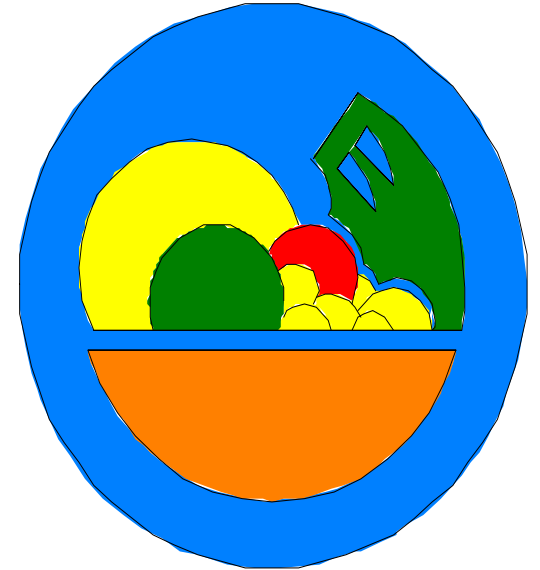




***GREATER TZANEEN
MUNICIPALITY***

***JUNE 2025/2026
FINANCIAL REPORT***



JUNE FINANCIAL REPORT

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1. BUDGET PERFORMANCES

1.1 OPERATING EXPENDITURE V/S CAPITAL EXPENDITURE

Description	Allocation	Adjustment Budget	June	YTD Expenditure	%YTD Expenditure	% YTD Target
Operating Expenditure	1 893 391 347	1 938 122 027	178 971 945	1 664 995 899	85.91%	100.00%
Capital Expenditure	303 030 228	313 538 990	60 970 428	255 626 797	81.53%	100.00%
TOTAL EXPENDITURE	2 196 421 575	2 251 661 017	239 942 373	1 920 622 696	85.30%	100.00%

OPERATIONAL EXPENDITURE

The actual operational expenditure represents 85.91 %, 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 June 2026 amounts to R 60 970 428 and the accumulated expenditure at year end was R 255 626 797 which represent 81.53%.

1.2 SALARIES

Description	Allocation	Adjustment Budget	June	YTD Expenditure	%YTD Expenditure	% YTD Target
Employee Related Cost	493 531 498	490 657 545	43 417 403	458 261 789	93.40%	100.00%
TOTAL	493 531 498	490 657 545	43 417 403	458 261 789	93.40%	100.00%

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1.3 OVERTIME

Department	Allocation	June	YTD Expenditure	%YTD Expenditure	% YTD Budget
Municipal Manager					
Executive & Council/Special Projects	54 242		100 246	184.81%	100.00%
Office of the Municipal Manager/Office of the Mayor#Administration	25 439	8 554	68 136	267.84%	100.00%
Office of the Municipal Manager/Office of the Municipal Manager#Administration	0	8 519	30 746	0.00%	100.00%
Office of the Municipal Manager/Strategic Support#Performance Management	97 419		70 358	72.22%	100.00%
Planning and Economic development					
Property Valuation	0			0.00%	100.00%
Strategic Town Planning	0			0.00%	100.00%
Tourism and LED: SME	0			0.00%	100.00%
Town Planning Administration	0			0.00%	100.00%
Budget and Treasury					
Budget and Treasury/Administration Finance	2 647		2 646	99.98%	100.00%
Budget and Treasury/Expenditure Management	783 420	22 009	646 273	82.49%	100.00%
Budget and Treasury/Financial Services and Reporting	264 220	0	287 633	108.86%	100.00%
Budget and Treasury/Revenue Management	393 081	25 538	510 100	129.77%	100.00%
Budget and Treasury/Stores	223 913	19 669	394 471	176.17%	100.00%
Budget and Treasury/Supply Chain Management	118 893	7 112	166 275	139.85%	100.00%
Corporate Services					
Corporate Services/CORPORATE SERVICES	42 017	72 204	712 873	1696.63%	100.00%
Corporate Services/Employee Performance Management	1 329	0	1 329	0.00%	100.00%
Corporate Services/Human Resources	29 359	5 768	153 323	522.23%	100.00%
Corporate Services/Media Communications	108 055	16 055	414 215	383.34%	100.00%
Corporate Services/Networking and Security	5 048	6 074	57 917	1147.33%	100.00%

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Corporate Services/PUBLIC PARTICIPATION & PROJECT SUPPORT	368 350	14 932	388 129	105.37%	100.00%
Engineering Services					
Engineering Services/Building Control, Maintenance and Fleet Management	256 719	64 568	549 313	213.97%	100.00%
Engineering Services/Housing	318 699	0	76 096	23.88%	100.00%
Engineering Services/ROADS & STORMWATER MANAGEMENT	1 226 957	310 086	2 579 645	210.25%	100.00%
Community Services					
Community Services/Administration transport, safety, security	3 958	0	2 863	72.33%	100.00%
Community Services/Environmental Management	333 328	2 668	107 058	32.12%	100.00%
Community Services/Libraries	3 037	0	3 037	100.00%	100.00%
Community Services/Licensing	1 316 111	222 600	2 359 036	179.24%	100.00%
Community Services/Pollution Control	1 767 371	259 968	3 081 939	174.38%	100.00%
Community Services/Public Toilet Management	449 097	68 069	811 916	180.79%	100.00%
Community Services/Rural Waste Management	2 493 383	370 647	4 657 896	186.81%	100.00%
Community Services/Safety and Security	892 797	136 693	1 528 176	171.17%	100.00%
Community Services/Sports, Art and Culture	846 748	175 427	1 822 817	215.27%	100.00%
Electrical Engineering					
Electrical Engineering/Customer and Retail Services	187 614	7 497	384 777	205.09%	100.00%
Electrical Engineering/Electrical Planning and Projects	1 769 273	146 013	2 842 171	160.64%	100.00%
Electrical Engineering/Operations and Maintenance	2 490 111	308 861	5 152 687	206.93%	100.00%
Total	16 872 635	2 279 533	29 964 096	177.59%	100.00%

