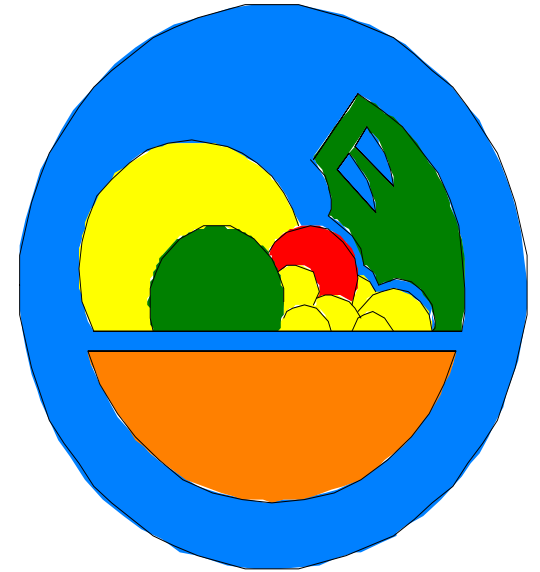




***GREATER TZANEEN
MUNICIPALITY***

***JULY 2026/2027
FINANCIAL REPORT***



JULY FINANCIAL REPORT

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1. BUDGET PERFORMANCES

1.1 OPERATING EXPENDITURE V/S CAPITAL EXPENDITURE

Description	Allocation	July	YTD Expenditure	%YTD Expenditure	% YTD Target
Operating Expenditure	2 106 030 478	66 745 716	66 745 716	3.17%	8.33%
Capital Expenditure	308 346 150	6 420 644	6 420 644	2.08%	8.33%
TOTAL EXPENDITURE	2 414 376 628	73 166 360	73 166 360	3.02%	8.33%

OPERATIONAL EXPENDITURE

The actual operational expenditure represents 3.17 %, 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 July 2026 amounts to R 6 420 644 which represent 2.08%.

1.2 SALARIES

Description	Allocation	July	YTD Expenditure	%YTD Expenditure	% YTD Target
Employee Related Cost	550 136 184	42 641 963	42 641 963	7.75%	8.33%
TOTAL	550 136 184	42 641 963	42 641 963	7.75%	8.33%

JULY FINANCIAL REPORT

1.3 OVERTIME

Department	Allocation	July	YTD Expenditure	%YTD Expenditure	% YTD Budget
Municipal Manager					
Executive & Council/Special Projects	103 809			0.00%	8.33%
Office of the Municipal Manager/Office of the Mayor#Administration	43 586			0.00%	8.33%
Office of the Municipal Manager/Office of the Municipal Manager#Administration	20 396			0.00%	8.33%
Office of the Municipal Manager/Strategic Support#Performance Management	72 859			0.00%	8.33%
Planning and Economic development					8.33%
Property Valuation				0.00%	8.33%
Strategic Town Planning				0.00%	8.33%
Tourism and LED: SME	9 158			0.00%	8.33%
Town Planning Administration				0.00%	8.33%
Budget and Treasury					8.33%
Budget and Treasury/Administration Finance	2 740	0	0	0.00%	8.33%
Budget and Treasury/Expenditure Management	603 927	54 959	54 959	9.10%	8.33%
Budget and Treasury/Financial Services and Reporting	301 256	2 807	2 807	0.93%	8.33%
Budget and Treasury/Revenue Management	355 348	58 440	58 440	16.45%	8.33%
Budget and Treasury/Stores	257 176	26 867	26 867	10.45%	8.33%
Budget and Treasury/Supply Chain Management	164 820	27 414	27 414	16.63%	8.33%
Corporate Services					8.33%
Corporate Services/CORPORATE SERVICES	436 718	65 852	65 852	15.08%	8.33%
Corporate Services/Employee Performance Management				0.00%	8.33%
Corporate Services/Human Resources	102 244	34 608	34 608	33.85%	8.33%
Corporate Services/Media Communications	281 873	49 776	49 776	17.66%	8.33%
Corporate Services/Networking and Security	50 486	0	0	0.00%	8.33%

