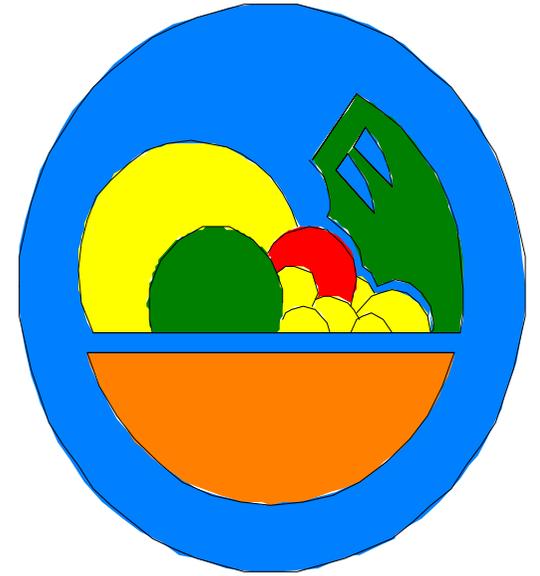




***GREATER TZANEEN
MUNICIPALITY***

***APRIL 2024/2025
FINANCIAL REPORT***



APRIL FINANCIAL REPORT

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1. BUDGET PERFORMANCES

1.1 OPERATING EXPENDITURE V/S CAPITAL EXPENDITURE

Description	Allocation	Adjustment Budget	April	YTD Expenditure	%YTD Expenditure	% YTD Target
Operating Expenditure	1 611 368 942	1 719 027 421	127 270 656	1 284 827 597	74.74%	83.33%
Capital Expenditure	247 894 484	191 100 156	18 001 531	118 386 122	61.95%	83.33%
TOTAL EXPENDITURE	1 859 263 426	1 910 127 577	145 272 187	1 403 213 719	73.46%	83.33%

OPERATIONAL EXPENDITURE

The actual operational expenditure represents 74.74% of the budgeted operational expenditure, which is less than the 83.33% target budget. The Operational expenditure does not include water and sewer expenses.

CAPITAL EXPENDITURE

The capital expenditure incurred for the month of April 2025 amounts to R18 001 531 and the accumulated expenditure is R 118 386 122 the year-to-date percentage is 61.95%.

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1.2 SALARIES

Description	Allocation	Adjustment Budget	April	YTD Expenditure	%YTD Expenditure	% YTD Target
Employee Related Cost	447 513 509	447 513 509	35 207 255	340 850 933	76.17%	83.33%
TOTAL	447 513 509	447 513 509	35 207 255	340 850 933	76.17%	83.33%

1.3 OVERTIME

Department	Allocation	April	YTD Expenditure	%YTD Expenditure	% YTD Budget
Municipal Manager					
Executive & Council/Special Projects	29 157	0	56 868	195.04%	83.33%
Office of the Municipal Manager/Office of the Mayor#Administration	35 980	7 159	54 903	152.59%	83.33%
Office of the Municipal Manager/Strategic Support#Performance Management	53 345	2 967	102 558	192.25%	83.33%
Planning and Economic development					
Property Valuation	0			0.00%	83.33%
Strategic Town Planning	0			0.00%	83.33%
Tourism and LED: SME	0			0.00%	83.33%
Town Planning Administration	0			0.00%	83.33%
Budget and Treasury					
Budget and Treasury/Expenditure Management	452 022	22 912	889 484	196.78%	83.33%
Budget and Treasury/Financial Services and Reporting	166 826	6 652	326 616	195.78%	83.33%

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Budget and Treasury/Revenue Management	319 356	42 005	531 908	166.56%	83.33%
Budget and Treasury/Stores	298 510	40 188	375 626	125.83%	83.33%
Budget and Treasury/Supply Chain Management	25 951	44 941	208 719	804.28%	83.33%
Corporate Services					
Corporate Services/CORPORATE SERVICES	80 143	43 142	150 690	188.03%	83.33%
Corporate Services/Employee Performance Management	1 996	0	0	0.00%	83.33%
Corporate Services/Human Resources	29 143	3 404	39 703	136.23%	83.33%
Corporate Services/Media Communications	93 087	34 880	191 204	205.40%	83.33%
Corporate Services/Networking and Security	1 382	5 987	14 043	1016.14%	83.33%
Corporate Services/PUBLIC PARTICIPATION & PROJECT SUPPORT	133 909	57 195	480 759	359.02%	83.33%
Engineering Services					
Engineering Services/Building Control, Maintenance and Fleet Management	126 050	28 784	328 843	260.88%	83.33%
Engineering Services/Housing	211 945	57 650	487 733	230.12%	83.33%
Engineering Services/ROADS & STORMWATER MANAGEMENT	897 548	204 052	1 835 021	204.45%	83.33%
Community Services					
Community Services/Administration transport, safety, security	44 616	4 089	43 711	97.97%	83.33%
Community Services/Environmental Management	254 968	94 900	510 607	200.26%	83.33%
Community Services/Licensing	1 139 800	215 245	2 098 925	184.15%	83.33%
Community Services/Pollution Control	1 487 497	293 859	2 531 623	170.19%	83.33%
Community Services/Public Toilet Management	397 061	71 671	628 192	158.21%	83.33%
Community Services/Rural Waste Management	1 958 676	420 887	3 638 805	185.78%	83.33%
Community Services/Safety and Security	977 828	161 556	1 384 114	141.55%	83.33%

