

**EDEN DISTRICT MUNICIPALITY**  
**STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2006**

<b>NET ASSETS AND LIABILITIES</b>		<b>30-Jun-2006</b>	<b>30-Jun-2005</b>
	Note		
<b>Net assets</b>		105 781 553	74 552 899
Housing Development Fund	1	227 618	218 979
Capital replacement reserve		23 783 259	19 995 003
Capitalisation reserve		-	-
Government grant reserve		-	-
Donations and public contribution reserves		-	-
Self-insurance reserve		-	-
Revaluation reserve		-	-
Accumulated Surplus/(Deficit)		81 770 677	54 338 917
<b>Non-current liabilities</b>		7 693 690	8 684 515
Long-term liabilities	2	7 693 690	8 684 515
Non-current provisions	3	-	-
<b>Current liabilities</b>		28 761 815	20 747 644
Consumer deposits	4	59 353	72 301
Provisions	5	624 351	296 700
Creditors	6	10 079 699	9 390 272
Unspent conditional grants and receipts	7	17 057 069	10 214 869
VAT	8	43 362	-
Short-term loans	9	-	-
Current portion of long-term liabilities	2	897 981	773 503
<b>Total Net Assets and Liabilities</b>		142 237 058	103 985 058
<b>ASSETS</b>			
<b>Non-current assets</b>		58 203 939	21 772 730
Property, plant & equipment	10	55 744 098	8 735 524
Investments	11	94 604	94 604
Long-term receivables	12	2 365 237	12 942 602
<b>Current assets</b>		101 813 486	82 212 329
Inventory	13	3 315 488	2 813 710
Consumer debtors	14	931 274	5 244 688
Other debtors	15	14 676 807	15 415 877
Vat receivable		-	890 053
Current portion of long-term debtors	12	1 040 922	767 689
Call investment deposits	16	17 780 367	49 010 077
Bank balances & Cash	17	64 068 628	8 070 235
<b>Total Assets</b>		160 017 425	103 985 059

**EDEN DISTRICT MUNICIPALITY  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2006**

Budget				Actual	
2005	2006		Note	2006	2005
R	R			R	R
<b>REVENUE</b>					
1 047 056	985 760	Property rates	18	981 073	704 715
70 200	74 764	Property rates - penalties imposed and collection charges		139 892	140 627
4 693 369	4 745 446	Service charges	19	3 864 390	3 745 545
53 171 056	72 347 588	Regional Services Levies		73 815 028	65 066 436
779 442	547 526	Rental of facilities and equipment		258 371	530 973
2 808 000	4 164 217	Interest earned - external investments		4 404 838	3 366 173
1 931 364	916 161	Interest earned - outstanding debtors		860 475	307 324
45 468	48 253	Fines		73 011	44 415
1 055 000	967 630	Licences and permits		866 655	879 770
161 779	7 459 641	Income for agency services		9 971 213	2 482 654
3 225 000	38 270 214	Government grants and subsidies	20	16 409 770	11 399 614
2 511 924	4 079 673	Other income	21	4 781 537	3 666 526
-	-	Public contributions, donated and contributed property, plant and equipment		-	-
-	-	Gains on disposal of property, plant and equipment		-	15 708
-	14 635 637	Contribution from Appropriation account		-	-
<b>71 499 658</b>	<b>149 242 510</b>	<b>Total Revenue</b>		<b>116 426 253</b>	<b>92 350 480</b>
<b>EXPENDITURE</b>					
42 996 805	50 191 912	Employee related costs	22	43 414 610	36 445 788
-	3 429 452	Remuneration of Councillors	23	3 407 217	2 835 043
3 492 729	1 363 463	Bad debts		12 884 054	3 023 987
-	-	Collection costs		-	-
319 708	827 430	Depreciation		1 002 964	1 065 750
-	369 417	Capital costs		-	-
2 519 597	4 603 816	Repairs and maintenance		2 565 963	2 327 481
932 837	1 150 674	Interest paid	24	943 445	767 727
1 258 895	1 015 935	Bulk purchases	25	1 011 331	1 274 684
4 053 165	12 688 403	Contracted services		10 225 532	1 792 817
-	25 855 715	Grants and subsidies		11 980 487	21 614 483
9 000 000	51 710 544	Allocations to Municipalities	26	20 854 146	9 000 000
5 000 000	-	Subsidy paid		-	3 750 000
1 414 890	26 720 430	General expenses	27	16 963 733	8 995 079
-	-	Contributions to Provisions/Reserves		-	-
-	-	Loss on disposal of property, plant and equipment		621 552	-
<b>70 988 626</b>	<b>179 927 190</b>	<b>Total Expenditure</b>		<b>125 875 034</b>	<b>92 892 839</b>
<b>SURPLUS/(DEFICIT)</b>					
-	-	<b>Share of surplus/(deficit) of associate accounted for under the equity method</b>		-	-
<b>511 032</b>	<b>(30 684 680)</b>	<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>(9 448 781)</b>	<b>(542 359)</b>

Refer to Appendix E(1) for explanation of variances

**EDEN DISTRICT MUNICIPALITY  
STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED 30 JUNE 2006**

	<u>Capital Replacement Reserve</u>	<u>Housing Development Fund</u>	<u>Accumulated Surplus/(Deficit)</u>	<u>Total</u>
	R	R	R	R
<b>2005</b>				
Balance at 1 July 2004	29 816 538	207 997	31 550 855	61 575 390
Implementation of GAMAP	(9 720 921)		13 214 646	3 493 725
Change in accounting policy		-		
Restated Balance	20 095 617	207 997	44 765 501	65 069 115
Surplus/(deficit) for the year	-		(542 359)	-542 359
Nett movements on allocations and priorities			10 115 775	10 115 775
Unspent priority allocations transferred to creditor				0
Unspent allocations transferred to conditional grants and subsidies				0
Transfer to CRR				
Property, plant and equipment purchased	(1 487 106)			-1 487 106
Restatement of previous year balances				
Capital grants used to purchase PPE				
Donated/contributed PPE				
Contribution to Insurance Reserve				
Insurance claims processed				
Transfer to Housing Development Fund		-		
Offsetting of depreciation				
Interest received	1 386 492	10 982		1 397 474
<b>Balance at 30 June 2005</b>	<b>19 995 003</b>	<b>218 979</b>	<b>54 338 917</b>	<b>74 552 899</b>
<b>2006</b>				
Correction of error (Note 29)		-	11 234 317	11 234 317
Prior year adjustments				
Assets brought onto asset register			29 443 119	29 443 119
Amount transferred to unspent grants				
Changes in accounting policy (Note 28)	-	-		
<b>Restated Balance</b>	<b>19 995 003</b>	<b>218 979</b>	<b>95 016 353</b>	<b>115 230 335</b>
Surplus/(deficit) for the year			(9 448 781)	-9 448 781
Nett movements on allocations and priorities				
Transfer to CRR	11 243 489		(11 243 489)	0
Property, plant and equipment purchased	-8 566 781	-5 910	8 572 691	(0)
Transfer to GGR				
Capital grants used to purchase PPE				
Donated/contributed PPE				
Contribution to Insurance Reserve				
Insurance claims processed				
Transfer to Housing Development Fund				
Asset disposal				
Offsetting of depreciation				
Interest received	1 111 547	14 549	(1 126 097)	(0)
<b>Balance at 30 June 2006</b>	<b>23 783 259</b>	<b>227 618</b>	<b>81 770 677</b>	<b>105 781 554</b>

**EDEN DISTRICT MUNICIPALITY**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2006**

	Note	2006 R	2005 R
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash receipts from ratepayers, government and other		100 023 257	93 778 751
Cash paid to suppliers and employees		107 549 178	121 919 653
Cash generated from/(utilised in) operations	30	<u>(7 525 921)</u>	<u>(28 140 902)</u>
Dividends received		-	-
Interest received		4 404 838	3 366 173
Interest paid		(943 445)	(767 727)
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<u><u>(4 064 528)</u></u>	<u><u>(25 542 456)</u></u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		(2 168 886)	(1 518 061)
Proceeds on disposal of property, plant and equipment		-	15 708
Increase in investment properties		-	-
(Increase)/decrease in non-current receivables		10 304 131	(3 830 354)
Increase in non-current investments		-	-
Decrease in call investment deposits		-	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<u><u>8 135 245</u></u>	<u><u>(5 332 707)</u></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
New loans raised/(repaid)		-	-
Increase in consumer deposits		(12 948)	8 903
Decrease/(increase) in short-term loans		(866 348)	-
Decrease in Trust funds		3 796 895	458 459
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<u><u>2 917 599</u></u>	<u><u>467 362</u></u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<u><u>6 988 316</u></u>	<u><u>30 407 801</u></u>
Cash and cash equivalents at the beginning of the year		57 080 312	26 672 511
Cash and cash equivalent at the end of the year	17	64 068 628	57 080 312