The salary cost including social contributions represents 93.40% of the budget. An amount of R 2 279 533 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	June	YTD Expenditure	%YTD Expenditure	% YTD Target
Remunerations of Councillors	31 414 296	31 414 296	2 649 611	31 606 912	100.61%	100.00%
TOTAL	31 414 296	31 414 296	2 649 611	31 606 912	100.61%	100.00%

2. GRANTS AND SUBSIDIES RECEIVED

Description	Allocation	Adjustment Budget	Rollover	June Receipt	YTD receipt	%YTD Receipt
EQUITABLE SHARE	555 351 000	555 351 000	-		555 351 000	100.00%
MIG	122 308 000	122 308 000	-	-	122 308 000	100.00%
FMG	2 000 000	2 000 000	-	-	2 000 000	100.00%
EPWP	4 811 000	4 811 000	-	-	4 811 000	100.00%
INEP	10 536 000	10 536 000	-	-	10 536 000	100.00%
MDRG (Recovery)	-	27 041 411	7 041 411	-	27 041 411	100.00%
MDRG (Response)	-	4 894 000	-	-	4 894 000	100.00%
SETA	600 000	600 000			561 712	93.62%
TOTAL	695 606 000	727 541 411	7 041 411	0	727 503 123	99.04%

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3 PERFORMANCE ON CONDITIONAL GRANTS

Description	Budget	Adjustment Budget	Rollover	June Spending	YTD receipt	YTD spent	Total unspent/overspent	% Spent from receipt
MIG	122 308 000.00	122 308 000.00			98 713 000.00	98 713 000.00	-	100.00%
FMG	2 000 000.00	2 000 000.00		204 924.00	2 000 000.00	2 000 000.00	-	100.00%
EPWP	4 811 000.00	4 811 000.00		240 550.00	4 811 000.00	4 811 000.00	-	100.00%
INEP	10 536 000.00	10 536 000.00		2 196 479.00	10 536 000.00	10 536 000.00	-	100.00%
MDRG (Recovery)	-	27 041 411.00	7 041 411.00		27 041 411.00	8 825 161.44	18 216 249.56	32.64%
MDRG (Response)	-		4 894 000.00	-	4 894 000.00	-	4 894 000.00	0.00%
SETA	600 000.00	600 000.00			561 712.00	362 368.00	199 344.00	64.51%
TOTAL	140 255 000.00	167 296 411.00	7 041 411.00	2 641 953.00	143 663 123.00	118 390 007.07	25 273 115.93	84.31%

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 programs 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.

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4 REVENUE BILLED FROM SERVICES CHARGES

Description	Original Budget	Adjustment Budget	June Billing	YTD Billing	% YTD Billing	% YTD Target
Property Rates	190 271 814	202 824 080	15 664 463	218 811 816	115.00%	100.00%
Electricity	920 783 599	1 080 673 716	81 206 069	1 031 101 623	111.98%	100.00%
Solid Waste	43 979 397	46 980 000	3 943 615	50 653 668	115.18%	100.00%
TOTALS	1 155 034 810	1 330 477 796	100 814 147	1 300 567 107	112.60%	100.00%

5. REVENUE COLLECTED FROM SERVICES CHARGES

Description	Original Budget	Adjustment Budget	June Receipt	YTD Billing	YTD receipt	%YTD Receipt Per Billing	% YTD Receipt Per Budget
Property Rates	190 271 814	202 824 080	10 814 501	218 811 816	141 613 926	64.72%	69.82%
Electricity	920 783 599	1 080 673 716	92 727 642	1 031 101 623	971 289 176	94.20%	89.88%
Solid Waste	43 979 397	46 980 000	2 054 020	50 653 668	23 015 324	45.44%	48.99%
TOTALS	1 155 034 810	1 330 477 796	105 596 163	1 300 567 107	1 135 918 426	87.34%	85.38%

The collection rate for the quarter ending 30 June 2026 is 96% and yearly average collection is 87.34%. This excludes Mopani services (water and sewer) and other sundry income.

6. BANK BALANCE

Name of institution	Cash in the Bank on 30 June 2026
ABSA	R 286 743 302.27

Council had a positive Bank Balance of R 286 743 302.27 at the end of June 2026

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7. BANK RECONCILIATION

In progress

8. INVESTMENTS

8.1 LONG TERM INVESTMENTS

Name of institution	Maturity Date	Balance as of 30 June 2026
ABSA	30 September 2028	R 24 064 967.96
TOTAL		R 24 064 967.96

- 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 withdrawn all short-term investments at the end of June 2026

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 JUNE 2026	JUNE 2026		CLOSING BALANCE AS AT 30 JUNE 2026
							CAPITAL	INTEREST	
DBSA	Monthly	41 000 000.00	6.75%	01/11/2010	31/10/2030	14 607 650.95	233 205.91	86 455.28	14 374 445.04
ABSA	Semi-Annually	25 140 000.00	11.66%	02/06/2011	02/06/2026	(0.00)	-	-	(0.00)
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	1 394 476.24	434 052.43	14 396 721.26