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Community Services/Sports, Art and Culture	445 232	231 769	1 425 483	320.17%	83.33%
Electrical Engineering					
Electrical Engineering/Customer and Retail Services	444 728	33 255	344 773	77.52%	83.33%
Electrical Engineering/Electrical Planning and Projects	2 916 301	153 442	2 513 525	86.19%	83.33%
Electrical Engineering/Operations and Maintenance	3 229 801	277 868	3 642 185	112.77%	83.33%
Total	16 252 858	2 560 457	24 836 621	152.81%	83.33%

The salary expenditure that includes social contributions represents 76.17%% of the budgeted salary amount for the period under review. An amount of R 2 560 457 was paid for overtime for the month, the year-to-date is more than the 83.33% budget target.

1.4 REMUNERATION ON COUNCILLORS

Description	Allocation	Adjustment Budget	April	YTD Expenditure	%YTD Expenditure	% YTD Target
Remunerations of Councillors	30 557 659	30 557 659	2 474 200	25 540 499	83.58%	83.33%
TOTAL	30 557 659	30 557 659	2 474 200	25 540 499	83.58%	83.33%

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2. GRANTS AND SUBSIDIES RECEIVED

Description	Allocation	Adjustment Budget	April Receipt	Grant rollover	YTD receipt	%YTD Receipt
EQUITABLE SHARE	551 492 000	551 492 000	0		551 492 000	100.00%
MIG	111 062 000	111 062 000	0		111 062 000	100.00%
FMG	2 000 000	2 000 000	0		2 000 000	100.00%
EPWP	5 011 000	5 011 000	0		5 011 000	100.00%
INEP	23 930 000	23 930 000	0		23 930 000	100.00%
EEDSM	5 000 000	5 000 000	0		5 000 000	100.00%
MDRG	10 261 000	16 135 930	0	5 874 930	16 135 930	100.00%
SETA	1 200 000	1 200 000	0	271 004	464 072	38.67%
TOTAL	709 956 000	715 830 930	0	6 145 934	715 035 724	99.89%

- An amount of R715 million that represents 99.89% of grants was received up to date.
- MDRG was 100% received, the other portion relates to approved rollover which was added on the Adjustment Budget.

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3 PERFORMANCE ON CONDITIONAL GRANTS

Description	Budget	Adjustment Budget	April	YTD receipt	Grant rollover	YTD spent	Total unspent/overspent	% Spent from receipt
MIG	111 062 000	111 062 000	8 860 480	111 062 000		83 637 749	27 424 251	75.31%
FMG	2 000 000	2 000 000	68 307	2 000 000		779 309	1 220 691	38.97%
EPWP	5 011 000	5 011 000	0	5 011 000		5 011 000	0	100.00%
INEP	23 930 000	23 930 000	1 286 603	23 930 000		13 291 392	10 638 608	55.54%
EEDSM	5 000 000	5 000 000	0	5 000 000		1 687 407	3 312 593	33.75%
MDRG	10 261 000	16 135 930	0	16 135 930	5 874 930	5 976 937	4 284 063	58.25%
SETA	1 200 000	1 200 000	0	464 072	271 004	182 980	281 092	39.43%
TOTAL	158 464 000	164 338 930	10 215 390	163 543 724	6 145 934	110 566 774	46 831 016	67.61%

The table above illustrate the expenditure on conditional grants, the municipality spent R110 million of the YTD allocated funds of R 157 million (including rollover for Municipal Disaster Recovery Grant of R5,8 million and SETA of R271 004) which represents 67.61% spending. All grants are used effectively for intended purpose and the municipality conforms to grant conditions.

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4 REVENUE BILLED FROM SERVICES CHARGES

Description	Original Budget	Adjustment Budget	April Billing	YTD Billing	% YTD Billing	% YTD Target
Property Rates	190 271 814	198 271 814	15 330 242	127 421 580	64.27%	83.33%
Electricity	920 783 599	964 783 599	68 574 431	834 957 220	86.54%	83.33%
Solid Waste	43 979 397	43 979 397	2 678 129	22 982 955	52.26%	83.33%
TOTALS	1 155 034 810	1 207 034 810	86 582 803	985 361 755	81.63%	83.33%

5. REVENUE COLLECTED FROM SERVICES CHARGES

Description	Original Budget	Adjustment Budget	April Receipt	YTD Billing	YTD receipt	%YTD Receipt Per Billing	% YTD Receipt Per Budget
Property Rates	190 271 814	198 271 814	11 194 746	127 421 580	117 244 311	92.01%	59.13%
Electricity	920 783 599	964 783 599	58 080 103	834 957 220	733 490 314	87.85%	76.03%
Solid Waste	43 979 397	43 979 397	1 713 806	22 982 955	20 344 291	88.52%	46.26%
TOTALS	1 155 034 810	1 207 034 810	70 988 655	985 361 755	871 078 915	88.40%	72.17%

However, Council must note that the 88.40% excludes Mopani services (water and sewer) plus other sundry income.

