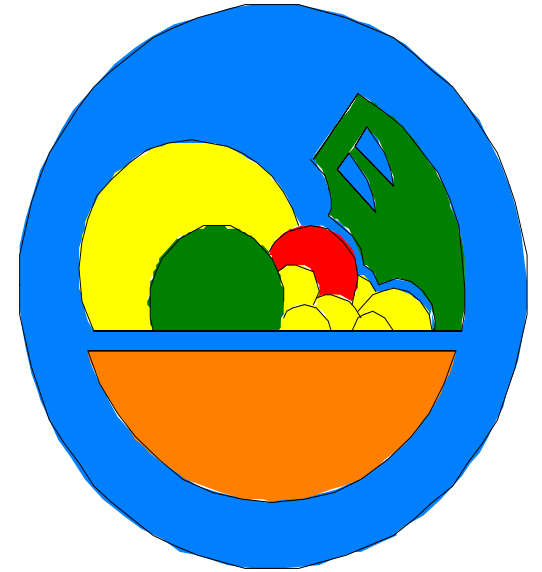




***GREATER TZANEEN  
MUNICIPALITY***

***APRIL 2025/2026  
FINANCIAL REPORT***



# APRIL FINANCIAL REPORT

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# APRIL FINANCIAL REPORT

## 1. BUDGET PERFORMANCES

### 1.1 OPERATING EXPENDITURE V/S CAPITAL EXPENDITURE

Description	Allocation	Adjustment Budget	April	YTD Expenditure	%YTD Expenditure	% YTD Target
Operating Expenditure	1 893 391 347	1 938 122 027	113 754 032	1 346 120 076	69.45%	83.33%
Capital Expenditure	303 030 228	364 152 867	39 595 691	156 385 077	42.94%	83.33%
<b>TOTAL EXPENDITURE</b>	<b>2 196 421 575</b>	<b>2 302 274 894</b>	<b>153 349 723</b>	<b>1 502 505 152</b>	<b>65.26%</b>	<b>83.33%</b>

### OPERATIONAL EXPENDITURE

The actual operational expenditure represents 69.45 %, which is relative to the budgeted operational expenditure. The Operational expenditure does not include water and sewer expenses. The variance is because of various factors among others include savings realised through effective cost containment measures and prioritisation of essential services and fiscal discipline.

### CAPITAL EXPENDITURE

The capital expenditure incurred for the month of April 2026 amounts to R 39 595 691 and the accumulated expenditure at year end was R 156 385 077 which represent 42.94%.

### 1.2 SALARIES

Description	Allocation	Adjustment Budget	April	YTD Expenditure	%YTD Expenditure	% YTD Target
Employee Related Cost	493 531 498	490 657 545	38 147 164	376 592 318	76.75%	83.33%
<b>TOTAL</b>	<b>493 531 498</b>	<b>490 657 545</b>	<b>38 147 164</b>	<b>376 592 318</b>	<b>76.75%</b>	<b>83.33%</b>

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## 1.3 OVERTIME

Department	Allocation	April	YTD Expenditure	%YTD Expenditure	% YTD Budget
<b>Municipal Manager</b>					
Executive & Council/Special Projects	54 242		100 246	184.81%	83.33%
Office of the Municipal Manager/Office of the Mayor#Administration	25 439		57 608	226.45%	83.33%
Office of the Municipal Manager/Office of the Municipal Manager#Administration	0	4 606	22 226	0.00%	83.33%
Office of the Municipal Manager/Strategic Support#Performance Management	97 419		70 358	72.22%	83.33%
<b>Planning and Economic development</b>					
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%
<b>Budget and Treasury</b>					
Budget and Treasury/Administration Finance	2 647		2 646	99.98%	83.33%
Budget and Treasury/Expenditure Management	783 420	5 290	596 205	76.10%	83.33%
Budget and Treasury/Financial Services and Reporting	264 220	20 456	290 523	109.95%	83.33%
Budget and Treasury/Revenue Management	393 081	41 163	449 028	114.23%	83.33%
Budget and Treasury/Stores	223 913	33 039	347 566	155.22%	83.33%
Budget and Treasury/Supply Chain Management	118 893		159 162	133.87%	83.33%
<b>Corporate Services</b>					
Corporate Services/CORPORATE SERVICES	42 017	98 324	557 289	1326.34%	83.33%
Corporate Services/Employee Performance Management	1 329		1 329	0.00%	83.33%
Corporate Services/Human Resources	29 359	29 053	135 172	460.41%	83.33%
Corporate Services/Media Communications	108 055	62 453	352 378	326.11%	83.33%
Corporate Services/Networking and Security	5 048	0	50 272	995.87%	83.33%

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Corporate Services/PUBLIC PARTICIPATION & PROJECT SUPPORT	368 350	67 853	324 141	88.00%	83.33%
<b>Engineering Services</b>					
Engineering Services/Building Control, Maintenance and Fleet Management	256 719	77 075	418 837	163.15%	83.33%
Engineering Services/Housing	318 699	0	76 096	23.88%	83.33%
Engineering Services/ROADS & STORMWATER MANAGEMENT	1 226 957	214 581	2 053 224	167.34%	83.33%
<b>Community Services</b>					
Community Services/Administration transport, safety, security	3 958		2 863	72.33%	83.33%
Community Services/Environmental Management	333 328	5 293	100 609	30.18%	83.33%
Community Services/Libraries	3 037	0	3 037	100.00%	83.33%
Community Services/Licensing	1 316 111	163 951	1 929 223	146.59%	83.33%
Community Services/Pollution Control	1 767 371	345 396	2 537 296	143.56%	83.33%
Community Services/Public Toilet Management	449 097	84 578	672 437	149.73%	83.33%
Community Services/Rural Waste Management	2 493 383	511 438	3 865 817	155.04%	83.33%
Community Services/Safety and Security	892 797	190 829	1 239 389	138.82%	83.33%
Community Services/Sports, Art and Culture	846 748	229 878	1 502 063	177.39%	83.33%
<b>Electrical Engineering</b>					
Electrical Engineering/Customer and Retail Services	187 614	32 745	330 076	175.93%	83.33%
Electrical Engineering/Electrical Planning and Projects	1 769 273	298 966	2 479 130	140.12%	83.33%
Electrical Engineering/Operations and Maintenance	2 490 111	519 128	4 545 757	182.55%	83.33%
<b>Total</b>	<b>16 872 635</b>	<b>3 036 094</b>	<b>25 272 002</b>	<b>149.78%</b>	<b>83.33%</b>

