



Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 696

Cape Town
Kaapstad

15 June 2023

No. 48792

THE PRESIDENCY

No. 3295 **15 June 2023**

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

Act No. 05 of 2023: Division of Revenue Act, 2023

XIYIMO XA LE HENHLA

No. 3295 **15 June 2023**

Ku tivisiwa leswaku Phuresidente u pfumerile Nawu lowu landzeleka, lowu kandziyisiwaka ku kuma vuxokoxoko byo angarhela:—

No. 05 ya 2023: Nawu wa ku aviwa ka Mali ya Tiko, 2023

ISSN 1682-5845



9 771682 584003



4 8 7 9 2



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

(Engelse teks deur die President geteken)
(Goedgekeur op 13 June 2023)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2023/24 financial year; the determination of each province's equitable share; allocations to provinces, local government and municipalities from national government's equitable share; the responsibilities of all three spheres pursuant to such division and allocations; and to provide for matters connected therewith.

PREAMBLE

WHEREAS section 214(1) of the Constitution requires an Act of Parliament to provide for—

- (a) the equitable division of revenue raised nationally among the national, provincial and local spheres of government;
- (b) the determination of each province's equitable share of the provincial share of that revenue; and
- (c) any other allocations to provinces, local government or municipalities from the national government's share of that revenue, and any conditions on which those allocations may be made; and

WHEREAS section 7(1) of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), requires the introduction of the Division of Revenue Bill at the same time as the Appropriation Bill is introduced,

BE IT THEREFORE ENACTED by the Parliament of the Republic of South Africa, as follows:—

ARRANGEMENT OF SECTIONS

Sections

CHAPTER 1

5

INTERPRETATION AND OBJECTS OF ACT

1. Interpretation
2. Objects of Act

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

10

3. Equitable division of revenue raised nationally among spheres of government
4. Equitable division of provincial share among provinces

(Engelse teks deur die President geteken)
(Goedgekeur op 13 June 2023)

NAWU

Ku lulamisela ku aviwa ko ringana ka mali ya tiko leyi hlengeleteweke etikweni hinkwaro exikarhi ka mfumo wa rixaka, xifundzankulu, na swiyenge swa mfumo wa muganga eka lembe ximali ra 2023/24; ku vekwa ka nkavelo wo ringana wa xifundzankulu xin'wana na xin'wana na maavelo ya swifundzankulu; mfumo wa muganga na timasipala ku suka eka nkavelo wo ringana wa rixaka na vutihlamuleri bya swiyenge hinkwaswo swinharhu leswi landzelaka ku aviwa koloko na maavelo; na ku lulamisela timhaka leti fambelanaka na swona.

MANGHENELO

TANIHILESWI xiyenge xa 214(1) xa Vumbiwa xilavaka Nawu wa Palamende ku lulamisela ku—

- (a) aviwa ko ringana ka mali ya tiko leyi hlengeleteweke etikweni hinkwaro exikarhi ka mfumo wa rixaka, xifundzankulu na swiyenge swa mfumo wa muganga;
- (b) kumiwa ka nkavelo lowu ringanaka wa xifundzankulu xin'wana na xin'wana wa timali toleto ta mfumo; na
- (c) maavelo wahi kumbe wahi eka swifundzankulu, mfumo wa muganga kumbe timasipala ku suka eka nkavelo wa mfumo wa rixaka wa timali toleto ta tiko na swipimelo swihi kumbe swihi leswi maavelo wolawo ya nga ha endliwaka ehansi ka swona; na

TANIHILESWI xiyenge xa 7(1) xa *Money Bills Amendment Procedure and Related Matters Act, 2009* (Nawu wa No. 9 wa 2009), wu lavaka leswaku Nawumbisi wa ku Aviwa ka Mali ya Tiko wu tivisiwa hi karhi wun'we na Nawumbisi wa Nkavelo,

HIKWALAHO KE A WU pasisiwi hi Palamende ya Riphabliki Afrika-Dzonga hindlela leyilandzelaka:—

MAVEKETELELO YA SWIYENGE

Swiyenge

KAVANYISA KA 1

5

MAHLAMUSELELO NA SWIKONGOMELO SWA NAWU

1. Mahlamuselelo
2. Swikongomelo swa Nawu

KAVANYISA KA 2

MAAVELO YO RINGANA YA MIKAVELO

10

3. Ku aviwa ko ringana ka mali ya tiko leyi hlengeleteweke etikweni hinkwaro exikarhi ka swiyenge swa mfumo
4. Ku aviwa ko ringana ka nkavelo wa xifundzankulu exikarhi ka swifundzankulu

5. Equitable division of local government share among municipalities
6. Shortfalls, excess revenue and increasing equitable share

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

Part 1

5

Conditional allocations

7. Conditional allocations to provinces
8. Conditional allocations to municipalities

Part 2

Duties of accounting officers in respect of Schedule 4 to 7 allocations

10

9. Duties of transferring officer in respect of Schedule 4 allocations
10. Duties of transferring officer in respect of Schedule 5 or 6 allocations
11. Duties of receiving officer in respect of Schedule 4 allocations
12. Duties of receiving officer in respect of Schedule 5 or 7 allocations
13. Duties of receiving officer in respect of infrastructure conditional allocations to provinces 15
14. Duties in respect of annual financial statements and annual reports for 2023/24

Part 3

Matters relating to Schedule 4 to 7 allocations

15. Publication of allocations and frameworks 20
16. Expenditure in terms of purpose and subject to conditions
17. Withholding of allocations
18. Stopping of allocations
19. Reallocation of funds
20. Conversion of allocations 25
21. Unspent conditional allocations

CHAPTER 4

MATTERS RELATING TO ALL ALLOCATIONS

22. Payment requirements
23. Amendment of payment schedule 30
24. Transfers made in error or fraudulently
25. New allocations during financial year and Schedule 7 allocations
26. Preparations for 2024/25 financial year and 2025/26 financial year
27. Transfers before commencement of Division of Revenue Act for 2024/25 financial year 35

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

28. Duties of municipalities
29. Duties and powers of provincial treasuries 40
30. Duties and powers of National Treasury

5. Ku aviwa ko ringana ka nkavelo wa mfumo wa muganga exikarhi ka timasipala
6. Ku kayivela, mali ya tiko leyi hundzaka mpimo

KAVANYISA KA 3

MAAVELO LAWYA YA NGA NA SWIPIMELO EKA SWIFUNDZANKULU NA TIMASIPALA 5

Xiphemu xa 1

Maavelo lawya ya nga na swipimelo

7. Maavelo lawya ya nga na swipimelo eka swifundzankulu
8. Maavelo lawya ya nga na swipimelo eka timasipala 10

Xiphemu xa 2

Mitirho ya vatriri va tiakhawunti mayelana na maavelo ya Xedulu ya 4 ku ka eka 7

9. Mitirho ya vatriri vo hundzisela va rixaka mayelana na maavelo ya Xedulu ya 4 15
10. Mitirho ya vatriri vo hundzisela va rixaka mayelana na maavelo ya Xedulu ya 5 kumbe 6
11. Mitirho ya vatriri vo amukela mayelana na maavelo ya Xedulu ya 4
12. Mitirho ya vatriri vo amukela mayelana na maavelo ya Xedulu ya 5 kumbe 7
13. Mitirho ya vatriri vo amukela mayelana na maavelo ya switirhisiwa lawya ya nga swipimelo eka swifundzankulu 20
14. Mitirho mayelana na switatimende swa timali swa lembe na swiviko swa lembe swa 2023/24

Xiphemu xa 3

Timhaka leti fambelanaka na maavelo ya Xedulu ya 4 ku ka eka 7 25

15. Ku hangalasiwa ka maavelo na marimba
16. Ku tirhisa mali hi ku landza xikongomelo na ku ya hi swipimelo
17. Ku khomeleriwa ka maavelo
18. Ku yimisiwa ka maavelo
19. Ku aviwa ka timali nakambe 30
20. Ku cinciwa ka maavelo
21. Maavelo lawya ya nga na swipimelo lawya mali ya wona yi nga tirhisiwangiki

KAVANYISA KA 4

TIMHAKA LETI FAMBELANAKA NA MAAVELO

22. Xedulu ya mahakelelo 35
23. Ku cinciwa ka Xedulu ya mahakelelo
24. Ku hundziseriwa ka mali loku endliweke hi xihoxo kumbe hi vuxisi
25. Maavelo lamantshwa eka lembe ximali na maavelo ya Xedulu ya 7
26. Ku lulamisela lembe ximali ra 2024/25 na lembe ximali ra 2025/26
27. Ku hundziseriwa ka mali loko ku nga si sungula *Division of Revenue Acts* wa lembe ximali ra 2024/25 40

KAVANYISA KA 5

MITIRHO NA MATIMBA YA TIMASIPALA, VUTAMERI BYA TIMALI BYA SWIFUNDZANKULU NA VUTAMERI BYA TIMALI BYA RIXAKA

28. Mitirho ya timasipala 45
29. Mitirho na matimba ya vutameri bya timali bya swifundzankulu
30. Mitirho na matimba ya Vutameri bya timali bya Rixaka

6

CHAPTER 6**GENERAL**

31. Liability for costs incurred in violation of principles of cooperative governance and intergovernmental relations	
32. Irregular expenditure	5
33. Financial misconduct	
34. Delegations and assignments	
35. Departures	
36. Regulations	
37. Repeal of laws and savings	10
38. Short title and commencement	

SCHEDULE 1

Equitable division of revenue raised nationally among the three spheres of government

SCHEDULE 2

15

Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)

SCHEDULE 3

Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally

20

SCHEDULE 4*Part A*

Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets

Part B

25

Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets

SCHEDULE 5*Part A*

Specific purpose allocations to provinces

30

Part B

Specific purpose allocations to municipalities

SCHEDULE 6*Part A*

Allocations-in-kind to provinces for designated special programmes

35

Part B

Allocations-in-kind to municipalities for designated special programmes

SCHEDULE 7*Part A*

Allocations to provinces for immediate disaster response

40

KAVANYISA KA 6
SWIN'WANA NA SWIN'WANA

- | | | |
|-----|--|----|
| 31. | Vutihlamuleri bya ku durheriwa loku veke kona hi ku tluriwa ka misinya ya mafumele yo tirhisana na vuxaka bya le ndzeni ka mfumo | |
| 32. | Ku tirhisiwa ka mali ko ka ku nga fanelanga | 5 |
| 33. | Matikhomele yo biha eka swa timali | |
| 34. | Ku rhumela matimba na mitirho | |
| 35. | Ku nga katsiwi | |
| 36. | Swinawana | |
| 37. | Ku herisiwa ka milawu | 10 |
| 38. | Nhlokomhaka yo koma na ku sungula ku tirha | |

XEDULU YA 1

Ku aviwa ko ringana ka mali ya tiko leyi hlengeleteweke etikweni hinkwaro exikarhi ka swiyenge swinharhu swa mfumo

XEDULU YA 2

15

Ku pimiwa ka nkavelo wo ringana wa xifundzankulu xin'wana na xin'wana wa nkavelo wa xiyenge xa xifundzankulu wa mali leyi hlengeleteweke etikweni hinkwaro (tanihi chaji yo kongoma ehenhla ka Nkwama wa Mali ya Tiko wa Rixaka)

XEDULU YA 3

Ku pimiwa ka nkavelo wo ringana wa masipala wun'wana na wun'wana wa nkavelo wa xiyenge xa mfumo wa muganga wa mali ya tiko leyi hlengeleteweke etikweni hinkwaro		20
--	--	----

XEDULU YA 4

Xiphemu xa A

Maavelo eka swifundzankulu ku engetelela ku hakelela minongonoko kumbe mitirho leyi hakeleriwaka ku suka eka mipimanyeto ya xifundzankulu		25
---	--	----

Xiphemu xa B

Maavelo eka timasipala ku engetelela ku hakelela minongonoko kumbe mitirho leyi hakeleriwaka ku suka eka mipimanyeto ya masipala

XEDULU YA 5

30

Xiphemu xa A

Maavelo ya swikongomelo swo hlawuleka eka swifundzankulu

Xiphemu xa B

Maavelo ya swikongomelo swo hlawuleka eka timasipala

XEDULU YA 6

35

Xiphemu xa A

Maavelo ya muxaka wo karhi eka swifundzankulu ya minongonoko leyi hlawuriweke

Xiphemu xa B

Maavelo ya muxaka wo karhi eka timasipala ya minongonoko leyi hlawuriweke		40
---	--	----

XEDULU YA 7

Xiphemu xa A

Maavelo ya le ka swifundzankulu ku hlamula hi xihatla eka khombo

Part B

Allocations to municipalities for immediate disaster response

CHAPTER 1**INTERPRETATION AND OBJECTS OF ACT****Interpretation** 5

1. (1) In this Act, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Public Finance Management Act or the Municipal Finance Management Act has the meaning assigned to it in the Act in question, and—
- “**accreditation**” means accreditation of a municipality, in terms of section 10(2) of the Housing Act, 1997 (Act No. 107 of 1997), to administer national housing programmes, read with Part 3 of the National Housing Code, 2009 (Financial Interventions: Accreditation of Municipalities); 10
- “**allocation**” means the equitable share allocation to the national sphere of government in Schedule 1, a province in Schedule 2 or a municipality in Schedule 3, or a conditional allocation; 15
- “**category A, B or C municipality**” means a category A, B or C municipality envisaged in section 155(1) of the Constitution;
- “**classified disaster**” means a disaster classified as a national, provincial or local state of disaster in terms of section 23 of the Disaster Management Act, 2002 (Act No. 57 of 2002); 20
- “**conditional allocation**” means an allocation to a province or municipality from the national government’s share of revenue raised nationally, envisaged in section 214(1)(c) of the Constitution, as set out in Schedule 4, 5, 6 or 7;
- “**Constitution**” means the Constitution of the Republic of South Africa, 1996; 25
- “**corporation for public deposits account**” means a bank account of the Provincial Revenue Fund held with the Corporation for Public Deposits, established by the Corporation for Public Deposits Act, 1984 (Act No. 46 of 1984);
- “**Education Infrastructure Grant**” means the Education Infrastructure Grant referred to in Part A of Schedule 4; 30
- “**financial year**” means, in relation to—
- (a) a national or provincial department, the year ending 31 March; or
- (b) a municipality, the year ending 30 June;
- “**framework**” means the conditions and other information in respect of a conditional allocation published in terms of section 15 or 25; 35
- “**Health Facility Revitalisation Grant**” means the Health Facility Revitalisation Grant referred to in Part A of Schedule 5;
- “**Human Settlements Development Grant**” means the Human Settlements Development Grant referred to in Part A of Schedule 5;
- “**legislation**” means national legislation or provincial legislation as defined in section 239 of the Constitution; 40
- “**level one accreditation**” means accreditation to render beneficiary management, subsidy budget planning and allocation, and priority programme management and administration, of national housing programmes;
- “**level two accreditation**” means accreditation to render full programme management and administration of all housing instruments and national housing programmes in addition to the responsibilities under a level one accreditation; 45
- “**Maths, Science and Technology Grant**” means the Maths, Science and Technology Grant referred to in Part A of Schedule 5;
- “**medium term expenditure framework**” means a budgeting framework applied by the National Treasury which— 50
- (a) translates government policies and plans into a multi-year spending plan; and
- (b) promotes transparency, accountability and effective public financial management;
- “**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); 55

Xiphemu xa B

Maavelo ya le ka timasipala ku hlamula hi xihatla eka khombo

KAVANYISA KA 1**MATWISISSELO NA SWIKONGOMELO SWA NAWU****Matwisiselo**

5

1. (1) Eka Nawu lowu, handlekaloko xiyimo xi hlamusela hi ndlela yin'wana, rito rin'wana na rin'wana kumbe nhlamuselo leyi nyikiweke eka *Public Finance Management Act* kumbe *Municipal Finance Management Act* ri na nhlamuselo leyi ri nyikiweke yona eka Nawu lowu vuriwaka, naswona—

“**ku tiyisisa**” swi vula ku tiyisisiwa ka masipala, hi ku landza xiyenge xa 10(2) xa *Housing Act, 1997* (Nawu wa No. 107 wa 1997), ku lawula minongonoko ya tindlu ya rixaka, ri hlaiyiwa na Xiphemu xa 3 xa Khodi ya Tindlu ya Rixaka, 2009 (ku Nghenelela eka swa Timali: Ku tiyisisiwa ka Timasipala);

“**avelo**” swi vula avelo ra nkavelo wo ringana eka xiyenge rixaka xa mfumo eka Xedulu ya 1, xifundzankulu eka Xedulu ya 2 kumbe masipala eka Xedulu ya 3, kumbe avelo leri nga na swipimelo;

“**masipala wa nkhetekanyo wa A, B kumbe C**” swi vula masipala wa nkhetekanyo wa A, B kumbe C lowu langutisiweke eka xiyenge xa 155(1) xa Vumbiwa;

“**Khombo leri rinxaxametiweke**” swivula khombo leri ri nxaxametiweke na hi khombo ra mfumo ra tiko hinkwaro, ra xifundzankulu kumbe ra mfumo wa muganga hi ku landzelela xiyenge xa 23 xa *Disaster Management Act, 2002* (Nawu wa 57 wa 2002);

“**avelo leri nga na swipimelo**” swi vula avelo eka xifundzankulu kumbe masipala ku suka eka nkavelo wa mfumo wa rixaka wa mali ya tiko leyi hlengeletiweke etikweni hinkwaro, leswi langutisiweke eka xiyenge xa 214(1)(c) xa Vumbiwa tanihilaha swi nga andlariwa eka Xedulu ya 4, 5, 6 kumbe 7;

“**Vumbiwa**” swi vula Vumbiwa ra Riphabliki ra Afrika-Dzonga, 1996;

“**nhlanganelo wa akhawunti ya tidipoziti ta mfumo**” swi vula akhawunti ya le bangi ya Nkwama wa Xifundzankulu wa Mali ya Tiko leyi nga eka nhlanganelo wa Tidipoziti ta Mfumo, leyi sunguriweke hi *Corporation for Public Deposits Act, 1984* (Nawu wa No. 46 wa 1984);

“**Nyiko ya Switirhisiwa swa Dyondzo**” swi vula Nyiko ya Switirhisiwa swa Dyondzo leyi vuriweke eka Xiphemu xa A xa xedulu ya 4;

“**lembe ximali**” swi vula, hi mayelana na—

(a) ndzawulo ya rixaka kumbe ya xifundzankulu, lembe leri helaka hi Nyenyankulu; kumbe

(b) Masipala, lembe leri helaka hi 30 Khotavuxika;

“**rimba**” swi vula swipimelo na mahungu man'wana mayelana na avelo leri nga na swipimelo leswi hangalasiweke hi ku landza xiyenge xa 16 kumbe 25;

“**Nyiko ya Mpfuxeto wo Vevukisa Rihanyo**” swi vula Nyiko ya Mpfuxeto wo Vevukisa Rihanyo leyi vuriweke eka Xiphemu xa A xa Xedulu ya 5;

“**nawu**” swi vula nawu wa tiko hinkwaro kumbe nawu wa xifundzankulu tanihilaha wu hlamuseriweke hakona eka xiyenge xa 239 xa Vumbiwa;

“**ku tiyisisiwa ka xiyimo xa n'we**” swi vula ku tiyisisiwa ku nyika vufambisi byo vuyeriwa, nkunguhato wa mpimanyeto wa mpfuneto na nkavelo, na vufambisi bya nongonoko wa swirhangisiwa na vulawuri bya minongonoko ya tindlu ya rixaka;

“**ku tiyisisiwa ka xiyimo xa mbirhi**” swi vula ku tiyisisiwa ku nyika vufambisi lebyi heleleke na vulawuri bya switirho hinkwaswo swa tindlu na minongonoko ya tindlu ya rixaka ku engetelela eka vutihlamuleri ehansi ka mpfumelelo wa xiyimo xa n'we;

“**Nyiko ya Metse, Sayense na Thekinoloji**” swi vula Nyiko ya Metse, Sayense na Thekinoloji lowu wu kongomisiweke eka Xiphemu xa A xa Xedulu ya 5;

“**rimba ra matirhiselo ya timali ya nkarhi wa le xikarhi**” swi vula rimba ra mpimanyeto leri tirhisiwaka hi Vutameri bya Timali ta Tiko leri—

(a) hlamuselaka tipholisi ta mfumo na tipulani ku va pulani ya matirhiselo ya timali ya malembe yo hlaya; na

(b) ku tlakusa ku va erivaleni, vutihlamuleri na ku tirha hi ku hetiseka ka vufambisi bya mali ya mfumo;

“**Municipal Finance Management Act**” swi vula *Local Government: Municipal Finance Management Act, 2003* (Nawu wa No. 56 wa 2003);

- “**Municipal Structures Act**” means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);
- “**Municipal Systems Act**” means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);
- “**Neighbourhood Development Partnership Grant**” means the Neighbourhood Development Partnership Grant referred to in Part B of Schedule 5 or Part B of Schedule 6; 5
- “**organ of state**” means an organ of state as defined in section 239 of the Constitution;
- “**overpayment**” means the transfer of more than the allocated amount of an allocation or the transfer of an allocation in excess of the applicable amount in a payment schedule; 10
- “**payment schedule**” means a schedule which sets out—
- (a) the amount of each transfer of a provincial equitable share or a conditional allocation for a province or municipality to be transferred in terms of this Act;
 - (b) the date on which each transfer must be paid; and
 - (c) to whom, and to which bank account, each transfer must be paid; 15
- “**prescribe**” means prescribe by regulation in terms of section 36;
- “**primary bank account**”, in relation to—
- (a) a province, means a bank account of the Provincial Revenue Fund, envisaged in section 21(2) of the Public Finance Management Act and which the accounting officer of the provincial treasury has certified to the National Treasury; or 20
 - (b) a municipality, means the bank account of the municipality as determined in terms of section 8 of the Municipal Finance Management Act;
- “**Provincial Roads Maintenance Grant**” means the Provincial Roads Maintenance Grant referred to in Part A of Schedule 4; 25
- “**Public Finance Management Act**” means the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- “**Public Transport Network Grant**” means the Public Transport Network Grant referred to in Part B of Schedule 5;
- “**Public Transport Operations Grant**” means the Public Transport Operations Grant referred to in Part A of Schedule 4; 30
- “**quarter**” means, in relation to—
- (a) a national or provincial department, the period from—
 - (i) 1 April to 30 June;
 - (ii) 1 July to 30 September; 35
 - (iii) 1 October to 31 December; or
 - (iv) 1 January to 31 March; or
 - (b) a municipality, the period from—
 - (i) 1 July to 30 September;
 - (ii) 1 October to 31 December; 40
 - (iii) 1 January to 31 March; or
 - (iv) 1 April to 30 June;
- “**receiving officer**” means, in relation to—
- (a) a Schedule 4, 5 or 7 allocation transferred to a province, the accounting officer of the provincial department which receives that allocation or a portion thereof for expenditure through an appropriation from its Provincial Revenue Fund; or 45
 - (b) a Schedule 4, 5 or 7 allocation transferred to a municipality, the accounting officer of the municipality;
- “**receiving provincial department**”, in relation to a Schedule 4, 5 or 7 allocation transferred to a province, means the provincial department which receives that allocation or a portion thereof for expenditure through an appropriation from its Provincial Revenue Fund; 50
- “**School Infrastructure Backlogs Grant**” means the School Infrastructure Backlogs Grant referred to in Part A of Schedule 6; 55
- “**this Act**” includes any framework or allocation published, or any regulation made, in terms of this Act;

- “**Municipal Structures Act**” swi vula *Local Government: Municipal Systems Act*, 2000 (Nawu wa No. 32 wa 2000);
- “**Nyiko ya Nhluvukiso wa Xinakulobye xa Vuakelani**” swi vula Nyiko ya Nhluvukiso wa Xinakulobye xa Vuakelani leyi vuriweke eka Xiphemu xa B xa Xedulu ya 5 kumbe Xiphemu xa B xa Xedulu ya 6; 5
- “**Xirho xa mfumo**” swi vula xirho xa mfumo tanihilaha swi hlamuseriweke hakona eka xiyenge xa 239 xa Vumbiwa;
- “**hakelo leyi hundzisaka mpimo**” swi vula ku hundziseriwa ka ntsengo lowu hundzisaka ntsengo lowu vekiweke wa nkavelo kumbe ku hundzisiwa ka nkavelo leswi nga landzeleriki xedulu ya mahakelelo; 10
- “**xedulu ya mahakelelo**” swi vula xedulu leyi vekaka—
- (a) ntsengo wa ku hundziseriwa kun’wana na kun’wana ka nkavelo wo ringanana kumbe avelo leri nga na swipimelo leri hi ku landza Nawu lowu ri faneleke ku hundziseriwa eka xifundzankulu kumbe masipala hi ku ya hi Nawu; 15
- (b) siku leri ku hundziseka kun’wana na kun’wana ku faneleke ku hakeriwa; na
- (c) leswaku yi hakeriwa mani, naswona i akhawunti yihi ya bangi ku hundziseka kun’wana na kun’wana ku faneleke ku hakeriwa eka yona;
- “**kombisa**” swi vula ku kombisiwa hi xinawana hi ku landza xiyenge xa 36; 20
- “**akhawunti ya le bangi yo sungula**” mayelana na—
- (a) xifundzankulu, swi vula akhawunti ya le bangi ya Nkwama wa Xifundzankulu wa Mali ya Tiko leyi languteriweke eka xiyenge xa 21(2) xa *Municipal Finance Management Act* naswona leyi mutirhi wa tiakhawunti wa vutameri bya timali bya xifundzankulu a nga tiyisisa eka Vutameri bya Timali bya Rixaka; kumbe 25
- (b) eka masipala, swi vula akhawunti ya le bangi ya masipala tanihilaha swi vekiweke hakona eka xiyenge xa 8 xa *Municipal Finance Management Act*;
- “**Nyiko yo Hlayisa Magondzo ya Xifundzankulu**” swi vula Nyiko yo Hlayisa Magondzo ya Xifundzankulu leyi vuriweke eka Xiphemu xa B xa Xedulu ya 4;
- “**Public Finance Management Act**” swi vula *Public Finance Management Act*, 1999 (Nawu wa No. 1 wa 1999); 30
- “**Nyiko ya switirhisiwa swa Vutleketli bya Vanhu**” swi vula Nyiko ya Switirhisiwa swa Vutleketli bya Vanhu leyi vuriweke eka Xiphemu xa B xa Xedulu ya 5;
- “**Nyiko ya Matirhelo ya Netiweke ya Vutleketli bya Vanhu**” swi vula Nyiko ya Matirhelo ya Netiweke ya Vutleketli bya Vanhu leyi vuriweke eka Xiphemu xa A xa Xedulu ya 4; 35
- “**kotara**” swi vula, mayelana na—
- (a) ndzawulo ya rixaka kumbe ya xifundzankulu, nkarhi wo sukela eka—
- (i) 1 Dzivamusoko ku ka 30 Khotavuxika; 40
- (ii) 1 Mawuwani ki ka 30 Ndzati;
- (iii) 1 Nhlanguka ku ka 31 N wenzamhala; kumbe
- (iv) 1 Sunguti ku ka 31 Nyenyankulu; kumbe
- (b) Masipala, nkarhi wa ku suka eka—
- (i) 1 Mawuwani ki ka 30 Ndzati; 45
- (ii) 1 Nhlanguka ku ka 31 N wenzamhala;
- (iii) 1 Sunguti ku ka 31 Nyenyankulu; kumbe
- (iv) 1 Dzivamusoko ku ka 30 Khotavuxika;
- “**mutirhi loyi a amukelaka**” swi vula, mayelana na—
- (a) avelo ra Xedulu ya 4, 5 kumbe 7 leri hundziseriweke eka xifundzankulu, swi vula mutirhi wa tiakhawunti wa ndzawulo ya xifundzankulu lexi amukelaka nkavelo wolowo kumbe xiphemu xa wona ku va xi tirhisa hi ku teka ku suka eka Nkwama wa Mali ya Xifundza; kumbe 50
- (b) avelo ra Xedulu ya 4, 5 kumbe 7 leri hundziseriweke kumbe ku lulamiseriwa masipala, mutirhi wa tiakhawunti wa masipala;
- “**ndzawulo ya xifundzankulu leyi amukelaka**” mayelana na avelo ra Xedulu ya 4, 5 kumbe 7 leri hundziseriweke eka xifundzankulu, swi vula ndzawulo ya xifundzankulu leyi amukelaka nkavelo wolowo kumbe xiphemu xa wona ku wu tirhisa hi ku landza nkavelo ku suka eka Nkwama wa Timali ta Xifundzankulu xolexo; 55
- “**Nyiko ya Timali to Pfluxa Swikolo swa Tisekondari swa Xithekiniki**” swi vula Nyiko ya Timali to Pfluxa Swikolo swa Tisekondari swa Xithekiniki leyi vuriweke eka Xiphemu xa A xa Xedulu ya 5; 60
- “**Nawu lowu**” swi katsa rimba rihi na rihi kumbe avelo leri hangalasiweke, kumbe xinawana xihhi kumbe xihhi lexi endlwiweke ehansi ka Nawu lowu;

“**transferring officer**” means the accounting officer of a national department that transfers a Schedule 4, 5 or 7 allocation to a province or municipality or spends a Schedule 6 allocation on behalf of a province or municipality;

“**Urban Settlements Development Grant**” means the Urban Settlements Development Grant referred to in Part B of Schedule 4; and

“**working day**” means any day, except a Saturday, a Sunday or a public holiday as defined in the Public Holidays Act, 1994 (Act No. 36 of 1994).

(2) Any agreement, approval, certification, decision, determination, instruction, notification, notice or request in terms of this Act must be in writing.

Objects of Act

2. The objects of this Act are—

- (a) as required by section 214(1) of the Constitution, to provide for—
 - (i) the equitable division of revenue raised nationally among the three spheres of government;
 - (ii) the determination of each province’s equitable share of the provincial share of that revenue; and
 - (iii) other allocations to provinces, local government or municipalities from the national government’s share of that revenue and conditions on which those allocations are made;
- (b) to promote predictability and certainty in respect of all allocations to provinces and municipalities, in order that provinces and municipalities may plan their budgets over a multi-year period and thereby promote better coordination between policy, planning and budgeting; and
- (c) to promote transparency and accountability in the resource allocation process, by ensuring that all allocations, except Schedule 6 allocations, are reflected on the budgets of provinces and municipalities and the expenditure of conditional allocations is reported on by the receiving provincial departments and municipalities.

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue raised nationally among spheres of government

3. (1) Revenue raised nationally in respect of the 2023/24 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1.

(2) The envisaged division among the national, provincial and local spheres of government of revenue anticipated to be raised nationally in respect of the 2024/25 financial year and the 2025/26 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 1.

Equitable division of provincial share among provinces

4. (1) Each province’s equitable share of the provincial share of revenue raised nationally in respect of the 2023/24 financial year is set out in Column A of Schedule 2.

(2) The envisaged equitable share for each province of revenue anticipated to be raised nationally in respect of the 2024/25 financial year and the 2025/26 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 2.

- “**mutirhi loyi a hundziselaka wa rixaka**” swi vula mutirhi wa tiakhwunti wa ndzawulo ya rixaka leyi hundziselaka avelo ra Xedulu 4, 5, kumbe 7 eka xifundzankulu kumbe masipala kumbe ku tirhisa avelo ra Xedulu ya 6 hi ku yimela xifundzankulu kumbe masipala;
- “**Nyiko ya Nhluvukiso wa Vutshamiso bya le Madorobeni**” swi vula Nyiko 5
Nhluvukiso wa Vutshamiso bya le Madorobeni leyi vuriweke eka Xiphemu xa B xa Xedulu ya 4; na
- “**siku ro tirha**” swivula siku rin’wana na rin’wana, handle ka mugivela, Nsoto kumbe siku ro wisa tani hi loko swi hlamusetiwili eka *Public Holiday act, 1994* (Nawu wa No. 36 lembe ra 1994). 10
- (2) Ku pfumeleriwa kwihi kumbe kwihi, ku tiyisisa, xiboho, ku langutisisa, xileriso, xitiviso kumbe xikombelo hi ku landza Nawu lowu xi fanele ku va hi ku tsala.

Swikongomelo swa Nawu

2. Swikongomelo swa Nawu lowu i—
- (a) tanihilaha swi faneleke hi ku landza xiyenge xa 214(1) xa Vumbiwa, ku 15
lulamisela—
- (i) ku aviwa ko ringana ka mali ya tiko leyi hlengeletaweke etikweni hinkwaro exikarhi ka swiyenge swinharhu swa mafumo;
- (ii) ku kumiwa ka nkavelo wo ringa na wa xifundzankulu xin’wana na xin’wana wa nkavelo wa xifundzankulu wa mali yoleyo ya tiko; na 20
- (iii) maavelo ya n’wana ya le ka swifundzankulu, mfumo wa muganga kumbe timasipala ku suka eka nkavelo wa mfumo wa rixaka wa mali yoleyo ya tiko na swipimelo leswi maavelo lawa ya endliwaka ehansi ka swona;
- (b) ku tlakusa ku bvumbeka na ku va na ntiyiso mayelana na maavelo hinkwawo 25
ya swifundzankulu na timasipala, ku endlela leswaku swifundzankulu na timasipala ti kunguhata mipimanyeto ya tona eka nkarhi wa malembe yo tala kwalaho ke ti tlakusa ntirhisano wa kahle exikarhi ka pholisi, nkunguhato na mapimanyetelo; na
- (c) ku tlakusa ku va erivaleni na vutihlamuleri eka avelo ra switirhisiwa, hi ku 30
tiyisisa leswaku maavelo hinkwawo ya kombisiwa eka mipimanyeto ya swifundzankulu na timasipala, handleka maavelo ya Xedulu ya 6, na ku tirhisiwa ka maavelo lawa ya nga na swipimelo swa vikiwa hi tindzawulo ta swifundzankulu leswi amukelaka na timasipala.

KAVANYISA KA 2 35

MAAVELO YA MIKAVELO YO RINGANA

Ku aviwa ko ringana ka mali ya tiko leyi hlengeletaweke etikweni hinkwaro exikarhi ka swiyenge swa mfumo

3. (1) Mali ya tiko leyi hlengeletaweke etikweni hinkwaro mayelana na lembe ximali 40
ra 2023/24 yi fanele ku aviwa exikarhi ka mfumo wa rixaka, xifundzankulu na swiyenge swa mfumo wa muganga ku va maavelo ya swona yo ringana ya mikavelo tanihilaha swi vekiweke hakona eka Kholomo ya A ya Xedulu ya 1.
- (2) Ku aviwa lo ku languteriweke ka mali ya tiko leyi languteriweke ku hlengeletwa mayelana na lembe ximali ra 2024/25 na lembe ximali ra 2025/26, naswona leyi ya ka hi ku lulamisela ka *Division of Revenue Acts* ya lembe eka malembe ximali wolawo, swi 45
andlariwile eka Kholomo ya B ya Xedulu ya 1.

Ku aviwa ko ringana ka nkavelo wa xifundzankulu exikarhi ka swifundzankulu

4. (1) Nkavelo wo ringana wa xifundzankulu xin’wana na xin’wana wa mali ya tiko 50
leyi hlengeletaweke etikweni hinkwaro mayelana na lembe ximali ra 2023/24 wu andlariwile eka Kholomo ya A ya Xedulu ya 2.
- (2) Ku aviwa lo ku languteriwaka ka xifundzankulu xin’wana na xin’wana ka mali ya tiko leyi languteriweke ku va yi hlengeletwa etikweni hinkwaro mayelana na lembe ximali ra 2024/25 na lembe ximali ra 2025/26, naswona loku ya ka hi ku lulamisela ka *Division of Revenue Acts* ya lembe eka malembe ximali wolawo, swi andlariwile eka 55
Kholomo ya B ya Xedulu ya 2.

(3) The National Treasury must transfer each province's equitable share referred to in subsection (1) to the corporation for public deposits account of the province in accordance with the payment schedule determined in terms of section 22.

Equitable division of local government share among municipalities

5. (1) Each municipality's equitable share of local government's share of revenue raised nationally in respect of the 2023/24 financial year is set out in Column A of Schedule 3. 5

(2) The envisaged equitable share for each municipality of revenue anticipated to be raised nationally in respect of the 2024/25 financial year and the 2025/26 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 3. 10

(3) The national department responsible for local government must, unless otherwise determined by the National Treasury, transfer a municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 5 July 2023, 6 December 2023 and 13 March 2024, in the amounts determined in terms of section 22(2). 15

Shortfalls, excess revenue and increasing equitable share

6. (1) If the actual revenue raised nationally in respect of the 2023/24 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall. 20

(2) If the actual revenue raised nationally in respect of the 2023/24 financial year exceeds the anticipated revenue set out in Column A of Schedule 1, the excess accrues to the national government, and may be used to reduce borrowing or pay debt as part of its share of revenue raised nationally.

(3) Further allocations may be made from the excess revenue envisaged in subsection (2), in accordance with the applicable legislation envisaged in section 12 of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), to— 25

- (a) national departments;
- (b) provinces; or
- (c) municipalities. 30

(4) (a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2023, to increase the equitable share of provinces or municipalities, the National Treasury must increase the equitable share per province or per municipality by notice in the *Gazette*.

(b) The increase referred to in paragraph (a) takes effect on the date of publication in the *Gazette*. 35

(c) Section 22 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a).

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES 40

Part 1

Conditional allocations

Conditional allocations to provinces

7. (1) Conditional allocations to provinces for the 2023/24 financial year from the national government's share of revenue raised nationally are set out in— 45

(3) Vuameri bya Mali ya Tiko byi fanele ku hundzisela nkavelo wo ringana wa avelo wa xifundzankulu xin'wana na xin'wana leswi vuriweke eka xiyengetsongo xa (1) xa nhlanganelo wa akhawunti ya tidipoziti ta mfumo ya xifundzankulu hi ku landza xedulu ya mahakelelo leyi vekiweke hi ku landza xiyenge xa 22.

Ku aviwa ko ringana ka nkavelo wa mfumo wa muganga exikarhi ka timasipala 5

5. (1) Nkavelo wa masipala wun'wana na wun'wana wa nkavelo wo ringana wa mfumo wa muganga wa mali ya tiko leyi hlengeletweke etikweni hinkwaro mayelana na lembe ximali ra 2023/24 wu andlariwile eka Kholomo ya A ya Xedulu ya 3.

(2) Ku aviwa lo ku languteriweke exikarhi ka timasipala ka mali ya tiko leyi languteriweke ku va yi hlengeletwa etikweni hinkwaro mayelana na lembe ximali ra 2024/25 na lembe ximali ra 2025/26, nasowna lo ku ya ka hi ku lulamisela ka *Division of Revenue Acts* ya lembe eka malembe ximali wolawo, swi andlariwile eka Kholomo ya B ya Xedulu ya 3. 10

(3) Vutameri bya Mali ya Tiko byi fanele ku hundzisela nkavelo wo ringana wa masipala wun'wana na wun'wana lowu vuriweke eka xiyengetsongo xa (1) eka akhawunti yo sungula ya bangi ya masipala hi ku hundzisela ku nharhu hi 05 Mawuwani 2023, 06 N'wendzambahala 2023 na 13 Nyenyankulu 2024, hi ku landza xedulu ya mahakelelo leyi vekiweke hi ku landza xiyenge xa 22(2). 15

Ku kayivela, mali ya tiko leyi hundzaka mpimo

6. (1) Loko mali ya tiko ya xiviri leyi hlengeletweke etikweni hinkwaro eka lembe ximali ra 2023/24 yi kayivela ku kelela mali ya tiko leyi languteriweke leyi andlariweke eka Kholomo ya A ya Xedulu ya 1, mfumo wa rixaka wu rhwala ku kayivela koloko. 20

(2) Loko mali ya tiko ya xiviri leyi hlengeletweke etikweni hinkwaro mayelana na lembe ximali ra 2023/24 yi hundza mali ya tiko leyi languteriweke leyi andlariweke eka Kholomo ya A Xedulu ya 1, mali leyi hundziseke yi tatisa eka mfumo wa rixaka, nasowna yi nga ha tirhisiwa ku hunguta ku lombu kumbe ku hakela xikweleti tanihi xiphemu xa nkavelo wa mali ya tiko leyi hlengeletweke etikweni hinkwaro. 25

(3) Xiphemu xa nkavelo wo ringana wa mfumo wa rixaka kumbe ku hundzisa ka mali ya tiko loku languteriweke eka xiyengetsongo xa (2), xi nga ha averiwa hi nawu lowu tirhaka lowu languteriweke eka xiyenge xa 12 xa *Money Bills Amendment Procedure and Related Matters Act, 2009* (Nawu wa No. 9 wa 2009), ku engetelela maavelo eka— 30

- (a) tindzawulo ta rixaka
- (b) swifundzankulu; kumbe
- (c) timasipala.

(4) (a) loko ku tirhisa ka mali kun'wana na kun'wana ku suka eka leyi yi hlayseriwaka mhaka ya xihatla ku pfumeleriwa eka *Appropriation Act, 2023*, ku engetela xiphemu lexi xi ringanaka xa Swifundzankulu kumbe timasipala, Vutameri bya Timali bya Rixaka byi fanele byi engetela xiphemu lexi xi ringanaka hi ku ya hi xifundzankulu kumbe hi ku ya hi timasipala hi xitiviso eka *Gazete* 35

(b) Ku engetela loku ku kongomisiweke eka ndzimana ya (a) ku sungula ku tirha eka siku leri ri phablixiweke eka *Gazete*. 40

(c) Xiyenge xa 22 xa Nawu lowu xi tirha na ku nciwiwa loku ku faneleke mayelana na ku engeteliwa loku ku kongomisiweke eka ndzimana ya (a).

KAVANYISA KA 3

MAAVELO LAWYA YA NGA NA SWIPIMELO EKA SWIFUNDZANKULU NA TIMASIPALA 45

Xiphemu xa 1

Maavelo lawya ya nga na swipimelo

Maavelo lawya ya nga na swipimelo eka swifundzankulu

7. (1) Maavelo lawya ya nga na swipimelo eka swifundzankulu ya lembe ximali ra 2023/24 ku suka eka nkavelo wa mfumo wa rixaka wa mali ya tiko leyi hlengeletweke etikweni hinkwaro ya andlariwile eka— 50

- (a) Part A of Schedule 4, specifying allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets;
- (b) Part A of Schedule 5, specifying specific-purpose allocations to provinces;
- (c) Part A of Schedule 6, specifying allocations-in-kind to provinces for designated special programmes; and 5
- (d) Part A of Schedule 7, specifying funds that are not allocated to specific provinces, which may be released to provinces to fund an immediate response to a classified disaster.

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2024/25 financial year and the 2025/26 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 10

(3) (a) A Member of the Executive Council responsible for finance in a province may pledge a conditional allocation or an envisaged conditional allocation, or a portion thereof, as security for any borrowing in terms of the Borrowing Powers of Provincial Governments Act, 1996 (Act No. 48 of 1996), in accordance with this subsection. 15

(b) If a Member of the Executive Council responsible for finance in a province intends to pledge as envisaged in paragraph (a), he or she must—

- (i) consult the relevant transferring officer; and 20
- (ii) obtain the approval of the Loan Co-ordinating Committee, referred to in section 2 of the Borrowing Powers of Provincial Governments Act, 1996.

(c) The pledging envisaged in paragraph (a) must comply with any conditions imposed by the Loan Co-ordinating Committee.

(d) The relevant receiving officer must submit financial and non-financial reports, in the format and on the dates determined by the National Treasury, for any project pledged to be partially or fully funded by using a conditional allocation or an envisaged conditional allocation, or a portion thereof, as security as envisaged in paragraph (a). 25

(4) (a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2023, to increase any conditional allocation to provinces, the National Treasury must increase the allocation per province by notice in the *Gazette*. 30

(b) The increase referred to in paragraph (a) takes effect on the date of publication in the *Gazette*.

(c) If a conditional allocation in Part A of Schedule 5 or 6 is increased in terms of paragraph (a), the National Treasury must amend the notice published in terms of section 15 by notice in the *Gazette*. 35

(d) Section 23 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a).