6. BANK BALANCE

Name of institution	Cash in the Bank on 30 April 2025
ABSA	R 287,358,642.10

Council had a positive Bank Balance of R 287,358,642.10 at the end of April 2025

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7. BANK RECONCILIATION

Bank Statement balance		30 April 2025
ABSA1260		-
ABSA4051		-
ABSA4222		8 359 962.33
ABSA3930		69 516 864.32
ABSA4237		207 968 931.11
ABSA4990		1 512 884.34
		<u>287 358 642.10</u>
Outstanding BS entries	-	24 535 406.47
Reconciling items		
Outstanding Payments	-	464 314.54
Outstanding Receipts		3 387 625.55
		<u>Cashbook Closing Balance</u>
	-	<u>21 612 095.46</u>
Cashbook Opening Balance		335 539 207.70
Withdrawals	-	580 861 870.84
Deposits		511 069 209.78
Cashbook Closing Balance		<u>265 746 546.64</u>

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General Ledger Closing Balance 265 876 552.04

Difference 130 005.40

Transactions reconciled in next month before month was closed

8_370833	150.00
8_370873	1 454.00
8_373541	34 490.00
8_373729	16 706.00
8_373731	37 818.80
8_373989	25 823.60
8_375322	13 563.00

130 005.40

8. INVESTMENTS

8.1 LONG TERM INVESTMENTS

Name of institution	Maturity Date	Balance as of 30 April 2025
ABSA	20-Dec-31	22 471 092.97
Standard Bank	16-Oct-25	28 961 979.55
TOTAL		R 51, 433, 072.52

- An investment of R 11 350 000 has been made with Standard Bank to repay a loan of R 30 million on maturity date. The loan bears interest at a rate of 12.09% and the value of the investment amounts to R 28 961 979.55

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- An investment of R 16 594 314 has been made with ABSA as a cession to repay a loan of R 90 million on maturity date.

8.2 SHORT TERM INVESTMENTS

Bank	Interest rate	Account Type	Amount
ABSA	8.900%	call account	40 000 000.00
INVESTEC	8.000%	Call Account	30 000 000.00
NEDBANK	8.000%	Call Account	30 000 000.00
STANDARD BANK	8.350%	Call Account	30 000 000.00
FNB	8.100%	Call Account	30 000 000.00
TOTAL			160 000 000.00

Greater Tzaneen Municipality had R 160 000 000.00 in short-term investments at the end of April 2025.

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9. LOAN MANAGEMENT

Greater Tzaneen Municipality has 6 loans with 3 different institutions.

COMPANY NAME	TYPE OF LOAN	LOAN AMOUNT (PRINCIPAL DEBT RAISED AT INCEPTION)	TYPE OF LOAN INTEREST	DATE OF LOAN TAKEN	LOAN TERMINATION DATE	OPENING BALANCE 01 APR 2025	APR 2025		CLOSING BALANCE AS AT 30 APR 2025
							CAPITAL	INTEREST	
DBSA	ANNUITY	41 000 000.00	Fixed	01/11/2010	31/10/2030	17 801 031.25	220 892.04	98 759.15	17 580 139.21
ABSA	ANNUITY	25 140 000.00	Fixed	02/06/2011	31/07/2025	4 812 029.38	-	-	4 812 029.38
STD BANK	10 yrs STOCK	30 000 000.00	Fixed	31/11/2015	16/10/2025	30 000 000.00	-	1 798 594.52	30 000 000.00
DBSA	R 40 Mil	40 000 000.00	Fixed	01/10/2018	31/12/2028	20 999 759.42	-	-	20 999 759.42
DBSA	R 20 Mil	20 000 000.00	Fixed	01/10/2019	30/09/2029	10 320 015.05	-	-	10 320 015.05
DBSA	R 30 Mil	30 000 000.00	Fixed	01/10/2020	20/12/2031	16 830 569.89	-	-	16 830 569.89
TOTAL		186 140 000.00				100 763 404.99	220 892.04	1 897 353.67	100 542 512.95