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006 R	2005 R
<b>1 HOUSING DEVELOPMENT FUND</b>		
Housing Development Fund	227 618	218 979
- Unappropriated Surplus	227 618	218 979
- Loans extinguished by Government on 1 April 1998		
The Housing Development Fund is represented by the following assets and liabilities		
- Property, plant and equipment (see note 10)	-	-
- Housing selling scheme loans (see note 13)		
- Housing Rental Debtors (see note 15)	-	-
- Unauthorised use of cash for other purposes		
- Bank and cash	227 618	218 979
Sub-total	-	-
Creditors		
<b>Total Housing Development Fund Assets and Liabilities</b>	<u>227 618</u>	<u>218 979</u>
<b>2 LONG TERM LIABILITIES</b>		
Local Registered Stock Loans	450 000	450 000
Annuity Loans	1 635 999	1 965 000
Capitalised Lease Liability	-	-
Government Loans: Other	6 505 671	7 043 019
Sub-total	8 591 670	9 458 018
Less: Current portion transferred to currents liabilities	897 981	773 503
Local Registered Stock Loans	-	-
Annuity Loans	488 852	236 156
Capitalised Lease Liability	-	-
DBSA Loans	409 129	537 347
<b>Total External Loans</b>	<u>7 693 690</u>	<u>8 684 515</u>
Refer to Appendix A for more detail on long-term liabilities.		
<b>3 NON-CURRENT PROVISIONS</b>		
<b>Total Non-Current Provisions</b>	<u>-</u>	<u>-</u>
<b>4 CONSUMER DEPOSITS</b>		
Electricity and Water	59 353	72 301
Interest paid	-	-
<b>Total Consumer Deposits</b>	<u>59 353</u>	<u>72 301</u>
<b>5 PROVISIONS</b>		
Arrears Councillor allowances	216 857	
Performance bonus	407 494	296 700
<b>Total Provisions</b>	<u>624 351</u>	<u>296 700</u>
Performance bonuses accrue to Section 57 employees on an annual basis ,subject to a performance evaluation. The provision is an estimate of the amount due to staff at the reporting date.		
The movements in the current provision are reconciled as follows:		
	<b>Performance Bonus</b>	<b>Arrear Councillor Allowances</b>
<b>30 June 2006</b>		
Balance at beginning of year	296 700	-
Contributions to provisions	407 494	216 857
Expenditure incurred	(296 700)	-
Increase in provision due to discounting	-	-
Transfer from non-current	-	-
<b>Balance at end of year</b>	<u>407 494</u>	<u>216 857</u>
	<b>Performance Bonus</b>	<b>Arrear Councillor Allowances</b>
<b>30 June 2005</b>		
Balance at beginning of year	-	-
Contributions to provisions	296 700	-
Expenditure incurred	-	-
Increase in provision due to discounting	-	-
Transfer from non-current provision	-	-
<b>Balance at end of year</b>	<u>296 700</u>	<u>-</u>
<b>6 CREDITORS</b>		
Trade creditors	1 032 340	3 248 808
Payments received in advance	475	476
Retentions	-	-
Staff leave	1 190 491	2 035 190
Other creditors	7 856 392	4 105 798
Allocations to municipalities	-	-
<b>Total Creditors</b>	<u>10 079 699</u>	<u>9 390 272</u>
Allocations to municipalities have been changed from creditors to normal operating expenditure as these allocations are allocated for a specific financial year, and must be spent in that particular year		
<b>7 UNSPENT CONDITIONAL GRANTS AND RECEIPTS</b>		
<b>7.1 Conditional Grants from other spheres of Government</b>		
MIG Grants (see note 20)	17 057 069	10 076 449
	2 970 575	53 638



**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006 R	2005 R
Land and buildings not in the asset register, where brought into the asset register The valuation of each and every property was obtained from the particular municipality in whose valuation role the property appears.		
The properties added are reconciled as follows:-		
Balance at beginning of year	10 654 584	10 654 584
Properties added	29 443 120	
Balance at end of year	<u>40 097 704</u>	<u>10 654 584</u>

Refer to Appendix B for more detail on property, plant and equipment, including those in the course of construction.

The Municipality has taken advantage of the transitional provisions set out in GAMAP 17. The Municipality is in the process of itemizing all infrastructure and community assets and will recalculate accumulated depreciation once this exercise has been completed by 30 June 2008. At present depreciation on these assets is calculated on an averaging bases whereby an average useful life has been estimated for each category of infrastructure and community assets (Land and Buildings excluded), using global historical costs recorded in the accounting records. Furthermore, the Municipality has not assessed whether items of property, plant and equipment are impaired. It is expected that an assessment of impairments will be done 30 June 2008

**11 INVESTMENTS**

**Listed**

RSA Government Stock	-	-
----------------------	---	---

**Unlisted**

KKLK shares	8 854	8 854
NCT Forestry Co-operative LTD shares	200	200
Collateral investments	85 550	85 550
<b>Total Unlisted</b>	<u>94 604</u>	<u>94 604</u>

**Financial Instruments**

Fixed Deposits	-	-
Total Cash Investments	-	-

**Total Investments**

	<u>94 604</u>	<u>94 604</u>
--	---------------	---------------

**Market valuation of listed investments**

RSA Government Stock	-	-
----------------------	---	---

**Council's valuation of unlisted investments**

KKLK shares	8 854	8 854
NCT Forestry Co-operative LTD shares	200	200
Collateral investments	85 550	85 550
	<u>94 604</u>	<u>94 604</u>

**12 LONG-TERM RECEIVABLES**

Car loans	969 258	1 356 364
Computer loans	161 001	251 613
Long term debtors: Local Authorities	1 928 894	11 755 307
Victoria Bay: Sewerage & Paving	347 006	347 006
Housing selling scheme loans	-	-

Less: Current portion transferred to current receivables

	3 406 159	13 710 290
	1 040 922	767 689
Car loans	294 699	181 439
Computer loans	63 988	118 105
Long-term debtors: Local Authorities	335 228	468 145
Victoria Bay: Sewerage & Paving	347 006	-
Housing selling scheme loans	-	-

**Total**

	<u>2 365 237</u>	<u>12 942 602</u>
--	------------------	-------------------

**LOANS TO OTHER LOCAL AUTHORITIES**

The loans to other local authorities are interest free, except for the following loan:

Knysna Municipality: Brenton Ext Sewerage Phase 2 @ 8% for 7.5 yrs

**CAR LOANS**

Senior staff are entitled to car loans which attract interest at 8% per annum and which are repayable over a maximum period of 5 years. As from 1 July 2005 no new car loans or computer loans to staff are permitted.

**13 INVENTORY**

Consumable Stores - at cost	3 315 488	2 813 710
Maintenance materials - at cost	-	-
Spare parts - at authorised value	-	-
Water - at cost	-	-
Other goods held for resale - at cost	-	-
Unsold properties held for resale - at authorized value	-	-

**Total Inventory**

	<u>3 315 488</u>	<u>2 813 710</u>
--	------------------	------------------

**14 CONSUMER DEBTORS**

EDEN DISTRICT MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006

		2006 R	2005 R
	Gross Balances	Provision for Bad Debts	Net Balances
<b>As at 30 June 2006</b>			
Service debtors			
Rates	1 835 105	(1 808 150)	26 955
Electricity	690 923	(558 185)	132 738
Water	1 385 581	(1 130 325)	255 256
Refuse	608 154	(491 203)	116 951
Sewerage	753 850	(611 213)	142 637
Housing rentals	50 387	(40 321)	10 066
Ambulance and Fire Fighting Fees	1 661 730	(1 627 087)	34 643
Insurance	14 529		14 529
Rental Agreements	197 499		197 499
<b>Total</b>	<b>7 197 758</b>	<b>(6 266 484)</b>	<b>931 274</b>

	Gross Balances	Provision for Bad Debts	Net Balances
<b>As at 30 June 2005</b>			
Service debtors			
Rates	1 513 775	(520 498)	993 277
Electricity	541 234		541 234
Water	1 657 967	(1 390 057)	267 910
Refuse	637 477		637 477
Sewerage	976 442	(283 085)	693 357
Housing rentals	62 407		62 407
Ambulance and Fire Fighting Fees	1 608 618		1 608 618
Insurance	20 597		20 597
Rental Agreements	419 812		419 812
<b>Total</b>	<b>7 438 329</b>	<b>(2 193 640)</b>	<b>5 244 688</b>

<b>Rates-Ageing</b>			
Current (0-30 days)		13 622	25 213
31 - 60 Days		5 344	4 725
61 - 90 Days		4 165	8 901
91 - 120 Days		3 824	4 244
121-365 Days		1 259 467	1 033 326
+ 365 Days		548 683	437 366
<b>Total</b>		<b>1 835 105</b>	<b>1 513 775</b>

<b>(Electricity, Water, Refuse and Sewerage):Ageing</b>			
Current (0-30 days)		287 261	480 644
31 - 60 Days		158 341	98 558
61 - 90 Days		127 334	97 417
91 - 120 Days		74 646	110 576
121-365 Days		2 428 982	2 689 645
+ 365 Days		361 944	336 280
<b>Total</b>		<b>3 438 508</b>	<b>3 813 120</b>

<b>Housing Rentals &amp; Rental Agreements: Ageing</b>			
Current (0-30 days)		2 568	4 865
31 - 60 Days		2 506	1 918
61 - 90 Days		2 502	1 918
91 - 120 Days		2 490	1 916
121-365 Days		23 888	33 274
+ 365 Days		16 433	18 516
<b>Total</b>		<b>50 387</b>	<b>62 407</b>

<b>Ambulance and Fire Fighting Fees-Ageing</b>			
Current (0-30 days)		9 837	18 547
31 - 60 Days		8 614	7 935
61 - 90 Days		8 165	7 715
91 - 120 Days		8 027	7 526
121-365 Days		1 586 954	1 552 388
+ 365 Days		30 133	14 507
<b>Total</b>		<b>1 661 730</b>	<b>1 608 618</b>