The salary cost including social contributions represents 76.75% of the budget. An amount of R 3 036 094 was paid for overtime for the month. The municipality is embarking on a process of introducing shift system, which will assist to minimise high overtime and expedite service delivery. The overtime form has been amended to include provision of available budget prior to approval; this will assist to monitor overtime budget on regularly basis.

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## 1.4 REMUNERATION ON COUNCILLORS

Description	Allocation	Adjustment Budget	April	YTD Expenditure	%YTD Expenditure	% YTD Target
Remunerations of Councillors	31 414 296	31 414 296	2 633 057	26 325 674	83.80%	83.33%
<b>TOTAL</b>	<b>31 414 296</b>	<b>31 414 296</b>	<b>2 633 057</b>	<b>26 325 674</b>	<b>83.80%</b>	<b>83.33%</b>

## 2. GRANTS AND SUBSIDIES RECEIVED

Description	Allocation	Adjustment Budget	Rollover	April Receipt	YTD receipt	%YTD Receipt
EQUITABLE SHARE	555 351 000.00	555 351 000.00	-		555 351 000.00	100.00%
MIG	122 308 000.00	122 308 000.00	-	-	122 479 000.00	100.14%
FMG	2 000 000.00	2 000 000.00	-	-	2 000 000.00	100.00%
EPWP	4 811 000.00	4 811 000.00	-	-	4 811 000.00	100.00%
INEP	10 536 000.00	10 536 000.00	-	-	10 536 000.00	100.00%
MDRG	-	27 041 411.00	7 041 411.00	-	27 041 411.00	100.00%
SETA	600 000.00	600 000.00	-	-	561 712.00	93.62%
<b>TOTAL</b>	<b>695 606 000</b>	<b>722 647 411</b>	<b>7041411</b>	<b>0</b>	<b>699 014 123</b>	<b>96.73%</b>

## 3 PERFORMANCE ON CONDITIONAL GRANTS

Description	Budget	Adjustment Budget	Rollover	April Spending	YTD receipt	YTD spent	Total unspent/overspent	% Spent from receipt
MIG	122 308 000.00	122 308 000.00		6 532 623.88	98 713 000.00	95 767 950.00	2 945 050.00	97.02%
FMG	2 000 000.00	2 000 000.00		59 525.35	2 000 000.00	1 587 257.07	412 742.93	79.36%
EPWP	4 811 000.00	4 811 000.00			4 811 000.00	4 570 450.00	240 550.00	95.00%

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INEP	10 536 000.00	10 536 000.00			10 536 000.00	8 739 459.00	1 796 541.00	82.95%
MDRG	-	27 041 411.00	7 041 411.00		27 041 411.00	5 120 508.00	21 920 903.00	18.94%
SETA	600 000.00	600 000.00			561 712.00	362 368.00	199 344.00	64.51%
<b>TOTAL</b>	<b>140 255 000.00</b>	<b>167 296 411.00</b>	<b>7 041 411.00</b>	<b>6 592 149.23</b>	<b>143 663 123.00</b>	<b>116 147 992.07</b>	<b>27 515 130.93</b>	<b>80.85%</b>

All grants are used effectively for intended purpose, and the municipality conforms to grant conditions.

- **FMG:** The FMG grant underspending is due to certain training programmes which are streamlined to take place in the third quarter of the financial year.
- **MDRG:** The MDRG Grant rollover application was approved and significant progress is realized.
- **MIG:** The expenditure is within cashflow projections
- **INEP:** The recorded expenditure is due to high performance on the implementation of the projects by the contractors
- **EPWP:** The high performance on EPWP grant is due to employment of 517 employees. At a monthly salary cost of R1,149,200.00 which is also subsidized by own funding.
- **SETA:** Seta expenditure is within the projected cashflow and ytd budget.

## 4 REVENUE BILLED FROM SERVICES CHARGES

Description	Original Budget	Adjustment Budget	April Billing	YTD Billing	% YTD Billing	% YTD Target
Property Rates	190 271 814	202 824 080	18 992 130	186 353 948	97.94%	83.33%
Electricity	920 783 599	1 080 673 716	76 250 088	870 915 671	94.58%	83.33%
Solid Waste	43 979 397	46 980 000	4 405 708	43 018 692	97.82%	83.33%
<b>TOTALS</b>	<b>1 155 034 810</b>	<b>1 330 477 796</b>	<b>99 647 926</b>	<b>1 100 288 311</b>	<b>95.26%</b>	<b>83.33%</b>

## 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	202 824 080	19 629 211	186 353 948	118 798 263	63.75%	58.57%
Electricity	920 783 599	1 080 673 716	71 709 168	870 915 671	799 297 673	91.78%	73.96%

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Solid Waste	43 979 397	46 980 000	1 874 253	43 018 692	18 823 812	43.76%	40.07%
<b>TOTALS</b>	<b>1 155 034 810</b>	<b>1 330 477 796</b>	<b>93 212 633</b>	<b>1 100 288 311</b>	<b>936 919 748</b>	<b>85.15%</b>	<b>70.42%</b>

However, Council must note that the 84.32% excludes Mopani services (water and sewer) plus other sundry income.

