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THE PRESIDENCY

No. 389 **28 June 2021**

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

Act No. 9 of 2021: Division of Revenue Act, 2021

OFISI KAMONGAMELI

No. 389 **28 June 2021**

Esi sisaziso sokuba uMongameli uwamkele lo mthetho ulandelayo nonikezelwa kuluntu jikelele kolu xwebhu:—

Ino 9 ka 2021: uMthetho Wokwahlulwa-Hlulwa Kwengeniso, 2021

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—————
(English text signed by the President)
(Assented to 24 June 2021)
—————

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2021/22 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

(English text signed by the President)
(Assented to 24 June 2021)

UMTHETHO

Injongo kukubonelela ukwahlulwa-hlulwa ngokwanelisayo kwengeniso eqokelelwe ezweni lonke kumanqwanqwa karhulumente angurhulumente kazwelonke, abamaphondo nabasekuhlaleni iyeyonyaka-mali ka-2021/22; kukuqingqwa kwesabelo esanelisayo sephondo ngalinye; ukwabelwa kwaso kumaphondo, kurhulumente wasekuhlaleni nakoomasipala kuthatyathwa kwisabelo esanelisayo sikarhulumente wezwelonke; amaxanduva awo omathathu amanqwanqwa ngenxa yoko kwahlulwa-hlulwa nokwabiwa; nokulungiselela imicimbi enxibelelene noko.

INGABULA-ZIGCAWU

NJENGOKO icandelo 214(1) loMgaqo-siseko lifuna ukuba uMthetho wePalamente ubonelele—

- (a) ukwahlulwa-hlulwa okwanelisayo kwengeniso eqokelelwe elizweni lonke phakathi kwamacandelo karhulumente angurhulumente wezwelonke, abamaphondo nabasekuhlaleni;
- (b) ukuqingqwa kwesabelo esanelisayo sephondo ngalinye kwisabelo sephondo saloo ngeniso; kunye
- (c) nako konke okunye ukwabelwa kwamaphondo, urhulumente wasekuhlaleni okanye oomasipala kuthatyathwa kwisabelo sikarhulumente wezwelonke saloo ngeniso, kunye nayiphi na imiqathango enokuthi ibekelwe oko kwabelwa; kwaye

NJENGOKO icandelo 7(1) le*Money Bills and Related Matters Act, 2009* (Umthetho nom. 9 ka-2009), lifunisa ukuba ukungeniswa koMthetho oYilwayo woKwahlulwa-hlulwa kweNgeniso kube ngaxeshanye nokungeniswa koMthetho oYilwayo woLwabiwo-mali,

NGOKO KE kuqulunwa umthetho yiPalamente yeRiphabliki yoMzantsi-Afrika ngale ndlela ilandelayo:—

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Amacandelo

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CHAPTER 1**INTERPRETATION AND OBJECTS OF ACT****Interpretation** 10

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); 15

“**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; 20

“**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); 25

“**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; 30

“**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; 35

“**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; 40

“**Health Facility Revitalisation Grant**” means the Health Facility Revitalisation Grant referred to in Part A of Schedule 5;

“**housing emergency**” means a housing emergency as defined in paragraphs 2.3.1 (a) and (b) of the Emergency Housing Programme contained in the National Housing Code published in terms of section 4 of the Housing Act, 1997 (Act No. 107 of 1997); 45

“**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;

“**level one accreditation**” means accreditation to render beneficiary management, subsidy budget planning and allocation, and priority programme management and administration, of national housing programmes; 50

“**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; 55

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ISAHLUKO 1**UKUTOLIKWA KWENTSINGISELO NEENJONGO ZALO MTHETHO 10****Ukutolikwa kwentsingiselo**

1. (1) Kulo Mthetho, ngaphandle kokuba okanye okubhaliweyo kuwo kubonisa ngenye indlela, naliphi na igama okanye ibinzana elinikwe intsingiselo kwi *Public Finance Management Act* okanye kwi *Municipal Finance Management Act* linaloo ntsingiselo nakulo uMthetho, kwaye elithi— 15

“**evunyiweyo**” lithetha ukuba ngovunyiweyo kukamasipala, ngokwecandelo 10(2) le *Housing Act* 107 ka-1997 ukuba alawule iinkqubo zezwelonke zokwakhiwa kwezindlu, lifundwe kunye neNxalenye 3 yeNational Housing Code ka-2009 (Ungenelelo ngeziMali: Ukwenziwa kooMasipala Babe Ngabavunyiweyo);

“**isabelo-mali**” sisabelo-mali esisisabelo esanelisayo esiya kwinqwanqwa likarhulumente wezwelonke kuShedyuli 1, kwiphondo kuShedyuli 2 okanye kumasipala kuShedyuli 3, okanye isabelo-mali esixhomekeke kwiimeko; 20

“**umasipala okudidi A, B okanye C**” ngumasipala okudidi A, B, okanye C oxelwe kwicandelo 155(1) loMgaqo-siseko;

“**intlekele ekudidi oluthile**” yintlekele echazwe njengentlekele ekudidi lwezizwe lonke, ekwiphondo okanye eyasekuhlaleni ngokwecandelo 23 le *Disaster Management Act* 57 ka-2002; 25

“**isabelo-mali esixhomekeke kwiimeko**” sisabelo-mali esiya kwiphondo okanye kumasipala sisuka kwisabelo sengeniso sikarhulumente wezwelonke esiqokelelwe kwilizwe lonke, esixelwe kwicandelo 214(1)(c) soMgaqo-siseko, njengoko kuchazwe kwiShedyuli 4, 5, 6 okanye 7; 30

“**uMgaqo-siseko**” nguMgaqo-siseko weRiphabliki yoMzantsi-Afrika ka-1996;

“**ukopolotyeni we-akhawunti yeemali zoluntu**” yi-akhawunti yebhanki yeNgxowa-mali yeNgeniso yePhondo egcinwe kuKopolotyeni weeMali zoLuntu, eyasekwa yi *Corporation for Public Deposits Act* 46 ka-1984; 35

“**iSibonelelo seeMfuneko-ngqangi zeMfundo**” siSibonelelo seeMfuneko-ngqangi zeMfundo ekuthethwe ngaso kwiNxalenye A yeShedyuli 4;

“**unyaka-mali**”, ngokumayela—

(a) nesebe lezwelonke okanye lephondo, ngunyaka ophela ngoMatshi 31; okanye

(b) ngokumayela nomasipala, ngunyaka ophela ngoJuni 30; 40

“**inkqubo-mda**” ziimeko zoxhomekeko nenye ingcombolo malunga nesabelo-mali esixhomekeke kwiimeko epapashwe ngokwecandelo 15 okanye 25;

“**iSibonelelo sokuHlaziywa kweZiko leMpilo**” siSibonelelo sokuHlaziywa kweZiko leMpilo ekuthethwe ngaso kwiNxalenye A yeShedyuli 5;

“**imeko yequbuliso yokwakhiwa kwezindlu**” yimeko yequbuliso yokwakhiwa kwezindlu njengoko ichazwe kwisiqu 2.3.1 (a) no-(b) seNkqubo yoKwakhiwa kweZindlu ngeQubuliso epapashwe ngokwecandelo 4 le *Housing Act* 107 ka-1997;

“**iSibonelelo Sokuphuculwa Kokuhlaliswa Kwabantu**” siSibonelelo Sokuphuculwa Kokuhlaliswa Kwabantu ekuthethwe ngaso kwiNxalenye A yeShedyuli 5; 50

“**umthetho wepalamente**” ngumthetho wepalamente wezwelonke okanye umthetho wepalamente wephondo njengoko uchazwe kwicandelo 239 loMgaqo-siseko;

“**evunyiweyo ekwinqwanqwa lokuqala**” yevunyiweyo ukuba iphathe imicimbi yalowo oza kuzuza, ukucetywa nokwabiwa kohlahlo-lwabiwo-mali lokuncedisa,

- “**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—
- (a) translates government policies and plans into a multi-year spending plan; and 5
 - (b) promotes transparency, accountability and effective public financial management;
- “**Municipal Demarcation Act**” means the Local Government: Municipal Demarcation Act, 1998 (Act No. 27 of 1998);
- “**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); 10
- “**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); 15
- “**Neighbourhood Development Partnership Grant**” means the Neighbourhood Development Partnership Grant referred to in Part B of Schedule 5 or Part B of Schedule 6;
- “**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 20 or the transfer of an allocation in excess of the applicable amount in a payment schedule;
- “**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; 25
 - (b) the date on which each transfer must be paid; and
 - (c) to whom, and to which bank account, each transfer must be paid;
- “**prescribe**” means prescribe by regulation in terms of section 37;
- “**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 30
 - (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; 35
- “**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; 40
- “**Public Transport Operations Grant**” means the Public Transport Operations Grant referred to in Part A of Schedule 4;
- “**quarter**” means, in relation to—
- (a) a national or provincial department, the period from— 45
 - (i) 1 April to 30 June;
 - (ii) 1 July to 30 September;
 - (iii) 1 October to 31 December; or
 - (iv) 1 January to 31 March; or
 - (b) a municipality, the period from— 50
 - (i) 1 July to 30 September;
 - (ii) 1 October to 31 December;

nokuphathwa nokulawulwa kweenkqubo zatanci, kweenkqubo zezwelonke zokwakhiwa kwezindlu;

“**evunyiweyo ekwinqwanqwa lesibini**” yevunyiweyo ukuba iphathe kwaye ilawule inkqubo epheleleyo yazo zonke izixhobo zokwakhiwa kwezindlu neenkqubo zezwelonke zokwakhiwa kwezindlu ukongezelela kumaxanduva aphantsi kokuvunywa okukwinqwanqwa lokuqala; 5

“**iSibonelelo seZibalo, iNzululwazi nobuChwepheshe**” siSibonelelo seZibalo, iNzululwazi nobuChwepheshe ekuthethwe ngaso kwiNxalenye A yeShedyuli 5;

“**inkqubo-mda yenkcitho yexesha eliphakathi**” yimida-nkqubo yohlahlo-lwabiwo-mali esetyenziswa nguVimba weMali weLizwe ethi— 10

(a) iguqule imigaqo-nkqubo karhulumente nezicwangciso zibe sisicwangciso senkcitho-mali seminyaka emininzi; kananjalo

(b) ekhuthaza ukusebenzela elubala, ukuziphendulela nokuphathwa kwezimali zoluntu okunephumelelayo;

“**iMunicipal Demarcation Act**” yi*Local Government: Municipal Demarcation Act* 27 ka-1998; 15

“**iMunicipal Finance Management Act**” yi*Local Government: Municipal Finance Management Act* 56 ka- 2003;

“**iMunicipal Structures Act**” yi*Local Government: Municipal Structures Act* 117 ka-1998; 20

“**iMunicipal Systems Act**” yi*Local Government: Municipal Systems Act* 32 ka-2000;

“**iSibonelelo sobuQabane sokuPhuhliswa koMmandla oseluMelwaneni**” siSibonelelo sobuQabane sokuPhuhliswa koMmandla oseluMelwaneni ekuthethwe ngaso kwiNxalenye B yeShedyuli 5 okanye kwiNxalenye B yeShedyuli 6;

“**icandelo likarhulumente**” licandelo likarhulumente njengoko lichazwe kwicandelo 239 loMgaqo-siseko; 25

“**intlawulo egqithisileyo**” kukudluliselwa kwemali engaphezu kwaleyo eyabelweyo kwisabelo-mali okanye ukudluliselwa kwesabelo-mali esingaphezu kwesixa esifunekayo kwishedyuli yentlawulo;