Conditional allocations to municipalities

8. (1) Conditional allocations to municipalities in respect of the 2023/24 financial year from the national government's share of revenue raised nationally are set out in— 40

- (a) Part B of Schedule 4, specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets;
- (b) Part B of Schedule 5, specifying specific-purpose allocations to municipalities; 45
- (c) Part B of Schedule 6, specifying allocations-in-kind to municipalities for designated special programmes; and

- (a) Xiphemu xa A Xedulu ya 4, leyi kombisaka maavelo ya swifundzankulu ku tatisa ku hakeleriwa ka minongonoko kumbe mitirho leyi hakeleriweke ku suka eka mipimanyeto ya swifundzankulu;
- (b) Xiphemu xa A xa Xedulu ya 5, leyi kombaka maavelo ya xikongomelo xo hlawuleka eka swifundzankulu; 5
- (c) Xiphemu xa A xa Xedulu ya 6, leyi kombaka muxaka wa maavelo lawa ya tirhisiwaka eka swifundzankulu ya minongonoko yo hlawuleka; na
- (d) Xiphemu xa A xa Xedulu ya 7, leyi kombaka timali leti nga averiwangiki eka swifundzankulu swo karhi, leti nga yisiwaka eka swifundzankulu ku hakelela ku hlamula hi xihatla eka khombo. 10
- (2) ku aviwa loku languteriweke ka maavelo la wa ya nga na swipimelo eka swifundzankulu ku suka eka nkavelo wa mfumo wa rixaka wa mali ya tiko leyi languteriweke ku hlengeletwa etikweni hinkwaro eka lembe ximali ra 2024/25 na lembe ximali ra 2025/26, leswi ya ka hi ku landza *Division of Revenue Acts* ya lembe eka malembe wolawo, swi andlariwile eka Kholomo ya B ya Tixedulu leti vuriweke eka xiyengetsongo xa (1). 15
- (3) (a) Xirho xa Huvonkulu lexi xi tirhanaka na mali eka xifundzankulu xinga xi nga ti nyiketela ku nyika maavelo maavelo lawa ya nga na swipimelo lawa ya languteriweke, kumbe xiphemu ko kwalaho, tani hi nsirhelelo eka ku lombamba kun'wana na kun'wana hi ku ya hi *Borrowing Powers of Provincial government Act*, 1996 (Nawu 20 wa No. 48 lembe ra 1996) hi ku landzelela xiyengentsongo lexi.
- (b) Xirho xa Huvonkulu lexi xi tirhanaka na mali eka xifundzankulu lexi xi lavaka ku ti nyiketela ku nyika tani hi loko swi kombisiwile eka ndzimana ya (a), xi fanele xi—
- (i) Xi ti hlanganisa na mutirhi loyi a hundziselaka; na
- (ii) Ku kuma pfumelelo wa Komiti ya ku Fambisa swa ku Lombisa Mali, leyi yi kongomisiweke eka xiyenge xa 2 xa *Borrowing Powers of Provincial government Act*, 1996. 25
- (c) Ku tinyiketela loku ku kombisiweke eka ndzimana ya (a) ku fanele ku landzelela na swipimelo leswi swi nyikiweke hi Komiti ya ku Fambisa swa ku Lombisa Mali.
- (d) Mutirhi loyi a amukelaka loyi a faneleke ku fanele a yisa xiviko xa mali na xiviko xo ka xi nga ri xa mali, eka xivumbeko na siku leswi swi vekiweke hi Vutameri bya Timali ta Rixaka, eka ku tinyiketela ku nyika ka phurojeke yin'wana na yin'wana ku va yi kuma pfuneto wa mali ku nga ri hi ku hetiseka kumbe hi ku hetiseka hi ku tirhisa maavelo lawa ya nga na swipimelo kumbe maavelo lawa ya nga swipimelo lawa ya languteriweke, kumbe xiphemu ko kwalaho, tani hi nsirhelelo tani hi loko swi kombisiwile eka ndzimana ya (a). 35
- (4) (a) loko ku tirhisa ka mali kun'wana na kun'wana ku suka eka leyi yi hlayiseriwaka mhaka ya xihatla ku pfumeleriwa eka *Appropriation Act*, 2023, ku engetela xiphemu lexi xi ringanaka xa Swifundzankulu kumbe timasipala, Vutameri bya Timali bya Rixaka byi fanele byi engetela xiphemu lexi xi ringanaka hi ku ya hi xifundzankulu kumbe hi ku ya hi timasipala hi xitiviso eka *Gazete* 40
- (b) Ku engetela loku ku kongomisiweke eka ndzimana ya (a) ku sungula ku tirha eka siku leri ri phablixiweke eka *Gazete*.
- (c) Loko maavelo lawa ya nga na swipimelo eka Xiphemu xa A xa Xedulu ya 5 na 6 ya engeteriwa hi ku ya hi ndzimana ya (a), vutameri bya timali bya Rixaka byi fanele byi antwisa xitiviso lexi xi phablixiweke hi ku ya hi xiyemge xa 15 hi xitiviso eka *Gazete*. 45
- (d) Xiyenge xa 23 xa Nawu lowu xi tirha na ku nciwa loku ku faneleke mayelana na ku engeteliwa loku ku kongomisiweke eka ndzimana ya (a).

Maavelo lawa ya nga na swipimelo eka timasipala

8. (1) Maavelo lawa ya nga na swipimelo eka mfumo wa muganga mayelana na lembe ximali ra 2023/24 ku suka eka nkavelo wa mfumo wa rixaka wa mali ya tiko leyi hlengeletweke etikweni hinkwaro ya andlariwile eka— 50
- (a) Xiphemu xa B xa Xedulu ya 4, leyi kombaka maavelo ya le ka timasipala ku engetelela ku hakelela mitirho leyi hakeriwaka ku suka eka mipimanyeto ya masipala; 55
- (b) Xiphemu xa B xa Xedulu ya 5, leyi kombaka maavelo ya xikongomelo xo karhi eka maavelo ya timasipala;
- (c) Xiphemu xa B xa Xedulu ya 6, leyi kombaka muxaka wa maavelo eka timasipala ka minongonoko yo hlawuleka; na

(d) Part B of Schedule 7, specifying funds that are not allocated to specific municipalities that may be released to municipalities to fund an immediate response to a classified disaster.

(2) An envisaged division of conditional allocations to municipalities from the national government's share of revenue anticipated to be raised nationally for the 2024/25 financial year and the 2025/26 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 5

(3) (a) A municipality that intends to pledge a conditional allocation, or a portion thereof, as security for any obligations in terms of section 48 of the Municipal Finance Management Act, must, in addition to notifying the National Treasury in terms of section 46(3) of that Act, notify the transferring officer and the relevant provincial treasury of that intention and provide the transferring officer and National Treasury at least 21 days to comment before seeking the approval of the municipal council. 10

(b) A municipality must submit financial and non-financial reports, in the format and on the dates determined by the National Treasury, for any project pledged to be partially or fully funded by using a conditional allocation, or a portion thereof, as security as envisaged in paragraph (a). 15

(4) (a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2023, to increase any conditional allocation to municipalities, the National Treasury must increase the allocation per municipality by notice in the *Gazette*. 20

(b) The increase referred to in paragraph (a) takes effect on the date of publication in the *Gazette*.

(c) If a conditional allocation in Part B of Schedule 5 or 6 is increased in terms of paragraph (a), the National Treasury must amend the notice published in terms of section 15 by notice in the *Gazette*. 25

(d) Section 23 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a).

Part 2

Duties of accounting officers in respect of Schedule 4 to 7 allocations 30

Duties of transferring officer in respect of Schedule 4 allocations

9. (1) The transferring officer of a Schedule 4 allocation must—

- (a) ensure that transfers to all provinces and municipalities are— 35
- (i) deposited only into the primary bank account of the relevant province or municipality; and
 - (ii) made in accordance with the payment schedule determined in terms of section 22, unless allocations are withheld or stopped in terms of section 17 or 18;
- (b) monitor information on financial and non-financial performance of programmes partially or fully funded by an allocation in Part A of Schedule 4, in accordance with subsection (2) and the applicable framework; 40
- (c) monitor information on financial and non-financial performance of the Urban Settlements Development Grant against the capital budget and the service delivery and budget implementation plan;
- (d) comply with the applicable framework; 45
- (e) submit a quarterly financial and non-financial performance report within 45 days after the end of each quarter to the National Treasury in terms of the applicable framework; and

- (d) Xiphemu xa B xa Xedulu ya 7, leyi kombaka timali leti nga averiwangiki timasipala to karhi, leti nga yisiwaka eka timasipala ku hakelela ku hllamula hi xihatla eka khombo.
- (2) Ku aviwa lo ku languteriweke ka maavelo lawa ya nga na swipimelo eka mfumo wa muganga ku suka eka nkavelo wa mfumo wa rixaka wa mali ya tiko leyi languteriweke ku hlengeletywa etikweni hinkwaro eka lembe ximali ra 2024/25 na lembe ximali ra 2025/26, leyi ya ka hi *Division of Revenue Acts* ya lembe eka malemelo wolawo, swi andlariwile eka Kholomo ya B ya Tixedulu leti vuriweke eka xiyengetsongo xa (1).
- (3) (a) Masipala lowu wu lavaka ku tinyiketela ku nyika avelo leri nga na swipimelo, kumbe xiphemu ko kwalaho, tani hi nsirhelelo eka ku tiboha kun'wana na kun'wana hi ku ya hi xiyenge xa 48 xa Municipal Finance Management Act, wu fanle, ehenhla ka ku tivisa Vutameri bya Timali ta rixaka hi ku ya hi xiyenge xa 46(3) xa nawu, wu tivisa mutirhi loyi a hundziselaka na vutameri bya timali ta xifundzankulu eka xikongomelo xexo na nyika mutirhi loyi a hundziselaka na Vutameri bya Timali ta Rixaka kwalomu ka 21 wa masiku yak u bumabumela ku nga si laveka pfumelelo wa huvo ya masipala.
- (b) Masipala wu fanele ku yisa xiviko xa mali na xiviko xo ka xi nga ri xa mali, eka xivumbeko na siku leswi swi vekiweke hi Vutameri bya Timali ta Rixaka, eka ku tinyiketela ku nyika ka phurojeke yin'wana na yin'wana ku va yi kuma pfuneto wa mali ku nga ri hi ku hetiseka kumbe hi ku hetiseka hi ku tirhisa maavelo lawa ya nga na swipimelo kumbe maavelo lawa ya nga swipimelo lawa ya languteriweke, kumbe xiphemu ko kwalaho, tani hi nsirhelelo tani hi loko swi kombisiwile eka ndzimana ya (a).
- (4) (a) loko ku tirhisa ka mali kun'wana na kun'wana ku suka eka leyi yi hlayiseriwaka mhaka ya xihatla ku pfumeleriwa eka *Appropriation Act, 2023*, ku engetela xiphemu lexi xi ringanaka xa Swifundzankulu kumbe timasipala, Vutameri bya Timali bya Rixaka byi fanele byi engetela xiphemu lexi xi ringanaka hi ku ya hi xifundzankulu kumbe hi ku ya hi timasipala hi xitiviso eka *Gazete*
- (b) Ku engetela loku ku kongomisiweke eka ndzimana ya (a) ku sungula ku tirha eka siku leri ri phablixiweke eka *Gazete*.
- (c) Loko maavelo lawa ya nga na swipimelo eka Xiphemu xa A xa Xedulu ya 5 na 6 ya engeteriwa hi ku ya hi ndzimana ya (a), vutameri bya timali bya Rixaka byi fanele byi antwisa xitiviso lexi xi phablixiweke hi ku ya hi xiyemge xa 15 hi xitiviso eka *Gazete*.
- (d) Xiyenge xa 23 xa Nawu lowu xi tirha na ku nciwa loku ku faneleke mayelana na ku engeteliwa loku ku kongomisiweke eka ndzimana ya (a).

Xiphemu xa 2

Mitirho ya vatirhi va vatiakhawunti mayelana na maavelo ka Xedulu ya 4 ku kela 7

Mitirho ya mutirhi loyi a hundziselaka wa rixaka mayelana na maavelo ya Xedulu ya 4

9. (1) Mutirhi loyi a hundziselaka wa rixaka wa avelo ra Xedulu ya 4 u fanele—
- (a) ku tiyisisa leswaku ku hundziselaka eka swifundzankulu hinkwaswo na timasipal swi—
- (i) dipozitiwa eka akhawunti yo sungula ya bangi ya xifundzankulu kumbe masipala ntsena; na
- (ii) ku endlwa hi ku landza xedulu ya mahakelelo leyi vekiweke hi ku landza xiyenge xa 22, handlekaloko maavelo ya khomiwile kumbe ku yimisiwa hi ku landza xiyenge xa 17 kumbe 18;
- (b) ku langutela mahungu ya matirhelo ya timali na yo ka ya nga ri ya timali ya minongonoko leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi avelo leri nga eka Xiphemu xa A xa Xedulu ya 4, hi ku landza xiyengetsongo xa (2) na rimba leri tirhisiwaka;
- (c) ku langutela mahungu ya matirhelo ya timali na yo ka ya nga ri ya timali ya Nyiko ya Nhluvukiso wa Vutshamiso bya le Madorobeni na Nyiko ya Nhluvukiso wa Madoroba leyi Hlanganisiweke ehenhla ka mpimanyeto wa mali na manyikelo ya vukorhokeri na nkhanguhato yo tirhisa mpimanyeto;
- (d) ku landzelela rimba leri tirhisiwaka;
- (e) ku yisa xiviko xa kotara xa matirhelo yo ka ya nga ri ya timali eka nkarhi wa 45 wa masiku endzhaku ko hela ka kotara yin'wana na yin'wana eka Vutameri bya Timali bya Rixaka hi rimba leri faneleke; na

- (f) evaluate the performance of programmes funded or partially funded by the allocation and submit such evaluations to the National Treasury within four months after the end of the 2023/24 financial year applicable to a provincial department or a municipality, as the case may be.
- (2) Any monitoring programme or system that is used to monitor information on financial and non-financial performance of a programme partially or fully funded by a Schedule 4 allocation must— 5
- (a) be approved by the National Treasury;
 - (b) not impose any excessive administrative responsibility on receiving officers beyond the provision of standard management and budget information; 10
 - (c) be compatible and integrated with and not duplicate other relevant national, provincial and local systems; and
 - (d) support compliance with section 11(2).
- (3) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation, and the accounting officer must comply with the duty. 15

Duties of transferring officer in respect of Schedule 5 or 6 allocations

10. (1) The transferring officer of a Schedule 5 or 6 allocation must—
- (a) not later than 14 days after this Act takes effect, certify to the National Treasury that— 20
 - (i) any monitoring or system that is used, is compatible and integrated with and does not duplicate other relevant national, provincial and local systems; and
 - (ii) any plans required in terms of the framework of a Schedule 5 allocation regarding the use of the allocation by— 25
 - (aa) a province, have been approved before the start of the financial year; or
 - (bb) a municipality, shall be approved before the start of the financial year; 30
 - (b) in respect of Schedule 5 allocations—
 - (i) transfer funds only after receipt of all information required to be submitted by the receiving officer in terms of this Act and after submission of all relevant information to the National Treasury;
 - (ii) transfer funds in accordance with the payment schedule determined in terms of section 22, unless allocations are withheld or stopped in terms of section 17 or 18; and 35
 - (iii) deposit funds only into the primary bank account of the relevant province or municipality; and
 - (c) comply with the applicable framework. 40
- (2) The transferring officer must submit all relevant information and documentation referred to in subsection (1)(a) to the National Treasury within 14 days after this Act takes effect.
- (3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, which instruction may include transferring the allocation as an unconditional allocation. 45
- (4) Before making the first transfer of any allocation in terms of subsection (1)(b), the transferring officer must ensure that the banking details of the relevant province or municipality are as contained in the notice issued by the National Treasury in terms of section 30(1). 50
- (5) The transferring officer of a Schedule 5 allocation to a municipality is responsible for monitoring financial and non-financial performance information on programmes funded by the allocation.

- (f) ku pima matirhelo ya minongonoko leyi hakeleriweke kumbe leyi ku hakeleriweke xiphemu xa yona hi avelo na ku yisa mipimo yoleyo eka Vutameri bya Timali bya Rixaka ku nga si hela munewa tin'hweti endzhaku ka ku hela ka lembe ximali ra 2023/24 ra ndzawulo ya xifundzankulu kumbe masipala, tani hi loko xiyimo xi ng ava. 5
- (2) Nongonoko wihi na wihi wo langutisisa kumbe sisiteme leyi tirhisiwaka ku langutisisa mahungu ya matirhelo ya timali na yo ka ya nga ri ya timali ya nongonoko lowu hakeleriwaka xiphemu kumbe lowu hakeleriweke hi ku hetiseka hi avelo ra Xedulu ya 4 ya fanele—
- (a) ku pfumeleriwa hi Vutameri bya Timaliali bya Rixaka; 10
- (b) ku nga sindzisi vutihlamuleri byo tala bya vulawuri eka vatirhi lava amukelaka ku hundzisa ku lulamisela ka mpimo wa mahungu ya vufambisi;
- (c) ku fambelana na ku hlanganisiwa kambe ku nga ri ku vuyelela sisiteme tin'wana leti faneleke ta rixaka, xifundzankulu na ta muganga; na
- (d) ku seketela ku landzelela xiyenge xa 11(2). 15
- (3) Rimba ri nga nyika ntirho eka mutirhi loyi a tekaka vutihlamuleri wa ndzawulo wa mfumo wa le xikarhi kumbe xifundzankulu, handle ka mutirhi loyi a hundziselaka kumbe mutirhi loyi a amukelaka, lowu wu tekaka xiave eka xikongomelo xa ku aviwa, nakona mutirhi loyi a tekaka vutihlamuleri u fanele a landzelela na ntirho.

Mutirhi ya mutirhi loyi a hundziselaka wa rixaka mayelana na maavelo ya Xedulu ya 5 kumbe 6 20

- 10.** (1) Mutirhi loyi a hundziselaka wa rixaka wa maavelo ya Xedulu ya 5 kumbe 6 u fanele—
- (a) ku tiyisisa eka Vutameri Bya Timali bya Rixaka ku nga si hundza 14 wa masiku Nawu lowu wu sungule ku tirha, leswaku— 25
- (i) vulanguteri byihi na byihi kumbe sisiteme leyi tirhisiwaka yi yelana na ku hlanganisiwa naswona a ti vuyelerisi na tisisiteme tin'wana leti faneleke ta rixaka, xifundzankulu na muganga; na
- (ii) makungu yan'wana na yan'wana lawa ya lavekaka hi ku ya hi rimba ra Xedulu ya 5 ya avelo mayelana na ku tirhisa avelo hi— 30
- (aa) xifundzankulu, ya pfumeleliwini ku nga sis ungula lembe ximali; kumbe
- (bb) masipala, ya fanele ya pfumeliwa ku nga sis ungula lembe ximali;
- (b) mayelana na maavelo ya Xedulu ya 5— 35
- (i) ku hundziselaka timali ntsena endzhaku ko kuma mahungu hinkwawo lawa ya faneleke ku yisiwa hi mutirhi loyi a amukelaka hi ku landza Nawu lowu na ku yisa mahungu hinkwawo lawa ya faneleke eka Vutameri bya Timali bya Rixaka;
- (ii) ku hundziselaka timali ntsena hi ku landza xedulu ya mahakelelo leyi vekiweke hi ku landza xiyenge xa 22 handle ka loko maavelo ya khomiwile kumbe ku jimisiwa hi ku landza xiyenge xa 17 kumbe 18; na 40
- (iii) ku dipozita mali ntsena eka akhawunti yo sungula ya xifundzankulu kumbe masipala lowu faneleke; na
- (c) ku landzelela rimba leri tirhisiwaka.
- (2) Mutirhi loyi a hundziselaka wa rixaka u fanele ku yisa mahungu hinkwawo lawaya faneleke na tsalwa leri vuriweke eka xiyengetsongo xa (1)(a) eka Vutameri bya Timali bya Rixaka eka nkarhi wo ringana 14 wa masiku endzhaku ko sungula ku tirha ka Nawu lowu. 45
- (3) Mutirhi loyi a hundziselaka wa rixaka loyi a nga landzelelelangiki xiyengetsongo xa (1), u fanele ku hundziselaka avelo hi ndlela leyi Vutameri bya Timali bya Rixaka byi leriseke ha yona, ku katsa ku hundziseriwa tanihi avelo leri nga riki na swipimelo. 50
- (4) Loko ku nga si hundziseriwa ro sungula avelo rihhi kumbe rihhi hi ku landza xiyenge xa (1)(b), mutirhi loyi a hundziselaka wa rixaka u fanele ku languta xitixiso xihhi kumbe xihhi hi ku landza xiyenge xa 30(1) lexi andlalaka vuxokoxoko bya tiakhawunti to sungula ta bangi. 55
- (5) Mutirhi loyi a hundziselaka wa rixaka wa avelo ra Xedulu ya 5 eka masipala u na vutihlamuleri byo langutela matirhelo ya timali na lawa ya nga riki ya timali eka minongonoko leyi hakeleriweke hi avelo.

- (6) (a) The transferring officer of a Schedule 5 or 6 allocation must, as part of the reporting envisaged in section 40(4)(c) of the Public Finance Management Act, but subject to paragraph (b), submit information, in the format determined by the National Treasury, for the month in question, and for the 2023/24 financial year up to the end of that month, on— 5
- (i) the amount of funds transferred to a province or municipality;
 - (ii) the amount of funds for any province or municipality withheld or stopped in terms of section 17 or 18, the reasons for the withholding or stopping and the steps taken by the transferring officer and the receiving officer to deal with the matters or causes that necessitated the withholding or stopping of the payment; 10
 - (iii) the actual expenditure incurred by the province or municipality in respect of a Schedule 5 allocation;
 - (iv) the actual expenditure incurred by the transferring officer in respect of a Schedule 6 allocation;
 - (v) any matter or information that may be required by the applicable framework for the particular allocation; and 15
 - (vi) such other matters as the National Treasury may determine.
- (b) For purposes of the application of paragraph (a) to Part B of Schedule 5, the period of 15 days envisaged in section 40(4)(c) of the Public Finance Management Act must be construed to mean a period of 20 days. 20
- (7) A transferring officer must submit to the National Treasury—
- (a) a monthly provincial report on infrastructure expenditure partially or fully funded by the Health Facility Revitalisation Grant, National Health Insurance Indirect Grant, School Infrastructure Backlogs Grant or Maths, Science and Technology Grant, within 22 days after the end of each month, in the format determined by the National Treasury; and 25
 - (b) a quarterly performance report on all programmes partially or fully funded by a Schedule 5 or 6 allocation within 45 days after the end of each quarter, in accordance with the applicable framework.
- (8) The transferring officer must evaluate the performance of all programmes partially or fully funded by a Schedule 5 or 6 allocation and submit such evaluations to the National Treasury within four months after the end of the 2023/24 financial year applicable to a provincial department or a municipality, as the case may be. 30
- (9) The transferring officer of the Human Settlements Development Grant may only transfer the Grant to a province after the relevant receiving officer has complied with section 12(6)(a) and (b). 35
- (10) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation and the accounting officer must comply with the duty. 40

Duties of receiving officer in respect of Schedule 4 allocations

11. (1) The receiving officer of a Schedule 4 allocation is responsible for—
- (a) complying with the applicable framework; and
 - (b) the manner in which the allocation received from a transferring officer is allocated and spent. 45
- (2) The receiving officer of a municipality must—
- (a) ensure and certify to the National Treasury that the municipality—

(6) (a) Mutirhi loyi a hundziselaka wa rixaka wa avelo ra Xedulu ya 5 kumbe 6, tanihi xiphemu xa xiviko lexi langutisiweke eka xiyenge xa 40(4)(c) xa *Public Finance Management Act*, u fanele ku yisa mahungu ya n hweti leyi ku vikiwaka hayona hi xivumbeko lexi vekiweke hi Vutameri bya Timali bya Rixaka na mahungu ya lembe ximali ra 2023/24 ku kela ku hela ka n hweti yoleyo eka Vutameri bya Timali bya Rixaka 5
ya—

- (i) ntsengo wa timali leti hundziseriweke eka xifundzankulu kumbe masipala;
- (ii) ntsengo wa timali leti yimisiweke ta xifundzankulu xihi na xihi kumbe masipala kumbe ku khomiwa hi ku landza xiyenge xa 17 kumbe 18, swivangelo swo yimisiwa kumbe ku khomiwa na magoza lawa ya tekiweke hi mutirhi loyi a hundziselaka wa rixaka na mutirhi loyi a amukelaka ku tirhana na timhaka kumbe swivangelo swa ku yimisiwa ka hakelo; 10
- (iii) ku tirhisiwa ka mali ka xiviri lo ku veke kona eka xifundzankulu kumbe masipala mayelana na avelo ra Xedulu ya 5;
- (iv) ku durheriwa ka xiviri lo ku veke kona eka mutirhi loyi a hundziselaka wa rixaka mayelana na avelo ra Xedulu ya 6; 15
- (v) mhaka yihi kumbe yihi kumbe mahungu lawa ya nga ha lavekaka eka rimba 5 leri faneleke ra avelo ro karhi; na
- (vi) timhaka tin'wana tanihilaha ti nga ha vekiwaka hi Vutameri bya Timali bya Rixaka. 20

(b) eka xikongomelo xa ku tirhisa ndzimana ya (a) eka Xiphemu xa B xa Xedulu ya 5, nkarhi wa 15 wa masiku lowu wu kombisiweke eka xiyenge xa 40(4)(c) xa *Public Finance Management Act* lowu wu tiyisiweke tanihiloko w uvula nkarhi wa 20 wa masiku.

(7) Mutirhi loyi a hundziselaka wa Rixaka u fanele ku yisa eka Vutameri bya Timali bya Rixaka— 25

- (a) Xiviko xa xifundzankulu xa n'hweti xa matirhiselo ya timali eka switirhisiwa leswi hakeleriwa xiphemu kumbe ku hakeleriwa hi ku hetiseka hi Nyiko ya Mpfluxeto wo Vevukisa Rihanyo kumbe Nyiko ya Timali to Pfluxa Swikolo swa Tisekondari swa Xithekiniki eka nkarhi wa 22 wa masiku endzhaku ka ku hela ka n'hweti yin'wana na yin'wana, hi ndlela leyi vekiweke hi Vutameri bya Timali bya Rixaka; na 30
- (b) xiviko xa matirhelo ya kotara xa minongonoko hinkwayo leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi avelo ra Xedulu ya 5 kumbe 6 eka nkarhi wa 45 wa masiku endzhaku ka ku hela ka kotara yin'wana na yin'wana, ku ya hi rimba leri faneleke. 35

(8) Mutirhi loyi a hundziselaka wa rixaka u fanele ku pima matirhelo ya minongonoko hinkwayo leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi avelo ra Xedulu ya 5 kumbe 6 na ku yisa mipimo yoleyo eka Vutameri bya Timali bya Rixaka eka nkarhi wa mune wa tin'hweti endzhaku ka ku hela ka lembe ximali ra 2023/24 ra ndzawulo ya xifundzankulu kumbe masipala, tani hi loko xiyimo xi nga va. 40

(9) mutirhi loyi a hundziselaka wa rixaka wa Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu a nga hundziselaka Pfuneto wa mali eka xifundzankulu endzaku ka loko mutirhi loyi a amukelaka loyi a faneleke a landzelerili na xiyenge xa 12(6)(a) na (b). 45

(10) Rimba ri nga nyika ntirho eka mutirhi loyi a tekaka vutihlamuleri wa ndzawulo wa mfumo wa le xikarhi kumbe xifundzankulu, handle ka mutirhi loyi a hundziselaka kumbe mutirhi loyi a amukelaka, lowu wu tekaka xiave eka xikongomelo xa ku aviwa, nakona mutirhi loyi a tekaka vutihlamuleri u fanele a landzelela na ntirho.

Mitirho ya mutirhi loyi a amukelaka mayelana na maavelo ya Xedulu ya 4 50

11. (1) Mutirhi loyi a amukelaka wa maavelo ya Xedulu ya 4 u na vutihlamuleri byo—

- (a) landzelela rimba leri faneleke; na
 - (b) ndlela leyi avelo leri amukeriweke ku suka eka mutirhi loyi a hundziselaka wa rixaka ri aviwa na ku tirhisiwaka hayona. 55
- (2) Mutirhi loyi a amukelelaka wa masipala u fanele—
- (a) ku vona na ku tiyisisa eka Vutameri bya Timali bya Rixaka leswaku masipala—

- (i) indicates each programme partially or fully funded by a Schedule 4 allocation in its annual budget and that the allocation is specifically and exclusively appropriated in that budget for utilisation only according to the purpose of the allocation; and
- (ii) makes public, in terms of section 21A of the Municipal Systems Act, the conditions and other information in respect of the allocation, to facilitate performance measurement and the use of required inputs and outputs; 5
- (b) when submitting the municipality's statements in terms of section 71 of the Municipal Finance Management Act for September 2023, December 2023, March 2024 and June 2024, report to the transferring officer, the relevant provincial treasury and the National Treasury— 10
- (i) in respect of the Urban Settlements Development Grant, on financial performance against its capital budget and the measures defined in its service delivery and budget implementation plan; and
- (ii) in respect of any other Schedule 4 allocation, on financial performance of programmes partially or fully funded by the allocation; and 15
- (c) within 30 days after the end of each quarter, report to the transferring officer and the National Treasury—
- (i) in respect of the Urban Settlements Development Grant, on non-financial performance for that quarter against the measures defined in its service delivery and budget implementation plan; and 20
- (ii) in respect of any other Schedule 4 allocation, on non-financial performance of programmes partially or fully funded by the allocation.
- (3) The National Treasury must make the report submitted to it in terms of subsection (2)(b) or (c) available to the transferring officer of the Urban Settlements Development Grant, Public Transport Network Grant and Integrated National Electrification Programme Grant and the accounting officer of any other national department having responsibilities relating to the applicable allocation. 25
- (4) The receiving officer of a provincial department must submit to the relevant provincial treasury and the transferring officer— 30
- (a) as part of the report required in section 40(4)(c) of the Public Finance Management Act, reports on financial and non-financial performance of programmes partially or fully funded by a Schedule 4 allocation;
- (b) a quarterly non-financial performance report of programmes partially or fully funded by a Schedule 4 allocation within 30 days after the end of each quarter; 35
- and
- (c) a monthly provincial report on infrastructure programmes partially or fully funded by a Schedule 4 allocation within 15 days after the end of each month, in the format determined by the National Treasury.
- (5) The receiving officer must report on programmes partially or fully funded by a Schedule 4 allocation against the applicable framework in its annual financial statements and annual report. 40
- (6) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 4 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months— 45
- (a) in respect of a provincial department, after the end of the 2023/24 financial year of the provincial department; and

- (i) wu kombisa nongonoko wun'wana na wun'wana lowu hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi avelo ra Xedulu ya 4 eka mpimanyeto wa lembe na leswaku avelo ri averiwa hi ku hetiseka eka mpimanyeto wolowo hi ku landza xikongomelo xa avelo; na
- (ii) ku endla swipimelo na mahungu man'wana mayelana na avelo swi va erivaleni hi ku landza xiyenge xa 21A xa *Municipal Systems Act*, ku endlela ku vevukisa mapimelo ya matirhelo na ku tirhisa leswi nghenisiwaka na mimbuyelo leyi lavekaka; 5
- (b) loko ku yisiwa switatimende swa masipala hi ku landza xiyenge xa 71 xa *Municipal Finance Management Act* swa Ndzati 2023, N'wendzambahala 2023, Nyenyankulu 2024 na Khotavuxika 2024, ku vikela mutirhi loyi a hundziselaka wa rixaka, vutameri bya timali bya xifundzankulu lebyi faneleke 10 na Vutameri bya Timali bya Rixaka— 10
- (i) hi mayelana na Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu eMadorobeni na Nyiko ya Nhluvukiso wa Madoroba leyi Hlanganisiweke, matirhelo ya timali ehenhla ka mpimanyeto wa mali na magoza lawa ya hlamuseriweke eka maphakelelo ya vukorhokeri na 15 pulani yo tirhisa mpimanyeto; na 15
- (ii) hi mayelana na avelo rihi kumbe rihi ra Xedullu ya 4, eka minongonoko ya matirhelo ya timali leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hi hetiseka hi avelo; na 20
- (c) ku vika eka mutirhi loyi a hundziselaka na Vutameri bya timali bya Rixaka ku nga si hela 30 wa masiku endzhaku ka ku hela ka kotara yin'wana na yin'wana, hi—
- (i) mayelana na Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu, hi matirhelo lawa ya nga riki ya timali ya kotara yoleyo ehenhla ka magoza lawa ya hlamuseriweke eka mayikelo ya vukorhokeri na Nkhunguhato wo tirhisa mpimanyeto; na 25
- (ii) hi mayelana na avelo rihi kumbe rihi ra Xedullu ya 4, eka minongonoko ya matirhelo leyi nga riki ya timali leyi hekeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi avelo. 30
- (3) Vutameri bya timali bya Rixaka byi fanele ku endla leswaku xiviko lexi byi yiseriweke xona hi ku landza xiyengetsongo xa (2)(b) kumbe (c) xi va kona eka mutirhi loyi a hundziselaka wa Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu eMadorobeni, Nyiko yo Vevukisa Vutleketli bya Vanhu na Nyiko ya nongonoko wo Nghenisa gezi wa Rixaka lowu Hlanganisiweke na mutirhi wa tiakhawunti wa tindzawulo tihi kumbe tihi ta rixaka leti nga na vutihlamuleri lebyi fambelanaka na avelo leri khumbekaka. 35
- (4) Mutirhi loyi a amukelaka wa ndzawulo ya xifundzankulu u fanele ku yisa eka vutameri bya timali bya xifundzankulu lebyi faneleke na mutirhi loyi a hundziselaka wa rixaka— 40
- (a) tanihi xiphemu xa xiviko lexi lavekaka eka xiyenge xa 40(4)(c) xa *Public Finance Management Act*, swiviko swa matirhelo ya timali na matirhelo lawa ya nga riki ya timali ya minongonoko leyi hakeleriweke xiphemu na leyi hakeleriweke hi ku hetiseka hi avelo ra Xedulu ya 4; 45
- (b) xiviko xa matirhelo ya kotara lawa ya nga ri ki ya timali xa minongonoko leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi maavelo ya Xedulu ya 4 ku nga si hela 30 wa masiku endzhaku ko hela ka kotara yin'wana na yin'wana; na
- (c) xiviko xa xifundzankulu xa n'hweti xa minongonoko ya switirhisiwa kumbe leyi hakeleriweke hi ku hetiseka hi avelo ra Xedulu ya 4 eka nkarhi wa 15 wa masiku endzhaku ka ku hela ka kotara yin'wana na yin'wana, hi xivumbeko lexi vekiweke hi Vutameri bya Timali bya Rixaka. 50
- (5) Mutirhi loyi a amukelaka u fanele ku vika hi minongonoko leyi hakeleriweke xiphemu kumbe leyi hakeleriweke hi ku hetiseka hi avelo ra Xedulu ya 4 ehenhla ka rimba leri faneleke eka switatimende swa timali swa lembe na xiviko xa lembe. 55
- (6) Mutirhi loyi a amukelaka u fanele ku pima matirhelo ya timali kumbe lawa ya nga ri ki ya timali ya ndzawulo ya xifundzankulu kumbe masipala, tanihila xiyimo xi nga ta va xi ri hakona, mayela na minongonoko leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi avelo ra Xedulu ya 4 na ku yisa mpimo wolowo eka mutirhi loyi a hundziselaka wa rixaka na vutameri bya timali bya xifundzankulu lexi faneleke ku nga si hela tin'hweti timbirhi— 60
- (a) mayelana na ndzawulo ya xifundzankulu, endzhaku ka ku hela ka lembe ximali ra 2023/24 ra ndzawulo ya xifundzankulu; na

- (b) in respect of a municipality, after the end of the 2023/24 financial year of the municipality.

Duties of receiving officer in respect of Schedule 5 or 7 allocations

12. (1) The receiving officer of a Schedule 5 or 7 allocation must comply with the applicable framework. 5
- (2) The relevant receiving officer must, in respect of a Schedule 5 or 7 allocation transferred to—
- (a) a province, as part of the report required within 15 days of the end of each month in terms of section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (3) and submit a copy of that report to the relevant provincial treasury and the transferring officer; 10
 - (b) a municipality, as part of the report required no later than 10 working days after the end of each month in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant transferring officer; and 15
 - (c) a province or municipality, submit a quarterly non-financial performance report within 30 days after the end of each quarter.
- (3) A report for a province in terms of subsection (2)(a) must set out for the month in question and for the 2023/24 financial year up to the end of the month— 20
- (a) the amount received by the province;
 - (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken;
 - (c) the actual expenditure by the province in respect of Schedule 5 and 7 allocations; 25
 - (d) the amount transferred to any national or provincial public entity to implement a programme funded by a Schedule 5 allocation on behalf of a province or to assist the province in implementing the programme;
 - (e) the available figures regarding the expenditure by a public entity referred to in paragraph (d); 30
 - (f) the extent of compliance with this Act and with the conditions of the allocation provided for in its framework, based on the available information at the time of reporting;
 - (g) an explanation of any material difficulties experienced by the province regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties; 35
 - (h) any matter or information that may be determined in the framework for the allocation; and
 - (i) such other matters and information as the National Treasury may determine.
- (4) A report for a municipality in terms of subsection (2)(b) must set out for the month in question and for the 2023/24 financial year up to the end of the month— 40
- (a) the amount received by the municipality;
 - (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken;
 - (c) the extent of compliance with this Act and with the conditions of the allocation or part of the allocation provided for in its framework; 45
 - (d) an explanation of any material difficulties experienced by the municipality regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties;
 - (e) any matter or information that may be determined in the framework for the allocation; and 50
 - (f) such other matters and information as the National Treasury may determine.
- (5) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 5 allocation and submit such evaluation to the 55

- (b) mayelana na masipala, endzhaku ka ku hela ka lembe ximali ra 2023/24 ra masipala.

Mitirho ya mutirhi loyi a amukelaka mayelana na Maavelo ya Xedulu ya 5 kumbe 7

12. (1) Mutirhi loyi a amukelaka wa avelo ra Xedulu ya 5 kumbe 7 u fanele ku tiyisisa 5
ku landzelala swilaveko swa rimba leri faneleke.
- (2) Mutirhi loyi a amukelaka, wa avelo ra Xedulu ya 5, kumbe 7 u fanele ku
hundziselaka eka—
- (a) xifundzankulu, tanihi xiphemu xa xiviko lexi lavekaka ku nga si hela 15 wa
masiku yak u hela ka n'hweti yin'wana na yin'wana hi ku ya hi xiyenge xa 10
40(4)(c) xa *Public Finance Management Act*, xiviko eka timhaka leti
vuriweke eka xiyengetsongo xa (3) na ku yisa khopi ya xiviko xexo eka
vutameri bya timali bya xifundzankulu lexi khumbekaka na mutirhi loyi a
hundziselaka wa rixaka;
- (b) masipala, tanihi xiphemu xa xiviko lexi lavekaka hi ku landza xiyenge xa 15
71 xa *Municipal Finance Management Act*, wu vika eka timhaka leti
vuriweke eka xiyengetsongo xa (4) ivi a yisa nkandziyiso wa xiviko eka
vutameri bya timali bya xifundzankulu lebyi byi paneleke, Vutajmeri bya
Timali bya Rixaka na mutishi loyi a hundiseka; na
- (c) xifundzankulu kumbe masipala, va yisa xiviko xa matirhelo yo ka ya nga ri ya 20
timali ya kotara ku nga si hela 30 wa masiku endzhaku ka ku hela ka kotara.
- (3) Xiviko xa xifundzankulu hi ku landza xiyengetsongo xa (2)(a) xi fanele ku andlala
eka n hweti yoleyo na le ka lembe ximali ra 2023/24 ku kela ku hela ka n hweti—
- (a) ntsengo lowu amukeriweke hi xifundzankulu;
- (b) ntsengo wa timali leti yimisiweke kumbe ku khomiwa hi ku landza xiyenge xa 25
17 kumbe 18, xivangelo xa ku yimisiwa kumbe ku khomiwa;
- (c) ku tirhisiwa ka mali ka xiviri hi xifundzankulu mayelana na maavelo ya
Xedulu ya 5 na 7;
- (d) ntsengo lowu hundziseriweke vandla rihi kumbe rihi ra rixaka kumbe ra
xifundzankulu ku tirhisa nongonoko lowu hakeleriweke hi avelo ra Xedulu ya 30
5 hi ku yimela xifundzankulu kumbe ku pfuneta xifundzankulu ku tirha
nongonoko;
- (e) tinhlayo leti nga kona ta mayelana na ku tirhisiwa ka mali hi xivandla xa mani
na mani lexi vuriweke eka ndzimana ya (d);
- (f) xiyimo xo landzelela Nawu lowu na swipimelo swa avelo leswi 35
lulamiseriweke eka rimba, ku ya hi mahungu lawa ya nga kona hi nkarhi wo
vika;
- (g) nhlamuselo ya swiphiqo leswi xifundzankulu xi hlanganeke na swona
mayelana na avelo leri amukeriweke na nkomiso wa magoza lawa ya
tekiweke ku tirhana na swiphiqo swoleswo; 40
- (h) mhaka yihi na yihi kumbe mahungu lawa ya nga ha vekiwaka eka rimba ra
avelo; na
- (i) timhaka tin'wana na tin'wana na mahungu tanihilaha Vutameri bya Timali
bya Rixaka byi nga ha vekaka hakona.
- (4) Xiviko xa masipala hi ku landza xiyengetsongo xa (2)(b) xi fanele ku andlala eka 45
n hweti yoleyo na le ka lembe ximali ra 2023/24 ku ka ku hela ka n hweti—
- (a) ntsengo lowu amukeriweke hi xifundzankulu;
- (b) ntsengo wa timali leti yimisiweke kumbe ku khomiwa hi ku landza xiyenge xa
17 kumbe 18 na xivangelo xa ku yimisiwa kumbe ku khomiwa;
- (c) xiyimo xo landzelela Nawu lowu na swipimelo swa avelo kumbe xiphemu xa 50
avelo lexi lulamiseriweke eka rimba ra wona;
- (d) nhlamuselo ya swiphiqo leswi masipala wu hlanganeke na swona mayelana
na avelo leri amukeriweke na nkomiso wa magoza lawa ya tekiweke ku
tirhana na swiphiqo swoleswo;
- (e) mhaka yihi na yihi kumbe mahungu lawa ya nga ha vekiwaka eka rimba ra 55
avelo; na
- (f) timhaka tihi na tihi kumbe mahungu lawa ya nga ha vekiwaka hi Vutameri bya
timali bya Rixaka.
- (5) Mutirhi loyi a amukelaka u fanele ku pima matirhelo ya timali na lawa ya nga riki
ya timali ya ndzawulo ya xifundzankulu kumbe masipala, tani hi laha xiyimo xi nga ta 60
va xa ri hakona, mayelana na minongonoko leyi hakeleriweke xiphemu kumbe ku

transferring officer and the relevant provincial treasury within two months after the end of the 2023/24 financial year applicable to a provincial department or a municipality, as the case may be.

(6) (a) The receiving officer of the Human Settlements Development Grant must, in consultation with the transferring officer and after consultation with each affected municipality, publish in the *Gazette*, within 14 working days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant, for the 2023/24 financial year, the 2024/25 financial year and the 2025/26 financial year per municipality with level one or level two accreditation. 5

(b) The planned expenditure must— 10

(i) indicate the expenditure to be undertaken directly by the province and transfers to each municipality; and

(ii) include a payment schedule for transfers to each municipality in the 2023/24 financial year.