## 6. BANK BALANCE

Name of institution	Cash in the Bank on 30 April 2026
ABSA	R 170,344,449.00

Council had a positive Bank Balance of R 170,344,449.00 at the end of April 2026

## 7. BANK RECONCILIATION

In progress

## 8. INVESTMENTS

### 8.1 LONG TERM INVESTMENTS

Name of institution	Maturity Date	Balance as of 30 April 2026
ABSA	26 June 2026	R 23 837 547.22
<b>TOTAL</b>		<b>R 23 837 547.22</b>

- 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	Account Type	Amount
ABSA	Call Account	45 000 000.00
ABSA	Call Account	40 000 000.00
STANDARD BANK	Call Account	30 000 000.00
STANDARD BANK	Call Account	30 000 000.00
INVESTEC	Call Account	50 000 000.00

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NEDBANK	Call Account	55 000 000.00
FNB	Call Account	25 000 000.00
FNB	Call Account	25 000 000.00
<b>Total</b>		<b>300 000 000.00</b>

The short-term investments of the municipality amounted to R 300 000 000.00 at the end of the month

## 9. LOAN MANAGEMENT

Greater Tzaneen Municipality has 5 loans with 3 different institutions.

COMPANY NAME	TIMING OF LOAN INTEREST PAYMENT	LOAN AMOUNT (PRINCIPAL DEBT RAISED AT INCEPTION)	INTEREST RATE PER ANNUM	DATE OF LOAN TAKEN	LOAN TERMINATION DATE	OPENING BALANCE 01 APR 2026	April 2026		CLOSING BALANCE AS AT 30 APR 2026
							CAPITAL	INTEREST	
DBSA	Monthly	41 000 000.00	6.75%	01/11/2010	31/10/2030	15 083 641.83	235 967.97	83 683.22	<b>14 847 673.86</b>
ABSA	Semi-Annually	25 140 000.00	11.66%	02/06/2011	02/06/2026	1 695 793.42	-	-	<b>1 695 793.42</b>
STD BANK	Semi-Annually	30 000 000.00	11.90%	30/11/2015	16/10/2025	-	-	-	-
DBSA	Quarterly	40 000 000.00	11.025%	01/10/2018	30/09/2028	15 791 197.50	-	-	<b>15 791 197.50</b>
DBSA	Quarterly	20 000 000.00	10.15%	01/10/2019	30/09/2028	7 730 684.34	-	-	<b>7 730 684.34</b>
DBSA	Quarterly	30 000 000.00	10.27%	01/10/2020	30/09/2028	12 614 507.72	-	-	<b>12 614 507.72</b>
<b>TOTAL</b>		<b>186 140 000.00</b>				<b>52 915 824.81</b>	<b>235 967.97</b>	<b>83 683.22</b>	<b>52 679 856.84</b>

Long-term loan expenditure paid for April 2026 is R 83 683.22

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## 10. CREDITORS AGE ANALYSIS

10.1 Sundry creditors not paid within 30 days as of 30 April 2026: None

10.2 Trade creditors: 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	32 005 883.45	108 606 688.30	7 791 321.08	1 764 128.76	9 595 847.59	- 16 157 807.86	143 606 061.32
30 days	10 911 527.30	20 024 731.61	2 973 239.53	659 150.53	3 900 238.01	1 097 157.85	39 566 044.83
60 days	10 092 245.31	15 504 836.59	2 912 031.24	599 385.58	3 229 826.19	1 037 469.32	33 375 794.23
90 days	9 799 948.34	18 044 674.41	2 819 995.43	581 368.23	3 074 640.17	997 358.34	35 317 984.92
120 days	9 577 084.46	18 029 113.07	2 781 821.13	573 089.44	3 059 658.89	1 084 974.60	35 105 741.59
120 days plus	440 382 223.58	427 929 618.28	179 273 148.60	37 249 303.36	187 977 668.55	60 254 886.94	1 333 066 849.31
<b>Balance</b>	<b>512 768 912.44</b>	<b>608 139 662.26</b>	<b>198 551 557.01</b>	<b>41 426 425.90</b>	<b>210 837 879.40</b>	<b>48 314 039.19</b>	<b>1 620 038 476.20</b>

The outstanding rates and service charges, includes Sundry Debtors of R 48 million.

The amount disclosed on Sundry Debtors current of negative R 16 million represents Sundry Debtors in credit, or advance payments.

The municipality is embarking on the following measures to enhance revenue collection:

- The municipality is enforcing credit control and debt collection policy and disconnect services for accounts in arrears
- Provide debt incentive for consumers who wishes to settle their accounts
- Data cleansing under way for purification of customer data, improve revenue collection measures
- Persuade government departments/ organ of state to bring their accounts in standing.

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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	10 552 631.00	3 961 489.00	3 114 004.00	3 076 615.00	57 989 368.86	78 694 107.86
BUSINESS	80 116 287.00	14 123 771.00	11 126 041.00	13 264 946.00	395 163 577.14	513 794 622.14
INDIVIDUALS	73 022 322.00	21 472 300.00	19 129 085.00	18 965 598.00	894 830 964.00	1 027 420 269.00
OTHER	25 847.00	8 488.00	8 422.00	10 850.00	75 871.00	129 478.00
<b>BALANCE</b>	<b>163 717 087.00</b>	<b>39 566 048.00</b>	<b>33 377 552.00</b>	<b>35 318 009.00</b>	<b>1 348 059 781.00</b>	<b>1 620 038 477.00</b>

## 11.3 INDIGENT REGISTRATION AND ACCESS TO BASIC ELECTRICITY

The number of indigents registered and verified, amounts to 21 104.