Long-term loan expenditure paid for April 2025 is R 1 897 353.67

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10. CREDITORS AGE ANALYSIS

10.1 Sundry creditors not paid within 30 days as of 30 April 2025

None

10.2 Trade creditors no paid within 30 days as of 31 April 2025

None

11. REVENUE MANAGEMENT

11.1 RATES AND SERVICE CHARGES OUTSTANDING - AGE ANALYSIS

RATES AND SERVICE CHARGES OUTSTANDING - AGE ANALYSIS							
Age Analysis	Rates	Electricity	Refuse	Sewerage	Water	Sundry	Total
Current	31 429 658.60	185 301 648.78	7 194 275.71	1 695 172.50	10 043 290.87	- 17 915 210.59	217 748 835.87
30 days	11 010 001.28	15 217 208.29	2 803 770.98	677 337.81	3 430 289.89	748 667.60	33 887 275.85
60 days	10 333 180.76	13 217 985.62	2 681 175.14	618 442.29	3 097 093.24	841 011.43	30 788 888.48
90 days	9 587 008.39	9 512 025.34	2 602 863.98	554 634.26	3 246 441.53	838 556.58	26 341 530.08
120 days	9 323 643.68	13 845 183.97	2 554 596.41	523 044.28	2 846 214.00	811 532.53	29 904 214.87
120 days plus	362 623 512.38	321 904 450.46	152 564 647.20	32 581 304.34	165 148 710.52	53 095 220.11	1 087 917 845.01
Balance	434 307 005.09	558 998 502.46	170 401 329.42	36 649 935.48	187 812 040.05	38 419 777.66	1 426 588 590.16

The outstanding rates and service charges, which includes Sundry Debtors is R 1.426 billion.

The amount disclosed on Sundry Debtors current of negative R 17 million represents Sundry Debtors in credit, or advance payments.

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12. AGE ANALYSIS PER DEBTOR CLASSIFICATIONS

Classification	Current	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days +	Total
GOVERNMENT	9 862 419.00	3 900 762.00	3 690 012	2 926 584.00	47 392 199.02	67 771 976.02
BUSINESS	158 614 850.00	10 246 711.00	9 078 569	6 480 484.00	292 621 704.98	477 042 318.98
INDIVIDUALS	49 256 504.31	19 732 633.00	18 015 228	16 928 769.00	777 697 017.13	881 630 151.44
OTHER	15 063.00	7 175.00	5 933	5 691.00	110 282.00	144 144.00
BALANCE	217 748 836	33 887 281	30 789 742	26 341 528	1 117 821 203	1 426 588 590

11.3 INDIGENT REGISTRATION AND ACCESS TO BASIC ELECTRICITY

The number of indigents registered and verified, amounts to 20 103.

11.4 REVENUE PER SOURCE BILLING VERSUS CASH RECEIVED

REVENUE PER SOURCE	BILLING	CASH RECEIVED	VARIANCES
Property Rate + Interest	18 508 450	11 194 746	7 313 704
Electricity	68 574 431	58 080 103	10 494 328
Water	3 966 867	2 287 220	1 679 647
Sewerage	678 190	431 041	247 149
Refuse Removal	2 678 129	1 713 806	964 323
Sundry Charges	6 852 002	6 209 588	642 414
TOTAL	101 258 069	79 916 503	21 341 566

The R101 million is regarded as February Monthly revenue received on all services inclusive of other income.

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11.5 COLLECTION RATE FOR THE MONTH

COLLECTION RATE- RATES AND SERVICE CHARGE DEBTORS				
	Balance previous month	Billed revenue	Balance current month	Payment Rate (%)
30 April 2025	1 398 261 635.66	108 411 566.75	1 426 588 590.16	74%

12. CAPITAL PROJECTS

Project Name	Current Year Budget	Actual	% Spent	Progress
CFO-111_Purchase of critical office furniture	940 223.00	222 649.71	23.68%	Bulk purchase of furniture is earmarked for fourth quarter
Upgrading of Marirone to Motupa Street from gravel to paving	5 034 642.00	4 048 434.79	80.41%	The project is on practical completion Stage and planning to handover the project 30/05/ 2025
ESD-45_Construction of New ablution block, offices and storage facility at Tzaneen testing grounds	970 000.00	954 014.01	98.35%	The project is complete.
Bulamahlo Community Hall	3 203 875.00	2 689 945.57	83.96%	The project is complete
Dan Access road from R36 (Scrapyard) to D5011 (TEBA)	18 789 207.00	6 275 917.12	33.40%	The contractor has completed 1km of pavement recycling, prime seal, asphalt surfacing, Relocation of Existing water pipes, and Recycling of 1km base is on going.