“**ishedyuli yentlawulo**” yishedyuli echaza— 30

(a) isixa semali nganye edluliselwayo kwisabelo esanelisayo sephondo okanye isabelo-mali esixhomekeke kwiimeko sephondo okanye sikamasipala emasidluliselwe ngokwalo Mthetho;

(b) umhla imali nganye edluliselwayo emayihlawulwe ngawo;

(c) ukuba mayihlawulwe kubani, nakweyiphi i-akhawunti yasebhankini, imali nganye edluliselwayo; 35

“**ukumisela**” kuthetha ukumisela ngommiselo ngokwecandelo 37;

“**i-akhawunti yasebhankini eyintloko**”, ngokumayela—

(a) nephondo, yi-akhawunti yasebhankini yeNgxowa-mali yeNgeniso yePhondo, exelwe kwicandelo 21(2) le*Public Finance Management Act* nelithe igosa lobalo-zimali loVimba weMali wePhondo layiqinisekisa kuVimba weMali weLizwe; okanye 40

(b) nomasipala, yi-akhawunti yasebhankini kamasipala njengoko kugqitywe ngaloo ndlela ngokwecandelo 8 le*Municipal Finance Management Act*;

“**iSibonelelo Sokukhathalelwa kweNdlela zePhondo**” siSibonelelo Sokukhathalelwa kweNdlela zePhondo ekuthethwe ngaso kwiNxalenye A yeShedyuli 4; 45

“**iPublic Finance Management Act**” yi*Public Finance Management Act* 1 ka-1999;

“**iSibonelelo seNtlanganisela yeZithuthi zikaWonkewonke**” siSibonelelo seNtlanganisela yeZithuthi zikaWonkewonke ekuthethwe ngaso kwiNxalenye B yeShedyuli 5; 50

“**iSibonelelo Sokusebenza kweZithuthi zikaWonkewonke**” siSibonelelo Sokusebenza kweZithuthi zikaWonkewonke ekuthethwe ngaso kwiNxalenye A yeShedyuli 4; 55

“**ikota**”, ngokumayela—

(a) nesebe lezwelonke okanye lephondo, lixesha eliqalela—

(i) kuEpreli 1 ukuya kuJuni 30;

(ii) kuJulayi 1 ukuya kuSeptemba 30;

(iii) kuOktobha 1 ukuya kuDisemba 31; okanye

(iv) kuJanuwari 1 ukuya kuMatshi 31; okanye 60

(b) nomasipala, lixesha eliqalela—

(i) kuJulayi 1 ukuya kuSeptemba 30;

(ii) kuOktobha 1 ukuya kuDisemba 31;

(iii) 1 January to 31 March; or

(iv) 1 April to 30 June;

“**receiving municipality**” means a municipality incorporating another municipality or part thereof as a result of a redetermination in terms of section 21(1)(b) of the Municipal Demarcation Act; 5

“**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 10

(b) a Schedule 4, 5 or 7 allocation transferred or provided in kind 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; 15

“**releasing municipality**” means a municipality or part thereof which is incorporated into another municipality as a result of a redetermination in terms of section 21(1)(b) of the Municipal Demarcation Act;

“**School Infrastructure Backlogs Grant**” means the School Infrastructure Backlogs Grant referred to in Part A of Schedule 6; 20

“**this Act**” includes any framework or allocation published, or any regulation made, in terms of this Act;

“**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; 25

“**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). 30

(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— 35

(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; 40

(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 45

(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. 50

- (iii) Januwari 1 ukuya kuMatshi 31; okanye
(iv) kuEpreli 1 ukuya kuJuni 30;
- “**umasipala owamkelayo**” ngumasipala oginya omnye umasipala okanye inxalenye yakhe ngenxa yokusikwa ngokutsha kwemida ngokwecandelo 21(1)(b) le*Municipal Demarcation Act*; 5
- “**igosa elamkelayo**”, ngokumayela—
- (a) nesabelo-mali seShedyuli 4, 5 okanye 7 esidluliselwe kwiphondo, ligosa lezimali lesebe lephondo elamkela eso sabelo-mali okanye inxalenye yaso isesenkcitho ngokwabelwa kuthatyathwa kwiNgxowa-mali yeNgeniso yePhondo; okanye 10
- (b) nesabelo seShedyuli 4, 5 okanye 7 esidluliselwe okanye esinikwe umasipala singeyomali, ligosa lezimali likamasipala;
- “**isebe lephondo elamkelayo**”, ngokumayela nesabelo-mali seShedyuli 4, 5 okanye 7 esidluliselwe kwiphondo, lisebe lephondo elamkela eso sabelo-mali okanye inxalenye yaso isesenkcitho ngokwabelwa kuthatyathwa kwiNgxowa-mali yePhondo yalo; 15
- “**umasipala okhululayo**” ngumasipala okanye inxalenye kamasipala ethi ifakelwe komnye umasipala ngenxa yokusikwa ngokutsha kwemida ngokwecandelo 21(1)(b) le*Municipal Demarcation Act*;
- “**iSibonelelo Sokuxinga Kwezibonelelo-ngangi Zezikolo**” siSibonelelo Sokuxinga Kwezibonelelo Zezikolo ekuthethwe ngaso kwiNxalenye A yeShedyuli 6; 20
- elithi** “lo Mthetho” liquka nayiphi na inkqubo-mda okanye isabelo-mali esipapashiweyo, okanye nawuphi na ummiselo owenziweyo, ngokwalo Mthetho;
- “**igosa elidluliselayo**” ligosa lobalo-zimali lesebe lezwelonke elidlulisela isabelo-mali seShedyuli 4, 5 okanye 7 lisidlulisela kwiphondo okanye kumasipala okanye elisebenzisa isabelo-mali seShedyuli 6 egameni lephondo okanye likamasipala; 25
- “**iSibonelelo soPhuhliso Lokuhlaliswa Ezidolophini**” siSibonelelo soPhuhliso Lokuhlaliswa Ezidolophini ekuthethwe ngaso kwiNxalenye B yeShedyuli 4; lize elithi
- “**usuku lokusebenza**” lithethe naluphi na usuku, ngaphandle koMgqibelo, iCawa okanye iholidi kawonkewonke njengoko luchazwe kwi*Public Holidays Act* 36 ka-1994.
- (2) Nasiphi na isivumelwano, ukuvunywa, ukuqinisekiswa, isigqibo, uqingqo, 30
umyalelo, ukwaziswa, isaziso okanye isicelo esingokwalo Mthetho masibhalwe phantsi.

Injongo zalo Mthetho

2. Injongo zalo Mthetho—

- (a) Ngokwendlela ekufunwa ngayo licandelo 214(1) soMgaqo-siseko, kukwenza ukuba— 35
- (i) yahlulwa-hlulwe ngokwanelisayo ingeniso eqokelelwe elizweni lonke kumanqwanqwa amathathu karhulumente;
- (ii) kukuqingqa isabelo esanelisayo sephondo ngalinye kwisabelo sephondo saloo ngeniso; kunye
- (iii) nezinye izabelo-mali eziya kumaphondo, kurhulumente wasekuhlaleni okanye koomasipala ukusuka kwisabelo sikarhulumente wezwelonke saloo ngeniso neemeko zoxhomekeke ezenziwa ngayo ezo zabelo-mali; 40
- (b) kukukhuthaza ukuqondwa kweemeko kusengaphambili nokuqiniseka malunga nazo zonke izabelo-mali eziya kumaphondo nakoomasipala, ukuze amaphondo noomasipala bakwazi ukucwangcisa uhlahlo-lwabiwo-mali lwabo ilolwexesha eliyiminyaka emininzi, kuze ngaloo ndlela kukhuthazwe unxibelelwano olubhetele phakathi komgaqo-nkqubo, ukucwangcisa nokuhlala ukwabiwa kwemali; kunye 45
- (c) nokukhuthaza ukusebenzela elubala nokuziphendulela kwinkqubo yokwabiwa kobuncwane, ngokuqinisekisa ukuba zonke izabelo-mali, ngaphandle kwezabelo-mali zeShedyuli 6, ziyavela kuhlahlo-lwabiwo-mali lwamaphondo noloomasipala kwaye nokusetyenziswa kwezabelo-mali ezixhomekeke kwiimeko kwenziwa ingxelo ngako ngamasebe amaphondo awamkelayo nangoomasipala. 50

CHAPTER 2**EQUITABLE SHARE ALLOCATIONS****Equitable division of revenue raised nationally among spheres of government**

3. (1) Revenue raised nationally in respect of the 2021/22 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1. 5

(2) The envisaged division among the national, provincial and local spheres of government of revenue anticipated to be raised nationally in respect of the 2022/23 financial year and the 2023/24 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. 10

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 2021/22 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 2022/23 financial year and the 2023/24 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. 15

(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. 20

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 2021/22 financial year is set out in Column A of Schedule 3.

(2) The envisaged equitable share for each municipality of revenue anticipated to be raised nationally in respect of the 2022/23 financial year and the 2023/24 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. 25

(3) The national department responsible for local government must transfer a municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 6 July 2021, 7 December 2021 and 15 March 2022, in the amounts determined in terms of section 22(2). 30

Shortfalls and excess revenue

6. (1) If the actual revenue raised nationally in respect of the 2021/22 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall. 35

(2) If the actual revenue raised nationally in respect of the 2021/22 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. 40

(3) A portion of national government's equitable share or excess revenue envisaged in subsection (2), may be appropriated through the applicable legislation envisaged in section 12 of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), to make further allocations to—

- (a) national departments; or 45
- (b) provinces or municipalities.

ISAHLUKO 2

IZABELO-MALI ZESABELO ESANELISAYO

Ukwahlulwa-hlulwa okwanelisayo kwengeniso eqokelelwe elizweni lonke phakathi kwamanqwanqwa karhulumente

3. (1) Ingeniso eqokelelwe elizweni lonke iyeyonyaka-mali ka-2021/22 kufuneka kwahlulwane ngayo ngamanqwanqwa karhulumente angurhulumente wezwelonke, abamaphondo nabasekuhlaleni njengoko kuchazwe kuMhlathi A weShedyuli 1. 5

(2) Ukwahlulwa-hlulwa ekucingwa ngako phakathi kwamanqwanqwa karhulumente angurhulumente wezwelonke, abamaphondo nabasekuhlaleni kwengeniso ekulindeleke ukuba iqokelelwe elizweni lonke iyeyonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, ibe ixhomekeke kwiMithetho yoKwahlulwa-hlulwa kweNgeniso yaloo minyaka-mali, kuchazwe kuMhlathi B weShedyuli 1. 10

Ukwahlulwa-hlulwa okwanelisayo kwesabelo samaphondo phakathi kwamaphondo

4. (1) Isabelo esanelisayo sephondo ngalinye sesabelo sephondo sengeniso eqokelelwe elizweni lonke iyeyonyaka-mali ka-2021/22 ichazwe kuMhlathi A weShedyuli 2. 15

(2) Isabelo esanelisayo ekucingwa ngaso sephondo ngalinye sengeniso ekulindeleke ukuba iqokelelwe elizweni lonke iyeyonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, ibe ixhomekeke kwiMithetho yoKwahlulwa-hlulwa kweNgeniso yaloo minyaka-mali, sichazwe kuMhlathi B weShedyuli 2. 20

(3) UVimba weMali weLizwe kufuneka adlulisele isabelo esanelisayo sephondo ngalinye ekuthethwe ngaso kwicandelwana (1) asidlulisele kukopolotyeni we-akhawunti yeemali ezifakwe luluntu yephondo ngokweshedyuli yentlawulo egqitywe ngokwecandelo 22. 25