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DBSA	Quarterly	20 000 000.00	10.15%	01/10/2019	30/09/2028	7 730 684.34	689 538.33	195 628.67	7 041 146.01
DBSA	Quarterly	30 000 000.00	10.27%	01/10/2020	30/09/2028	12 614 507.72	1 123 561.26	322 990.15	11 490 946.46
TOTAL		186 140 000.00				50 744 040.51	3 440 781.74	1 039 126.53	47 303 258.77

Long-term loan expenditure paid for June 2026 is R 1 039 126.53

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	19 493 676.40	90 948 103.95	4 378 093.83	1 040 230.86	5 705 690.44	- 16 914 454.88	104 651 340.60
30 days	10 185 268.90	25 828 522.06	2 680 404.41	621 574.20	3 547 346.76	1 623 614.89	44 486 731.22
60 days	10 904 134.52	18 780 949.54	2 975 477.62	651 027.02	3 612 146.89	1 141 454.17	38 065 189.76
90 days	10 299 242.41	15 936 616.70	2 881 711.68	620 349.69	3 282 338.44	1 143 561.63	34 163 820.55
120 days	10 053 298.25	15 239 451.26	2 835 637.98	610 394.47	3 640 797.48	1 032 208.46	33 411 787.90
120 days plus	459 917 212.15	429 381 073.19	184 955 278.38	38 316 661.91	193 621 208.21	62 292 396.27	1 368 483 830.11
Balance	520 852 832.63	596 114 716.70	200 706 603.90	41 860 238.15	213 409 528.22	50 318 780.54	1 623 262 700.14

The outstanding rates and service charges, includes Sundry Debtors of R 50 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:

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- 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.

12. AGE ANALYSIS PER DEBTOR CLASSIFICATIONS

Classification	Current	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days +	Total
GOVERNMENT	11 445 916.00	4 790 879.00	4 461 260.00	4 426 247.00	146 006 872.00	171 131 174.00
BUSINESS	88 512 537.00	12 407 867.00	10 977 319.00	10 266 840.00	304 038 283.00	426 202 846.00
INDIVIDUALS	69 138 166.00	20 723 307.00	18 582 945.00	18 571 904.00	889 861 086.14	1 016 877 408.14
OTHER	278 250.00	143 142.00	142 701.00	146 799.00	8 340 380.00	9 051 272.00
BALANCE	169 374 869.00	38 065 195.00	34 164 225.00	33 411 790.00	1 348 246 621.14	1 623 262 700.14

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	15 664 463	10 814 501	4 849 962
Electricity	77 161 034	92 727 642	-15 566 608
Water	2 042 084	2 800 444	-758 360
Sewerage	414 597	473 943	-59 346
Refuse Removal	2 369 735	2 054 020	315 714
Sundry Charges	12 717 485	12 594 266	123 219
TOTAL	110 369 398	121 464 816	-11 095 419

The R121 million is regarded as June 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//06/30	1 631 708 174.21	118 389 319.57	1 623 262 700.14	107%

12. CAPITAL PROJECTS

Project Name	Budget	Actual	%Spent	Progress
CFO-111_Purchase of critical office furniture	1 000 000.00	1 000 000.00	100%	Bulk purchase of Furniture is earmarked for third quarter
Rehabilitation of Dan Access road from R36 (Scrapyard) to D5011 (TEBA)	19 463 417.00	17 263 909.07	87%	Slow progress due to heavy rain, budget was reduced to cover the professional fees, and physical progress is at 98%.
Upgrading of Topanama Access Road from gravel to paving	1 376 973.00	R1,197,368.17	87%	The project is complete and on liability period. The project is 100% complete and it's on liability period.
Lenyenye Street from gravel to paving	17 340 316.00	11 027 093.03	64%	Slow progress due to heavy rain, budget was reduced to cover the professional fees for Khetone access road.
Paving of Thapane Street from gravel to paving	6 834 399.00	5 792 639.21	85%	The project is complete and on liability period. The project is 100% complete and it's on liability period.
Rebuilding of Henley 11 kV line (5 km)	2 379 131.00	1 379 131.73	58%	Project complete
Runnymede Sport Facility Phase 2	4 199 999.00	5 027 822.16	120%	Project complete
Carports and Guardroom and painting, tiling and repairs to leaking roof	575 333.00	155 000.00	27%	The contractor has recently completed the works, and payment to be processed.
Installation of new 11kv switchgear	7 500 000.00	6 753 054.00	90%	Switchgear delivered and installed on the 27-28 June 2026.
Streetlights (Tzaneen Town, Haernerstburg)	4 003 000.00	2 232 454.50	56%	In progress, the remaining balance will be rolled over
Rehabilitation of Streets in Letsitele	3 000 000.00	3 477 733.93	116%	This project was appointed together with the speed hump construction works. The contractor has