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Lenyenye Street from gravel to paving	16 979 030.00	8 804 752.77	51.86%	<p>The contractor has completed 3,3km of earthworks, 3,3km roadbed, 2km selected layer and 1,8km subbase.</p> <p>The ongoing activities Contractor is busy with selected and subbase layer.</p>
Paving of Thapane Street from gravel to paving	20 613 919.00	16 936 718.13	82.16%	<p>The contractor has completed 3,6 km of earthworks, 3,6 km of road bed, 3,2km of selected layer, 1km of stabilized layer, 800m paved and 1250m of kerbings.</p> <p>The Contractor is busy with layerworks, paving, kerbings and v-drains.</p>
Paving of Topanama Access Road	17 337 129.00	10 540 635.73	60.80%	<p>The contractor has completed 1.3km earthworks including roadbed, subbase and stabilized base layers. 100m of Asphalt surfacing to the RAL road connection, and 25m pipe culverts are installed. Fixing of the works damaged by rain is ongoing.</p>
Paving of Zangoma to Mariveni Road	19 447 051.00	16 571 330.63	85.21%	<p>Ongoing activities on site includes kerbs, wingwall, headwall and cleaning of site.</p>
Construction of Pedestrian bridges (Maribethema and Petanenge)	6 000 000.00	599 445.00	9.99%	<p>The physical progress currently stands at 12%. Progress has been adversely affected by inclement weather conditions experienced between December 2024 and February & March 2025, as well as disputes related to the design and BOQ with the consulting engineers.</p>
Renovation of Nkowakowa offices (Old Home Affairs building)	1 300 000.00	823 100.00	63.32%	<p>The project is complete.</p>

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Construction of Speed Humps	-	505 851.00	0.00%	
SCADA Monitoring system	13 054 963.00	4 801 455.80	36.78%	Materials ordered. Busy with assembling of RTU's and Second batch of Factor acceptance test arranged to be attended on 13/05/2025
11kV Waterbok to Selwane village MV line	7 646 168.00	5 053 524.00	66.09%	Project at construction phase. Busy with MV Structures.
Construction of Leretjene Sport complex_OWN FUNDING	7 500 000.00	6 869 049.05	91.59%	The contractor is currently busy with grass plantation which is at 96% and testing of steel tank, sewer and water pipes and also the cleaning of the site.
Rebuilding of 33 kv lines	2 000 000.00	826 983.91	41.35%	Contractor appointed. Busy with MV construction of structures (60%)
Rebuilding of 11 kv lines	1 000 000.00	469 805.51	46.98%	Contractor appointed. Busy with MV construction of structures (40%)
Rehabilitation of Nkowakowa Internal streets (Bankuna, Tambo to Maxakeni Road)	5 600 000.00	4 599 188.92	82.13%	The scope of completed works on site comprises clearing and grubbing, chemical stabilization, and asphalt surfacing over a 1.7 km section of the roadway. The physical progress on site is at 90%.
Painting inside, floor tiles access gate and fence	1 420 000.00	1 365 393.00	96.15%	The project is complete.
New floor tiles, painting, security gates	950 000.00	746 560.01	78.59%	The project is 99% complete, with minor items identified for execution.
New floor tiles, painting, security gates	200 000.00	162 755.00	81.38%	The project is complete
Construction of New ablution facility 4X male and female toilet. Painting of existing wall, access gate and replacing tiles	1 100 000.00	681 017.39	61.91%	The completed works include foundations, superstructure, windows, doors, plastering and roof construction. The contractor is on site.
Construction of Changing rooms	477 340.00	360 148.28	75.45%	The project is complete.
Construction of Sleeping quarters and new kitchen	1 500 000.00	1 205 235.32	80.35%	The project is complete.

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Construction of Change Rooms for stand by	500 000.00	498 330.29	99.67%	The project is complete.
Construction of Tlhabine pedestrian crossing bridge	5 396 631.00	2 973 371.62	55.10%	The physical progress currently stands at 44%. Progress has been adversely affected by inclement weather conditions experienced between December 2024 and February & March 2025, as well as disputes related to the design and BOQ with the consulting engineers.
Installation of power generator for Tzaneen Wastewater treatment works	1 000 000.00	697 680.00	69.77%	
Township Establishments(Tzaneen Ext 105,Portion 24 of Mohlaba's Location and Novengilla)	2 000 000.00	616 000.00	30.80%	Formal Township Establishment application received from the Consultant. The presentation was done on 4 March 2025. Await submission of outstanding documents before Public Participation
New ablution block and change room	500 000.00	452 876.00	90.58%	The project is complete.
Electrical Capital Tools	1 000 000.00	293 198.00	29.32%	Tools procured. Stepladder delivered. Busy with the procurement of laser printer
Purchase of IT Equipment	3 000 000.00	1 778 516.00	59.28%	Second batch of purchase of IT equipment is on advert
Supply and Installation of 10 high mast - at Burgersdorp, Petanenge, Wally, Moleketla, Sunnyside 4way, Shiluvane, Hweetji, Mawa Block 12, Wisani, Mohlakong	4 104 047.00	3 211 792.01	78.26%	Project completed. All high mast lights have been installed and energized
Maboshe High School Road (Tickyline Village)	2 331 288.00	1 819 976.00	78.07%	The project is substantially complete, with the contractor currently needing to attend to outstanding corrective works resulting from recent rainfall and items identified in the issued snag list.