	Consumers	Industrial / Commercial	National & Prov Government
<b>Summary of Debtors by Customer Classification</b>			
<b>As at 30 June 2006</b>			
Current (0-30 days)	313 288	-	-
31 - 60 Days	174 805		
61 - 90 Days	142 166		
91 - 120 Days	88 987		
121-365 Days	5 309 291		
+ 365 Days	957 193		
Sub-total	6 985 730	-	-
Less: Provision for bad debts	(6 266 484)		
<b>Total debtors by customer classification</b>	<b>719 246</b>		
<b>Total</b>			

	Consumers	Industrial / Commercial	National & Prov Government
<b>Summary of Debtors by Customer Classification</b>			
<b>As at 30 June 2005</b>			
Current (0-30 days)	529 269	-	-
31 - 60 Days	113 136		
61 - 90 Days	115 951		
91 - 120 Days	124 262		
121-365 Days	5 308 633		
+ 365 Days	806 669		
Sub-total	6 997 920	-	-
Less: Provision for bad debts	(2 193 640)		
<b>Total debtors by customer classification</b>	<b>4 804 280</b>		

Reconciliation of the bad debt provision

Balance at the beginning of the year		2 193 640	399 790
Contributions to provision: Service debtors		4 248 649	1 793 851
Contributions to provision: Other debtors		5 710 083	
Bad debts written off against provision		-	-
Reversal of provision		-	-
<b>Balance at end of year</b>		<b>12 152 372</b>	<b>2 193 640</b>

	Gross Balances	Provision for Bad Debts	Net Balances
<b>15 OTHER DEBTORS</b>			
<b>As at 30 June 2006</b>			



**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006 R	2005 R
Payments made in advance	-	-
Unauthorised expenditure (see Note 36.1)	-	-
Fruitless and wasteful expenditure ( see Note 36.1)	-	-
Insurance claims	-	-
Government subsidies: Work for Water	5 711 059	5 711 059
Sundry debtors	3 419 373	3 195 338
Regional Services levies	5 644 373	5 644 373
Advances to Agencies	5 787 891	126 038
<b>Total Other Debtors</b>	<b>20 562 696</b>	<b>14 676 807</b>
<b>OTHER DEBTORS</b>	<b>Gross</b>	<b>Provision for</b>
<b>As at 30 June 2005</b>	<b>Balances</b>	<b>Bad Debts</b>
Payments made in advance	-	<b>Net Balances</b>
Unauthorised expenditure (see Note 36.1)	-	-
Fruitless and wasteful expenditure ( see Note 36.1)	-	-
Insurance claims	-	-
Government subsidies: Work for Water	-	-
Sundry debtors	6 832 781	6 832 781
Regional Services levies	2 555 251	2 555 251
Advances to Agencies	6 027 845	6 027 845
<b>Total Other Debtors</b>	<b>15 415 877</b>	<b>15 415 877</b>
<b>16 CALL INVESTMENT DEPOSITS</b>		
Other Deposits	<u>17 780 367</u>	<u>49 010 077</u>
Included in other deposits is an amount of R 13156887 (2005: R19 995 003 )which is ring-fenced and attributable to the Capital Replacement reserve and R 227 618 (2005: R218 979) which is ring-fenced and attributable to the Housing Development Fund and R1 239 963 (2005: R866 347) which is ring-fenced to repay long-term liabilities as set out in note 32		
<b>17 BANK, CASH AND OVERDRAFT BALANCES</b>		
The Municipality has the following bank accounts:-		
<b>Current Account (Primary Bank Account)</b> ABSA George Branch Account Number 4050434930		
Cash book balance at beginning of year	<u>7 951 793</u>	<u>6 720 161</u>
Cash book balance at end of year	<u>42 776 090</u>	<u>7 951 793</u>
Bank statement balance at beginning of year	<u>10 268 288</u>	<u>7 645 395</u>
Bank statement balance at end of year	<u>40 979 957</u>	<u>10 268 288</u>
<b>Current Account (RSC levies income account)</b> ABSA George Branch Account Number 4059188209		
Cash book balance at beginning of year	<u>109 502</u>	<u>3 044 129</u>
Cash book balance at end of year	<u>3 501 731</u>	<u>109 502</u>
Bank statement balance at beginning of year	<u>107 631</u>	<u>3 097 664</u>
Bank statement balance at end of year	<u>3 483 990</u>	<u>107 631</u>
Cash	10 440	8 940
Call investment deposits	17 780 367	49 010 077
<b>Total bank, cash and overdraft balance</b>	<u>64 068 628</u>	<u>57 080 312</u>
<b>18 PROPERTY RATES DMA</b>		
<b>Actual</b>		
Residential	981 073	704 715
Commercial	-	-
State	-	-
Municipal	-	-
<b>Total Assessment Rates</b>	<u>981 073</u>	<u>704 715</u>
<b>Valuations</b>	<b>July 2005</b>	<b>July 2004</b>
Residential	<b>R000's</b>	<b>R000's</b>
Commercial	36 964	36 964
State	-	-
Municipal	999	999
<b>Total Property Valuations</b>	<u>740</u>	<u>740</u>
	<u>38 703</u>	<u>38 703</u>
Valuations on land and buildings are performed every 4 years. The last valuation came into effect during the 2003/2004 year. Interim valuations are processed on a quarterly basis to take into account changes in individual property valuations due to alterations and subdivisions. A rate of R0.01656.(2005:R0.01577) for Uniondale and R0.00356 (2005:R0.00339) for Haarlem and Rural rates are R0.0047250, R0.0039375, R0.0026250 and R0.0015750 is applied to property valuations to determine assessment rates. Rebates of 30% are granted on state property owners and R15 000 on residential and rural owners. Rates are levied on an annual and monthly basis on property owners with the final date of payment being 30September of every year. Interest payable on arrear accounts - Prime +1%		
<b>19 SERVICE CHARGES</b>		
Sale of electricity	2 274 318	2 148 201
Sale of water	837 657	855 930
Refuse removal	243 752	261 456
Sewerage and sanitation charges	508 664	479 958
<b>Total Service Charges</b>	<u>3 864 390</u>	<u>3 745 545</u>
<b>20 GOVERNMENT GRANTS AND SUBSIDIES</b>		
Equitable share	3 350 685	3 057 401

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	<b>2006</b>	<b>2005</b>
	<b>R</b>	<b>R</b>
Provincial LED Projects	158 018	405 000
Provincial health subsidies: Global Fund	692 851	260 000
MIG Grant 0405	-	10 018 082
MIG Grant 0506	3 443 165	859 000
MIG Grant 0607	1 460 000	-
Economic Development Grant	200 000	200 000
Social Services	557 160	
Augmental Fire Fighting Capacity	1 000 000	-
Senior Management Development Programme	200 000	-
Work for Water	15 224 866	2 355 000
MSIG Grant	1 000 000	2 400 000
PIMMS Centre	1 159 888	
Financial Management Grant	1 500 000	1 500 000
Public Transport	450 000	500 000
EPWP Street Projects	750 000	-
TASK	2 138 892	
Estates	181 313	
Water and Sewerage masterplans DMA	-	60 000
Less Unspent Grants and Subsidies	<u>(17 057 069)</u>	
<b>Total Government Grant and Subsidies</b>	<b><u>16 409 769</u></b>	<b><u>21 614 483</u></b>

**20.1 Equitable Share**

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members. All registered indigents receive a monthly subsidy of R83.71(2005:R70.05), which is funded from this grant.

**20.2 Provincial Health Subsidies**

**Global Fund**

Balance unspent at beginning of year	264 230	-
Current year receipts - included in public health vote	1 082 851	404 155
Conditions met- transferred to revenue	<u>765 744</u>	<u>139 925</u>
Conditions still to be met - transferred to liabilities (see note 7)	<u>581 337</u>	<u>264 230</u>

The Municipality renders health services on a contract basis on behalf of the Provincial Government and is refunded 100% of total expenditure incurred. This grant has been used exclusively to fund clinic services (included in the public health vote in Appendix D)  
The conditions of the grant have been met. There was no delay or withholding of the subsidy.

**20.3 MIG Grant**

**CMIP and DWAF**

Balance unspent at beginning of year	2 801 231	6 452 934
Current year receipts - included in public health vote	4 903 165	12 628 073
Conditions met - transferred to revenue	<u>(4 733 822)</u>	<u>(16 279 775)</u>
Conditions still to be met - transferred to liabilities (see note 7)	<u>2 970 575</u>	<u>2 801 231</u>

This grant was used to construct roads, water and sewerage infrastructure as part of the upgrading of informal settlement areas. (included in the roads, water and sewerage votes in Appendix B) No funds have been withheld.

21

**20.4 Provincial LED Projects**

Balance unspent at beginning of year	204 513	188 324
Current year receipts - included in public health vote	158 018	405 000
Conditions met - transferred to revenue	<u>(223 290)</u>	<u>(388 811)</u>
Conditions still to be met - transferred to liabilities (see note 7)	<u>139 241</u>	<u>204 513</u>

Provincial LED Projects grants are used to promote Small, Medium and Micro Enterprises. The grant is spent in accordance with a business plan approved by the Provincial Government (included in Council General Vote in Appendix D). No funds have been withheld.