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Corporate Services/PUBLIC PARTICIPATION & PROJECT SUPPORT	225 516	55 416	55 416	24.57%	8.33%
Engineering Services					8.33%
Engineering Services/Building Control, Maintenance and Fleet Management	265 024	72 608	72 608	27.40%	8.33%
Engineering Services/Housing					8.33%
Engineering Services/ROADS & STORMWATER MANAGEMENT	1 422 531	240 870	240 870	16.93%	8.33%
Community Services					8.33%
Community Services/Administration transport, safety, security	2 964			0.00%	8.33%
Community Services/Environmental Management	0	1 597	1 597	0.00%	8.33%
Community Services/Libraries					8.33%
Community Services/Licensing	1 386 653	206 286	206 286	14.88%	8.33%
Community Services/Pollution Control	1 840 798	263 596	263 596	14.32%	8.33%
Community Services/Public Toilet Management	506 147	69 106	69 106	13.65%	8.33%
Community Services/Rural Waste Management	2 780 240	385 509	385 509	13.87%	8.33%
Community Services/Safety and Security	812 197	127 407	127 407	15.69%	8.33%
Community Services/Sports, Art and Culture	916 572	179 152	179 152	19.55%	8.33%
Electrical Engineering					8.33%
Electrical Engineering/Customer and Retail Services	260 599	15 544	15 544	5.96%	8.33%
Electrical Engineering/Electrical Planning and Projects	1 801 770	179 499	179 499	9.96%	8.33%
Electrical Engineering/Operations and Maintenance	3 201 282	344 747	344 747	10.77%	8.33%
Total	18 228 689	2 462 060	2 462 060	13.51%	8.33%

The salary cost including social contributions represents 7.75% of the budget. An amount of R 2 462 060 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	July	YTD Expenditure	%YTD Expenditure	% YTD Target
Remunerations of Councillors	33 613 293	2 633 867	2 633 867	7.84%	8.33%
TOTAL	33 613 293	2 633 867	2 633 867	7.84%	8.33%

2. GRANTS AND SUBSIDIES RECEIVED

Description	Allocation	Adjustment Budget	Rollover	July Receipt	YTD receipt	%YTD Receipt
EQUITABLE SHARE	549 512 000.00	549 512 000.00	-			0.00%
MIG	118 817 000.00	118 817 000.00	-	32 412 000.00	32 412 000.00	27.28%
FMG	2 100 000.00	2 100 000.00	-	-		0.00%
EPWP	5 211 000.00	5 211 000.00	-	-		0.00%
INEP	28 141 000.00	28 141 000.00	-	10 526 000.00	10 526 000.00	37.40%
TOTAL	703 781 000	703 781 000	0	42 938 000	42 938 000	6.10%

3 PERFORMANCE ON CONDITIONAL GRANTS

Description	Budget	Rollover	July Spending	YTD receipt	YTD spent	Total unspent/overspent	% Spent from receipt
MIG	118 817 000.00		5 226 792.39	32 412 000.00	5 226 792.39	27 185 207.61	16.13%
FMG	2 100 000.00		66 843.54	-	66 843.54	- 66 843.54	0.00%
EPWP	5 211 000.00		685 542.00	-	685 542.00	- 685 542.00	0.00%
INEP	28 141 000.00			10 526 000.00		10 526 000.00	0.00%
TOTAL	154 269 000.00	-	5 979 177.93	42 938 000.00	5 979 177.93	36 958 822.07	13.93%

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

4 REVENUE BILLED FROM SERVICES CHARGES

Description	Original Budget	July Billing	YTD Billing	% YTD Billing	% YTD Target
Property Rates	223 106 488	19 543 948	19 543 948	8.76%	8.33%
Electricity	1 307 615 196	105 885 019	105 885 019	8.10%	8.33%
Solid Waste	48 980 000	4 382 790	4 382 790	8.95%	8.33%
TOTALS	1 579 701 684	129 811 757	129 811 757	8.22%	8.33%

5. REVENUE COLLECTED FROM SERVICES CHARGES

Description	Original Budget	July Receipt	YTD Billing	YTD receipt	%YTD Receipt Per Billing	% YTD Receipt Per Budget
Property Rates	223 106 488	10 375 045	19 543 948	10 375 045	53.09%	4.65%
Electricity	1 307 615 196	74 580 986	105 885 019	74 580 986	70.44%	5.70%
Solid Waste	48 980 000	2 428 860	4 382 790	2 428 860	55.42%	4.96%
TOTALS	1 579 701 684	87 384 891	129 811 757	87 384 891	67.32%	5.53%

However, Council must note that the 67.32% excludes Mopani services (water and sewer) plus other sundry income.