Ukwahlulwa-hlulwa okwanelisayo kwesabelo soorhulumente basekuhlaleni phakathi koomasipala

5. (1) Isabelo esanelisayo somasipala ngamnye sesabelo soorhulumente wasekuhlaleni sengeniso eqokelelwe elizweni lonke iyeyonyaka-mali ka-2021/22 sichazwe kuMhlathi A weShedyuli 3. 30

(2) Isabelo esanelisayo ekucingwa ngaso somasipala ngamnye sengeniso ekulindeleke ukuba iqokelelwe elizweni lonke iyeyonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, nesixhomekeke kwiMithetho Yokwahlulwa-hlulwa kweNgeniso yaloo minyaka-mali, ichazwe kuMhlathi B weShedyuli 3. 35

(3) Isebe lezwelonke eliphathiswe oomasipala basekuhlaleni kufuneka lidlulisele isabelo esanelisayo sikamasipala ekuthethwe ngaso kwicandelwana (1) lisidlulisele kwi-akhawunti eyintloko yasebhankini kamasipala likwenza oko izihlandlo ezintathu ezinguJulayi 6, 2021, noDisemba 7, 2021, noMatshi 15, 2022, ngezixa-mali ezigqitywe ngokwecandelo 22(2). 40

Ukungeneli kwemali efunekayo nokuthi kratya kwengeniso

6. (1) Ukuba eyona ngeniso eqokelelwe elizweni lonke iyeyonyaka-mali ka-2021/22 iwa nganeno kwengeniso ebindelekile echazwe kuMhlathi A weShedyuli 1, ngurhulumente wezwelonke oya kuthwala oko kungeneli kwayo. 45

(2) Ukuba eyona ngeniso eqokelelwe elizweni lonke iyeyonyaka-mali ka-2021/22 ithi kratya kwengeniso ebindelekile echazwe kuMhlathi A weShedyuli 1, loo mali ethe kratya ngayo iba yekarhulumente wezwelonke, kwaye inokusetyenziswa ukunciphisa ukuboleka okanye ukuhlalula ityala njengenxalenye yesabelo sakhe sengeniso eqokelelwe elizweni lonke. 50

(3) Inxalenye yesabelo esanelisayo sikarhulumente wezwelonke okanye ingeniso ethe kratya ekucingwa ngayo kwicandelwana (2), inokuthi yabiwe ngokomthetho wepalamente osebenza kuloo meko ekucingwa ngayo kwicandelwana 12 le*Money Bills and Related Matters Act* 9 ka-2009, ukwenza ezinye izabelo-mali—

(a) kumasebe ezwelonke; okanye

(b) kumaphondo okanye koomasipala.

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

*Part 1**Conditional allocations***Conditional allocations to provinces** 5

7. (1) Conditional allocations to provinces for the 2021/22 financial year from the national government's share of revenue raised nationally are set out in—

- (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; 10
- (c) Part A of Schedule 6, specifying allocations-in-kind to provinces for designated special programmes; and
- (d) Part A of Schedule 7, specifying funds that are not allocated to specific provinces, that may be released to provinces to fund an immediate response to a classified disaster or housing emergency. 15

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2022/23 financial year and the 2023/24 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). 20

Conditional allocations to municipalities

8. (1) Conditional allocations to municipalities in respect of the 2021/22 financial year from the national government's share of revenue raised nationally are set out in—

- (a) Part B of Schedule 4, specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets; 25
- (b) Part B of Schedule 5, specifying specific-purpose allocations to municipalities;
- (c) Part B of Schedule 6, specifying allocations-in-kind to municipalities for designated special programmes; and
- (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 or housing emergency. 30

(2) An envisaged division of conditional allocations to municipalities from the national government's share of revenue anticipated to be raised nationally for the 2022/23 financial year and the 2023/24 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). 35

(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. 40

(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 45

ISAHLUKO 3

UKWABELWA KUMAPHONDO NAKOOMASIPALA OKUXHOMEKEKE
KWIIMEKO*INxalenye 1**Izabelo-mali ezixhomekeke kwiimeko*

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Ukwabelwa kumaphondo okuxhomekeke kwiimeko

7. (1) Izabelo-mali ezixhomekeke kwiimeko eziya kumaphondo zonyaka-mali ka-2021/22 zisuka kwisabelo sikarhulumente wezwelonke sengeniso eqokelelwe elizweni lonke zichazwe—

- (a) kwiNxalenye A yeShedyuli 4, exela izabelo-mali eziya kumaphondo ukuncedisa ukuxhaswa ngemali kweenkqubo okanye imisebenzi exhaswa ngemali kuthatyathwa kuhlalo-lwabiwo-mali lwamaphondo; 10
- (b) kwiNxalenye A yeShedyuli 5, exela izabelo-mali zenjongo ethile eziya kumaphondo; 15
- (c) kwiNxalenye A yeShedyuli 6, exela izabelo ezingeyomali eziya kumaphondo izezeenkqubo ezikhethekileyo ezalathiweyo; 15
- (d) nakwiNxalenye A yeShedyuli 7, exela iimali ezingabelwanga kumaphondo athile, ezinokuthi zikhululwe ziye kumaphondo ukuxhasa xa kusatyelwa ngokukhawulezileyo kwintlekele ebhengeziweyo okanye kwimeko yequbuliso yokwakhiwa kwezindlu. 20

(2) Ukwahlulwa ekucingwa ngako kwezabelo-mali ezixhomekeke kwiimeko eziya kumaphondo zisuka kwisabelo sengeniso sikarhulumente wenqwanqwa likazwelonke ekulindeleke ukuba iqokelelwe elizweni lonke iyeyonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, exhomekeke kwiMithetho Yokwahlulwa-hlulwa kweeNgeniso yaminyaka le yaloo minyaka, kuchazwe kuMhlathi B weeShedyuli ekuthethwe ngazo kwicandelwana (1). 25

Izabelo-mali ezixhomekeke kwiimeko eziya koomasipala

8. (1) Izabelo-mali ezixhomekeke kwiimeko eziya koomasipala izezonyaka-mali ka-2021/22 zisuka kwisabelo sikarhulumente kazwelonke esiqokelelwe elizweni lonke zichazwe— 30

- (a) kwiNxalenye B yeShedyuli 4, exela izabelo-mali eziya koomasipala ukuncedisa ekuxhasweni ngemali kwemisebenzi exhaswa ngemali kuthatyathwa kuhlalo-lwabiwo-mali loomasipala; 30
- (b) kwiNxalenye B yeShedyuli 5, exela izabelo-mali zenjongo ethile eziya koomasipala; 35
- (c) kwiNxalenye B yeShedyuli 6, exela izabelo ezingeyiyo imali eziya koomasipala izezeenkqubo ezikhethekileyo ezalathiweyo; 35
- (d) nakwiNxalenye B yeShedyuli 7, exela iimali ezingabelwanga koomasipala abathile ezinokuthi zikhululwe ziye koomasipala ukuxhasa xa kusatyelwa ngokukhawulezileyo kwintlekele ebhengeziweyo okanye kwimeko yequbuliso yokwakhiwa kwezindlu. 40

(2) Ukwahlulwa ekucingwa ngako kwezabelo ezixhomekeke kwiimeko zisiya koomasipala zisuka kwisabelo sengeniso sikarhulumente wezwelonke ekulindeleke ukuba siqokelelwe elizweni lonke isesonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, esixhomekeke kwiMithetho Yokwahlulwa-hlulwa kweeNgeniso yaminyaka le yaloo minyaka, kuchazwe kuMhlathi B weeShedyuli ekuthethwe ngazo kwicandelwana (1). 45

(3) (a) Umasipala onenjongo yokubambisa ngesabelo-mali esixhomekeke kwiimeko, okanye inxalenye yaso, njengesibambiso sazo nazo naziphi na iimbopheleleko ngokwecandelo 48 leMunicipal Finance Management Act, kufuneka, ukongezelela ekwaziseni uVimba weMali weLizwe ngokwecandelo 46(3) laloo Mthetho, azise igosa elidluliselayo kwakunye novimba wemali wephondo ochaphazelekayo emazisa ngaloo njongo aze anike igosa elidluliselayo kwakunye noVimba weMali weLizwe ubuncinane iintsuku ezingama-21 zokutsho abafuna ukukutsho ngaphambi kokufumana imvume yebhunga likamasipala. 50

(b) Umasipala kufuneka angenise iingxelo zemali nezingezozamali, zikwimo nangemihla egqitywe nguVimba weMali weLizwe, ngalo naliphi na iphulo ekuthenjiswa ukuba lixhaswe ngokuyinxenye okanye ngokupheleleyo ngokusebenzisa 55

or fully funded by using a conditional allocation, or a portion thereof, as security as envisaged in paragraph (a).

Part 2

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

Duties of transferring officer in respect of Schedule 4 allocations

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

(a) ensure that transfers to all provinces and municipalities are—

(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;

(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;

(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

(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 2021/22 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—

(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;

(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, that contributes to achieving the purpose of the allocation, and the accounting officer must comply with the duty.

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

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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—

(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—

isabelo-mali esixhomekeke kwiimeko, okanye inxalenye yaso, njengesibambiso ekucingwa ngaso kwisiqendu (a).

INxalenye 2

Imisebenzi yamagosa osetyenziso-mali malunga nezabelo-mali zeShedyuli 4 ukuya kweye-7

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Imisebenzi yegosa losetyenziso-mali malunga nezabelo-mali zeShedyuli 4

9. (1) Igosa elidluliselayo lesabelo-mali seShedyuli 4 kufuneka—
- (a) liqinisekise ukuba iimali ezidluliselwayo eziya kuwo onke amaphondo nakoomasipala—
- (i) zifakwa kuphela kwi-akhawunti eyintloko yasebhankini yephondo elifanelekileyo okanye kamasipala ofanelekileyo; kwaye
- (ii) zenziwa ngokweshedyuli yentlawulo egqitywe ngokwecandelo 22, ngaphandle kokuba izabelo-mali ziyankonywa okanye ziyamiswa ngokwecandelo 17 okanye 18;
- (b) liyibek' esweni ingcombolo engokuqhutywa ngokwasemalini nokungekho ngokwasemalini kweenkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali esikwiNxalenye A yeShedyuli 4, ngokuvumelana necandelwana (2) neenkqubo-mida ezisebenza kwimeko enjalo;
- (c) liyibek' esweni ingcombolo engokuqhutywa ngokwasemalini nokungekho ngokwasemalini kweSibonelelo soPhuhliso Lokuhlaliswa Ezidolophini nxamnye nohlahlo-lwabiwo-mali oluyintloko nokunikezelwa kweenkonzo nesicwangciso sokusetyenziswa kohlalo-lwabiwo-mali;
- (d) ziyahambisana neenkqubo-mida esebenza kuloo meko;
- (e) lingenise ingxelo yendlela ekuqhutywe ngayo ngekota ngokwasemalini nangokungekho ngokwasemalini zingekapheli iintsuku ezingama-45 iphelile ikota nganye isiya kuVimba weMali weLizwe ngokweenkqubo-mida ezisebenza kuloo meko; kwaye
- (f) liphonononge iindlela eziqhuba ngayo iinkqubo ezixhaswa okanye ezixhaswa ngokuyinxenye sisabelo-mali lize lingenise olo phononongo kuVimba weMali weLizwe zingekapheli iinyanga ezine uphelile unyaka-mali ka-2021/22 osebenza kwisebe lephondo okanye kumasipala.
- (2) Nayiphi na inkqubo yokubek' esweni esetyenziselwa ukubek' esweni ingcombolo engokuqhutywa ngokwasemalini okanye ngokungekho ngokwasemalini kwenkqubo exhaswa ngokuyinxenye okanye ngokupheleleyo ngemali sisabelo-mali seShedyuli 4 kufuneka—
- (a) ivunywe nguVimba weMali weLizwe;
- (b) ingawathwalisi uxanduva olugqithiseleyo lolawulo amagosa amkelayo olungaphaya kokunika ulawulo olukumlinganiselo nengcombolo yohlahlo-lwabiwo-mali;
- (c) ifanelane kwaye idityaniswe kwaye ingaphindi umsebenzi owenziwa zezinye iinkqubo ezichaphazelekayo zezwelonke, zephondo nezasekuhlaleni; kananjalo
- (d) ixhase ukwenziwa kwezinto ngokuvisisana necandelo 11(2).
- (3) Iinkqubo-mida zisengalithwalisa uxanduva igosa losetyenziso-mali lesebe lezwelonke okanye lephondo, ngaphandle kwegosa elidluliselayo okanye igosa elamkelayo elinegalelo ekufezekiseni injongo yesabelo-mali, kwaye igosa losetyenziso-mali kufuneka likwenze okufunwa lolo xanduva.