**20.5 Changes in levels of government grants**

Based on the allocations set out in the Division of Revenue Act, (Act 1 of 2005), no significant changes in the level of government grant funding are expected over the forthcoming 3 financial years, except for the equitable share allocation which will increase as a result of the abolishment of the RSC Levies.

The actual RSC Levies received for the past three financial years were as follows:

	Actual RSC Levies	% Increase
2004	54 544 703	
2005	65 066 436	19.3
2006	76 625 920	17.8

The RSC Levy replacement grant for the next three financial years promulgated in the 2006 Division of Revenue Act will be as follows:

	RSC Levy replacement Grant	% Increase
2007	70 107 000	
2008	80 123 000	14.3
2009	90 138 000	17.8

The RSC replacement grant for the 2007 financial year is 8.5% less than the actual levies collected during the 2006 financial year. The growth in the RSC levy replacement grant is also slower than the growth in actual levies collected. The District Municipality will have to scale down on its expenditure levels to fit within available funding.

**21 OTHER INCOME**

Sundry Income	617 533	465 822
Admin fee	1 186	1 169
Tracing Fees/Address lists	1 428	1 107
Commission on Collections	11 504	8 917
Car Wash	522	405
Fire Fighting/ Health Levy	226 061	175 241

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	R	R
Fire Fighting fees	188 191	145 885
Income from Tenders	9 450	7 326
Plant hire	-	-
Plans Copies	48 182	37 351
Plans Copies	5 115	3 965
Sale of scrap	63 470	49 202
Inspection fees: Enviro Health	-	-
Rental Carports	13 045	10 112
Library Fees	971	753
Grave yards Fees	6 319	4 899
Resorts	3 588 237	2 754 372
Surplus cash	323	-
Recovery of unauthorized, irregular, fruitless and wasteful expenditure (Note 33)	-	-
<b>Total Other Income</b>	<u><u>4 781 537</u></u>	<u><u>3 666 526</u></u>

**22 EMPLOYEE RELATED COSTS**

Employee related costs- Salaries and Wages	29 953 316	25 205 608
Employee related costs - Contribution for UIF, pensions and medical aids	8 936 895	7 462 307
Travel, motor car, accomodation, subsistence and other allowances	3 322 201	2 774 038
Housing benefits and allowances	604 057	504 388
Overtime payments	38 807	32 404
Performance bonus	493 758	412 288
Long-service awards	65 576	54 756
Less: Employee costs authorize to Property, Plant and Equipments	-	-
Less: Employee costs included in other expenses	-	-
<b>Total Employee Related Costs</b>	<u><u>43 414 610</u></u>	<u><u>36 445 788</u></u>

Advances were made to employees. Loans to employees are set out in note 12

**Remuneration of the Municipal Manager**

Annual Remuneration	649 805	584 359
Performance Bonuses	115 879	109 200
Car Allowance	135 976	123 963
Contributions to UIF, Medical and Pension Funds	16 730	-
<b>Total</b>	<u><u>918 390</u></u>	<u><u>817 522</u></u>

**Remuneration of the Chief Finance Officer**

Annual Remuneration	357 832	285 613
Performance Bonuses	78 705	62 500
Car Allowance	161 211	125 000
Contributions to UIF, Medical and Pension Funds	1 252	1 003
<b>Total</b>	<u><u>599 000</u></u>	<u><u>474 116</u></u>

**Remuneration of Individual Executive Directors  
30 June 2006**

	<b>Technical Services</b>	<b>Corporate Services</b>	<b>Community Services</b>
Annual Remuneration	339 841	336 182	295 457
Performance Bonuses	78 705	78 705	78 705
Car Allowance	113 619	114 144	182 334
Contributions to UIF, Medical and Pension Funds	62 431	43 564	73 468
<b>Total</b>	<u><u>594 596</u></u>	<u><u>572 594</u></u>	<u><u>629 964</u></u>

**Remuneration of Individual Executive Directors  
30 June 2005**

	<b>Technical Services</b>	<b>Corporate Services</b>	<b>Community Services</b>
Annual Remuneration	283 445	261 810	209 286
Performance Bonuses	62 500	62 500	62 500
Car Allowance	91 593	82 500	113 160
Contributions to UIF, Medical and Pension Funds	73 129	96 780	49 542
<b>Total</b>	<u><u>510 667</u></u>	<u><u>503 590</u></u>	<u><u>434 488</u></u>

**23 REMUNERATION OF COUNCILLORS**

Executive Mayor	310 333	306 902
Deputy Executive Mayor	227 505	186 185
Speaker	270 572	264 242
Mayoral Committee Members	1 120 266	886 457
Councillors	1 316 338	1 022 259
Councillors' pension contributions	162 203	168 998
<b>Total Councillor's Remuneration</b>	<u><u>3 407 217</u></u>	<u><u>2 835 043</u></u>

**In-Kind Benefits**

The Executive Mayor, Deputy Executive Mayor, Speaker and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at Council's cost.

The Executive Mayor has use of a Council owned vehicle for official duties.

**24 INTEREST PAID**

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	R	R
Long-term liabilities	943 445	767 727
CRR and HDF	-	-
Consumer deposits	-	-
Finance leases	-	-
Bank overdrafts	-	-
<b>Total Interest on External Borrowings</b>	<u>943 445</u>	<u>767 727</u>
<b>25 BULK PURCHASES</b>		
Electricity	1 011 331	1 258 526
Water	-	16 158
<b>Total Bulk Purchases</b>	<u>1 011 331</u>	<u>1 274 684</u>
<b>26 ALLOCATIONS TO MUNICIPALITIES</b>		
Allocations to municipalities	20 854 146	9 000 000
<b>Total allocations to Municipalities</b>	<u>20 854 146</u>	<u>9 000 000</u>
<p>The grants paid to other municipalities are for the construction or maintenance of sewerage, water, refuse or roads infrastructure and any other purpose as approved by council. The infrastructure will be under the control of the other municipalities once construction is completed.</p>		
<b>27 GENERAL EXPENSES</b>		
<p>Included in general expenses are the following: -</p>		
Advertisements	376 829	355 499
Deeds	34 900	33 238
Pauper Burials	8 956	8 449
Bank Charges	47 755	45 481
Occupational Health	1 529	1 442
Sundry Expenses	28 962	27 323
Printing & Stationery	1 014 519	966 208
Rates & Taxes	194 262	183 266
Public Participation	73 322	69 171
Health Education	21 121	19 926
Domestic Expenses	249 564	235 438
Rent	301 783	287 412
Pest Control	1 113	1 050
Consultation	9 153	8 717
Wreaths & Bouquets	5 697	5 375
Laboratory Test	115 665	109 118
Membership fees	177 792	169 326
Material	1 932 160	1 822 792
Medicine	144	137
Audit Fees	326 876	311 310
Postage/ Post Box Rental	301 269	284 216
Tourism	117 700	111 038
Licence fees	15 017	14 302
Registration Fees: Congresses	217 689	205 367
Subsistence & Travel	1 769 157	1 684 911
Computer Programs	12 002	11 322
Railway Fess	3 779	3 565
Strategic Planning	60 476	57 596
Telephone/Data lines	1 941 417	1 847 340
Protective Clothing	107 473	101 390
Skills Development Levy	248 859	234 773
Insurance	492 970	465 066
Notice Boards	1 021	963
Psychological Support	7 399	6 980
Transport	287 095	271 016
Relations	5 693	5 371
Health Advisory Committee	300	283
Donations: Mayor	164 396	155 091
Connections: Material	8 169	7 707
Irrigation Levy	63 677	60 073
Health Contribution	30 800	29 057
Lost Library Books	5 179	4 885
Purchases: Oudtshoorn	49 805	46 986
External Audit Committee	16 925	15 967
Performance Management Audit Committee	7 121	6 718
Refreshments	134 365	120 000
Donations: Deputy Mayor	114 915	105 000
Capacity Building Expenses	522 344	492 777
Fire Fighting Service: DMA	85 774	80 918
WVV: Implementation Fee	1 225 120	1 155 774
Donations: Council	34 554	30 000
Spa Purchases	200 673	200 206
Services Accounts	911 551	767 886
Entertainment Allowances	201 152	145 051
Plant	1 593 696	1 345 431
Admin Fees	464 932	2 903 589
Stock Losses	116 942	
Inventory Items	267 832	425 058
Professional Services	116 436	
Write down of inventory	65 350	
Furniture removal	11 929	
Study Assistance	32 769	
Housing Assistance	5 910	
Amount debited out		(9 069 273)
	<u>16 963 733</u>	<u>8 995 079</u>

**28 CHANGE IN ACCOUNTING POLICY - LEVY INCOME RECOGNITION**

During the year, the Municipality changed its accounting policy in respect of Regional Service Levies from the cash received basis to the payment due basis. The reason for the change in accounting policy is to comply with the requirements of GAMAP 9

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006 R	2005 R
on revenue recognition which requires municipalities to use the payment due basis.		
<i>Restatement of comparative amounts</i>		
Other Debtor- increase	<u>                    </u>	<u>2 555 251</u>
Accumulated Surplus - increase	<u>                    </u>	<u>2 555 251</u>
<i>Restatement of amounts at the beginning of the year</i>		
Other Debtors - increase	<u>2 555 251</u>	<u>                    </u>
Accumulated Surplus - increase	<u>2 555 251</u>	<u>                    </u>

**29 CORRECTION OF ERROR**

During the current financial year, the municipality had corrected the following prior period errors:

**29.1 Reversal of Priority Creditors**

At the end of the comparative financial year, an amount had been debited directly to the Accumulated Surplus account in order to credit the Priority Creditors. However, as no present obligation to pay these parties existed at that year-end, these Priority Creditors did not constitute actual creditors. Priority Creditors should thus not have been raised at the comparative financial year-end. These amounts have now been reversed, which had an affect on the following financial statement line items:-

<i>Restatement of comparative amounts</i>		
Priority Creditors - decrease	<u>                    </u>	<u>(24 481 115)</u>
Accumulated Surplus - increase	<u>                    </u>	<u>24 481 115</u>
<i>Restatement of amounts at the beginning of the year</i>		
Priority Creditors - decrease	<u>(24 481 115)</u>	<u>                    </u>
Accumulated Surplus - increase	<u>                    </u>	<u>                    </u>

**29.2 Conditional Grants & Receipts**

At the end of the comparative financial year, an amount had been debited directly to the Accumulated Surplus account in order to credit the Conditional Grants & Receipts.