## 11.4 REVENUE PER SOURCE BILLING VERSUS CASH RECEIVED

REVENUE PER SOURCE	BILLING	CASH RECEIVED	VARIANCES
Property Rate + Interest	18 992 130	19 629 211	-637 081
Electricity	71 866 371	71 709 168	157 203
Water	3 473 049	2 295 958	1 177 091
Sewerage	644 716	560 275	84 441
Refuse Removal	2 844 602	1 874 253	970 349
Sundry Charges	9 386 947	8 778 074	608 873
<b>TOTAL</b>	<b>107 207 815</b>	<b>104 846 939</b>	<b>2 360 876</b>

The R104 million is regarded as April 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 (%)
2026/04/30	1 610 108 906.85	115 619 740.41	1 620 038 476.20	91%

## 12. CAPITAL PROJECTS

Project Name	Current Year Budget	Actual	% Spent	Progress
CFO-111_Purchase of critical office furniture	1 000 000.00	6 587 754.54	658.78%	Bulk purchase of Furniture is earmarked for third quarter
Rehabilitation of Dan Access road from R36 (Scrapyard) to D5011 (TEBA)	19 463 418.00	13 728 896.48	70.54%	The project is in the practical completion stage, and the contractor is busy with the snag list, edge beam, stone pitching, v-drain and cleaning of the site. Slow progress on site due to rain.
Upgrading of Topanama Access Road from gravel to paving	1 376 973.00	1 197 368.17	86.96%	The project is complete and on liability period
ESD-85_Upgrading of civic centre building	2 000 000.00		0.00%	Consultant is currently busy with the designs
Connections (Consumer Contribution)	10 000 000.00		0.00%	Connections
Lenyenye Street from gravel to paving	17 340 316.00	9 588 776.56	55.30%	The contractor has completed 3.1km of paving and The contractor is not on site. The outstanding work is laying of bricks, kerbs, and cleaning the site.
Paving of Thapane Street from gravel to paving	6 834 399.00	5 706 021.91	83.49%	The project is complete and on liability period
Rebuilding of Henley 11 kV line (5 km)	2 379 131.00	1 379 131.73	57.97%	Project Complete.

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Runnymede Sport Facility Phase 2	4 000 000.00	3 955 467.63	98.89%	Physical progress is at 12% against 8% time elapsed — marginally ahead of programme. Stadium roof installed and sports field earthworks commenced. Budget reduced from R5,000,000 to R4,000,000 at mid-year adjustment due to late project start and multi-year status. Remaining scope and funding to be carried into 2026/27.
Carports and Guardroom and painting, tiling and repairs to leaking roof	575 333.00		0.00%	
Installation of new 11kv switchgear	7 500 000.00	564 000.00	7.52%	Contractor appointed. Busy with sourcing of materials. Technical drawings submitted , 75% of the civil work completed
Streetlights (Tzaneen Town, Haernerstburg)	4 003 000.00		0.00%	
Rehabilitation of Streets in Letsitele	3 000 000.00	1 468 130.36	48.94%	Construction stage, recently appointed a contractor
G.I.S(Procurement of equipment)	2 000 000.00	599 000.00	29.95%	The service provider contract extended - busy with the procurement of ArcGIS pro
Rehabilitation of Lenyenye Internal Streets (Main street to Industrial Area, Stadium, Ithuseng to Main street via Police Station)	5 000 000.00	4 433 071.50	88.66%	Construction stage, recently appointed a contractor
SCADA Monitoring system	7 338 285.00		0.00%	Contractor Appointed. Busy with site surveying
Replace 11 kV and 33 kV Auto reclosers per annum	1 500 000.00		0.00%	X3 Completed (Lepelle water works TE281/1 and Champsis glen CG62 and MK1/40/1). RS 21 outstanding, awaiting outage to correct the installation
Rebuild 66 kV wooden line from Tzaneen to Tarentaalrand	9 135 999.00	2 801 413.11	30.66%	Busy with structure designs and Geotechnical assessment for foundations. Long lead material ordered.
Procurement of Network planning software	1 000 000.00		0.00%	Submitted bids did not meet the minimum required points after evaluation. Currently preparing for re-advertisement
Installing statistical metering system	500 000.00		0.00%	Contractor appointed. Awaiting long lead material

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Refurbishment of protection systems and panels in Main subs in phases	2 400 000.00	1 493 091.93	62.21%	Contractor appointed. Preliminary design approved. Busy with orders for long lead materials
Replacement of Box type 33kV Breakers in Main Substations in phases	1 000 000.00	906 897.00	90.69%	Installation completed
Replacement of Box type 33kV Breakers in Main Substations in phases	2 000 000.00		0.00%	Outage planned ( 16th May 2026)
Replacement of old metering boxes for SPU & LPU as per NRS 057	4 000 000.00	260 691.11	6.52%	Awaiting delivery of long lead materials
Maintenance management software	1 000 000.00		0.00%	The evaluation of the submitted bids is currently in progress. A demonstration session has been conducted with the bidders as part of the evaluation process.
Replair, Replace streetlights with the latest technology type	3 000 000.00		0.00%	Contractor appointed. Busy with sourcing of materials. Technical drawings submitted , 75% of the civil work completed
Upgrading of Tzaneen Ext. 13 internal streets from paving blocks to tar	2 000 000.00		0.00%	This is a multi-year project currently in the design review stage. Consequently, the budget was reduced from R7,000,000.00 to R2,000,000.00 to reallocate funds toward more immediate projects for the current financial year.
Reconstruction of Base layer and drainage structures,30mm q=asphalt Surfacing.	3 600 000.00		0.00%	Contractor appointed but to mobilise on site. No mid-year budget adjustments were made.
Rehabilitation of Lenyenye Internal Streets (Main street to Industrial Area, Stadium, lthuseng to Main street via Police Station)	5 500 000.00		0.00%	Physical progress is at 98%, with the project currently at practical completion stage. No budget adjustments were made during the mid-year review as the project remained within the original allocation.
Rehabilitation Voster street in Letsitele	2 000 000.00		0.00%	Refer to Rehabilitation of Streets in Letsitele for project progress update
Construction of Sleeping quarters and new kitchen	839 375.00	660 098.33	78.64%	Budget reduced following a revision to the building programme — reduced floor area resulted in lower quantities, confirmed during

