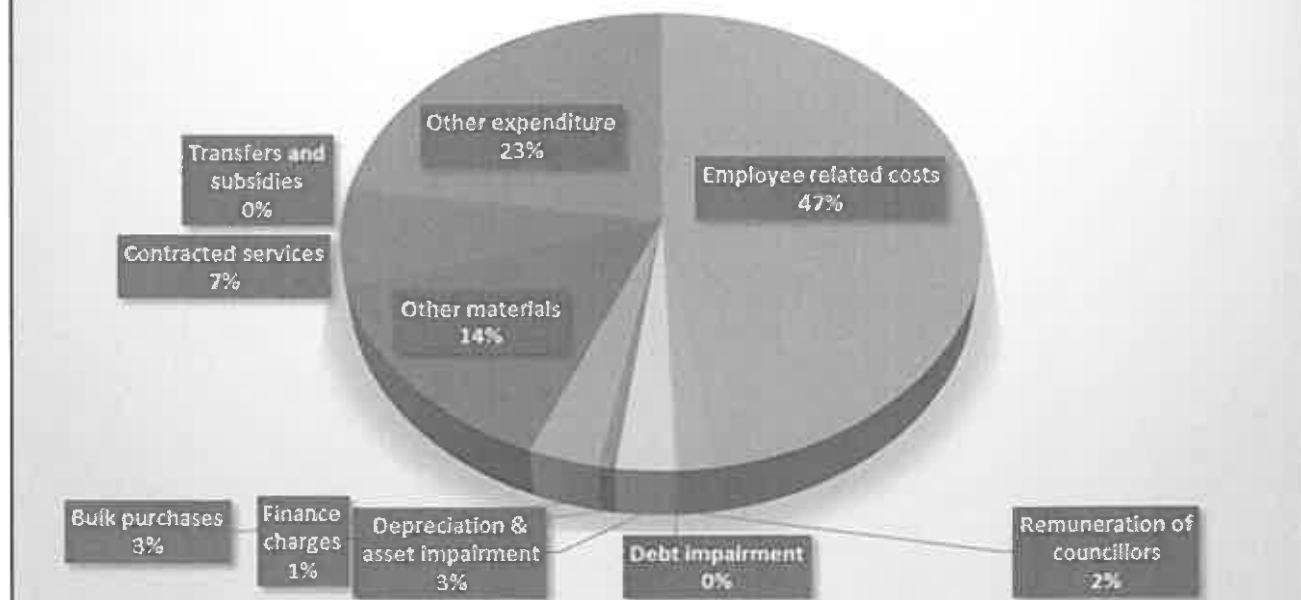
#### 3. Revenue and Expenditure Forecast

##### 3.1 Operating Expenses

The following table and chart details the operating expenditure:

<b>Medium Term Revenue and Expenditure Framework</b>			
<b>OPERATING EXPENDITURE</b>	<b>Adjustment 2019 / 2020</b>	<b>Adjustment</b>	<b>Adjusted 2019 / 2020</b>
	<b>Budget R</b>	<b>Budget R</b>	<b>Budget R</b>
<b>Operating Expenditure by Type</b>			
Employee costs	195,168	-	195,168
Remuneration of councillors	6,760	-	6,760
Debt impairment	750	-	750
Depreciation & asset Impairment	11,087	-	11,087
Finance charges	3,096	-	3,096
Bulk purchases	13,489	-	13,489
Other materials	54,207	4,000	58,207
Contracted services	27,060	-	27,060
Transfers and subsidies	1,758	-	1,758
Other expenditure	92,707	-	92,707
<b>Total Operating Expenditure</b>	<b>406,080</b>	<b>4,000</b>	<b>410,080</b>

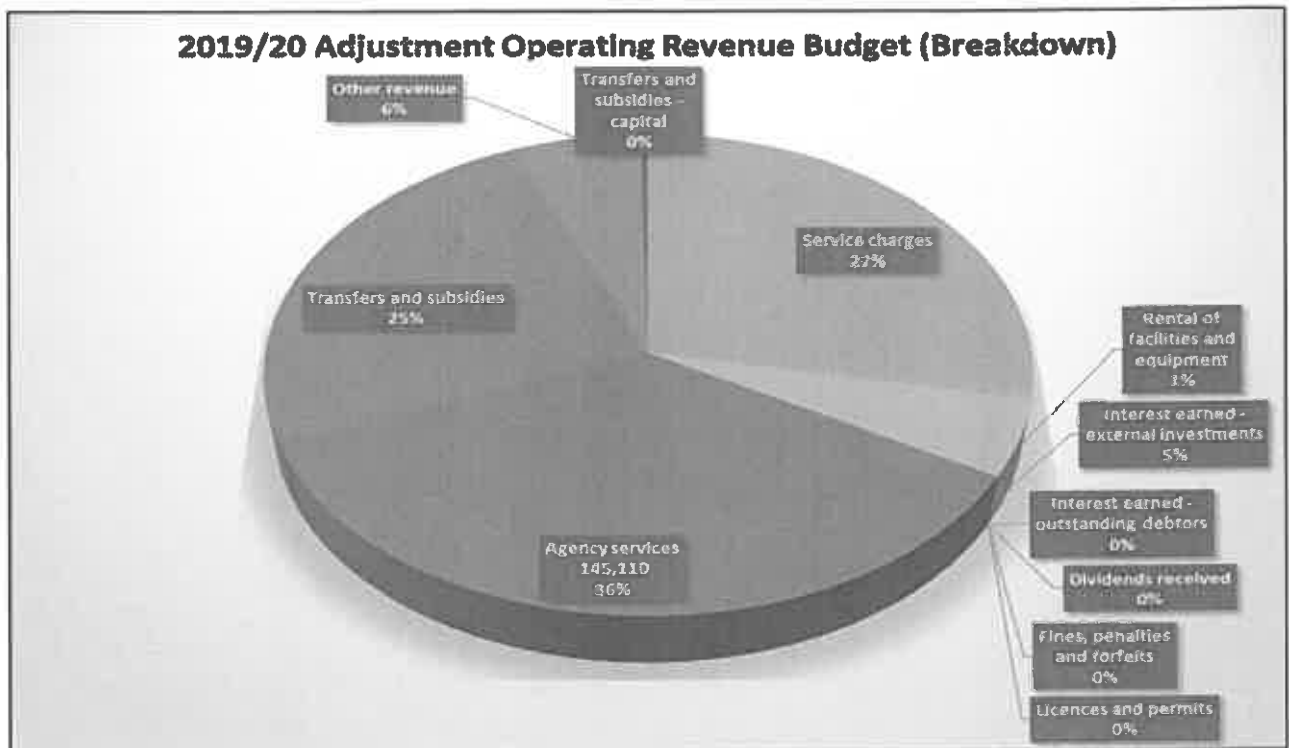
## 2019/20 Adjustment Operating Expenditure Budget (Breakdown)