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				completed the approved scope of works and has been issued with a completion certificate.
G.I.S(Procurement of equipment)	2 000 000.00	599 000.00	30%	The project exceeded the 10% expenditure threshold to be used by service provider, resulting in a one-month delay, as the procurement process that was planned for June could not proceed. Consequently, implementation resumed in July. The Supply Chain Management Unit is currently in the process of procuring the required GIS equipment (enterprise hardware's and software's).
Rehabilitation of Lenyenye Internal Streets (Main Street to Industrial Area, Stadium, Ithuseng to Main street via Police Station)	5 000 000.00	4 947 756.95	90%	Project is complete
SCADA Monitoring system	7 338 285.00		0%	Installation of RTU's at Western, Church and Adam Circle completed. Busy with the other stations
Replace 11 kV and 33 kV Auto reclosers per annum	1 499 999.00		0%	X4 Completed (Lepelle water works TE281/1and Campsies glen CG62 and MK1/40/1 and RS 21).
Rebuild 66 kV wooden line from Tzaneen to Tarentaalrand	9 135 998.00	2 801 413.11	31%	Manufacturing of monopoles completed and arranging for delivery. Foundation excavations are in progress.
Procurement of Network planning software	1 000 000.00		0%	The evaluation of the bid received following the re-advertisement has been completed. The submitted bid did not meet the minimum required evaluation points.
Installing statistical metering system	500 000.00	597 130.00	119%	Project completed. Appointed amount higher than estimated budget, current economical affecting price on electrical material and labour
Refurbishment of protection systems and panels in Main subs in phases	2 399 999.00	1 493 091.93	62%	Commercial offer from the manufacturer signed. Busy finalizing the master scheme drawing.
Replacement of Box type 33kV Breakers in Main Substations in phases	3 000 000.00	2 720 180.26	91%	Installation completed
Replacement of old metering boxes for SPU & LPU as per NRS 057	3 999 999.00	4 846 426.47	121%	Installation of boxes Completed at Flora-Park and Arbor-park. (An amount of R260 691,11 was rolled over from 2024/25 financial year. The total expenditure for 2025/26 financial year is R 4 021 846,39)

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Maintenance management software	1 000 000.00		0%	The evaluation of the submitted bids has been completed and is currently awaiting approval by BAC
Repair, Replace streetlights with the latest technology type	3 000 000.00		0%	Budget moved to the replacement of switchgear project
Upgrading of Tzaneen Ext. 13 internal streets from paving blocks to tar	2 000 000.00		0%	The Engineer has reviewed the PDR. However, the Engineer submitted a claim for the full design, which was rejected. We are awaiting the resubmission for design review.
Reconstruction of Base layer and drainage structures, 30mm q=asphalt Surfacing of First Avenue	3 600 000.00	3 599 046.67	100%	Project is complete
Rehabilitation of Lenyenye Internal Streets (Main street to Industrial Area, Stadium, Ithuseng to Main street via Police Station)	5 500 000.00	4 780 441.50	87%	Project is complete
Rehabilitation Voster street in Letsitele	2 000 000.00		0%	This is the same project as the “Rehabilitation of Streets in Letsitele”, which has been completed
Construction of Sleeping quarters and new kitchen	839 375.00	755 437.50	90%	Project complete, with retention payout remaining
Construction of Sleeping quarters and new kitchen	1 292 934.00	1 163 640.60	90%	Project complete, with retention payout remaining
Township Establishments	3 999 999.00	2 984 414.26	75%	The projects are on Second Phases and in progress
Electrical Infrastructure Fencing	446 734.00	388 465.00	87%	Project completed
Electrical Capital Tools	937 666.00		0%	2xEarth Resistance Tester procured. Procurement of compaction tester, Battery Test Systems and Linesman Tools not finalized
Purchase of IT Equipment	7 587 026.00	2 692 503.11	35%	There are three orders are awaiting delivery, totalling R3,933,499.70.
Paving of Khetoni Access Street	1 481 879.00	3 450 667.92	233%	Project is on tender and closing on the 13/07/2026, its at 0% and the team will commence with BEC on the 22 nd of July 2026.
Installation of 11x Highmast at (Ward 6,10,19,20,22,23,25,30,31,33 & 34)	10 000 000.00	7 413 723.96	74%	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)	6 800 000.00	6 091 521.34	90%	Project completed

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Alcohol breathe analyser	250 000.00	202 563.63	81%	Project completed
Rehabilitation of Antimony and Plantation Streets in Tzaneen New Industrial	5 300 000.00	3 725 003.10	70%	Project completed
Arc protection fo all indoor switchingg station	1 000 000.00		0%	Appointment of a contractor finalized. Delays in delivering long lead materials by manufacture. Estimated delivery date 13/08/2026
Bush cutters, blower, woodchipper	800 000.00		0%	Service provider in the fourth quarter, the expenditure is not yet recorded
Tzaneen CTM and Lifestyle Intercection	500 000.00	382 620.00	77%	Project completed
Construction Joppie Sport Facility	4 999 999.00	5 971 943.42	119%	Contractor is currently on Combi courts 100%, Change room 10%, ablution facilities 100%, High Mast light 97%, Borehole 100%, Septic tank 100%, Water tank 100%, Spectator benches 100%, Fencing 61% and paving block 100%. The total progress is at 97%.
Welcome to Tzaneen beautification Garden entrances	800 000.00		0%	Service provider in the fourth quarter, the expenditure is not yet recorded
Concrete verges for Agatha cemetery	300 000.00	258 852.17	86%	Project Completed
Extension of civic centre building	2 000 000.00	1 816 319.13	91%	Consultant is currently busy with the designs
Installing of Quality of Supply recorders	500 000.00		0%	Five QOS Meters supplied and delivered, payment not yet made
Introduction of Paving Street Names Markings	500 000.00	645 920.00	129%	Project completed
Rehabilitation of Lenyenye Stadium	3 000 000.00	2 310 080.58	77%	Project completed
Rehabilitation of Nkowankowa Internal Streets (Ntshunxeko, Ntwanano, Kanimambo, Basani and Chivirikane)	5 499 999.00	4 970 949.46	90%	Project completed
Construction of Petanenge Pedestrian Crossing Bridge	3 899 999.00	0.00	0%	The amount was allocated for the project during the 2025/26 financial year; however, it could not be utilised due to poor progress by the contractor. The termination process has been initiated, and the appointment of a replacement contractor is currently underway.
Rehabilitation of Plantation Street in Tzaneen Old Industrial	6 800 000.00	6 091 521.34	90%	Project completed