(c) The receiving officer of the Human Settlements Development Grant may, by notice in the *Gazette*, after taking into account the performance of the municipality and after consultation with the affected municipality and in consultation with the transferring officer, amend the planned expenditure for that municipality published in terms of paragraph (a). 15

Duties of receiving officer in respect of infrastructure conditional allocations to provinces 20

13. (1) The receiving officer of the Education Infrastructure Grant, Health Facility Revitalisation Grant, Human Settlements Development Grant, Provincial Roads Maintenance Grant and any other conditional allocation partially or fully funding infrastructure must— 25

(a) submit to the relevant provincial treasury a list of all infrastructure projects partially or fully funded by the relevant Grant over the medium-term expenditure framework for tabling as part of the estimates of provincial expenditure in the provincial legislature in the format determined by the National Treasury; 30

(b) within seven days after the tabling in the legislature, submit the list to the transferring officer and the National Treasury;

(c) after consultation with the relevant provincial treasury and the transferring officer, submit any amendments to the infrastructure project list, together with reasons for the amendments, to the provincial treasury for tabling with the adjusted estimates of provincial expenditure; 35

(d) within seven days after the tabling in the legislature, submit the amended list to the transferring officer and the National Treasury;

(e) report, in the format and on the date determined by the National Treasury, to the transferring officer, the relevant provincial treasury and the National Treasury, on all infrastructure expenditure partially or fully funded by the relevant Grant; 40

(f) within 15 days after the end of each month, in the format determined by the National Treasury, submit to the relevant provincial treasury and transferring officer, a draft report on infrastructure programmes partially or fully funded from those Grants; 45

(g) within 22 days after the end of each month, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a final report on infrastructure programmes partially or fully funded from those Grants; and

(h) within two months after the end of the 2023/24 financial year— 50

hakeleriwa hi ku hetiseka hi avelo ra xedulu ya 5 na ku yisa mapimelo wolawo eka mutirhi loyi a hundziselaka wa rixaka na vutameri bya timali bya xifundzankulu lexi faneleke eka nkarhi wa tin'hweti timbirhi endzaku ka ku hela ka lembe ximali ra 2023/24 leri ri tirhaka eka ndzawulo ya xifundzankulu kumbe masipala, tani hi loko xiyimo xi nga va. 5

(6) (a) Mutirhi loyi a amukelaka wa Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu u fanele ku hangalasa matirhiselo ya timali lawa ya kunguhatiweke ku suka eka Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu ya lembe ximali ra 2023/24, 2024/25 na lembe ximali ra 2025/26 hi masipala lowu nga na ku tiyisisiwa ka levhele ya n'we kumbe ka levhele ya mbirhi. 10

(b) Matirhiselo ya timali lawa ya kunguhatiweke ya fanele ya—

- (i) kombisa matirhiselo ya timali lawa ya nga ta tirhisiwa hi swifundzankulu na ku ya hundziselaka eka masipala wun'wana na wun'wana; na
- (ii) ku katsa xidulu ya mahakelelo eka ku hundziselaka eka masipala wun'wana na wun'wana eka lembe ximali ra 2023/24. 15

(c) Mutirhi loyi a amukelaka wa Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu a nga, hi xitiviso eka Gazete, endzaku ka ku tekela enhlokweni matirhelo ya masipala na loko a ti hlanganisile na masipala lowu wu khumbekaka nakona eka ku tihlanganisa na mutirhi loyi a hundziselaka, a antswisa matirhiselo ya mali lawa ya kunguhatiweke eka masipala walowo wu phablixiweke hi ku ya hi ndzimana ya (a). 20

Mitirho ya mutirhi loyi a amukelaka mayelana na maavelo ya switirhisiwa lawa ya nga na swipimelo eka swifundzankulu

13. (1) Mutirhi loyi a amukelaka wa Nyiko ya switirhisiwa swa Dyondzo, Nyiko ya Mpfuxeto wo Vevukisa Rihanyu kumbe Nyiko yo Hlayisa Magondzo ya Xifundzankulu u fanele— 25

- (a) ku yisa eka vutameri bya timali bya xifundzankulu lebyi faneleke nxaxamelo wa tiphurojeke ta switirhisiwa swa dyondzo, rihanyu na magondzo eka rimba ra matirhiselo ya nkarhi wa le xikarhi ku va ya andlariwa eka huvo yo endla milawu ya xifundzankulu na Nawumbisi wa Nkavelo wa xifundzankulu hi xivumbeko lexi vekiweke hi Vutameri bya Timali bya Xifundzankulu; 30
- (b) Ku nga si hela kombo wa masiku endzaku ka ku yiandla eka palamende, yisa nongonoko eka mutirhi loyi a hundziselaka na Vutameri bya timali bya Rixaka;
- (c) Endzaku ka ku tihlanganisa na vutameri bya timali bya xifundzankulu na mutirhi loyi a hundziselaka, ku yisa ku cinciwa kwihi kumbe kwihi ka nxaxamelo eka mutirhi loyi a hundziselaka wa rixaka, vutameri bya timali bya xifundzankulu lebyi khumbekaka na Vutameri bya Timali bya Rixaka na swivangelo swa ku cinciwa koloko, eka vutameri bya timali bya xifundzankulu na ku andlala nxaxamelo lowu cinciweke Nkavelo wa xifundzankulu. 40
- (d) Ku nga si hela kombo wa masiku endzaku ka ku yiandla eka palamende, yisa nongonoko eka mutirhi loyi a hundziselaka na Vutameri bya timali bya Rixaka;
- (e) Xiviko, eka xivumbeko na siku leswi swi vekiweke hi Vutameri bya Timali ta Rixaka, eka mutirhi loyi a hundziselaka, vutameri bya timali bya xifundzankulu lebyi faneleke na Vutameri bya Timali bya Rixaka, mali leyi yi tirhisiweke eka vumaki hinkwayo leyi yi hakeliweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi Nyiko leyi yi faneleke. 45
- (f) ku nga si hela 15 wa masiku endzaku ka ku hela ka n'hweti yin'wana na yin'wana, hi xivumbeko lexi xi vekiweke hi Vutameri bya Timali bya Rixaka, yisa eka vutameri bya timali bya xifundzankulu na mutirhi loyi a hundziselaka, pfapfarhuto wa xiviko eka minongonoko ya vumaki leyi hakeliweke xiphemu kumbe ku hakeleriwa hi ku hetiseka eka Minyiko yaleyo. 50
- (g) ku nga si hela 22 wa masiku endzaku ka ku hela ka n'hweti yin'wana na yin'wana, yisa mutirhi loyi a hundziselaka, eka vutameri bya timali bya xifundzankulu lebyi byi faneleke na Vutameri bya Timali bya Rixaka, xiviko xo hetelela eka minongonoko ya vumaki leyi hakeliweke xiphemu kumbe ku hakeleriwa hi ku hetiseka eka Minyiko yaleyo; na 55
- (h) eka nkarhi wa tin'hweti timbirhi endzhaku ka ku hela ka lembe ximali ra 2023/24— 60

- (i) based on the infrastructure budget of the province, evaluate the financial and non-financial performance of the province in respect of programmes partially or fully funded by the Grant; and
 - (ii) submit the evaluation to the transferring officer, the relevant provincial treasury and the National Treasury. 5
- (2) The receiving officer of the Education Infrastructure Grant or Health Facility Revitalisation Grant must—
- (a) within 22 days after the end of each quarter, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a report on the filling of posts on the approved establishment for the infrastructure unit of the affected provincial department; and 10
 - (b) ensure that projects comply with infrastructure delivery management best practice standards and guidelines, as identified and approved by the National Treasury.
- Duties in respect of annual financial statements and annual reports for 2023/24** 15
- 14.** (1) The 2023/24 financial statements of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—
- (a) indicate the total amount of that allocation transferred to a province or municipality; 20
 - (b) indicate any transfer withheld or stopped in terms of section 17 or 18 in respect of each province or municipality and the reason for the withholding or stopping;
 - (c) indicate any transfer not made in accordance with the payment schedule or amended payment schedule, unless withheld or stopped in terms of section 17 or 18, and the reason for the non-compliance; 25
 - (d) indicate any reallocations by the National Treasury in terms of section 19;
 - (e) certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality; and
 - (f) indicate the funds, if any, used for the administration of the allocation by the receiving officer. 30
- (2) The 2023/24 annual report of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation, indicate—
- (a) the reasons for the withholding or stopping of all transfers to a province or municipality in terms of section 17 or 18; 35
 - (b) the extent that compliance with this Act by provinces or municipalities was monitored;
 - (c) the extent that the allocation achieved its objectives and outputs; and
 - (d) any non-compliance with this Act and the steps taken to address the non-compliance. 40
- (3) The 2023/24 financial statements of a provincial department receiving an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—
- (a) indicate the total amount of all allocations received; 45
 - (b) indicate the total amount of allocations received that were budgeted to be transferred to municipalities and public entities, including—
 - (i) the amounts transferred to municipalities and public entities, respectively; and
 - (ii) the reasons for any discrepancies; 50
 - (c) indicate the total amount of actual expenditure on each Schedule 5 or 7 allocation; and

- (i) ku pima matirhelo ya timali na lawa ya nga riki ya timali ya xifundzankulu mayelana na minongonoko leyi hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi nyiko ku ya hi mpimanyeto wa xifundzankulu wa switirhisiwa; na
 - (ii) ku yisa mpimo eka mutirhi loyi a hundziselaka wa rixaka, vutameri bya timali bya xifundzankulu lebyi faneleke na Vutameri bya Timali bya Rixaka. 5
- (2) Mutirhi loyi a amukelaka wa Nyiko ya Switirhisiwa swa Dyondzo kumbe Nyiko ya Mpfuxeto wa Swivevukisi swa Rihanyu u fanele—
- (a) ku nga si hela 22 wa masiku endzaku ka ku hela ka kotara yin'wana na yin'wana, ku yisela mutirhi loyi a hundziselaka wa rixaka, vutameri bya timali bya xifundzankulu lebyi faneleke na Vutameri bya Timali bya Rixaka xiviko xa ku pfariwa ka tiposo ta matshamelo lawa ya pfumeleriweke ya yuniti ya switirhisiwa ya ndzawulo ya xifundzankulu leyi khumbekaka; na 10
 - (b) Ku tiyisisa leswaku tiphurojeke ti landzelela na mafambiselo ya vukorhoki bya swa vumaki bya mpimo wa xiyimo xa le henhla na vuleteri, tani hi loko swi lemukiwile na ku pasisiwa hi Vutameri bya Timali bya Rixaka. 15

Mitirho mayelana na switatimende swa timali swa lembe na swiviko swa lembe swa 2023/24

14. (1) Switatimende swa timali swa 2023/24 swa ndzawulo ya rixaka leyi nga ni vutihlamuleri byo hundziselaka avelo leri nga eka Xedulu ya 4, 5, kumbe 7, hi ku ngetelela eka swilaveko swihi kumbe swihi swa nawu wihi kumbe wihi swi fanele— 20
- (a) ku komba ntsengo wa mali wa avelo rero leri hundziseriweke eka xifundzankulu kumbe masipala;
 - (b) ku komba ku hundziseriwa kwihi kumbe kwihi loko yimisiweke kumbe ku khomiwa hi ku landza xiyenge xa 17 kumbe 18 mayelana na xifundzankulu xin'wana na xin'wana kumbe masipala na swivangelo swa ku khomiwa kumbe ku yimisiwa; 25
 - (c) ku komba ku hundziselaka loku ku nga endlwangiki hi ku landzelela xedulu ya mahakelelo kumbe xedulu ya mahakelelo leyi yi antswiisiweke, handle ka loko hi khomiwile kumbe ku yimisiwa hi ku ya hi xiyenge xa 17 kumbe 18, na xivangelo xa ku va ku nga ri na ku landzelela; 30
 - (d) ku komba ku tlhela ku aviwa nakambe hi Vutameri bya Timali bya Rixaka hi ku landza xiyenge xa 19;
 - (e) ku tiyisisa leswaku ku hundziseriwa hinkwako eka xifundzankulu kumbe masipala ku dipozitiwile eka akhawunti yo sungula ya le bangi ya xifundzankulu kumbe ya masipala; na 35
 - (f) ku komba timali, loko ti ri kona, leti tirhisiweke eka vulawuri bya avelo hi mutirhi loyi a amukelaka.
- (2) Xiviko xa lembe xa 2023/24 xa ndzawulo ya rixaka leyi nga na ni vutihlamuleri byo hundziselaka avelo leri nga eka Xedulu ya 4, 5, kumbe 7, hi ku ngetelela eka swilaveko swihi kumbe swihi swa nawu wihi kumbe wihi, xi fanele ku komba— 40
- (a) swivangelo swo khoma kumbe ku yimisa ku hundziseriwa hinkwako eka xifundzankulu kumbe masipala hi ku landza xiyenge xa 17 kumbe 18;
 - (b) xiyimo lexi ku landzelela Nawu lowu hi swifundzankulu kumbe timasipala xi nga languteriwa; 45
 - (c) xiyimo lexi avelo ri nga kelela swikongomelo swa rona na mimbuyelo; na
 - (d) ku nga landzeleli Nawu lowu, na magoza lawa ya tekiweke ku tirhana na ku nga landzeleri.
- (3) Switatimende swa timali swa lembe ximali ra 2023/24 swa ndzawulo ya xifundzankulu lexi nga ni vutihlamuleri byo amukela avelo leri nga eka Xedulu ya 4, 5 kumbe 7, hi ku ngetelela eka swilaveko swa nawu wihi kumbe wihi swi fanele— 50
- (a) ku komba ntsengo wa mali wa maavelo hinkwawo lawa ya amukeriweke;
 - (b) ku komba ntsengo wa mali wa maavelo hinkwawo lawa ya amukeriweke lowu wu mpimanyetiweke ku hundziseriwa eka timasipala na mavandla ya vanhu, ku katsa na— 55
 - (i) Mintsengo leyi yi hundziseriweke eka timasipala na mavandla ya vanhu, hi ku hlawuleka; na
 - (ii) Swivangelo swa kuva ku nga va ngi na ku famaba hi ndlela
 - (c) ku komba ntsengo wa mali leyi tirhisiweke eka avelo rin'wana na rin'wana eka Xedulu ya 5 kumbe 7; na 60

- (d) certify that all transfers of allocations in Schedules 4, 5 and 7 to the province were deposited into the primary bank account of the province.
- (4) The 2023/24 annual report of a provincial department receiving an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—
- (a) indicate the extent that the provincial department complied with this Act; 5
 - (b) indicate the steps taken to address non-compliance with this Act;
 - (c) indicate the extent that the allocation achieved its objectives and outputs;
 - (d) contain any other information that may be specified in the framework for the allocation; and
 - (e) contain such other information as the National Treasury may determine. 10
- (5) The 2023/24 financial statements and annual report of a municipality receiving an allocation in Schedule 4, 5 or 7 must be prepared in accordance with the Municipal Finance Management Act.
- (6) To facilitate the monitoring of performance and the audit of the allocations for the 2023/24 financial year, the National Treasury may determine the format in which receiving officers must report on conditional allocations to municipalities in terms of sections 11(2)(c) and 12(2)(c). 15

Part 3

Matters relating to Schedule 4 to 7 allocations

Publication of allocations and frameworks 20

15. (1) The National Treasury must, within 14 working days after this Act takes effect, publish by notice in the *Gazette*—
- (a) the conditional allocations per municipality for Part B of Schedule 5 allocations;
 - (b) the indicative conditional allocations per province for Part A of Schedule 6 allocations and per municipality for Part B of Schedule 6 allocations; and 25
 - (c) the framework for each conditional allocation in Schedules 4 to 7.
- (2) For purposes of correcting an error or omission in an allocation or framework published in terms of subsection (1)(a) or (c), the National Treasury must—
- (a) on its initiative and after consultation with the relevant transferring officer; or 30
 - (b) at the written request of the relevant transferring officer,
- by notice in the *Gazette*, amend the affected allocation or framework.
- (3) The National Treasury may, after consultation with the relevant transferring officer and by notice in the *Gazette*, amend an indicative conditional allocation in Schedule 6 published in terms of subsection (1)(b). 35
- (4) Before amending a framework in terms of subsection (2), the National Treasury must submit the proposed amendment to Parliament for comment for a period of 14 days when Parliament is in session.
- (5) An amendment of an allocation or framework in terms of subsection (2) or (3) takes effect on the date of publication of the notice in the *Gazette*. 40

Expenditure in terms of purpose and subject to conditions

16. (1) Despite any other legislation to the contrary, an allocation referred to in Schedules 4 to 7 may only be used for the purpose stipulated in the Schedule concerned and in accordance with the applicable framework.
- (2) (a) A framework may provide for components within a conditional allocation that are subject to specific conditions. 45

- (d) ku tiyisisa leswaku ku hundziseriwa hinkwako ka maavelo lawa ya nga eka Xedulu ya 4, 5 kumbe 7 eka xifundzankulu ya dipozitiwile eka akhawunti yo sungula ya le bangi ya xifundzankulu.
- (4) Xiviko xa lembe xa 2023/24 xa ndzawulo ya xifundzankulu lexi kumaka avelo hi ku landza Xedulu ya 4, 5 kumbe 7, hi ku ngetelela eka swilaveko swihi kumbe swihi hi ku landza nawu wihi kumbe wihi xi fanele— 5
- (a) ku komba xiyimo lexi ndzawulo ya xifundzankulu yi landzeleleke Nawu lowu;
- (b) ku komba magoza lawa ya tekiweke ku tirhana na ku nga landzeleli;
- (c) ku komba xiyimo lexi avelo rolero ri keleleke swikongomelo na mimbuyelo ya rona; 10
- (d) ku va na mahungu man'wana na man'wana lawa ya nga ha vuriwaka eka rimba ra avelo; na
- (e) ku va na mahungu man'wana tanihilaha Vutameri bya Timali bya Rixaka byi nga ha swi vekaka hakona. 15
- (5) Switatimende swa timali swa 2023/24 na xiviko xa lembe xa masipala lowu amukelaka avelo leri nga eka Xedulu ya 4, 5 kumbe 7 xi fanele lulamisiwa hi ku landza *Municipal Finance Management Act*.
- (6) Ku fambisa vulandzelerisi bya mbuyelo wa matirhelo na ku odita maavelo eka lembe ximali ra 2023/24, Vutameri bya timali bya Rixaka byi nga veka xivumbeko lexi hi xona mutirhi loyi a amukelaka a faneleke a vika ha xona eka maavelo lawa ya nga na swipimelo eka masipala hi ku ya hi xiyenge xa 11(2)(c) na 12(2)(c). 20

Xiphemu xa 3

Timhaka leti fambelanaka na maavelo ya Xedulu ya 4 ku ka 7

- Ku hangalasiwa ka maavelo na marimba** 25
15. (1) eka nkarhi wa 14 wa masiku Nawu lowu wu sungule ku tirha, Vutameri bya Timali bya Rixaka byi fanele ku hangalasa hi ku tivisa eka *Gazete*—
- (a) maavelo lawa ya nga na swipimelo ku ya hi masipala eka maavelo ya Xiphemu B xa Xedulu ya 5;
- (b) maavelo yo kombisa lawa ya nga na swipimelo hi xifundzankulu eka Xiphemu xa A xa maavelo ya Xedulu ya 6 na hi masipala eka maavelo ya xiphemu xa B xa Xedulu ya 6; na 30
- (c) rimba ra avelo rin'wana na rin'wana leri nga na swipimelo eka Xedulu ya 4 ku ka 7.
- (2) Hi swikongomelo swo lulamisa xihoxo eka avelo kumbe rimba, kumbe ku cinca avelo ro kombisa leri nga na swipimelo eka Xedulu ya 6, leri hangalasiweke hi ku landza xiyengentsongo xa (1)(a) kumbe (c), Vutameri bya Timali bya Rixaka byi fanele— 35
- (a) endzhaku ko tihlanganisa na kumbe hi xikombelo lexi tsariweke xa mutirhi loyi a hundziselaka wa rixaka; na
- (b) loko ku ri eka ku cinciwa ka rimba lo ku ringanyetiweke, endzhaku ko yisa ku cinciwa loku ringanyetiweke ePalamende ku va swi bumabumeriwa eka nkarhi wa 14 wa masiku loko Palamende yi ri eka sexini, 40
- hi ku tivisa eka *Gazete* byi nga cinca avelo leri khumbekaka kumbe rimba.
- (3) Vutameri bya Timali bya Tiko byi nga, endzaku ka ku tihlanganisa na mutirhi loyi a hundziselaka loyi a faneleke na kona hi xitiviso eka *Gazete*, byi cinca maavelo lawa ya nga na swipimelo lawa ya kombisiweke eka Xedulu ya 6 leyi yi phablixiweke hi ku ya hi xiyengentsongo xa (1)(b). 45
- (4) Ku nga si nciwa rimba hi ku ya hi xiyengentsongo xa (2) Vutameri bya Timali bya Rixaka swifanele byi yisa antswiso lowu wu kunguhatiweke eka Palamende leswaku wu ta bumabumeriwa eka nkarhi wa 14 wa masiku loko Palamende yi ri eka nkarhi wo tirha. 50
- (5) Ku nciwa ka avelo kumbe rimba hi ku ya hi xiyengentsongo xa (2) kumbe (3) swi sungula ku tirha eka siku leri xitiviso xi phablixiwaka eka *Gazete*.

Ku tirhisiwa ka mali hi ku landza xikongomelo na ku ya hi swipimelo

16. (1) Hambiloko ku ri na swin wana leswi nga hambana eka nawu wihi kumbe wihi, avelo leri vuriweke eka Tixedulu ta 4 ku ka 7 ri nga ha tirhisiwa hi xikongomelo lexi boxiweke eka Xedulu leyi khumbekaka na hi ku landza rimba leri tirhaka. 55
- (2) (a) rimba ri nga lulamisela swivandla eka avelo leri ri nga na swipimelo leswi swi yaka hi swipimelo swo karhi.

- (b) A transferring officer may shift funds from one component to another—
- (i) after consulting the relevant receiving officer;
 - (ii) with the approval of the National Treasury; and
 - (iii) in accordance with the applicable appropriation legislation.
- (c) The National Treasury must publish a notice in the *Gazette* of a shift of funds in terms of paragraph (b). 5
- (3) A receiving officer may not allocate any portion of a Schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of state agree on the obligations of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and the National Treasury of the agreed payment schedule and— 10
- (a) the allocation—
 - (i) is approved in the budget for the receiving provincial department or municipality; or
 - (ii) if not already so approved— 15
 - (aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant provincial department or municipality and indicates the reasons for the allocation; and
 - (bb) the National Treasury approves the allocation; or 20
 - (b) the allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a)(ii) applies with the necessary changes.
- (4) Section 21(1) and (2) applies to funds referred to in subsection (3). 25
- (5) The receiving officer must—
- (a) submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury; and
 - (b) publish by notice in the *Gazette*, the allocations envisaged in subsection (3) before payment is made. 30
- (6) (a) For purposes of the implementation of a Schedule 6 allocation to a municipality—
- (i) Eskom Holdings Limited may receive funds directly from the transferring officer of the Department of Mineral Resources and Energy; or
 - (ii) a water board, as defined in section 1 of the Water Services Act, 1997 (Act No. 108 of 1997), may receive funds directly from the transferring officer of the Department of Water and Sanitation. 35
- (b) A transferring officer may withhold the funds allocated in terms of paragraph (a), or any portion thereof, for a period not exceeding 30 days, if—
- (i) Eskom Holdings Limited or the relevant water board does not comply with this Act; 40
 - (ii) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or
 - (iii) there is significant under-expenditure on previous transfers during the 2023/24 financial year. 45
- (c) A transferring officer must, at least seven working days before withholding an allocation in terms of paragraph (b)—
- (i) give Eskom Holdings Limited or the relevant water board—
 - (aa) notice of the intention to withhold the allocation; and
 - (bb) an opportunity to submit written representations as to why the allocation should not be withheld; and 50
 - (ii) inform the relevant municipality, the National Treasury, the relevant provincial treasury and the provincial department responsible for local government of the withholding.

- (b) Mutirhi loyi a hundziselaka a nga susa timali ku suka eka xivandla xokarhi kuya eka xin'wana—
- (i) endzaku ka ku tihlanganisa na mutirhi loyi a amukelaka loyi a faneleke;
 - (ii) eka pfumelelo wa Vutameri bya Timali bya Rixaka; na
 - (iii) hi ku landzelela milawu leyi yi tirhaka ya matirhiselo. 5
- (c) Vutameri bya Timali bya Rixaka byi fanele byi hangalasa xitiviso eka *Gazete* eka ku susiwa ka mali hi ku ya hi ndzimana ya (b).
- (3) Mutirhi loyi a amukelaka a nga ka a nga hundziselisi xiphemu xihhi kumbe xihhi xa avelo ra Xedulu ya 5 eka xirho xihhi kumbe xihhi xa mfumo ku kota ku tirha ntirho lowu nga hakeleriwa hi avelo, handlekaloko loko ku nga si va na ku hundziseriwa, mutirhi loyi a amukelaka na xirho xa mfumo va twanana hi xedulu ya mahakelelo na Vutameri bya Timali bya Rixaka byi pfumelela xedulu ya mahekelelo leyi ku twananiweke ha yona naswona—
- (a) ku ava—
 - (i) swi pfumeleriwele eka mpimanyeto wa ndzawulo ya xifundzankulu lexi amukelaka kumbe masipala; kumbe 15
 - (ii) loko swi nga pfumeleriwanga hi ndlela yoleyo—
 - (aa) mutirhi loyi a amukelaka a tivisa Vutameri bya Timali bya Rixaka leswaku xikongomelo xa ku ku hundziseriwa a hi ku ringeta ku cinca mipimanyeto ya matirhiselo ya timali ta ndzawulo ya xifundzankulu leyi khumbekaka kumbe masipala na ku komba swivangelo swo hundziselaka; naswona 20
 - (bb) Vutameri bya Timali bya Rixaka byi pfumelela ku hundziselaka; kumbe
 - (b) ku hundziselaka i ka hakelo ya mitirho kumbe nhundzu leyi kumiweke hi ku landza pholisi ya vulawuri bya ndzhendzheleko wa maphakelelo kumbe pholisi ya makumele ya xifundzankulu lexi khumbekaka kumbe masipala naswona, loko ku ri hakelo ya le mahlweni, ndzimana ya (a)(ii) ya tirha na kucinca lo ku faneleke. 25
- (4) Xiyenge xa 21(1) na (2) xi tirha eka timali leti ti kongomisiweke eka xiyengentsongo xa (3). 30
- (5) Mutirhi loyi a amukelaka u fanele—
- (a) ku rhumela nkandziyiso wa ntwanano lowu wu kombisiweke eka xiyengentsongo xa (3) eka mutirhi loyi a hundziselaka na Vutameri bya Timali bya Rixaka; na 35
 - (b) ku hangalasa xitiviso eka *Gazete*, maavelo lawa ya kombisiweke eka xiyengentsongo xa (3) loko hakelo yi nga si endlwa.
- (6) (a) Hi swikongomelo swo tirhisa avelo ra Xedulu ya 6 eka masipala—
- (i) *Eskom Holdings Limited* yi nga ha amukela timali ku suka eka mutirhi loyi a hundziselaka wa rixaka wa Ndzawulo ya Eneji; 40
 - (ii) bodo ya mati, tanihilaha swi nga hlamuseriwa eka xiyenge xa 1 xa *Water services Act*, 1997 (Nawu wa No. 108 wa 1997), yi nga ha amukela timali ku suka eka mutirhi loyi a hundziselaka wa Ndzawulo ya Mati na Nkululo.
- (b) mutirhi loyi a hundziselaka a nga khoma mali leyi yi aviwaka hi ku landza ndzimana ya (a), kumbe xiphemu kona kwalaho, karhi lowu wu nga hundziki 30 wa masiku, lokoù 45
- (i) loko *Eskom Holdings Limited* kumbe bodo ya mati leyi yi nga landzeleli na Nawu lowu;
 - (ii) misalo ya maavelo lawa ya nga na swipimelo lawa ya pfumeleriweke hi Vutameri bya Timali bya Rixaka hi ku landza xiyenge xa 21 a yi tirhisiwanga; kumbe 50
 - (iii) Ku nga nyikiwa nhlamuselo yo twala yak u tirhisiwa ka le hansa ka mali eka ku hundziselaka loko ku nga hundza hi nkarhi wa lembe ximali ra 2023/24.
- (c) Mutirhi loyi a hundziselaka u fanele, kwalomu ka ku ringana kombo wa masiku yo tirha loko a nga si khoma avelo hi ku landza ndzimana ya (b)ù 55
- (i) a nyika *Eskom Holdings Limited* kumbe bodo ya mati leyi yi faneleke—
 - (aa) xiviko lexi tsariweke xa xikongomelo xo yimisa avelo; na
 - (bb) nkarhi wo yisa nhlamuselo leyi tsariweke ya leswaku hikokwalaho ka yini avelo ri nga fanelanga ku yimisiwa; na
 - (ii) ku tivisa masipala lowu wu faneleke, Vutameri bya Timali bya Rixaka, vutameri bya timali bya xifundzankulu na tindzawulo ta xifundzankulu leti ti tirhanaka na mfumo wa miganga ku khoma. 60

- (d) A notice envisaged in paragraph (c)(i)(aa) must include the reasons for withholding the allocation and the intended duration of the withholding.
- (e) (i) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of paragraph (b) for a period of 30 to 120 days, if the withholding shall— 5
- (aa) facilitate compliance with this Act; or
- (bb) minimise the risk of under-spending by Eskom Holdings Limited or the relevant water board.
- (ii) When requesting the withholding of an allocation in terms of this subsection, a transferring officer must submit to the National Treasury proof of compliance with paragraph (c) and any representations received from Eskom Holdings Limited or the relevant water board. 10
- (iii) The transferring officer must comply with paragraph (c) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (e)(i). 15
- (f) Despite paragraph (b), a transferring officer may reallocate funds in terms of section 19(3).
- (g) (i) Section 21(1) and (2) applies to funds referred to in paragraph (a).
- (ii) Eskom Holdings Limited or the relevant water board must ensure that any funds that must revert to the National Revenue Fund in terms of section 21(1) are paid into that Fund by the date determined by the National Treasury. 20
- (iii) Eskom Holdings Limited or the relevant water board must request the roll-over of unspent funds through the relevant transferring officer.
- (7) (a) For purposes of the Human Settlements Development Grant, a receiving officer and a municipality with level one or two accreditation or functions assigned in terms of section 126 of the Constitution to administer all aspects, including financial administration of a national housing programme (herein called “assigned functions”) as at 1 April 2023, must, by the date determined by the National Treasury— 25
- (i) agree on a payment schedule; and
- (ii) submit, through the relevant provincial treasury, the payment schedule to the National Treasury. 30
- (b) If a municipality receives accreditation after 1 April 2023, the National Treasury may approve that paragraph (a) applies.
- (c) If the transfer of the Human Settlements Development Grant to a municipality with assigned functions is withheld or stopped in terms of section 17 or 18, the receiving officer must request the National Treasury to amend the payment schedule in terms of section 23. 35
- (8) If a function, which is partially or fully funded by a conditional allocation to a province, is assigned to a municipality, as envisaged in section 10 of the Municipal Systems Act— 40
- (a) the funds from the conditional allocation for the province for the function must be stopped in terms of section 18 and reallocated in terms of section 19 to the municipality, which has been assigned the function;
- (b) if possible, the province must finalise any project or fulfil any contract regarding the function before the date the function is assigned and, if not finalised, the province must notify the relevant municipality and the National Treasury; 45
- (c) any project or contract regarding the function not finalised or fulfilled at the date at which the function is assigned, must be subjected to an external audit and the province and the municipality must enter into an agreement to complete the project or fulfil the contract through ceding it to the municipality; 50
- (d) money that is retained by the province for any contract related to the function that is not ceded to the municipality must be spent by 31 March 2024 and shall not be available in terms of section 30 of the Public Finance Management Act or section 22(2) of this Act; 55

- (d) Xitiviso lexi xi kombisiweke eka ndzimana ya (c)(i)(aa) xi fanele xi katsa swivangelo swo yimisa ka avelo na nkarhi lowu wu ringanyetiweke.
- (e) (i) Vutameri bya Timali bya Rixaka byi nga ha lerisa, kumbe ku pfumelela xikombelo ku suka eka, mutirhi loyi a hundziselaka ku yimisa avelo hi ku landza ndzimana ya (b) eka nkarhi wa 30 ku fika eka 120 wa masiku, loko ku yimisa swi ta— 5
- (aa) vevukisa ku landzelela Nawu lowu; kumbe
- (bb) ku hunguta nxungeto wo tirhisiwa ka mali ka le hansi hi *Eskom Holdings Limited* kumbe bodo ya mati.
- (ii) Loko a kombela ku yimisa avelo hi ku landza xiyengetsongo lexi, mutirhi loyi a hundziselaka wa rixaka u fanele ku yisa eka Vutameri bya Timali bya Rixaka vumbhoni bya ku landzelela ndzimana ya (c) na vuyimeri byihi kumbe byihi lebyi kumiweke ku suka eka mitirhi loyi a amukelaka ku suka eka *Eskom Holdings Limited* kumbe bodo ya mati. 10
- (iii) Mutirhi loyi a hundziselaka wa rixaka u fanele ku tlhela a landzelela dzimana ya (c) loko Vutameri bya Timali bya Rixaka byi lerisa kumbe ku pfumelela xikombelo xa mutirhi loyi a hundziselaka wa rixaka hi ku landza ndzimana ya (e)(i). 15
- (f) Hambileswi ku nga na ndzimana ya (b), mutirhi loyi a hundziselaka a nga tlhela a ava mali hi ku landza xiyenge xa 19(3).
- (g) (i) Xiyenge xa 21(1) na (2) xi tirha eka timali leti ti kongomisiweke eka ndzimana ya (a). 20
- (ii) *Eskom Holdings Limited* kumbe bodo ya mati leyi yi faneleke ti fanele ti tiyisisa leswaku timali leti ti faneleke ku tlhelelisiwa eka Vutameri bya Timali bya Rixaka hi ku landza xiyenge xa 21(1) ti hakeriwa eka Nkwama walowo hi siku leri ri vekiweke hi Vutameri bya Timali bya Rixaka. 25
- (iii) *Eskom Holdings Limited* kumbe bodo ya mati leyi yi faneleke ti fanele ku kombela ku hundzisiwa ka timali leti nga tirhisiwangiki hi ku tirhisa mutirhi loyi a hundziselaka. 25
- (7) (a) Hi swikongomelo swa Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu, mutirhi loyi a amukelaka na masipala lowu nga na ku tiyisisiwa ka levhele ya n'we, mbirhi ntirho lowu wu nyikiweke yhi ku landza xiyenge xa 126 xa vumbiwa ku fambisa swivandla hinkwaso, ku katsa na vufambisi bya mali bya nongonoko wa tiyindlu wa tiko (lowu wu vitaniwaka “mitirho leyi yi nyikiweke”) tani hiloko hi ti hi 1 Dzivamusoko 2023, u fanele, hi siku leri vekiweke hi Vutameri bya Timali bya Rixaka, hi— 30
- (i) ku nghena eka xedulu ya mahakelelo; na 35
- (ii) ku yisa, hi ndlela ya vutamesi bya Timali bya xifundza nkululebyi byi Fanelaka Vutameri bya Timali bya Rixaka.
- (b) loko masipala wu kuma ku tiyisisiwa endzhaku ka 1 Dzivamusoko 2023, Vutameri bya Timali bya Rixaka byi nga pfumelela leswaku ndzimana ya (a) yi tirha.
- (c) Loko ku hundziseriwa ka Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu eka masipala lowu nga na ku tiyisisiwa ka levhele ya nharhu swi yimisiwa kumbe ku khomiwa hi ku landza xiyenge xa 17 kumbe 18, mutirhi loyi a mukelaka u fanele ku kombela Vutameri bya Timali bya Rixaka ku cinca xedulu ya mahakelelo hi ku landza xiyenge xa 23. 40
- (8) Loko ntirho lowu hakeleriweke xiphemu kumbe ku hakeleriwa hi ku hetiseka hi Nyiko ya Nhluvukiso wa Vutshamiso bya Vanhu, wu nyikiwile masipala, tanihilaha swi languteriweke hakona eka xiyenge xa 10 xa *Municipal Systems Act*— 45
- (a) mali leyi sukaka eka Nyiko yoleyo ya xifundzankulu yi fanele ku yimisiwa ku ya hi xiyenge xa 18 kutani yi tlhela yi averiwa masipala lowu nyikiweke ntirho wolowo nakambe hi ku landza xiyenge xa 19; 50
- (b) loko swi koteca, phurojeke yihi na yihi kumbe kontiraka mayelana na ntirho yi fanele ku hetisiwa hi xifundzankulu ku nga si ka siku leri ntirho wu nga nyikiwa rona, naswona loko wu nga hetisiwi, xifundzankulu xi fanele ku tivisa masipala lowu faneleke na Vutameri bya Timali bya Rixaka;
- (c) phurojeke yihi na yihi kumbe kontiraka mayelana na ntirho lowu nga hetisiwangiki hi siku leri ntirho wu nyikiweke rona, yi fanele ku yisiwa eka oditi ya le handle naswona xifundzankulu na masipala va fanele ku nghena eka ntwanano wo tshikela masipala tikontiraka hinkwato leti fambelanaka na ntirho wolowo; 55
- (d) mali leyi salaka eka xifundzankulu ya kontiraka yihi kumbe yihi leyi fambelanaka na ntirho lowu nga tshikeriwangiki masipala yi fanele ku va yi tirhisiwile hi 31 Nyenyankulu 2024 naswona a yi nga ha vi kona hi ku landza xiyenge xa 30 xa *Public Finance Management Act* kumbe xiyenge xa 22(2); 60

- (e) the receiving officer of the province must, within seven days after the function is assigned, submit to the transferring officer and the National Treasury a list of liabilities that are attached to the function, but that were not transferred to the municipality, to provide for the adjustment of the applicable allocations; and 5
- (f) the receiving officer of the municipality must, within one month from the date of the stopping of funds in paragraph (a), submit to the transferring officer a revised plan for its planned expenditure.

Withholding of allocations

17. (1) Subject to subsections (2) and (3), a transferring officer may withhold the transfer of a Schedule 4 or 5 allocation, or any portion thereof, for a period not exceeding 30 days, if— 10

- (a) the province or municipality does not comply with any provision of this Act;
- (b) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or 15
- (c) there is significant under-expenditure on previous transfers during the 2023/24 financial year.

(2) If an allocation is withheld in terms of subsection (1), it suspends the applicable payment schedule, approved in terms of section 22(3), until it is amended in terms of section 23. 20

(3) The amount withheld in terms of this section in the case of the Human Resources and Training Grant or the National Tertiary Services Grant listed in Part A of Schedule 4 may not exceed five per cent of the next transfer as contained in the relevant payment schedule.

(4) A transferring officer must, at least seven working days before withholding an allocation in terms of subsection (1)— 25

- (a) give the relevant receiving officer—
 - (i) notice of the intention to withhold the allocation; and
 - (ii) an opportunity to submit written representations as to why the allocation should not be withheld; and 30
- (b) inform the relevant provincial treasury and the National Treasury, and in respect of any conditional allocation to a municipality, also the provincial department responsible for local government of the withholding.

(5) A notice envisaged in subsection (4)(a)(i) must include the reasons for withholding the allocation and the intended duration of the withholding to inform the amendment of the payment schedule in terms of section 23. 35

(6) (a) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of subsection (1) for a period of 30 to 120 days, if the withholding shall—

- (i) facilitate compliance with this Act; or 40
- (ii) minimise the risk of under-spending by the relevant provincial department or municipality.

(b) When requesting the withholding of an allocation in terms of this subsection, a transferring officer must submit to the National Treasury proof of compliance with subsection (4) and any representations received from the receiving officer. 45

(c) The transferring officer must comply with subsection (4) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (a).

Stopping of allocations

18. (1) Despite section 17, the National Treasury may, in its discretion or on request of a transferring officer or a receiving officer, stop the transfer of a Schedule 4 or 5 50

- (e) mutirhi loyi a amukelaka wa xifundzankulu u fanele ku yisa nxaxamelo wa vutihlamuleri lebyi fambisanaka na ntirho eka mutirhi loyi a mukelaka wa rixaka na Vutameri bya Timali bya Rixaka, lowu nga hundziseriwangiki eka masipala hi nkarhi wa nkombo wa masiku endzhaku kaloko ntirho wu nyikiwile ku lulamisela ku cinciwa ka maavelo lawa ya tirhaka; naswona 5
- (f) mutirhi loyi a amukelaka wa masipala u fanele, eka nkarhi wa n'hweti ku sukela siku ra ku yimisiwa ka timali eka ndzimana ya (a), u fanele ku tiyisisa eka mutirhi loyi a hundziselaka wa rixaka leswaku ku tirhisiwa ka mali loku khunguhatiweke.

Ku khomiwa kaMaavelo 10

17. (1) ku ya hi xiyengetsongo xa (2) na (3), mutirhi loyi a hundziselaka wa rixaka a nga ha yimisa ku hundzisela ka avelo ra Xedulu ya 4 kumbe 5, kumbe xiphemu xihi kumbe xihi xa avelo rolero, eka nkarhi lowu nga hundziki 30 wa masiku, loko—

- (a) xifundzankulu kumbe masipala wu nga landzeleli ku lulamisela ka Nawu lowu; 15
- (b) misalo ya maavelo lawa ya nga na swipimelo lawa ya pfumeleraweke hi Vutameri bya Timali bya Rixaka hi ku landza xiyenge xa 21 yi nga tirhisiwanga; kumbe
- (c) ku nga nyikiwi nhlamuselo yo twala ya ku tirhisiwa ka le hansi ka mali eka ku hundzisela lo ku nga hundza hi nkarhi wa lembe ximali ra 2023/24. 20

(2) Loko avelo ri khomiwa hi ku landza xiyengetsongo xa (1), swi yimisa xedulu leyi pfumeleraweke ya mahakelelo hi ku landza xiyenge xa 22(3) ku kela loko yi cinciwa hi ku landza xiyenge xa 23.

(3) Ntsengo lowu khomiweke hi ku landza xiyenge lexi eka Nyiko ya Vuleteri bya Vatirhi va Rihanyo na Nhluvukiso kumbe Nyiko ya Mitirho ya Dyondzo ya le Henhla ya Rixaka leti xaxametiweke eka Xiphemu xa A xa Xedulu ya 4 wu nga ka wu nga hundzi ntlhanu wa tiphesente ta ku hundzisela loku landzelaka tanihilaha swi nga ha kona eka xedulu leyi faneleke ya mahakelelo. 25

(4) Kwalomu ka nkombo wa masiku ya ntirho loko ku nga si va na ku khomiwa ka avelo hi ku landza xiyengetsongo xa (1), mutirhi loyi a hundziselaka wa rixaka u fanele— 30

- (a) ku nyika mutirhi loyi a amukelaka loyi a fanele—
- (i) xiviko lexi tsariweke xa xikongomelo xo yimisa avelo; na
- (ii) nkarhi wo yisa nhlamuselo leyi tsariweke ya leswaku hikokwalaho ka yini avelo ri nga fanelanga ku yimisiwa; na 35
- (b) ku tivisa vutameri bya timali lebyi faneleke bya xifundzankulu na Vutameri bya Timali bya Rixaka, naswona hi mayelana na nyiko yihi kumbe yihi leyi nga na swipimelo eka masipala, xikan'we na ndzawulo ya xifundzankulu leyi nga na vutihlamuleri bya mfumo wa muganga.

(5) Xitiviso lexi langutsisiweke eka xiyengetsongo xa (4)(a)(i) xi fanele ku katsa swivangelo swo yimisiwa ka avelo na nkarhi lowu ringanyetiweke wo yimisiwa ku tivisa ku cinciwa ka xedulu ya mahakelelo hi ku landza xiyenge xa 23. 40

(6) (a) Vutameri bya Timali bya Rixaka byi nga ha lerisa kumbe ku pfumelela xikombelo ku suka eka mutirhi loyi a hundziselaka wa rixaka xo yimisa avelo (1) ku ringana nkarhi wa masiku ya 30 ku fika ka masiku ya 120, loko ku yimisa swi ta— 45

- (i) vevukisa ku landzelela Nawu lowu; kumbe
- (ii) ku hunguta nxungeto wo tirhisiwa ka mali ka le hansi.

(b) Loko a kombela ku yimisa avelo hi ku landza xiyengetsongo lexi, mutirhi loyi a hundziselaka wa rixaka u fanele ku yisa vumbhoni bya ku landzelela xiyengetsongo xa (4) eka Vutameri bya timali bya Rixaka na vuyimeri byihi kumbe byihi lebyi kumiweke ku suka eka mitirhi loyi a amukelaka. 50

(c) Mutirhi loyi a hundziselaka wa rixaka u fanele ku tlhela a landzelela xiyengetsongo xa (4) loko Vutameri bya Timali bya Rixaka byi lerisa kumbe ku pfumelela xikombelo xa mutirhi loyi a hundziselaka wa rixaka hi ku landza ndzimana ya (a). 55

Ku yimisiwa ka Maavelo

18. (1) Hambileswi ku nga na xiyenge xa 17, hi ku vona ka Vutameri bya Timali bya Rixaka kumbe hikwalaho ka xikombelo xa mutirhi loyi a hundziselaka wa rixaka, kumbe mutirhi loyi a amukelaka, Vutameri bya timali bya Rixaka byi nga ha yimisa ku

allocation, or a portion thereof, to a province or municipality—

- (a) in the case of—
- (i) a province, if a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, occurs; or
 - (ii) a municipality, if—
 - (aa) a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, read with section 38(1)(b)(i) of the Municipal Finance Management Act, occurs; or
 - (bb) a breach or failure to comply, as envisaged in section 38(1)(b)(ii) of the Municipal Finance Management Act, occurs;
 - (b) if the National Treasury anticipates that a province or municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2023/24 financial year; or
 - (c) for purposes of the assignment of a function from a province to a municipality, as envisaged in section 10 of the Municipal Systems Act.

(2) A request by a transferring officer or a receiving officer to stop the transfer of a Schedule 4 or 5 allocation, or a portion thereof to a province or municipality in terms of section 18(1)(a) or (b) must, in the case of—

- (a) a province, be submitted to the National Treasury by 29 December 2023; and
- (b) a municipality, be submitted to the National Treasury by 31 January 2024.

(3) The National Treasury must, before stopping an allocation in terms of subsection (1)(a)(i) or (b)—

- (a) comply with the procedures in section 17(4)(a), with the necessary changes; and
- (b) inform the relevant transferring officer and provincial treasury of its intention to stop the allocation.

(4) The National Treasury must, before stopping an allocation in terms of subsection (1)(a)(ii), comply with the applicable provisions of section 38 of the Municipal Finance Management Act.

(5) The National Treasury must give notice in the *Gazette* of the stopping of an allocation in terms of this section and include in the notice the effective date of, and reason for, the stopping.