### 3.2 Operating Revenue

The following table and chart details the operating revenue:

<b>Medium Term Revenue and Expenditure Framework</b>			
<b>OPERATING REVENUE</b>	<b>Adjustment 2019 / 2020</b>	<b>Adjustment</b>	<b>Adjusted 2019 / 2020</b>
	<b>Budget R</b>	<b>Budget R</b>	<b>Budget R</b>
<b>Operating Revenue by Type</b>			
Property rates	-	-	-
Service charges	111,336	-	111,336
Rental of facilities	2,771	-	2,771
Investment revenue	20,826	-	20,826
Interest on debtors	62	-	62
Fines, penalties and forfeits	21	-	21
Licences and permits	324	-	324
Transfers recognised – operational	99,930	-	99,930
Agency services	141,110	4,000	145,110
Other own revenue	23,785	-	23,785
Transfers recognised – capital	1,297	-	1,297
<b>Total Operating Revenue</b>	<b>401,462</b>	<b>4,000</b>	<b>405,462</b>

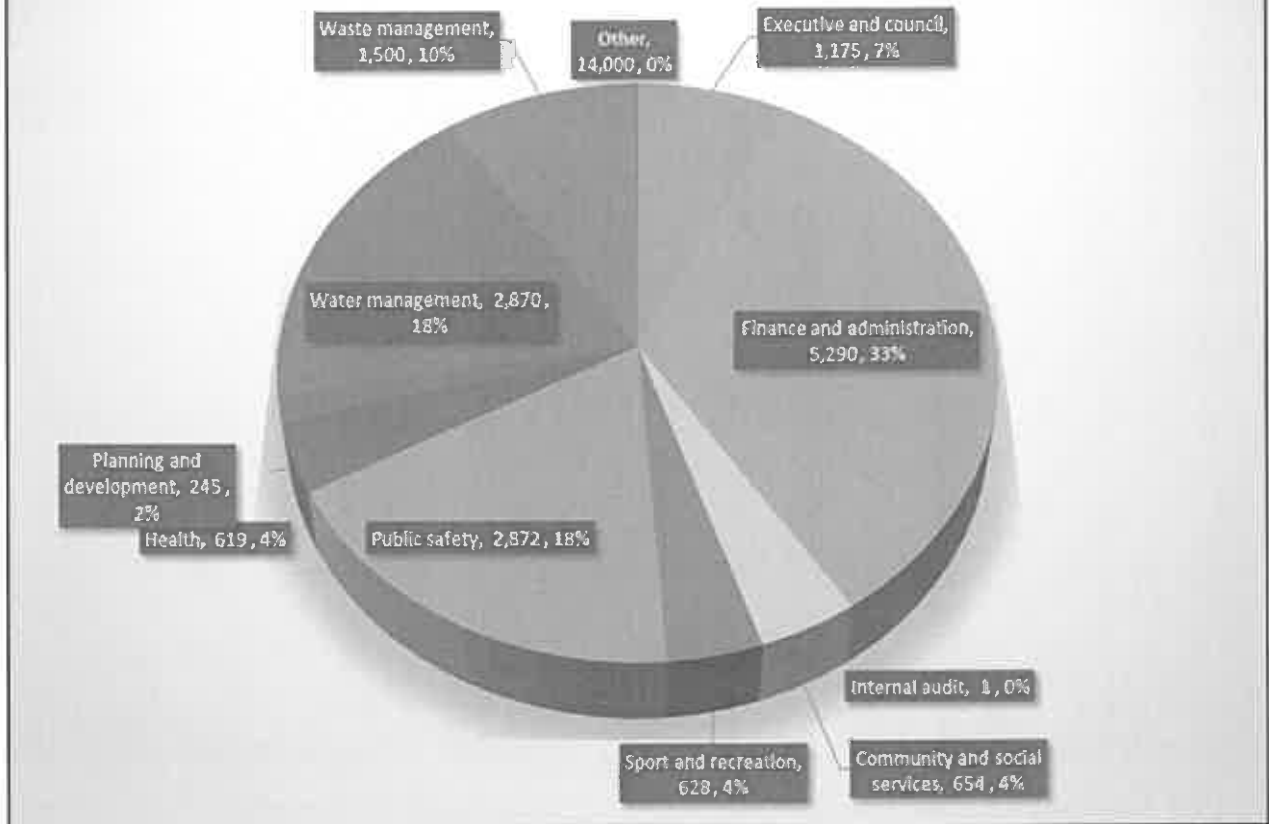


### 3.3 Capital expenditure

The following table and chart details the capital expenditure:

<b>Medium Term Revenue and Expenditure Framework</b>			
<b>CAPITAL EXPENDITURE</b>	<b>Adjustment 2019 / 2020</b>	<b>Adjustment</b>	<b>Adjusted 2019 / 2020</b>
	<b>Budget R</b>	<b>Budget R</b>	<b>Budget R</b>
<b>Capital expenditure by department</b>			
Executive and council	1,175	-	1,175
Finance and administration	5,290	-	5,290
Internal Audit	1	-	1
Community and social services	654	-	654
Sport and recreation	628	-	628
Public safety	2,872	-	2,872
Health	619	-	619
Planning and development	245	-	245
Water management	2,870	-	2,870
Waste management	1,500	-	1,500
Other	14	-	14
<b>Total Operating Revenue</b>	<b>15,868</b>	<b>-</b>	<b>15,868</b>

### 2019/20 Adjustment Capital Budget (Breakdown per Department)



#### 4. Conclusion

The adjustment budget contains realistic and credible revenue and expenditure forecasts which should provide a sound basis for improved financial management and institutional development as well as service delivery improvements and implementation.