6. BANK BALANCE

Name of institution	Cash in the Bank on 31 July 2026
ABSA	R 466,225,395.33

Council had a positive Bank Balance of R 466,225,395.33 at the end of July 2026

7. BANK RECONCILIATION

In progress

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8. INVESTMENTS

8.1 LONG TERM INVESTMENTS

Name of institution	Maturity Date	Balance as of 31 July 2026
ABSA	26 June 2026	R 24 181 666,57
TOTAL		R 24 181 666,57

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

8.2 SHORT TERM INVESTMENTS

The municipality had no short-term investments at the end of the July 2026

9. LOAN MANAGEMENT

Greater Tzaneen Municipality has 5 loans with 3 different institutions.

COMPAN Y NAME	TYPE OF LOAN	TIMING OF LOAN INTERES T PAYMENT	LOAN AMOUNT (PRINCIPAL DEBT RAISED AT INCEPTION)	DATE OF LOAN TAKEN	LOAN TERMINATIO N DATE	OPENING BALANCE 01 JULY 2026	JULY 2026		CLOSING BALANCE AS AT 30 JULY 2027
							CAPITAL	INTEREST	
DBSA	ANNUITY	Monthly	41 000 000.00	01/11/2010	31/10/2030	14 374 445.04	237 244.27	82 406.92	14 137 200.77
ABSA	ANNUITY	Semi-Annually	25 140 000.00	02/06/2011	02/06/2026	-	-	-	-
STD BANK	10 yrs STOCK	Semi-Annually	30 000 000.00	31/11/2015	16/10/2025	-	-	-	-
DBSA	R 40 Mil	Quarterly	40 000 000.00	01/10/2018	30/09/2028	14 396 721.26	-	-	14 396 721.26
DBSA	R 20 Mil	Quarterly	20 000 000.00	01/10/2019	30/09/2028	7 041 146.01	-	-	7 041 146.01
DBSA	R 30 Mil	Quarterly	30 000 000.00	01/10/2020	30/09/2028	11 490 946.46	-	-	11 490 946.46
TOTAL			186 140 000.00			47 303 258.77	237 244.27	82 406.92	47 066 014.50

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Long-term loan expenditure paid for July 2026 is R 82 406.92

10. CREDITORS AGE ANALYSIS

Creditors are paid within 30 days

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	33 605 883.09	145 790 068.18	7 899 837.40	2 653 576.65	13 948 177.09	- 12 099 862.95	191 797 679.46
30 days	8 570 806.23	16 605 787.91	2 409 753.42	554 975.16	3 088 420.71	1 367 494.90	32 597 238.33
60 days	10 512 429.26	16 369 993.54	2 913 040.02	631 550.41	3 448 836.06	1 083 401.82	34 959 251.11
90 days	10 060 708.77	14 782 896.51	2 841 780.22	605 540.53	3 184 713.25	1 095 934.75	32 571 574.03
120 days	9 916 528.78	14 686 938.90	2 808 286.09	601 110.22	3 561 697.15	1 016 326.83	32 590 887.97
120 days plus	457 359 375.27	419 128 239.30	183 790 459.11	38 168 146.63	192 713 078.51	61 780 433.30	1 352 939 732.12
Balance	440 577 921.65	471 776 390.63	167 222 840.40	43 168 372.27	193 037 431.89	32 003 532.69	1 677 456 363.02

The outstanding rates and service charges, includes Sundry Debtors of R 32 million.