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Purchase of Chief Whip's Vehicle	700 000.00		0%	Appointment letter issued to dealership and waiting for delivery
Rebuilding Eiland 33kV Line (5.5km)	1 999 999.00	1 922 835.44	96%	Project completed
Rebuilding of Duiweskloof 33 kv line (5km)	1 493 891.00	1 443 892.44	97%	Project completed
Refurbishment of Dannie Joubert Street	400 000.00		0%	Construction in progress and not yet recorded expenditure
Construction of new ablution block in Letsitele Library	250 000.00		0%	Construction in progress and not yet recorded expenditure
Replacement of old knife type Isolators	500 000.00	499 013.48	100%	Installation completed
New firearms	250 000.00	117 720.00	47%	Project completed
Replacement of old/ faded road signs	700 000.00	276 632.50	40%	Waiting for the last road signs delivery
Ride-on lawn mowers for stadium and side walks	800 000.00		0%	Construction in progress and not yet recorded expenditure
Construction of Speed Humps in Tzaneen Area	1 000 000.00	1 000 000.00	100%	This project formed part of the appointment for the Letsitele Road Rehabilitation works. The contractor has completed the approved scope of works and has been issued with a completion certificate.
Purchase of Speed Law Enforcement Camera	400 000.00	248 563.60	62%	Project complete
Swimming pool upgrade	500 000.00		0%	Construction in progress and not yet recorded expenditure
Upgrading of Access Street from Serutung to Malengenge from Gravel to Paving	31 695 611.00	32 812 059.43	104%	The contractor is progressing well, the budget was covered from Dan Access. The physical progress is at 45%.
Install a 2MVA transformer to increase capacity	6 053 265.00		0%	Geotechnical investigations have been completed. Site grading and foundation excavation are underway. In parallel, the manufacturing of the transformer is in progress to ensure readiness for the installation phase.
Upgrading of Nkowakowa Section B & D Streets from Gravel to Paving	32 000 000.00	34 083 224.47	86%	The contractor is progressing well, the budget was covered from Paving of Lenyenye Access Road. The physical progress is at 52%.
Installations of new workstation counters at all cashiers at main building	800 000.00	682 812.50	85%	The physical work is at 90% completion

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Extension of Cement Store at Stores Tzaneen for redundant assets - 104 square meters	800 000.00		0%	Appointed consultants for design, expenditure is not yet recorded.
Construction of Leretjeng Sports Ground_Own Funding	1 575 698.00	1 303 861.29	83%	Project completed
Upgrading of Thapane Streets from Gravel to Paving	1 924 302.00		0%	The project is complete and on liability period
Upgrading of Topanama Street from Gravel to Paving	2 499 999.00	1 413 067.27	57%	The project is complete and on liability period
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	92%	Project completed
Construction of New ablution block	1 177 250.00	965 321.61	82%	
Installation for smoke detectors in municipal buildings	1 080 000.00		0%	Consultants have been appointed and are currently engaged in design development
New Petanenge Pedestrian Crossing Bridge	4 798 362.00	3 416 371.10	71%	Termination of a contractor and appointment of new contractor in progress
New Tlhabine Pedestrian Bridge	2 086 341.00	1 268 159.18	61%	The contractor has recovered the remedial work of the concrete.
Maintenance of Storm Water Drainage System at Sebone School Road	52 000.00		0%	Savings and the funds will be reallocated
Management of Pulaneng School Road	3 558 467.00	4 200 564.75	118%	The contractor has completed their scope and has been issued with practical completion.
Management of Mopye Road	5 388 174.27	4 375 886.59	81%	The contractor has completed their scope and has been issued with practical completion.
Upgrading of Access Streets from Serututung to tickyline from Gravel to Paving	1 000 000.00	3 979 537.43	346%	Fees were covered by the budget for paving of Lenyenye Access Road, due to slow progress on site and project was affected by heavy rain. The project is at 0% and the team will commerce with BEC on the 22 nd of July 2026.
Replacement of 60MVA 132/66/33kV Transformer 2 at Tarentaalrand	2 000 000.00		0%	The designs have been finalized and approved. Busy with request for advertising
Rehabilitation of Dan Access Road from R36 (Scrapyard) to D5011 (TEBA)_OWN FUNDING	500 000.00		0%	MIG project- Top up during adjustment budget to cover consulting fees
Rehabilitation of Streets in Tzaneen Town	15 000 000.00	13 042 249.32	87%	Project completed
Rehabilitation of Streets in Nkowankowa	2 000 000.00		0%	New project added at mid-year adjustment following storm damage identified during post-rain assessments