(6) (a) If—

- (i) an allocation, or any portion thereof, is stopped in terms of subsection (1)(a) or (b); and
- (ii) the relevant transferring officer certifies, in writing, to the National Treasury that the payment of an amount in terms of a statutory or contractual obligation is overdue and the allocation, or a portion thereof, was intended for payment of the amount,

the National Treasury may, by notice in the *Gazette*, approve that the allocation, or any portion thereof, be used to pay that amount partially or fully.

(b) The utilisation of funds envisaged in this subsection is a direct charge against the National Revenue Fund.

Reallocation of funds

19. (1) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(a) or (b), the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2023/24 financial year.

- hundziseriwa ka avelo wa Xedulu ya 4 kumbe 5 kumbe xiphemu xa avelo eka xifundzankulu kumbe masipala—
- (a) Eka xiyimo xa—
- (i) Xifundzakulu, hi swivangelo swo tshamela ku nga landzeleli Nawu lowu, tani hi loko swi kombisiwile eka xiyenge xa 216(2) xa Vumbiwa, xi humelela; kumbe 5
- (ii) Masipala loko, loko—
- (aa) hi swivangelo swo tshamela ku nga landzeleli Nawu lowu, tani hi loko swi kombisiwile eka xiyenge xa 216(2) xa Vumbiwa, leri ri hlayaka na xiyenge xa 38(1)(b)(i) xa *Municipal Finance Management Act*, xihumelela; kumbe 10
- (bb) Ku ka ku nga ri na ku landzelela kumbe ku tsandzeka ku landzelela, tani hi loko swi kombisiwile xiyenge xa 38(1)(b)(ii) xa *Municipal Finance Management Act*, xihumelela; kumbe
- (b) loko Vutameri bya Timali bya Rixaka byi vona leswaku xifundzankulu kumbe masipala wu ta va na ku tirhisa ka le hansa ka mali eka avelo kumbe nongonoko wihi kumbe wihi lowu hakeleriweke xiphemu kumbe ku hakelriwa hi ku hetiseka hi avelo eka lembe ximali ra 2023/24; kumbe 15
- (c) hi swikongomelo swo nyika ntirho ku suka eka xifundzankulu ku ya eka masipala, tanihilaha swi nga languteriwa hakona eka xiyenge xa 10 xa *Municipal Systems Act*. 20
- (2) Xikombelo hi mutirhi loyi a hundziselaka kumbe mutirhi loyi a amukelaka xa ku yimisa ku hundziselaka ka avelo ra Xedulu ya 4 kumbe 5, xiphemu ko kwalaho eka xifundzankulu kumbe masipala hi ku landzelela xiyenge xa 18(1)(a) kumbe (b) u fanele, eka xiyimo xa— 25
- (a) Xifundzankulu, xirhumeriwa eka Vutameri bya Timali bya Rixaka hi 29 N'wendzambahala 2023; na
- (b) Masipala, xirhumeriwa eka Vutameri bya Timali bya Rixaka hi 31 Sunguti 2024.
- (3) Vutameri bya Timali bya Rixaka byi fanele, byi nga si yimisa avelo hi ku landza xiyengentsongo xa (1)(a)(i) kumbe (b) byi fanele— 30
- (a) ku landzelela maendlelo ya xiyenge xa 17(4)(a), na ku ncica loku ku faneleke; na
- (b) ku tivisa vutameri bya timali bya xifundzankulu lexi khumbekaka hi xikongmelo xa byona xo yimisa avelo. 35
- (4) Vutameri bya Timali bya Rixaka byi fanele, byi nga si yimisa avelo hi ku landza xiyengentsongo xa (1)(a)(ii), ku landzelela malulamiselolo lawa ya tirhisiwaka ya xiyenge xa 38 xa *Municipal Finance Management Act*.
- (5) (a) Vutameri bya Timali bya Rixaka byi fanele tivisa eka *Gazete*, hi ku yimisiwa ka avelo hi ku landzelela xiyenge na ku katsa eka xitiviso siku ra ku sungula ku tirha, na xivangelo, xa ku yimisa. 40
- (6) (a) Loko—
- (i) avelo, kumbe xiphemu xin'wana na xin'wana ko kwalaho, xi yimisiwa hi ku landzelela xiyengentsongo xa (1)(a) kumbe (b); na
- (ii) Mutirhi loyi a hundziselaka loyi a faneleke u tiyisisa, hi ku tsala, eka Vutameri bya Timali bya Rixaka leswaku hakelo wa ntsengo hi ku landzelela nawu kumbe xiboho xa ntwanano xa kolota na avelo, kumbe xiphemu ko kwalaho, a xi lava ku hakeliwa xa ntsengo wo karhi, 45
- Vutameri bya Timali bya Rixaka byi nga, hi xitiviso eka *Gazete*, pfumela leswaku avelo, kumbe xiphemu xin'wana ko kwalaho, xi tirhisiwa ku hakela ntsengo xiphemu kumbe hi ku hetiseka. 50
- (b) Ku tirhisiwa ka timali lo ku langutisiweke eka xiyengentsongo lexi i chaji yo kongoma ehenhla ka Nkwama wa Mali ya tiko wa Rixaka.

Ku aviwa ka timali nakambe

19. (1) Loko avelo ra Xedulu ya 4 kumbe 5 kumbe xiphemu xa rona xi yimisiwa hi ku landza xiyenge xa 18(1)(a) kumbe (b), endzhaku ko tihlanganisa na mutirhi loyi a hundziselaka wa rixaka na vutameri by timali bya xifundzankulu lexi khumbekaka, Vutameri bya Timali bya Rixaka byi veka xiphemu xa avelo lexi faneleke ku tlhela xi aviwa nakambe, tanihi muxaka wun'we wa avelo tanihilaha a xi aviwile hakona ekusunguleni, eka xifundzankulu xin'we kumbe ku tlula kumbe timasipala, hi xipimelo xa leswaku avelo ri fanele ku tirhisiwa hi ku hela ka lembe ximali ra 2023/24. 55 60

(2) (a) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(c), the National Treasury must, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to the affected municipalities, on condition that the allocation must be spent by the end of the 2023/24 financial year. 5

(b) The portion of the allocation reallocated in terms of paragraph (a) is, with effect from the date of the notice in the *Gazette* in terms of subsection (4)(a), regarded as having been converted to an allocation in Part B of the same Schedule it appears before the reallocation. 10

(3) (a) If the transferring officer of a Schedule 6 allocation indicates, in writing, to the National Treasury that a portion of the allocation is likely to be underspent, or needs to be reprioritised to meet a priority, the National Treasury may, at the request of the transferring officer, determine that the portion be reallocated, as the same type of allocation as it was allocated originally, to a provincial department of another province or to another municipality. 15

(b) Before requesting a reallocation, the transferring officer must notify the affected provincial department or municipality of the proposed reallocation and give the provincial department or municipality at least 14 days to provide comments and propose changes. 20

(c) When making a request in terms of paragraph (a), the transferring officer must submit to the National Treasury comments and proposed changes provided by the affected provincial department or municipality in terms of paragraph (b).

(d) The reallocated portion must, as far as possible, be spent by the end of the 2023/24 financial year. 25

(e) The reallocated portion is regarded as having been converted to an allocation to the relevant provincial department or municipality with effect from the date of the notice in the *Gazette* in terms of subsection (4)(a).

(4) (a) The National Treasury must—

- (i) give notice in the *Gazette* of a reallocation in terms of subsection (1), (2) or (3); and 30
- (ii) provide a copy of the notice to the transferring officer and each affected receiving officer.

(b) The reallocation of a portion of an allocation not spent by the end of the 2023/24 financial year is eligible for a roll-over in terms of section 21(2). 35

(5) (a) When an intervention in terms of section 100 or 139 of the Constitution or section 137, 139 or 150 of the Municipal Finance Management Act takes place, the National Treasury may, despite subsection (1) and on such conditions as it may determine, authorise in relation to—

- (i) section 100 of the Constitution, the transferring officer to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant province; 40
- (ii) section 139 of the Constitution or section 137 or 139 of the Municipal Finance Management Act, the intervening province to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant municipality; or
- (iii) section 150 of the Municipal Finance Management Act, the relevant transferring officer to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant municipality. 45

(b) An allocation that is spent by the transferring officer or intervening province referred to in paragraph (a) must, for the purposes of this Act, be regarded as a Schedule 6 allocation from the date on which the authorisation is given. 50

(6) (a) On a joint request by the transferring officer and the National Disaster Management Centre, established by section 8 of the Disaster Management Act, 2002 (Act No. 57 of 2002), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the

(2) (a) Loko avelo ra Xedulu ya 4 kumbe 5 kumbe xiphemu xa rona xi yimisiwa hi ku landza xiyenge xa 18(1)(c), endzhaku ko tihlanganisa na mutirhi loyi a hundziselaka wa rixaka na vutameri by timali bya xifundzankulu lexi khumbekaka, Vutameri bya Timali bya Rixaka byi fanele ku veka xiphemu xa avelo lexi faneleke ku tlhela xi aviwa nakambe, tanihi muxaka wun'we wa avelo tanihilaha a xi aviwile hakona ekusunguleni, eka timasipala leti khumbekaka, hi xipimelo xa leswaku avelo ri fanele ku tirhisiwa hi ku hela ka lembe ximali ra 2023/24. 5

(b) xiphemu xa avelo leri nga tlhela ri aviwa nakambe hi ku landza ndzimana ya (a), Ku sukela loko ku va na xitixiso eka Gazette hi ku landza xiyengentsongo xa 4(a), xi tekiwa ku va xi cinciwile ku va avelo leri nga eka Xiphemu xa B xa Xedulu leyi a xi ri eka yona loko ku nga si tlhela ku aviwa nakambe. 10

(3) (a) Mutirhi loyi a hundziselaka wa wa avelo ra Xedulu ya 6 a kombisa, hi ku tsala, eka Vutameri bya Timali bya Rixaka leswaku xiphemu xa avelo swi nga endleka xitirha xi sala, kumbe leswaku xi fanele xi langutisiwa leswaku ku fikeleliwa swilaveko, Vutameri bya Timali bya Rixaka byi nga, eka xikombelo xa mutirhi loyi a hundziselaka, boha leswaku xiphemu xitlhela xiaviwa nakambe, tani hi endlela ya avelo leyi yi fanaka na leyi a yi aviwile emasunguleni, kuya eka ndzawulo ya xifundzankulu xa xifundzankulu xin'wana kumbe masipala wun'wana. 15

(b) Loko a nga si kombela leswaku ku aviwa nakambe, mutirhi loyi a hundziselaka u fanele a tivisa ndzawulo ya xifundzankulu leyi xi khumbekaka kumbe masipala hi ku ava nakambe loku ku gangisiweke nakona a nyika ndzawulo ya xifundzankulu kumbe masipala kwalomu ka ku ringana 14 wa masiku ku lulamisela bumabumelo na kuncica loku ku pimanyetiwaka. 20

(c) Loko a karhi a endla xikombelo hi ku landzelela ndzimana ya (a) mutirhi loyi a hundziselaka u fanele a rhumela eka Vutameri bya Timali bya Tiko bumabumelo na ncico lowu wu pimanyetiweke hi xifundzankulu lexi xi khumbekeke kumbe masipala hi ku landzelela ndzimana ya (b). 25

(d) Xiphemu lexi xi tlhelaka xi aviwa nakambe, ku ta fika sweswi, xi fanele xi tirhisiwa loko ku va na hela lembe ximali ra 2023/24.

(e) Xiphemu lexi xi tlhelaka xi aviwa nakambe xi thekiwa tani hi loko xi nciciwile kuya eka ku aviwa eka ndzawulo ya xifundzankulu kumbe masipala ku sukela siku ra xitiviso eka *Gazete* hi ku landzelela ndzimanantsongo ya (4)(a). 30

(4) (a) Vutameri bya Timali bya Rixaka byi fanele—

(i) ku tivisa hi ku tlhela ku aviwa nakambe eka *Gazete*; na

(ii) ku nyika mutirhi loyi a amukelaka wa rixaka na mutirhi un'wana na un'wana loyi a amukelaka loyi a khumbekaka khopi ya xitiviso. 35

(b) Ku tlhela ku aviwa nakambe kumbe xiphemu xa avelo hi xipimelo xa leswaku avelo ri fanele ku tirhisiwa ku nga si hela lembe ximali ra 2023/24, swi fanele ku tekiwa tanihi mali leyi tluriseriweke leyi pfumeleriweke hi Vutameri bya Timali bya Rixaka hi ku landza xiyenge xa 21(2). 40

(5) (a) Loko ku va na ku nghenelela hi ku landza xiyenge xa 100 kumbe xa 139 xa Vumbiwa kumbe xiyenge xa 137, 139 kumbe 150 xa *Municipal Finance Management Act*, Vutameri bya Timali bya Rixaka, hambileswi ku nga na xiyengentsongo xa (1) na le ka swiyimo leswi byi nga ta swi veka, byi nga ha pfumelela mayelana na—

(i) xiyenge xa 100 xa Vumbiwa, mutirhi loyi a hundziselaka wa rixaka ku tirhisa avelo leri yimisiweke hi ku landza xiyenge xa 18 hi ku yimela xifundzankulu lexi khumbekaka; 45

(ii) xiyenge xa 139 xa Vumbiwa kumbe xiyenge xa 137 kumbe 139 xa *Municipal Finance Management Act*, xifundzankulu lexi nghenelelaka xi ta tirhisa avelo leri yimisiweke hi ku landza xiyenge xa 18 xa Nawu lowu hi ku yimela masipala lowu khumbekaka; kumbe 50

(iii) xiyenge xa 150 xa *Municipal Finance Management Act*, mutirhi loyi a hundziselaka wa rixaka u ta tirhisa avelo leri yimisiweke hi ku landza xiyenge xa 18 hi ku yimela masipala lowu khumbekaka.

(b) Avelo leri tirhisiwaka hi mutirhi loyi a hundziselaka wa rixaka kumbe xifundzankulu lexi nghenelelaka lexi vuriweke eka ndzimana ya (a), hi swikongomelo swa Nawu lowu, ri fanele ku tekiwa tanihi avelo ra Xedulu ya 6 ku sukela siku leri ku nyikiwaka mpfumelelo. 55

(6) (a) Eka xikombelo lexi ku hlanganiweke hi mutirhi loyi a hundziselaka na senthara ya Tiko ya Vufambisi bya swa Mhangu, leyi yi tumbuluxiweke hi xiyenge xa 8 xa Disaster Management Act, 2002 (Act No. 57 of 2002), Vutameri bya Timali bya Rixaka byi nga pfumelela avelo leri ri nga na swipimelo eka Xedulu ya 4, 5 kumbe 6, kumbe xiphemu kokwalaho, xitlhela xiaviwa nakambe ku hakela eka ku herisa ku onha 60

impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster.

(b) Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6 allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation. 5

(c) The reallocated funds must be used in the 2023/24 financial year in the same sphere that the allocation was originally made and for the same functional area that the original allocation relates to.

(d) The transferring officer must, after consultation with the National Disaster Management Centre and with the approval of the National Treasury, determine the conditions for spending the reallocated funds. 10

(e) Subsection (4) applies, with the necessary changes, to a reallocation in terms of this subsection to another province or municipality.

Conversion of allocations

15

20. (1) If satisfied that the relevant provincial department or municipality has demonstrated the capacity to implement projects, the National Treasury may, at the request of the transferring officer and after consultation with the receiving officer, convert any portion of—

- (a) an allocation listed in Part B of Schedule 6 to one listed in Part B of Schedule 5; 20
- (b) the School Infrastructure Backlogs Grant to the Education Infrastructure Grant; or
- (c) the National Health Insurance Indirect Grant listed in Part A of Schedule 6 to the Health Facility Revitalisation Grant, District Health Programmes Grant, Human Resources and Training Grant or the National Health Insurance Grant listed in Part A of Schedule 5. 25

(2) The National Treasury may, after consultation with the relevant transferring officer, receiving officer and provincial treasury, convert any portion of an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6, if it is satisfied that— 30

- (a) the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question;
- (b) the affected national or provincial department has demonstrated the capacity to implement projects;
- (c) the transferring officer has made a demonstrable effort to strengthen the capacity of the receiving officer to implement the allocation, but the receiving officer is still not capable of meeting all the requirements of the allocation; and 35
- (d) there is a history of poor performance in the previous two financial years for the relevant allocation to the receiving officer, including withholding and stopping of allocations. 40

(3) If satisfied that a municipality has failed to follow the applicable procurement prescripts prescribed in terms of the Municipal Finance Management Act, the National Treasury may, at the request of the transferring officer or in its discretion, after consultation with the relevant transferring officer and receiving officer, convert any portion of an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6. 45

(4) (a) Any portion of an allocation, except the School Infrastructure Backlogs Grant, converted in terms of subsections (1), (2) or (3) must—

- (i) be used for the same province or municipality to which the allocation was originally made; and 50
- (ii) if—
 - (aa) possible, be used to implement the same project or projects that were planned if the allocation had not been converted; or
 - (bb) not possible, the receiving officer must sign an agreement that defines any new project to be funded, before it is implemented. 55

ka mhangu leyi yi nxaxametiweke kumbe ku aka nakambe kumbe ku pfluxeta switirhisiwa leswi swi onhakeke leswi swi vangiweke hi mhangu.

(b) Vutameri bya timali bya Rixaka byi pfumelela leswaku xiphemu xa avelo lexi nga ta va xi nga tirhanga xi tlhela xi aviwa, mutirhi loyi a hundziselaka wa avelo leri ri nga na swipimelo eka Xedulu ya 5 na 6 kumbe mutirhi loyi a hundziselaka wa avelo ra Xedulu ya 6 u fanele a tiyisisa leswaku mali leyi yi khumhekaka a yi vekeliwanga ntirho hi ku ya nawu wun'wana na wun'wana kumbe ntswanano lowu wu sindzisaka. 5

(c) Timali leti nga tlhela ti aviwa nakambe ti fanele ku tirhisiwa eka lembe ximali ra 2023/24 swi va eka avelo leri faneleke leri nga na swipimelo na xifundzankulu kumbe masipala lowu avelo a ri endleriwe wona ekusunguleni. 10

(d) Mutirhi loyi a hundziselaka wa rixaka u fanele, endzaku ka ku tihlanganisa na senthara ya Tiko ya Vufambisi bya swa Mhangu na pfumelelo wa Vutameri bya Timali bya Rixaka, a veka swipimelo eka matirhisela ya mali leyi yi tlhelaka yi aviwa nakambe.

(e) Xiyengentsongo xa (4) xa tirha na ku ncica loku ku faneleke, ku tlhela ku aviwa nakambe hi ku landzelela xiyengentsongo eka xifundzankulu kumbe masipala. 15

Ku cinciya ka maavelo

20. (1) Loko byi enerisekile leswaku ndzawulo ya xifundzantsongo kumbe masipala yi kombisile vuswikoti bya ku nsimeka tiphurojeke, Vutameri bya Timali bya Rixaka byi nga, eka xikombelo xa mutirhi loyi a hundziselaka na ku ti hlanganisa na mutirhi loyi a amukelaka, ncica xiphemu xa— 20

(a) avelo leri longoloxiweke eka xiphemu xa B xa Xedulu ya 6 ku ya eka avelo leri longoloxiweke eka xiphemu xa B xa Xedulu ya 5;

(b) Nyiko yo Lulamisela ku Salela endzaku ka Switirhisiwa Swikolo; kumbe

(c) Nyiko ya Rihanyu ya Rixaka leyi xaxametiweke eka Xiphemu A xa ya 6 ku ya Nyiko ya Mpfuxeto wo Vevukisa Rihanyu Ndzindzakhombo wa Rihanyu ya Rixaka leyi longoloxiweke eka xa A xa Xedulu ya 5. 25

(2) Vitameri bya Timali bya Tiko byi nga, endzaku ka ku tihlanganisa na mutirhi loyi a hundziselaka, mutirhi loyi a amukelaka kumbe vutameri bya timali bya xifundzankulu, byi ncica xiphemu xin'wana na xin'wana xa velo leri ri langoloxiweke eka Xiphemu xa B xa Xedulu ya 5 ku ya eka leyi yi longoloxiweke ek Xephemu xa B xa Xedulu ya 6, loko byi enetekili hi— 30

(a) Leswaku ku ncica swi fanele swi sivela ku ka ku nga tirhisiwi mali kumbe kuva kuva na ku antswisa eka vukorhokeri mayelana na avelo leri ku vulavuliwaka hi rona;

(b) Dzawulo ya mfumo wa le xikarhi na xifundzankulu leyi yi khumbhekaka yi kombisile vuswikoti bya ku nsimeka phurojeke; 35

(c) Mutirhi loyi a hundziselaka ku kombisile ku tinyiketela ka mutirhi loyi a amukelaka ku humelerisa avelo, kambe mutirhi loyi a amukelaka hambi swi ri tano a nga ringanelanga ku fikelela swilaveko hikwaswo swa avelo; na

(d) Ku na matimu ya matirhelo lawa ya nga tsakisiki eka malembe ximali lawa ya hundzeke eka avelo leri ri faneleke eka mutirhi loyi a amukelaka, ku katsa na ku khoma na ku yimisa avelo. 40

(3) Loko byi enerisekile leswaku masipala wu tsandzekili ku landzelela milawu ya maxavelo lawa ya tirhisiwaka hi ku landzelela Municipal Finance Management Act, Vutameri bya Timali bya Rixaka byi nga, endzaku ka ku ti hlanganisa na mutirhi loyi a hundziselaka loyi a fanelaka na mutirhi loyi a amukelaka, ncica xiphemu xin'wana na xin'wana xa avelo leri ri longoloxiweke eka Xiphemu xa B xa Xedulu ya 5 kuya eka leyi yi longoloxiweke eka Xiphemu xa B xa Xedulu ya 6. 45

(4) (a) Xiphemu xin'wana na xin'wana xa avelo, handle ka Nyiko ya ku Lulamisela ku Salela Endzaku ka switirhisiwa swa Xikolo, lexi xi nciciweke hi ku landzelela xiyengentsongo xa (1), (2) kumbe (3) xi fanele— 50

(i) Xi tirhisiwa eka xifundzankulu xexo kumbe masipala laha avow u nga endleliwa kona; na

(ii) Loko—

(aa) Swi endla, tirhisiwa ku nsimeka phurojeke yona yaleyo kumbe tiphurojeke leti ti kunguhatiweke loko avelo a ro ka ri nga nciciwanga; kumbe 55

(bb) Swi nga endli, mutirhi loyi a amukelaka u fanele a sayina ntwanano lowu wu nhlamuselaka phurojeke yin'wana na yin'wana leyi yi lavaka ku pfuniwa hi mali, yi nga si nsimekiwa. 60

- (b) The School Infrastructure Backlogs Grant must be used—
- (i) for the same province to which the allocation was originally made; and
 - (ii) to implement the same project or projects that were planned if the allocation had not been converted.
- (5) The National Treasury must— 5
- (a) give notice in the *Gazette* of a conversion in terms of subsection (1), (2) or (3); and
 - (b) provide a copy of the notice to the transferring officer and each affected receiving officer.
- (6) A conversion in terms of subsection (1), (2) or (3) takes effect on the date of 10
publication of the notice in terms of subsection (5)(a).
- (7) If an allocation listed in Schedule 7 is insufficient for a classified disaster referred to in section 25(3)(a), the National Treasury may, after consultation with, or on the request of, the relevant transferring officer, convert any portion of—
- (a) the Provincial Disaster Response Grant listed in Part A of Schedule 7 to the 15
Municipal Disaster Response Grant listed in Part B of Schedule 7; or
 - (b) the Municipal Disaster Response Grant listed in Part B of Schedule 7 to the Provincial Disaster Response Grant listed in Part A of Schedule 7.
- (8) The National Treasury must—
- (a) in the notice published in terms of section 25(3)(c), include notification of the 20
conversion in terms of subsection (7) and the effective date referred to in subsection (9); and
 - (b) provide a copy of the notice to the transferring officer.
- (9) A conversion in terms of subsection (7) takes effect on the date that the National 25
Treasury approves it.

Unspent conditional allocations

21. (1) Despite a provision to the contrary in the Public Finance Management Act or the Municipal Finance Management Act, any conditional allocation, or a portion thereof, that is not spent at the end of the 2023/24 financial year reverts to the National 30
Revenue Fund, unless the roll-over of the allocation is approved in terms of subsection (2).
- (2) The National Treasury may, at the request of a transferring officer, receiving officer or provincial treasury, approve a roll-over of a conditional allocation to the 2024/25 financial year if the unspent funds are committed to identifiable projects.
- (3) (a) The receiving officer must ensure that any funds that must revert to the 35
National Revenue Fund in terms of subsection (1), are paid into that Fund by the date determined by the National Treasury.
- (b) The receiving officer must—
- (i) in the case of a provincial department, request the roll-over of unspent funds 40
through its provincial treasury; and
 - (ii) inform the transferring officer of all processes regarding the request.
- (4) (a) The National Treasury may, subject to paragraphs (b) and (c), offset any funds that must revert to the National Revenue Fund in terms of subsection (1), but not paid into that Fund by the date determined in terms of subsection (3)(a)—
- (i) in respect of a province, against future transfers of conditional allocations to that 45
province; or
 - (ii) in respect of a municipality, against future transfers of the equitable share or conditional allocations to that municipality.
- (b) Before any funds are offset in terms of paragraph (a), the National Treasury must 50
give the relevant transferring officer, province or municipality—

- (b) Nyiko ya ku Lulamisa ku Salela Endzaku ka switirhisiwa swa Xikolo yi fanele yi tirhisiwa—
- (i) Xi tirhisiwa eka xifundzankulu xexo kumbe masipala laha avow u nga endleliwa kona; na
- (ii) ku nsimeka phurojeke yona yaleyo kumbe tiphurojeke leti ti kunguhatiweke loko avelo a ro ka ri nga nciciwanga. 5
- (5) Vutameri bya Timali bya Rixaka byi fanele—
- (a) ku tivisa ku cinca eka *Gazete* hi ku landza xiyengentsongo xa (1), (2) kumbe (3); na
- (b) nyika mutirhi loyi a hundziselaka wa rixaka na mutirhi un'wana na un'wana loyi amukelaka loyi a khumbekaka khopi ya xitiviso. 10
- (6) Ku cinca hi ku landza xiyengentsongo xa (1), (2) kumbe (3) swi sungula ku tirha hi siku ro hangalasiwa ka xitiviso hi ku landza xiyengentsongo xa (5)(a).
- (7) Loko avelo leri ri longoloxiweke eka Xedulu ya 7 ri ringanelili eka nxaxameto wa mhangu lowu wu kongomisiweke eka xiyenge xa 25(3)(a), Vutameri bya Timali bya Rixaka byi nga, endzaku ka ku tihlanganisa na, kumbe eka xikombelo xa, mutirhi loyi a hundziselaka loyi a faneleke, ncica xiphemu xin'wana na xin'wana xa— 15
- (a) Nyiko ya Xirindzamhangu ya Xifundzankulu leyi yi longoloxiweke eka Xiphemu xa A xa Xedulu ya 7 ku ya eka Nyiko ya Xirindzamhangu ya Masipala leyi yi longoloxiweke eka Xiphemu xa B xa Xedulu ya 7; kumbe 20
- (b) Nyiko ya Xirindzamhangu ya Masipala leyi yi longoloxiweke eka Xiphemu xa B xa Xedulu ya 7 ku ya eka Nyiko ya Xirindzamhangu ya Xifundzankulu leyi yi longoloxiweke eka Xiphemu xa A xa Xedulu ya 7.
- (8) Vutameri bya Timali bya Rixaka byi fanele—
- (a) Eka xitiviso lexi xi humelerisiweke hi ku landzelela xiyenge xa 25(3)(c), katsa xitiviso xa ku ncica hi ku landzelela xiyengentsongo xa (7) na siku ra ku sungula ku tirha leri ri kongomisiweke eka xiyengentsongo xa (9); na 25
- (9) Ku cinca hi ku landza xiyengentsongo xa (7) swi sungula ku tirha hi siku leri Vutameri bya Timali bya Tiko byi swi pasisaka.

Maavelo lawa ya nga na swipimelo lawa mali ya wona yi nga tirhisiwangiki 30

21. (1) Hambiloko ku nga va na leswi kanetaka eka *Public Finance Management Act* kumbe *Municipal Finance Management Act*, avelo rihi kumbe rihi leri nga na swipimelo, kumbe xiphemu xa rona, leri nga tirhisiwangiki eka lembe ximali ra 2023/24 ri tlhelela eka Nkwama wa Vutameri bya Timali bya Rixaka, handle ka loko ku hundzela ka avelo swi pfumeleriwile hi ku landza xiyengentsongo xa (2). 35
- (2) Vutameri bya Timali bya Rixaka byi nga, hi ku komberiwa hi mutirhi loyi a hundziselaka wa rixaka, mutirhi loyi a amukelaka kumbe vutameri bya timali bya xifundzankulu, byi pfumelela ku hundzisiwa ka avelo leri nga na swipimelo eka lembe ximali ra 2024/25 loko timali leti nga tirhisiwangiki ti nyikeleriwe tiphurojeke leti nga kombekaka. 40
- (3) (a) Mutirhi loyi a amukelaka wa rixaka u fanele ku vona leswaku timali tihhi kumbe tihhi leti faneleke ku tlhelela eka Nkwama wa Mali ya Tiko ya Rixaka hi ku landza xiyengentsongo xa (1), ti hakeriwa eka Nkwama wolowo hi siku leri vekaweke hi Vutameri bya Timali bya Rixaka. 45
- (b) Mutirhi loyi a amukelaka u fanele—
- (i) loko ku ri eka ndzawulo ya xifundzankulu, ku kombela ku hundzisiwa ka timali leti nga tirhisiwangiki hi ku tirhisa vutameri bya timali bya xifundzankulu; na
- (ii) ku tivisa mutirhi loyi a hundziselaka wa rixaka hi maendlelo hinkwawo mayelana na xikombelo. 50
- (4) (a) Vutameri bya Timali bya Rixaka byi nga, hi ku landza xiyengentsongo xa (b) na (c), byi ringanisa timali tihhi kumbe tihhi leti faneleke ku tlhelela eka Nkwama wa Mali ya Tiko hi ku landza xiyengentsongo xa (1), kambe, leyi nga hakeriwangiki eka Nkwama wolowo hi siku leri vekaweke hi ku landza xiyengentsongo xa (3)(a)—
- (i) loko ku ri eka xifundzankulu, ehenhla ka ku tirhisa mali ya nkarhi lowu taka eka maavelo lawa ya nga na swipimelo eka xifundzankulu xolexo; na 55
- (ii) loko ku ri eka masipala, ehenhla ka ku tirhisa mali ya nkarhi lowu taka eka maavelo yo ringanana kumbe maavelo lawa ya nga na swipimelo eka masipala wolowo.
- (b) Loko Vutameri bya Timali bya Rixaka byi nga si ringanisa timali hi ku landza ndzimana ya (a), byi fanele ku nyika mutirhi loyi a hundziselaka loyi a faneleke, xifundzankulu kumbe masipala— 60

- (i) notice of the intention to offset amounts against future allocations, the intended amount to be offset against allocations, the intended date for the offsetting and the reasons for the offsetting; and
- (ii) an opportunity, within 14 days of receipt of the notice, to—
 - (aa) propose an alternative date for offsetting; 5
 - (bb) make written submissions why the full or a part of the amount should not be offset; or
 - (cc) propose an alternative date or dates by which the amount, or portions thereof, must be paid into the National Revenue Fund. 10
- (c) The National Treasury must—
 - (i) accept the date or dates proposed in terms of paragraph (b)(ii)(aa) or (cc) or determine a different date or dates; or
 - (ii) accept or reject the submissions made in terms of paragraph (b)(ii)(bb). 10
- (5) (a) The National Treasury may amend the amount of the equitable share or a conditional allocation offset in terms of subsection (4). 15
- (b) If the amendment envisaged in paragraph (a) results in an underpayment to a municipality—
 - (i) in respect of the equitable share of the municipality, the department responsible for local government must, despite section 5(3), transfer the difference to the municipality within 10 days; or 20
 - (ii) in respect of a conditional allocation of the municipality, the transferring officer must, despite the payment schedule envisaged in section 22(3), transfer the difference to the municipality within 10 days.
- (c) If the amendment in terms of paragraph (a) results in an overpayment to a municipality, section 24 applies. 25

CHAPTER 4

MATTERS RELATING TO ALL ALLOCATIONS

Payment requirements

- 22.** (1) (a) The National Treasury must, after consultation with the provincial treasury, determine the payment schedule for the transfer of a province's equitable share allocation. 30
- (b) In determining the payment schedule, the National Treasury must take into account the monthly expenditure commitments of provinces and seek to minimise risk and debt servicing costs for national and provincial government.
- (c) Despite paragraph (a), the National Treasury may advance funds to a province in respect of its equitable share, or a portion thereof, which has not yet fallen due for transfer in terms of the payment schedule— 35
- (i) for cash management purposes relating to the corporation for public deposits account or when an intervention in terms of section 100 of the Constitution takes place; and 40
 - (ii) on such conditions as it may determine.
- (d) Any advance in terms of paragraph (c) must be offset against transfers to the province, which would otherwise become due in terms of the payment schedule.
- (2) (a) The National Treasury must, after consultation with the national department responsible for local government, determine the amount of a municipality's equitable share allocation to be transferred on each date referred to in section 5(3). 45

- (i) xitiviso xa xikongomelo xo ringanisa mitsengo ehenhla ka maavelo ya mali ya nkarhi lowutaka, ntsengo lowu languteriweke ku ringanisiwa ehenhla ka maavelo na swivangelo swo ringanisa; na
- (ii) Ku kuma nkateko eka nkarhi wa 14 wa masiku endzhaku ko kuma xitiviso lexi, wo— 5
- (aa) ringanyeta tindlela tin'wana to ringanisa;
- (bb) yisa swiyimelo leswi tsariweke na vumbhoni byin'wana bya leswaku avelo kumbe xiphemu xa rona, ri tirhisiwile hi ku landza rimba leri faneleke, kumbe ri ta tirhiseriwa tiphurojeke leti kombekaka; kumbe
- (cc) ku ringanyeta ndlela yin'wana ya xedulu ya mahakelelo leyi hayona maavelo lawa ya nga tirhisiwangiki ya nga ta tlhela ya hakeriwa eka Nkwama wa Mali ya Tiko wa Rixaka. 10
- (c) Vutameri bya Timali bya Rixaka byi fanele—
- (i) byi amukela siku kumbe masiku lawa ya mpimanyetiweke hi ku landzelela ndzimana ya (b)(ii)(aa) kumbe (cc) kumbe kumbe byi veka siku rin'wana ro kumbe masiku yo hambana; kumbe 15
- (ii) byi amukela kumbe ku ala ku rhumeriwa loku ku endlweke hi ku ya hi ndzimana ya (b)(ii)(bb).
- (5) (a) Vutameri bya Timali bya Rixaka byi nga antswisa ntsengo lowu wu ringana kumbe avelo leri ri nga na swipimelo lowu wu ringanisiweke hi ku landzelela xiyengentsongo xa (4). 20
- (b) Loko ku antswisa loku ku kombisiweke eka ndzimana ya (a) ku hetelela ku endla leswaku timasipala ti nga hakeliwi ku ringanela—
- (i) mayelana na avo lowu wu ringanaka wa masipala, mutirhi loyi a hundziselaka u fanele, hambi leswi ku nga na xedulu ya mahakelelo leyi yi kombisiweke eka xiyenge xa 25(3), hundziselaka mali leyi yi endlaka ku hambana ya masipala ku nga si hela 10 wa masiku; kumbe 25
- (ii) mayelana na avelo leri ri nga na swipimelo ra masipala, mutirhi loyi a hundziselaka u fanele, hambi leswi ku nga na xedulu ya mahakelelo leyi yi kombisiweke eka xiyenge xa 22(3), hundziselaka mali leyi yi endlaka ku hambana ya masipala ku nga si hela 10 wa masiku. 30
- (c) Loko ku antswisa hi ku ya hi ndzimana ya (a) ku hetelela eka ku hakela mali yo hundza eka masipala, xiyenge xa 24 xa tirha.

KAVANYISA KA 4

TIMHAKA LETI FAMBELANAKA NA MAAVELO HINKWAWO 35

Swilaveko swa mahakelelo

22. (1) (a) Vutameri bya Timali byi fanele, endzhaku ko tihlanganisa na nhloko ya ndzawulo eka Vutameri bya timali bya xifundzankulu, Vutameri bya timali bya Rixaka byi veka xedulu ya mahakelelo yo hundziselaka avelo ro ringana ra mikavelo ya xifundzankulu. 40
- (b) Eku vekeni ka xedulu ya mahakelelo, Vutameri bya timali bya Rixaka byi fanele ku tekela enhlokweni ku tiboha ka swifundzankulu ka matirhiselo ya mali ka n'hweti na ku ringeta ku hunguta nxungeto na ku durheriwa ko hakela swikweleti swa mfumo wa rixaka na wa xifundzankulu.
- (c) Hambileswi ku nga na ndzimana ya (a), Vutameri bya Timali bya Rixaka byi nga ha yisa timali eka swifundzankulu mayelana na nkavelo wo ringana, kumbe xiphemu ko kwalaho, lexi nga si kelelaka ku hundziseriwa hi ku landza xedulu ya mahakelelo— 45
- (i) eka vulawuri bya mali mayelana na nhlnganelo wa tiakhawunti ta tidipoziti ta mani na mani kumbe loko ku va na ku nghenelela hi ku landza xiyenge xa 100 xa Vumbiwa; na 50
- (ii) eka swiyimo swo tano tanihilaha swi nga ha vekiwaka hakona.
- (d) Mali ya nkarhi lowu taka, hi ku landza ndzimana ya (c) yi fanele ku tirhisiwa ehenhla ka ku hundziselaka eka xifundzankulu lexi faneleke ku landzela hi ku landza xedulu ya mahakelelo.
- (2) (a) Vutameri bya Timali bya Rixaka byi fanele, endzhaku ko tihlanganisa na mutirhi wa tiakhawunti wa ndzawulo ya rixaka leyi nga na vutihlamuleri bya mfumo wa muganga, veka veka ntsengo wo ringana wa nkavelo wa masipala ku va wu hundziselaka eka siku rin'wana na rin'wana leri ri kongomisiweke eka xiyenge xa 5(3). 55

(b) If an amount less than the amount approved in terms of paragraph (a) is paid to a municipality, the difference must, despite section 5(3), be paid within 10 days after it comes to the attention of the national department responsible for local government, unless it is amended in terms of paragraph (e).

(c) Despite paragraph (a), the National Treasury may approve a request or direct that the equitable share, or a portion thereof, which has not yet fallen due for transfer in terms of section 5(3), be advanced to a municipality—

- (i) after consultation with the national department responsible for local government;
- (ii) for purposes of cash management in the municipality or an intervention in terms of section 139 of the Constitution or section 137, 139 or 150 of the Municipal Finance Management Act; and
- (iii) on such conditions as the National Treasury may determine.

(d) Any advance in terms of paragraph (c) must be offset against transfers to the municipality, which would otherwise become due in terms of section 5(3).

(e) The equitable share amount envisaged in paragraph (a) may be amended if the transfer of funds is stopped in terms of section 216(2) of the Constitution, read with sections 38 and 39 of the Municipal Finance Management Act, or offset in terms of section 21(4)(a)(ii) of this Act.

(3) (a) Subject to section 27(1), the National Treasury must, within 14 days after this Act takes effect, approve the payment schedule for the transfer of an allocation listed in Schedule 4 or 5 to a province or municipality.

(b) The transferring officer of a Schedule 4 or 5 allocation must submit a payment schedule to the National Treasury for approval before the first transfer is made.

(c) Before the submission of a payment schedule in terms of paragraph (b), the transferring officer must, in relation to a Schedule 4 or 5 allocation, consult the relevant receiving officer.

(4) The transferring officer of a Schedule 4 or 5 allocation must provide the receiving officer and the relevant provincial treasury with a copy of the approved payment schedule before making the first transfer in terms thereof.

(5) The transfer of a Schedule 4 or 5 allocation to a municipality must accord with the financial year of the municipality.

(6) Each transfer of an equitable share or a conditional allocation to a municipality in terms of this Act must be made through a payment system provided by the National Treasury.

Amendment of payment schedule

23. (1) (a) Subject to subsection (2), a transferring officer of a Schedule 4 or 5 allocation must, within seven days of the withholding or stopping of an allocation in terms of section 17 or 18, submit an amended payment schedule to the National Treasury for approval.

(b) No transfers may be made until the National Treasury has approved the amended payment schedule.

(2) For purposes of—

- (a) better management of debt and cash-flow; or
- (b) addressing financial mismanagement, financial misconduct or slow or accelerated expenditure, the National Treasury may amend any payment schedule for an allocation listed in Schedule 2, 4 or 5, after notifying, in the case of—
 - (i) an allocation to a province, its provincial treasury;
 - (ii) an allocation to a municipality, the national department responsible for local government; and
 - (iii) a Schedule 4 or 5 allocation, the relevant transferring officer.

(b) Loko ntsengo wu ri ehansi ka ntsengo lowu wu pasisiweke hi ku landzelela ndzimana ya (a) wu hakeriwa eka masipala, leyi yi hambanisaka yi fanele, hambu ku ri na xiyenge xa 5(3), yi hakeriwa ku nga si hela 10 wa masiku endzaku ka loko swi tiviwile hi ndzawulo ya tiko leyi yi tirhanaka na mfumo wa muganga, handle ka loko swi nciciwile hi ku landza ndzimana ya (e). 5

(c) Hambileswi ku nga na ndzimana ya (a), Vutameri bya Timali bya Rixaka byi nga ha pfumelela xikombelo kumbe ku lerisa leswaku nkavelo wo ringana kumbe xiphemu xa wona lexi nga si kelelaka ku hundziseiriwa hi ku landza xedulu ya mahakelelo, wu hundziseiriwa eka masipala—

(i) endzhaku ko tihlanganisa na mutirhi wa tiakhawunti wa ndzawulo ya rixaka leyi nga na vutihlamuleri bya mfumo wa muganga; 10

(ii) hi xikongomelo xa vulawuri bya timali eka masipala kumbe loko ku va na ku nghenelela hi ku landza xiyenge xa 139 xa Vumbiwa kumbe swiyenge swa 137, 139 kumbe 150 swa *Municipal Finance Management Act*; na

(iii) leka swiyimo leswi byi nga ta swi veka. 15

(d) Hakelo yihi kumbe yihi ya nkarhi lowutaka hi ku landza ndzimana ya (c) yi fanele ku tirhiseriwa ehenhla ka ku hundziselela eka masipala, lowu loko a ku ri sweswo a wu ta kolota hi ku landza xiyenge xa 5(3).

(e) Mikavelo leyi yi ringanaka leyi yi kombisiweke eka ndzimana ya (a) yi nga ntswisiwa loko ku hundziseleleka ka timali ku yimisiwa hi ku landza xiyenge xa 216(2) xa vumbiwa, lexi xi hlayaka na *Municipal Finance Management Act*, kumbe yi tirhisiwa hi ku landza xiyenge xa 21(4)(a)(ii) xa Nawu lowu. 20

(3) (a) Hi ku landza xiyenge xa 27(1), Vutameri bya Timali bya Rixaka byi fanele ku pfumelela xedulu ya mahakelelo ya ku hundziseiriwa ka avelo leri xaxametiweke eka Xedulu ya 4 kumbe 5 eka xifundzankulu kumbe masipala eka nkarhi wa 14 wa masiku Nawu lowu wu sungule ku tirha. 25

(b) Mutirhi loyi a hundziselaka wa rixaka wa avelo ra Xedulu ya 4 kumbe 5 u fanele ku yisa xedulu ya mahakelelo eka Vutameri bya Timali bya Rixaka ku va yi pfumeleriswa loko ku nga si va na ku hundziselela.

(c) Loko ku nga si yisiwa xedulu ya mahakelelo hi ku landza ndzimana ya (b), hi mayelana na avelo ra Xedulu ya 4 kumbe 5, mutirhi loyi a hundziselaka wa rixaka u fanele ku tihlanganisa na mutirhi loyi a faneleke loyi a amukelaka. 30

(4) Mutirhi loyi a hundziselaka wa rixaka wa avelo ra Xedulu ya 4 kumbe 5 u fanele ku nyika mutirhi loyi a amukelaka na vutameri bya timali bya xifundzankulu khopi ya xedulu ya mahakelelo leyi pfumelerisweke loko ku nga si va na ku hundziselela ko sungula. 35

(5) Ku hundziselela ka avelo ra Xedulu ya 4 kumbe 5 eka masipala swi fanele ku endliwa hi ku landzelela lembe ximali ra masipala.