<i>Restatement of comparative amounts</i>		
Conditional Grants & Receipts - decrease	<u>                    </u>	<u>(10 214 869)</u>
Accumulated Surplus - increase	<u>                    </u>	<u>10 214 869</u>
<i>Restatement of amounts at the beginning of the year</i>		
Conditional Grants & Receipts - decrease	<u>(10 214 869)</u>	<u>                    </u>
Accumulated Surplus - increase	<u>10 214 869</u>	<u>                    </u>

**29.3 Restatement of Previous year Accumulated Surplus and Bank Balances and Cash**

At the end of the comparative financial year, an amount had been debited and credited directly to the Accumulated Surplus account in order to credit and debit previous year income and expenditure

<i>Restatement of comparative amounts</i>		
Bank - nett increase	<u>                    </u>	<u>1 329 185</u>
Accumulated Surplus - nett increase	<u>                    </u>	<u>1 329 185</u>
<i>Restatement of amounts at the beginning of the year</i>		
Bank - nett increase	<u>1 329 185</u>	<u>                    </u>
Accumulated Surplus - nett increase	<u>1 329 185</u>	<u>                    </u>

**29.4 Deferred Income**

At the end of the comparative financial year, an amount had been debited directly to the Accumulated Surplus account in order to credit the Deferred Income. The Long Term Debtor should never have been raised in the financial records as this did not constitute a Non-current Assett

<i>Restatement of comparative amounts</i>		
Long Term Receivables - decrease	<u>(7 962 268)</u>	<u>                    </u>
Accumulated Surplus - decrease	<u>                    </u>	<u>(7 962 268)</u>

**29.5 Credit Balances Written Back**

At the end of the comparative financial year, an amount had been credited directly to the Accumulated Surplus account in order to debit Main Ledger accounts. All credit balances of unspent suspense accounts were written back

<i>Restatement of comparative amounts</i>		
Creditors - decrease	<u>(1 274 333)</u>	<u>                    </u>
Accumulated Surplus - increase	<u>1 274 333</u>	<u>                    </u>

**29.6 Duplication Integration GRV Suspense account**

At the end of the comparative financial year, an amount had been debited and credited directly to the Accumulated Surplus account in order to reverse the amount intergration twice to the GRV suspense account

*Restatement of comparative amounts*

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006 R	2005 R
Creditors - increase	18 761	
Accumulated Surplus - decrease	<u>(18 761)</u>	<u>-</u>
<b>29.7 Depreciation reversed</b>		
<p>At the end of the comparative financial year, an amount had been credited directly to the Accumulated Surplus account in order to debit the Accumulative Depreciation account. Depreciation on Land and Buildings have been written back, and will be rectified when the Valuation of Council's Land and Buildings have been completed.</p> <p><i>Restatement of comparative amounts</i></p>		
Accumulative Depreciation - decrease	(7 862 495)	
Accumulated Surplus - increase	<u>7 862 495</u>	<u>-</u>
<b>29.8 Depreciation previous year not recorded</b>		
<p>At the end of the comparative financial year, an amount had been credited directly to the Accumulated Surplus account in order to debit the Accumulated Depreciation account A external loan was transferred to Oudshoorn Municipality, and the accumulated depreciation was not written back.</p> <p><i>Restatement of comparative amounts</i></p>		
Accumulated Depreciation - decrease	(588 151)	
Accumulated Surplus - increase	<u>588 151</u>	<u>-</u>
<b>29.9 Revolving funds written back in error</b>		
<p>At the end of the comparative financial year, an amount had been debited directly to the Accumulated Surplus account in order to credit Capital Replacement reserve With the implementation of GRAP the Revolving Fund was written back to the Accumulated Surplus in stead of the Capital Replacement Reserve</p> <p><i>Restatement of comparative amounts</i></p>		
CRR - increase	733 272	
Accumulated Surplus - decrease	<u>(733 272)</u>	<u>-</u>
<b>29.10 Investment brought into books</b>		
Investment - increase	(8 770)	
Accumulated Surplus - decrease	<u>8770</u>	<u>-</u>
Total Correction of errors	<u>11 234 317</u>	<u>-</u>
<b>29.11 Split between short and long-term portion of Long-Term receivables</b>	<b>Original Disclosure 2004/2005</b>	<b>Restated Disclosure 2005/2006</b>
<p>During te current financial year an error in respect of the split between the short-term and long-term portion of long-term receivables, was corrected. At 30 June 2005 an amount of R745,731 in respect of the short - term portion of long-term receivables was incorrectly shown, in the Statement of Financial Position, as R 745,731 in stead of R 767,689. The opening balances has been restated as follows:</p>		
Long - term receivables	12 964 559	12 942 602
Short - term portion of Long - term receivables	<u>745 731</u>	<u>767 689</u>
Total of Long - term receivables	<u>13 710 290</u>	<u>13 710 290</u>
<b>29.11 Split between long-term investments and Other debtors</b>	<b>Original Disclosure 2004/2005</b>	<b>Restated Disclosure 2005/2006</b>
<p>During te current financial year an error in respect of the split between the long-term investments and other debtors, was corrected. At 30 June 2005 an amount of R9 054 in respect of the long-term investments was incorrectly shown, in the Statement of Financial Position, as part of other debtors instead of long-term investments. The opening balances has been restated as follows:</p>		
Long - term investments	85 550	94 604
Other debtors	<u>9 054</u>	<u>(9 054)</u>
Total of Long - term investments	<u>94 604</u>	<u>94 604</u>
<b>29.12 Split between Other debtors, Long - term investments, VAT &amp; RSC levies</b>	<b>Original Disclosure 2004/2005</b>	<b>Restated Disclosure 2005/2006</b>
<p>During te current financial year an error in respect of the split between the other debtors, long-term investments, VAT &amp; RSC levies, was corrected. At 30 June 2005 an amount of R9 054 in terms of long-term investments, R890 053 in terms of VAT &amp; R2 555 251 in terms of RSC levies in respect of the long-term investments was incorrectly shown, in the Statement of Financial Position, as part of other debtors instead of short-term portion. The opening balances has been restated as follows:</p>		
Other debtors	13 759 729	13 759 729
Long - term investments - see note 11		(9 054)
VAT - see note 8		(890 053)
RSC levies - see note 28		<u>2 555 251</u>
Total Other debtors	<u>13 759 729</u>	<u>15 415 877</u>
<b>30 CASH GENERATED BY OPERATIONS</b>		
Surplus for the year	(9 448 781)	9 672 510
Adjustments for: -		
Depreciation	1 002 964	1 065 750