Imisebenzi yegosa elidluliselayo malunga nezabelo-mali zeShedyuli 5 okanye 6

10. (1) Igosa elidluliselayo lesabelo-mali seShedyuli 5 okanye 6 kufuneka—
- (a) zingekapheli iintsuku ezili-14 uqalile ukusebenza lo Mthetho, liqinisekise kuVimba weMali weLizwe ukuthi—
- (i) nakuphi na ukubekw' esweni okanye inkqubo esetyenziswayo, iyafanelana kwaye into-nye kwaye ayiphindi okwenziwa ziinkqubo ezichaphazelekayo zezwelonke, zamaphondo nezasekuhlaleni; nokuthi
- (ii) naziphi na izicwangciso ezifunekayo ngokwenkqubo-mida yesabelo-mali seShedyuli 5 ngokusetyenziswa kwesabelo-mali—

- (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;
- (b) in respect of Schedule 5 allocations— 5
- (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 10
- (iii) deposit funds only into the primary bank account of the relevant province or municipality; and
- (c) comply with the applicable framework.
- (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. 15
- (3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, including transferring the allocation as an unconditional allocation. 20
- (4) Before making the first transfer of any allocation in terms of subsection (1)(b), the transferring officer must take note of any notice in terms of section 30(1) containing the details of the relevant primary bank accounts.
- (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. 25
- (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 2021/22 financial year up to the end of that month, on— 30
- (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; 35
- (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; 40
- (v) any matter or information that may be required by the applicable framework for the particular allocation; and
- (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. 45
- (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 50
- (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. 55

- (aa) liphondo, zivunyiwe ngaphambi kokuba kuqale unyaka-mali; okanye
- (bb) ngumasipala, ziza kuvunyiwa ngaphambi kokuba kuqale unyaka-mali;
- (b) malunga nezabelo-mali zeShedyuli 5— 5
- (i) lidlulisele iimali kuphela emva kokuba lifumene yonke ingcombolo ekufuneka ukuba ingeniswe ligosa elamkelayo ngokwalo Mthetho nasemva kokungeniswa kwayo yonke ingcombolo efanelekileyo kuVimva weMali weLizwe;
- (ii) lidlulisele iimali ngokweshedyuli yentlawulo egqitywe ngokwecandelo 22, ngaphandle kokuba izabelo zinkonyiwe okanye zimisiwe ngokwecandelo 17 okanye 18; kwaye 10
- (iii) lifake iimali kuphela kwi-akhawunti eyintloko yasebhankini yephondo elichaphazelekayo okanye umasipala; kwaye 15
- (c) lenze okufunwa yinkqubo-mda esebenza kuloo meko. 15
- (2) Igosa elidluliselayo kufuneka lingenise yonke ingcombolo efanelekileyo namaxwebhu ekuthethwe ngawo kwicandelwana (1)(a) kuVimba weMali weLizwe zingekapheli iintsuku ezili-14 uqalile ukusebenza lo Mthetho.
- (3) Igosa elidluliselayo, elingakwenzanga okufunwa licandelwana (1), kufuneka lisidlulisele isabelo-mali ngendlela eyalelwe nguVimba weMali weLizwe, kuquka 20 ukudlulisele iisabelo-mali njengesabelo-mali esingaxhomekekanga kwiimeko.
- (4) Ngaphambi kokuba lidlulisele okokuqala nasiphi na isabelo-mali ngokwecandelwana (1)(b), igosa elidluliselayo kufuneka liqaphele nasiphi na isaziso esingokwecandelo 30(1) esineenkukacha zee-akhawunti eziyintloko ezifanelekileyo zasebhankini. 25
- (5) Igosa elidluliselayo lesabelo-mali seShedyuli 5 esiya kumasipala linoxanduva lokubek' esweni ingcombolo engokwemali nengekho ngokwemali yokuba ziqhuba njani iinkqubo ezixhaswa sisabelo-mali.
- (6) (a) Igosa elidluliselayo lesabelo-mali seShedyuli 5 okanye 6 kufuneka, njengenxalenye yokwenz' ingxelo ekucingwa ngako kwicandelo 40(4)(c) se*Public Finance Management Act* kodwa ngokulawulwa sisiqendu (b), lingenise ingcombolo, ikwimo egqitywe nguVimba weMali weLizwe, iyeyaloo nyanga, neyonyaka-mali ka-2021/22 kude kube sekupheleni kwaloo nyanga, malunga— 30
- (i) nesixa seemali ezidlulisele kwiphondo okanye kumasipala;
- (ii) nesixa seemali salo naliphi na iphondo okanye umasipala esinkonyiweyo okanye samiswa ngokwecandelo 17 okanye 18, izizathu zokunkonywa okanye zokumiswa namanyathelo athatyathwe ligosa elidluliselayo naligosa elamkelayo ukuqubisana nemicimbi okanye oonobangela abafunise ukuba ukunkonywa okanye ukumiswa kwentlawulo;
- (iii) neyona nkcitho ekungenwe kuyo liphondo okanye ngumasipala malunga nesabelo-mali seShedyuli 5; 40
- (iv) neyona nkcitho ekungenwe kuyo ligosa elidluliselayo malunga nesabelo-mali seShedyuli 6;
- (v) nawo nawuphi na umcimbi okanye ingcombolo enokuthi ifunwe ziinkqubo-mida ezisebenza kule meko izezesabelo-mali esithile; kwakunye 45
- (vi) neminye imicimbi enokuthi igqitywe nguVimba weMali weLizwe.
- (b) Ngenjongo yokusetyenziswa kwesiqendu (a) seNxalenye B yeShedyuli 5, isithuba seentsuku ezili-15 ekucingwa ngalo kwicandelo 40(4)(c) se*Public Finance Management Act* kufuneka sithathwe njengesithetha isithuba seentsuku ezingama-20.
- (7) Igosa elidluliselayo kufuneka lingenise kuVimba weMali weLizwe— 50
- (a) ingxelo yephondo yanyanga zonke engenkcitho yeemfuneko-ngqangi exhaswe ngokuyinxenye okanye ngokupheleleyo ngeSibonelelo Sokuhlaziya kweZakhiwo zeMpilo, iSibonelelo seMpilo kaZwelonke, iSibonelelo Sokuxinga kweMfuneko-ngqangi zeZikolo, iSibonelelo seNzululwazi nobuChwepheshe, zingekapheli iintsuku ezingama-22 iphelile inyanga nganye, ikwimo egqitywe nguVimba weMali weLizwe; kunye 55
- (b) nengxelo yekota yendlela ekuqhutywe ngayo kuzo zonke iinkqubo ezixhaswe ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 5 okanye 6 zingekapheli iintsuku ezingama-45 iphelile ikota nganye, ngokuvumelana neenkqubo-mida esebenza kule meko. 60

(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 2021/22 financial year applicable to a provincial department or a municipality, as the case may be.

(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). 5

(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, that contributes to achieving the purpose of the allocation and the accounting officer must comply with the duty. 10

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. 15
- (2) The receiving officer of a municipality must—
- (a) ensure and certify to the National Treasury that the municipality—
 - (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 20
 - (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; 25
 - (b) when submitting the municipality's statements in terms of section 71 of the Municipal Finance Management Act for September 2021, December 2021, March 2022 and June 2022, report to the transferring officer, the relevant provincial treasury and the National Treasury—
 - (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 30
 - (ii) in respect of any other Schedule 4 allocation, on financial performance of programmes partially or fully funded by the allocation; and
 - (c) within 30 days after the end of each quarter, report to the transferring officer and the National Treasury— 35
 - (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
 - (ii) in respect of any other Schedule 4 allocation, on non-financial performance of programmes partially or fully funded by the allocation. 40
- (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. 45
- (4) The receiving officer of a provincial department must submit to the relevant provincial treasury and the transferring officer—
- (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; 50

(8) Igosa elidluliselayo kufuneka liphonononge indlela eziqhuba ngayo zonke iinkqubo ezixhaswe ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 5 okanye 6 lize lingenise oko kuphononongwa kuVimba weMali weLizwe zingekapheli iinyanga ezine uphelile unyaka-mali ka-2021/22 osebenza kwisebe lephondo okanye kumasipala. 5

(9) Igosa elidluliselayo leSibonelelo Sokuphuculwa Kokuhlaliswa Kwabantu livumeleke kuphela ukuba lisidlulisele iSibonelelo kwiphondo emva kokuba igosa elamkelayo elichaphazelekayo likwenzile okufunwa licandelo 12(6)(a) no-(b).

(10) Inkqubo-mda inokuthi ilinyanzele igosa losetyenziso-mali lesebe lezwelonke okanye lephondo, elingelilo igosa elidluliselayo okanye elamkelayo, nto leyo ethi ibe negalelo ekufezweni kwenjongo yesabelo-mali kwaye igosa losetyenziso-mali kufuneka likwenze okufunwa sisinyanzelo. 10

Imisebenzi yegosa elamkelayo malunga nezabelo-mali zeShedyuli 4

11. (1) Igosa elamkelayo lesabelo-mali leShedyuli 4 linoxanduva—

- (a) lokukweza okufunwa yinkqubo-mda esebenza kwimeko; kwaye 15
(b) lokubona ukuba isabelo-mali esifunyenwe sivela kwigosa elidluliselayo sabiwa kwaye sisetyenziswa njani.