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				procurement when market pricing exceeded the original estimate.
Construction of Sleeping quarters and new kitchen	1 292 934.00	128 234.78	9.92%	Budget increased from R1,000,000 to R1,292,934 following a revision to the building programme — increased floor area resulted in higher quantities, confirmed during procurement when market pricing exceeded the original estimate.
Township Establishments	4 000 000.00	1 565 721.26	39.14%	The projects are on Second Phases and in progress
Electrical Infrastructure Fencing	446 734.00	388 465.00	86.96%	Project completed
Electrical Capital Tools	937 666.00		0.00%	2xEarth Resistance Tester procured. Busy with procurement of compaction tester and Battery Test Systems and Linesman Tools
Purchase of IT Equipment	7 587 026.00	2 198 529.61	28.98%	Appointed SP at the end of March 2026, the significant expenditure will be recorded from end of April 2026
Paving of Khetoni Access Street	1 481 879.00	1 277 285.99	86.19%	Preliminary design report approved and engineers submitted detailed design report and present the report on the 18/05/2026.
Installation of 11x Highmast at (Ward 6,10,19,20,22,23,25,30,31,33 & 34)	10 000 000.00	5 825 029.53	58.25%	13 High Mast Lights installed, Awaiting installation of Electricity connection by Eskom to energize the High Mast Lights.
Rehabilitation on internal streets in Tzaneen (3rd Avenue, 2nd Avenue, Hospital and Middle Streets)	6 900 000.00	924 286.80	13.40%	
Alcohol breathe analyser	250 000.00		0.00%	Procurement stage
Rehabilitation of Antimony and Plantina Streets in Tzaneen New Industrial	5 300 000.00	3 725 003.10	70.28%	
Arc protection fo all indoor switchingg station	1 000 000.00		0.00%	Contractor appointed. Busy arranging project handover
Bush cutters, blower, woodchipper	800 000.00		0.00%	Appointment done, waiting for delivery
Tzaneen CTM and Lifestyle Intercection	500 000.00		0.00%	Recently appointed a service provider

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Construction Joppie Sport Facility	5 000 000.00	5 463 870.29	109.28%	Contractor is currently on Combi courts 98%, Change room 88%, ablution facilities 75 %, High Mast light 97%, Borehole 100%, Septic tank 80%, Water tank 100%, Spectator benches 57% and Fencing 57%
Welcome to Tzaneen beautification Garden entrances	800 000.00		0.00%	Appointment is done and now project is waiting Road Agency Limpopo approval, for the work to start.
Concrete verges for Agatha cemetery	300 000.00	258 852.17	86.28%	Completed
Extension of civic centre building	2 000 000.00		0.00%	
Installing of Quality of Supply recorders	500 000.00		0.00%	Busy with the procurement of a contractor. Awaiting appointment of service provider.
Introduction of Paving Street Names Markings	500 000.00		0.00%	Procurement stage
Rehabilitation of Lenyenye Stadium	3 000 000.00	1 354 749.69	45.16%	
Rehabilitation of Nkowankowa Internal Streets (Ntshunxeko, Ntwanano, Khanimambo, Basani and Chivirikane)	5 500 000.00	5 333 622.71	96.97%	Physical progress is at 98% — project is at practical completion stage. Budget increased following scope confirmation and procurement, where market rates exceeded the original estimate. Adjustment formally captured during the mid-year budget review
Construction of Petanenge Pedestrian Crossing Bridge	3 900 000.00	2 268 139.53	58.16%	
Rehabilitation of Plantation Street in Tzaneen Old Industrial	7 000 000.00		0.00%	Appointed service provider and the project is at construction stage
Purchase of Chief Whip's Vehicle	700 000.00		0.00%	Procurement stage through transversal contract
Rebuilding Eiland 33kV Line (5.5km)	2 000 000.00	1 219 903.19	61.00%	Construction at 67%. Busy with the construction of MV structures. Additional scope added
Rebuilding of Duiweskloof 33 kv line (5km)	1 493 891.00	1 443 892.44	96.65%	Project Completed
Refurbishment of Dannie Joubert Street	400 000.00		0.00%	
Construction of new ablution block in Letsitele Library	250 000.00		0.00%	Appointed a service provider recently and the project is at the construction stage

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Replacement of old knife type Isolators	500 000.00	499 013.48	99.80%	Installation completed
New firearms	250 000.00		0.00%	Procurement stage
Replacement of old/ faded road signs	700 000.00		0.00%	Procurement stage
Ride-on lawn mowers for stadium and side walks	800 000.00		0.00%	Appointed and waiting delivery
Construction of Speed Humps in Tzaneen Area	1 000 000.00		0.00%	No adjustment made during mid-year review. Budget remains at R1 000 000.
Purchase of Speed Law Enforcement Camera	400 000.00		0.00%	Procurement stage
Swimming pool upgrade	500 000.00		0.00%	Appointed and waiting start of the project
Upgrading of Access Street from Serutung to Malengenge from Gravel to Paving	31 695 611.00	21 009 584.19	66.29%	Contractor currently completes 3km earthworks, 2.2km roadbed, 1.8km of selected layer and subbase 1.4km. Slow progress due to underground water on site.
Install a 2MVA transformer to increase capacity	6 053 265.00		0.00%	Contractor appointed. Transformer drawings reviewed and approved. Busy with geotechnical investigations and approval for additional space.
Upgrading of Nkowakowa Section B & D Streets from Gravel to Paving	32 000 000.00	21 936 555.16	68.55%	The contractor currently completed 1.5km earthworks, 1.3km roadbed and 1.3 stormwater drains. Slow progress due to underground water on site.
Installations of new workstation counters at all cashiers at main building	800 000.00		0.00%	Bid committees sat and waiting for award
Extension of Cement Store at Stores Tzaneen for redundant assets - 104 square meters	800 000.00	1 871 436.60	233.93%	
Construction of Leretjeng Sports Ground_Own Funding	1 575 698.00	1 303 861.29	82.75%	
Upgrading of Thapane Streets from Gravel to Paving	1 924 302.00		0.00%	
Upgrading of Topanama Street from Gravel to Paving	2 499 999.00	1 061 185.52	42.45%	The project is complete and on liability period