(6) Ku hundziselela ka avo lowu wu ringanaka kumbe avelo leri ri nga na swipimelo eka masipala hi ku landzelela nawu lowu swi fanele swi endliwa hi sisiteme ya mahakelelo leyi yi lulamiseliweke hi vutameri bya Timali bya Rixaka. 40

Ku nciciwa ka xedulu ya mahakelelo

23. (1) (a) Hi ku landza xiyengetsongo xa (2), mutirhi loyi a hundziselaka wa avelo ra Xedulu ya 4 kumbe 5 u fanele ku yisa ku cinciwa ka xedulu ya mahakelelo eka Vutameri bya Timali bya Rixaka ku kuma mpfumelelo eka nkarhi wa masiku ya nkombo ya ku yimisiwa ka avelo hi ku landza Xedulu ya 17 kumbe 18. 45

(b) A ku nga vi na ku hundziselela ku nga ta endliwa ku kela loko Vutameri bya Timali bya Rixaka byi pfumelerile ku cinciwa ka xedulu ya mahakelelo.

(2) Hi swikongomelo swo—

(a) vulawuri bya mafambiselelo ya kahle ya timali; kumbe 50

(b) ku lulamisa matirhiselo yo biha ya timali kumbe matikhomele yo biha eka swa timali kumbe ku tirhisiwa ka xiyimo xa le hansi kumbe xa le henhla ka timali, Vutameri bya Timali bya Rixaka byi nga ha cinca xedulu ya mahakelelo eka avelo leri xaxametiweke eka Xedulu ya 2, 4 kumbe 5, endzhaku ka loko byi tivisile, eka— 55

(i) avelo ra xifundzankulu, mutirhi wa tiakhawunti wa vutameri bya timali bya xifundzankulu;

(ii) avelo ra masipala, mutirhi wa tiakhawunti wa ndzawulo ya rixaka loyi a nga na vutihlamuleri bya mfumo wa muganga;

(iii) Avelo ra Xedulu ya 4 kumbe 5, mutirhi loyi a hundziselaka wa rixaka loyi a faneleke. 60

- (3) The amendment of a payment schedule in terms of subsection (1) or (2) must take into account—
- (a) the monthly expenditure commitments of provinces or municipalities;
 - (b) the revenue at the disposal of provinces or municipalities; and
 - (c) the minimisation of risk and debt servicing costs for all three spheres of government. 5
- (4) The transferring officer must immediately inform the receiving officer of any amendment to a payment schedule in terms of subsection (1) or (2).

Transfers made in error or fraudulently

24. (1) Despite any other legislation to the contrary, the transfer of an allocation that is an overpayment to a province, municipality or public entity, made in error or fraudulently, is regarded as not legally due to that province, municipality or public entity, as the case may be. 10
- (2) The responsible transferring officer must, without delay, recover an overpayment referred to in subsection (1), unless an instruction has been issued in terms of subsection (3). 15
- (3) The National Treasury may instruct that the recovery referred to in subsection (2) be set off against future transfers to the affected province, municipality or public entity in terms of a payment schedule.

New allocations during financial year and Schedule 7 allocations 20

25. (1) If further allocations are made to provinces or municipalities, as envisaged in section 6(3), the National Treasury must, before the transfer of any funds to a province or municipality, by notice in the *Gazette* and as applicable—
- (a) amend any allocation or framework published in terms of section 15;
 - (b) publish the allocation per municipality for any new Part B of Schedule 5 allocation or the indicative allocation per municipality for any new Part B of Schedule 6 allocation; or 25
 - (c) publish a framework for any new Schedule 4, 5, 6 or 7 allocation.
- (2) Section 15(2) to (5) applies, with the necessary changes, to allocations and frameworks published in terms of subsection (1). 30
- (3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the disaster.
- (b) The transferring officer must notify, in writing, the relevant provincial treasury and the National Treasury within five days of a transfer of a Schedule 7 allocation to a province or municipality. 35
- (c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the *Gazette*, publish all transfers of a Schedule 7 allocation made for a classified disaster.
- (d) Despite any other legislation to the contrary, the National Treasury may approve that funds allocated in Schedule 7 be used at any time. 40
- (e) The funds approved in terms of paragraph (d) must be included either in the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriation legislation.

Preparations for 2024/25 financial year and 2025/26 financial year 45

26. (1) (a) A category C municipality that receives a conditional allocation in terms of this Act must, using the indicative conditional allocations to that municipality for the

(3) Ku cinciwa ka xedulu ya mahakelelo hi ku landza xiyengetsongo xa (1) kumbe (2) xi fanele ku tekela enhlokweni—

- (a) ku tiboha ka matirhiselo ya timali ya n'hweti ya swifundzankulu kumbe timasipala;
- (b) mali ya tiko leyi nga yisiwa eka swifundzankulu kumbe timasipala; na 5
- (c) ku hunguta nxungeto na ku durheriwa ko hakela swikweleti eka swiyenge hinkwaswo leswinharhu swa mfumo.

(4) Mutirhi loyi a hundziselaka wa rixaka u fanele ku tivisa mutirhi loyi a amukelaka hi ku cinciwa ka xedulu ya mahakelelo hi xihatla hi ku landza xiyengetsongo xa (1) kumbe (2). 10

Ku hundziselaka lo ku endliweke hi xihoxo kumbe hi vuxisi

24. (1) Hambiloko ku ri na swin'wana leswi hambanaka leswi nga eka nawu wihhi kumbe wihhi, ku hundziseriwa ka avelo leri nga hundzisa hakelo eka xifundzankulu, masipala kumbe vandla ra vanhu hi xihoxo kumbe hi vuxisi swi tekiwa swi nga fanelanga ku ya eka xifundzankulu xolexo, masipala kumbe vandla ra vanhu, tanihlaha xiyimo xi nga ta va xi ri hakona. 15

(2) Mutirhi loyi a hundziselaka wa rixaka loyi a nga na vutihlamuleri u fanele ku vuyisela hakelo leyi hundziseke leyi vuriweke eka xiyengetsongo xa (1), handle ko heta nkarhi, handlekaloko ku nyikiwe xileriso hi ku landza xiyengentsongo xa (3).

(3) Vutameri bya Timali bya Rixaka byi nga ha lerisa leswaku ku vuyiseriwa lo ku langutiweke eka xiyengetsongo xa (2) ku endliwa hi ku tirhisa ku hundziselaka ka nkarhi lowu taka eka xifundzankulu lexi khumbekaka, masipala kumbe vandla ra vanhu hi ku landza xedulu ya mahakelelo. 20

Maavelo yantshwa eka lembe ximali na maavelo ya Xedulu ya 7

25. (1) Loko ku endliwa maavelo yo engetela eka swifundzankulu kumbe timasipala, tanihlaha swi nga langutisiwa hakona eka xiyenge xa 6(3), Vutameri bya Timali bya Rixaka byi fanele ku tivisa loko ku nga si va na ku hundziseriwa ka timali to karhi eka *Gazete* naswona laha swi faneleke— 25

- (a) ku cinca avelo kumbe rimba leri hangalasiweke hi ku landza xiyenge xa 15;
- (b) ku hangalasa avelo ro ya hi masipala eka Xiphemu xin'wana na xin'wana lexintshwa xa B xa avelo ra Xedulu ya 5 kumbe avelo ro kombisa ku ya hi masipala eka Xiphemu xin'wana na xin'wana lexintshwa xa B xa avelo ra Xedulu ya 6; kumbe 30
- (c) ku hangalasa rimba ra avelo rin'wana na rin'wana lerintshwa ra avelo ra Xedulu ya 4, 5, 6 kumbe 7. 35

(2) Xiyenge xa 15(2) na (5) xa tirha na ku cinca lo ku faneleke eka maavelo na marimba lawa ya hangalasiweke hi ku landza xiyengentsongo xa (1).

(3) (a) Mutirhi loyi a hundziselaka a nga, hi mpfumelelo wa Vutameri bya Timali bya Rixaka, hundziselaka avelo ra Xedulu ya 7 eka xifundzankulu kumbe masipala eka nkarhi wa masiku ya 100 endzaku ka siku ra khombo. 40

(b) Mutirhi loyi a hundziselaka wa rixaka u fanele ku tivisa vutameri bya timali lebyi faneleke bya xifundzankulu na Vutameri bya Timali bya Rixaka ku nga si hela 14 wa masiku hi ku hundziseriwa ka avelo ra Xedulu ya 7 eka xifundzankulu kumbe masipala.

(c) Vutameri bya Timali bya Rixaka byi fanele ku hangalasa avelo ra Xedulu ya 7 hi ku tivisa eka *Gazete* eka nkarhi wa 21 wa masiku endzhaku ko tivisiwa hi ku landza ndzimana ya (a). 45

(d) Hambiloko k ova nawu wun'wana lowu wu nga fambelaniki, Vutameri bya Timali bya Rixaka byi nga pfumelela leswaku timali leti ti aviweke eka Xedulu ya 7 ti tirhisiwa eka nkarhi wun'wana na wun'wana.

(e) Timali leti ti pasisiswaka hi ku landzerlela ndzimana ya (d) ti fanele ti katsiwa eka nawu wo cinca nkavelo wa xifundzankulu, nawu wo cinca nkavelo wa masipala kumbe nawu wu n'wana wu ringanisa. 50

Malulamiso ya lembe ximali ra 2024/25 na lembe ximali ra 2025/26

26. (1) (a) Masipala wa nkhetekanyo wa C lowu amukelaka avelo leri nga na swipimelo hi ku landza Nawu lowu, hi ku tirhisa avelo yo kombisa lawa ya nga na swipimelo eka masipala wolowo ra lembe ximali ra 2024/25 na lembe ximali ra 2025/26 55

2024/25 financial year and the 2025/26 financial year as set out in Column B of the Schedules to this Act, by 15 September 2023—

- (i) agree with each category B municipality within the category C municipality's area of jurisdiction on the provisional allocations and the projects to be funded from those allocations in the 2024/25 financial year and the 2025/26 financial year; and 5
- (ii) submit to the transferring officer—
 - (aa) the provisional allocations referred to in subparagraph (i); and
 - (bb) the projects referred to in subparagraph (i), listed per municipality.
- (b) If a category C municipality and a category B municipality cannot agree on the allocations and projects referred to in paragraph (a), the category C municipality must request the relevant transferring officer to facilitate agreement. 10
- (c) The transferring officer must take all necessary steps to facilitate agreement as soon as possible, but no later than 60 days after receiving a request referred to in paragraph (b). 15
- (d) Any proposed amendment or adjustment of the allocations that is intended to be published in terms of section 29(3)(b) must be agreed with the relevant category B municipality, the transferring officer and the National Treasury, before publication and the submission of the allocations referred to in paragraph (a)(ii).
- (e) If agreement is not reached between the category C municipality and the category B municipality on the provisional allocations and projects referred to in paragraph (a) before 2 October 2023, the National Treasury, after consultation with the relevant provincial treasury, must determine the provisional allocations and provide those provisional allocations to the affected municipalities and the transferring officer. 20
- (f)(i) The transferring officer must submit the final allocations, based on the provisional allocations referred to in paragraphs (a)(i) and (ii) and (e), to the National Treasury by 1 December 2023. 25
- (ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 1 December 2023, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2024/25 financial year. 30
- (2) (a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2024/25 financial year and the 2025/26 financial year, as set out in Column B of the affected Schedules to this Act, must, by 2 October 2023, submit to the National Treasury— 35
 - (i) the provisional allocations to each province or municipality in respect of new conditional allocations to be made in the 2024/25 financial year;
 - (ii) any amendments to the indicative allocations for each province or municipality set out in Column B of the affected Schedules in respect of existing conditional allocations; 40
 - (iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii); and
 - (iv) electronic copies of any guidelines, business plan templates and other documents referred to in the draft frameworks referred to in subparagraph (iii).
- (b) A transferring officer must consult the accounting officer of a national or provincial department, other than the transferring or receiving officer, on a duty in the draft framework before submission to the National Treasury in terms of paragraph (a). 45
- (c) When a document referred to in a draft framework that is submitted in terms of paragraph (a)(iii) is amended, the transferring officer must immediately provide the National Treasury and each receiving officer with electronic copies of the revised document. 50

tanihilaha swi nga vekiwa hakona eka kholomo ya B ya Tixedulu ta Nawu lowu, hi 15 Nhlangua 2023, wu fanele—

- (i) ku pfumelelana na masipala wun'wana na wun'wana wa nkatakanyo ya B eka ndhawu laha masipala wa nkatakanyo ya C wu nga na matimba ya ku tirha eka maavelo ya nkarhinyana na tiphurojeke leti faneleke ku hakeleriwa ku suka eka maavelo wolawo eka lembe ximali ra 2024/25 na lembe ximali ra 2025/26; na 5
- (ii) ku yisela mutirhi loyi a hundziselaka wa rixaka—
- (aa) maavelo ya nkarhinyana lawa ya vuriweke eka ndzinamana leyintsongo ya (i); na
- (bb) tiphurojeke leti vuriweke eka ndzinamana leyintsongo ya (i), leti xaxametiweke ku ya hi masipala. 10
- (b) Loko masipala wa Nkhetekanyo wa C na masipala wa nkhetekanyo wa B ti nga keleli ntwanano hi maavelo na tiphurojeke leti vuriweke eka ndzinamana ya (a), masipala wa nkhetekanyo wa C wu fanele ku kombela mutirhi loyi a hundziselaka wa rixaka loyi a faneleke ku vevukisa ntwanano. 15
- (c) Mutirhi loyi a hundziselaka wa rixaka u fanele ku teka magoza hinkwawo lawa ya faneleke ku olovisa ntwanano hi xihatla lexi kotekaka, ku nga si hela masiku ya 60 endzhaku ko kuma xikombelo lexi vuriweke eka ndzinamana ya (b).
- (d) Ku cinciwa kwihi kumbe kwihi lo ku ringanyetiweke kumbe ku lulamisa ka maavelo lawa ya nga ta kandziyisiwa hi ku landza xiyenge xa 29(3)(b) swi fanele ku twananiwa na masipala lowu faneleke wa nkhetekanyo wa B, mutirhi loyi a hundziselaka wa rixaka na Vutameri bya Timali bya Rixaka, loko ku nga si kandziyisiwa na loko ku nga si yisiwa maavelo lawa ya vuriweke eka ndzinamana ya (a)(ii). 20
- (e) Loko ku nga keleriwi ntwanano exikarhi ka masipala wa nkhetekanyo wa C na masipala wa nkhetekanyo wa B eka maavelo ya nkarhinyana na tiphurojeke leti vuriweke eka ndzinamana ya (a) loko ku nga si ka 2 Nhlangua 2023, Vutameri bya timali bya Rixaka byi nga ha veka maavelo ya nkarhinyana na ku lulamisela maavelo wolawo ya nkarhinyana eka timasipala leti khumbekaka na mutirhi loyi a hundziselaka wa rixaka. 25
- (f) (i) Mutirhi loyi A hundziselaka wa rixaka u fanele ku yisa maavelo yo hetelela lawa ya simekiweke eka maavelo ya nkarhinyana lawa ya vuriweke eka ndzinamana ya (a)(i) na (ii) na (e) eka Vutameri bya Timali bya Rixaka hi 1 N'wendzambahala 2023. 30
- (ii) Loko mutirhi loyi a hundziselaka wa rixaka a hluleka ku yisa maavelo lawa ya vuriweke eka ndzinamana leyintsongo ya (i) hi 1 N'wendzambahala 2023, Vutameri bya Timali bya Rixaka byi nga ha veka maavelo lawa ya faneleke, byi ri karhi byi tekela enhlokweni maavelo lawa ya kombisaka ya lembe ximali ra 2024/25. 35
- (2) (a) Mutirhi loyi a hundziselaka wa rixaka wa avelo leri nga na swipimelo, hi ku tirhisa maavelo yo kombisa lawa ya nga na swipimelo ya lembe ximali ra 2024/25 na lembe ximali ra 2025/26 tanihilaha swi vekiweke hakona eka Kholomo ya B ya Tixedulu leti khumbekaka eka Nawu lowu, u fanele ku yisa xikombelo eka Vutameri bya Timali bya Rixaka ku kuma mpfumelelo hi 2 Nhlangua 2023— 40
- (i) maavelo ya nkarhinyana eka xifundzankulu xin'wana na xin'wana kumbe masipala mayelana na maavelo lamantshwa lawa ya nga na swipimelo lawa ya nga ta endliwa eka lembe ximali ra 2024/25;
- (ii) ku cinca kwihi kumbe kwihi eka maavelo yo kombisa eka xifundzankulu xin'wana na xin'wana kumbe masipala lawa ya andlariweke eka Kholomo ya B ya Tixedulu leti khumbekaka mayelana na maavelo lawa ya nga kona lawa ya nga na swipimelo; na 45
- (iii) mpfapfarhuto wa marimba ya maavelo lawa ya vuriweke eka tindzinama letitsongo ta (i) na (ii); na 50
- (iv) nkandziyiso wa xilekitroniki wa swiletelo, xivumbeko xa kunguhato wa mabindzu na mapapila yan'wana lawa ya kongomisiweke eka mimpfapfarhuto ya marimba leyi yi kongomisiweke eka ndzimanantsongo ya (iii). 50
- (b) Mutirhi loyi a hundziselaka u fanele a ti hlanganisa na mutirhi loyi a tekaka vutihlamuleri bya ndzawulo wa mfumo wa le xikarhi kumbe xifundzankulu, handle ka mutirhi loyi a hundziselaka kumbe loyi a amukelaka, eka ntirho eka pfapfarhuto wa rimba ku nga si rhumeriwa eka Vutameri bya Timali bya Rixaka hi ku ya hi ndzinamana ya (a). 55
- (c) Loko papila leri ku kongomisiwaka eka rona eka pfapfarhuto wa rimba lowu wu rhumeriweke hi ku ya hi ndzinamana ya (a)(iii) tani hi loko yi antswisiwile, mutirhi loyi a hundziselaka u fanele hi nkarhi walowo a lulamisela Vutameri bya Timali bya Rixaka na mutirhi loyi a amukelaka nkandziyiso wa xilekitroniki lowu wu pfuxetiweke. 60

(d) The National Treasury must approve any proposed amendment or adjustment for the 2024/25 financial year of the allocation criteria of an existing conditional allocation before the submission of the provisional allocations and draft frameworks.

(e) The transferring officer must, under his or her signature, submit to the National Treasury, by 1 December 2023, the final allocations and frameworks based on the provisional allocations and frameworks. 5

(f) If the transferring officer fails to comply with paragraph (a) or (e), the National Treasury may determine the appropriate draft or final allocations and frameworks, taking into consideration the indicative allocations for the 2024/25 financial year.

(g) (i) The National Treasury may amend final allocations and frameworks in order to ensure equitable and stable allocations and fair and consistent conditions. 10

(ii) The National Treasury must give notice, in writing, to the transferring officer of the intention to amend allocations and frameworks and invite the transferring officer to submit written comments within seven days after the date of the notification.

(h) The draft and final allocations and frameworks must be submitted in the format determined by the National Treasury. 15

(3) The National Treasury may instruct transferring officers, accounting officers of the provincial treasuries and receiving officers to submit to it such plans and information for any conditional allocation, as it may determine, at specified dates before the start of the 2024/25 financial year. 20

(4) (a) For purposes of the Education Infrastructure Grant or Health Facility Revitalisation Grant in the 2024/25 financial year, the receiving officer of the relevant provincial department must, in the format and on the date determined by the National Treasury, submit to the transferring officer, the relevant provincial treasury and the National Treasury— 25

(i) an infrastructure asset management plan for all infrastructure programmes for a period of at least 10 years;

(ii) an infrastructure programme management plan, including an infrastructure procurement strategy for infrastructure programmes and projects envisaged to commence within the period for the medium-term expenditure framework; and 30

(iii) a document that outlines how the infrastructure delivery management system must be implemented in the province and is approved by the Executive Council of the province before or after the commencement of this Act.

(b) The receiving officer of the relevant provincial department must review the document, referred to in paragraph (a)(iii), and if any substantive change is made to the document during the 2023/24 financial year, the amended document must be approved by the Executive Council of the province before submission to the National Treasury within 14 days after such approval. 35

(5) (a) Any category B municipality may apply to qualify for the Integrated Urban Development Grant, referred to in Part B of Schedule 5, by submitting an application to the Department of Cooperative Governance by 28 July 2023. 40

(b) The Department of Cooperative Governance must determine the form of the application, including the minimum qualifying conditions.

(c) The Department of Cooperative Governance must submit, by 2 October 2023, to the National Treasury for comment, a list of any proposed additional qualifying municipalities and any municipalities that have failed to meet the qualifying conditions to continue to qualify for approval. 45

(d) A municipality that is informed by the Department of Cooperative Governance that it will qualify for the Integrated Urban Development Grant, must submit to the Department of Cooperative Governance— 50

(i) by 28 March 2024, a first draft of its three-year capital programme and the 10-year Capital Expenditure Framework; and

(d) Vutameri bya Timali bya Rixaka byi fanele byi pasisa antswiso wun'wana na wun'wana lowu wu pimanyetiweke kumbe ku engetela eka lembe ximali ra 2024/25 eka endlelo ra avelo eka avelo leri nga na swipimelo leri se ri nga kona loko ku nga si yisiwa maavelo ya nkarhinyana na mpapfarhuto.

(e) Mutirhi loyi a hundziselaka u fanele, ehansi ka nsayino wa yena, a yisa eka 5
Vutameri bya Timali bya Rixaka hi 1 N'wendzambahala 2023. maavelo yo hetelela na marimba lawa ya simekiweke eka maavelo ya nkarhinyana na marimba.

(f) Loko mutirhi loyi a hundziselaka wa rixaka a hluleka ku landzelela na ndzimana ya (a) kumbe (e), Vutameri bya Timali bya Rixaka byi nga ha veka maavelo lawa ya faneleke na marimba byi ri karhi byi tekela enhlokweni maavelo yo kombisa ya lembe 10
ximali ra 2024/25.

(g) (i) Vutameri bya Timali bya Tiko byi nga antswisa maavelo yo hetelela na marimba ku kota ku tiyisa ndzingano na ku tiya ka maavelo na swiyimo leswi swi nga kahle na ku fana.

(ii) Vutameri bya Timali bya Tiko byi fanele byi nyika xitiviso, hi ku tsala, eka mutirhi 15
loyi a hundziselaka hi xikongomelo xa ku antswisa maavelo na marimba na ku rhamba mutirhi loyi a hundziselaka ku yisa mavonelo lawa ya tsariweke ku nga si hela kombo wa masiku endzaku ka siku ra xitiviso.

(h) Ppapfarhuto na swiringanyeto swo hetelela na marimba swi fanele swi yisiwa hi xivumbeko lexi xi vekiweke hi Vutameri bya Timali bya Tiko. 20

(3) Vutameri bya timali bya Rixaka byi nga ha lerisa vatriri lava hundziselaka va rixaka, vatriri va tiakhawunti va vutameri bya timali bya swifundzankulu na vatriri lava amukelaka ku yisa Mikhunguhato ta vona na mahungu ya avelo rihi kumbe rihi leri nga na swipimelo tanihilaha byi nga ta vona swi fanerile hi mikarhi leyi vekiweke loko ku nga si sungula lembe ximali ra 2024/25. 25

(4) (a) Hi swikongomelo swa Nyiko ya Swithisiwa swa Dyondzo kumbe Nyiko ya Mpfuxeto wo Vevukisa Rihanyu eka lembe ximali ra 2024/25, mutirhi wa tiakhawunti wa ndzawulo leyi khumbekaka ya xifundzankulu, hi ndlela na siku leri vekiweke hi Vutameri bya timali bya Rixaka, u fanele ku yisa eka mutirhi loyi a hundziselaka wa rixaka, vutameri bya timali bya xifundzankulu na Vutameri bya Timali bya Rixaka— 30

(i) kungu ra mafambiselo ya nhundzu ya switirhisiwa eka minongonoko hinkwayo ya switirhisiwa ya nkarhi wa kwalomu ka 10 wa malembe;

(ii) kungu ra mafambiselo ya nongonoko wa switirhisiwa ku katsa qingha ra makumele ya swa vuaki eka minongonoko ya switirhisiwa na tiphurojeke leti languteriweke ku sungula eka rimba ra matirhiselo ya timali ra nkarhi wa le 35
xikarhi; na

(iii) papila leri ri kombisaka ndlela leyi leyi sisiteme ya mafambiselo ya ku nyika switirhisiwa yi faneleke yi nsimekiwa hi yona eka xifundzankulu na ku pasisiwa hi Huvonkulu ya xifundzankulu loko ku nga si tirha kumbe endzaku ka loko Nawu lowu wu sungule ku tirha. 40

(b) Mutirhi loyi a amukelaka wa ndzawulo ya xifundzankulu xexo u fanele a xela papila, leri ri kongomisiweke eka ndzimana ya (a)(iii), nakona loko ku ncica loku kulu ku endlwile eka lembe ximali ra 2023/24, papila leri ri antswisiweke ri fanele ri pasisiwa hi Huvonkulu ya xifundzankulu loko yi nga si yisiwa eka Vutameri bya Timali ta Rixaka ku nga si hela 14 wa masiku eka ndzaku ka ku pasisiwa koloko. 45

(5) (a) Masipala wun'wana na wun'wana wa ketekanyo ya B wu nga endla xikombelo xa ku fikelela eka ku kuma Pfuneto wa swa Mali wa Nhluvukiso wa Swidorobani, lowu wu kongomisiweke eka Xiphemu xa Xedulu ya 5, hi ku yisa xikombelo eka Ndzawulo ya Mafumelo ya Ntirhisano hi ti 28 Mawuwana 2023.

(b) Ndzawulo ya Mafumelo ya Ntirhisano yi fanele yi veka ndlela ya maendlelo ya xikombelo, ku katsa swiyimo swa ku fikelela swa le hansi. 50

(c) Ndzawulo ya Mafumelo ya Ntirhisano yi fanele yi yisa, hi ti 2 Nhlanguka 2023, eka Vutameri bya Timali bya Rixaka, nongonoko wa masipala lowu wu ringanelaka lowu wu mpimanyetiweke na timasipala tin'wana na tin'wana leti ti nga tsandzeka ku fikelela swipimelo swa ku ku fikelela kuya emahlweni swi fikelela ku pasisiwa. 55

(d) Masipala lowu wu tivisaka Ndzawulo ya Mafumelo ya Ntirhisanoleswaku wu ta ringanela Nyiko wa Nhluvukiso wa Madoroba lawa ya Nhlanganisiweke, wu fanele wu rhumela eka Ndzawulo ya Mafumelo ya Ntirhisano—

(i) Hi ti 28 Nyenyankulu 2024, ppapfarhuto wo sungula wa nongonoko wa malembe ya nharhu wa mali na Rimba ra Matirhisela ya Mali ra 10 wa malembe; na 60

- (ii) by 31 May 2024, the final versions of its three-year capital programme and the 10-year Capital Expenditure Framework, which must be evaluated by the Department of Cooperative Governance after consultation with relevant stakeholders.
- (6) (a) A provincial treasury must, in respect of the 2024/25 financial year— 5
- (i) on the same date that its budget for the 2024/25 financial year is tabled in the provincial legislature; or
- (ii) on a date not later than 14 June 2024 approved by the National Treasury, publish a notice in the *Gazette* containing the information set out in section 29(2)(a). 10
- (b) This subsection continues in force until 14 June 2024. 10

Transfers before commencement of Division of Revenue Act for 2024/25 financial year

27. (1) Despite the Division of Revenue Act for the 2024/25 financial year not having commenced on 1 April 2024, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each— 15
- (a) equitable share in terms of section 4(1), be transferred to the relevant province;
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality. 20
- (2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2023/24 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2023/24 financial year. 25

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties of municipalities

28. (1) (a) In addition to the requirements of the Municipal Finance Management Act, the accounting officer of a category C municipality must, within 10 days after this Act takes effect, submit to the National Treasury, the relevant provincial treasury and all category B municipalities within that municipality's area of jurisdiction, the budget, as tabled in accordance with section 16 of the Municipal Finance Management Act, for the 2023/24 financial year, the 2024/25 financial year and the 2025/26 financial year, except if submitted in terms of any other legislation before the end of the 10-day period. 30 35
- (b) The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities. 40
- (2) A category C municipality that is providing a municipal service must, before implementing any capital project for water, electricity, roads or any other municipal service, consult the category B municipalities within whose area of jurisdiction the project must be implemented, and agree, in writing, which municipality is responsible for the operational and maintenance costs and the collection of user fees. 45
- (3) A category C municipality must ensure that it does not duplicate a function currently performed by a category B municipality and must transfer funds for the provision of services, including basic services, to the relevant category B municipality that is providing municipal services, despite—

- (ii) Hi ti 28 Mudyaxihi 2024, pfapfarhuto wo hetelela wa nongonoko wa malembe ya nharhu wa mali na Rimba ra Matirhisela ya Mali ra 10 wa malembe, lowu wu faneleke ku hleliwa hi Ndzawulo ya Mafumelo ya Ntirhisano endzaku ka ku tihlanganisa na swirho leswi swi faneleka.
- (6) (a) Vutameri bya Timali bya Rixaka byi fanele, mayena na lembe ximali ra 2024/25— 5
- (i) Eka siku rero leri mpimanyeto wa lembe ximali ra 2024/25 ri andlaliwaka eka huvo ya xifundzankulu;
- (ii) Eka siku leri ri nga hundziki 14 Khotavuxika 2024 pasisiwile hi Vutameri bya Timali bya Rixaka, humelerisa xitiviso eka Gazete lexi xi nga na vuxokoxoko lebyi byi humesiweke eka xiyenge xa 29(2)(a). 10
- (b) Xiyengentsongo xi ya emahlweni xi tirha ku kondza ku fika ti 14 Khotavuxika 2024.

Ku hundziseriwa ka timali loko ku nga si sungula *Division of Revenue Act* eka lembe ximali ra 2024/25 15

27. (1) Hambileswi *Division of Revenue Act* eka lembe ximali ra 2024/25 wu nga si sungula ku tirha loko ku nga si ka kumbe hi 1 Dzivamusoko 2024, Vutameri bya Timali bya Rixaka byi nga ha veka leswaku ntsengo lowu nga hundziki 45 wa tiphesente ta ntsengo hinkwawo wa rin wana na rin'wana—
- (a) Avo lowu wu ringanaka hi ku ya hi xiyenge xa 4(1), wu hundziselwa eka xifundzankulu lexi xi faneleke; 20
- (b) Avo lowu wu ringanaka hi ku ya hi xiyenge xa 5(1), wu hundziselwa eka masipala lowu wu faneleke;
- (c) Ku aviwa loku ku endlweke hi ku ya hi xiyenge xa 7(1) kumbe 8(1), tani hi loko xiyimo xi nga va, wu hundziselwa eka xifundzankulu kumbe masipala lowu faneleke. 25
- (2) Ntsengo lowu wu hundziseriweke hi ku landza xiyengentsongo xa (1)(c) xi, na ku nca loku ku faneleke, hi ku ya hi rimba leri ri tirhaka eka lembe ximali ra 2023/24 na swilaveko swin'wana swa Nawu lowu, tani hi loko ku ng ava ntsengo wa kuaviwa eka lembe ximali ra 2023/24. 30

KAVANYISA KA 5

**MITIRHO NA MATIMBA YA MASIPALA, MIKWAMA YA MALI TA TIKO
YA SWIFUNDZANKULU NA VUTAMERI BYA TIMALI BYA RIXAKA**

Mitirho ya masipala

28. (1) (a) Ku engetelela eka swilaveko swa *Municipal Finance Management Act*, mutirhi wa tikahwunti wa masipala wa nkhetekanyo wa C u fanele, ku nga si hela 10 wa masiku endzhaku ka loko Nawu lowu wu sunguli ku tirha, ku yisa eka Vutameri bya Timali bya Rixaka na timasipala hinkwato ta nkhetekanyo wa B leti nga ehansi ka ndhawu yo tirha ya masipala wolowo eka nkarhi wa 10 wa masiku endzhaku kaloko Nawu lowu wu sungule ku tirha, tanihilaha swi nga vekiwa hakona hi ku landza xiyenge xa 16 xa *Municipal Finance Management Act*, eka lembe ximali ra 2023/24, lembe ximali ra 2024/25 na lembe ximali ra 2025/26, handlekaloko mpimanyeto wu yisiwile hi ku landza nawu wini kumbe wihi loko ku nga si hela 10 wa masiku. 40
- (b) Mpimanyeto wu fanele ku komba maavelo hinkwawo ku suka eka nkavelo wa wona wo ringana na maavelo lawa ya nga na swipimelo lawa ya nga ta hundziseriwa eka masipala wa nkhetekanyo wa B lowu nga ehansi ka ndhawu yo tirha ya masipala wa nkhetekanyo wa C na ku humesela erivaleni endlelo ro avela timali exikarhi ka timasipala ta nkhetekanyo wa B. 45
- (2) Masipala wa nkhetekanyo wa C lowu nyikaka vukorhokeri bya masipala wu fanele ku tihlanganisa na timasipala ta nkhetekanyo wa B leti phurojeke yi nga ta tirhiwa eka ndhawu ya tona ya vulawuri, na ku twanana hi ku tsala leswaku i masipala wihi wu nga na vutihlamuleri bya ku durheriwa hi matirhelo na ku hlengeleta timali ta vatirhisi. 50
- (3) Masipala wa nkhetekanyo wa C wu fanele ku tiyisisa leswaku a wu vuyeleri ntirho lowu nga ku endlweni hi masipala wa nkhetekanyo wa B naswona wu fanele ku hundziselwa timali to lulamisela vukorhokeri, ku katsa vukorhokeri bya masungulo eka masipala wa nkhetekanyo wa B lowu lulamiselaka vukorhokeri bya masipala, swi nga ri na mhaka leswaku— 55

- (a) the category C municipality retaining the function in terms of the Municipal Structures Act; and
- (b) a service delivery agreement for the provision of services by the category B municipality on behalf of the category C municipality not being concluded.
- (4) A category B municipality which is not authorised to perform a function in terms of the Municipal Structures Act may not extend the scope or type of services that it currently provides, without—
- (a) entering into a service delivery agreement with the category C municipality which is authorised to perform the function in terms of the Municipal Structures Act; or
- (b) obtaining authorisation to perform the function in terms of the Municipal Structures Act.
- (5) (a) A category C municipality and a category B municipality must, before the commencement of a financial year, agree to a payment schedule in respect of the allocations, referred to in subsection (1)(b), to be transferred to the category B municipality in that financial year, and the category C municipality must submit the payment schedule to the National Treasury before the commencement of the financial year.
- (b) A category C municipality must make transfers in accordance with the payment schedule submitted in terms of paragraph (a).
- (6) (a) The National Treasury may withhold or stop any allocation to the category C municipality and reallocate the allocation to the relevant category B municipalities if a category C municipality fails to—
- (i) make allocations referred to in subsection (1)(b);
- (ii) reach an agreement envisaged in subsection (2); or
- (iii) submit a payment schedule in accordance with subsection (5)(a).
- (b) The following provisions apply to the withholding or stopping of an allocation in accordance with paragraph (a):
- (i) Section 216 of the Constitution;
- (ii) in the case of withholding an allocation, section 17(4)(a), with the necessary changes; and
- (iii) in the case of stopping an allocation, section 18(3)(a), (4), (5) and (6), with the necessary changes.
- (c) If an allocation is stopped in terms of this subsection, the National Treasury may, after consultation with the transferring officer, determine that a portion of the allocation that will not be spent, be reallocated to one or more municipalities, on condition that the allocation must be spent by the end of the 2023/24 financial year.
- (7) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, which is not reflected in its budget as tabled in accordance with section 16 of the Municipal Finance Management Act, is reflected in its budget to be considered for approval in accordance with section 24 of the Municipal Finance Management Act.

Duties and powers of provincial treasuries

29. (1) A provincial treasury must reflect allocations listed in Part A of Schedule 5 to the province separately in the appropriation Bill of the province.
- (2) (a) A provincial treasury must not later than seven working days after this Act takes effect, publish by notice in the *Gazette*—
- (i) the indicative allocation per municipality for every allocation to be made by the province to municipalities from the province's own funds and from conditional allocations to the province;
- (ii) the indicative allocation to be made per school and per hospital in the province in the format determined by the National Treasury;
- (iii) the indicative allocation to any national or provincial public entity for the implementation of a programme funded by an allocation in Part A of Schedule 5 on behalf of a province or for assistance provided to the province in implementing the programme;

- (a) masipala wa nkhetekanyo wa C wu hlayisa ntirho hi ku landza *Municipal Structures Act*; na
- (b) ntwanano wa manyikelo ya vukorhokeri byo lulamisela vukorhokeri hi masipala wa nkhetekanyo wa B hi ku yimela masipala wa nkhetekanyo wa C a wu si ka emakumu. 5
- (4) Masipala wa nkhetekanyo wa B lowu nga nyikiwangiki matimba yo endla ntirho hi ku landza *Municipal Structures Act* wu nga ka wu nga engeteleli ndhawu yo tirha kumbe muxaka wa vukorhokeri lebyi wu nga ku byi nyikeni, handle—
- (a) ko nghena eka ntwanano wo nyika vukorhokeri na masipala wa nkhetekanyo wa C lowu nga pfumeleriwa ku endla ntirho hi ku landza *Municipal Structures Act*; kumbe 10
- (b) ku kuma mpfumelelo wo endla ntirho hi ku landza *Municipal Structures Act*.
- (5) (a) Masipala wa nkhetekanyo wa C na masipala wa nkhetekanyo wa B ti fanele ku twanana hi xedulu ya mahakelelo mayelana na maavelo lawa ya vuriweke eka xiyengetsongo xa (1)(b) ku va yi hundziseriwa eka masipala wa nkhetekanyo wa B eka lembe ximali rero, naswona masipala wa nkhetekanyo wa C wu fanele ku yisa Xedulu yoleyo ya mahakelelo eka Vutameri bya Timali bya Rixaka ku nga si sungula lembe ximali. 15
- (b) Masipala wa nkhetekanyo wa C wu fanele ku hundziselana hi ku landza xedulu ya mahakelelo leyi yisiweke hi ku landza ndzimana ya (a). 20
- (6) (a) Vutameri bya Timali bya Rixaka byi nga ha yimisa avelo rihi kumbe rihi ra masipala wa nkhetekanyo wa C na ku tlhela byi ava nkavelo eka timasipala leti faneleke ta nkhetekanyo wa B loko masipala wa nkhetekanyo wa C wu hluleka ku—
- (i) endla maavelo lawa ya vuriweke eka xiyengetsongo xa (1)(b);
- (ii) kelela ntwanano lowu langutisiweke eka xiyengetsongo xa (2); kumbe 25
- (iii) ku yisa Xedulu ya mahakelelo hi ku landza xiyengetsongo xa (5)(a).
- (b) Malulamiselo lawa ya landzelaka ya tirha, eka ku khoma kumbe ku yimisa avelo hi ku landza ndzimana ya (a):
- (i) Xiyenge 216 xa Vumbiwa;
- (ii) eka xiyimo xa ku khoma ku aviwa, xiyenge xa 17(4)(a), na ku ncica loku ku faneleke; na 30
- (iii) eka xiyimo xa yimisa ku aviwa, xiyenge xa 18(3)(a), (4), (5) na (6), na ku ncica loku ku faneleke.
- (c) Loko ku yimisiwaka avelo hi ku landza xiyengetsongo lexi, endzhaku ko tihlanganisa na mutirhi loyi a hundziselaka wa rixaka, Vutameri bya Timali bya Rixaka byi nga ha veka leswaku xiphemu xa avelo lexi nga ta ka xi nga tirhisiwi xi tlhela xi averiwa masipala wun'we kumbe to tala endzhaku ko tihlanganisa na mutirhi loyi a hundziselaka wa rixaka, loko ku ri leswaku avelo rero ri ta tirhisiwa hi ku hela ka lembe ximali ra 2023/24 35
- (7) Masipala wu fanele ku tiyisisa leswaku avelo rihi kumbe rihi leri endliwaka hi ku landza Nawu lowu, kumbe hi xifundzankulu kumbe masipala wun'wana, lowu nga vonakiki eka mpimanyeto wa wona tanihilaha swi vekiwewe hakona hi ku landza xiyenge xa 16 xa *Municipal Finance Management Act*, ra kombisiwa eka mpimanyeto wa wona ku va wu pfumeleriwa hi ku landza xiyenge xa 24 xa *Municipal Finance Management Act*. 40 45

Mitirho ya vutameri bya timali bya swifundzankulu

29. (1) Vutameri bya timali bya xifundzankulu byi fanele ku komba maavelo lawa ya xaxametiweke eka Xiphemu xa A xa Xedulu ya 5 ya xifundzankulu ya ri woxe eka Nawumbisi wa nkavelo wa xifundzankulu.
- (2) (a) Vutameri bya Timali bya Xifundzankulu byi fanele ku nga si hela kombo wa masiku byi yo tirha endzhaku ka loko Nawu lowu wu sunguli ku tirha, byi hangalasa hi ku tivisa eka *Gazete*— 50
- (i) avelo ro kombisa ku ya masipala ra avelo rin'wana na rin'wana leri endliweke hi xifundzankulu eka timasipala ku suka eka timali ta xifundzankulu;
- (ii) avelo ro kombisa leri endliweke hi xikolo na xibedlhele eka xifundzankulu; 55
- (iii) avelo ro kombisa ra vandla ra vanhu ra rixaka kumbe ra xifundzankulu ro tirhisa ngononoko lowu hakeleriweke hi avelo ra xiphemu Xa A xa Xedulu 5 ya hi ku yimela xifundzankulu kumbe ku pfuna lo ku lulamiseriweke xifundzankulu eku tirhiseni ngononoko wolowo;

- (iv) the envisaged division of the allocation envisaged in subparagraphs (i) and (ii), in respect of each municipality, school and hospital, for the 2024/25 financial year and the 2025/26 financial year; and
- (v) the conditions and other information in respect of the allocations, referred to in subparagraphs (i), (ii) and (iii), to facilitate performance measurement and the use of required inputs and outputs. 5
- (b) The allocations referred to in paragraph (a) must be regarded as final when the provincial appropriation Act takes effect or, if published on a later date, on the date of publication of the notice.
- (c) If the provincial legislature amends its appropriation Bill, the provincial treasury must publish amended allocations and budgets, by notice in the *Gazette*, within 14 working days after the appropriation Act takes effect, and those allocations and budget must be regarded as final. 10
- (d) Allocations to municipalities in terms of subsection (2)(a) must be consistent with the terms of any agreement concluded between the province and a municipality. 15
- (3) (a) Despite subsection (2) or any other legislation, a provincial treasury may, in accordance with a framework determined by the National Treasury, amend the allocations referred to in subsection (2) or make additional allocations to municipalities that were not published in terms of subsection (2).
- (b) Any amendments to the allocations published in terms of subsection (2)(a) or (c) must be published, by notice in the *Gazette*, not later than 2 February 2024 or such later date as approved by the National Treasury and takes effect on the date of publication. 20
- (4) A provincial treasury must, as part of its report in terms of section 40(4)(b) and (c) of the Public Finance Management Act, in the format determined by the National Treasury, report on— 25
- (a) actual transfers received by the province from national departments and actual expenditure on such transfers, excluding Schedule 4 allocations, up to the end of that month; and
- (b) actual transfers made by the province to municipalities and public entities and actual expenditure by municipalities and public entities on such transfers, based on the latest information available from municipalities and public entities at the time of reporting. 30
- (5) (a) A provincial treasury must—
- (i) ensure that a payment schedule, or any amendment thereof, is agreed between each provincial department and receiving institution envisaged in subsection (2)(a); 35
- (ii) ensure that transfers are made promptly to the relevant receiving officer in terms of the agreed payment schedule; and
- (iii) submit the payment schedules to the National Treasury within 14 days after this Act takes effect and any amended payment schedule, agreed to, within 14 days of it being agreed to. 40
- (b) If a provincial department and receiving institution do not agree to a payment schedule in time for submission to the National Treasury, the provincial treasury must, after consultation with the transferring officer, determine the payment schedule.
- (6) If a provincial treasury fails to make a transfer in terms of subsection (5)(a), the relevant receiving officer may request the provincial treasury to immediately make the transfer or to provide written reasons, within three working days, as to why the transfer has not been made. 45
- (7) If a provincial treasury fails to make the transfer requested by the receiving officer or provide reasons in terms of subsection (6), or the receiving officer disputes the reasons provided by the provincial treasury as to why the transfer has not been made, the receiving officer may request the National Treasury to investigate the matter. 50
- (8) On receipt of a request in terms of subsection (7), the National Treasury must—

- (iv) ku aviwa lo ku languteriweke ka avelo leri languteriweke eka tindzimana letitsongo ta (i) na (ii), mayelana na masipala wun'wan na wun'wana, xikolo, na xibedlhele eka lembe ximali ra 2024/25 na lembe ximali ra 2025/26;
- (v) swipimelo na mahungu man'wana mayelana na maavelo lawa ya vuriweke eka tindzimana letitsongo ta (i), (ii) na (iii) ku vevukisa mapimelo ya matirhelo na ku tirhisa swo ngenhisiwa leswi lavekaka na mimbuyelo; na 5
- (b) Maavelo na mipimanyeto leyi vuriweke eka ndzimana ya (a) swi fanele ku tekiwa swi ri swo hetelela loko Nawu wa nkavelo wa xifundzankulu wu sungula ku tirha.
- (c) Loko huvo yo endla milawu yi ya xifundzankulu yi cinca Nawumbisi wa nkavelo, vutameri bya timali bya xifundzankulu byi fanele ku kandziyisa ku cinciwa ka maavelo na mipimanyeto eka *Gazete* eka nkarhi wa 14 wa masiku endzhaku kaloko nawumbisi wa nkavelo wu sungule ku tirha, naswona maavelo wolawo na mpimanyeto swi fanele ku tekiwa swi ri swa makumu. 10
- (d) ku aviwa eka timasipala hi ku ya hi xiyengetsongo xa (2)(a) ku fanele ku landelelana na swipimelo swa ntwanano wun'wana na wun'wana lowu wu bohiweke ekarhi ka xifundzankulu na masipala. 15
- (3) (a) Hambileswi ku nga na xiyengetsongo xa (2) kumbe nawu wihi kumbe wihi, vutameri bya timali bya xifundzankulu, hi ku landza rimba leri vekiweke hi Vutameri bya Timali bya Rixaka, byi nga ha cinca maavelo lawa ya vuriweke eka xiyengetsongo xa (2) kumbe ku endla maavelo yo engetelela eka timasipala leti a ti nga hangalasiwanga hi ku landza xiyengetsongo xa (2). 20
- (b) Ku antswisiwa kwihi kumbe kwihi ka maavelo lawa ya hangalasiweke hi ku landza xiyengetsongo xa (2)(a) kumbe (c) swi fanele ku hangalasiwa hi ku tivisa eka *Gazete* ku nga si hundza 02 Nyenyenyani 2024 kumbe naswona swi sungula ku tirha hi siku ra ku kandziyisiwa. 25
- (4) Vutameri bya timali bya xifundzankulu byi fanele, tanihi xiphemu xa xiviko hi ku landza xiyenge xa 40(4)(b) na (c) xa *Public Finance Management Act*, byi fanele ku vika hi xivumbeko lexi vekiweke hi Vutameri bya Timali bya Rixaka, byi vika hi—
- (a) ku hundziseriwa ka xiviri lo ku amukeriweke hi xifundzankulu ku suka eka tindzawulo ta rixaka na ku tirhisiwa ka mali ka xiviri eka maavelo yo tano, ku nga katsiwi maavelo ya Xedulu ya 4, ku ka ku hela ka n hweti yoleyo; na 30
- (b) ku hundziseriwa ka xiviri lo ku endlweke hi xifundzankulu eka timasipala na mavandla ya vanhu na ku tirhisiwa ka mali ka xiviri hi timasipala na mavandla ya vanhu eka maavelo wolawo, ku ya hi mahungu ya nkarhi wolowo la wa ya nga kona eka timasipala na mavandla ya vanhu hi nkarhi wo vika. 35
- (5) (a) Vutameri bya timali bya xifundzankulu byi fanele—
- (i) ku tiyisisa leswaku ku van a ku twanana hi xedulu ya mahakelelo exikarhi ka ndzawulo yin'wana na yin'wana ya xifundzankulu na vandla leri amukelaka leri langutisiweke eka xiyengetsongo xa (2)(a); 40
- (ii) ku tiyisisa leswaku ku hundziseriwa swi endlwiwa hi xihatla eka mutirhi loyi a amukelaka loyi a khumbekaka hi ku landza xedulu leyi pfumelelaniweke ya mahakelelo; na 45
- (iii) ku yisa tixedulu ta mahakelelo eka Vutameri bya Timali bya Rixaka eka nkarhi wa 14 wa masiku endzhaku ka loko Nawu lowu wu sungule ku tirha, exikarhi ka 14 wa masiku lawa eka wona ku twananiweke. 45
- (b) Loko ndzawulo ya rixaka na vandla leri amukelaka va nga pfumelelani na xedulu ya mahakelelo hi nkarhi ku va yi yisiwa eka Vutameri bya Timali bya Rixaka, endzhaku ko tihlanganisa na mutirhi loyi a hundziselaka wa rixaka, va fanele ku veka xedulu ya mahakelelo.
- (6) Loko Vutameri bya timali bya xifundzankulu byi hluleka ku hundziselana hi ku landza xiyengetsongo xa (5)(a), mutirhi loyi a amukelaka loyi a khumbekaka a nga ha kombela vutameri bya timali bya xifundzankulu ku hundzisa hi xihatla kumbe ku nyika swivangelo leswi tsariweke swa leswaku hikokwalahokayini ku hundziseriwa swi nga endlwanga ku nga si hela masiku manharhu ya ntirho. 50
- (7) Loko vutameri bya timali bya xifundzankulu byi hluleka ku endla ku hundziselana lo ku komberweke hi mutirhi loyi a amukelaka kumbe ku nyika swivangelo hi ku landza xiyengetsongo xa (6), kumbe loko mutirhi loyi a amukelaka a alalana na swivangelo leswi nyikiweke hi vutameri bya timali bya xifundzankulu swa leswaku hikokwalahokayini ku hundziselana swi nga endlwanga, mutirhi loyi a amukelaka a nga ha kombela Vutameri bya Timali bya Rixaka ku lavisisa mhaka yoleyo. 60
- (8) Eka ku kuma xikombelo hi ku landza xiyengetsongo xa (7), Vutameri bya Timali bya Rixaka byi fanele—

- (a) consult the transferring officer on the matter;
- (b) investigate the matter, assess any reasons given by the provincial treasury as to why the transfer was not made;
- (c) direct the provincial treasury to immediately effect the transfer or provide reasons to the receiving officer, confirming why the provincial treasury was correct in not making the transfer; and 5
- (d) advise the provincial treasury and the receiving officer as to what steps must be taken to ensure the transfer.