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				in January 2026. Funded through reallocation from the operational budget.
Rehabilitation of Streets in Lenyenye	2 000 000.00		0%	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%	Issued appointment letter to dealership, through transversal contract
Msiphane Taxi Road Culvert Bridges (2No.)_OWN FUNDING	190 000.00		0%	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. (The project was recently handed over to the contractor, and the consulting fees was paid from the MDRG grant)
Construction Joppie Sport Facility_OWN FUNDING	2 000 000.00		0%	Contractor is currently on Combi courts 100%, Change room 10%, ablution facilities 100%, High Mast light 97%, Borehole 100%, Septic tank 100%, Water tank 100%, Spectator benches 100%, Fencing 61% and paving block 100%
Mavele Cemetery Road Culvert Bridge	4 090 000.00		0%	The contractor has been handed over to the community
Dan Ext to Mokgolobotho RDP Road Culvert Bridge	3 270 000.00		0%	
Nkomaneng Culvert Bridge	5 460 000.00	805 147.98	15%	
Msiphane Taxi Road Culvert Bridges (2No.)	7 180 000.00	828 112.45	12%	
Renewal Repairs and maintenance of Bulk meters and replace current transformers & meter panel Tarentaalrand	1 500 000.00	1 493 091.93	100%	Current Transformer and MV transformer installation and termination completed.
Total	342 734 581.00	236 544 615.92	69%	

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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	458 261 789	93.40%
Remuneration of councillors	31 414 296	31 414 296	31 606 912	100.61%
Debt impairment				0.00%
Depreciation & asset impairment	125 251 665	125 251 665	104 566 532	83.49%
Finance charges	12 354 069	12 355 019	7 358 079	59.56%
Bulk purchases - electricity	763 382 880	763 382 880	640 890 109.01	83.95%
Inventory consumed	106 642 852	136 129 199	112 610 925	82.72%
Contracted services	117 877 376	136 491 876	127 264 378	93.24%
Transfers and subsidies	39 774 048	34 924 048	20 462 887	58.59%
Operational costs	206 024 171	207 515 499	161 974 288	78.05%
Irrecoverable debts written off				0.00%
Total Expenditure	1 893 391 347	1 938 122 027	1 664 995 899	85.91%

The actual operational expenditure represents 85.91% 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

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15 Supply Chain Management

15.1 Deviation orders and Variation orders recorded in 2025/26 financial year

Variation orders				
No	Date	Description	Department	Amount
1	04-Feb-26	Electrification of households at mavele phase6 Village SCMU 30/2024	Electricity Engineering	R210 830.65
2	28-May-26	Replacement of wooden streetlight poles with streel poles	Electricity Engineering	R371 397.68
3	04-Jul-26	Upgrading of Topanama Access Road from Gravel to Paving. Installatio quadrails and widening of retaining wall. (Used contingencies amount and internal budget)	Engineering Services	R931 792.49
4	23-Mar-26	Construction of Joppie Sport Ground - for the installation of 60mm paving, transportatin of bricks and Preliminary amd generals (internal budget	Engineering Services	R374 282.13
5	22-Jan-26	Regravelling Of Pulaneng School Road And Culvert Bridge	Engineering Services	R521 858.50
6	..April 2026	Construction of Hannesburg sleeping quarters	Engineering Services	R167 727.50
		TOTAL		R1 888 302.95

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All variation orders were duly approved by the Accounting officer and were within the parameters of 20% for infrastructure projects

2025/26 Deviation register: Attached as ANNEXURE A

15.2 Orders processed: ATTACHED AS ANNEXURE B

15.3 Cancelled Orders. NONE

15.4 Bids considered by Bid evaluation committee.

NO	Bid No	Description of goods & services	Closing Date	BEC Date	User Dept.
1	SCMU 20/2026	SUPPLY AND DELIVERY OF SUBSTATION BATTERY TEST SYSTEM	2026/06/05	2026/06/10	ELECTRICAL ENGINEERING
2	SCMU 19/2026	SUPPLY AND DELIVERY OF ELECTRICAL ENGINEERING PERSONNEL TOOLS OF TRADE	2026/06/05	2026/06/10	ELECTRICAL ENGINEERING
3	SCMU 13/2026 RE- ADVERT	REQUEST FOR PROPOSALS FOR COMPUTERIZED MAINTENANCE MANAGEMENT SOFTWARE FOR A PERIOD OF 36 MONTHS	2026/06/22	2026/06/26	ELECTRICAL ENGINEERING
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	2026/05/18	2026/06/29	COMMUNITY SERVICES
5	SCMU 22/2026	APPOINTMENT OF A SERVICE PROVIDER FOR SUPPLY AND DELIVERY OF TRAFFIC UNIFORM	2026/06/12	2026/06/30	COMMUNITY SERVICES
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	2026/05/22	2026/06/04	CORPORATE SERVICES

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15.5 Bids considered by Bid specification committee.

NO	Bid No	Description of goods & services	Specification Date	Approval date	Project Manager
1	SCMU 23/2026	UPGRADING OF KHETONE ACCESS ROAD FROM GRAVEL TO PAVING	2026/06/08	2026/06/08	Ms T Maila
2	SCMU 24/2026	UPGRADING OF SERUTUTUNG TO TICKYLINE ACCESS ROAD FROM GRAVEL TO PAVING	2026/06/08	2026/06/08	Ms T Maila

15.6 Quotations considered by Bid Specification committee. None

15.7 Bids closed.

NO	BID NO	DESCRIPTION	CLOSING DATE
1	SCMU 19/2026	SUPPLY AND DELIVERY OF ELECTRICAL ENGINEERING PERSONNEL TOOLS OF TRADE	2026/06/05
2	SCMU 20/2026	SUPPLY AND DELIVERY OF SUBSTATION BATTERY TEST SYSTEM	2026/06/05
3	SCMU 16/2026	MAINTENANCE OF TRAFFIC LIGHTS, LIFTS, AND DIESEL GENERATORS AT GREATER TZANEEN MUNICIPALITY FOR THE PERIOD OF 36 MONTHS	2026/06/08
4	SCMU 24/2025 READVERT	PROVISION OF METER READING, DISCONNECTION AND RECONNECTIONS SERVICES FOR THE PERIOD OF THREE (03) YEARS AT GTM	2026/06/08
5	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

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6	SCMU 22/2026	APPOINTMENT OF A SERVICE PROVIDER FOR SUPPLY AND DELIVERY OF TRAFFIC UNIFORM	2026/06/12
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15.8 Quotations closed.