# B – Municipal Budget and Reporting Regulations - Tables

## Table B1: Adjustment Budget Summary

DC1 West Coast - Table B1 Adjustments Budget Summary - 25/03/2020											
Description	Budget Year 2019/20									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H	+1 2020/21	+2 2021/22
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	101,336	111,336	-	-	-	-	-	-	111,336	106,403	111,723
Investment revenue	21,899	20,826	-	-	-	-	-	-	20,826	21,565	20,599
Transfers recognised - operational	99,174	99,930	-	-	-	-	-	-	99,930	101,343	106,186
Other own revenue	154,221	186,073	-	-	-	-	4,000	4,000	172,073	184,215	173,164
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>376,631</b>	<b>408,165</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>	<b>404,165</b>	<b>399,626</b>	<b>411,621</b>
Employee costs	193,795	195,168	-	-	-	-	-	-	195,168	207,474	221,017
Remuneration of councillors	6,760	6,760	-	-	-	-	-	-	6,760	7,156	7,557
Depreciation & asset impairment	9,272	11,067	-	-	-	-	-	-	11,067	9,271	9,271
Finance charges	173	3,066	-	-	-	-	-	-	3,066	182	191
Materials and bulk purchases	64,403	67,666	-	-	-	-	4,000	4,000	71,666	67,924	71,830
Transfers and grants	1,200	1,768	-	-	-	-	-	-	1,768	1,255	1,313
Other expenditure	100,437	120,517	-	-	-	-	-	-	120,517	104,867	108,961
<b>Total Expenditure</b>	<b>378,089</b>	<b>408,080</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>	<b>410,060</b>	<b>398,128</b>	<b>419,940</b>
<b>Surplus/(Deficit)</b>	<b>591</b>	<b>(5,915)</b>	-	-	-	-	-	-	<b>(5,915)</b>	<b>(4,801)</b>	<b>(8,320)</b>
Transfers recognised - capital	-	1,297	-	-	-	-	-	-	1,297	-	-
Contributions recognised - capital & contributed as	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>591</b>	<b>(4,618)</b>	-	-	-	-	-	-	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>591</b>	<b>(4,618)</b>	-	-	-	-	-	-	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	9,427	15,868	-	-	-	-	-	-	15,868	5,843	4,338
Transfers recognised - capital	2,661	1,297	-	-	-	-	-	-	1,297	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6,746	14,571	-	-	-	-	-	-	14,571	5,843	4,338
<b>Total sources of capital funds</b>	<b>9,427</b>	<b>16,666</b>	-	-	-	-	-	-	<b>16,666</b>	<b>6,843</b>	<b>4,338</b>
<b>Financial position</b>											
Total current assets	276,520	316,365	-	-	-	-	-	-	316,365	320,767	323,134
Total non current assets	118,757	108,381	-	-	-	-	-	-	108,381	98,989	92,191
Total current liabilities	26,921	43,286	-	-	-	-	-	-	43,286	44,737	48,561
Total non current liabilities	88,127	88,127	-	-	-	-	-	-	88,127	81,274	79,653
<b>Community wealth/Equity</b>	<b>278,229</b>	<b>263,333</b>	-	-	-	-	-	-	<b>268,333</b>	<b>266,756</b>	<b>291,942</b>
<b>Cash flows</b>											
Net cash from (used) operating	15,615	11,394	-	-	-	-	-	-	11,394	10,551	7,020
Net cash from (used) investing	4,846	(1,567)	-	-	-	-	-	-	(1,567)	2,536	(1,338)
Net cash from (used) financing	(14,271)	(14,271)	-	-	-	-	-	-	(14,271)	(6,362)	(3,000)
<b>Cash/cash equivalents at the year end</b>	<b>282,294</b>	<b>302,139</b>	-	-	-	-	-	-	<b>302,139</b>	<b>306,847</b>	<b>309,620</b>
<b>Cash book - surplus reconciliation</b>											
Cash and investments available	282,294	302,139	-	-	-	-	-	-	302,139	306,847	309,528
Application of cash and investments	58,716	66,646	-	-	-	-	(0)	(0)	66,646	76,409	86,716
<b>Balance - surplus (shortfall)</b>	<b>266,678</b>	<b>235,493</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>235,493</b>	<b>237,438</b>	<b>222,813</b>
<b>Asset Management</b>											
Asset register summary (WdV)	97,395	88,019	-	-	-	-	-	-	88,019	79,607	72,829
Depreciation & asset impairment	9,272	11,067	-	-	-	-	-	-	11,067	9,271	9,271
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	9,065	9,065	-	-	-	-	-	-	9,065	8,755	10,312
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	73	73	-	-	-	-	-	-	73	77	81
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