Duties and powers of National Treasury

30. (1) The National Treasury must, within 14 days after this Act takes effect, submit a notice to all transferring officers containing the details of the primary bank accounts of each province and municipality. 10

(2) The National Treasury must, together with the statement envisaged in section 32(2) of the Public Finance Management Act, publish a report on actual transfers of all allocations listed in Schedules 4, 5, 6 and 7 or made in terms of section 25. 15

(3) The National Treasury may include in a report on the equitable share and conditional allocations in terms of this Act, any report it publishes—

- (a) that aggregates statements published by provincial treasuries envisaged in section 71(7) of the Municipal Finance Management Act; and
- (b) in respect of municipal finances. 20

CHAPTER 6

GENERAL

Liability for costs incurred in violation of principles of cooperative governance and intergovernmental relations

31. (1) An organ of state involved in an intergovernmental dispute regarding any provision of this Act or any division of revenue matter or allocation must— 25

- (a) comply with section 41 of the Constitution and Chapter 4 of the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005); and
- (b) if it decides to institute judicial proceedings against another organ of state, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute. 30

(2) If a dispute is referred back by a court in terms of section 41(4) of the Constitution, due to the court not being satisfied that the organ of state approaching the court has complied with section 41(3) of the Constitution, the expenditure incurred by that organ of state in approaching the court must be regarded as fruitless and wasteful. 35

(3) The amount of any such fruitless and wasteful expenditure must, in terms of the applicable procedures in the Public Finance Management Act or the Municipal Finance Management Act, be recovered, without delay, from every person who caused the organ of state not to comply with section 41(3) of the Constitution. 40

Irregular expenditure

32. Expenditure of an allocation in Part B of Schedule 4 or Part B of Schedule 5 contrary to this Act is irregular expenditure and must be dealt with in terms of the 45

- (a) ku tihlanganisa na mutirhi loyi a hundziselaka wa rixaka hi mhaka yoleyo;
- (b) ku lavisisa mhaka, ku kambela swivangelo swihi kumbe swihi leswi nyikiweke hi vutameri bya timali bya xifundzankulu swa leswaku hikokwalahokayini ku hundziselaka swi nga endlwanga;
- (c) na ku lerisa vutameri bya timali bya xifundzankulu ku hundziselaka hi xihatla kumbe ku nyika mutirhi loyi a amukelaka swivangelo swo tiyisisa leswaku hikokwalahokayini vutameri bya timali bya xifundzankulu byi endle kahle loko byi nga hundziselanga; na 5
- (d) ku tsundzuxa vutameri bya timali bya xifundzankulu na mutirhi loyi a amukelaka hi magoza lawa ya faneleke ku tekiwaka ku tiyisisa leswaku ku va na ku hundziselaka. 10

Mitirho na matimba ya Vutameri bya Timali bya Rixaka

30. (1) Vutameri bya Timali ta Rixaka byi fanele, eka nkarhi wa 14 wa masiku loko Nawu lowu wu sungule ku tirha, Vutameri bya Timali bya Rixaka byi fanele ku yisa xitiviso eka vatirhi hinkwavo lava hundziselaka va rixaka, lexi nga na vuxokoxoko bya tiakhawunti to sungula ta le bangi ta xifundzankulu xin'wana na xin'wana na masipala. 15
- (2) Vutameri bya Timali ta Rixaka byi fanele, xikan'we na xitatimende lexi langutisiweke eka xiyenge xa 32(2) xa *Public Finance Management Act*, Vutameri bya Timali bya Rixaka byi fanele ku hangalasa xiviko xa ku hundziselaka ka xiviri eka maavelo hinkwavo lawa ya longoloxiweke eka Tixedulu lta 4, 5, 6 na 7 hi ku landza xiyenge xa 25. 20
- (3) Vutameri bya Timali bya Rixaka byi nga ha katsa xiviko xa nkavelo wo ringana na maavelo hi ku ya hi Nawu lowu, xiviko xin'wana na xin'wana lexi byi xi hangalaseke—
- (a) lexi tatisaka switatimende leswi hangalasiweke hi hi tihuvo to endla mialwu ta swifundzankulu leswi langutisiweke eka xiyenge xa 71(7) xa *Municipal Finance Management Act*, na 25
 - (b) mayelana na timali ta masipala.

KAVANYISA KA 6

SWIN'WANA NA SWIN'WANA

Vutihlamuleri bya ku durheriwa loku veke kona hi ku tlula misinya ya mafumelo yo tirhisana na vuxaka bya le ndzeni ka mfumo 30

31. (1) Xirho xa mfumo lexi khumbekaka eka nkwetlembetano wa le ndzeni ka mfumo mayelana na ku lulamisela kwihi kumbe kwihi ka Nawu lowu kumbe mhaka yihi kumbe yihi ya ku aviwa ka mali ya tiko kumbe avelo xi fanele—
- (a) Landzelela na xiyenge xa 41 xa Vumbiwa na Kavanyisa ka 4 ka *Intergovernmental Relations Framework Act*, 2005 (Act No. 13 lembe ra 2005); na 35
 - (b) Loko xi teka xiboho xa ku endla migingiriko ya swa vuahluri mayelana na xirho xin'wana xa mfumo, ku nga si hela khume wa masiku ya xiboho xexo, Ndzawulo ya Mafumelo ya Tirhisano na Muhlerikulu wa swa Timali, mayelana na vuxokoxoko bya landzelelo na Kavanyisa ka 4 ka *Intergovernmental Relations Framework Act*, 2005, ku katsa na nhlamuselo yak u tsandzeka ku ahlula kwetlembetano. 40
- (2) Loko nkwetlembetano wu vuyiseriwa endzhaku hi khoto hi ku landza xiyenge xa 41(4) xa Vumbiwa, hikokwalaho ko va khoto yi nga enerisekanga leswaku xirho xa mfumo lexi tihlanganisaka na khoto xi landzelerile xiyenge xa 41(3) xa Vumbiwa, ku tirhisa mali lo ku veke kona hi ku tihlanganisa ka xirho xexo xa mfumo na khoto swi ta fanele ku tekiwa ku ri ku tirhisa mali eka leswi nga vuyiserisiki na ku tlangisa mali. 45
- (3) Hi ku landza maendlelo lawa ya vekiweke eka *Public Finance Management Act* kumbe *Municipal Finance Management Act*, ntsengo wa ku tirhisiwa koloko ka mali eka leswi nga vuyiserisiki na ku tlangisa mali wu fanele ku vuyiseriwa endzhaku handle ko heta nkarhi ku suka eka munhu loyi a vangeke leswaku xirho xa mfumo xi nga landzeleri swilaveko swa xiyenge xa 41(3) xa Vumbiwa. 50

Ku tirhisa mali hi ndlela yo ka yi nga fanelanga

32. Ku tirhisa mali ya avelo eka Xiphemu xa B xa Xedulu ya 4 kumbe Xiphemu xa B xa Xedulu ya 5 lexi xi nga landzeliki Nawu lowu I ku tirhisa mali hi ndlela yo ka yi nga fanelanga na kona ku fanele ku tirhaniwa na swona hi ku landza *Public Finance* 55

Municipal Finance Management Act, except if it is unauthorised expenditure in terms of the Municipal Finance Management Act.

Financial misconduct

33. (1) Despite any other legislation to the contrary, any wilful or negligent non-compliance with a provision of this Act constitutes financial misconduct. 5

(2) Section 84 of the Public Finance Management Act or section 171 of the Municipal Finance Management Act, as the case may be, applies in respect of financial misconduct envisaged in subsection (1).

Delegations and assignments

34. (1) The Minister may, in writing, delegate any of the powers entrusted to, and assign any of the duties imposed on, the National Treasury in terms of this Act, to an official of the National Treasury. 10

(2) A delegation or assignment in terms of subsection (1) to an official of the National Treasury—

- (a) is subject to any limitations or conditions that the Minister may impose; 15
- (b) may authorise that official to sub-delegate, in writing, the delegated power or assigned duty, to any other official of the National Treasury; and
- (c) does not divest the National Treasury of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty. 20

(3) The Minister may vary or revoke any decision taken by an official as a result of a delegation or assignment, subject to any rights that may have vested as a consequence of the decision. 20

(4) A Member of the Executive Council responsible for finance in a province may, in writing, delegate any power entrusted to, and assign any duty imposed on, the provincial treasury in terms of this Act, to an official of the provincial treasury. 25

(5) (a) A transferring officer may, in writing, delegate any power entrusted to, and assign any duty imposed on, the transferring officer in terms of this Act, to an official in his or her department.

(b) A copy of the written delegation must be submitted to the National Treasury.

(6) Subsections (2) and (3) apply, with the necessary changes, to a delegation or assignment in terms of subsection (4) or (5). 30

Departures

35. (1) The Minister may, if good grounds exist, approve a departure from a provision of a framework, a regulation made under section 36 or a condition imposed in terms of this Act. 35

(2) For purposes of subsection (1), good grounds include the fact that the provision of the framework, regulation or condition—

- (a) cannot be implemented in practice;
- (b) impedes the achievement of any object of this Act;
- (c) impedes an immediate response to a classified disaster; or 40
- (d) undermines the financial viability of the affected national department, provincial department or municipality.

(3) Any departure approved in terms of subsection (1) must set out the period and conditions of the departure, if any, and must be published, by notice in the *Gazette*.

Management Act, handle ka loko ku ri ku tirhisa mali leswi swi ka pfumeleliwangiki hi ku landza *Municipal Finance Management Act*.

Matikhomele yo biha eka swa timali

33. (1) Hambiloko ku ri na ku hambana kwihi kumbe kwihi lo ku nga eka nawu wun'wana, ku nga landzeleri kwihi kumbe kwihi lo ku endliweke hi ku tsakela kumbe ku hluleka ku landzelela hikwalaho ka ku pfumaleka ka vurhonwana eka ku lulamisela ka Nawu lowu swi va matikhomele yo biha eka swa timali. 5

(2) Xiyenge xa 84 xa *Public Finance Management Act* kumbe xiyenge xa 171 xa *Municipal Finance Management Act*, tanihilaha xiyimo xi nga ta va xi ri hakona, xa tirha mayelana na matikhomele yo biha eka swa timali leswi langutisiweke eka xiyengetsongo xa (1). 10

Ku rhumela matimba na mitirho

34. (1) Holobye a nga ha, hi ku tsala, a rhumela matimba wahi na wahi lawa ya nyikiweke na ku nyika mitirho yihi kumbe yihi leyi nga nyikiwa Vutameri bya Timali bya Rixaka hi ku landza Nawu lowu, eka mutirhi wa Vutameri bya Timali bya Rixaka. 15

(2) Ku rhumela matimba kumbe ntirho hi ku landza xiyengetsongo xa (1) eka mutirhi wa Vutameri bya Timali bya Rixaka—

(a) byi landza ku pimeriwa kwihi kumbe kwihi kumbe sipimelo leswi Holobye a nga swi vekaka;

(b) byi nga pfumelela mutirhi yoloye ku hundzisela ku rhumeriwa ka matimba lawa a nyikiweke wona eka mutirhi wihi kumbe wihi wa Vutameri bya Timali bya Rixaka, hi ku tsala; naswona 20

(c) a byi tekeli Vutameri bya Timali bya Rixaka vutihlamuleri mayelana na ku tirhisa matimba lawa ya rhumeriweke kumbe ku endla ntirho lowu nyikiweke.

(3) Holobye a nga ha hambana kumbe ku cinca xiboho xihi kumbe xihi lexi tekiweke hi mutirhi hikwalaho ka ku va a nyikiwe matimba ya vurhumiwa, ku ya hi timfanelo tih kumbe tih leti nga nyikiwa hikwalaho ka xiboho. 25

(4) Xirho xa Huvonkulu lexi nga na vutihlamuleri bya timhaka ta timali eka xifundzankulu xi nga, hi ku tsala, ha rhumela man'wana na man'wana ya matimba lawa ya nyikiweke, na ku nyika ntirho wihi kumbe wihi lowu yisiweke eka Vutameri bya timali bya xifundzankulu hi ku landza Nawu lowu, eka mutirhi wa vutameri bya timali bya xifundzankulu. 30

(5) (a) Mutirhi loyi a hundziselaka a nga, hi ku tsala, ha rhumela man'wana na man'wana ya matimba lawa ya nyikiweke, na ku nyika ntirho wihi kumbe wihi lowu yisiweke eka mutirhi loyi a hindziselaka hi ku landza Nawu lowu, eka mutirhi eka Ndzawulo ya yena. 35

(b) Nkandziyso wa ku tsa wa ku rhumela wu fanele wu yisiwa eka Vutameri bya timali bya rixaka.

(6) Swiyengetsongo swa (2) na (3) swa tirha na ku cinciwa lo ku faneleke eka ku rhumeriwa ka matimba kumbe ntirho hi ku landza xiyengetsongo xa (4) kumbe (5). 40

Leswi ku hambaniwaka na swona

35. (1) Hikwalaho ka swivangelo swo twala, Holobye a nga ha pfumelela ku hambana na ku lulamisela ka rimba, xinawana lexi nga endliwa ehansi ka xiyenge xa 36 kumbe xipimelo lexi vekiweke hi ku landza Nawu lowu.

(2) Hi swikongomelo swa xiyengentsongo xa (1), swivangelo swo twala swi katsa mhaka ya leswaku ku lulamisela ka rimba, xinawana kumbe xipimelo— 45

(a) a swi koteki ku swi endla;

(b) swi sivela ku keleriwa ka xin wana na xin wana xa swikongomelo swa Nawu lowu; kumbe

(c) swi sivela ku teka goza ka xihatla eka mhangu leyi yitiyisiweke; kumbe 50

(d) swi tekela ehansi matirhiselo ya kahle ya timali ya ndzawulo ya rixaka kumbe ya xifundzankulu lexi khumbekaka kumbe masipala;

(3) Ku nga katsiwi kun'wana na kun'wana lo ku pfumeleriweke hi ku landza xiyengetsongo xa (1) swi fanele ku veka nkarhi na swipimelo leswi vangeke leswaku ku va na ku hambana, loko ku ri kona, na swona swi fanele ku hangalasiwa eka *Gazete*. 55

Regulations

- 36.** The Minister may, by notice in the *Gazette*, make regulations regarding—
- (a) any matter which must or may be prescribed in terms of this Act; or
 - (b) any ancillary or incidental administrative or procedural matter that is necessary to prescribe for the proper implementation or administration of this Act. 5

Repeal of laws and savings

- 37.** (1) Subject to subsection (2)—
- (a) the Division of Revenue Act, 2022 (Act No. 5 of 2022), except sections 15 and 25, is hereby repealed; 10
 - (b) sections 15 and 25 of the Division of Revenue Act, 2022, are hereby repealed with effect from 1 July 2023 or the date that this Act takes effect, whichever is the later date;
 - (c) the Division of Revenue Amendment Act, 2022 (Act No. 15 of 2022), is hereby repealed. 15
- (2) Any repeal referred to in subsection (1) does not affect—
- (a) any duty to be performed in terms of any provision of an Act, referred to in subsection (1), after the end of the 2023/24 financial year; and
 - (b) any obligation in terms of any provision of an Act, referred to in subsection (1), the execution of which is outstanding. 20
- (3) Any framework published in terms of section 15 of the Division of Revenue Act, 2022, as amended in terms of section 15 or 25 of that Act, applies to funds of a conditional allocation approved for roll-over in terms of section 21(2) of that Act if that conditional allocation does not continue to exist in terms of this Act.

Short title and commencement 25

- 38.** This Act is called the Division of Revenue Act, 2023, and takes effect on 1 April 2023 or the date of publication in the *Gazette*, whichever is the later date.

Swinawana

- 36.** Hi ku tivisa eka *Gazete*, Holobye a nga ha endla swinawana mayelana na—
- (i) swin'wana na swin'wana leswi faneleke kumbe swi nga ha vekiwaka hi ku landza Nawu lowu; kumbe
 - (ii) mhaka yihi na yihi yo tatisa kumbe leyi ngo tshuka yi humelerile ya vulawuri kumbe ya mafambiselo leyi faneleke ku hlamuseriwa ku va ku tirhisiwa kumbe ku lawula Nawu lowu. 5

Ku herisiwa ka milawu

- 37.** (1) Ku ya hi xiyengetsongo xa (2)—
- (i) *Division of Revenue Act, 2022* (Nawu wa No. 5 wa 2022), handle ka swiyenge swa 15 na 25; hi leswi swi helisiweke 10
 - (ii) Swiyenge swa 15 na 25 swa *Division of Revenue Act, 2022* hi leswi swi helisiweke ku sukela hi ti 1 Mawuwani 2023 kumbe siku leri nawu lowu wu sungulaka ku tirha, leri ku nga siku ra ndzhaku;
 - (iii) *Division of Revenue Amendment Act, 2022* (Nawu wa No. 15 wa 2022), ya herisiwa. 15
- (2) Ku herisiwa loku ku kongomisiweke eka xiyengetsongo (1), a swi khumbi—
- (a) ntirho wihi kumbe wihi lowu faneleke ku endliwa hi ku landza Nawu wolowo wu kongomisiweke eka xiyengetsongo (1), endzhaku ka ku hela ka lembe ximali ra 2023/24; na 20
 - (b) ku boheka hi kuya hi lulamiselo rihi kumbe rihi ra Nawu, loku ku kongomisiweke eka xiyengetsongo xa (1), ku endliwa ka wona swi nga si kaka emakumu.
- (3) Rimba rin wana na rin wana leri ri humelerisiwaka hi xiyenge 15 xa Nawu wa ku Aviwa ka Mali ya Tiko, 2022, hi ku ya hi xiyenge xa 15 kumbe 25 xa Nawu wa lowo, ri tirha eka timali ta maavelo lawa ya na swipimelo eka mali leyi yi tlululaka hi ku ya hi xiyenge xa 21(2) xa Nawu loko maavelo lawa ya na swipimelo ya lawo ya nga yi emahlweni ya humelela hi ku ya hi Nawu lowu. 25

Nhlokomhaka yo koma na ku sungula ku tirha

- 38.** Nawu lowu wu vuriwa Nawu wa ku Aviwa ka Mali ya Tiko, 2023, naswona wu sungula ku tirha hi 1 Dzivamusoko 2023 kumbe siku ra ku hangalasiwa eka *Gazete*, siku rihi kumbe rihi leri nga ro hetelela. 30

SCHEDULE 1**EQUITABLE DIVISION OF REVENUE RAISED NATIONALLY AMONG THE THREE SPHERES OF GOVERNMENT**

Spheres of Government	Column A	Column B	
	2023/24	Forward Estimates	
		2024/25	2025/26
	R'000	R'000	R'000
National ^{1,2}	1 370 506 087	1 446 672 800	1 542 867 018
Provincial	567 527 713	587 499 698	614 270 842
Local	96 546 258	103 772 035	109 368 064
TOTAL	2 034 580 058	2 137 944 533	2 266 505 924

- National share includes conditional allocations to provincial and local spheres, general fuel levy sharing with metropolitan municipalities, debt-service costs, the contingency reserve and provisional allocations*
- The direct charges for the provincial equitable share are netted out*

SCHEDULE 2**DETERMINATION OF EACH PROVINCE'S EQUITABLE SHARE OF THE PROVINCIAL SPHERE'S SHARE OF REVENUE RAISED NATIONALLY (as a direct charge against the National Revenue Fund)**

Province	Column A	Column B	
	2023/24	Forward Estimates	
		2024/25	2025/26
	R'000	R'000	R'000
Eastern Cape	73 291 569	76 021 540	79 620 090
Free State	31 379 647	32 369 234	33 734 911
Gauteng	120 752 475	125 437 722	131 095 406
KwaZulu-Natal	115 947 671	118 858 268	123 812 221
Limpopo	65 349 432	67 973 726	71 502 229
Mpumalanga	46 674 214	48 436 625	50 751 835
Northern Cape	15 150 291	15 717 510	16 463 455
North West	40 096 285	41 764 581	43 842 665
Western Cape	58 886 129	60 920 492	63 448 030
TOTAL	567 527 713	587 499 698	614 270 842

XEDULU YA 1**KU AVIWA KO RINGANA KA MALI LEYI HLENGETIWEKE ETIKWENI
HINKWARO EXIKARHI KA SWIYENGE SWINHARHU SWA MFUMO**

Swiyenge swa Mfumo	Kholomo ya A	Kholomo ya B	
	2023/24	Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26
	R'000	R'000	R'000
Rixaka ^{1,2}	1 370 506 087	1 446 672 800	1 542 867 018
Xifundzankulu	567 527 713	587 499 698	614 270 842
Muganga	96 546 258	103 772 035	109 368 064
NTSENGO	2 034 580 058	2 137 944 533	2 266 505 924

- Nkavelo wa rixaka wu katsa maavelo lawa ya nga na swipimelo eka swifundzankulu na swiyenge swa muganga, xibalo xa swipfurhisi lexi avelaniwaka na timasipala ta madorob ankulu , ku durheriwa hi ku hakela swikweleti na leswi hlayiseriwaka mhaka ya xihatla*
- Chaji kongoma na nkavelo wa swifundzankulu ti susiwile*

XEDULU YA 2**KU AVIWA KA NKAVELO WO RINGANA WA XIFUNDZANKULU
XIN'WANA NA XIN'WANA WA NKAVELO WA XIYENGE XA
XIFUNDZANKULU WA MALI LEYI HLENGETIWEKE ETIKWENI
HINKWARO****(ta ni hi chaji yo kongoma ehenhla ka Nkwama wa mali ya Tiko wa Rixaka)**

Xifundzankulu	Kholomo ya A	Kholomo ya B	
	2023/24	Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26
	R'000	R'000	R'000
Eastern Cape	73 291 569	76 021 540	79 620 090
Free State	31 379 647	32 369 234	33 734 911
Gauteng	120 752 475	125 437 722	131 095 406
KwaZulu-Natal	115 947 671	118 858 268	123 812 221
Limpopo	65 349 432	67 973 726	71 502 229
Mpumalanga	46 674 214	48 436 625	50 751 835
Northern Cape	15 150 291	15 717 510	16 463 455
North West	40 096 285	41 764 581	43 842 665
Western Cape	58 886 129	60 920 492	63 448 030
NTSENGO	567 527 713	587 499 698	614 270 842

SCHEDULE 3

**DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL
GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY**

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 138 058	1 226 701	1 313 633
A	NMA Nelson Mandela Bay	1 419 053	1 544 894	1 694 225
B	EC101 Dr Beyers Naude	114 382	121 820	125 303
B	EC102 Blue Crane Route	67 222	71 037	71 752
B	EC104 Makana	121 975	130 528	135 042
B	EC105 Ndlambe	128 536	138 051	143 080
B	EC106 Sundays River Valley	110 451	119 928	126 437
B	EC108 Kouga	180 506	198 345	214 749
B	EC109 Kou-Kamma	64 955	69 400	71 958
C	DC10 Sarah Baartman District Municipality	108 291	113 410	115 927
Total: Sarah Baartman Municipalities		896 318	962 519	1 004 248
B	EC121 Mbhashe	310 734	327 847	313 656
B	EC122 Mnquma	323 763	341 519	326 588
B	EC123 Great Kei	52 810	55 581	53 496
B	EC124 Amahlathi	131 533	138 697	132 697
B	EC126 Ngqushwa	102 706	108 282	103 694
B	EC129 Raymond Mhlaba	215 390	227 121	216 891
C	DC12 Amathole District Municipality	1 089 335	1 146 155	1 200 195
Total: Amathole Municipalities		2 226 271	2 345 202	2 347 217
B	EC131 Inxuba Yethemba	54 269	57 907	58 623
B	EC135 Intsika Yethu	197 942	208 821	199 863
B	EC136 Emalahleni	153 876	162 278	155 162
B	EC137 Dr. A.B. Xuma	184 604	194 551	186 252
B	EC138 Sakhisizwe	84 505	89 042	85 401
B	EC139 Enoch Mgijima	229 921	244 316	240 011
C	DC13 Chris Hani District Municipality	695 711	734 611	768 119
Total: Chris Hani Municipalities		1 600 828	1 691 526	1 693 431
B	EC141 Elundini	190 445	201 137	193 791
B	EC142 Senqu	186 760	197 060	189 371
B	EC145 Walter Sisulu	76 252	81 950	83 656
C	DC14 Joe Gqabi District Municipality	356 119	376 708	393 716
Total: Joe Gqabi Municipalities		809 576	856 855	860 534
B	EC153 Ngquza Hill	329 235	349 417	336 657
B	EC154 Port St Johns	193 713	205 290	197 939
B	EC155 Nyandeni	331 251	350 555	337 144
B	EC156 Mhlontlo	229 195	241 744	230 775
B	EC157 King Sabata Dalindyebo	434 856	465 758	462 519
C	DC15 O.R. Tambo District Municipality	1 124 310	1 194 178	1 258 230
Total: O.R. Tambo Municipalities		2 642 560	2 806 942	2 823 264
B	EC441 Matatiele	303 970	322 877	312 431
B	EC442 Umzimvubu	275 357	290 925	278 931
B	EC443 Winnie Madikizela-Mandela	341 204	364 039	353 237
B	EC444 Ntabankulu	157 487	165 890	158 227
C	DC44 Alfred Nzo District Municipality	734 119	779 912	821 082
Total: Alfred Nzo Municipalities		1 812 137	1 923 643	1 923 908
Total: Eastern Cape Municipalities		12 544 801	13 358 282	13 660 460

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		Kholomo ya A	Kholomo ya B	
		2023/24	Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 138 058	1 226 701	1 313 633
A	NMA Nelson Mandela Bay	1 419 053	1 544 894	1 694 225
B	EC101 Dr Beyers Naude	114 382	121 820	125 303
B	EC102 Blue Crane Route	67 222	71 037	71 752
B	EC104 Makana	121 975	130 528	135 042
B	EC105 Ndlambe	128 536	138 051	143 080
B	EC106 Sundays River Valley	110 451	119 928	126 437
B	EC108 Kouga	180 506	198 345	214 749
B	EC109 Kou-Kamma	64 955	69 400	71 958
C	DC10 Sarah Baartman District Municipality	108 291	113 410	115 927
Ntsengo: Timasipala ta Sarah Baartman		896 318	962 519	1 004 248
B	EC121 Mbhashe	310 734	327 847	313 656
B	EC122 Mquma	323 763	341 519	326 588
B	EC123 Great Kei	52 810	55 581	53 496
B	EC124 Amahlathi	131 533	138 697	132 697
B	EC126 Ngqushwa	102 706	108 282	103 694
B	EC129 Raymond Mhlaba	215 390	227 121	216 891
C	DC12 Amathole District Municipality	1 089 335	1 146 155	1 200 195
Ntsengo: Timasipala ta Amathole		2 226 271	2 345 202	2 347 217
B	EC131 Inxuba Yethemba	54 269	57 907	58 623
B	EC135 Intsika Yethu	197 942	208 821	199 863
B	EC136 Emalahleni	153 876	162 278	155 162
B	EC137 Dr. A.B. Xuma	184 604	194 551	186 252
B	EC138 Sakhisizwe	84 505	89 042	85 401
B	EC139 Enoch Mgijima	229 921	244 316	240 011
C	DC13 Chris Hani District Municipality	695 711	734 611	768 119
Ntsengo: Timasipala ta Chris Hani		1 600 828	1 691 526	1 693 431
B	EC141 Elundini	190 445	201 137	193 791
B	EC142 Senqu	186 760	197 060	189 371
B	EC145 Walter Sisulu	76 252	81 950	83 656
C	DC14 Joe Gqabi District Municipality	356 119	376 708	393 716
Ntsengo: Timasipala ta Joe Gqabi		809 576	856 855	860 534
B	EC153 Ngquza Hill	329 235	349 417	336 657
B	EC154 Port St Johns	193 713	205 290	197 939
B	EC155 Nyandeni	331 251	350 555	337 144
B	EC156 Mhlontlo	229 195	241 744	230 775
B	EC157 King Sabata Dalindyebo	434 856	465 758	462 519
C	DC15 O.R. Tambo District Municipality	1 124 310	1 194 178	1 258 230
Ntsengo: Timasipala ta O.R. Tambo		2 642 560	2 806 942	2 823 264
B	EC441 Matatielle	303 970	322 877	312 431
B	EC442 Umzimvubu	275 357	290 925	278 931
B	EC443 Winnie Madikizela-Mandela	341 204	364 039	353 237
B	EC444 Ntabankulu	157 487	165 890	158 227
C	DC44 Alfred Nzo District Municipality	734 119	779 912	821 082
Ntsengo: Timasipala ta Alfred Nzo		1 812 137	1 923 643	1 923 908
Ntsengo: Timasipala ta Eastern Cape		12 544 801	13 358 282	13 660 460

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
FREE STATE				
A	MAN Mangaung	1 037 664	1 133 782	1 248 048
B	FS161 Letsemeng	84 906	90 748	93 708
B	FS162 Kopanong	110 594	117 509	120 502
B	FS163 Mohokare	93 733	100 631	103 432
C	DC16 Xhariep District Municipality	50 851	53 276	53 295
Total: Xhariep Municipalities		340 084	362 164	370 937
B	FS181 Masilonyana	158 510	170 293	174 531
B	FS182 Tokologo	75 080	79 765	80 735
B	FS183 Tswelopele	97 242	103 309	104 523
B	FS184 Matjhabeng	685 410	740 445	790 511
B	FS185 Nala	153 857	162 889	164 991
C	DC18 Lejweleputswa District Municipality	149 132	156 117	159 555
Total: Lejweleputswa Municipalities		1 319 231	1 412 818	1 474 846
B	FS191 Setsoto	251 487	268 701	275 755
B	FS192 Dihlabeng	230 471	250 625	267 130
B	FS193 Nketoana	130 625	140 638	145 690
B	FS194 Maluti-a-Phofung	801 631	858 923	877 045
B	FS195 Phumelela	99 870	106 739	109 339
B	FS196 Mantsopa	110 130	118 038	121 499
C	DC19 Thabo Mofutsanyana District Municipality	135 615	142 224	142 833
Total: Thabo Mofutsanyana Municipalities		1 759 829	1 885 888	1 939 291
B	FS201 Moqhaka	279 982	302 252	317 548
B	FS203 Ngwathe	261 348	281 182	291 091
B	FS204 Metsimaholo	276 178	306 175	336 224
B	FS205 Mafube	128 231	137 811	142 071
C	DC20 Fezile Dabi District Municipality	173 824	181 780	191 177
Total: Fezile Dabi Municipalities		1 119 563	1 209 200	1 278 111
Total: Free State Municipalities		5 576 371	6 003 852	6 311 233

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGETIWEKE ETIKWENI HINKWARO**

Nomboro Ya Timasipala			Lembe Ximali ra Rixaka		
			Kholomo ya A	Kholomo ya B	
			2023/24	Swiringanyeto swo ya Emahlweni	
			R'000	2024/25	2025/26
			R'000	R'000	R'000
FREE STATE					
A	MAN	Mangaung	1 037 664	1 133 782	1 248 048
B	FS161	Letsemeng	84 906	90 748	93 708
B	FS162	Kopanong	110 594	117 509	120 502
B	FS163	Mohokare	93 733	100 631	103 432
C	DC16	Xhariep District Municipality	50 851	53 276	53 295
Ntsengo: Timasipala ta Xhariep			340 084	362 164	370 937
B	FS181	Masilonyana	158 510	170 293	174 531
B	FS182	Tokologo	75 080	79 765	80 735
B	FS183	Tswelopele	97 242	103 309	104 523
B	FS184	Matjhabeng	685 410	740 445	790 511
B	FS185	Nala	153 857	162 889	164 991
C	DC18	Lejweleputswa District Municipality	149 132	156 117	159 555
Ntsengo: Timasipala ta Lejweleputswa			1 319 231	1 412 818	1 474 846
B	FS191	Setsoto	251 487	268 701	275 755
B	FS192	Dihlabeng	230 471	250 625	267 130
B	FS193	Nketoana	130 625	140 638	145 690
B	FS194	Maluti-a-Phofung	801 631	858 923	877 045
B	FS195	Phumelela	99 870	106 739	109 339
B	FS196	Mantsopa	110 130	118 038	121 499
C	DC19	Thabo Mofutsanyana District Municipality	135 615	142 224	142 833
Ntsengo: Timasipala ta Thabo Mofutsanyana			1 759 829	1 885 888	1 939 291
B	FS201	Moqhaka	279 982	302 252	317 548
B	FS203	Ngwathe	261 348	281 182	291 091
B	FS204	Metsimaholo	276 178	306 175	336 224
B	FS205	Mafube	128 231	137 811	142 071
C	DC20	Fezile Dabi District Municipality	173 824	181 780	191 177
Ntsengo: Timasipala ta Fezile Dabi			1 119 563	1 209 200	1 278 111
Ntsengo: Timasipala ta Free State			5 576 371	6 003 852	6 311 233

SCHEDULE 3

**DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL
GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY**

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	5 155 680	5 710 007	6 358 440
A	JHB City of Johannesburg	7 053 154	7 840 183	8 762 586
A	TSH City of Tshwane	3 993 570	4 444 459	4 973 245
B	GT421 Emfuleni	1 066 025	1 159 213	1 258 882
B	GT422 Midvaal	160 539	178 728	199 902
B	GT423 Lesedi	203 275	226 542	249 016
C	DC42 Sedibeng District Municipality	303 338	317 353	333 214
Total: Sedibeng Municipalities		1 733 177	1 881 836	2 041 014
B	GT481 Mogale City	603 436	667 926	743 342
B	GT484 Merafong City	285 050	310 774	337 912
B	GT485 Rand West City	435 302	477 596	522 030
C	DC48 West Rand District Municipality	238 416	249 957	260 059
Total: West Rand Municipalities		1 562 204	1 706 253	1 863 343
Total: Gauteng Municipalities		19 497 785	21 582 738	23 998 628

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		Kholomo ya A	Kholomo ya B	
		2023/24	Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	5 155 680	5 710 007	6 358 440
A	JHB City of Johannesburg	7 053 154	7 840 183	8 762 586
A	TSH City of Tshwane	3 993 570	4 444 459	4 973 245
B	GT421 Emfuleni	1 066 025	1 159 213	1 258 882
B	GT422 Midvaal	160 539	178 728	199 902
B	GT423 Lesedi	203 275	226 542	249 016
C	DC42 Sedibeng District Municipality	303 338	317 353	333 214
Ntsengo: Timasipala ta Sedibeng		1 733 177	1 881 836	2 041 014
B	GT481 Mogale City	603 436	667 926	743 342
B	GT484 Merafong City	285 050	310 774	337 912
B	GT485 Rand West City	435 302	477 596	522 030
C	DC48 West Rand District Municipality	238 416	249 957	260 059
Ntsengo: Timasipala ta West Rand		1 562 204	1 706 253	1 863 343
Ntsengo: Timasipala ta Gauteng		19 497 785	21 582 738	23 998 628

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekweni	4 497 334	4 925 651	5 435 541
B	KZN212 uMdoni	173 612	185 933	182 144
B	KZN213 uMzumbane	162 954	171 586	163 356
B	KZN214 uMuziwabantu	117 131	124 183	120 110
B	KZN216 Ray Nkonyeni	285 237	310 114	316 827
C	DC21 Ugu District Municipality	630 083	673 836	714 434
Total: Ugu Municipalities		1 369 017	1 465 652	1 496 871
B	KZN221 uMshwathi	132 526	141 694	140 037
B	KZN222 uMngeni	98 874	109 799	118 747
B	KZN223 Mpofana	46 412	49 401	49 199
B	KZN224 iMpendle	48 008	50 515	48 772
B	KZN225 Msunduzi	767 222	836 664	910 446
B	KZN226 Mkhambathini	83 212	89 297	88 224
B	KZN227 Richmond	92 919	99 827	98 859
C	DC22 uMgungundlovu District Municipality	718 520	763 799	803 886
Total: uMgungundlovu Municipalities		1 987 693	2 140 996	2 258 170
B	KZN235 Okhahlamba	158 616	168 147	162 230
B	KZN237 iNkosi Langelibalele	233 273	249 652	244 048
B	KZN238 Alfred Duma	307 255	329 166	327 182
C	DC23 uThukela District Municipality	579 191	617 610	652 974
Total: uThukela Municipalities		1 278 335	1 364 575	1 386 434
B	KZN241 eNdumeni	66 528	73 095	76 729
B	KZN242 Nquthu	179 521	190 279	182 738
B	KZN244 uMsinga	220 590	235 401	229 116
B	KZN245 uMvoti	176 236	191 127	191 571
C	DC24 uMzinyathi District Municipality	489 713	525 960	559 939
Total: uMzinyathi Municipalities		1 132 588	1 215 862	1 240 093
B	KZN252 Newcastle	506 803	546 257	570 897
B	KZN253 eMadlangeni	38 069	40 179	38 934
B	KZN254 Dannhauser	114 793	121 202	115 915
C	DC25 Amajuba District Municipality	213 997	224 985	231 364
Total: Amajuba Municipalities		873 662	932 623	957 110

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGELETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		2023/24	Kholomo ya B	
			Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekweni	4 497 334	4 925 651	5 435 541
B	KZN212 uMdoni	173 612	185 933	182 144
B	KZN213 uMzumbhe	162 954	171 586	163 356
B	KZN214 uMuziwabantu	117 131	124 183	120 110
B	KZN216 Ray Nkonyeni	285 237	310 114	316 827
C	DC21 Ugu District Municipality	630 083	673 836	714 434
Ntsengo: Timasipala ta Ugu		1 369 017	1 465 652	1 496 871
B	KZN221 uMshwathi	132 526	141 694	140 037
B	KZN222 uMngeni	98 874	109 799	118 747
B	KZN223 Mpofana	46 412	49 401	49 199
B	KZN224 iMpendle	48 008	50 515	48 772
B	KZN225 Msunduzi	767 222	836 664	910 446
B	KZN226 Mkhambathini	83 212	89 297	88 224
B	KZN227 Richmond	92 919	99 827	98 859
C	DC22 uMgungundlovu District Municipality	718 520	763 799	803 886
Ntsengo: Timasipala ta uMgungundlovu		1 987 693	2 140 996	2 258 170
B	KZN235 Okhahlamba	158 616	168 147	162 230
B	KZN237 iNkosi Langelibalele	233 273	249 652	244 048
B	KZN238 Alfred Duma	307 255	329 166	327 182
C	DC23 uThukela District Municipality	579 191	617 610	652 974
Ntsengo: Timasipala ta uThukela		1 278 335	1 364 575	1 386 434
B	KZN241 eNdumeni	66 528	73 095	76 729
B	KZN242 Nquthu	179 521	190 279	182 738
B	KZN244 uMsinga	220 590	235 401	229 116
B	KZN245 uMvoti	176 236	191 127	191 571
C	DC24 uMzinyathi District Municipality	489 713	525 960	559 939
Ntsengo: Timasipala ta uMzinyathi		1 132 588	1 215 862	1 240 093
B	KZN252 Newcastle	506 803	546 257	570 897
B	KZN253 eMadlangeni	38 069	40 179	38 934
B	KZN254 Dannhauser	114 793	121 202	115 915
C	DC25 Amajuba District Municipality	213 997	224 985	231 364
Ntsengo: Timasipala ta Amajuba		873 662	932 623	957 110