NO	Bid No	Description	Closing date
1	SCMUQ 19/2026	SUPPLY AND DESUPPLY AND DELIVERY OF OFFICE FURNITURE DOCUMENT	2026/06/30
2	SCMUQ 15/2026	SUPPLY AND DESUPPLY AND DELIVERY OF STATUTORY COMPLIANCE LABOUR LEGISLATION DISPLAY MATERIAL FOR GTM WORKSTATIONS	2026/06/26
3	SCMUQ 16/2026	DEVELOPMENT OF WORKPLACE OPERATIONAL SAFETY MANAGEMENT PROTOCOLS FOR COMMUNITY SERVICES DEPARTMENT	2026/06/22
4	SCMUQ 17/2026	SUPPLY AND DELIVERY OF FIRE SUPPRESSION FOR RAPID SMOTHERING FOR GTM STATIONS	2026/06/17
5	SCMUQ 21/2026	APPOINTMENT OF SERVICE PROVIDER FOR CONDUCTING EXTERNAL AUDITING FOR THE LANDFILL SITE AND CALCULATION OF REMAINING AIR SPACE	2026/06/12
6	SCMUQ 47/2026	DIGGIND OF 500 HOLES AT TAMBOTIE PARK	2026/06/12
7	SCMUQ 27/2026	OPERATIONAL AND MONITORING OF THE TWO (02) WATER TREATMENT WORKS	2026/06/12
8	SCMUQ 20/2026	THE REPAIR OF THE WEIGH BRIDGE AND UPGRADE OF THE COMPUTER SYSTEM LINKED TO THE WEIGH BRIDGES	2026/06/11

15.9 BIDS CONSIDERD 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 32/2025	PANEL FOR THE PROVISION OF SPECIALIZED LEGAL SERVICES FOR GREATER TZANEEN MUNICIPALITY FOR A PERIOD OF THREE YEARS	2025/11/17	2026/06/30		CORPORATE SERVICES

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2	SCMU 36/2025	APPOINTMENT OF SERVICE PROVIDER FOR INTERNAL AUDIT AND REPORTING SYSTEM WITH DATA ANALYTICS FOR THE PERIOD OF THREE YEARS	2026/05/25	2026/06/30	AWARDED	CORPORATE SERVICES
3	SCMU 42/2025	APPOINTMENT OF SERVICE PROVIDER TO CONDUCT VERIFICATION OF CANDIDATES' PERSONAL CREDENTIALS FOR A PERIOD OF 36 MONTHS AT GTM	2026/05/25	2026/06/30	AWARDED	CORPORATE SERVICES
4	SCMU 19/2026	SUPPLY AND DELIVERY OF ELECTRICAL ENGINEERING PERSONNEL TOOLS OF TRADE	2026/06/05	2026/06/30	AWARDED	ELECTRICAL ENGINEERING
5	SCMU 20/2026	SUPPLY AND DELIVERY OF SUBSTATION BATTERY TEST SYSTEM	2026/06/05	2026/06/30	AWARDED	ELECTRICAL ENGINEERING
6	SCMU 15/2026	PROVISION OF WASTE MANAGEMENT SERVICES IN LENYENYE WASTE SERVICE AREA (LITTER PICKING, KERBSIDE COLLECTION AND TRANSPORTATION OF G WASTE IN GTM	2026/05/11	2026/06/30	AWARDED	COMMUNITY SERVICES
7	SCMU 22/2026	APPOINTMENT OF SERVICE PROVIDER FOR SUPPLY AND DELIVERY OF TRAFFIC UNIFORM	2026/06/12	2026/06/30	AWARDED	COMMUNITY SERVICES
8	SCMU 13/2025	REQUEST FOR PROPOSALS FOR COMPUTERIZED MAINTENANCE MANAGEMENT SOFTWARE FOR A PERIOD OF 36 MONTHS	2026/06/22	2026/06/30	AWARDED	CORPORATE SERVICES

15.10 QUOTATIONS AWARDED BY CFO.

No	Bid number	Description	User Dept.	Closing date	Date of award	status
1	SCMUQ 19/2026	SUPPLY AND DELIVERY OF OFFICE FURNITURE	COMMUNITY SERVICES	2026/06/11	2026/06/26	Awarded
2	SCMUQ 21/2026	APPOINTMENT OF SERVICE PROVIDER FOR CONDUCTION EXTERNAL AUDITING OF THE LANDFILL SITE AND	COMMUNITY SERVICES	2026/06/17	2026/06/29	Awarded

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		CALCULATION OF REMAINING AIR SPACE				
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15.11 BIDS AWARDED BY ACCOUNTING OFFICER.