**Table B2: Adjustment Budget– Financial Performance (standard classification)**

DC1 West Coast - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/03/2020													
Standard Description	Ref	Budget Year 2019/20										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjuets.	Adjuets.	Budget	Budget	Budget	
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Revenue - Functional</b>													
<i>Governance and administration</i>		113,389	117,591	-	-	-	-	-	-	117,591	115,575	117,542	
Executive and council		1,100	1,900	-	-	-	-	-	-	1,900	1,400	1,400	
Finance and administration		112,289	115,691	-	-	-	-	-	-	115,691	114,175	116,142	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		29,210	29,480	-	-	-	-	-	-	29,480	30,110	33,138	
Community and social services		-	80	-	-	-	-	-	-	80	-	-	
Sport and recreation		4,071	4,141	-	-	-	-	-	-	4,141	4,316	4,574	
Public safety		14,716	14,716	-	-	-	-	-	-	14,716	16,707	17,715	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		10,424	10,524	-	-	-	-	-	-	10,524	10,098	10,849	
<i>Economic and environmental services</i>		123,857	144,227	-	-	-	-	4,000	4,000	146,227	142,647	160,487	
Planning and development		-	380	-	-	-	-	-	-	380	-	-	
Road transport		133,857	143,857	-	-	-	-	4,000	4,000	147,857	142,647	150,487	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		100,185	110,185	-	-	-	-	-	-	110,185	105,184	110,454	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		100,185	110,185	-	-	-	-	-	-	110,185	105,184	110,454	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	<b>2</b>	<b>378,831</b>	<b>401,482</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>405,482</b>	<b>393,528</b>	<b>411,621</b>	
<b>Expenditure - Functional</b>													
<i>Governance and administration</i>		58,534	65,133	-	-	-	-	-	-	65,133	58,748	63,079	
Executive and council		12,424	11,944	-	-	-	-	-	-	11,944	13,353	13,983	
Finance and administration		42,180	51,288	-	-	-	-	-	-	51,288	44,326	48,900	
Internal audit		1,931	1,923	-	-	-	-	-	-	1,923	2,071	2,215	
<i>Community and public safety</i>		82,003	83,448	-	-	-	-	-	-	83,448	85,650	90,518	
Community and social services		2,280	2,231	-	-	-	-	-	-	2,231	2,377	2,549	
Sport and recreation		6,101	6,118	-	-	-	-	-	-	6,118	6,482	6,903	
Public safety		47,191	48,675	-	-	-	-	-	-	48,675	50,023	52,711	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		26,430	26,424	-	-	-	-	-	-	26,424	28,988	28,354	
<i>Economic and environmental services</i>		143,813	153,828	-	-	-	-	4,000	4,000	157,828	152,958	161,362	
Planning and development		9,746	9,961	-	-	-	-	-	-	9,961	10,311	10,875	
Road transport		133,867	143,867	-	-	-	-	4,000	4,000	147,867	142,647	150,487	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		90,540	100,340	-	-	-	-	-	-	100,340	96,079	101,310	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		90,467	100,267	-	-	-	-	-	-	100,267	96,006	101,237	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		73	73	-	-	-	-	-	-	73	73	73	
<i>Other</i>		3,330	3,331	-	-	-	-	-	-	3,331	3,481	3,671	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>378,039</b>	<b>408,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>410,080</b>	<b>398,128</b>	<b>419,940</b>	
<b>Surplus/ (Deficit) for the year</b>		<b>991</b>	<b>(4,618)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>	



**Table B3: Adjustment Budget – Financial Performance (revenue and expenditure by municipal vote)**

DC1 West Coast - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/03/2020												
Vote Description  [Insert departmental structure etc]  R thousands	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Mat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2020/21	+2 2021/22
<b>Revenue by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		1,100	2,218	-	-	-	-	-	-	2,218	1,400	1,400
Vote 2 - FINANCE		113,011	116,123	-	-	-	-	-	-	116,123	114,996	117,047
Vote 3 - ADMINISTRATION		25,147	25,327	-	-	-	-	-	-	25,327	26,803	28,571
Vote 4 - TECHNICAL		106,187	116,609	-	-	-	-	-	-	116,609	111,547	117,138
Vote 5 - AGENCIES		131,186	141,186	-	-	-	-	4,000	4,000	145,186	139,781	147,464
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	376,631	401,462	-	-	-	-	4,000	4,000	405,462	393,526	411,621
<b>Expenditure by Vote</b>	1											
Vote 1 - EXECUTIVE AND COUNCIL		29,913	29,844	-	-	-	-	-	-	29,844	31,795	33,697
Vote 2 - FINANCE		31,273	40,097	-	-	-	-	-	-	40,097	32,415	34,220
Vote 3 - ADMINISTRATION		83,808	85,153	-	-	-	-	-	-	85,153	87,734	92,406
Vote 4 - TECHNICAL		99,860	109,800	-	-	-	-	-	-	109,800	106,403	112,154
Vote 5 - AGENCIES		131,186	141,186	-	-	-	-	4,000	4,000	145,186	139,781	147,464
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	376,039	408,080	-	-	-	-	4,000	4,000	410,080	398,128	419,040
<b>Surplus/ (Deficit) for the year</b>	2	591	(4,618)	-	-	-	-	-	-	(4,618)	(4,601)	(8,320)

**Table B4: Adjustment Budget – Financial Performance (revenue and expenditure)**

DC1 West Coast - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/03/2020												
Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuncts.	Total Adjuncts.	Adjusted Budget	+1 2020/21	+2 2021/22
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	865	865	-	-	-	-	-	-	865	908	953
Service charges - water revenue	2	100,314	110,314	-	-	-	-	-	-	110,314	105,330	110,586
Service charges - sanitation revenue	2	92	92	-	-	-	-	-	-	92	97	101
Service charges - refuse revenue	2	65	65	-	-	-	-	-	-	65	69	72
Rental of facilities and equipment		2,401	2,771	-	-	-	-	-	-	2,771	2,524	2,563
Interest earned - external investments		21,899	20,826	-	-	-	-	-	-	20,826	21,585	20,569
Interest earned - outstanding debtors		-	62	-	-	-	-	-	-	62	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	21	-	-	-	-	-	-	21	21	21
Licences and permits		224	324	-	-	-	-	-	-	324	235	247
Agency services		131,110	141,110	-	-	-	-	4,000	4,000	145,110	139,705	147,389
Transfers and subsidies		98,174	98,930	-	-	-	-	-	-	99,930	101,343	106,166
Other revenue	2	20,465	23,785	-	-	-	-	-	-	23,785	21,730	22,864
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>378,831</b>	<b>400,163</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>	<b>404,163</b>	<b>393,328</b>	<b>411,621</b>
<b>Expenditure By Type</b>												
Employee related costs		193,785	195,168	-	-	-	-	-	-	195,168	207,474	221,017
Remuneration of councillors		6,760	6,760	-	-	-	-	-	-	6,760	7,155	7,557
Debt impairment		900	750	-	-	-	-	-	-	750	920	941
Depreciation & asset impairment		9,272	11,087	-	-	-	-	-	-	11,087	9,271	9,271
Finance charges		173	3,096	-	-	-	-	-	-	3,096	182	191
Bulk purchases		13,489	13,489	-	-	-	-	-	-	13,489	14,837	15,579
Other materials		50,914	54,207	-	-	-	-	4,000	4,000	58,207	53,087	56,050
Contracted services		28,942	27,060	-	-	-	-	-	-	27,060	30,079	30,513
Transfers and subsidies		1,200	1,758	-	-	-	-	-	-	1,758	1,255	1,313
Other expenditure		70,585	92,707	-	-	-	-	-	-	92,707	73,868	77,507
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>378,039</b>	<b>406,080</b>	-	-	-	-	<b>4,000</b>	<b>4,000</b>	<b>410,080</b>	<b>398,128</b>	<b>418,940</b>
<b>Surplus/(Deficit)</b>		<b>581</b>	<b>(5,915)</b>	-	-	-	-	-	-	<b>(5,915)</b>	<b>(4,801)</b>	<b>(8,320)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1,297	-	-	-	-	-	-	1,297	-	-
allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>581</b>	<b>(4,618)</b>	-	-	-	-	-	-	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>581</b>	<b>(4,618)</b>	-	-	-	-	-	-	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>581</b>	<b>(4,618)</b>	-	-	-	-	-	-	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>581</b>	<b>(4,618)</b>	-	-	-	-	-	-	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,320)</b>