The amount disclosed on Sundry Debtors current of negative R 12 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	14 260 096.00	4 230 370.00	4 680 821.00	4 331 544.00	149 492 886.00	176 995 717.00
BUSINESS	107 963 336.00	10 257 678.00	10 358 673.00	10 082 809.00	303 461 964.00	442 124 460.00
INDIVIDUALS	74 724 700.00	16 952 570.00	19 003 260.00	17 444 193.00	921 047 130.00	1 049 171 853.00
OTHER	317 435.00	107 929.00	142 873.00	142 431.00	8 453 665.00	9 164 333.00
BALANCE	197 265 567.00	31 548 547.00	34 185 627.00	32 000 977.00	1 382 455 645.00	1 677 456 363.00

11.3 INDIGENT REGISTRATION AND ACCESS TO BASIC ELECTRICITY

The number of indigents registered and verified, amounts to 22126

11.4 REVENUE PER SOURCE BILLING VERSUS CASH RECEIVED

REVENUE PER SOURCE	BILLING	CASH RECEIVED	VARIANCES
Property Rate + Interest	19 543 948	10 375 045	9 168 903
Electricity	101 779 556	74 580 986	27 198 570
Water	7 118 585	2 211 579	4 907 006
Sewerage	1 471 630	433 808	1 037 821
Refuse Removal	2 802 938	2 428 860	374 079
Sundry Charges	5 985 893	2 540 470	3 445 424
TOTAL	138 702 550	92 570 747	46 131 803

The R92 million is regarded as July 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 (%)
31 July 2026	1 623 262 700.14	146 786 918.24	1 677 456 363.02	63%

12. CAPITAL PROJECTS

Project Name	Current Year Budget	Actual	% Spent	Progress
CFO-111_Purchase of critical office furniture	1 000 000.00	1 599.00	0.16%	
ESD-85_Upgrading of civic centre building	3 000 000.00	-	0.00%	
Connections (Consumer Contribution)	10 000 000.00	-	0.00%	
Upgrading of Access Street at Lenyenye from gravel to paving	3 500 000.00	-	0.00%	
Rebuilding of Hotel / Stanford Lake College 11 kV line (5 km)	1 000 000.00	-	0.00%	
Runnymede Sport Facility Phase 2	12 000 000.00	1 918 610.20	15.99%	
Installation of new 11kv switchgear	500 000.00	-	0.00%	
Rehabilitation of Streets in Letsitele	2 000 000.00	-	0.00%	
G.I.S(Procurement of equipment)	1 500 000.00	-	0.00%	
SCADA Monitoring system	10 000 000.00	-	0.00%	
Replace 11 kV and 33 kV Auto reclosers per annum	1 500 000.00	-	0.00%	
Rebuild 66 kV wooden line from Tzaneen to Tarentaalrand	7 000 000.00	2 217 502.00	31.68%	Steel structure delivered. Busy preparing foundations
Installing statistical metering system	900 000.00	-	0.00%	

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Refurbishment of protection systems and panels in Main subs in phases	4 300 000.00	-	0.00%	
Refurbishment of obsolete protection systems and panels in Main subs in phases	3 500 000.00	-	0.00%	
Replacement of old knife type Isolators	1 000 000.00	-	0.00%	
Replacement of old metering boxes for SPU & LPU as per NRS 057	3 000 000.00	-	0.00%	
Install a 5MVA transformer to increase capacity	3 000 000.00	-	0.00%	
Rebuilding of 11 kv lines	1 000 000.00	-	0.00%	
Rebuilding of 11 kv lines	1 000 000.00	-	0.00%	
Upgrading of Tzaneen Ext. 13 internal streets from paving blocks to tar	6 500 000.00	-	0.00%	
Erection of concrete palisade fence at Lenyenye cemetery	1 500 000.00	-	0.00%	
Township Establishments	4 000 000.00	-	0.00%	
Electrical Infrastructure Fencing	1 000 000.00	-	0.00%	
Electrical Capital Tools	500 000.00	-	0.00%	
Purchase of IT Equipment	5 000 000.00	-	0.00%	
Installation of Rooftop Solar PV	1 500 000.00	-	0.00%	
Rebuilding of 11 kv lines	1 000 000.00	-	0.00%	
Paving of Khetoni Access Street	27 067 833.00	-	0.00%	
Arc protection fo all indoor switchingg station	1 000 000.00	-	0.00%	
Erection of Concrete palisade fence at Nkowankowa Cemetery	1 500 000.00	-	0.00%	
Construction of communal drop-offs in Morutji and Nã-Â¿wa Mitwa	800 000.00	-	0.00%	
Extension of civic centre building	760 000.00	- 0.70	0.00%	
Extension of Parks Ablution	500 000.00	-	0.00%	
Construction of New Kitchen at Parks workstation at Tzaneen	500 000.00	-	0.00%	