SCHEDULE 3

**DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL
GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY**

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
B	KZN261 eDumbe	99 029	105 089	101 552
B	KZN262 uPhongolo	182 291	195 904	192 751
B	KZN263 AbaQulusi	203 715	220 323	220 996
B	KZN265 Nongoma	200 974	213 177	203 837
B	KZN266 Ulundi	207 486	219 854	209 531
C	DC26 Zululand District Municipality	631 671	675 921	717 234
Total: Zululand Municipalities		1 525 166	1 630 268	1 645 901
B	KZN271 uMhlabuyalingana	230 051	247 959	243 935
B	KZN272 Jozini	246 447	263 722	256 482
B	KZN275 Mtubatuba	232 846	252 059	247 981
B	KZN276 Big Five Hlabisa	147 469	158 424	154 865
C	DC27 uMkhanyakude District Municipality	584 008	630 628	675 049
Total: uMkhanyakude Municipalities		1 440 821	1 552 792	1 578 312
B	KZN281 uMfolozi	177 234	190 051	184 867
B	KZN282 uMhlathuze	520 860	570 056	611 900
B	KZN284 uMlalazi	241 259	257 118	248 922
B	KZN285 Mthonjaneni	98 426	103 524	98 314
B	KZN286 Nkandla	120 197	126 598	120 465
C	DC28 King Cetshwayo District Municipality	691 084	730 847	767 154
Total: King Cetshwayo Municipalities		1 849 060	1 978 194	2 031 622
B	KZN291 Mandeni	230 823	250 161	249 287
B	KZN292 KwaDukuza	259 016	290 813	317 750
B	KZN293 Ndwedwe	194 116	207 397	201 593
B	KZN294 Maphumulo	114 027	120 215	115 242
C	DC29 iLembe District Municipality	743 712	806 791	870 539
Total: iLembe Municipalities		1 541 694	1 675 377	1 754 411
B	KZN433 Greater Kokstad	81 030	87 157	88 551
B	KZN434 uBuhlebezwe	139 317	147 503	142 080
B	KZN435 uMzimkhulu	246 074	262 570	255 550
B	KZN436 Dr Nkosazana Dlamini Zuma	162 271	172 562	167 336
C	DC43 Harry Gwala District Municipality	463 631	494 128	521 455
Total: Harry Gwala Municipalities		1 092 323	1 163 920	1 174 972
Total: KwaZulu-Natal Municipalities		18 587 693	20 045 910	20 959 437

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		Kholomo ya A	Kholomo ya B	
		2023/24	Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
B	KZN261 eDumbe	99 029	105 089	101 552
B	KZN262 uPhongolo	182 291	195 904	192 751
B	KZN263 AbaQulusi	203 715	220 323	220 996
B	KZN265 Nongoma	200 974	213 177	203 837
B	KZN266 Ulundi	207 486	219 854	209 531
C	DC26 Zululand District Municipality	631 671	675 921	717 234
Ntsengo: Timasipala ta Zululand		1 525 166	1 630 268	1 645 901
B	KZN271 uMhlabayalingana	230 051	247 959	243 935
B	KZN272 Jozini	246 447	263 722	256 482
B	KZN275 Mtubatuba	232 846	252 059	247 981
B	KZN276 Big Five Hlabisa	147 469	158 424	154 865
C	DC27 uMkhanyakude District Municipality	584 008	630 628	675 049
Ntsengo: Timasipala ta uMkhanyakude		1 440 821	1 552 792	1 578 312
B	KZN281 uMfolozi	177 234	190 051	184 867
B	KZN282 uMhlathuze	520 860	570 056	611 900
B	KZN284 uMlalazi	241 259	257 118	248 922
B	KZN285 Mthonjaneni	98 426	103 524	98 314
B	KZN286 Nkandla	120 197	126 598	120 465
C	DC28 King Cetshwayo District Municipality	691 084	730 847	767 154
Ntsengo: Timasipala ta King Cetshwayo		1 849 060	1 978 194	2 031 622
B	KZN291 Mandeni	230 823	250 161	249 287
B	KZN292 KwaDukuza	259 016	290 813	317 750
B	KZN293 Ndwedwe	194 116	207 397	201 593
B	KZN294 Maphumulo	114 027	120 215	115 242
C	DC29 iLembe District Municipality	743 712	806 791	870 539
Ntsengo: Timasipala ta iLembe		1 541 694	1 675 377	1 754 411
B	KZN433 Greater Kokstad	81 030	87 157	88 551
B	KZN434 uBuhlebezwe	139 317	147 503	142 080
B	KZN435 uMzimkhulu	246 074	262 570	255 550
B	KZN436 Dr Nkosazana Dlamini Zuma	162 271	172 562	167 336
C	DC43 Harry Gwala District Municipality	463 631	494 128	521 455
Ntsengo: Timasipala ta Harry Gwala		1 092 323	1 163 920	1 174 972
Ntsengo: Timasipala ta KwaZulu-Natal		18 587 693	20 045 910	20 959 437

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	376 486	402 450	392 260
B	LIM332 Greater Letaba	365 992	391 651	382 699
B	LIM333 Greater Tzaneen	521 211	562 130	560 254
B	LIM334 Ba-Phalaborwa	205 239	221 744	220 455
B	LIM335 Maruleng	164 988	176 879	173 345
C	DC33 Mopani District Municipality	1 265 409	1 358 542	1 450 360
Total: Mopani Municipalities		2 899 325	3 113 396	3 179 373
B	LIM341 Musina	216 341	240 651	250 719
B	LIM343 Thulamela	589 600	633 401	625 935
B	LIM344 Makhado	481 943	518 716	515 228
B	LIM345 Collins Chabane	486 442	520 712	510 355
C	DC34 Vhembe District Municipality	1 385 786	1 494 353	1 602 413
Total: Vhembe Municipalities		3 160 112	3 407 833	3 504 650
B	LIM351 Blouberg	233 792	247 163	237 786
B	LIM353 Molemole	178 109	188 048	180 801
B	LIM354 Polokwane	1 318 621	1 441 144	1 542 151
B	LIM355 Lepele-Nkumpi	319 605	339 313	326 658
C	DC35 Capricorn District Municipality	777 252	820 329	855 085
Total: Capricorn Municipalities		2 827 379	3 035 997	3 142 481
B	LIM361 Thabazimbi	135 742	149 656	165 452
B	LIM362 Lephalale	226 374	251 551	273 787
B	LIM366 Bela-Bela	129 614	141 762	150 753
B	LIM367 Mogalakwena	574 110	612 651	620 639
B	LIM368 Modimolle-Mookgophong	144 925	155 139	161 806
C	DC36 Waterberg District Municipality	150 704	158 206	162 477
Total: Waterberg Municipalities		1 361 469	1 468 965	1 534 914
B	LIM471 Ephraim Mogale	191 533	205 165	200 731
B	LIM472 Elias Motsoaledi	358 519	384 758	375 492
B	LIM473 Makhuduthamaga	344 706	366 686	354 762
B	LIM476 Fetakgomo Tubatse	584 706	635 097	629 085
C	DC47 Sekhukhune District Municipality	1 072 869	1 155 825	1 237 157
Total: Sekhukhune Municipalities		2 552 333	2 747 531	2 797 227
Total: Limpopo Municipalities		12 800 618	13 773 722	14 158 645

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGELETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		2023/24	Kholomo ya B	
			Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	376 486	402 450	392 260
B	LIM332 Greater Letaba	365 992	391 651	382 699
B	LIM333 Greater Tzaneen	521 211	562 130	560 254
B	LIM334 Ba-Phalaborwa	205 239	221 744	220 455
B	LIM335 Maruleng	164 988	176 879	173 345
C	DC33 Mopani District Municipality	1 265 409	1 358 542	1 450 360
Ntsengo: Timasipala ta Mopani		2 899 325	3 113 396	3 179 373
B	LIM341 Musina	216 341	240 651	250 719
B	LIM343 Thulamela	589 600	633 401	625 935
B	LIM344 Makhado	481 943	518 716	515 228
B	LIM345 Collins Chabane	486 442	520 712	510 355
C	DC34 Vhembe District Municipality	1 385 786	1 494 353	1 602 413
Ntsengo: Timasipala ta Vhembe		3 160 112	3 407 833	3 504 650
B	LIM351 Blouberg	233 792	247 163	237 786
B	LIM353 Molemole	178 109	188 048	180 801
B	LIM354 Polokwane	1 318 621	1 441 144	1 542 151
B	LIM355 Lepele-Nkumpi	319 605	339 313	326 658
C	DC35 Capricorn District Municipality	777 252	820 329	855 085
Ntsengo: Timasipala ta Capricorn		2 827 379	3 035 997	3 142 481
B	LIM361 Thabazimbi	135 742	149 656	165 452
B	LIM362 Lephalale	226 374	251 551	273 787
B	LIM366 Bela-Bela	129 614	141 762	150 753
B	LIM367 Mogalakwena	574 110	612 651	620 639
B	LIM368 Modimolle-Mookgophong	144 925	155 139	161 806
C	DC36 Waterberg District Municipality	150 704	158 206	162 477
Ntsengo: Timasipala ta Waterberg		1 361 469	1 468 965	1 534 914
B	LIM471 Ephraim Mogale	191 533	205 165	200 731
B	LIM472 Elias Motsoaledi	358 519	384 758	375 492
B	LIM473 Makhuduthamaga	344 706	366 686	354 762
B	LIM476 Fetakgomo Tubatse	584 706	635 097	629 085
C	DC47 Sekhukhune District Municipality	1 072 869	1 155 825	1 237 157
Ntsengo: Timasipala ta Sekhukhune		2 552 333	2 747 531	2 797 227
Ntsengo: Timasipala ta Limpopo		12 800 618	13 773 722	14 158 645

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	418 105	449 022	457 036
B	MP302 Msukaligwa	252 878	278 435	302 431
B	MP303 Mkhondo	332 438	362 068	378 605
B	MP304 Dr Pixley ka Isaka Seme	157 696	168 780	172 483
B	MP305 Lekwa	167 773	182 939	196 751
B	MP306 Dipaleseng	100 018	108 393	112 723
B	MP307 Govan Mbeki	426 701	473 238	528 732
C	DC30 Gert Sibande District Municipality	327 436	342 401	361 243
Total: Gert Sibande Municipalities		2 183 045	2 365 276	2 510 004
B	MP311 Victor Khanye	140 606	154 637	166 004
B	MP312 Emalahleni	558 930	625 250	704 612
B	MP313 Steve Tshwete	326 198	369 202	420 966
B	MP314 Emakhazeni	87 426	94 724	99 502
B	MP315 Thembisile Hani	557 502	601 992	618 524
B	MP316 Dr JS Moroka	491 709	522 895	522 187
C	DC31 Nkangala District Municipality	401 237	419 922	442 333
Total: Nkangala Municipalities		2 563 608	2 788 622	2 974 128
B	MP321 Thaba Chweu	207 969	228 612	246 813
B	MP324 Nkomazi	788 535	852 286	878 619
B	MP325 Bushbuckridge	1 054 098	1 129 063	1 148 411
B	MP326 City of Mbombela	1 049 002	1 149 857	1 238 441
C	DC32 Ehlanzeni District Municipality	295 254	310 021	317 917
Total: Ehlanzeni Municipalities		3 394 858	3 669 839	3 830 201
Total: Mpumalanga Municipalities		8 141 511	8 823 737	9 314 333

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGELETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		2023/24	Kholomo ya B	
			Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	418 105	449 022	457 036
B	MP302 Msukaligwa	252 878	278 435	302 431
B	MP303 Mkhondo	332 438	362 068	378 605
B	MP304 Dr Pixley ka Isaka Seme	157 696	168 780	172 483
B	MP305 Lekwa	167 773	182 939	196 751
B	MP306 Dipaleseng	100 018	108 393	112 723
B	MP307 Govan Mbeki	426 701	473 238	528 732
C	DC30 Gert Sibande District Municipality	327 436	342 401	361 243
Ntsengo: Timasipala ta Gert Sibande		2 183 045	2 365 276	2 510 004
B	MP311 Victor Khanye	140 606	154 637	166 004
B	MP312 Emalahleni	558 930	625 250	704 612
B	MP313 Steve Tshwete	326 198	369 202	420 966
B	MP314 Emakhazeni	87 426	94 724	99 502
B	MP315 Thembisile Hani	557 502	601 992	618 524
B	MP316 Dr JS Moroka	491 709	522 895	522 187
C	DC31 Nkangala District Municipality	401 237	419 922	442 333
Ntsengo: Timasipala ta Nkangala		2 563 608	2 788 622	2 974 128
B	MP321 Thaba Chweu	207 969	228 612	246 813
B	MP324 Nkomazi	788 535	852 286	878 619
B	MP325 Bushbuckridge	1 054 098	1 129 063	1 148 411
B	MP326 City of Mbombela	1 049 002	1 149 857	1 238 441
C	DC32 Ehlanzeni District Municipality	295 254	310 021	317 917
Ntsengo: Timasipala ta Ehlanzeni		3 394 858	3 669 839	3 830 201
Ntsengo: Timasipala ta Mpumalanga		8 141 511	8 823 737	9 314 333

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
NORTHERN CAPE				
B	NC061 Richtersveld	25 229	27 136	28 041
B	NC062 Nama Khoi	63 411	68 170	71 952
B	NC064 Kamiesberg	32 313	34 111	33 738
B	NC065 Hantam	33 888	36 197	37 838
B	NC066 Karoo Hoogland	32 820	35 310	36 547
B	NC067 Khâi-Ma	27 500	29 408	30 058
C	DC6 Namakwa District Municipality	57 516	60 219	62 348
Total: Namakwa Municipalities		272 677	290 551	300 522
B	NC071 Ubuntu	49 595	53 070	53 928
B	NC072 Umsobomvu	69 563	75 143	77 580
B	NC073 Emthanjeni	59 609	64 026	66 773
B	NC074 Kareeberg	35 728	38 147	38 338
B	NC075 Renosterberg	34 139	36 394	36 648
B	NC076 Thembelihle	36 145	38 436	38 709
B	NC077 Siyathemba	45 538	48 896	50 278
B	NC078 Siyancuma	62 417	65 988	66 821
C	DC7 Pixley Ka Seme District Municipality	61 791	64 783	65 021
Total: Pixley Ka Seme Municipalities		454 525	484 883	494 096
B	NC082 !Kai !Garib	119 217	130 165	140 330
B	NC084 !Kheis	35 007	36 885	36 679
B	NC085 Tsantsabane	55 306	60 465	64 883
B	NC086 Kgatelopele	33 241	36 092	38 111
B	NC087 Dawid Kruiper	116 595	126 630	136 705
C	DC8 Z.F. Mgcawu District Municipality	81 190	85 107	87 356
Total: Z.F. Mgcawu Municipalities		440 556	475 344	504 064
B	NC091 Sol Plaatjie	263 135	286 304	311 723
B	NC092 Dikgatlong	116 361	124 908	127 448
B	NC093 Magareng	61 591	65 287	65 176
B	NC094 Phokwane	134 246	142 566	143 831
C	DC9 Frances Baard District Municipality	136 271	142 466	149 239
Total: Frances Baard Municipalities		711 604	761 531	797 417
B	NC451 Joe Morolong	180 561	190 948	188 273
B	NC452 Ga-Segonyana	230 911	252 221	261 829
B	NC453 Gamagara	61 684	70 300	80 646
C	DC45 John Taolo Gaetsewe District Municipality	106 128	111 312	114 847
Total: John Taolo Gaetsewe Municipalities		579 284	624 781	645 595

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGETIWEKE ETIKWENI HINKWARO**

Nomboro		Ya Timasipala		Lembe Ximali ra Rixaka			
				Kholomo ya A		Kholomo ya B	
				2023/24	Swiringanyeto swo ya Emahlweni		
2024/25	2025/26						
		R'000	R'000	R'000			
NORTHERN CAPE							
B	NC061	Richtersveld	25 229	27 136	28 041		
B	NC062	Nama Khoi	63 411	68 170	71 952		
B	NC064	Kamiesberg	32 313	34 111	33 738		
B	NC065	Hantam	33 888	36 197	37 838		
B	NC066	Karoo Hoogland	32 820	35 310	36 547		
B	NC067	Khâi-Ma	27 500	29 408	30 058		
C	DC6	Namakwa District Municipality	57 516	60 219	62 348		
Ntsengo: Timasipala ta Namakwa			272 677	290 551	300 522		
B	NC071	Ubuntu	49 595	53 070	53 928		
B	NC072	Umsobomvu	69 563	75 143	77 580		
B	NC073	Emthanjeni	59 609	64 026	66 773		
B	NC074	Kareeberg	35 728	38 147	38 338		
B	NC075	Renosterberg	34 139	36 394	36 648		
B	NC076	Thembelihle	36 145	38 436	38 709		
B	NC077	Siyathemba	45 538	48 896	50 278		
B	NC078	Siyancuma	62 417	65 988	66 821		
C	DC7	Pixley Ka Seme District Municipality	61 791	64 783	65 021		
Ntsengo: Timasipala ta Pixley Ka Seme			454 525	484 883	494 096		
B	NC082	!Kai !Garib	119 217	130 165	140 330		
B	NC084	!Kheis	35 007	36 885	36 679		
B	NC085	Tsantsabane	55 306	60 465	64 883		
B	NC086	Kgatelopele	33 241	36 092	38 111		
B	NC087	Dawid Kruiper	116 595	126 630	136 705		
C	DC8	Z.F. Mgcawu District Municipality	81 190	85 107	87 356		
Ntsengo: Timasipala ta Z.F. Mgcawu			440 556	475 344	504 064		
B	NC091	Sol Plaatjie	263 135	286 304	311 723		
B	NC092	Dikgatlong	116 361	124 908	127 448		
B	NC093	Magareng	61 591	65 287	65 176		
B	NC094	Phokwane	134 246	142 566	143 831		
C	DC9	Frances Baard District Municipality	136 271	142 466	149 239		
Ntsengo: Timasipala ta Frances Baard			711 604	761 531	797 417		
B	NC451	Joe Morolong	180 561	190 948	188 273		
B	NC452	Ga-Segonyana	230 911	252 221	261 829		
B	NC453	Gamagara	61 684	70 300	80 646		
C	DC45	John Taolo Gaetsewe District Municipality	106 128	111 312	114 847		
Ntsengo: Timasipala ta John Taolo Gaetsewe			579 284	624 781	645 595		
Ntsengo: Timasipala ta Northern Cape			2 458 646	2 637 090	2 741 694		

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	443 171	471 840	472 917
B	NW372 Madibeng	1 052 334	1 166 196	1 266 941
B	NW373 Rustenburg	1 072 059	1 205 945	1 366 617
B	NW374 Kgetlengrivier	129 725	142 123	151 348
B	NW375 Moses Kotane	566 087	604 662	610 870
C	DC37 Bojanala Platinum District Municipality	396 790	417 685	434 109
Total: Bojanala Platinum Municipalities		3 660 166	4 008 451	4 302 802
B	NW381 Ratlou	160 330	170 387	165 665
B	NW382 Tswaing	151 406	162 528	161 876
B	NW383 Mafikeng	357 840	388 410	393 144
B	NW384 Ditsobotla	174 108	188 974	193 551
B	NW385 Ramotshere Moiloa	231 416	248 650	244 932
C	DC38 Ngaka Modiri Molema District Municipality	1 051 811	1 126 545	1 200 590
Total: Ngaka Modiri Molema Municipalities		2 126 911	2 285 494	2 359 758
B	NW392 Naledi	68 455	73 872	75 461
B	NW393 Mamusa	71 798	77 059	76 685
B	NW394 Greater Taung	244 271	258 074	247 551
B	NW396 Lekwa-Teemane	65 147	70 222	70 954
B	NW397 Kagisano-Molopo	153 047	161 829	155 746
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	479 123	509 243	535 483
Total: Dr Ruth Segomotsi Mompati Municipalities		1 081 841	1 150 299	1 161 880
B	NW403 City of Matlosana	599 104	651 377	703 647
B	NW404 Maquassi Hills	171 953	184 764	190 431
B	NW405 JB Marks	383 920	424 545	468 064
C	DC40 Dr Kenneth Kaunda District Municipality	213 548	223 531	233 443
Total: Dr Kenneth Kaunda Municipalities		1 368 525	1 484 217	1 595 585
Total: North West Municipalities		8 237 443	8 928 461	9 420 025

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		Kholomo ya A	Kholomo ya B	
		2023/24	Swiringanyeto swo ya Emahlweni	
		2024/25	2025/26	
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	443 171	471 840	472 917
B	NW372 Madibeng	1 052 334	1 166 196	1 266 941
B	NW373 Rustenburg	1 072 059	1 205 945	1 366 617
B	NW374 Kgetlengrivier	129 725	142 123	151 348
B	NW375 Moses Kotane	566 087	604 662	610 870
C	DC37 Bojanala Platinum District Municipality	396 790	417 685	434 109
Ntsengo: Timasipala ta Bojanala Platinum		3 660 166	4 008 451	4 302 802
B	NW381 Ratlou	160 330	170 387	165 665
B	NW382 Tswaing	151 406	162 528	161 876
B	NW383 Mafikeng	357 840	388 410	393 144
B	NW384 Ditsobotla	174 108	188 974	193 551
B	NW385 Ramotshere Moiloa	231 416	248 650	244 932
C	DC38 Ngaka Modiri Molema District Municipality	1 051 811	1 126 545	1 200 590
Ntsengo: Timasipala ta Ngaka Modiri Molema		2 126 911	2 285 494	2 359 758
B	NW392 Naledi	68 455	73 872	75 461
B	NW393 Mamusa	71 798	77 059	76 685
B	NW394 Greater Taung	244 271	258 074	247 551
B	NW396 Lekwa-Teemane	65 147	70 222	70 954
B	NW397 Kagisano-Molopo	153 047	161 829	155 746
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	479 123	509 243	535 483
Ntsengo: Timasipala ta Dr Ruth Segomotsi Mompati		1 081 841	1 150 299	1 161 880
B	NW403 City of Matlosana	599 104	651 377	703 647
B	NW404 Maquassi Hills	171 953	184 764	190 431
B	NW405 JB Marks	383 920	424 545	468 064
C	DC40 Dr Kenneth Kaunda District Municipality	213 548	223 531	233 443
Ntsengo: Timasipala ta Dr Kenneth Kaunda		1 368 525	1 484 217	1 595 585
Ntsengo: Timasipala ta North West		8 237 443	8 928 461	9 420 025

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY

Number	Municipality	National Financial Year		
		Column A	Column B	
		2023/24	Forward Estimates	
		2024/25	2025/26	
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	4 066 769	4 475 653	4 953 531
B	WC011 Matzikama	76 264	82 658	89 585
B	WC012 Cederberg	67 058	72 683	77 823
B	WC013 Bergrivier	63 544	69 714	76 841
B	WC014 Saldanha Bay	129 270	143 148	159 029
B	WC015 Swartland	143 235	160 825	181 597
C	DC1 West Coast District Municipality	107 029	112 198	116 376
Total: West Coast Municipalities		586 400	641 226	701 251
B	WC022 Witzenberg	135 729	149 824	166 319
B	WC023 Drakenstein	215 718	236 911	261 660
B	WC024 Stellenbosch	200 841	222 190	247 200
B	WC025 Breede Valley	162 453	176 655	193 187
B	WC026 Langeberg	106 265	115 046	124 501
C	DC2 Cape Winelands District Municipality	258 729	270 375	286 213
Total: Cape Winelands Municipalities		1 079 735	1 171 001	1 279 080
B	WC031 Theewaterskloof	131 583	142 889	154 106
B	WC032 Overstrand	157 935	174 790	191 658
B	WC033 Cape Agulhas	40 380	43 729	47 082
B	WC034 Swellendam	43 487	47 332	51 286
C	DC3 Overberg District Municipality	84 437	88 501	90 551
Total: Overberg Municipalities		457 822	497 241	534 683
B	WC041 Kannaland	35 348	37 401	38 253
B	WC042 Hessequa	59 164	64 016	69 140
B	WC043 Mossel Bay	130 634	142 630	154 547
B	WC044 George	214 691	235 747	260 334
B	WC045 Oudtshoorn	96 434	103 643	109 214
B	WC047 Bitou	144 726	161 667	175 490
B	WC048 Knysna	122 358	134 028	144 402
C	DC4 Garden Route District Municipality	178 333	186 631	195 195
Total: Garden Route Municipalities		981 688	1 065 763	1 146 575
B	WC051 Laingsburg	21 520	22 980	23 396
B	WC052 Prince Albert	28 653	30 861	31 888
B	WC053 Beaufort West	83 574	89 998	93 991
C	DC5 Central Karoo District Municipality	37 712	39 519	39 214
Total: Central Karoo Municipalities		171 459	183 358	188 489
Total: Western Cape Municipalities		7 343 873	8 034 242	8 803 609
Unallocated		1 357 517	584 001	-
National Total		96 546 258	103 772 035	109 368 064

XEDULU YA 3

**KU PIMIWA KA NKAVELO WO RINGANA WA MASIPALA WUN'WANA NA WUN'WANA WA
NKAVELO WA XIYENGE XA MFUMO WA MUGANGA WA MALI YA TIKO LEYI
HLENGELETIWEKE ETIKWENI HINKWARO**

Nomboro	Ya Timasipala	Lembe Ximali ra Rixaka		
		2023/24	Kholomo ya B	
			Swiringanyeto swo ya Emahlweni	
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	4 066 769	4 475 653	4 953 531
B	WC011 Matzikama	76 264	82 658	89 585
B	WC012 Cederberg	67 058	72 683	77 823
B	WC013 Bergrivier	63 544	69 714	76 841
B	WC014 Saldanha Bay	129 270	143 148	159 029
B	WC015 Swartland	143 235	160 825	181 597
C	DC1 West Coast District Municipality	107 029	112 198	116 376
Ntsengo: Timasipala ta West Coast		586 400	641 226	701 251
B	WC022 Witzenberg	135 729	149 824	166 319
B	WC023 Drakenstein	215 718	236 911	261 660
B	WC024 Stellenbosch	200 841	222 190	247 200
B	WC025 Breede Valley	162 453	176 655	193 187
B	WC026 Langeberg	106 265	115 046	124 501
C	DC2 Cape Winelands District Municipality	258 729	270 375	286 213
Ntsengo: Timasipala ta Cape Winelands		1 079 735	1 171 001	1 279 080
B	WC031 Theewaterskloof	131 583	142 889	154 106
B	WC032 Overstrand	157 935	174 790	191 658
B	WC033 Cape Agulhas	40 380	43 729	47 082
B	WC034 Swellendam	43 487	47 332	51 286
C	DC3 Overberg District Municipality	84 437	88 501	90 551
Ntsengo: Timasipala ta Overberg		457 822	497 241	534 683
B	WC041 Kannaland	35 348	37 401	38 253
B	WC042 Hessequa	59 164	64 016	69 140
B	WC043 Mossel Bay	130 634	142 630	154 547
B	WC044 George	214 691	235 747	260 334
B	WC045 Oudtshoorn	96 434	103 643	109 214
B	WC047 Bitou	144 726	161 667	175 490
B	WC048 Knysna	122 358	134 028	144 402
C	DC4 Garden Route District Municipality	178 333	186 631	195 195
Ntsengo: Timasipala ta Garden Route		981 688	1 065 763	1 146 575
B	WC051 Laingsburg	21 520	22 980	23 396
B	WC052 Prince Albert	28 653	30 861	31 888
B	WC053 Beaufort West	83 574	89 998	93 991
C	DC5 Central Karoo District Municipality	37 712	39 519	39 214
Ntsengo: Timasipala ta Central Karoo		171 459	183 358	188 489
Ntsengo: Timasipala ta Western Cape		7 343 873	8 034 242	8 803 609
Leyi yi nga aviwangiki		1 357 517	584 001	-
Ntsengo wa Rixaka		96 546 258	103 772 035	109 368 064

SCHEDULE 4, PART A

ALLOCATIONS TO PROVINCES TO SUPPLEMENT THE FUNDING OF PROGRAMMES OR FUNCTIONS FUNDED FROM PROVINCIAL BUDGETS

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2023/24		Forward Estimates	
					R'000	2025/26	R'000	R'000
Basic Education (Vote 16)	Education Infrastructure Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to address achievement of the targets set out in the minimum norms and standards for school infrastructure; to address damages to infrastructure; to enhance capacity to deliver infrastructure in education.	General conditional allocation to provinces	Eastern Cape	1 829 305	1 862 239	1 782 388	1 862 239
				Free State	999 268	929 585	929 585	971 230
				Gauteng	2 256 620	2 229 207	2 301 541	2 301 541
				KwaZulu-Natal	2 934 750	2 330 249	2 330 249	2 434 643
				Limpopo	1 371 984	1 433 659	1 497 887	1 497 887
				Mpumalanga	1 184 469	1 237 714	1 237 714	1 293 164
				Northern Cape	717 249	634 887	634 887	663 330
				North West	1 288 722	1 232 051	1 232 051	1 287 247
				Western Cape	1 290 062	1 233 451	1 233 451	1 288 710
				Unallocated	-	801 665	801 665	837 580
TOTAL	13 872 429	13 844 856	14 437 571					
Health (Vote 18)	National Tertiary Services Grant	Ensure the provision of tertiary health services in South Africa; to compensate tertiary facilities for the additional costs associated with the provision of these services.	General conditional allocation to provinces	Eastern Cape	1 127 765	1 147 745	1 147 745	1 199 164
				Free State	1 199 170	1 253 024	1 309 159	1 309 159
				Gauteng	4 988 103	5 212 116	5 445 619	5 445 619
				KwaZulu-Natal	2 000 300	2 090 132	2 183 770	2 183 770
				Limpopo	470 401	473 305	494 509	494 509
				Mpumalanga	151 943	145 341	151 852	151 852
				Northern Cape	408 681	427 035	446 166	446 166
				North West	345 576	347 407	362 971	362 971
				Western Cape	3 332 007	3 481 646	3 637 624	3 637 624
				Unallocated	-	76 003	76 003	79 408
TOTAL	14 023 946	14 653 754	15 310 242					
Transport (Vote 40)	(a) Provincial Roads Maintenance Grant	To supplement provincial investments for road infrastructure maintenance (routine, periodic and special maintenance); to ensure that all roads are classified as per the Road Infrastructure Strategic Framework for South Africa and the technical recommendations for highways, and the Road Classification and Access Management guidelines; to implement and maintain road asset management systems; to supplement provincial projects for the repair of roads and bridges damaged by unforeseen incidents including natural disasters; to improve road safety with a special focus on pedestrian safety in rural areas.	General conditional allocation to provinces	Eastern Cape	2 092 611	1 576 947	1 647 594	1 647 594
				Free State	1 813 109	1 475 457	1 541 558	1 541 558
				Gauteng	1 092 661	750 123	783 730	783 730
				KwaZulu-Natal	3 394 685	2 460 472	2 460 472	2 570 701
				Limpopo	1 782 057	1 323 498	1 382 791	1 382 791
				Mpumalanga	1 452 872	999 250	1 044 016	1 044 016
				Northern Cape	1 387 576	1 174 694	1 227 320	1 227 320
				North West	1 426 044	1 055 628	1 102 920	1 102 920
				Western Cape	1 425 471	1 059 248	1 106 702	1 106 702
				Unallocated	-	5 241 845	6 568 700	6 568 700
TOTAL	15 867 086	17 117 162	18 976 032					
(b) Public Transport Operations Grant	To provide supplementary funding towards public transport services provided by provincial departments of transport.	Nationally assigned function to provinces	Eastern Cape	295 048	308 298	322 110	322 110	
			Free State	326 199	340 849	356 119	356 119	
			Gauteng	2 850 898	2 978 930	3 112 386	3 112 386	
			KwaZulu-Natal	1 367 009	1 428 401	1 492 393	1 492 393	
			Limpopo	440 951	460 754	481 396	481 396	
			Mpumalanga	742 468	775 812	810 568	810 568	
			Northern Cape	66 383	69 364	72 472	72 472	
			North West	136 459	142 587	148 975	148 975	
			Western Cape	1 177 519	1 230 401	1 285 523	1 285 523	
			TOTAL	7 402 934	7 735 396	8 081 942		

XEDULU YA 4, XIPHEMU XA A
MAAVELO EKA SWIFUNDZANKULU KU ENGETELELA KU HAKELELA MINONGONOKO KUMBE MITIRHO LEYI HAKELERIWAKA KU SUKA EKA MIPIMANYETO YA XIFUNDZANKULU

Vhofi	Vito ra Avelo	Xikongomelo	Mutswaka wa avelo	Xifundzankulu	Kholumu ya A		Kholumu ya B	
					2023/24	R'000	2024/25	R'000
Dyondzo ya Masungulo (Vhofi ya 16)	Nyiko ya Switirhiswa swa Dyondzo	Ku pfima ku hafisisa ku aka, ku hlaysisa, ku antswisa na ku pfuxeta switirhiswa leswinthswa na leswi nga kona eka dyondzo; ku antswisa vuswikoti byo nyika switirhiswa eka dyondzo ku katsa na ndawu yo tsama ya swifundzansongo na tisekhethe; ku lulamisa ku fikelela eka swikongomelo leswi swi vekweke swa maendlelo na mipimo eka switirhiswa swa swikolo, ku lulamisa switirhiswa leswi swi ontlakeke; ku engetela vuswikoti bya ku nyika switirhiswa eka dyondzo.	Avelo ra swin'wana na swin'wana leswi nga na swipimelo eka swifundzankulu	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Leyi yi nga aviwangiki	1 829 305 999 268 2 256 620 2 934 750 1 371 984 1 184 469 717 249 1 288 722 1 290 062 -	1 782 388 929 585 2 229 207 2 330 249 1 433 659 1 237 714 634 887 1 232 051 1 233 451 801 665	1 862 239 971 230 2 301 541 2 434 643 1 497 887 1 293 164 663 330 1 287 247 1 288 710 837 580	13 872 429 13 844 856 14 437 571
Rihanyu (Vhofi ya 18)	Nyiko ya Tiko ya Rihanyu ra Xiyimo xa le Henhla	Ku tisisa ku lulamisa vukorhokeri bya rihanyu bya xiyimo xa le henhla eAfrica-Dzonga; ku rilisa tindhawu ta vukorhokeri bya rihanyu na ku nyika vukorhokeri lebyi.	Avelo ra swin'wana na swin'wana leswi nga na swipimelo eka swifundzankulu	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Leyi yi nga aviwangiki	1 127 765 1 199 170 4 988 103 2 000 300 470 401 151 943 408 681 345 576 3 332 007 -	1 147 745 1 253 024 5 212 116 2 090 132 473 305 145 341 427 035 347 407 3 481 646 76 003	1 199 164 1 309 159 5 445 619 2 183 770 494 509 151 852 446 166 362 971 3 637 624 79 408	14 023 946 14 653 754 15 310 242
Vuteketi (Vhofi ya 40)	(a) Nyiko yo Hlayisa Magondzo ya Xifundzankulu (b) Nyiko ya Mairihelo ya Vuteketi bya Vanhu	Ku tatisa vuteketi bya xifundzankulu byo sivela, ku hlaysisa ka mtolovelo na ka xihada na ku pfuxeta magondzo ya tnetiweke ta magondzo ya xifundzankulu; ku tisisa leswaku magondzo hinkwawo ya vekwa hi mlawa ku ya hi Qhinga ra Rimba ra Switirhiswa swa Magondzo ra Afrika- Dzonga na ku Tiawahatwa ka Magondzo na switelo swo Fikelela; ku tirhisa na ku hlaysisa tisiseme ta vulawuri bya nhundzu ya magondzo; ku engetela tihujokeke to lulamisa magondzo na mabuloho lawa ya onhiweke hi makhombo lawa ya vuriweke ku ya ri ntambuluko; ku antswisa xiyimo xa netiweke ya magondzo lawa ya tirhelaka switirhiswa leswi tisaaka gezi; ku aka mabuloho yo fikelela ya valambi hi mlenge va tindhawu ta le makaya.	Avelo ra swin'wana na swin'wana leswi nga na swipimelo eka swifundzankulu Ntirho lowu wu nyikiweke hi mlamo wa le xikarhi eka swifundzankulu	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Leyi yi nga aviwangiki	2 092 611 1 813 109 1 092 661 3 394 685 1 782 057 1 452 872 1 387 576 1 426 044 1 425 471 -	1 576 947 1 475 457 750 123 2 460 472 1 323 498 999 250 1 174 694 1 055 628 1 059 248 5 241 845	1 647 594 1 541 558 783 730 2 570 701 1 382 791 1 044 016 1 227 320 1 102 920 1 106 702 6 568 700	15 867 086 17 117 162 18 976 032
				NTSENGO	15 867 086	17 117 162	18 976 032	8 081 942

SCHEDULE 4, PART B
ALLOCATIONS TO MUNICIPALITIES TO SUPPLEMENT THE FUNDING OF FUNCTIONS FUNDED FROM MUNICIPAL BUDGETS

Vote	Name of allocation	Purpose	City	Column A		Column B	
				2023/24	2024/25	Forward Estimates	2025/26
Human Settlements (Vote 33)	Urban Settlements Development Grant	To supplement the capital revenues of metropolitan municipalities in order to implement infrastructure projects that promote equitable, integrated, productive, inclusive and sustainable urban development.	Buffalo City	R'000	R'000	R'000	R'000
			City of Cape Town	518 034	541 299	565 549	565 549
			City of Ekurhuleni	1 008 100	1 053 373	1 100 564	1 100 564
			City of Johannesburg	1 338 713	1 398 834	1 461 502	1 461 502
			City of Tshwane	1 642 596	1 968 074	2 335 944	2 335 944
			eThekweni	1 090 129	1 139 086	1 190 117	1 190 117
			Mangaung	1 423 408	1 513 380	1 457 893	1 457 893
			Nelson Mandela Bay	513 434	536 492	560 527	560 527
				614 902	642 517	671 302	671 302
				8 149 316	8 793 055	9 343 398	9 343 398

XEDULU YA 4, XIPHEMU XA B

MAAVELO EKA TIMASIPALA KU ENGETELELA KU HAKELELA MINONGONOKO KUMBE MITIRHO LEVI HAKELELIWAKA KU SUKA EKA

Vhodi	Vito ra Avelo	Xikongomelo	Doroba	Kholumu ya A		Kholumu ya B			
				2023/24	2024/25	Swiringanyeto swo ya Emahlweni	2025/26		
Vutshamiso bya Vanhu (Vhodi ya 33)	Nyiko ya Nhluvukiso wa Vutshamiso bya le Emadorobeni	Ku engetelela timali ta timaspala ta le madorobeni ku endlela ku kota ku humelerisa tiphurojeke ta swithiswa leti ti hlhololelaka ndzingano, ku hlangua, ku tumbuluxa, ku katsa hikwato na nhluvukiso wa madoroba lowu wu yaka emahlweni.	Buffalo City City of Cape Town City of Ekurhuleni City of Johannesburg City of Tshwane eThekweni Mangaung Nelson Mandela Bay	R'000 518 034 1 008 100 1 338 713 1 642 596 1 090 129 1 423 408 513 434 614 902	R'000 541 299 1 053 373 1 398 834 1 968 074 1 139 086 1 513 380 536 492 642 517	R'000 565 549 1 100 564 1 461 502 2 335 944 1 190 117 1 457 893 560 527 671 302	8 149 316	8 793 055	9 343 398
			NTSENGO						

SCHEDULE 5, PART A

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2023/24	R'000	Forward Estimates 2024/25	R'000
Agriculture, Land Reform and Rural Development (Vote 29)	(a) Comprehensive Agricultural Support Programme Grant	To provide effective and coordinated agricultural support services through collaborations with industry transformation initiatives where possible; to promote and facilitate agricultural development by targeting beneficiaries of land reform and other black producers who have acquired land through private means and are engaged in value-adding enterprises domestically, or involved in export, to revitalise agricultural colleges into centres of excellence.	Conditional allocation	Eastern Cape	255 336	266 803	278 756	
				Free State	193 483	202 174	211 231	
				Gauteng	103 014	107 641	112 463	
				KwaZulu-Natal	230 574	318 552	300 752	
				Limpopo	241 700	252 555	263 869	
				Mpumalanga	167 730	175 262	183 114	
				Northern Cape	124 811	130 415	136 258	
				North West	188 148	196 597	205 404	
				Western Cape	121 653	127 116	132 811	
				TOTAL	1 626 449	1 777 115	1 824 658	
	(b) Ilima Letsema Projects Grant	To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production within strategically identified grain, livestock, horticulture and aquaculture production areas.	Conditional allocation	Eastern Cape	77 483	80 963	84 590	
Free State				74 402	77 743	81 226		
Gauteng				37 885	39 587	41 361		
				KwaZulu-Natal	76 685	80 130	83 720	
				Limpopo	76 592	80 031	83 616	
				Mpumalanga	71 678	74 897	78 252	
				Northern Cape	71 675	74 893	78 248	
				North West	74 099	77 427	80 896	
				Western Cape	59 979	62 672	65 480	
				TOTAL	620 478	648 343	677 389	
	(c) LandCare Programme Grant: Poverty Relief and Infrastructure Development	To promote sustainable use and management of natural resources by engaging in community based initiatives that support the pillars of sustainability (social, economic and environmental), leading to greater productivity, food security, job creation and better well-being for all.	Conditional allocation	Eastern Cape	12 935	13 470	14 073	
Free State				8 616	9 333	9 751		
Gauteng				5 360	5 501	5 748		
				KwaZulu-Natal	13 310	14 127	14 760	
				Limpopo	13 480	13 674	14 287	
				Mpumalanga	9 830	9 898	10 341	
				Northern Cape	8 016	8 207	8 575	
				North West	9 101	9 449	9 872	
				Western Cape	5 680	6 546	6 839	
				TOTAL	86 328	90 205	94 246	

XEDULU YA 5, XIPHEMU XA A
 MAAVELO YA SWIKONGOMELO SWO HLAWULEKA EKA SWIFUNDZANKULU

Vhotti	Vito ra Avele	Xikongomelo	Muxaka wa avele	Xifundzankulu	Kholumu ya A		Kholumu ya B	
					2023/24	R'000	2024/25	R'000
Vurimi, ku Vuyiserwa ka Misava na Nhlavukiso wa Miganga (Vhotti ya 29)	(a) Nyiko ya Nongonoko wo Twisiseka wa Nseketelo wa Vurimi	Ku nyika mitirho yo twisiseka ya nseketelo wa Vurimi hi ku thlanganisa na mavonelo, lava ya tsaka ku cinca emirhweni, lha swi nga kotekaka; ku tlakusa na ku vevukisa nhlavukiso wa vurimi hi ku kongomisa eka vuyiserwa va ku vuyiserwa ka misava nava tumbuluxi van'wana va vatima lha va nga kuma misava hndlela leyi yi nga kaisiki nseketelo wa mifumo nakona vati eka xyimo lexi xi ndlandlamuxaka pfuneto kwala etikweni, kumbe swikatsa na ku yisa ematikweni ya le handle, ku ptxwa tikholeji ta swa vurimi kuya eka tsethara leti ti nga ta xyimo xa le henhla.	Avele leti nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000 255 336 193 483 103 014 230 574 241 700 167 730 124 811 188 148 121 653	R'000 266 803 202 174 107 641 318 552 252 555 175 262 130 415 196 597 127 116	R'000 278 756 211 231 112 463 300 752 263 869 183 114 136 258 205 404 132 811	R'000 1 824 658
	(b) Nyiko ya Tiphurojeki ta Ilima/Letsema	Ku pfuna vakindhawu va vurimi lha nga sifelelekangiki va Afrika-Dzonga ku fikelela ku engeteleleka eka swikumwa swa vurimi na ku veksa eka swirrhiswa leswi tsika swikumwa swa vurimi eka mbevu leyi yi lemukweke hi vukheta, switwwo, vurimi na tindhawu leti ti kuweke ta swikumwa.	Avele leti nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000 77 483 74 402 37 885 76 685 76 592 71 678 71 675 74 099 59 979	R'000 80 963 77 743 39 587 80 130 80 031 78 252 74 893 77 427 62 672	R'000 84 590 81 226 41 361 83 720 83 616 88 252 78 248 80 896 65 480	R'000 677 389
(c) Nyiko ya Nongonoko wa Nhlaviso wa Misava. Ku Herisa Vusweti na Nhlavukiso	Ku tlakusa ku tirhiswa ka kahle na vulawuri bya swirrhiswa swa ntumbuloko hi ku tinghensa eka mashatshala lava, ya setelaka tiphuphi ta ku yiseka emahlweni (vanhu, ikhonomi na mhangu) leswi yiseka eka ku va na swikumwa swo tala, nsifelelo wa swakudya, ku tumbuluxwa ka mitirho na ku hanya kahle ka hinkwavo.	Avele leti nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000 12 935 8 616 5 360 13 310 13 480 9 830 8 016 9 101 5 680	R'000 13 473 9 333 5 501 14 127 13 674 9 898 8 207 9 449 6 546	R'000 14 073 9 751 5 748 14 760 14 287 10 341 8 575 9 872 6 839	R'000 90 205	
NTSENGO					1 626 449	1 777 115	1 824 658	620 478
NTSENGO					620 478	648 343	677 389	14 073
NTSENGO					86 328	90 205	94 246	94 246