**Table B5: Adjustment Budget - Capital Expenditure (municipal vote, standard classification and funding)**

DC1 West Coast - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/03/2020												
Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unvold.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6	6	7	8	9	10	11	12	+1 2020/21	+2 2021/22
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	833	-	-	-	-	-	-	833	9	-
Vote 2 - FINANCE		-	4,609	-	-	-	-	-	-	4,609	500	460
Vote 3 - ADMINISTRATION		-	3,819	-	-	-	-	-	-	3,819	1,077	1,068
Vote 4 - TECHNICAL		-	4,403	-	-	-	-	-	-	4,403	1,875	1,885
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	19,364	-	-	-	-	-	-	19,364	5,078	4,008
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - EXECUTIVE AND COUNCIL		-	801	-	-	-	-	-	-	801	11	-
Vote 2 - FINANCE		730	150	-	-	-	-	-	-	150	160	150
Vote 3 - ADMINISTRATION		4,222	1,184	-	-	-	-	-	-	1,184	352	-
Vote 4 - TECHNICAL		4,420	588	-	-	-	-	-	-	588	255	185
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		9,427	2,504	-	-	-	-	-	-	2,504	768	338
<b>Total Capital Expenditure - Vote</b>		9,427	19,868	-	-	-	-	-	-	19,868	5,843	4,338
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		808	6,466	-	-	-	-	-	-	6,466	854	100
Executive and council		-	1,175	-	-	-	-	-	-	1,175	-	-
Finance and administration		808	5,290	-	-	-	-	-	-	5,290	114	100
Internal audit		1	1	-	-	-	-	-	-	1	-	-
<b>Community and public safety</b>		4,234	4,773	-	-	-	-	-	-	4,773	3,048	2,164
Community and social services		854	854	-	-	-	-	-	-	854	229	-
Sport and recreation		580	628	-	-	-	-	-	-	628	500	500
Public safety		2,967	2,872	-	-	-	-	-	-	2,872	2,319	1,888
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		33	819	-	-	-	-	-	-	819	-	-
<b>Economic and environmental services</b>		-	245	-	-	-	-	-	-	245	9	-
Planning and development		-	245	-	-	-	-	-	-	245	9	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4,370	4,370	-	-	-	-	-	-	4,370	2,130	2,070
Energy services		-	-	-	-	-	-	-	-	-	-	-
Water management		2,870	2,870	-	-	-	-	-	-	2,870	2,130	2,070
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1,500	1,500	-	-	-	-	-	-	1,500	-	-
Other		14	14	-	-	-	-	-	-	14	2	-
<b>Total Capital Expenditure - Functional</b>	3	9,427	19,868	-	-	-	-	-	-	19,868	5,843	4,338
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		2,881	1,287	-	-	-	-	-	-	1,287	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2,881	1,287	-	-	-	-	-	-	1,287	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		6,746	14,671	-	-	-	-	-	-	14,671	5,843	4,338
<b>Total Capital Funding</b>		9,427	19,868	-	-	-	-	-	-	19,868	5,843	4,338

**Table B6: Adjustment Budget - Financial Position**

DC1 West Coast - Table B6 Adjustments Budget Financial Position - 25/03/2020												
Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfora. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		262,294	302,139	-	-	-	-	-	-	302,139	306,847	309,529
Call Investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	6,691	6,691	-	-	-	-	-	-	6,691	6,386	6,070
Other debtors		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term receivables		1,196	1,196	-	-	-	-	-	-	1,196	1,196	1,196
Inventory		6,338	6,338	-	-	-	-	-	-	6,338	6,338	6,338
<b>Total current assets</b>		<b>276,529</b>	<b>316,365</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,365</b>	<b>320,767</b>	<b>323,134</b>
<b>Non current assets</b>												
Long-term receivables		19,362	19,362	-	-	-	-	-	-	19,362	19,362	19,362
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		4,472	4,472	-	-	-	-	-	-	4,472	4,439	4,405
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	77,199	83,395	-	-	-	-	-	-	83,395	74,017	67,273
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		15,724	1,152	-	-	-	-	-	-	1,152	1,152	1,152
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>116,757</b>	<b>108,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>108,361</b>	<b>98,969</b>	<b>92,191</b>
<b>TOTAL ASSETS</b>		<b>393,277</b>	<b>424,748</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>424,748</b>	<b>419,736</b>	<b>415,325</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		4,500	4,500	-	-	-	-	-	-	4,500	3,000	1,500
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables		12,461	28,816	-	-	-	-	-	-	28,816	31,226	36,633
Provisions		9,970	9,970	-	-	-	-	-	-	9,970	10,511	10,428
<b>Total current liabilities</b>		<b>26,931</b>	<b>43,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>43,286</b>	<b>44,737</b>	<b>48,561</b>
<b>Non current liabilities</b>												
Borrowing	1	8,382	8,382	-	-	-	-	-	-	8,382	1,500	-
Provisions	1	79,745	79,745	-	-	-	-	-	-	79,745	79,774	79,853
<b>Total non current liabilities</b>		<b>88,127</b>	<b>88,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,127</b>	<b>81,274</b>	<b>79,853</b>
<b>TOTAL LIABILITIES</b>		<b>115,048</b>	<b>131,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,413</b>	<b>126,011</b>	<b>128,414</b>
<b>NET ASSETS</b>	2	<b>278,229</b>	<b>293,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293,333</b>	<b>293,725</b>	<b>286,911</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		287,856	309,201	-	-	-	-	-	-	309,201	304,600	296,280
Reserves		(9,427)	(15,868)	-	-	-	-	-	-	(15,868)	(5,843)	(4,338)
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>278,229</b>	<b>293,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293,333</b>	<b>298,756</b>	<b>291,942</b>