(2) Igosa elamkelayo likamasipala kufuneka—

(a) linike isiqinisekiso kuVimba weMali weLizwe sokuba umasipala—

(i) uyayibonisa inkqubo nganye exhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 4 kuhlahlo-lwabiwo lwakhe lonyaka nokuthi isabelo-mali sabiwa ngokukhethekileyo nangokupheleleyo kolo hlahlo-lwabiwo-mali ukuze sisetyenziswe kuphela ngokwenjongo yeso sabelo-mali; kwaye 20

(ii) uzithi pahaha esidlangalaleni, ngokwecandelo 21A le*Municipal Systems Act*, iimeko zoxhomekeko nenye ingcombolo emalunga nesabelo-mali, ukuze kube lula ukuqonda ukuba kuqhutywe njani nokusetyenziswa kwezimvo ebezifuneka; 25

(b) xa lingenisa izitetimenti zikamasipala ngokwecandelo 71 le*Municipal Finance Management Act* kaSeptemba 2021, Disemba 2021, Matshi 2022 noJuni 2022, lenze ingxelo kwigosa elidluliselayo, kuvimba wephondo ofanelekileyo nakuVimba weMali weLizwe— 30

(i) iyeyeSibonelelo soPhuhliso Lokuhlaliswa Ezidolophini neSibonelelo, kwindlela ekuqhutywa ngayo ngokwasemalini nxamnye nohlahlo-lwabiwo-mali lwaso esiyintloko namanyathelo axeliweyo kunikezelo lwaso lweenkonzo nesicwangciso sokusetyenziswa kohlahlo-lwabiwo-mali; kananjalo 35

(ii) iyeyaso nasiphi na esinye isabelo-mali seShedyuli 4, kwindlela ekuqhutywa ngayo ngokwasemalini kwiinkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali; lize lithi 40

(c) zingekapheli iintsuku ezingama-30 iphelile ikota nganye, lenze ingxelo kwigosa elidluliselayo nakuVimba weMali weLizwe—

(i) iyeyeSibonelelo soPhuhliso Lokuhlaliswa Ezidolophini, kwindlela ekuqhutywa ngayo ngokwasemalini kuloo kota nxamnye namanyathelo axelwe kunikezelo lwaso lweenkonzo nakwasicwangciso sokusetyenziswa kohlahlo-lwabiwo-mali; kananjalo 45

(ii) iyeyaso nasiphi na esinye isabelo-mali seShedyuli 4, ngendlela ekuqhutywa ngayo kungekuko ngokwasezimalini kwiinkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali.

(3) UVimba weMali weLizwe kufuneka ayenze ingxelo engeniswe kuye ngokwecandelwana (2)(b) okanye (c) ifumaneke kwigosa elidluliselayo leSibonelelo soPhuhliso Lokuhlaliswa Ezidolophini, iSibonelelo Sazo Zonke iziThuthi zikaWonkewonke neSibonelelo seNkqubo Yokufakelwa koMbane eZwenilonke nakwigosa losetyenziso-mali lalo naliphi na elinye isebe likazwelonke elinoxanduva oluhlobene nesabelo-mali esisebenza kule meko. 55

(4) Igosa elamkelayo lesebe lephondo kufuneka lingenise kuvimba wephondo ofanelekileyo nakwigosa elidluliselayo—

(a) njengenxalenye yengxelo efunekayo kwicandelo 40(4)(c) se*Public Finance Management Act*, iingxelo ngendlela ekuqhutywe ngayo ngokwasemalini nangokungekho ngokwasemalini kwiinkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 4; 60

- (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; 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
- (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.
- (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—
- (a) in respect of a provincial department, after the end of the 2021/22 financial year of the provincial department; and 15
 - (b) in respect of a municipality, after the end of the 2021/22 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. 20
- (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 in 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; 25
 - (b) a municipality, as part of the report required 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 30
 - (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 2021/22 financial year up to the end of the month— 35
- (a) the amount received by the province;
 - (b) the amount of funds stopped or withheld 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; 40
 - (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); 45
 - (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; 50
 - (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.

- (b) ingxelo yekota yendlela ekuqhutywe ngayo ngokungekho ngokwasemalini kwiinkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 4 zingekapheli iintsuku ezingama-30 iphelile ikota nganye; kunye
- (c) nengxelo yephondo yenyanga nganye emalunga neenkqubo zeemfuneko-ngqangi ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 4 zingekapheli iintsuku ezili-15 emva kokuphela kwenyanga nganye, ikwimo egqitywe nguVimba weMali weLizwe. 5
- (5) Igosa elamkelayo kufuneka lenze ingxelo ngeenkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 4 nxa manye neenkqubo-mida ezisebenza kule meko kwizitetimenti zemali zonyaka ngamnye nakwingxelo yonyaka ngamnye. 10
- (6) Igosa elamkelayo kufuneka liyiphonononge indlela eliqhube ngayo ngokwasemalini nangokungekho ngokwasemalini isebe lephondo okanye umasipala, mayela neenkqubo ezixhaswa ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 4 lize lingenise olo phononongo kwigosa elamkelayo nakuvimba wephondo ofanelekileyo zingekapheli iinyanga ezimbini— 15
- (a) xa kulisebe lephondo, emva kokuphela konyaka-mali ka-2021/22 wesebe lephondo; kuze kuthi
- (b) xa kungumasipala, emva kokuphela konyaka-mali ka-2021/22 kamasipala.
- Imisebenzi yegosa elamkelayo malunga nezabelo-mali zeShedyuli 5 okanye 7** 20
- 12.** (1) Igosa elamkelayo lesabelo-mali sikaShedyuli 5 okanye 7 kufuneka likwenze okufunwa yinkqubo-mda esebenza kule meko.
- (2) Igosa elamkelayo elichaphazelekayo kufuneka, malunga nesabelo-mali zeShedyuli 5 okanye 7 esidluliselwe—
- (a) kwiphondo, njengenxalenye yengxelo efunekayo kwicandelo 40(4)(c) 25
le*Public Finance Management Act*, lenze ingxelo ngemicimbi ekuthethwe ngayo kwicandelwana (3) lize lingenise ikopi yaloo ngxelo kuvimba wephondo ofanelekileyo nakwigosa elidluliselayo;
- (b) kumasipala, njengenxalenye yengxelo efunekayo ngokwecandelo 71 30
le*Municipal Finance Management Act*, lenze ingxelo ngemicimbi ekuthethwe ngayo kwicandelwana (4) lize lingenise ikopi yaloo ngxelo kuvimba wephondo ofanelekileyo, kuVimba weMali weLizwe nakwigosa elidluliselayo elichaphazelekayo; kananjalo
- (c) kwiphondo okanye kumasipala, lingenise ingxelo yekota yendlela ekuqhutywe ngayo ngokungekho ngokwasemalini zingekapheli iintsuku 35
ezingama-30 emva kokuphela kwikota nganye.
- (3) Ingxelo yephondo engokwecandelwana (2)(a) kufuneka ichaze ichazela inyanga leyo ikwachazela unyaka-mali ka-2020/21 kude kube sekupheleni kwenyanga—
- (a) ichaza isixa-mali esifunyenwe liphondo;
- (b) isixa seemali ezimisiweyo okanye ezinkonyiweyo ngokwecandelo 17 okanye 40
18, isizathu sokumiswa okanye sokunkonywa kwakunye naliphi na inyathelo lokulungis' imeko elithatyathiweyo;
- (c) eyona nkcitho eyenziwe liphondo malunga nezabelo-mali zeShedyuli 5 neyesi-7;
- (d) isixa-mali esidluliselwe kulo naliphi na iqumrhu likarhulumente lezwelonke 45
okanye lephondo ukuyenza isebenze inkqubo exhaswa sisabelo-mali seShedyuli 5 egameni lephondo okanye ukuncedisa iphondo ekuyenzi isebenze inkqubo leyo;
- (e) amanani afumanekayo angenkcitho eyenziwe liqumrhu likarhulumente ekuthethwe ngalo kwisiqendu (d); 50
- (f) ukuthi kwenziwe kangakanani okufunwa ngulo Mthetho nayimiqathango yesabelo-mali enikiweyo yale nkqubo-mda, ngokusekelwe kwingcombolo efumanekayo ngexesha lokwenziwa kwengxelo;
- (g) ingcaciso ngabo nabuphi na ubunzima obuthe baviwa liphondo ngesabelo-mali esifunyenweyo nesishwankathelo samanyathelo athatyathiweyo 55
ukuqubisana nobo bunzima;
- (h) nawuphi na umcimbi okanye ingcombolo enokuthi igqitywe kwinkqubo-mda yesabelo-mali; kwakunye
- (i) neminye imicimbi nengcombolo enokuthi igqitywe nguVimba weMali weLizwe. 60

- (4) A report for a municipality in terms of subsection (2)(b) must set out for the month in question and for the 2021/22 financial year up to the end of the month—
- (a) the amount received by the municipality;
 - (b) the amount of funds stopped or withheld in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 5
 - (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;
 - (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; 10
 - (e) any matter or information that may be determined in the framework for the allocation; and
 - (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 transferring officer and the relevant provincial treasury within two months after the end of the 2021/22 financial year applicable to a provincial department or a municipality, as the case may be. 15
- (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 days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant, for the 2021/22 financial year, the 2022/23 financial year and the 2023/24 financial year per municipality with level one or level two accreditation. 20 25
- (b) The planned expenditure must—
- (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 2021/22 financial year. 30
- (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). 35

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

- 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— 40
- (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; 45
 - (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; 50

- (4) Ingxelo kamasipala ngokwecandelwana (2)(b) kufuneka ichaze ichazela loo nyanga ikwachazela nonyaka-mali ka-2021/22 kude kube sekupheleni kwenyanga—
- (a) isixa-mali esifunyenweyo ngumasipala;
 - (b) isixa-mali esimisiweyo okanye esinkonyiweyo ngokwecandelo 17 okanye 18, isizathu sokumiswa okanye sokunkonywa kwaso kwakunye nalo naliphi na inyathelo lokulungis' imeko elithatyathiweyo; 5
 - (c) ukuthi kwenziwe kangakanani okufunwa ngulo Mthetho nokufunwa yimiqathango yesabelo-mali okanye inxalenye yesabelo-mali okuxelwe kwinkqubo-mda yaso;
 - (d) ingcaciso yazo naziphi na iingxaki ezinkulu athe waba nazo umasipala ngesabelo-mali esifunyenweyo nesishwankathelo samanyathelo athatyathiweyo okuqubisana nezo ngxaki; 10
 - (e) nawuphi na umcimbi okanye ingcombolo enokuthi igqitywe kwinkqubo-mda yesabelo-mali; kunye
 - (f) neminye imicimbi nengcombolo enokuthi igqitywe nguVimba weMali weLizwe. 15
- (5) Igosa elamkelayo kufuneka liphonononge indlela ekuqhutywe ngayo ngokwasemalini nangokungekho ngokwasemalini kwesebe lephondo okanye umasipala, malunga neenkqubo ezixhaswa ngemali ngokuyinxenye okanye ngokupheleleyo sisabelo-mali seShedyuli 5 lize lingenise olo phononongo kwigosa elidluliselayo nakuvimba wemali wephondo ofanelekileyo zingekapheli iinyanga ezimbini uphelile unyaka-mali ka-2021/22 osebenza kwisebe lephondo okanye kumasipala, kuxhomekeke ukuba yeyiphi. 20
- (6) (a) Igosa elamkelayo leSibonelelo soPhuhliso Lokuhlaliswa Kwabantu, libonisana negosa elidluliselayo nasemva kokubonisana nomasipala ngamnye ochaphazekileyo, lipapashe kwi*Gazethi*, zingekapheli iintsuku ezili-14 uqalile ukusebenza lo Mthetho, inkcitho ecetywayo esuka kwiSibonelelo soPhuhliso Lokuhlaliswa Kwabantu, sonyaka-mali ka-2021/22, unyaka-mali ka-2022/23 nonyaka-mali ka-2023/24 ngomasipala ngamnye ongqinelwe ngenqanaba lokuqala okanye lesibini. 30
- (b) Inkcitho ecetywayo kufuneka—
- (i) ibonise inkcitho eza kwenziwa ngqo liphondo kunye neemali eziza kudluliselwa kumasipala ngamnye; kananjalo
 - (ii) iquke ishedyuli yentlawulo yeemali ezidluliselwa kumasipala ngamnye kunyaka-mali ka-2021/22. 35
- (c) Igosa elamkelayo leSibonelelo soPhuhliso Lokuhlaliswa Kwabantu linokuthi, ngesihlokomiso esikwi*Gazethi*, emva kokucingela indlela aqhube ngayo umasipala nasemva kokubonisana nomasipala ochaphazekayo kwaye libonisana negosa elidluliselayo, lenze utshintsho kwinkcitho ecetywayo yaloo masipala epapashwe ngokwesiqendu (a). 40