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Rehabilitation of Lenyenye Stadium	5 000 000.00	-	0.00%	
Rebuilding Eiland 33kV Line (5.5km)	2 000 000.00	-	0.00%	
Rebuilding Rubbervale 33kV Line (5.5km)	2 000 000.00	-	0.00%	
Rebuilding of 11 kV lines	2 000 000.00	-	0.00%	
Refurbishment of drop-off which entails fencing_ roofing and installation of electricity and water	750 000.00	-	0.00%	
Swimming pool upgrade	1 400 000.00	-	0.00%	
Upgrading of Access Street from Serutung to Malengenge from Gravel to Paving	35 104 388.00	-	0.00%	
Install a 2MVA transformer to increase capacity	1 000 000.00	-	0.00%	
Upgrading of Nkowakowa Section B & D Streets from Gravel to Paving	20 864 652.00	-	0.00%	
Extension of Cement Store at Stores Tzaneen for redundant assets - 104 square meters	1 000 000.00	-	0.00%	
Upgrading of Access Streets from Serutung to tickyline from Gravel to Paving	21 339 277.00	-	0.00%	
Rehabilitation of Streets in Lenyenye	4 000 000.00	2 282 933.20	57.07%	
Purchase of Mini Bus	1 500 000.00	-	0.00%	
Mavele Cemetery Road Culvert Bridge	4 090 000.00	-	0.00%	
Upgrading of 11kV underground cable	1 500 000.00	-	0.00%	
Access to Western	1 000 000.00	-	0.00%	
Agatha Cemetery Interlock paving +-2100m	2 400 000.00	-	0.00%	
Installation of new blue lights and Sirens for all Traffic Officers Vehicles	400 000.00	-	0.00%	
Agatha Cemetery concrete verges	800 000.00	-	0.00%	
Establishment of Rural Community Parks in clusters	400 000.00	-	0.00%	
R71 Show grounds R36 Macdonalds Sapekoe drive NTK	800 000.00	-	0.00%	

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Lawn mowers & bush cutters & medium duty Slasher for the tractor	800 000.00	-	0.00%	
Rehabilitation of Rissik and Rush Streets in Haenertsburg	2 000 000.00	-	0.00%	
Installation of Water Storage Tanks in Civic Center	500 000.00	-	0.00%	
Rehabilitation of Lesedi Street in Lenyenye	2 500 000.00	-	0.00%	
Construction of Maribathema pedestrian crossing bridge	2 000 000.00	-	0.00%	
Rehabilitation of Mogapeng Ring Road	1 000 000.00	-	0.00%	
Replacement and standardisation of municipal signage_ building branding_ directional signs and ward identification boards	1 200 000.00	-	0.00%	
Development of an integrated smart website and app platform including complaints management_ service tracking_ live council streaming and e-billing awareness.	200 000.00	-	0.00%	
Renovation of Nkowankowa Clubhouse	500 000.00	-	0.00%	
Rehabilitation of Mariveni Street in Nkowakowa	2 500 000.00	-	0.00%	
Tamboti_ Lenyenye_ Nkowankowa_ Haentesburg_ Letsitele_ Florapark park Billy Maritz park Bird park	500 000.00	-	0.00%	
Purchase of 6m skip bins for the extension of communal and commercial refuse removal service	700 000.00	-	0.00%	
Purchase of x2 Archive containers for Records Office	700 000.00	-	0.00%	
Purchase of Electricity Meter Boxes	500 000.00	-	0.00%	
Purchase of Tow truck for Law Enforcement	1 500 000.00	-	0.00%	
Installation of streetlights	1 500 000.00	-	0.00%	
Refurbishment of skip bins which have corroded bottoms.	600 000.00	-	0.00%	
Upgrading the stadium a acceptable standard	900 000.00	-	0.00%	
Replacement of old knife type Isolators	800 000.00	-	0.00%	
Installation of RMU's	500 000.00	-	0.00%	
Construction of SCADA Building	5 000 000.00	-	0.00%	