**Table B7: Adjustment Budget - Cash Flow**

DC1 West Coast - Table B7 Adjustments Budget Cash Flows - 25/03/2020												
Description	Ref	Budget Year 2019/20									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjuts.	Adjuts.	Budget	Budget	Budget
R thousands		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		101,336	111,336	-	-	-	-	-	-	111,336	106,403	111,723
Other revenue		154,221	168,011	-	-	-	-	4,000	4,000	172,011	164,215	173,164
Government - operating	1	96,483	98,249	-	-	-	-	-	-	98,249	98,477	103,143
Government - capital	1	2,681	3,978	-	-	-	-	-	-	3,978	2,866	3,023
Interest		21,889	20,888	-	-	-	-	-	-	20,888	21,585	20,589
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(369,643)	(369,753)	-	-	-	-	(4,000)	(4,000)	(383,753)	(381,538)	(403,097)
Finance charges		(173)	(173)	-	-	-	-	-	-	(173)	(182)	(181)
Transfers and Grants	1	(1,200)	(1,142)	-	-	-	-	-	-	(1,142)	(1,255)	(1,313)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>15,615</b>	<b>11,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,394</b>	<b>10,581</b>	<b>7,020</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		14,271	14,271	-	-	-	-	-	-	14,271	8,382	3,000
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(8,427)	(15,668)	-	-	-	-	-	-	(15,668)	(5,843)	(4,338)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>4,844</b>	<b>(1,397)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,397)</b>	<b>2,539</b>	<b>(1,338)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(14,271)	(14,271)	-	-	-	-	-	-	(14,271)	(8,382)	(3,000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(14,271)</b>	<b>(14,271)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,271)</b>	<b>(8,382)</b>	<b>(3,000)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6,188</b>	<b>(4,474)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,474)</b>	<b>4,708</b>	<b>2,682</b>
Cash/cash equivalents at the year begin:	2	256,106	306,613	-	-	-	-	-	-	306,613	302,139	306,647
Cash/cash equivalents at the year end:	2	262,294	302,139	-	-	-	-	-	-	302,139	306,847	309,529

## Part 2 – Supporting Documentation

### A. SB7 – Adjustment Budget – transfers and grant receipts

DC1 West Coast - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 25/03/2020										
Description	Ref	Budget Year 2019/20						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
<b>RECEIPTS:</b>	1, 2									
<u>Operating Transfers and Grants</u>										
<b>National Government:</b>		94,733	94,733	-	-	-	-	94,733	99,943	103,741
Local Government Equitable Share		92,708	92,708	-	-	-	-	92,708	96,077	99,718
Finance Management	3	1,000	1,000	-	-	-	-	1,000	1,000	1,000
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1,027	1,027	-	-	-	-	1,027	-	-
Rural asset management system fresh water tanks		-	-	-	-	-	-	-	2,986	3,023
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		680	4,087	-	-	-	-	4,087	-	1,025
Finance Management Capacity Building		380	2,817	-	-	-	-	2,817	-	-
Finance Management Support		280	480	-	-	-	-	480	-	-
Fire Services Capacity Building	4	-	-	-	-	-	-	-	-	1,025
Safety Plan Implementation		-	800	-	-	-	-	800	-	-
Other transfers and grants [insert description]	5	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1,100	1,100	-	-	-	-	1,100	1,400	1,400
[insert description]		-	-	-	-	-	-	-	-	-
Working for water		1,100	1,100	-	-	-	-	1,100	1,400	1,400
<b>Total Operating Transfers and Grants</b>	6	96,493	99,930	-	-	-	-	99,930	101,343	106,166
<u>Capital Transfers and Grants</u>										
<b>National Government:</b>		2,681	1,297	-	-	-	-	1,297	-	-
Rural asset management system		2,681	1,297	-	-	-	-	1,297	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	6	2,681	1,297	-	-	-	-	1,297	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		99,174	101,227	-	-	-	-	101,227	101,343	106,166