Imisebenzi yegosa elamkelayo malunga nezabelo-mali ezixhomekeke kwiimeko zeemfuneko-ngqangi eziya kumaphondo

- 13.** (1) Igosa elamkelayo leSibonelelo seeMfuneko-ngqangi zeMfundo, iSibonelelo Sokuhlaziywa kwamaZiko eMpilo, iSibonelelo soPhuhliso Lokuhlaliswa Kwabantu, iSibonelelo Sokulungiswa Kweendlela zePhondo kunye nasiphi na esinye isabelo-mali esixhomekeke kwiimeko esixhasa ngemali ngokupheleleyo okanye ngokuyinxenye iimfuneko-ngqangi, kufuneka— 45
- (a) lingenise kuvimba wemali wephondo ofanelekileyo uludwe lwawo onke amaphulo eemfuneko-ngqangi axhaswa ngemali ngokuyinxenye okanye ngokupheleleyo sisabelo-mali esifanelekileyo isesenkqubo-mda yenkcitho sexesha eliphakathi ukuze sithiwe thaca njenginxalenye yoqikelelo lweenkcitho zephondo kwindlu yowiso-mithetho yephondo sikwimo egqitywe nguVimba weMali weLizwe; 50
 - (b) zingekapheli iintsuku ezisixhenxe emva kokuba sithiwe thaca kwindlu yowiso-mithetho, lingenise uluhlu kwigosa elidluliselayo nakuVimba weMali weLizwe; 55
 - (c) emva kokubonisana novimba wemali wephondo ofanelekileyo negosa elidluliselayo, lingenise naluphi na utshintsho olwenziweyo kuluhlu lwamaphulo eemfuneko-ngqangi, kunye nezizathu zolo tshintsho, lizingenisa kuvimba wemali wephondo ukuze luthiwe thaca kunye noqikelelo oluhlengahlengisiweyo lwenkcitho yephondo; 60

- (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, relevant provincial treasury and the National Treasury, on all infrastructure expenditure partially or fully funded by the relevant Grant; 5
- (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; 10
- (g) within 22 days after the end of each month, submit to 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 2021/22 financial year—
- (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 15
 - (ii) submit the evaluation to the transferring officer, the relevant provincial treasury and the National Treasury.
- (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 final report on the filling of posts on the approved establishment for the infrastructure unit of the affected provincial department; and 25
 - (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 2021/22

- 14.** (1) The 2021/22 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;
 - (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; 35
 - (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; 40
 - (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. 45
- (2) The 2021/22 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; 50
 - (b) the extent that compliance with this Act by provinces or municipalities was monitored;

- (d) zingekapheli iintsuku ezisixhenxe luthiwe thaca kwindlu yowiso-mithetho, lingenise uluhlu olwenziwe utshintsho kwigosa elidluliselayo nakuVimba weMali weLizwe;
- (e) lenze ingxelo, ikwimo nangomhla ogqitywe nguVimba weMali weLizwe, eya kwigosa elidluliselayo, kuvimba wemali wephondo ofanelekileyo nakuVimba weMali weLizwe, kuyingxelo engayo yonke inkcitho yeemfuneko-ngqangi ezixhaswa ngemali ngokuyinxenye okanye ngokupheleleyo sisibonelelo esichaphazelekayo; 5
- (f) zingekapheli iintsuku ezili-15 emva kokuphela kwenyanga nganye, kwimo egqitywe nguVimba weMali weLizwe, lingenise kuvimba wemali wephondo ofanelekileyo nakwigosa elidluliselayo, ingxelo eseluvavanyo engeenkqubo zeemfuneko-ngqangi ezixhaswa ngemali ngokuyinxenye okanye ngokupheleleyo kuthatyathwa kwezo zibonelelo; 10
- (g) zingekapheli iintsuku ezingama-22 emva kokuphela kwenyanga, lingenise kuVimba weMali weLizwe, ingxelo yokugqibela engeenkqubo zeemfuneko-ngqangi ezixhaswa ngemali ngokuyinxenye okanye ngokupheleleyo kuthatyathwa kwezo Zibonelelo; 15
- (h) zingekapheli iinyanga ezimbini emva kokuphela konyaka-mali ka-2021/22—
- (i) ngokusekelwe kuhlahlo-lwabiwo-mali lweemfuneko-ngqangi, liphonononge indlela ekuhutywe ngayo liphondo ngokwasemalini nangokungekho ngokwasemalini kwiinkqubo ezixhaswa ngemali ngokuyinxenye okanye ngokupheleleyo zixhaswa siSibonelelo eso; lize
- (ii) lingenise uphononongo kwigosa elidluliselayo, kuvimba wemali wephondo ofanelekileyo nakuVimba weMali weLizwe. 20
- (2) Igosa elamkelayo leSibonelelo seeMfuneko-ngqangi zeMfundo okanye iSibonelelo Sokuhlaziya kwamaZiko eMpilo kufuneka— 25
- (a) zingekapheli iintsuku ezingama-22 emva kokuphela kwekota nganye, lingenise kwigosa elidluliselayo, kuvimba wemali wephondo ofanelekileyo nakuVimba weMali weLizwe, ingxelo yokugqibela engokuvalwa kwezithuba kwiziko elivunyiweyo leziko leemfuneko-ngqangi zesebe lephondo elichaphazelekileyo; lize 30
- (b) liqinisekise ukuba amaphulo ayakwenza okufunwa yimilinganiselo nazizikhokelo ezizezona zilungileyo zokuphathwa kokuza neemfuneko-ngqangi, njengoko yalathwe yaza yavunywa nguVimba weMali weLizwe.

Imisebenzi malunga nezitimenti zemali zonyaka neengxelo zonyaka zika-2021/22 35

- 14.** (1) Izitimenti zonyaka zika-2021/22 zesebe lezwelonke elinoxanduva lokudlulisela isabelo-mali esikwiShedyuli 4, 5 okanye 7 kufuneka, ukongezelela kuyo nayiphi na imfuneko yawo nawuphi na umthetho wepalamente—
- (a) zibonise isixa-mali sisonke seso sabelo-mali esidluliselwe kwiphondo okanye kumasipala; 40
- (b) zibonise nayiphi na imali yokudluliselwa enkonyiweyo okanye emisiweyo ngokwecandelo 17 okanye 18 iyeyephondo ngalinye okanye umasipala nesizathu sokunkonywa okanye ukumiswa;
- (c) zibonise nayiphi na imali yokudluliswa engenziwanga ngokweshedyuli yentlawulo okanye ishedyuli yentlawulo eyenziwe utshintsho, ngaphandle kokuba inkonywe okanye imiswe ngokwecandelo 17 okanye 18, nesizathu sokungenziwa ngokweshedyuli; 45
- (d) zibonise naziphi na izabelo-mali ezenziwe ngokutsha nguVimba weMali weLizwe ngokwecandelo 19;
- (e) ziqinisekise ukuba zonke iimali ezidluliselwa kwiphondo okanye kumasipala zifakwe kwi-akhawunti eyintloko yasebhankini yephondo okanye kamasipala; kwaye 50
- (f) zibonise iimali, ukuba zikho, ezisetyenziselwe ukulawulwa kwesabelo-mali ligosa elamkelayo.
- (2) Ingxelo yonyaka ka-2021/22 yesebe lezwelonke elinoxanduva lokudlulisela isabelo-mali esikwiShedyuli 4, 5 okanye 7 kufuneka, ukongezelela nakweyiphi na imfuneko yawo nawuphi na omnye umthetho wepalamente ibonise— 55
- (a) izizathu zokunkonywa okanye zokumiswa kwazo zonke iimali zokudluliselwa kwiphondo okanye kumasipala ngokwecandelo 17 okanye 18;
- (b) ukuba kuye kwabekw' esweni kangakanani ukwenziwa kokufunwa ngulo Mthetho ngamaphondo okanye ngoomasipala; 60

- (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.
- (3) The 2021/22 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— 5
- (a) indicate the total amount of all allocations received;
 (b) indicate the total amount of allocations received that were budgeted to be transferred to municipalities and public entities, including— 10
- (i) the amounts transferred to municipalities and public entities, respectively; and
 (ii) the reasons for any discrepancies;
 (c) indicate the total amount of actual expenditure on each Schedule 5 or 7 allocation; and
 (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. 15
- (4) The 2021/22 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;
 (b) indicate the steps taken to address non-compliance with this Act; 20
 (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.
- (5) The 2021/22 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. 25
- (6) To facilitate the monitoring of performance and the audit of the allocations for the 2021/22 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). 30

Part 3

Matters relating to Schedule 4 to 7 allocations

Publication of allocations and frameworks

- 15.** (1) The National Treasury must, within 14 working days after this Act takes effect, publish by notice in the *Gazette*— 35
- (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 40
 (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
 (b) at the written request of the relevant transferring officer, 45
 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).
- (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. 50

- (c) ukuthi isabelo-mali sizifeze kangakanani iinjongo zaso; nokuthi
 (d) kubekho kusini na ukungenziwa kokufunwa ngulo Mthetho, namanyathelo athatyathiweyo ukulungisa ukungenziwa.
- (3) Izitimenti zemali zika-2021/22 zesebe lephondo elamkela isabelo-mali esikwiShedyuli 4, 5 okanye 7 kufuneka, ukongezelela nakweyiphi na imfuneko yawo nawuphi na omnye umthetho wepalamente—
- (a) zibonise isixa-mali sisonke sazo zonke izabelo-mali ezifunyenweyo;
 (b) zibonise isixa-mali sisonke sezabelo-mali ezifunyenweyo ebezilondolozelwe ukudluliselwa koomasipala nakumaqumrhu karhulumente, kuquka—
 (i) izixa-mali ezidluliselwe koomasipala nakumaqumrhu karhulumente; kwakunye
 (ii) nezizathu zokungafani okukhoyo;
- (c) zibonise isixa-mali sisonke seyona nkcitho eyenziweyo kwisabelo-mali ngasinye seShedyuli 5 okanye 7; zize
 (d) ziqinisekise ukuba zonke iimali zokudluliselwa zezabelo-mali zeShedyuli 4, 5 neyesi-7 eziya kumaphondo zafakwa kwi-akhawunti eyintloko yasebhankini yephondo.
- (4) Inxelo yonyaka ka-2021/22 yesebe lephondo elifumana isabelo-mali seShedyuli 4, 5 okanye 7 kufuneka, ukongezelela kuyo nayiphi na imfuneko yawo nawuphi na omnye umthetho wepalamente—
- (a) ibonise ukuba isebe lephondo likwenze kangakanani okufunwa ngulo Mthetho;
 (b) ibonise amanyathelo athatyathiweyo okulungisa ukungakwenzi okufunwa ngulo Mthetho;
 (c) ibonise ukuba isabelo-mali sizifeze kangakanani iinjongo zaso;
 (d) iqulathe nayiphi na enye ingcombolo enokuthi ixelwe kwinkqubo-mda yesabelo-mali; kanaanjalo
 (e) iqulathe enye ingcombolo enokuthi ifunwe nguVimba weMali weLizwe.
- (5) Izitimenti zonyaka zika-2021/22 nengxelo yonyaka kamasipala ofumana isabelo-mali seShedyuli 4, 5 okanye 7 kufuneka zilungiselelwe ngokweMunicipal Finance Management Act.
- (6) Ukukwenza kube lula ukubekw' esweni kwendlela eziqhuba ngayo nokuhlolwa kwezabelo-mali zonyaka-mali zika-2021/22, uVimba weMali weLizwe unokwenza isigqibo ngemo emakathi amagosa amkelayo enze ingxelo ngezabelo-mali ezixhomekeke kwiimeko eziya koomasipala ngokwamacandelo 11(2)(c) no-12(2)(c).