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Thako to Sefolwe Road	5 043 643.00	3 985 351.94	79.02%	The project is substantially complete, with minor snags remaining. The progress on site stands at 97%.
Sebone School Road (Mokgolobotho Village) Phase 1	761 000.00	513 209.00	67.44%	The project is substantially complete, with minor snags remaining. The progress on site stands at 99%.
Supply and installation of 5 high mast at ward 1, 11, 16, 17 & 22	3 500 000.00	2 903 085.96	82.95%	All 5 high mast have been installed and energized. Busy attending snag list
Filing Cabinet for Records and Admin Division	300 000.00	288 909.97	96.30%	Project completed.
Marketing and Communications Equipment	400 000.00	318 733.99	79.68%	Some equipment's have been procured
NEW_Runnymede Sport Facility Phase 2	6 000 000.00	655 428.20	10.92%	The consultants have submitted preliminary design report (PDR).
Rebuilding of 11 kv lines	1 000 000.00	401 188.70	40.12%	Contractor appointed. Busy with MV construction of structures (40%)
Construction of Nkowankowa Cemetery Guardhouse	200 000.00	181 240.20	90.62%	The project is substantially complete with minor snags remaining. The progress on site stands at 99%.
Rebuilding of Henley Deeside Rubbervale 11 kv line (1.8km)	1 000 000.00	683 323.55	68.33%	Contractor appointed. Busy with MV construction of structures (80%)
Total	191 100 156.00	118 386 122.08	61.95%	

- Note that all projects with high percentage is due to payment made within the first quarter of 2024/2025 FY
- The high percentage on Office furniture is due to replacement of delapidated furniture from various departments.

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13. EXPENDITURE PER ITEM

Expenditure By Type	Original Budget	Adjustment Budget	Sum of Expenditure	% Spent
Employee related costs	447 513 509	447 513 509	340 850 933	76.17%
Remuneration of councillors	30 557 659	30 557 659	25 540 499	83.58%
Debt impairment				0.00%
Depreciation & asset impairment	118 167 597	118 167 597	80 079 938	67.77%
Finance charges	16 084 886	16 084 886	9 359 405	58.19%
Bulk purchases - electricity	560 012 325	626 472 063	513 248 708	81.93%
Inventory consumed	87 745 382	102 562 393	76 845 321	74.93%
Contracted services	99 732 861	109 143 006	96 097 374	88.05%
Transfers and subsidies	49 029 048	50 943 788	35 190 951	69.08%
Operational costs	202 525 675	217 582 520	107 614 468	49.46%
Irrecoverable debts written off				0.00%
Total Expenditure	1 611 368 942	1 719 027 421	1 284 827 597	74.74%

The actual operational expenditure represents 74.74% of the budgeted operational expenditure, which is less than the 83.33% target budget.

14. LIST OF PROPERTY LEASED FROM THE MUNICIPALITY

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14.1 As per attached ANNEXURE A

15 Supply Chain Management

15.1 Deviation orders processed.

NO.	ORDER NO.	ORDER DATE	DEPARTMENT	VENDOR NAME	GOODS / SERVICE DISCRPTION	REASON FOR DEVIATION	TOTAL AMOUNT
1.	Ord20250423_002 0440	23/04/2025	ELECTRICAL SERVICES	J A VAN NIEKERK PROTEC COMMUNICATIONS	Hytera HM 685V Radios installed and prograded: Subtotal: R52 401.60@15%VAT: R7 860.24 Total: R60 261.84 Victor Ramodike / - / -	SIX NEW VEHICLES WERE PURCHASED FOR THE ELECTRICAL DEPARTMENT. FOUR OF THE VEHICLES WERE INSTALLED WITH THE INCORRECT TWO- WAY RADIOS AND TWO NO RADIOS AT ALL	60261.84
2.	Ord2025049_0020 267	09/04/2025	ELECTRICAL SERVICES	BMK ELECTRO MECHANICAL	EMERGENCY REPAIRS AND MAITENANCE OF A STANDBY GENERATOR AT THE MAIN BUILDING / - / -	EMERGENCY REPAIRS TO THE MAIN BUILDING STANDBY GENERATOR	24012.0

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NO.	ORDER NO.	ORDER DATE	DEPARTMENT	VENDOR NAME	GOODS / SERVICE DISCIPTION	REASON FOR DEVIATION	TOTAL AMOUNT
3.	Ord20250423_0020 461	23/04/2025	ELECTRICAL SERVICES	FAMADU TECHNOLOGIES	STRIP , QUOTE AND REPAIRS OF THE TRAFFIC LIGHT AT ENGEN INTERSECTION / - / -	EMERGENCY STRI[,QUOTE AND REPAIR THE ENGEN TRAFFIC LIGHTS INTERSECTION	258,488.95