## B. SB11 – Adjustment Budget – Councillors and staff benefits

DC1 West Coast - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 25/03/2020											
Summary of remuneration	Ref	Budget Year 2019/20									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
R thousands											
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		5,124	5,124							5,124	0.0%
Pension and UIF Contributions		270	270							270	0.0%
Medical Aid Contributions		141	141							141	0.0%
Motor Vehicle Allowance		780	780							780	0.0%
Cellphone Allowance		444	444							444	
Housing Allowances		-	-							-	
Other benefits and allowances		-	-							-	
<b>Sub Total - Councillors</b>		<b>6,760</b>	<b>6,760</b>							<b>6,760</b>	<b>0.0%</b>
<b>% increase</b>											
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		5,116	5,116							5,116	0.0%
Pension and UIF Contributions		200	200							200	0.0%
Medical Aid Contributions		58	58							58	0.0%
Overtime		-	-							-	
Performance Bonus		907	907							907	
Motor Vehicle Allowance		492	492							492	0.0%
Cellphone Allowance		92	92							92	0.0%
Housing Allowances		-	-							-	
Other benefits and allowances		0	0							0	
Payments in lieu of leave		-	-							-	
Long service awards		-	-							-	
Post-retirement benefit obligations	5	-	419							419	#DIV/0!
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,865</b>	<b>7,284</b>							<b>7,284</b>	<b>6.1%</b>
<b>% increase</b>			0								
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		114,474	114,820							114,820	0.3%
Pension and UIF Contributions		20,313	20,316							20,316	0.0%
Medical Aid Contributions		8,132	8,132							8,132	0.0%
Overtime		8,492	1,000							1,000	-88.2%
Performance Bonus		9,409	9,409							9,409	
Motor Vehicle Allowance		8,401	4,646							4,646	-44.7%
Cellphone Allowance		711	711							711	0.0%
Housing Allowances		1,360	1,360							1,360	
Other benefits and allowances		9,215	20,991							20,991	
Payments in lieu of leave		1,518	1,465							1,465	-3.4%
Long service awards		1,677	1,677							1,677	0.0%
Post-retirement benefit obligations	5	3,227	3,356							3,356	4.0%
<b>Sub Total - Other Municipal Staff</b>		<b>186,930</b>	<b>187,884</b>							<b>187,884</b>	<b>0.5%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>200,555</b>	<b>201,928</b>							<b>201,928</b>	<b>0.7%</b>





## D. SB14 – Adjustment Budget - Monthly revenue and expenditure

DC1 West Coast - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 25/03/2020																
Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		134	45	50	57	59	127	55	62	111	29	22	116	665	908	953
Service charges - water revenue		15,501	5,174	5,761	6,612	6,648	14,679	6,404	7,100	12,659	3,336	2,542	23,440	110,314	105,330	110,596
Service charges - sanitation revenue		14	5	5	6	6	13	6	7	12	3	2	12	92	97	101
Service charges - refuse		10	3	4	4	4	10	4	5	8	2	2	9	65	68	72
Rental of facilities and equipment		371	124	138	150	164	351	153	171	306	60	61	692	2,771	2,524	2,953
Interest earned - external investments		3,384	1,129	1,258	1,443	1,495	3,204	1,308	1,563	2,807	726	555	1,861	20,828	21,595	20,569
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	62	62	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3	1	1	1	1	3	1	1	3	1	1	3	21	21	21
Licences and permits		35	12	13	15	15	33	14	16	29	7	6	130	324	226	247
Agency services		20,268	6,762	7,530	8,642	8,950	19,185	8,370	9,358	18,805	4,360	3,322	31,588	145,110	139,705	147,369
Transfers and subsidies		14,919	4,977	5,542	6,360	6,597	14,120	6,180	6,888	12,368	3,208	2,445	18,365	69,930	101,343	106,166
Other revenue		3,182	1,065	1,175	1,348	1,397	2,985	1,306	1,461	2,623	661	519	6,062	23,785	21,730	22,854
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>57,783</b>	<b>19,286</b>	<b>21,478</b>	<b>24,648</b>	<b>25,528</b>	<b>54,719</b>	<b>23,972</b>	<b>26,682</b>	<b>47,933</b>	<b>12,435</b>	<b>9,475</b>	<b>80,318</b>	<b>404,165</b>	<b>393,526</b>	<b>411,621</b>
<b>Expenditure By Type</b>																
Employee related costs		16,476	14,369	13,580	13,302	16,857	13,784	14,554	13,613	14,710	12,929	14,304	34,609	195,168	207,474	221,017
Remuneration of councillors		575	501	474	467	658	481	505	475	513	451	489	1,169	6,760	7,155	7,557
Debt Impairment		77	67	63	62	88	64	66	63	66	66	66	4	750	920	941
Depreciation & asset impairment		788	687	650	640	902	659	696	651	704	618	684	3,405	11,067	9,271	9,271
Finance charges		15	13	12	12	17	12	13	12	13	12	13	2,932	3,096	182	161
Bulk purchases		1,147	1,000	948	931	1,313	959	1,013	947	1,024	889	988	2,313	13,489	14,857	15,579
Other materials		4,329	3,775	3,570	3,516	4,954	3,621	3,824	3,576	3,865	3,394	3,758	16,025	58,267	53,067	56,050
Contracted services		2,427	2,116	2,001	1,971	2,777	2,030	2,143	2,005	2,106	1,003	2,107	3,414	27,060	30,079	30,513
Grants and subsidies		102	88	84	83	117	85	90	84	91	80	88	764	1,750	1,255	1,315
Other expenditure		6,038	5,284	4,979	4,903	6,908	5,050	5,332	4,987	5,388	4,733	5,240	33,867	92,787	73,868	77,597
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>31,971</b>	<b>27,861</b>	<b>26,398</b>	<b>25,987</b>	<b>36,399</b>	<b>26,746</b>	<b>28,241</b>	<b>26,414</b>	<b>28,542</b>	<b>25,671</b>	<b>27,793</b>	<b>98,533</b>	<b>410,088</b>	<b>398,128</b>	<b>419,940</b>
<b>Surplus/(Deficit)</b>		<b>25,812</b>	<b>(8,575)</b>	<b>(4,920)</b>	<b>(1,339)</b>	<b>(11,871)</b>	<b>27,972</b>	<b>(4,269)</b>	<b>278</b>	<b>19,391</b>	<b>(12,636)</b>	<b>(16,318)</b>	<b>(16,215)</b>	<b>(5,915)</b>	<b>(4,601)</b>	<b>(8,319)</b>
Transfers and subsidies - capital (Ministry allocations) (National / Provincial and District)		414	138	154	177	183	382	171	181	344	88	68	(1,025)	1,297	-	-
allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>26,226</b>	<b>(8,437)</b>	<b>(4,766)</b>	<b>(1,162)</b>	<b>(11,688)</b>	<b>28,395</b>	<b>(4,108)</b>	<b>479</b>	<b>19,734</b>	<b>(12,547)</b>	<b>(16,212)</b>	<b>(19,240)</b>	<b>(4,618)</b>	<b>(4,601)</b>	<b>(8,319)</b>