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	R	R
Gain on disposal of property, plant and equipment	-	(15 708)
Contribution to provisions - non-current	-	-
Contribution to provisions - current	624 351	296 700
Contribution to bad debt provision	12 884 054	1 793 850
Equity accounted share of associate's surplus	-	-
Dividends received	-	-
Investment income	(4 404 838)	(3 366 173)
Interest paid	943 445	767 727
<b>Operating surplus before working capital changes</b>	<b>1 601 195</b>	<b>10 214 656</b>
(Increase)/Decrease in inventory	(501 778)	(570 228)
(Increase)/Decrease in other debtors	5 052 484	11 702 177
Increase/(decrease) in conditional grants and receipts	17 057 069	10 214 869
Increase/(decrease) in creditors	689 427	(17 431 980)
Increase/(decrease) in provisions	327 651	54 765
Increase/(Decrease)in VAT	43 362	890 054
Gamap conversion	7 737 626	13 066 589
<b>Cash generated by operations</b>	<b>32 007 036</b>	<b>28 140 902</b>
<b>31 CASH AND CASH EQUIVALENTS</b>		
Cash and cash equivalents included in the cash flow statement comprise the following amounts in the statement of financial position:		
Bank balances and cash	64 068 628	9 296 302
Bank overdraft	-	-
<b>Total cash and cash equivalents</b>	<b>64 068 628</b>	<b>9 296 302</b>
<b>32 UTILISATION OF LONG-TERM LIABILITIES RECONCILIATION</b>		
Long-term liabilities (see Note 2)	8 591 670	9 458 018
Used to finance property, plant and equipment - at cost	8 591 670	9 458 018
Sub-total	-	-
Cash set aside for the repayment of long-term liabilities (see note 16)	1 239 963	866 347
<b>Cash invested for repayment of long-term liabilities</b>	<b>1 239 963</b>	<b>866 347</b>
Long-term liabilities have been utilized accordance with the Municipal Finance Management Act. Sufficient cash has been set aside to ensure that long-term liabilities can be repaid on redemption date.		
<b>33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE DISALLOWED</b>		
<b>33.1 Unauthorised expenditure</b>		
No unauthorised expenditure occurred during this financial year		
<b>33.2 Fruitless and wasteful expenditure</b>		
No fruitless and wasteful expenditure occurred during this financial year		
<b>33.3 Irregular expenditure</b>		
No irregular expenditure occurred during this financial year		
<b>34 ADDITIONAL DISCLOSURES IN TERMS OF MUNICIPAL FINANCE MANAGEMENT ACT</b>		
<b>34.1 Contributions to organized local government</b>		
<b>SALGA</b>		
Opening balance	-	-
Council subscriptions	163 854	224 422
Amount paid- current year	(163 854)	(224 422)
Amount paid - previous year	-	-
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>
<b>34.2 Audit fees</b>		
Opening balance	-	-
Current year audit fee	439 944	442 174
Amount paid - current year	(439 944)	(442 174)
Amount paid - previous year	-	-
<b>Balance unpaid (included in creditors)</b>	<b>-</b>	<b>-</b>
<b>34.3 VAT</b>		
VAT input receivables and VAT outputs payable are shown in note 8.		
All VAT returns have been submitted by the due date throughout the year.		
<b>34.4 PAYE AND UIF</b>		
Opening balance	3 091	-
Current year payroll deductions	6 779 912	2 969 522
Amount paid - current year	(6 779 917)	(2 966 431)
Amount paid - previous years	(3 129)	-
<b>Balance unpaid (included in debtors)</b>	<b>(42)</b>	<b>3 091</b>
<b>34.5 Pension and Medical Aid Deductions</b>		

**EDEN DISTRICT MUNICIPALITY**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2005
	R	R
Opening balance	(24 117)	-
Current year payroll deductions and Council Contributions	9 689 872	4 668 937
Amount paid - current year	(9 695 666)	(4 693 054)
Amount paid - previous years	-	-
<b>Balance unpaid (included in debtors)</b>	<u><u>(29 911)</u></u>	<u><u>(24 117)</u></u>

The balance represents medical aid contributions payable to the District Municipality by pensioners whose contributions were already paid to the medical aid. Invoices were issued to collect the outstanding amounts.

**35 CAPITAL COMMITMENTS**

Commitments in respect of capital expenditure:

-Approved and contracted for		
Infrastructure	2 106 646	1 791 000
Community	79 671	-
Heritage		
Other	1 252 224	1 388 223
Housing Development Fund		
Investment Properties		
<b>Total</b>	<u><u>3 438 541</u></u>	<u><u>3 179 223</u></u>
-Approved and not contracted for		
Infrastructure	2 400 000	2 300 000
Community	345 408	694 726
Heritage		
Other	1 825 379	6 173 949
Housing Development Fund		
Investment Properties		
<b>Total</b>	<u><u>4 570 787</u></u>	<u><u>9 168 675</u></u>

This expenditure will be financed from:

- External Loans		
- Capital Replacement Reserve		8 500 000
- Government Grants		-
- Own Resources	8 009 328	3 847 898
- District Council Grants		
<b>Total</b>	<u><u>8 009 328</u></u>	<u><u>12 347 898</u></u>

**36 RETIREMENT BENEFIT INFORMATION**

Councillors and employees may belong to pension or retirement funds. These funds are subject to a triennial actuarial valuation. The employees belong to the following funds: Cape Joint Pension Fund, Cape Joint Retirement Fund and Pension Fund for Municipal Employees and Pension Fund for Councillors. An amount of R 3,710,646(2005:R 3,500,609) was contributed by Council in respect of Councillor and employees retirement funding. These contributions have been expensed.

**37 CONTINGENT LIABILITY**

At 30 June 2006 Council had no contingent liability.

**38 CONTINGENT ASSET**

At 30 June 2006 Council had no contingent asset.

**39 IN-KIND DONATIONS AND ASSISTANCE**

The Municipality did not receive any in-kind donations and assistance.

**40 EVENTS AFTER THE REPORTING DATE**

**40.1 Flood damage**

There were major floods in the EDEN region after 30 June 2006 of which the flood damage were estimated at R 500million. The EDEN district has been declared a disaster area. This mean that National government will allocate funds from the national fiscus to repair damage to infrastructure. Eden District Municipality was insured for its own damage which amounts to approximately R5.5 million.

**40.2 Implementation of Supply Chain Management Policy**

The accounting officer deviated from the Supply Chain management policy of the municipality by acquiring goods in an emergency (refer Regulation 36 (2) of the SCM Regulations). No contracts were awarded to any civil servants.

**41 COMPARISON WITH THE BUDGET**

The comparison of the Municipality's financial performance with that budget is set out in Annexure E.



**EDEN DISTRICT MUNICIPALITY  
ANNEXURE A  
SCHEDULE OF EXTERNAL LOANS  
FOR THE YEAR ENDED 30 JUNE 2006**

<b>EXTERNAL LOANS</b>	<b>Loan Redeemable No.</b>	<b>Balance 30/06/2005</b>	<b>Received during the period</b>	<b>Redeemed or written off</b>	<b>Balance 30/06/2006</b>	<b>Carrying Value of Property, Plant and Equipment</b>	<b>Other Costs in accordance with the MFMA</b>
<b>LONG-TERM LOANS</b>							
Prosperity Ins. Company @ 18.75%	9	200 000	-	-	200 000	-	-
Standard Bank Nominees @ 16.75%	27	118 000	-	-	118 000	-	-
Standard Bank Nominees @ 16.75%	27	132 000	-	-	132 000	-	-
Total long-term loans		450 000	-	-	450 000	-	-
<b>Annuity Loan</b>							
ABSA		1 964 999		329 000	1 635 999	-	-
		1 964 999	-	329 000	1 635 999	-	-
<b>GOVERNMENT LOANS</b>							
- Other @ 2.5%		7 043 019		537 348	6 505 671	-	-
		7 043 019	-	537 348	6 505 671	-	-
<b>LEASE LIABILITY</b>							
Infrastructure @ 18%							
<b>TOTAL EXTERNAL LOANS</b>		<b>9 458 018</b>	<b>-</b>	<b>866 348</b>	<b>8 591 670</b>	<b>-</b>	<b>-</b>

**EDEN DISTRICT MUNICIPALITY**  
**ANNEXURE B: ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT**  
**FOR THE YEAR ENDED 30 JUNE 2006**

	Cost/Revaluation				Accumulated Depreciation				Carrying value	
	Opening Balance	Additions	Under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals		Closing Balance
<b>Infrastructure</b>										
Drains	-			-	-	-	-	-	-	-
Roads and streets	-	1 055 248		-	1 055 248	-	-	-	-	1 055 248
Beach improvements	-			-	-	-	-	-	-	-
Sewerage Mains and Purification	327 811	807 583		-	1 135 395	80 444	16 391	-	96 834	1 038 560
Electricity Mains	1 232 987			-	1 232 987	411 526	61 649	-	473 176	759 811
Electricity Peak Load equipment	-			-	-	-	-	-	-	-
Water Mains & Purification	-	4 551 549		-	4 551 549	-	-	-	-	4 551 549
Water Reservoirs	-			-	-	-	-	-	-	-
Water Meters	-			-	-	-	-	-	-	-
Water Mains	3 219 731	-		-	3 219 731	973 048	161 628	-	1 134 676	2 085 055
	4 780 529	6 414 381		-	11 194 910	1 465 018	239 668	-	1 704 686	9 490 224
<b>Community Assets</b>										
Parks and Gardens	-			-	-	-	-	-	-	-
Libraries	11 289			-	11 289	-	-	-	-	11 289
Recreation Grounds	19 383	4 600		-	23 983	-	-	-	-	23 983
Civic Buildings	-			-	-	-	-	-	-	-
	30 672	4 600		-	35 272	-	-	-	-	35 272
<b>Heritage Assets</b>										
Historical Buildings	-	-		-	-	-	-	-	-	-
Art Galleries	-	-		-	-	-	-	-	-	-
	-	-		-	-	-	-	-	-	-
<b>Land and Buildings</b>										
Land	8 680 486	6 602 590		-	15 283 076	-	-	-	-	15 283 076
Buildings	1 974 099	24 559 803		-	26 533 902	-	-	-	-	26 533 902
	10 654 585	31 162 393		-	41 816 978	-	-	-	-	41 816 978
<b>Housing Rental Stock</b>										
Housing Rental 1										
Housing Rental 2										
<b>Leased Assets (Infrastructure)</b>										
Sewerage Mains & Purify										
<b>Other Assets</b>										
Landfill sites	-	-		-	-	-	-	-	-	-
Office Equipment	1 264 542	127 569		147 400	1 244 711	960 567	94 960	137 413	918 114	326 596
Furniture and Fittings	111 280	-		14 632	96 648	26 566	22 256	7 560	41 262	55 386
Bins and Containers	24 700	11 750		-	36 450	892	889	-	1 781	34 669
Emergency equipment	-	336 096		-	336 096	-	8 474	-	8 474	327 622
Motor Vehicles	4 014 257	1 513 587		-	5 527 844	2 635 325	385 974	-	3 021 299	2 506 546
Fire Engines	214 131	35 430		-	249 561	20 873	21 799	-	42 672	206 889
Refuse Tankers	-	-		-	-	-	-	-	-	-
Computer Equipment	1 061 826	576 638		113 251	1 525 213	435 145	228 944	82 793	581 296	943 916
Councillors Regalia	-	-		-	-	-	-	-	-	-
Concervancy Tankers	-	-		-	-	-	-	-	-	-
Water crafts	-	-		-	-	-	-	-	-	-
	6 690 736	2 601 070		275 283	9 016 523	4 079 368	763 296	227 765	4 614 898	4 401 625
	-	-		-	-	-	-	-	-	-
<b>Total</b>	<b>22 156 522</b>	<b>40 182 444</b>		<b>275 283</b>	<b>62 063 683</b>	<b>5 544 386</b>	<b>1 002 964</b>	<b>227 765</b>	<b>6 319 584</b>	<b>55 744 098</b>