No	Bid number	Description	User Dept.	Closing date	Date of award	status
1	SCMU 36/2025	APPOINTMENT OF SERVICE PROVIDER FOR INTERNAL AUDIT AND REPORTING SYSTEM WITH DATA ANALYTICS FOR THE PERIOD OF THREE YEARS	CORPORATE SERVICES	2026/05/25	2026/06/30	AWARDED
2	SCMU 42/2025	APPOINTMENT OF SERVICE PROVIDER TO CONDUCT VERIFICATION OF CANDIDATES' PERSONAL CREDENTIALS FOR A PERIOD OF 36 MONTHS AT GTM	CORPORATE SERVICES	2026/05/25	2026/06/30	AWARDED
3	SCMU 19/2026	SUPPLY AND DELIVERY OF ELECTRICAL ENGINEERING PERSONNEL TOOLS OF TRADE	ELECTRICAL ENGINEERING	2026/06/05	2026/06/30	AWARDED
4	SCMU 20/2026	SUPPLY AND DELIVERY OF SUBSTATION BATTERY TEST SYSTEM	ELECTRICAL ENGINEERING	2026/06/05	2026/06/30	AWARDED
5	SCMU 15/2026	PROVISION OF WASTE MANAGEMENT SERVICES IN LENYENYE WASTE SERVICE AREA (LITTER PICKING, KERBSIDE COLLECTION AND TRANSPORTATION OF G WASTE IN GTM	COMMUNITY SERVICES	2026/05/11	2026/06/30	AWARDED
6	SCMU 22/2026	APPOINTMENT OF SERVICE PROVIDER FOR SUPPLY AND DELIVERY OF TRAFFIC UNIFORM	COMMUNITY SERVICES	2026/06/12	2026/06/30	AWARDED
7	SCMU 13/2025	REQUEST FOR PROPOSALS FOR COMPUTERIZED MAINTENANCE MANAGEMENT SOFTWARE FOR A PERIOD OF 36 MONTHS	CORPORATE SERVICES	2026/06/22	2026/06/30	AWARDED

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15.12 Bids advertised.

NO	Bid No	Description	Municipal Notice board	Municipal Website	I-tender CIDB	Local media	National media	e-tender	Date of advert
1	SCMU 23/2026	UPGRADING OF KHETONE ACCESS ROAD FROM GRAVEL TO PAVING	Yes	Yes	No	Yes	Yes	Yes	2026/06/12
2	SCMU 24/2026	UPGRADING OF SERUTUTUNG TO TICKYLINE ACCESS ROAD FROM GRAVEL TO PAVING	Yes	Yes	No	Yes	Yes	Yes	2026/06/12

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 19/2026	SUPPLY AND DESUPPLY AND DELIVERY OF OFFICE FURNITURE DOCUMENT	YES	YES	0	0	0	0	2026/06/04
2	SCMUQ 15/2026	SUPPLY AND DESUPPLY AND DELIVERY OF STATUTORY COMPLIANCE LABOUR LEGISLATION DISPLAY MATERIAL FOR GTM WORKSTATIONS	YES	YES	0	0	0	0	2026/06/04

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3	SCMUQ 16/2026	DEVELOPMENT OF WORKPLACE OPERATIONAL SAFETY MANAGEMENT PROTOCOLS FOR COMMUNITY SERVICES DEPARTMENT	YES	YES	0	0	0	0	2026/06/04
4	SCMUQ 17/2026	SUPPLY AND DELIVERY OF FIRE SUPPRESSION FOR RAPID SMOTHERING FOR GTM STATIONS	YES	YES	0	0	0	0	2026/06/04
5	SCMUQ 21/2026	APPOINTMENT OF SERVICE PROVIDER FOR CONDUCTING EXTERNAL AUDITING FOR THE LANDFILL SITE AND CALCULATION OF REMAINING AIR SPACE	YES	YES	0	0	0	0	2026/06/09
6	SCMUQ 47/2026	DIGGING OF 500 HOLES AT TAMBOTIE PARK	YES	YES	0	0	0	0	2026/06/15
7	SCMUQ 27/2026	OPERATIONAL AND MONITORING OF THE TWO (02) WATER TREATMENT WORKS	YES	YES	0	0	0	0	2026/06/19
8	SCMUQ 20/2026	THE REPAIR OF THE WEIGH BRIDGE AND UPGRADE OF THE COMPUTER SYSTEM LINKED TO THE WEIGH BRIDGES	YES	YES	0	0	0	0	2026/06/24

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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 Audit Steering Committee meeting was held on the 29 June 2026 . Additionally, the implementation of the plan is discussed at the management meeting for monitoring and to promote culture of accountability. The recorded progress was 74%, some of the outstanding findings will be addressed at year end and reporting date.

17 FRUITLESS AND WASTEFUL EXPENDITURE

FRUITLESS AND WASTEFUL EXPENDITURE	AMOUNT
Opening Balance	R27'566'857
Add: Current Year Expenditure	R 4'590
Less: Amount Recovered in the current year	(R1'126'387)
Less: Amount Written Off in the current year (2014/15- 2025/2026)	(R10'857'513)
Balance	R15'587'547

There were no fruitless and wasteful expenditure incurred during the month of June 2026. The remaining balance is being investigated by FMB and some is recommended for recovery.

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18 IRREGULAR EXPENDITURE

IRREGUAR EXPENDITURE	AMOUNT
Opening Balance	R42'284'082
Add: Current Year Expenditure	R 7'302'723
Less: Amount Written Off- 2014/15 – 2025/26	(R48'748'137)
Balance	R 838'668

The Irregular expenditure incurred during the month of June amounts to R675 000.00, which relates to long term contracts. The remaining balance is being investigated by MPAC.

The cumulative irregular expenditure recorded in the current year is R7'302'723. 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.

18.2 List of irregular expenditure attached as annexure C

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