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Construction of New ablution facility 4X male and female toilet. Painting of existing wall, access gate and replacing tiles	378 764.00	347 983.83	91.87%	
Construction of New ablution block	1 177 250.00	965 321.61	82.00%	
Installation for smoke detectors in municipal buildings	1 080 000.00		0.00%	Consultants have been appointed and are currently engaged in design development
New Petanenge Pedestrian Crossing Bridge	4 798 362.00		0.00%	
New Tlhabine Pedestrian Bridge	2 086 341.00	1 165 286.23	55.85%	
New Rummymede Sport Facility Phase 2	4 825 522.00		0.00%	Construction stage, expenditure to be recorded from April 2026
Maintenance of Storm Water Drainage System at Thako to Sefolwe Roads	78 995.00		0.00%	
Maintenance of Storm Water Drainage System at Sebone School Road	52 000.00		0.00%	Savings and the funds will be reallocated
Management of Pulaneng School Road	3 558 467.00	2 536 710.00	71.29%	
Management of Mopye Road	3 351 948.00	3 240 844.88	96.69%	
Upgrading of Access Streets from Serututung to tickyline from Gravel to Paving	1 000 000.00	869 565.22	86.96%	Preliminary design report approved and engineers submitted detailed design report and present the report on the 18/05/2026.
Management of Mopye Road OWN FUNDING	4 800 000.00		0.00%	
Installation of streetlights from R71 Prison to Adshade Bridge	1 650 000.00		0.00%	Contractor appointed and project handover done.
Replacement of 60MVA 132/66/33kV Transformer 2 at Tarentaalrand	2 000 000.00		0.00%	Busy design and draft technical specification submitted
Rehabilitation of Dan Access Road from R36 (Scrapyard) to D5011 (TEBA) OWN FUNDING	500 000.00		0.00%	MIG project- Top up during adjustment budget to cover consulting fees
Rehabilitation of Streets in Tzaneen Town	15 000 000.00	10 608 482.32	70.72%	
Rehabilitation of Streets in Nkowankowa	2 000 000.00		0.00%	New project added at mid-year adjustment following storm damage identified during post-rain assessments in January 2026. Funded through reallocation from the operational budget.

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Rehabilitation of Streets in Lenyenye	2 000 000.00		0.00%	New project added at mid-year adjustment following storm damage identified during post-rain assessments in January 2026. Funded through reallocation from the operational budget.
Purchase of Mini Bus	1 500 000.00		0.00%	Procurement stage through transversal contract
Msiphane Taxi Road Culvert Bridges (2No.)_OWN FUNDING	190 000.00		0.00%	MDRG funding was insufficient to cover the full project scope. The R190,000 own funding allocation was introduced to bridge the shortfall and enable implementation.
Construction Joppie Sport Facility_ OWN FUNDING	2 000 000.00		0.00%	Top up with own funding, construction stage
Mavele Cemetry Road Culvert Bridge	4 090 000.00		0.00%	Recently received disaster grant, consultants appointed to assist with designs
Dan Ext to Mokgolobotho RDP Road Culvert Bridge	3 270 000.00		0.00%	
Nkomaneng Culvert Bridge	5 460 000.00		0.00%	
Msiphane Taxi Road Culvert Bridges (2No.)	7 180 000.00		0.00%	
Renewal Repairs and maintenance of Bulk meters and replace current transformers & meter panel Tarentaalrand	1 500 000.00		0.00%	
Airfield fencing	-	16 926.13	0.00%	
Concrete palisade fence at Lenyenye cemetery		246 923.82		
<b>Total</b>	<b>364 152 883.00</b>	<b>156 385 076.73</b>	<b>42.94%</b>	

- Most of the budgeted projects are currently at the procurement stage, as the municipality is still in the early part of the financial year. Consequently, some projects have not yet recorded any expenditure.

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## 13. EXPENDITURE PER ITEM

Expenditure By Type	Original Budget	Adjustment Budget	Sum of Expenditure	% Spent
Employee related costs	490 669 990	490 657 545	376 592 318	76.75%
Remuneration of councillors	31 414 296	31 414 296	26 325 674	83.80%
Debt impairment				0.00%
Depreciation & asset impairment	125 251 665	125 251 665	94 114 706	75.14%
Finance charges	12 354 069	12 355 019	6 140 730	49.70%
Bulk purchases - electricity	763 382 880	763 382 880	534 468 120.71	70.01%
Inventory consumed	106 642 852	136 129 199	63 169 142	46.40%
Contracted services	117 877 376	136 491 876	100 461 110	73.60%
Transfers and subsidies	39 774 048	34 924 048	17 068 488	48.87%
Operational costs	206 024 171	207 515 499	127 779 788	61.58%
Irrecoverable debts written off				0.00%
<b>Total Expenditure</b>	<b>1 893 391 347</b>	<b>1 938 122 027</b>	<b>1 346 120 076</b>	<b>69.45%</b>

The actual operational expenditure represents 69.45% of the budgeted operational expenditure and the expenditure for debt impairment will be determined at the reporting period.