\* Includes correction of error referred to in Note 29

**EDEN DISTRICT MUNICIPALITY  
ANNEXURE C: SEGMENTAL ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT  
FOR THE YEAR ENDED 30 JUNE 2006**

	Cost				Accumulated Depreciation				Carrying value	
	Opening Balance	Additions	Under Construction	Disposals	Closing Balance	Opening Balance	Additions	Disposals		Closing Balance
Finance & Admin	11 613 551	32 795 246		48 193	44 360 603	566 300.49	191 685	48 193	709 793	43 650 810
Executive & Council	986 857	92 411		144 604	934 664	598 997.62	129 487	136 301	592 183	342 481
Electricity	1 180 698.99	-		-	1 180 698.99	383 727.24	59 034.96		442 762	737 937
Water	3 219 731	4 551 549		-	7 771 280	973 047.96	161 628		1 134 676	6 636 604
Waste Water Management	748 769	1 079 447		-	1 828 216	319 054.22	71 545		390 599	1 437 617
Planning & Development	244 865	189 481		82 486	351 860	96 349.76	65 350	43 271	118 428	233 432
Community & Social Services	-	-		-	-	-			-	-
Housing	-	-		-	-	-			-	-
Waste Management	399 146	132 352		-	531 498	204 744.40	55 653		260 397	271 101
Public Safety	1 647 947	1 017 572		-	2 665 519	743 362.04	182 036		925 398	1 740 121
Health	1 571 410	35 862		-	1 607 272	1 483 962.74	38 839		1 522 802	84 470
Sport & Recreation	532 416	288 524		-	820 940	174 654.64	45 480		220 135	600 805
Road Transport	11 132	-		-	11 132	185.53	2 226		2 412	8 720
Environmental Protection	-	-		-	-	-			-	-
<b>Total</b>	<b>22 156 522</b>	<b>40 182 444</b>	<b>-</b>	<b>275 283</b>	<b>62 063 683</b>	<b>5 544 386.64</b>	<b>1 002 963.83</b>	<b>227 765.33</b>	<b>6 319 585</b>	<b>55 744 098</b>

**EDEN DISTRICT MUNICIPALITY  
ANNEXURE D: SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR  
THE YEAR ENDED 30 JUNE 2006**

Actual income 2004/2005	Actual expenditure 2004/2005	Actual surplus/(deficit) 2004/2005		Actual income 2005/2006	Actual expenditure 2005/2006	Actual surplus/(deficit) 2005/2006
<b>94 901 417</b>	<b>57 243 840</b>	<b>37 657 577</b>	<b>Executive &amp; Council</b>	<b>108 113 426</b>	<b>62 580 768</b>	<b>45 532 658</b>
#	769 309	(769 309)	Municipal Manager	#	1 547 429	(1 547 429)
#	597 313	(597 313)	Office of Executive Mayor	#	1 853 010	(1 853 010)
#	130 369	(130 369)	Office of Executive Deputy Mayor	#	427 296	(427 296)
#	6 041	(6 041)	Office of the Speaker	#	369 527	(369 527)
#	422 534	(422 534)	Portfolio Committee : Corporate/ HR	#	791 678	(791 678)
#	123 400	(123 400)	Portfolio Committee : Finance	#	206 172	(206 172)
#			Portfolio Comm: DMA/ Institut Managt	#	475 032	(475 032)
#	465 939	(465 939)	Portfolio Committee : Community Services	#	343 146	(343 146)
#	443 108	(443 108)	Portfolio Committee : Roads	#	362 541	(362 541)
#	45 382	(45 382)	Portfolio Committee: Reg Dev & Planning	#	43 071	(43 071)
#			Performance Management	#	47 329	(47 329)
#	14 510	(14 510)	District Public Relations	#	248 198	(248 198)
#	412 430	(412 430)	Manager Corporate Services	#	813 158	(813 158)
#	94 901 417	44 652 958	Council General	#	108 113 426	57 028 954
#	50 248 459	(2 631 225)	Administration	#	51 084 471	(2 635 412)
#	2 631 225	(2 631 225)	DMA: Administration Uniondale	#	2 635 412	(2 635 412)
#	704 571	(704 571)	DMA: Administration Haarlem	#	960 569	(960 569)
#	229 250	(229 250)	Inter Governmental Relations	#	372 728	(372 728)
#				#		
-	<b>9 005 614</b>	<b>(9 005 614)</b>	<b>Finance &amp; Admin</b>	-	<b>17 812 613</b>	<b>(17 812 613)</b>
#	448 969	(448 969)	Manager Finance	#	851 721	(851 721)
#	306 086	(306 086)	Finance Income	#	1 259 659	(1 259 659)
#	2 101 109	(2 101 109)	RSC Levies	#	2 281 136	(2 281 136)
#	515 565	(515 565)	Finance Expenditure	#	1 898 431	(1 898 431)
#	902 185	(902 185)	Finance Management Services	#	2 587 903	(2 587 903)
#	996 794	(996 794)	Human Resources	#	1 708 187	(1 708 187)
#			Task	#	2 108 641	(2 108 641)
#	647 775	(647 775)	Information Technology	#	1 585 314	(1 585 314)
#	255 400	(255 400)	GIS	#	375 838	(375 838)
#	2 199 411	(2 199 411)	Council Buildings / Property Services	#	1 699 215	(1 699 215)
#	209 109	(209 109)	Employment Equity	#	296 624	(296 624)
#	7 533	(7 533)	Legal Services	#	233 899	(233 899)
#	415 678	(415 678)	Internal Audit	#	926 045	(926 045)
#			Other Admin	#		
-	<b>4 890 994</b>	<b>(4 890 994)</b>	<b>Planning &amp; Development</b>	-	<b>17 713 905</b>	<b>(17 713 905)</b>
#	314 086	(314 086)	IDP	#	600 445	(600 445)
#			LED	#	638 870	(638 870)
#	419 708	(419 708)	Manager Regional Develop & Planning	#	41 866	(41 866)
#	724 642	(724 642)	Planning & Building Control	#	1 068 911	(1 068 911)
#			Spatial Development Framework	#		
#	925 369	(925 369)	Tourism	#	911 333	(911 333)
#	1 573 041	(1 573 041)	Project Management Unit	#	2 516 726	(2 516 726)
#			Work for Water: Langtou	#		
#			Work for Water: Brandwacht	#	1 976 171	(1 976 171)
#			Work for Water: Groot Brak	#	1 966 303	(1 966 303)
#			Work for Water: Uniondale	#	2 641 999	(2 641 999)
#			Work for Water: Karatara	#	2 334 117	(2 334 117)
#			Work for Water: Knysna	#	1 793 375	(1 793 375)
#			Work for Water: Haat	#	112 094	(112 094)
#			PIMMS	#	721 861	(721 861)
#	934 148	(934 148)	Kannaland Assistance	#	389 834	(389 834)
-	<b>3 940 127</b>	<b>(3 940 127)</b>	<b>Public Safety</b>	-	<b>3 957 765</b>	<b>(3 957 765)</b>
#	3 467 409	(3 467 409)	Fire Fighting	#	3 337 426	(3 337 426)
#	472 718	(472 718)	Disaster Management	#	620 339	(620 339)
-	<b>11 098 076</b>	<b>(11 098 076)</b>	<b>Health</b>	-	<b>11 252 263</b>	<b>(11 252 263)</b>
#	952 942	(952 942)	Manager Health Services	#	1 069 574	(1 069 574)
#	10 145 134	(10 145 134)	Municipal Health Services: Admin	#	9 792 689	(9 792 689)
#			Municipal Health Services: George	#		
#			Municipal Health Services: Klein Karoo	#		
#			Municipal Health Services: Langeberg	#		
#			Municipal Health Services: Lakes Area	#		
#			Global Fund: Albertinia	#	130 000	(130 000)
#			Global Fund: Uniondale	#	130 000	(130 000)
#			Global Fund: ACVV Mossel Bay	#	130 000	(130 000)
#			Global Fund: CBR 5 Zoar	#		
#			Global Fund: CBR 6 Uniondale	#		
-	<b>1 175 799</b>	<b>(1 175 799)</b>	<b>Community &amp; Social Services</b>	-	<b>974 835</b>	<b>(974 835)</b>
#	919 169	(919 169)	Social Development	#	713 410	(713 410)
#	256 630	(256 630)	Community Skills Development Libraries	#	261 425	(261 425)
<b>3 003 770</b>		<b>3 003 770</b>	<b>Sport &amp; Recreation</b>	<b>3 581 781</b>	<b>4 799 638</b>	<b>(1 217 857)</b>
#	567 284	567 284	Sports, Arts & Culture	#	647 918	665 451
#	410 457	410 457	Resorts: Swartvlei Camping Area	#	595 180	350 717
#	207 222	207 222	Resorts: Vicbaai Camping Area	#	247 452	369 559
#	1 087 192	1 087 192	Resorts: Callitzdorp Spa Restaurant	#	1 263 946	2 018 060
#	663 312	663 312	Resorts: Callitzdorp Spa Resort	#	742 633	1 279 034
#	68 303	68 303	Resorts: De Hoek Resort	#	84 652	116 817
#			Resorts: De Hoek Shop	#		
-			<b>Housing</b>	-	<b>4 752</b>	<b>(4 752)</b>
#			Housing Uniondale	#	1 318	(1 318)
#			Housing Haarlem	#	3 434	(3 434)
<b>269 323</b>	<b>583 494</b>	<b>(314 171)</b>	<b>Waste Management</b>	<b>243 752</b>	<b>490 066</b>	<b>(246 314)</b>
#	33 398	(33 398)	Bulk Infrastructure	#	51 056	(51 056)
#	177 052	(324 232)	Refuse Uniondale	#	147 529	(134 286)
#	92 271	(43 459)	Refuse Haarlem	#	96 223	(60 971)
<b>879 770</b>	<b>2 703 935</b>	<b>(1 824 165)</b>	<b>Road Transport</b>	<b>866 655</b>	<b>3 095 471</b>	<b>(2 228 816)</b>
#	42 044	(42 044)	Roads	#		
#	1 422 346	(1 422 346)	Commuter Transport	#	319 117	(319 117)
#	387 173	(387 173)	DMA: Streets Uniondale	#	1 154 110	(1 154 110)
#	879 770	(387 173)	DMA: Streets Haarlem	#	578 247	(578 247)
#		27 398	Licensing Motor Vehicles	#	866 655	(177 341)
<b>510 814</b>	<b>162 866</b>	<b>347 948</b>	<b>Waste Water Mangt</b>	<b>508 663</b>	<b>242 037</b>	<b>266 626</b>
#	441 018	327 176	Sewerage Uniondale	#	441 295	326 136
#	69 796	20 772	Sewerage Haarlem	#	67 368	(59 510)
<b>916 229</b>	<b>492 804</b>	<b>423 425</b>	<b>Water</b>	<b>837 658</b>	<b>888 866</b>	<b>(51 208)</b>
#	510 430	78 436	Water Uniondale	#	503 655	(171 131)
#	405 799	344 989	Water Haarlem	#	334 003	119 923
<b>2 084 026</b>	<b>1 595 290</b>	<b>488 736</b>	<b>Electricity</b>	<b>2 274 318</b>	<b>2 062 054</b>	<b>212 264</b>
#	2 084 026	488 736	Electricity	#	2 274 318	212 264
<b>102 565 349</b>	<b>92 892 839</b>	<b>9 672 510</b>	<b>TOTAL</b>	<b>116 426 253</b>	<b>125 875 034</b>	<b>(9 448 781)</b>