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Security Burglar ground floor Main Building	300 000.00	-	0.00%	
Supply and Installation High Mast	10 500 000.00	-	0.00%	
Installation of Transformer	20 000 000.00	-	0.00%	
Welcome to Tzaneen Landscaping Phase 2	800 000.00	-	0.00%	
Rehabilitation of Streets in Tzaneen (Agatha Street_ Agatha Road_ Koede and Van Velden)	10 000 000.00	-	0.00%	
Purchase of new filing rails for existing filing Cabinet in Records Office	170 000.00	-	0.00%	
Upgrading of Nkowakowa Section B & D Streets from Gravel to Paving Own Funding	2 000 000.00	-	0.00%	
Upgrading of access street from Thako Sefolwe to Kherobeni	2 500 000.00	-	0.00%	
Upgrading of Mokgolobotho access street from Malakia graveyard, Sebone school to R36	2 500 000.00	-	0.00%	
Total	308 346 150.00	6 420 643.70	2.08%	

13. EXPENDITURE PER ITEM

Expenditure By Type	Original Budget	Sum of Expenditure	% Spent
Employee related costs	550 136 184	42 641 963	7.75%
Remuneration of councillors	33 613 293	2 633 867	7.84%
Debt impairment			0.00%
Depreciation & asset impairment	125 251 665		0.00%
Finance charges	8 834 348		0.00%
Bulk purchases - electricity	842 890 312		0.00%
Inventory consumed	134 279 985	1 979 524	1.47%
Contracted services	140 610 477	7 758 062	5.52%
Transfers and subsidies	44 337 000	847 493	1.91%
Operational costs	226 077 214	10 884 806	4.81%
Irrecoverable debts written off			0.00%
Total Expenditure	2 106 030 478	66 745 716	3.17%

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The actual operational expenditure represents 3.17% 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

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 23/2026	UPGRADING OF KHETONE ACCESS ROAD FROM GRAVEL TO PAVING	2026/07/13	2026/07/22	ENGINEERING SERVICES
2	SCMU 24/2026	UPGRADING OF SERUTUTUNG TO TICKYLINE ACCESS ROAD FROM GRAVEL TO PAVING	2026/07/15	2026/07/22	ENGINEERING SERVICES
3	SCMU 21/2026	PROVISION OF INTERGRATED SECURITY MEASURES FOR ALL ELECTRICAL MAIN AND SUB STATIONS AT GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF 03 YEARS	2026/06/29	2026/07/28	COMMUNITY SERVICES

15.6 Bids considered by Bid specification committee. None

15.7 Quotations considered by Bid Specification committee. None

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15.8 Bids closed.

NO	BID NO	DESCRIPTION	CLOSING DATE
1	SCMU 23/2026	UPGRADING OF KHETONE ACCESS ROAD FROM GRAVEL TO PAVING	2026/07/13
2	SCMU 24/2026	UPGRADING OF SERUTUTUNG TO TICKYLINE ACCESS ROAD FROM GRAVEL TO PAVING	2026/07/15

15.9 Quotations closed.

NO	Bid No	Description	Closing date
1	SCMUQ 28/2026	APPOINTMENT OF SERVICE PROVIDER FOR TRAINING ON GRAP	2026/07/10
2	SCMUQ 29/2026	APPOINTMENT OF SERVICE PROVIDER FOR PREPARATION OF ANNUAL FINANCIAL STATEMENTS TRAINING	2026/07/10