## 14. LIST OF PROPERTY LEASED FROM THE MUNICIPALITY

14.1 As per attached ANNEXURE A

## 15 Supply Chain Management

15.1 Deviation orders processed. None

15.2 Variation order. None

15.3 Orders processed: ATTACHED AS ANNEXURE B

# APRIL FINANCIAL REPORT

## 15.4 Cancelled Orders. NONE

## 15.5 Quotations considered by Bid evaluation committee.

NO	Bid No	Description of goods & services	Closing Date	BEC Date	User Dept.
1	SCMUQ 13/2026	SUPPLY AND DELIVERY OF CONFERENCE BAGS AND BUCKET HATS	2026/04/07	2026/04/10	CORPORATE SERVICES
2	SCMUQ 14/2026	SUPPLY AND DELIVERY OF CONFERENCE GOLF SHIRTS	2026/04/07	2026/04/10	CORPORATE SERVICES
3	SCMUQ 10/2026	SUPPLY AND DELIVERY OF TRAFFIC SIGNS	2026/04/07	2026/04/23	ENGINEERING SERVICES
4	SCMUQ 12/2026	SUPPLY AND DELIVERY OF ANNUAL COMPLIANCE	2026/04/20	2026/04/28	COMMUNITY SERVICES

## 15.6 Bids considered by Bid evaluation committee.

NO	Bid No	Description of goods & services	Closing Date	BEC Date	User Dept.
1	SCMU 14/2026	APPOINTMENT OF A SERVICE PROVIDER FOR WARD COMMITTEE CONFERENCE ACCOMODATION AND PACKAGE FOR 400 PEOPLE	2026/04/03	2026/04/10	Corporate Services
2	SCMU 11/2026	APPOINTMENT OF A SERVICE PROVIDER FOR SUPPLY AND DELIVERY OF THREE-PHASE POWER QUALITY RECORDERS	2026/03/20	2026/04/15	Electrical engineering
3	SCMU 34/2025	PROVISION OF METER READING, DISCONNECTION AND RECONNECTIONS SERVICES FOR THE PERIOD OF THREE (03) YEARS AT GTM	2025/11/24	2026/04/23	Budget and Treasury

## 15.7 Bids considered by Bid specification committee.

NO	Bid No	Description of goods & services	Specification Date	Approval date	Project Manager
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1	SCMU 17/2026	PROVISION OF AN AUTOMATED METER READING SYSTEM (AMR) AND CUSTOMER WEB PORTAL FOR LARGE POWER USERS' ELECTRICITY METERS FOR A PERIOD OF 36 MONTHS	2026/04/15	2026/04/15	Ms R Viljoen
2	SCMU: 14/2022 Re-Advert	REQUEST FOR PROPOSALS DEVELOPMENT OF MUNICIPAL-OWNED PROPERTY: 2994, 2995, 2996, 2997, 2998 AND 2999 EXTENSION 54, AQUA AVENUE	2026/04/13	2026/04/13	Mr B.M Mathebula
3	SCMU 16/2026	MAINTENANCE OF TRAFFIC LIGHTS, LIFTS, AND DIESEL GENERATORS AT GREATER TZANEEN MUNICIPALITY FOR THE PERIOD OF 36 MONTHS	2026/04/15	2026/04/15	Mr B Tshawe
4	SCMU 15/2026	PROVISION OF WASTE MANAGEMENT SERVICES IN LENYENYE WASTE SERVICE AREA (LITTER PICKING, KERBSIDE COLLECTION & TRANSPORTATION OF (G) WASTE) IN GREATER TZANEEN MUNICIPALITY FOR PERIOD OF 36 MONTHS	2026/04/01	2026/04/01	Ms M Machumele
5	SCMU 26/2025 RE-ADVERT	REQUEST FOR PROPOSALS FOR THE PROVISION OF LEASED OFFICE SPACE AND PARKING FACILITIES FOR GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF THREE YEARS	2026/04/16	2026/04/16	Ms M Nkwinika
6	SCMU 42/2025 RE-ADVERT	APPOINTMENT OF A SERVICE PROVIDER TO CONDUCT VERIFICATION OF CANDIDATES' PERSONAL CREDENTIALS FOR A PERIOD OF 36 MONTHS AT GTM	2026/04/16	2026/04/16	Mr T Selowa

## 15.8 Quotations considered by Bid Specification committee.

NO	Bid No	Description of goods & services	Specification Date	Approval date	Project Manager
1	SCMUQ 10/2026	SUPPLY AND DELIVERY OF TRAFFIC LIGHTS	2026/04/10	2026/04/10	Community Services

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2	SCMUQ 12/2026	PROCUREMENT OF ANNUAL COMPLIANCE	2026/04/10	2026/04/10	Engineering Services
3	SCMUQ 18/2026	CONFERENCE VENUE HIRE - AGRI EXPO	2026/04/10	2026/04/10	PED

## 15.9 Bids closed.

NO	BID NO	DESCRIPTION	CLOSING DATE
1	SCMU 14/2026	APPOINTMENT OF A SERVICE PROVIDER FOR WARD COMMITTEE CONFERENCE ACCOMODATION AND PACKAGE FOR 400 PEOPLE	2026/04/03
2	SCMU 13/2026	REQUEST FOR PROPOSALS FOR COMPUTERIZED MAINTENANCE MANAGEMENT SOFTWARE FOR A PERIOD OF 36 MONTHS	2026/04/06

## 15.10 Quotations closed.

NO	Bid No	Description	Closing date
1	SCMUQ 10/2026	SUPPLY AND DELIVERY OF TRAFFIC LIGHTS	2026/04/20
2	SCMUQ 12/2026	PROCUREMENT OF ANNUAL COMPLIANCE	2026/04/20
3	SCMUQ 18/2026	CONFERENCE VENUE HIRE - AGRI EXPO	2026/04/20
4	SCMUQ 02/2026 RE	RE ADVERT SUPPLY AND DELIVERY OF FIREARMS AMMUNITION AND ACCESSORTIES	2026/04/30