**EDEN DISTRICT MUNICIPALITY  
ANNEXURE E(1): ACTUAL VERSUS BUDGET  
FOR THE YEAR ENDED 30 JUNE 2006**

	Actual	Budget	Variance	Variance (%)	Explanation of Significant Variances
	2006 R	2006 R	2006 R	2006	
<b>REVENUE</b>					
Property rates	981 073	985 760	(4 687)	(0)	
Property rates - penalties imposed and collection charges	139 892	74 764	65 128	87	Budgeted amount inadequate
Service charges	3 864 390	4 745 446	(881 056)	(19)	Budgeted amount inadequate
Regional Services Levies	73 815 028	72 347 588	1 467 440	2	
Rental of facilities and equipment	258 371	547 526	(289 155)	(53)	
Interest earned - external investments	4 404 838	4 164 217	240 621	6	Reduction in interest rate
Interest earned - outstanding debtors	860 475	916 161	(55 686)	(6)	
Fines	73 011	48 253	24 758	51	Direct income
Licenses and permits	866 655	967 630	(100 976)	(10)	
Income for agency services	9 971 213	7 459 641	2 511 572	34	Extension of budget by PAWC Roads
Government grants and subsidies	16 409 770	38 270 214	(21 860 444)	(57)	Budgeted grants not received
Other income	4 781 537	4 079 673	701 864	17	Direct income
Public contributions, donated and contributed property, plant & Equip	-	-	-		
Gains on disposal of property, plant and equipment	-	-	-		
Contribution from appropriation account	-	14 635 637	(14 635 637)		
	-	-	-		
<b>Total Revenue</b>	<b>116 426 253</b>	<b>149 242 510</b>	<b>(32 816 258)</b>		
<b>EXPENDITURE</b>					
Employee related costs	43 414 610	50 191 912	(6 777 302)	(14)	Saving i.t.o not filling vacant positions
Remuneration of Councillors	3 407 217	3 429 452	(22 235)	(1)	
Bad debts	12 884 054	1 363 463	11 520 591	845	Increase in provision for Bad Debts
Collection costs	-	-	-		
Depreciation	1 002 964	827 430	175 534	21	Depreciation corrected - not budgeted for
Capital costs	-	369 417	(369 417)	(100)	
Repairs and maintenance	2 565 963	4 603 816	(2 037 853)	(44)	Pro-active plans in place reduced maintenance costs
Interest paid	943 445	1 150 674	(207 229)	(18)	Over estimation
Bulk purchases	1 011 331	1 015 935	(4 604)	(0)	
Contracted services	10 225 532	12 688 403	(2 462 871)	(19)	see below
Grants and subsidies	11 980 487	25 855 715	(13 875 228)	(54)	Projects not completed carried over to next year
Allocations to Municipalities	20 854 146	51 710 544	(30 856 398)	(60)	Projects not completed carried over to next year
Subsidy paid	-	-	-		
General expenses	16 963 733	26 720 430	(9 756 696)	(37)	Administrative savings
Contributions to Provisions/Reserves	-	-	-		
Loss on disposal of property, plant and equipment	621 552	-	621 552		
<b>Total Expenditure</b>	<b>125 875 034</b>	<b>179 927 190</b>	<b>-54 052 156</b>		
<b>NET SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>-9 448 781</b>	<b>-30 684 680</b>	<b>21 235 899</b>		

**EDEN DISTRICT MUNICIPALITY**  
**ANNEXURE E(2): ACTUAL VERSUS BUDGET (ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT)**  
**FOR THE YEAR ENDED 30 JUNE 2006**

	2006	2006	2006	2006	2006	Explanation of Significant Variances greater than 5% versus Budget	
	Actual	Under Construction	Total Additions	Budget	Variance		% Variance
Executive & Council	104 531		104 531	316 100	211 569	67	Assets not purchased
Finance & Admin	8 572 961		8 572 961	9 328 596	755 635	8	Upgrading of buildings not completed
Planning & Development	189 481		189 481	1 433 394	1 243 913	87	Projects will be completed in 06/07
Public Safety	1 017 572		1 017 572	1 407 540	389 968	28	Received funds from Prov Government
Health	35 862		35 862	287 150	251 288	88	Health Services were transferred to PGWC
Community & Social Services	0		0	20 750	20 750	100	Furniture not purchased
Sport & Recreation	288 524		288 524	303 350	14 826	5	
Housing	0		0		0		
Waste Management	132 352		132 352	132 360	8	0	
Road Transport	0		0	18 500	18 500	100	Furniture not purchased
Waste Water Management	295 633		295 633	295 633	0	-	
Water			0		0		
Electricity			0		0		
Environmental Protection			0		0		
<b>Total</b>	<b>10 636 916</b>	<b>0</b>	<b>10 636 916</b>	<b>13 543 373</b>	<b>2 906 457</b>	<b>21</b>	



**EDEN DISTRICT MUNICIPALITY  
ANNEXURE F: STATISTICAL INFORMATION**

	2005/2006		2004/2005		2003/2004	
<b>General statistics</b>						
Population		455000		455000		381041
Number of registered voters		236125		236125		194637
Number of employees in service		743		721		629
<b>District municipality levies</b>						
Establishment levy		0.03876		0.03876		0.03876
Services levy		0.0015504		0.0015504		0.0015504
<b>Water DMA</b>						
Purchase price per kl						
	0-6	free	0-6	free	0-6	free
	7-20	R 2.39	7-20	R 2.10	7-20	R 1.95
	20-30	R 2.96	20-30	R 2.60	20-30	R 2.50
	30>	R 3.99	30>	R 3.50	30>	R 3.40
Kl's sold		235210		247571		652130
<b>Electricity</b>						
Number of users	0	168	0	248	0	393
Pre-Paid meters	0	884	0	884	0	854
<b>Sewerage</b>						
Number of users	0	1027	0	1054	0	754
<b>Refuse removal</b>						
Number of users	0	1316	0	1315	0	1311
<b>Free Basic Services</b>						
	6kl water	R 14.34				
	50kwh	R 20.50				
	Refuse	R 18.84				
	Sewerage	R 30.03				
	Total	R 83.71				