15.10 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 21/2026	PROVISION OF INTERGRATED SECURITY MEASURES FOR ALL ELECTRICAL MAIN AND SUBSTATIONS AT GREATER TZANEEN MUNICIPALITY	2026/06/29	29/07/206	AWARDED	ELECTRICAL
2	SCMU 23/2025	APPOINTMENT OF SERVICE PROVIDER FOR UPGRADING OF KHETONE ACCESS ROAD FROM GRAVEL TO PAVING	2026/07/13	2026/07/29	AWARDED	ENGINEERING SERVICES
3	SCMU 24/2025	APPOINTMENT OF SERVICE PROVIDER TO CONDUCT VERIFICATION OF CANDIDATES' PERSONAL CREDENTIALS FOR A PERIOD OF 36 MONTHS AT GTM	2026/07/15	2026/07/29	AWARDED	ENGINEERING SERVICES

15.11 QUOTATIONS AWARDED BY CFO. None

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15.12 BIDS AWARDED BY ACCOUNTING OFFICER.

No	Bid number	Description	User Dept.	Closing date	Date of award	status
1	SCMU 21/2026	PROVISION OF INTERGRATED SECURITY MEASURES FOR ALL ELECTRICAL MAIN AND SUBSTATIONS AT GREATER TZANEEN MUNICIPALITY	ELECTRICAL ENGINEERING	2026/06/29	29/07/2026	AWARDED
2	SCMU 23/2025	APPOINTMENT OF SERVICE PROVIDER FOR UPGRADING OF KHETONE ACCESS ROAD FROM GRAVEL TO PAVING	ENGINEERING SERVICES	2026/07/13	2026/07/29	AWARDED
3	SCMU 24/2025	APPOINTMENT OF SERVICE PROVIDER TO CONDUCT VERIFICATION OF CANDIDATES' PERSONAL CREDENTIALS FOR A PERIOD OF 36 MONTHS AT GTM	ENGINEERING SERVICES	2026/07/15	2026/07/29	AWARDED

15.13 Bids advertised.

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 28/2026	APPOINTMENT OF SERVICE PROVIDER FOR TRAINING ON GRAP	YES	YES	0	0	0	0	2026/07/03
2	SCMUQ 29/2026	APPOINTMENT OF SERVICE PROVIDER FOR PREPARATION OF ANNUAL FINANCIAL STATEMENTS TRAINING	YES	YES	0	0	0	0	2026/07/03

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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 is held monthly to monitor progress. Additionally, the implementation of the plan is discussed at the management meeting for monitoring and to promote culture of accountability.

The implementation is at 82%, 8 of 14 outstanding findings may be resolved at the reporting date and remainder of the finding relate to compliance which are likely not to be resolved. However, management has recorded significant progress to address the findings.

17 FRUITLESS AND WASTEFUL EXPENDITURE

Department	Opening Balance	Addition: Current	Recovered	Written Off	Condoned	Closing balance
MM	R7,570,732.21		(R232 0000)			R7,338,732.21
Corporate Serv.	R3,090,870.00					R3,090,870.00
Comm	R1,881,589.67					R1,881,589.67
BTO	R741,745.78			-		R741,745.78
PED	R819,117.78					R819,117.78
Electrical Servi.	R741,745.78					R741,745.78
Engineering Serv.	R741,745.78		-			R741,745.78
Total	R15 587 547.00	-	(R232 000)		-	R15,355,547.00

There were no fruitless and wasteful expenditure incurred during the month of July 2026. There was recovery of R232 000.00 for legal fees on sale of stands. The outstanding balance is under investigation by Disciplinary board

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18 IRREGULAR EXPENDITURE

Department	Opening Balance	Addition: Current	Written Off	Condoned	Closing balance
MM					-
Corporate Serv.	-	-			-
Comm	R64 751	-	(R64 751)		-
BTO	-	-			-
PED	-	-			-
Electrical Servi.	R773 918	-	(R773 918)		-
Engineering Serv.			-		
Total	R838,669	0	(R838 669)	-	-

There was no Irregular expenditure incurred during the month of July. Council following investigation in accordance with section 32 of the MFMA has written - off irregular expenditure amounting R838 669.00 on the 30 July 2026.

Mr C.M Maeta

CHIEF FINANCIAL OFFICER

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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