INxalenye 3

Imicimbi emalunga nezabelo-mali zeShedyuli 4 ukuya kweyesi-7

Ukupapashwa kwezabelo-mali neenkqubo-mida

15. (1) UVimba weMali weLizwe kufuneka, zingekapheli iintsuku ezili-14 uqalile ukusebenza lo Mthetho, apapashe ngesihlokomiso kwiGazethi—
- (a) izabelo-mali ezixhomekeke kwiimeko zomasipala ngamnye kuzizabelo-mali zeNxalenye B yeShedyuli 5;
 (b) izabelo-mali ezixhomekeke kwiimeko ezibonisa nto ithile ngephondo ngalinye kuzizabelo-mali zeNxalenye A zeShedyuli 6; kwaye
 (c) nangomasipala ngamnye kuzezeNxalenye B yeShedyuli 4 ukuya kweye-7.
- (2) Ngenjongo yokulungisa impazamo okanye yokwenza obekufanele kwenziwe kwisabelo-mali okanye kwinkqubo-mda epapashwe ngokwecandelwana (1)(a) okanye (c), uVimba weMali weLizwe kufuneka—
- (a) ngokunokwakhe nasemva kokubonisana negosa elidluliselayo elichaphazelekayo; okanye
 (b) xa kucele ngembalelwano igosa elidluliselayo elichaphazelekayo, ngesihlokomiso kwiGazethi, enze utshintsho kwisabelo-mali esichaphazelekayo okanye kwinkqubo-mda;
- (3) UVimba weMali weLizwe unokuthi, emva kokubonisana negosa elidluliselayo elichaphazelekayo nangesihlokomiso kwiGazethi, enze utshintsho kwisabelo-mali esixhomekeke kwiimeko esibonisa nto ithile kuShedyuli 6 esipapashwe ngokwecandelwana (1)(b).
- (4) Ngaphambi kokuba enze utshintsho kwinkqubo-mda ngokwecandelwana (2), uVimba weMali weLizwe kufuneka angenise ePalamente utshintsho alucebayo ukuze kuvakaliswe izimvo ngalo ithuba eliziintsuku ezili-14 xa iPalamente ihleli.

(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*.

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. 5

(2) (a) A framework may provide for components within a conditional allocation that are subject to specific conditions.

(b) A transferring officer may shift funds from one component to another—

(i) after consulting the relevant receiving officer; 10

(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).

(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— 15

(a) the allocation— 20

(i) is approved in the budget for the receiving provincial department or municipality; or

(ii) if not already so approved—

(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 25

(bb) the National Treasury approves the allocation; or

(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. 30

(4) The receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made.

(5) For purposes of the implementation of a Schedule 6 allocation to a municipality— 35

(a) Eskom Holdings Limited may receive funds directly from the transferring officer of the Department of Mineral Resources and Energy; or

(b) 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. 40

(6) (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 2021, must, by the date determined by the National Treasury— 45

(i) enter into a payment schedule; and

(ii) submit, through the relevant provincial treasury, the payment schedule to the National Treasury.

(b) If a municipality receives accreditation after 1 April 2021, the National Treasury may approve that paragraph (a) applies to that municipality. 50

(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

(5) Utshintsho kwisabelo-mali okanye kumda-mgaqo-nkqubo ngokwecandelwana (2) okanye (3) luqala ukusebenza ngomhla wokupapashwa kiwesihlokomiso kwi*Gazethi*.

Inkcitho ngokwenjongo nangokuxhomekeka kwiimeko

16. (1) Kungakhathaliseki ukuba uthini omnye umthetho wepalamente otsho okuchasene nalo, isabelo-mali ekuthethwe ngaso kwiShedyuli 4 ukuya kweye-7 sinokusetyenziselwa kuphela injongo exelwe kwiShedyuli leyo nangokuvumelana nenkqubo-mda esebenza kuloo meko.

(2) (a) Inkqubo-mda yesibonelelo inokwenza ukuba kubekho amacandelo ngaphakathi kwisibonelelo esixhomekeke kwiimeko, macandelo lawo alawulwa ziimeko eziya kube zixeliwe.

(b) Igosa elidluliselayo lingadlulisela iimali ukusuka kwelinye icandelo ukuya kwelinye—

- (i) emva kokubonisana negosa elamkelayo elichaphazelekayo;
- (ii) ngemvume kaVimba weMali weLizwe; kananjalo 15
- (iii) ngokuvumelana nomthetho wepalamente wolwabiwo-mali osebenza kuloo meko.

(c) UVimba weMali weLizwe kufuneka apapashe isihlokomiso kwi*Gazethi* sokudluliselwa kweemali ngokwesiqendu (b).

(3) Igosa elamkelayo alivumelekanga ukuba inxalenye yesabelo-mali yeShedyuli 5 liyabele nakweliphi na icandelo likarhulumente ukuze kwenziwe umsebenzi, ngaphandle kokuba elo gosa elamkelayo necandelo likarhulumente bayavumelana ngeembopheleleko zabo bobabini nangeshedyuli yentlawulo, libe igosa elamkelayo lilazisile igosa elidluliselayo, novimba wemali wephondo ochaphazelekayo noVimba weMali weLizwe libazisa ngeshedyuli yentlawulo ekuvunyelwene ngayo, kunjalonje— 25

(a) isabelo-mali—

(i) sibe sivunyiwe kuhlalo-lwabiwo-mali lwesebe lephondo elamkelayo okanye lukamasipala; okanye

(ii) ukuba asikavunywa—

(aa) igosa elamkelayo lazisa uVimba weMali weLizwe ukuba injongo yesabelo-mali asikokuwenza abonakale emakhulu amanani oqikelelo lwenkcitho esebe lephondo elichaphazelekayo okanye kamasipala kwaye libonisa izizathu zesabelo-mali; kwaye 30

(bb) uVimba weMali weLizwe uyasivuma isabelo-mali; okanye

(b) isabelo-mali sesokuhlalulelwa kwempahla okanye iinkonzo ezithengwe ngokuvumelana nemigaqo yokuthenga esebenza kwiphondo elichaphazelekayo okanye kumasipala ochaphazelekayo, ekuya kuthi ke ukuba kuhlalulwe tanci, kusebenze isiqendu (a)(ii), kubekho nje utshintsho olunokuthi lufuneka. 35

(4) Igosa elamkelayo kufuneka lingenise ikopi yesivumelwano ekucingwa ngaso kwicandelwana (3) kwigosa elidluliselayo nakuVimba weMali weLizwe ngaphambi kokuba kuhlalulwe.

(5) Ngenjongo yokusenza sisebenze isabelo-mali seShedyuli kumasipala—

(a) uEskom Holdings Limited unokuthi afumane iimali zivela ngqo kwigosa elidluliselayo leSebe leziMbiwa naMandla; okanye 45

(b) ibhodi yamanzi, njengoko ixelwe kwicandelo 1 le*Water Services Act* 108 ka-1997, inokuthi ifumane iimali zivela ngqo kwigosa elidluliselayo leSebe laManzi noGutyulo.

(6) (a) Ngenjongo yeSibonelelo soPhuhliso Lokwakhelwa Kwabantu, igosa elamkelayo kunye nomasipala ongqinelwe kwinqanaba lokuqala okanye lesibini okanye onemisebenzi eyabelwe ngokwecandelo 126 loMgaqo-siseko ukuba alawule zonke iinkalo, kuquka ulawulo lwezimali lwenkqubo yokwaxhiwa kwezindlu ezweni lonke (ebizwe apha ngokuthi “yimisebenzi eyabelweyo”) ngomhla kaEpreli 1, 2021, kufuneka kuthi kufika umhla oqitywe nguVimba weMali weLizwe— 50

(i) abe sele engene kwishedyuli yentlawulo; kananjalo 55

(ii) angenise, esebenzisa uvimba wemali wephondo ochaphazelekayo, ishedyuli yentlawulo eyingenisa kuVimba weMali weLizwe.

(b) Ukuba umasipala ufumana ukungqinelwa emva koEpreli 1, 2021, uVimba weMali weLizwe unokuthi ayivume eyokuba isiqendu (a) sisebenza kuloo masipala.

(c) Ukuba ukudluliselwa kweSibonelelo soPhuhliso Lokuhlaliswa Kwabantu kumasipala onemisebenzi eyabelweyo kuyankonywa okanye kuyamiswa 60

officer must request the National Treasury to amend the payment schedule in terms of section 23.

(7) 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—

- (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; 5
- (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; 10
- (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; 15
- (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 2022 and shall not be available in terms of section 30 of the Public Finance Management Act or section 22(2); 20
- (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 25
- (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

30

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—

- (a) the province or municipality does not comply with any provision of this Act; 35
- (b) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or
- (c) a satisfactory explanation is not given for significant under-expenditure on previous transfers during the 2020/21 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. 40

(3) The amount withheld in terms of this section in the case of the Health Professions Training and Development 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. 45

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

- (a) give the relevant receiving officer—
 - (i) notice of the intention to withhold the allocation;
 - (ii) an opportunity to submit written representations as to why the allocation should not be withheld; and 50
 - (iii) the period within which to submit written representations; and
- (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. 55

(5) A notice envisaged in subsection (4)(a)(i) must include the reasons for

ngokwecandelo 17 okanye 18, igosa elamkelayo kufuneka licele uVimba weMali weLizwe ukuba enze utshintsho kwishedyuli yentlawulo ngokwecandelo 23.

(7) Ukuba umsebenzi, oxhaswa ngokuyinxenye okanye ngokupheleleyo ngesabelo-mali esixhomekeke kwiimeko esiya kwiphondo, wabelwa umasipala, ngendlela ekucingwa ngayo kwicandelo 10 le*Municipal Systems Act*—

- (a) iimali ezivela kwisabelo-mali esixhomekeke kwiimeko sephondo salo msebenzi kufuneka simiswe ngokwecandelo 18 size sabiwe ngokwabiwa ngokutsha ngokwecandelo 19 sisiya kumasipala, owabelwe loo msebenzi;
- (b) ukuba kunokwenzeka, iphondo kufuneka ligqibezele naliphi na iphulo okanye lifezekise nasiphi na isivumelwano esingomsebenzi ngaphambi komhla wokwabelwa loo msebenzi, kuze kuthi ukuba aliligqibezelanga, iphondo kufuneka lazise umasipala ochaphazelekayo noVimba weMali weLizwe;
- (c) naliphi na iphulo okanye isivumelwano esingomsebenzi ongagqityezelwanga okanye ongafezekiswanga ngomhla owabelwe ngawo umsebenzi lowo, kufuneka uhlolwe ngabantu bangaphandle kwaye iphondo nomasipala kufuneka bangene kwisivumelwano sokuligqibezela iphulo okanye sokufezekisa isivumelwano ngokusinikezela kumasipala;
- (d) imali egcinwa liphondo iyeyesivumelwano esinento yokwenza nomsebenzi onganikezelwanga kumasipala kufuneka ibe sele isetyenzisiwe ngoMatshi 31, 2022 kwaye ayiyi kufumaneka ngokwecandelo 30 le*Public Finance Management Act* okanye ngokwecandelo 22(2);
- (e) igosa elamkelayo lephondo kufuneka, zingekapheli iintsuku ezisixhenxe emva kokuba wabiwe umsebenzi, lingenise kwigosa elidluliselayo nakuVimba weMali weLizwe uludwe lwamatyala ahambisana nalo msebenzi, kodwa abengadluliselwanga kumasipala, ukuze kwenziwe uhlengahlengiso lwezabelo-mali ezisebenza kuloo meko; kananjalo
- (f) igosa elamkelayo likamasipala kufuneka, ingekapheli inyanga enye ukusuka kumhla wokumiswa kweemali kwisiqendu (a), lingenise kwigosa elidluliselayo isicwangciso esenziwe ngokutsha senkcitho yakhe ecetywayo.