15.2 Variation orders: NONE

15.3 Orders processed: ATTACHED AS ANNEXURE B

15.4 Cancelled Orders. NONE

15.5 Bids considered by Bid evaluation committee.

NO	Bid No	Description of goods & services	Closing Date	BEC Date	User Dept.
1.	SCMU 09/2025	APPOINTMENT OF SERVICE PROVIDER FOR REVENUE MANAGEMENT OPERATIONAL SUPPORT AND ENHANCEMENT SOLUTIONS AT GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF THREE (03) YEARS	17/03/2025	07/04/2025	BTO
2.	SCMU 10/2025	APPOINTMENT OF A SERVICE PROVIDER FOR THE SUPPLY, INSTALLATION, REPAIR & MAINTENANCE OF BIOMETRIC ACCESS CONTROL AT CIVIC CENTRE FOR GREATER TZANEEN MUNICIPALITY	24/03/2025	14/04/2025	COMMUNITY SERVICES
3.	SCMU 43/2024 Re-Advert	SHORT-TERM INSURANCE PORTFOLIO FOR GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF THREE YEARS	24/03/2025	04/04/2025	BTO

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15.6 Quotations considered by Bid evaluation committee.

NO	Bid No	Description of goods & services	Closing Date	BEC Date	User Dept.
1.	SCMUQ 14 / 2025	SUPPLY ND DELIVERY OF HARD DISKS		08/04/2025	ANNIE MKHAWANE
2.	SCMUQ 15/2025	APPOINTMENT OF SERVICE PROVIDER TO FACILITATE ORHVS TRAINING		30/04/2025	GLACIA HLANGWANE
3.	SCMUQ 20/2025	APOINTMENT OF SERVICE PROVIDER TO FACILITATE LEGAL LIABILITY TRAINING		30/04/2025	GLACIA HLANGWANE
4.	SCMUQ 21/2025	APPOINTMENT OF SERVICE PROVIDER TO FACILITATE MENTORING AND COACHING TRAINING		30/04/2025	GLACIA HLANGWANE

15.7 Bids considered by Bid specification committee.

NO	Bid No	Description of goods & services	Specification Date	Approval date	Project Manager
01.	SCMU 14/2025	APPOINTMENT OF A SERVICE PROVIDER FOR CASH IN	24/04/2025	24/04/2025	Mr K Makhubele

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NO	Bid No	Description of goods & services	Specification Date	Approval date	Project Manager
		TRANSIT (CIT) DEPOSITS AND BANKING SERVICES FOR A PERIOD OF 36 MONTHS AT GTM			
02.	SCMU 15/2025	APPOINTMENT OF A SERVICE PROVIDER FOR THE PROCUREMENT OF 60 LAPTOPS AT GREATER TZANEEN MUNICIPALITY	25/04/2025	25/04/2025	Ms A Mokawane
03.	SCMU 12/2025	PROVISION OF A DIGITISED MOBILE AND WEB BASED DIGITISED TRAFFIC CONTRAVENTION SYSTEM AT GTM FOR A PERIOD OF THREE YEARS	07/04/2025	07/04/2025	Mr A Liversage

15.8 Quotations considered by Bid Specification committee. None

15.9 Bids closed.

Bid No	Description	Closing date
SCMU 07/2025 READVERT	REQUEST FOR PROPOSAL FROM SUITABLE SERVICE PROVIDER FOR A COMPUTERIZED MAINTENANCE	25/04/2025

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	MANAGEMENT SOFTWARE (CMMS) AT GTM	
SCMU 11/2025	APPOINTMENT OF A SERVICE PROVIDER FOR THE DEVELOPMENT OF THE TOURISM STRATEGY FOR GREATER TZANEEN MUNICIPALITY	25/04/2025
SCMU 12/2025	ROVISION OF A DIGITISED MOBILE AND WEB BASED DIGITISED TRAFFIC CONTRAVENTION SYSTEM AT GTM FOR A PERIOD OF THREE YEARS	25/04/2025
SCMU 13/2025	SUPPLY, DELIVERY, INSTALLATION, REPAIR AND MAINTENANCE OF WALK-THROUGH OBJECTS DETECTORS AT GREATER TZANEEN MUNICIPALITY	25/04/2025

15.10 Quotations closed.

Bid No	Description	Closing date
SCMUQ 11/2025	SUPPLY AND DELIVERY OF GIS LAPTOPS	04/04/2025
SCMUQ 14/2025	SUPPLY AND DELIVERY OF HARD DISKS	17/04/2025

15.11 Bids considered by bid adjudication committee and recommended to the accounting officer

NO	Bid No	Description of goods & services	Closing Date	BAC Date	Status	User Dept.
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1.	SCMU 10/2025	APPOINTMENT OF SERVICE PROVIDER FOR THE SUPPLY, INSTALLATION, REPAIRS & MAINTENANCE OF IOMETRIC ACCESS CONTROL AT CIVIC CENTRE FOR GREATER TZANEEN MUNICIPALITY	21/02/2025	15/04/2025	Awarded	COMMUNITY SERVICES
2.	SCMU 43/2024 RE-ADVERT	SHORT-TERM INSURANCE PORTFOLIO FOR GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF 36 MONTHS	21/02/2024	15/04/2025	Awarded	BUDGET AND TREASURY
3.	SCMU 09/2025	APPOINTMENT OF SERVICE PROVIDER FOR REVENUE MANAGEMENT OPERATIONAL SUPPORT AND ENHANCEMENT SOLUTIONS AT GTM FOR PERIOD OF THREE (03) YEARS	14/02/2024	15/04/2025	Awarded	CORPORATE SERVICES