## G. SB15 – Adjustment Budget - Monthly cash flow

DC1 West Coast - Supporting Table SB15 Adjustments Budget - monthly cash flow - 25/03/2020																
Monthly cash flows	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year v1 2020/21	Budget Year v2 2021/22
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		134	45	50	57	59	127	55	82	111	29	22	116	855	908	963
Service charges - water revenue		15,501	5,174	5,761	6,612	6,848	14,078	6,404	7,160	12,858	3,336	2,542	23,440	110,314	105,330	110,586
Service charges - sanitation revenue		14	5	5	6	6	13	6	7	12	3	2	12	82	97	101
Service charges - refuse		10	3	4	4	4	10	4	5	8	2	2	9	66	80	72
Rental of facilities and equipment		371	124	130	158	104	351	153	171	308	80	61	682	2,771	2,524	2,653
Interest earned - mutual investments		3,384	1,129	1,268	1,443	1,495	3,204	1,389	1,553	2,807	728	555	1,051	20,826	21,595	20,559
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3	1	1	1	1	3	1	1	3	1	1	3	21	21	21
Licences and permits		35	12	13	15	15	33	14	16	29	7	6	130	324	326	347
Agency services		20,259	6,782	7,530	8,642	8,950	19,185	8,370	9,358	16,806	4,380	3,322	31,555	145,110	130,705	147,369
Transfer receipts - operational		14,910	4,977	5,542	6,380	6,557	14,120	6,180	6,888	12,388	3,239	2,445	16,355	89,930	101,343	105,165
Other revenue		3,162	1,055	1,175	1,349	1,307	2,925	1,305	1,481	2,823	681	519	7,224	24,947	21,730	22,854
<b>Cash Receipts by Source</b>		<b>57,983</b>	<b>18,983</b>	<b>21,478</b>	<b>24,648</b>	<b>25,828</b>	<b>54,719</b>	<b>23,872</b>	<b>25,682</b>	<b>47,933</b>	<b>12,435</b>	<b>9,479</b>	<b>81,448</b>	<b>405,255</b>	<b>363,826</b>	<b>411,621</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		200	67	75	86	89	180	83	92	144	43	33	174	1,297	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (financial - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	7,136	-	-	-	-	-	7,136	14,271	8,382	3,000
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>57,983</b>	<b>18,983</b>	<b>21,553</b>	<b>24,734</b>	<b>25,917</b>	<b>62,044</b>	<b>23,955</b>	<b>25,774</b>	<b>48,077</b>	<b>12,478</b>	<b>9,512</b>	<b>81,722</b>	<b>420,524</b>	<b>372,208</b>	<b>414,621</b>
<b>Cash Payments by Type</b>																
Employee related costs		16,476	14,369	13,580	13,382	16,857	13,784	14,554	13,613	14,710	12,920	14,304	31,254	191,812	204,219	217,682
Remuneration of councillors		576	501	474	467	688	481	508	475	513	451	489	1,150	6,780	7,155	7,557
Finance charges		15	13	12	12	17	12	13	12	13	12	13	2,062	3,096	182	191
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer		1,147	1,000	946	891	1,313	959	1,013	947	1,024	859	995	2,313	13,489	14,837	15,579
Other materials		4,329	3,775	3,570	3,516	4,854	3,621	3,824	3,570	3,855	3,364	3,758	16,025	58,207	63,087	65,050
Contracted services		2,407	2,110	2,001	1,971	2,777	2,030	2,143	2,005	2,166	1,903	2,107	3,414	27,060	30,079	30,513
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		102	88	84	83	117	85	90	84	91	80	89	764	1,755	1,255	1,313
Other expenditures		5,538	5,284	4,979	4,003	6,908	5,050	5,332	4,987	5,389	4,733	5,240	34,157	82,987	72,182	75,716
<b>Cash Payments by Type</b>		<b>31,108</b>	<b>27,125</b>	<b>26,596</b>	<b>26,269</b>	<b>35,881</b>	<b>26,823</b>	<b>27,477</b>	<b>26,889</b>	<b>27,770</b>	<b>24,993</b>	<b>27,004</b>	<b>92,048</b>	<b>395,168</b>	<b>392,875</b>	<b>404,801</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		91	773	467	416	369	1,821	167	1,806	1,453	319	365	8,482	15,855	5,843	4,338
Repayment of borrowing		-	-	-	-	-	7,136	-	-	-	-	-	7,136	14,271	8,382	3,000
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>31,199</b>	<b>27,898</b>	<b>27,063</b>	<b>26,685</b>	<b>36,250</b>	<b>34,780</b>	<b>27,644</b>	<b>28,705</b>	<b>29,223</b>	<b>24,712</b>	<b>27,409</b>	<b>107,666</b>	<b>425,294</b>	<b>397,000</b>	<b>411,839</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>		<b>25,785</b>	<b>(8,942)</b>	<b>(5,618)</b>	<b>(1,937)</b>	<b>(10,463)</b>	<b>26,996</b>	<b>(3,800)</b>	<b>80</b>	<b>10,167</b>	<b>(12,214)</b>	<b>(17,530)</b>	<b>(10,626)</b>	<b>(4,474)</b>	<b>4,700</b>	<b>2,882</b>
Cash/cash equivalents at the monthly start beginning		306,613	333,360	324,862	320,282	319,334	308,982	335,946	332,257	332,337	351,203	338,958	321,077	306,613	302,139	306,617
Cash/cash equivalents at the monthly start end:		333,399	324,862	320,282	318,334	308,982	335,946	332,257	332,337	351,203	338,958	321,077	302,139	302,139	306,617	306,529

## H. Municipal Manager's Quality Certification

I, D Joubert, Municipal Manager of West Coast District Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name DAVID JOUBERT

Municipal Manager of West Coast District Municipality (DC1)

Signature Joubert.

Date 26/03/2020