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5	SCMUQ 14/2026	SUPPLY AND DELIVERY OF CONFERENCE GOLF SHIRTS	2026/04/07
6	SCMUQ 13/2026	SUPPLY AND DELIVERY OF CONFERENCE BAGS AND BUCKET HATS	2026/04/07
7	SCMUQ 10/2026	SUPPLY AND DELIVERY OF TRAFFIC SIGNS	2026/04/07
8	SCMUQ 11/2026	SUPPLY AND DELIVERY OF BREATHALYSERS FOR TRAFFIC OFFICER	2026/04/07

## 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.
1	SCMU 04/2026	SUPPLY, INSTALLATION AND UPGRADING OF NEW COUNTERS AT VEHICLE LICENSING AND FINANCE DEPARTMENT MAIN BUILDING	2026/02/13	2026/04/01	AWARDED	COMMUNITY SERVICES
2	SCMU 10/2025	PANEL OF FINANCIAL GOVERNANCE ADVISORY SERVICES FOR THE PERIOD OF 36 MONTHS IN THE GREATER TZANEEN MUNICIPALITY	2026/03/09	2026/04/01	AWARDED	BUDGET AND TREASURY
3	SCMU 37/2025	PANEL OF INTERNAL AUDIT PROFESSIONAL SERVICE PROVIDERS FOR A PERIOD OF (3) YEARS	2026/01/22	2026/04/01	AWARDED	MUNICIPAL MANAGER
4	SCMU 14/2026	APPOINTMENT OF SERVICE PROVIDER FOR WARD COMMITTEE CONFERENCE ACCOMODATION	2026/04/03	2026/04/01	AWARDED	BUDGET AND TREASURY

## 15.12 QUOTATIONS AWARDED BY CFO: None

## 15.13 BIDS AWARDED BY ACCOUNTING OFFICER: None

## 15.14 Bids advertised.

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NO	Bid No	Description	Municipal Notice board	Municipal Website	I-tender CIDB	Local media	National media	e-tender	Date of advert
1	SCMU 26/2025 Re-advert	PROVISION OF LEASED OFFICE SPACE AND PARKING FACILITIES FOR GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF THREE YEARS	Yes	Yes	No	Yes	Yes	Yes	2026/04/24
2	SCMU 42/2025 Re-advert	APPOINTMENT OF A SERVICE PROVIDER TO CONDUCT VERIFICATION OF CANDIDATES' PERSONAL CREDENTIALS FOR A PERIOD OF 36 MONTHS AT GTM	Yes	Yes	No	Yes	Yes	Yes	2026/04/24
3	SCMU 17/2026	PROVISION OF AN AUTOMATED METER READING SYSTEM (AMR) AND CUSTOMER WEB PORTAL FOR LARGE POWER USERS' ELECTRICITY METERS FOR A PERIOD OF 36 MONTHS	Yes	Yes	No	Yes	Yes	Yes	2026/04/24
4	SCMU 15/2026	PROVISION OF WASTE MANAGEMENT SERVICES IN LENYENYE WASTE SERVICE AREA (LITTER PICKING, KERBSIDE COLLECTION & TRANSPORTATION OF (G) WASTE) IN GREATER TZANEEN MUNICIPALITY FOR PERIOD OF 36 MONTHS	Yes	Yes	No	Yes	Yes	Yes	2026/04/10

## 15.15 Quotations advertised.

NO	Bid No	Description	Municipal Notice board	Municipal Website	I-tender CIDB	Local media	National media	e-tender	Date of advert
1	SCMUQ 10/2026	SUPPLY AND DELIVERY OF TRAFFIC LIGHTS	YES	YES	NO	NO	NO	NO	2026/04/13

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2	SCMUQ 12/2026	PROCUREMENT OF ANNUAL COMPLIANCE	YES	YES	NO	NO	NO	NO	2026/04/13
3	SCMUQ 18/2026	CONFERENCE VENUE HIRE - AGRI EXPO	YES	YES	NO	NO	NO	NO	2026/04/14
4	SCMUQ 02/2026 RE	RE ADVERT SUPPLY AND DELIVERY OF FIREARMS AMMUNITION AND ACCESSORTIES	YES	YES	NO	NO	NO	NO	2026/04/22

## 16 AUDIT ACTION PLAN

The Municipality received an unqualified audit opinion for 2024/2025 financial year. An audit action plan is in process of the implementation, and the ASC was held in March 2026 monitor progress. 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	Recovered	Written Off	Condoned	Closing balance
MM						
Corporate Serv.						
Comm						
BTO	27 566 857					<b>27 566 857</b>

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PED						
Electrical Servi.						
Engineering Serv.		R 4 590				R4 590
<b>Total</b>	<b>27 566 857</b>	<b>R 4 590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27 571 447</b>

The fruitless and wasteful expenditure incurred during the month of April amounts to R 4 590.00

## 18 IRREGULAR EXPENDITURE

Department	Opening Balance	Addition: Current	Written Off	Condoned	Closing balance
MM					-
Corporate Serv.	-	-			-
Comm	108 083.51	-			108 083.51
BTO	-	-			-
PED	-	-			-
Electrical Servi.	7 935 089.34	32 952.32			7 968 041.66
Engineering Serv.	40 769 714.82	-			40 769 714.82
<b>Total</b>	<b>48 812 887,67</b>	<b>32 952.32</b>	<b>-</b>	<b>-</b>	<b>48 845 839,99</b>

There were no Irregular expenditure incurred during the month of April 2026.

The cumulative irregular expenditure to date is **R6 561 757.99**. This expenditure relates to long-term contracts that were appointed in prior years. The contracts were deemed to be irregular appointments due to non-compliance with supply chain management process and mostly relates to bids not advertised within number of prescribed days. Majority of the contracts have lapsed.

# APRIL FINANCIAL REPORT

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## 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
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