15.12 Quotations Awarded By CFO. None

15.13 Bids Awarded by Accounting Officer. None

15.14 Bids advertised. None

	Bid No	Description	Municipal Notice board	Municipal Website	I-tender CIDB	Local media	National media	e-tender	Date of advert
1.	SCMU 07/2025 READVERT	REQUEST FOR PROPOSAL FROM SUITABLE SERVICE PROVIDER FOR A COMPUTERIZED MAINTENANCE MANAGEMENT SOFTWARE (CMMS) AT GTM	Yes	Yes	No	Yes	Yes	Yes	11/04/2025

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2.	SCMU 11/2025	APPOINTMENT OF A SERVICE PROVIDER FOR THE DEVELOPMENT OF THE TOURISM STRATEGY FOR GREATER TZANEEN MUNICIPALITY	Yes	Yes	No	Yes	Yes	Yes	11/04/2025
3.	SCMU 12/2025	ROVISION OF A DIGITISED MOBILE AND WEB BASED DIGITISED TRAFFIC CONTRAVENTION SYSTEM AT GTM FOR A PERIOD OF THREE YEARS	Yes	Yes	No	Yes	Yes	Yes	11/04/2025
4.	SCMU 13/2025	SUPPLY, DELIVERY, INSTALLATION, REPAIR AND MAINTENANCE OF WALK-THROUGH OBJECTS DETECTORS AT GREATER TZANEEN MUNICIPALITY	Yes	Yes	No	Yes	Yes	Yes	11/04/2025

15.15 Quotations advertised.

Bid No	Description	Municipal Notice board	Municipal Website	I-tender CIDB	Local media	National media	e-tender	Date of advert
SCMUQ 14/2025	SUPPLY AND DELIVERY OF HARD DISKS	Yes	Yes	No	No	No	No	11/04/2025

16 AUDIT FINDINGS

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The Municipality received an unqualified audit opinion from Auditor General during the 2023/2024 financial year. An audit action plan has been developed and implemented on monthly basis to address findings raised by Auditor General. Additionally, the implementation of the plan is discussed at the management meeting for monitoring and to promote culture of accountability.

17 FRUITLESS AND WASTEFUL EXPENDITURE

Department	Opening Balance	Addition: Current	Written Off	Condoned	Closing balance
MM	142 037.95	-			142 037.95
Corporate Serv.	142 037.95	-			142 037.95
Comm	152 010.34	-			152 010.34
BTO	142 049.01	-			142 049.01
PED	142 037.95	-			142 037.95
Electrical Servi.	142 037.95	-			142 037.95
Engineering Serv.	142 037.95	-			142 037.95
Total	1 004 249,12	0.00	-	-	1 004 249,12

There is no Fruitless and wasteful expenditure incurred during the month of April 2025.

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18 IRREGULAR EXPENDITURE

18.1 Irregular Expenditure to Date per department

Department	Opening Balance	Addition: Current	Written Off	Condoned	Closing balance
MM	-				-
Corporate Serv.	6 004 045.82	-			6 004 045.82
Comm	11 499 840.58	737 519.40			12 237 359.98
BTO	-	-			-
PED	-	-			-
Electrical Servi.	13 994 661.47	-			13 994 661.47
Engineering Serv.	3 377 263.31	225 000.00			3 602 263.31
Total	34 875 811,18	962 519,40	-	-	35 838 330,58

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The Irregular expenditure incurred during the month of April 2025 amounted to R 962 519.40. These expenditure relates to long term contracts awarded in 2021/22 and 2022/23, any expenditure incurred on these contracts are classified as irregular expenditure. Some of the contracts are coming to an end and will reduce continuous irregular expenditure.

18.2 List of irregular expenditure attached as annexure C

Mr C.M Maeta

CHIEF FINANCIAL OFFICER

GLOSSARY OF ABBREVIATIONS

Abbreviation	Description
BAC	Bid Adjudication Committee
BEC	Bid Evaluation Committee
UD	User Department
CS	Corporate Services
CFO	Chief Financial Officer
SCMU	Supply Chain Management Unit
BSC	Bid Specification Committee
CK	Company Registration
MFMA	Municipal Finance Management Act
SCMP	Supply Chain Management Policy
G.T.M	Greater Tzaneen Municipality
NT	National Treasury
BO	Buy Order
RF	Requisition Form

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BF	Bid File
CIDB	Construction Industry Development Board
SP	Service Provider
MM/AC	Municipal Manager/Accounting Officer
BCM	Bid Committee Member
TCC	Tax Clearance Certificate