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2023/24		Forward Estimates	
					R'000	2024/25	R'000	2025/26
Basic Education (Vote 16)	(a) Early Childhood Development Grant	To increase the number of poor children accessing subsidised early childhood development services through centre and non-centre based programmes; to support early childhood development providers delivering an early childhood development programme to meet basic health and safety requirements for registration; to pilot the construction of new low-cost early childhood development centres.	General conditional allocation to provinces	Eastern Cape	210 524	255 457	316 616	
				Free State	63 575	75 785	92 646	
				Gauteng	246 963	303 450	376 719	
				KwaZulu-Natal	196 875	235 775	291 178	
				Limpopo	187 261	232 811	286 839	
				Mpumalanga	100 307	119 372	147 035	
				Northern Cape	25 335	28 470	34 262	
				North West	111 571	137 175	169 668	
				Western Cape	100 076	114 719	141 394	
				Unallocated	-	382 272	485 092	
TOTAL	1 242 487	1 885 286	2 341 449					
	(b) HIV and AIDS (Life Skills Education) Grant	To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners; supporting the provision of employee health and wellness programmes for educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners and educators; to reduce the vulnerability of children to HIV, TB and sexually transmitted infections, with a particular focus on orphaned children and girls.	Conditional allocation	Eastern Cape	45 077	47 060	49 168	
				Free State	10 700	11 172	11 672	
				Gauteng	36 385	37 988	39 688	
				KwaZulu-Natal	62 910	65 678	68 620	
				Limpopo	27 036	28 226	29 490	
				Mpumalanga	18 586	19 404	20 273	
				Northern Cape	7 234	7 625	7 969	
				North West	15 654	16 416	17 151	
				Western Cape	18 071	18 939	19 787	
				TOTAL	241 653	252 506	263 818	
	(c) Learners with Profound Intellectual Disabilities Grant	To provide the necessary support, resources and equipment to identified special care centres and schools for the provision of education to children with severe to profound intellectual disabilities.	Conditional allocation	Eastern Cape	29 070	30 232	31 173	
				Free State	28 334	30 705	31 500	
				Gauteng	36 000	37 728	38 970	
				KwaZulu-Natal	34 534	35 524	36 750	
				Limpopo	34 228	35 023	36 721	
				Mpumalanga	31 650	32 960	34 372	
				Northern Cape	15 528	16 528	17 951	
				North West	17 000	18 000	20 244	
				Western Cape	34 080	35 420	36 630	
				TOTAL	260 424	272 120	284 311	
	(d) Maths, Science and Technology Grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements for the improvement of mathematics, science and technology teaching and learning at selected public schools.	Conditional allocation	Eastern Cape	53 793	56 238	58 757	
				Free State	48 285	50 454	52 714	
				Gauteng	60 778	63 572	66 419	
				KwaZulu-Natal	70 193	73 457	76 748	
				Limpopo	49 592	51 828	54 150	
				Mpumalanga	43 784	45 729	47 778	
				Northern Cape	27 902	29 052	30 354	
				North West	41 617	43 452	45 399	
				Western Cape	37 135	38 746	40 482	
				TOTAL	433 079	452 528	472 801	
	(e) National School Nutrition Programme Grant	To provide nutritious meals to targeted schools.	Conditional allocation	Eastern Cape	1 647 454	1 710 422	1 800 411	
				Free State	534 906	554 860	584 031	
				Gauteng	1 094 224	1 135 802	1 195 515	
				KwaZulu-Natal	2 088 759	2 168 791	2 282 782	
				Limpopo	1 664 681	1 728 315	1 819 178	
				Mpumalanga	886 378	919 920	968 283	
				Northern Cape	244 451	256 125	269 569	
				North West	621 287	647 577	681 625	
				Western Cape	496 802	515 281	542 371	
				Unallocated	-	140 597	149 566	
TOTAL	9 278 942	9 777 690	10 293 331					

**XEDULU YA 5, XIPHEMU XA A
MAAVELO YA SWIKONGOMELO SWO HLAWULEKA EKA SWIFUNDZANKULU**

Vhotti	Vito ra Avele	Xikongomelo	Muxaka wa avele	Xifundzankulu	Kholumu ya A		Kholumu ya B	
					2023/24	R'000	2024/25	R'000
Dyondzo ya Masungulo (Vhotti ya 16)	(a) Nyiko ya Hluwukiso wa Vana Lavantsongo	Ku engetela nhlayo ya vana lava va nga na vusweti eka ku kuma pfuneto wa vukohokeri byi n'wana bya vana hi minongonoko ya sethara na ku ka n'ga ri hi sethara; ku phineta vana lava va nyikaka vukohokeri bya hluwukiso vana lavantsongo lava va nyikaka minongonoko ya ku hluwukisa vana lava va isongo ku fikela swiveteke swo rihanyu na vuhlayiseki lebyi byi bohaka eka swiveteke swa ku tsatisi; ku endla vumaki eka tisetshara ta nisengo wa le hanzi ta nhlwukiso wa vana.	Avele leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Levyi nga aviwangiki	210 524	255 457	316 616	
					63 575	75 785	92 646	
					246 963	303 450	376 719	
					196 875	235 775	291 178	
					187 261	232 811	286 839	
					100 307	119 372	147 035	
					25 335	28 470	34 262	
					111 571	137 175	169 668	
					100 076	114 719	141 394	
					-	382 272	485 092	
				NTSENGO	1 242 487	1 885 286	2 341 449	
			Avele leri nga na swipimelo	Eastern Cape	45 077	47 060	49 168	
				Free State	10 700	11 172	11 672	
				Gauteng	36 385	37 986	39 688	
				KwaZulu-Natal	62 910	65 678	68 620	
				Limpopo	27 036	28 226	29 490	
				Mpumalanga	18 586	19 404	20 273	
				Northern Cape	7 234	7 625	7 969	
				North West	15 654	16 416	17 151	
				Western Cape	18 071	18 939	19 787	
				NTSENGO	241 653	252 506	263 818	
			Avele leri nga na swipimelo	Eastern Cape	29 070	30 232	31 173	
				Free State	28 334	30 705	31 500	
				Gauteng	36 000	37 728	38 970	
				KwaZulu-Natal	34 534	35 524	36 750	
				Limpopo	34 228	35 023	36 721	
				Mpumalanga	31 650	32 960	34 372	
				Northern Cape	15 528	16 528	17 951	
				North West	17 000	18 000	20 244	
				Western Cape	34 080	35 420	36 630	
				NTSENGO	260 424	272 120	284 311	
			Avele leri nga na swipimelo	Eastern Cape	53 793	56 238	58 757	
				Free State	48 285	50 454	52 714	
				Gauteng	60 778	63 572	66 419	
				KwaZulu-Natal	70 193	73 457	76 748	
				Limpopo	49 592	51 828	54 150	
				Mpumalanga	43 784	45 729	47 778	
				Northern Cape	27 902	29 052	30 354	
				North West	41 617	43 452	45 399	
				Western Cape	37 135	38 746	40 482	
				NTSENGO	433 079	452 528	472 801	
			Avele leri nga na swipimelo	Eastern Cape	1 647 454	1 710 422	1 800 411	
				Free State	534 906	554 860	584 031	
				Gauteng	1 094 224	1 135 802	1 195 515	
				KwaZulu-Natal	2 088 759	2 168 791	2 282 782	
				Limpopo	1 664 681	1 728 315	1 819 178	
				Mpumalanga	886 378	919 920	968 283	
				Northern Cape	244 451	256 125	269 569	
				North West	621 287	647 577	681 625	
				Western Cape	496 802	515 281	542 371	
				Levyi nga aviwangiki	-	140 597	149 566	
				NTSENGO	9 278 942	9 777 690	10 293 331	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2023/24		Forward Estimates	
					R'000		R'000	2025/26
Health (Vote 18)	(a) District Health Programmes Grant	To enable the health sector to develop and implement an effective response to HIV and AIDS; to enable the health sector to develop and implement an effective response to tuberculosis; to ensure provision of quality community outreach services through Ward Based Primary Health Care Outreach Teams; to improve efficiencies of the Ward Based Primary Health Care Outreach Teams programme by harmonising and standardising services and strengthening performance monitoring; to enable the health sector to develop and implement an effective response to support the effective implementation of the National Strategic Plan on Malaria Elimination; to enable the health sector to prevent cervical cancer by making available Human Papillomavirus vaccinations for grade five school girls in all public and special schools and progressive integration of Human Papillomavirus into the integrated school health programme.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape TOTAL	2 963 416 1 611 598 5 793 999 7 087 769 2 388 635 2 469 999 716 737 1 784 563 2 049 145 26 865 861	3 096 501 1 683 974 6 654 204 7 406 077 2 495 907 2 580 926 748 927 1 864 707 2 141 171 28 072 394	3 235 224 1 759 416 6 325 432 7 737 869 2 607 723 2 696 552 782 480 1 948 246 2 237 095 29 330 037	
	(b) Health Facility Revitalisation Grant	To help to accelerate maintenance, renovations, upgrades, additions, and construction of infrastructure in health; to help on replacement and commissioning of health technology in existing and revitalised health facility; to enhance capacity to deliver health infrastructure; to accelerate the fulfilment of the requirements of occupational health and safety.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	773 491 680 792 1 116 750 1 462 122 552 983 493 450 465 311 691 663 883 298 - 7 119 860	716 990 621 399 1 070 959 1 427 110 570 237 428 211 479 829 632 609 830 223 583 614 7 361 181	749 111 649 238 1 118 938 1 491 044 595 784 447 395 501 325 660 950 867 417 609 760 7 690 962	
	(c) Human Resources and Training Grant	To appoint statutory positions in the health sector for systematic realisation of the human resources for health strategy and the phase-in of National Health Insurance; support provinces to fund service costs associated with clinical training and supervision of health science trainees on the public service platform.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	576 485 284 312 1 879 547 764 447 380 788 281 115 149 030 276 176 887 123 - 5 479 023	556 604 276 594 1 825 127 747 841 353 623 267 298 145 443 262 601 903 926 27 460 5 366 517	581 540 288 985 1 906 893 781 344 369 465 279 273 151 959 274 366 944 422 28 690 5 606 937	
	(d) National Health Insurance Grant	To expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	Nationally assigned function to provinces	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	106 065 28 744 92 947 126 332 97 796 99 022 43 995 63 549 36 225 - 694 675	83 172 28 480 91 370 106 063 67 847 54 125 44 849 52 564 35 551 152 924 716 945	86 898 29 755 95 463 110 815 70 887 56 550 46 858 54 919 37 144 159 775 749 064	

SCHEDULE 5, PART A

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2023/24		Forward Estimates	
					R'000	R'000	2024/25	2025/26
Human Settlements (Vote 33)	(a) Human Settlements Development Grant	To provide funding for the progressive realisation of access to adequate housing through the creation of sustainable and integrated human settlements.	Conditional allocation	Eastern Cape	1 608 515	1 680 752	1 756 050	
				Free State	848 099	886 187	925 888	
				Gauteng	4 125 835	4 311 126	4 504 265	
				KwaZulu-Natal	3 132 253	2 776 615	2 901 007	
				Limpopo	946 060	988 547	1 032 834	
				Mpumalanga	964 277	1 007 582	1 052 722	
				Northern Cape	285 336	298 150	311 507	
				North West	1 331 763	1 391 572	1 453 914	
				Western Cape	1 701 511	1 777 924	1 857 575	
				TOTAL	14 943 649	15 118 455	15 795 762	
Public Works and Infrastructure (Vote 13)	(b) Informal Settlements Upgrading Partnership Grant: Provinces	To provide funding to facilitate a programmatic and inclusive approach to upgrading informal settlements.	Conditional allocation	Eastern Cape	478 343	499 825	522 217	
				Free State	252 209	263 556	275 342	
				Gauteng	1 226 949	1 282 051	1 339 487	
				KwaZulu-Natal	790 226	825 715	862 707	
				Limpopo	281 341	293 976	307 146	
				Mpumalanga	286 758	299 637	313 061	
				Northern Cape	84 855	88 664	92 636	
				North West	396 042	413 828	432 368	
				Western Cape	505 998	528 722	552 409	
				TOTAL	4 302 721	4 495 954	4 697 373	
Public Works and Infrastructure (Vote 13)	(a) Expanded Public Works Programme Integrated Grant for Provinces	To incentivise provincial departments to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance and the maintenance of buildings; low traffic volume roads and rural roads; other economic and social infrastructure; tourism and cultural industries; sustainable land based livelihoods; waste management.	Conditional allocation	Eastern Cape	108 506	-	-	
				Free State	20 754	-	-	
				Gauteng	35 452	-	-	
				KwaZulu-Natal	107 645	-	-	
				Limpopo	43 455	-	-	
				Mpumalanga	30 061	-	-	
				Northern Cape	18 043	-	-	
				North West	50 048	-	-	
				Western Cape	20 798	-	-	
				Unallocated	-	454 287	474 639	
TOTAL	434 762	454 287	474 639					
Public Works and Infrastructure (Vote 13)	(b) Social Sector Expanded Public Works Programme Incentive Grant for Provinces	To incentivise provincial social sector departments, identified in the expanded public works programme social sector plan, to increase work opportunities by focusing on the strengthening and expansion of social sector programmes that have employment potential.	Conditional allocation	Eastern Cape	95 163	-	-	
				Free State	33 941	-	-	
				Gauteng	55 125	-	-	
				KwaZulu-Natal	87 857	-	-	
				Limpopo	57 684	-	-	
				Mpumalanga	23 855	-	-	
				Northern Cape	13 622	-	-	
				North West	23 581	-	-	
				Western Cape	35 652	-	-	
				Unallocated	-	445 633	465 597	
TOTAL	426 480	445 633	465 597					

XEDULU YA 5, XIPHEMU XA A
 MAAVELO YA SWIKONGOMELO SWO HLAWULEKA EKA SWIFUNDZANKULU

V'hofo	V'ito ra Avelo	Xikongomelo	Muxaka wa avelo	Xifundzankulu	Kholumu ya A		Kholumu ya B	
					2023/24	R'000	2024/25	R'000
Vutshamiso bya Vanhu (V'hofo ya 33)	(a) Nyiko ya Nhlwakiswa wa Vutshamiso bya Vanhu	Ku nyika timali eka ku humelera ka fikelelo eka tiyindlu leti ti nga ringanela hi ku endla vutshamiso bya vanhu lebyi byi hlangeke nakona byi yisekaka emahlweni.	Avelo leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape NTSENGO	1 608 515	1 680 752	1 756 050	1 756 050
					848 099	886 187	925 888	925 888
	(b) Nyiko ya ku Antswisa Tindhawu ta Vutshamiso leti ti nga ti ki enawini: Swifundzankulu	Ku nyika mali yaku fambisa minongomelo na maendlelo lwa ya katsaka ya ku antswisa tindhawu ta vutshamiso leti ti nga ti ki enawini.	Avelo leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape NTSENGO	478 343	499 825	522 217	522 217
					252 209	263 536	275 342	275 342
Ndzawulo ya Mitrho ya Mfumo na Switirhiswa (V'hofo ya 13)	(a) Nyiko ya Nongomoko lowu Hlanganiseke ya Mitrho ya Vanhu yo Ndlalamuxwa ya Swifundzankulu	Ku nyika tindzawulo ta xifundzankulu mali ku ya ndlamuxa mashalatsala yo tumbuluxa mitrhu hi ku tirisa tindlela ta le henhla ta manyekebo ya mitrhu eka tindhawu leti kongomweke leti landzelaka, hi ku landzela switelo swa Nongomoko wo Ndlalamuxwa wa Mitrho ya Vanhu; ku hlaysa magondzo na ku hlaysa miako, magondzo lwa ya nga na swifambo leswi nga ta langiki na magondzo ya le makaya, switirhiswa swi wana swa ikhonomi na swa vanhu, vuphumba na vumaki bya mtwalo, ku hanya hi misava leswi yisekaka emahlweni na vulawuri bya malakatsa.	Avelo leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape NTSENGO	108 506	108 506	-	-
					20 754	20 754	-	-
	(b) Nyiko ya Hakelelo ya Nongomoko wa Avelo leri nga na swipimelo ra Mitrho ya Vanhu yo Ndlalamuxwa ya Xiyenge xa Vanhu eka Swifundzankulu	Ku hakelelo Swiyenge swa Vanhu swa tindzawulo ta swifundzankulu, leswi kumweke eka kungu ra Xiyenge xa Vanhu xa Nongomoko wa Mitrho ya Vanhu yo Ndlalamuxwa ku kursu ku tumbuluxa ka mitrhu hi ku kongomisa eka ku tiyisa na ku ndlamuxa minongomoko ya vukorho keru bya vanhu keya nga na vuswikoti byo thola.	Avelo leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape NTSENGO	434 762	454 287	474 639	474 639
					95 163	33 941	-	-
					55 125	55 125	-	-
					87 857	87 857	-	-
					57 684	57 684	-	-
					23 855	23 855	-	-
					13 622	13 622	-	-
					23 581	23 581	-	-
					35 652	35 652	-	-
					445 633	445 633	465 597	465 597
					426 480	445 633	465 597	465 597

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B				
					2023/24	Forward Estimates	2024/25	2025/26			
Sport, Arts and Culture (Vote 37)	(a) Community Library Services Grant	To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives.	Conditional allocation	Eastern Cape	R'000	R'000	R'000	R'000			
				Free State	178 089	185 927	194 257	194 257			
				Gauteng	178 472	186 312	194 659	194 659			
				KwaZulu-Natal	176 522	184 360	192 619	192 619			
				Limpopo	189 050	196 888	205 709	205 709			
				Mpumalanga	153 597	161 435	168 667	168 667			
				Northern Cape	170 726	178 564	186 564	186 564			
				North West	178 562	186 400	194 751	194 751			
				Western Cape	152 451	160 289	167 470	167 470			
				TOTAL	1 570 800	1 641 344	1 714 876	1 714 876			
				(b) Mass Participation and Sport Development Grant	To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders.	Conditional allocation	Eastern Cape	72 267	75 739	79 338	79 338
							Free State	41 318	42 810	44 365	44 365
							Gauteng	124 727	130 531	136 582	136 582
							KwaZulu-Natal	101 488	107 021	112 789	112 789
Limpopo	66 331	69 424	72 647				72 647				
Mpumalanga	52 765	54 989	57 307				57 307				
Northern Cape	34 447	35 179	35 943				35 943				
North West	48 101	50 027	52 034				52 034				
Western Cape	62 516	65 364	68 332				68 332				
TOTAL	603 960	631 084	659 357				659 357				

XEDULU YA 5, XIPHEMU XA A
 MAAVELO YA SWIKONGOMELO SWO HLAWULEKA EKA SWIFUNDZANKULU

Vhoiti	Vito ra Avelo	Xikongomelo	Muxaka wa avelo	Xifundzankulu	Kholumu ya A		Kholumu ya B	
					2023/24	2024/25	2023/24	2025/26
Mintlangu, Mfowo na Ndhavuko (Vhoiti ya 37)	(a) Nviko ya Vukorhokeri bya Layburari bya Munganga	Ku cinea mako ya layburari ya madoroba na maiko xikaya, switirhiswa na vukorhokeri (ku ka rhi ku langutsiswile ngophu mganga ley a yi ishikeleleliri eka mikarini ley yi hundzeke) hi Mako ya tlayburari ta mganga ley yi answisweke na madoroba, imingonoko yaku vevukisa eka xyimo xa xifundzankulu hi ku saketela mavoneho ya mfumo wa mganga na mfumo wa le xikarhi.	Avelo leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000	R'000	R'000	R'000
					178 089 178 472 176 522 189 050 153 597 170 726 178 562 152 451 193 331	185 927 186 312 184 360 196 888 161 435 178 564 186 400 160 289 201 169	194 257 194 659 192 619 205 709 168 667 186 564 194 751 167 470 210 180	
		NTSENGO			1 570 800	1 641 344	1 714 876	
	(b) Nviko ya Ku nghenlela ka Mfushungu na Nhluvukiso wa Mfintangu	Ku vevukisa mitlangu na ku nghenlela hi nkikhiri eka vuhungisi na ku nyika matimba eka ximakhobye na vatekaxiwe lava faneleke.	Avelo leri nga na swipimelo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000	R'000	R'000	R'000
					72 267 41 318 124 727 101 488 66 331 52 765 34 447 48 101 62 516	75 739 42 810 130 531 107 021 69 424 54 989 35 179 50 027 65 364	79 338 44 365 136 582 112 789 72 647 57 307 35 943 52 034 68 332	
		NTSENGO			603 960	631 084	659 357	

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2023/24 R'000	Forward Estimates 2024/25 R'000	2025/26 R'000
RECURRENT GRANTS					
Cooperative Governance (Vote 3)	Municipal Systems Improvement Grant	To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.	-	-	-
National Treasury (Vote 8)	(a) Infrastructure Skills Development Grant	To recruit unemployed graduates into municipalities to be trained and professionally registered as per the requirements of the relevant statutory councils within the built environment.	159 857	167 036	174 519
	(b) Local Government Financial Management Grant	To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act.	568 571	594 105	620 721
	(c) Programme and Project Preparation Support Grant	To support metropolitan municipalities to develop a pipeline of investment ready capital programmes and projects through establishing and institutionalising an effective and efficient system of programme and project preparation and the allocation of a growing level of municipal resources to preparation activities.	376 792	393 714	411 352
Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme Integrated Grant for Municipalities	To incentivise municipalities to expand work creation efforts through the use of labour-intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance and the maintenance of buildings; low traffic volume roads and rural roads/basic services infrastructure, including water and sanitation reticulation (excluding bulk infrastructure); other economic and social infrastructure tourism and cultural industries; waste management; parks and beautification; sustainable land-based livelihoods; social services programmes; community safety programmes.	781 385	816 477	853 055
		TOTAL	1 886 605	1 971 332	2 059 647

XEDULU YA 5, XIPHEMU XA B

MAAVELO YA SWIKONGOMELO SWO HLAWULEKA EKA TIMASIPALA

Vhoti	Viro ra Avelo	Kholomo ya A 2023/24 R'000	Kholomo ya B Swiringanveto swo ya Emahlweni 2024/25 R'000	Kholomo ya B Swiringanveto swo ya Emahlweni 2025/26 R'000
Xikongomelo				
TINYIKO LETI THLELAKA TI VUYELELA				
Mfumontirhisano (Vhoti 3)	Nyiko yo Antswisa Tisisteme ta Maspala			
Vutameri bya Timali bya Rixaka (Vhoti 8)	(a) Nyiko ya Nhluvukiso wa Swikili swa Switirhiswa (b) Nyiko ya Vulawuri bya Timali ta Mfumo wa Mlugga (c) Nyiko ya Nseketelo eka ku lulamisa nongonoko na phurojeke	159 857 568 571 376 792	167 036 594 105 393 714	174 519 620 721 411 352
Mitirho ya Vanhu na Switirhiswa (Vhoti ya 13)	Nyiko ya Nongonoko lowu Hlanganisiweke ya Mitirho ya Vanhu yo Ndlamuxiwa ya Timasipala	781 385	816 477	853 055
NTSENGO				2 059 647

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A		Column B	
			2023/24	Forward Estimates	2024/25	2025/26
			R'000	R'000	R'000	R'000
INFRASTRUCTURE GRANTS						
Cooperative Governance (Vote 3)	(a) Integrated Urban Development Grant	To provide funding for public investment in infrastructure for the poor and to promote increased access to municipal own sources of capital finance in order to increase funding for public investment in economic infrastructure; to ensure that public investments are spatially aligned and to promote the sound management of the assets delivered.	1 172 448	1 227 120	1 284 110	
	(b) Municipal Disaster Recovery Grant	To rehabilitate and reconstruct municipal infrastructure damaged by a disaster.	320 915	-	-	
	(c) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	17 545 049	18 330 970	19 150 183	
Human Settlements (Vote 33)	Informal Settlements Upgrading Partnership Grant: Municipalities	To provide funding to facilitate a programmatic, inclusive and municipality-wide approach to upgrading informal settlements.	4 364 782	4 560 802	4 765 126	
Mineral Resources and Energy (Vote 34)	(a) Energy Efficiency and Demand-Side Management Grant	To provide subsidies to municipalities to implement energy efficiency and demand-side management initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency.	224 092	242 515	253 380	
	(b) Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure.	2 212 046	2 311 388	2 414 938	
National Treasury (Vote 8)	Neighbourhood Development Partnership Grant (Capital)	To plan, catalyse, and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, townships and rural towns.	1 474 813	647 022	676 009	
Transport (Vote 40)	(a) Public Transport Network Grant	To provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that forms part of a municipal integrated public transport network; to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.	6 794 045	7 752 162	8 369 025	
	(b) Rural Roads Asset Management Systems Grant	To assist district municipalities to set up rural roads asset management systems, and collect road, bridges and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa.	115 461	120 646	126 051	
Water and Sanitation (Vote 41)	(a) Regional Bulk Infrastructure Grant	To develop new, refurbish, upgrade and replace ageing bulk water and sanitation infrastructure of regional significance that connects water resources to in-frastructure serving extensive areas across municipal boundaries or large regional bulk infrastructure serving numerous communities over a large area within a municipality; to implement bulk infrastructure with a potential of addressing water conservation and water demand management projects or facilitate and contribute to the implementation of local water conservation and water demand management projects that will directly impact on bulk infrastructure requirements.	3 495 742	4 099 454	4 045 217	
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities, including spring protection and groundwater development; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	3 864 137	4 037 673	4 218 561	
TOTAL			41 583 530	43 329 752	45 302 600	

XEDULU YA 5. XIPHEMU XA B

MAAVELO YA SWIKONGOMELO SWO HLAWULEKA EKA TIMASIPALA

Vhoti	Vito ra Avelo	Xikongomelo	Kholomo ya A		Kholomo ya B	
			2023/24	2024/25	2023/24	2025/26
			R'000	R'000	R'000	R'000
MINYIKO YA SWITIRHISWA						
Mfunontirhisano (Vhoti 3)						
	(a) Nyiko ya Nhluvukiso wa Madoroba leyi Hlanganisiweke	Ku nyika mali eka vuvetisi bya vaakatiko eka switirhisiwa swa vapfumali na ku nhlolotela fikelelo lowu wu ndladlamuxiweke eka leswi masipala wu tirhisa swona eka ku nghenisa mali ku kota ku engetela mali eka vuvetisi bya vaakatiko eka switirhisiwa swa ikhonomi; ku tivisisa leswaku vuvetisi bya vaakatiko byi longoloxiwa kuya hi ndhawu na ku nhlolotela vufambisi lebyi byi twisisekaka bya nhundzu leyi yi nyikiseweke.	1 172 448	1 227 120	1 284 110	
	(b) Nyiko ya Khombo ya Masipala	Ku pfluxeta na ku aka hivutsa switirhisiwa swa masipala leswi swi onihakaka hi khombo.	320 915	-	-	
	(c) Nyiko ya Switirhisiwa swa Masipala	Ku nyika mali yo hlawuleka yo hakelela ku herisa ku kayivela ka switirhisiwa swa masungulo swa masipala eka mindyangu leyi nga ni vusweti, mabindzu lamantsongo na mavandla ya vanhu lava ya tirhelaka vaaki lava nga evuswetini; ku nyika mali yo hlawuleka eka kungu ra ku nhluvukisa ka ku fambisa nhundzu eka switirhisiwa swa vukorhokeri eka vapfumali.	17 545 049	18 330 970	19 150 183	
Vutshamisano bya Vanhu (Vhoti ya 33)	Nyiko ya ku Antswisa Tindhawu ta Vushamo leti ti nga ri ki enawini: Timasipala	Ku nyika mali ya ku fambisa minongomoko, ku katsa na ndlela ya masipala yo angarhela eka ku antswisa tindhawu ta vutshamo leti ti nga riki enawini.	4 364 782	4 560 802	4 765 126	
Swicelwa na Eneji (Vhoti ya 34)	(a) Nyiko ya ku Tirha kahle ka Eneji Na Vulawuri bya Thelo leti Koxaka	Ku nyika mpfuneto wa timali eka timasipala ku va ti tirhisa matshalshala ya ku Tirha kahle ka Eneji na Vulawuri bya Thelo leti Koxaka endzeni ka switirhisiwa swa masipala, ku endlela ku hunganta matirhisele yo gezi na ku antswisa ku tirha kahle ka eneji.	224 092	242 515	253 380	
	(b) Nyiko ya Nongomoko wo Nghenisa Gezi wa Rixaka lowu Hlanganisiweke (Masipalaz)	Ku simeka Nongomoko wo Nghenisa Gezi wa Rixaka lowu Hlanganisiweke hi ku lulamisela pfuneto wa mali eka timasipala ku engetela fikelela eka gezi, tindhawu to tshama leti ti nga kona na leti ti kunguhatiweke (ku katsa na tindhawu to tshama leti ti nga riki enawini, tindhawu to tshama ta le maparasini, tindhawu to tshama letimshwa na leti ku nga khale ti ri kona) na ku nghenisiwa ka riki enawini.	2 212 046	2 311 388	2 414 938	
Vutameri bya Timali bya Rixaka (Vhoti ya 8)	Nyiko ya Nhluvukiso wa Xinakulobye xa Vutakelani (Mali)	Ku kunguhata, ku engetela, na ku endla vuvetisi eka ndhawu leyi yi kongomisiweke leswaku ku ta wa naku ya emahlweni mali ya vuvetisi ya xirho xa vanhu leyi yi kongomisiweke eka cinca ndhawu, leswi swi nga antswisa xyimo xa vutomi, na fikelelo eka swilo swo hambana eka vaaki eka tindzawu leti ti kongomisiweke ta Afrika-Dzonga, vutakelani, madoroba hi ku angarhela na matiko xikaya.	1 474 813	647 022	676 009	
Vutleketli (Vhoti ya 40)	(a) Nyiko ya Matirhelo ya Netiweke ya Vutleketli bya Vanhu	Ku lulamisela ku hakelela matirhelo ku seketela ku pulana, swinawana, ku lawula na vulawuri bya tinetiweke ta vutleketli bya vanhu eka masipala na vukorhokeri lebyi byi welaka eka ndhawu yaleyo ya Netiweke ya Vutleketli bya Vanhu leyi yi hlanganisiweke ya masipala; ku seketela Ku pulana, xinawana, ku lawula, ku fambisa na vufambisi bya mali lebyi byi yisekaka emahlweni bya vukorhokeri bya Netiweke ya Vutleketli bya Vanhu ya masipala.	6 794 045	7 752 162	8 369 025	
	(b) Nyiko ya Tisisiteme ta Vulawuri bya Nhundzu ya Magondzo ya le Makaya	Ku pfuneta timasipala ta swifundza swa le makaya ku sungula Tisisiteme ta Vulawuri bya Tindhundzu ta Magondzo ya le Makaya, na ku hengelela data ya magondzo na nkhaluko wa swifambo eka tinetiweke ta magondzo ya le makaya ku fambisana na Rimba ra Qhinga ra Switirhisiwa swa Magondzo ra Afrika-Dzonga.	115 461	120 646	126 051	
Mati na Nkululu (Vhoti ya 41)	(a) Nyiko ya Switirhisiwa swo Tala swa Xifundza	Ku hlutwisa, ku pfluxeta na ku siva switirhisiwa leswi nga hlakala leswi hlanganisiwa switirhisiwa swa mati leswi tirhelaka tindhawu letikulu ku tlula mindzeakano ya timasipala kumbe switirhisiwa leswikulu leswi tirhelaka vaaki vo tala wa ndhawu leyikulu eka masipala; ku simeka switirhisiwa swo hlaya leswi swi nga kotaka ku lulamisela vuhlayiseki bya mati na tiphurojeke ta mafambisele yak u laveka ka phakelo wa mati kumbe ku fambisa na ku teka xiawe eka ku humelirisa ka vullayisi bya mati ya le ndhawuni yaleyo na phurojeke ya mafambisele ya ku laveka ka mati leswi swi ti khumba hi ku kongoma swilaveko swa switirhisiwa swo hlaya.	3 495 742	4 099 454	4 045 217	
	(b) Nyiko ya Switirhisiwa swa Vukorhokeri bya Mati	Ku vevukisa ku kunguhata na ku tirhisa tiphurojeke to tala leti nga ta tivisisa ku phakeriwa ka mati na kululo eka ku hatlisisa ku salela endzaku na ku engetela kuya emahlweni ku vana vukorhokeri eka timasipala ta le makaya; ku lulamisela mati lava ya bohaka na ku nyika kululo lowu wu tivisisaka lulamiselo eka vukorhokeri lebyi byi lemukiweke na ku kongomisa ngopfu eka miganga, ku katsa vusirheleri lebyi byi hetisekeke na nhluvukiso wa mati ya le hasi; seketela timasipala eka ku humelirisa vullayisi bya mati na phurojeke ya vufambisi bya ku laveka ka mati; seketela ku herisa eka ku va kona ka Nongomoko wa Ku herisa ka Mabakiti eka tindhawu to tshama ta ximfamo; seketela tiphurojeke ta ku	41 583 530	43 329 752	45 302 600	
NTSENGO			41 583 530	43 329 752	45 302 600	

SCHEDULE 6, PART A

ALLOCATIONS-IN-KIND TO PROVINCES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A	Column B	
			2023/24 R'000	Forward Estimates 2024/25 R'000	2025/26 R'000
Basic Education (Vote 16)	School Infrastructure Backlogs Grant	Eradication of all inappropriate school infrastructure; provision of water, sanitation and electricity to schools.	2 078 702	2 172 048	2 269 351
	Health (Vote 18)	National Health Insurance Indirect Grant To create an alternative track to improve spending, performance as well as monitoring and evaluation on infrastructure in preparation for National Health Insurance; to enhance capacity and capability to deliver infrastructure for National Health Insurance; to accelerate the fulfilment of the requirements of occupational health and safety; to implement the centralised models for the dispensing and distribution of chronic medication; develop and roll-out new health information systems in preparation for National Health Insurance; enable the health sector to address the deficiencies in the primary health care facilities systematically through the implementation of the ideal clinic programme; to expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	2 099 098	2 275 252	2 494 107
TOTAL			4 177 800	4 447 300	4 763 458

XEDULU YA 6, XIPHEMU XA A

MAAVELO YA MUXAKA WO KARHI EKA SWIFUNDZANKULU YA MINONGONOKO LEYI HLAWURIWEKE

Vhotti	Vito ra Avelo	Xikongomelo	Kholomo ya A		Kholomo ya B	
			2023/24	Swiringanyeto swo ya Emahlweni 2024/25	2025/26	R'000
Dyondzo ya Masungulo (Vhotti ya 16)	Nyiko yo Lulamisa ku Salela endzhaku ka Switirhiswa swa Swikolo	Ku herisa switirhiswa hinkwaswo swa swikolo leswi nga fanelengiki; ku nyika mati, nkululu na gezi eswikolweni.	R'000	R'000	R'000	R'000
Rihanyu (Vhotti ya 18)	Nyiko ya Ndzidzakhombo wa swa Rihanyu wa Tiko	Ku endla ndlela yin'wana yo landzelerisa eka aniswiso wa matirhelo ya mali, matirhelo, xikan'we na ku languta na ku pima eka switirhiswa eka ku lulamisa eka ndzidzakhombo wa swa rihanyu wa tiko; ku engetela matimba na vuswikoti eka ku nyika switirhiswa eka ndzidzakhombo wa swa rihanyu swa tiko; ku engetela ku hetseka ka swilaveko swa rihanyu na vuhlayiseki emitirhweni; ku humelerisa ku vekwiwa exikarhi ka maendlelo eka ku humesa na ku hangalasa ka mimirhi ya mavabyi ya khironiki; ku hluvukisa na ku humelerisa tisisiteme ta vuxokoko bya rihanyu eka ndzidzakhombo wa swa rihanyu ra tiko; ku endla leswaku xivenge xa rihanyu xi lulamisa ku xota eka tinhundzu ta vutshunguri bya vuvabyi bya masungulo hi ku simeka ka nongonoko wa khifiniki lowu wu nga kona; ku engetela vukotokokeri bya swa rihanyu hi ndlela yaku xava vukotokokeri eka va nyiki va vutshunguri.	2 078 702	2 172 048	2 269 351	2 494 107
			4 177 800	4 447 300	4 763 458	
NTSENGO						

SCHEDULE 6, PART B

ALLOCATIONS-IN-KIND TO MUNICIPALITIES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A	Column B	
			2023/24 R'000	Forward Estimates 2024/25 R'000	2025/26 R'000
Cooperative Governance (Vote 3)	(a) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	-	-	-
	(b) Municipal Systems Improvement Grant	To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.	146 516	153 096	159 955
Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Eskom) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to Eskom to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure in Eskom licenced areas.	3 821 156	3 992 762	4 171 638
National Treasury (Vote 8)	Neighbourhood Development Partnership Grant (Technical Assistance)	To plan, catalyse, and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, generally townships and rural towns.	100 902	105 433	110 156
Water and Sanitation (Vote 41)	(a) Regional Bulk Infrastructure Grant	To develop new, refurbish, upgrade and replace ageing bulk water and sanitation infrastructure of regional significance that connects water resources to infrastructure serving extensive areas across municipal boundaries or large regional bulk infrastructure serving numerous communities over a large area within a municipality; to implement bulk infrastructure with a potential of addressing water conservation and water demand management projects or facilitate and contribute to the implementation of local water conservation and water demand management projects that will directly impact on bulk infrastructure requirements.	3 607 327	3 769 330	3 938 196
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities; including spring protection and groundwater development; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	805 332	841 499	879 198
TOTAL			8 481 233	8 862 120	9 259 143

XEDULU YA 6, XIPHHEMU XA B

MAAVELO YA MUXAKA WO KARHI EKA TIMASIPALA YA MINONGONOKO LEYI HLAWURIWEKE

Vhotti	Vito ra Avelo	Xikongomelo	Kholomo ya A		Kholomo ya B	
			2023/24	R'000	2024/25	R'000
Mfumontirhisano (Vhotti ya 3)	(a) Nyiko ya Switirhiswa swa Masipala	Ku nyika mati yo hlavuleka yo hakelela ku herisa ku kayvela ka switirhiswa swa masipala eka mindyangu leyi nga ni vusweti, mabindzu lamanisongo na mavandla ya vanhu lava ya tirhela vaaki lava nga evuswetini; Ku nyika mati yo hlavuleka yo hakelela ku nhluvukiswa eka mafambiselo ya nhundzu lava ya kunguhatiweke eka switirhiswa swa vaaki lava nga evuswetini.	R'000	-	-	R'000
Switcelwa na Eneji (Vhotti ya 34)	(b) Nyiko yo Antswisa Tisisisteme ta Masipala	Ku pfuna timasipala ku tirha tirho wa tona na ku tivisa swiyenge na tisisisteme ta mafumelo tani hi loko swi laveka hi ku landzelela Municipal Systems Act na mlawu ya mifumo wa muganga leyi yi fambelanaka.	146 516	153 096	159 955	
Vutameri bya Timafi bya Rixaka (Vhotti ya 8)	Nyiko yo Ngononoko wo Nghenisa Gezi lowu Hlanganisiweke wa Rixaka (Nyiko ya Eskom)	Ku tirhisa Ngononoko wo Nghenisa Gezi lowu Hlanganisiweke hi ku nyika mpfuneto wa timafi eka Eskom ku engetelela fikelelo eka gezi, va ti lulamisa ku salela endzhaku ka ku nghenisa gezi, tindhawu to tshama leti ti kunguhatiweke na leti ti nga na vanhu, na ku hoxa switirhiswa swa minchumu yo tala (ku kaisa na vatshami lava nga riki enawini, vatshami va le mapurasini na lavantshwa kumbe lava ku nga khale va tshama) na ku pfuxa switirhiswa swa gezi ku endlela ku antswisa nkoka wa manyikelo ya gezi switirhiswa swo hlava leswi faneleke eka tindhawu leti ti nga na layisense ya Eskom.	3 821 156	3 992 762	4 171 638	
Mati na Kululo (Vhotti ya 41)	(a) Nyiko ya Nhluvukiso wa Xinakulobye xa Vuakelani (Pfuneto wa Xithekimiki)	Ku kunguhata, ku engetelela, na ku vekisa eka tindhawu leti ti kongomisiweke ku kota ku onga na ku endla leswaku ku vana kuya emahlweni kuva na vuvekisi bya mati eka ndhawu valeyoy leswi swi nga kongomisiwa eka ku cinca ndhawu, lesi swi nga ta hluvukisa xiyojimo xa vatomi, na fikelelo eka mitirho eka vaaki va Afrika-Dzonga, vaakelani lava va nga kumiki vukorhokeri lebyi byi heleleke, madoroba hi ku angarhela na matkokikaya.	100 902	105 433	110 156	
	(b) Nyiko ya Switirhiswa swo Tala swa Xitundza	Ku hluvukisa, ku pfuxeta na ku siva switirhiswa leswi nga hlakala leswi hlanganisiwa switirhiswa swa mati leswi tirhela tindhawu letikulu ku tula mindzelakamo ya timasipala kumbe switirhiswa leswiku leswi tirhela vaaki vo tala va ndhawu leyikulu eka masipala; ku simeka switirhiswa swo hlava leswi swi nga kotaka ku lulamisa vuhlayiseki bya mati na tiphurojeke ta mafambiselo yaku laveka ka phakelo wa mati kumbe ku fambisa na ku teka xiave eka ku humelera ka vuhlayisi bya mati ya le ndhawini yaleyoy na phurojeke ya mafambiselo ya ku laveka ka mati leswi swi ta khumba hi ku kongoma swilaveko swa switirhiswa swo hlava.	3 607 327	3 769 330	3 938 196	
	(b) Nyiko ya Switirhiswa swa Mati	Ku vevukisa ku kungahata na ku tirhisa tiphurojeke to tala leti nga ta tivisa ku phakeriwa ka mati na kululo eka ku hatlisa ku salela endzhaku na ku engetelela kuya emahlweni ku vana vukorhokeri eka timasipala ta le makaya, ku lulamisa mati lava ya bohaka na ku nyika kululo lowu wu tivisaka lulamiso eka vukorhokeri lebyi byi lemukiweke na ku kongomisa ngophi eka miganaga, ku kaisa vusirheleli lebyi byi hetisekeke na nhluvukiso wa mati ya le hasi, seketela wa timasipala eka ku humelera vuhlayisi bya mati na phurojeke ya vufambisi bya ku laveka ka mati, seketela ku herisa eka ku va kona ka Ngononoko wa Ku herisa ka Mabakiti eka tindhawu to tshama ta ximifumo; seketela tiphurojeke ta ku pfuneta eka dyandza eka timasipala leti ti khumbhekaka.	805 332	841 499	879 198	
NTSENGO			8 481 233	8 862 120	9 259 143	

SCHEDULE 7, PART A
UNALLOCATED PROVISIONS FOR PROVINCES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A		Column B	
			2023/24	Forward Estimates	2024/25	2025/26
Cooperative Governance (Vote 3)	Provincial Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	R'000 145 843	R'000 152 393	R'000 159 220	R'000 159 220
TOTAL			145 843	152 393	159 220	159 220

SCHEDULE 7, PART B
UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A		Column B	
			2023/24	Forward Estimates	2024/25	2025/26
Cooperative Governance (Vote 3)	Municipal Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2 (1)(b) of the Disaster Management Act.	R'000 372 732	R'000 389 471	R'000 406 919	R'000 406 919
TOTAL			372 732	389 471	406 919	406 919

XEDULU YA 7, XIPHEMU XA A

KU LULAMISELA LO KU NGA AVERIWANGIKI EKA SWIFUNDZANKULU KU HLAMUSELA EKA KHOMBO

Vhoti	Vito ra Avelo	Xikongomelo	Kholomo ya A		Kholomo ya B			
			2023/24	2024/25	Swiringanyeto swo ya Enahlweni	2025/26		
Mfumontirhisano (Vhoti ya 3)	Nyiko ya Khombo ya Xifundzankulu Nyiko ya Khombo ya Xifundzankulu	Ku lulamisela ku humesa ka timali ka nkarhi walowo eka khombo loko ku ri ku ku humelela a ku nge lulamisiwi hi ku landzela xiyenge xa 2 (1)(b) xa Disaster Management Act.	R'000	145 843	R'000	152 393	R'000	159 220
NTSENGO			R'000	145 843	R'000	152 393	R'000	159 220

XEDULU YA 7, XIPHEMU XA B

KU LULAMISELA LO KU NGA AVERIWANGIKI EKA TIMASIPALA KU HLAMULA EKA KHOMBO

Vhoti	Vito ra Avelo	Xikongomelo	Kholomo ya A		Kholomo ya B			
			2023/24	2024/25	Swiringanyeto swo ya Enahlweni	2025/26		
Mfumontirhisano (Vhoti ya 3)	Nyiko ya Khombo ya Masipala Nyiko ya Khombo ya Masipala	Ku lulamisela ku humesa ka timali ka nkarhi walowo eka khombo loko ku ri ku humelela a ku nge lulamisiwi hi ku landzela xiyenge xa 2 (1)(b) xa Disaster Management Act.	R'000	372 732	R'000	389 471	R'000	406 919
NTSENGO			R'000	372 732	R'000	389 471	R'000	406 919