Ukunkonywa kwezabelo-mali

17. (1) Ngokulawulwa licandelwana (2) nele-(3), igosa elidluliselayo linokuthi likunkonye ukudluliselwa kwesabelo-mali seShedyuli 4 okanye 5, okanye inxalenye yaso, ithuba lexesha elingagqithiyo kwiintsuku ezingama-30, ukuba—

- (a) iphondo okanye umasipala akakwenzi okufunwa kokutshiwo ngulo Mthetho;
- (b) iimali ekugqithwa nazo zezabelo-mali ezixhomekeke kwiimeko ezivunye nguVimba weMali weLizwe ngokwecandelo 21 azisetyenziswanga; okanye
- (c) akunikwanga nkcazelo eyanelisayo ngokungasetyenziswa okukhulu kangaka kweemali ezidluliselwe kwixesha elingaphambili kunyaka-mali ka-2020/21.

(2) Ukuba isabelo-mali sinkonyiwe ngokwecandelwana (1), siyayinqumamisa ishedyuli yentlawulo esebenza kuloo meko, evunye ngokwecandelo 22(3), de sibe senziwe utshintsho ngokwecandelo 23.

(3) Isixa-mali esinkonyiweyo ngokweli candelo xa kusiSibonelelo soPhuhliso loQeqesho kwimiSebenzi yezeMpilo noPhuhliso okanye kwiSibonelelo seeNkonzo zeMfundo Ephakamileyo eZwenilonke ezidweliswe kwiNxalenye A yeShedyuli 4 asivumelekanga ukuba sigqithe kwisihlanu ekhulwini semali eza kudluliselwa elandelayo njengoko kuqulethwe kwishedyuli yentlawulo echaphazelekayo.

(4) Igosa elidluliselayo kufuneka, ubuncinane kusasele iintsuku ezisixhenxe zaphakathi evekini ngaphambi kokuba sinkonywe isabelo-mali ngokwecandelwana (1)—

- (a) linike igosa elamkelayo elichaphazelekayo—
 - (i) isaziso sokuba lizimisele ukusinkonya isabelo-mali;
 - (ii) ithuba lokuzithethelela ngokubhala lixele isizathu sokungavumelani nokunkonywa kwesabelo-mali; kunye
 - (iii) nethuba lexesha emalingapheli lingakutshongo oko lifuna ukukutsho kubhaliwe; kananjalo
- (b) lazise uvimba wemali wephondo ochaphazelekayo noVimba weMali weLizwe, kuze kuthi xa kusisabelo-mali esixhomekeke kwiimeko esiya kumasipala, lazise nesebe lephondo elinoxanduva lorhulumente wasekuhlaleni, lilazisa ngokunkonywa oko.

(5) Isaziso ekucingwa ngaso kwicandelwana (4)(a)(i) kufuneka siquke izizathu zokusinkonya isabelo-mali nokuthi kuzimiselwe ukusinkonya ixesha elide kangakanani

withholding the allocation and the intended duration of the withholding to inform the amendment of the payment schedule in terms of section 23.

(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 longer than 30 days, but not exceeding 120 days, if the withholding shall— 5

- (i) facilitate compliance with this Act; or
- (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. 10

(c) The transferring officer must again 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 15

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 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 20

- (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 25

- (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 2021/22 financial year; or 30

(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) 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); and 35
- (b) inform the relevant provincial treasury of its intention to stop the allocation.

(3) 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.

(4) 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. 40

(5) (a) If—

- (i) an allocation, or any portion thereof, is stopped in terms of subsection (1)(a) or (b); and 45

- (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. 50

ukuze kusekelwe apho ukwenziwa kotshintsho kweshedyuli yentlawulo ngokwecandelo 23.

(6) (a) UVimba weMali weLizwe usengayalela, okanye avume isicelo esivela kwigosa elidluliselayo ukuba linkonye isabelo-mali ngokwecandelwana (1) ithuba lexesha elidana kuneentsuku ezingama-30, kodwa elingagqithiyo kwiintsuku ezili-120, ukuba ukunkonywa— 5

- (i) kuza kwenza lula ukwenza okufunwa ngulo Mthetho; okanye
- (ii) kuza kuwunciphisa umngcipheko wokuba isebe lephondo elichaphazelekayo okanye umasipala asebenzise imali enganeno kwelindelekileyo.

(b) Xa licela ukunkonywa kwesabelo-mali ngokweli candelwana, igosa elidluliselayo kufuneka lingenise kuVimba weMali weLizwe ubungqina bokuba kwenziwe okufunwa licandelwana (4) nakukuzithethelela okufunyenwe kuvela kwigosa elamkelayo. 10

(c) Igosa elidluliselayo kufuneka likwenze kwakhona okufunwa licandelwana (4) xa uVimba weMali weLizwe eyalela, okanye isicelo esenziwe ligosa elidluliselayo ngokwesiqendu (a). 15

Ukumiswa kwezabelo-mali

18. (1) Nangona lisitsho oku likutshoyo icandelo 17, uVimba weMali weLizwe unokuthi, esebenzisa okwakhe ukuqonda okanye ecelwe ligosa elidluliselayo okanye ligosa elamkelayo, akumise ukudluliselwa kwesabelo-mali seShedyuli 4 okanye 5, okanye inxalenye yaso, esiya kwiphondo okanye kumasipala— 20

(a) xa—

- (i) kuliphondo, ukuba ukwaphulwa okukhulu okanye okuzingisileyo kwalo Mthetho, ekucingwa ngako kwicandelo 216(2) loMgaqo-siseko, kuthi kwenzeke; okanye

- (ii) kungumasipala, ukuba— 25

(aa) ukwaphulwa okukhulu okanye okuzingisileyo kwalo Mthetho, ekucingwa ngako kwicandelo 216(2) loMgaqo-siseko, kunye necandelo 38(1)(b)(i) leMunicipal Finance Management Act, kuthi kwenzeke; okanye

(bb) ukwaphulwa okanye ukungakwenzi, ekucingwa ngako kwicandelo 38(1)(b)(ii) leMunicipal Finance Management Act, kuthi kwenzeke; 30

- (b) ukuba uVimba weMali weLizwe ulindele ukuba iphondo okanye umasipala uza kuwa nganeno kakhulu ekusebenziseni isabelo-mali, okanye ekuqhubeni inkqubo, exhaswa ngokuyinxenye okanye ngokupheleleyo ngesabelo-mali, kunyaka-mali ka-2021/22; okanye 35

(c) ngenjongo yokwabelwa komsebenzi usuka kwiphondo usiya kumasipala, ngendlela ekucingwa ngayo kwicandelo 10 leMunicipal Systems Act.

(2) UVimba weMali weLizwe kufuneka, ngaphambi kokuba asimise isabelo-mali ngokwecandelwana (1)(a)(i) okanye (b)— 40

(a) akwenze okufunwa ziindlela zokwenza ezikwicandelo 17(4)(a); aze

(b) azise uvimba wemali wephondo ochaphazelekayo ngenjongo yakhe yokusimisa isabelo-mali.

(3) UVimba weMali weLizwe kufuneka, ngaphambi kokuba asimise isabelo-mali ngokwecandelwana (1)(a)(ii), akwenze okufunwa licandelo 38 leMunicipal Finance Management Act kule meko. 45

(4) UVimba weMali weLizwe kufuneka enze isihlokomiso kwiGazethi sokusimisa isabelo-mali ngokweli candelano aze kwisihlokomiso eso afake umhla, nesizathu, sokusimisa.

(5) (a) Ukuba— 50

- (i) isabelo-mali, okanye inxalenye yaso, imisiwe ngokwecandelwana (1)(a) okanye (b); lize

(ii) igosa elidluliselayo elichaphazelekayo liqinisekise, ngokubhala, lisithi kuVimba weMali weLizwe ukuhlawulwa kwesixa-mali ngokunyanzelwa ngumthetho wepalamente okanye ngokunyanzelwa sisivumelwano sekudlulelwe lixesha kwaye isabelo-mali eso, okanye inxalenye yaso, bekujongwe ngaso ukuba kuhlalulwe eso sixa-mali, 55

uVimba weMali weLizwe unokuthi, ngesihlokomiso kwiGazethi, asivume eso sabelo-mali, okanye inxalenye yaso, ukuba sisetyenziswe ukuhlawula eso sixa-mali ngokuyinxenye okanye ngokupheleleyo. 60

(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 2021/22 financial year. 5

(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 2021/22 financial year. 10 15

(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.

(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. 20 25

(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.

(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). 30

(d) The reallocated portion must, as far as possible, be spent by the end of the 2021/22 financial year.

(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). 35

(4) (a) The National Treasury must—

- (i) give notice in the *Gazette* of a reallocation in terms of subsection (1), (2) or (3); and 40
- (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 2020/21 financial year is eligible for a roll-over in terms of section 21(2).

(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— 45

- (i) section 100 of the Constitution, the transferring officer to spend an allocation stopped in terms of section 18 on behalf of the relevant province; 50
- (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 on behalf of the relevant municipality; or

(b) Ukusetyenziswa kweemali ekucingwa ngazo kweli candelwana kukutsala ngqo kuVimba weMali weLizwe.

Ukwabiwa ngokutsha kweemali

19. (1) Xa isabelo-mali seShedyuli 4 okanye 5, okanye inxalenye yaso, simiswa ngokwecandelo 18(1)(a) okanye (b), uVimba weMali weLizwe unokuthi, emva kokubonisana negosa elidluliselayo novimba wephondo ochaphazelekayo, enze isigqibo ngenxalenye yesabelo-mali esiza kwabiwa ngokutsha, sibe luhlobo olunye lwesabelo-mali ngendlela esasabelwe ngayo ekuqaleni, sisabelwa kwiphondo elinye okanye kumaphondo aliqela okanye kumasipala omnye okanye koomasipala abaliqela, ngomqathango wokuba isabelo-mali eso kufuneka sibe sesisetyenzisiwe ekupheleni konyaka-mali ka-2021/22. 5 10

(2) (a) Xa isabelo-mali seShedyuli 4 okanye 5, okanye inxalenye yaso, simiswa ngokwecandelo 18(1)(c), uVimba weMali weLizwe kufuneka, emva kokubonisana negosa elidluliselayo novimba wephondo ochaphazelekayo, enze isigqibo ngenxalenye yesabelo-mali esiza kwabiwa ngokutsha, sibe luhlobo olunye lwesabelo-mali ngendlela esasabelwe ngayo ekuqaleni, sisabelwa koomasipala abachaphazelekayo, ngomqathango wokuba isabelo-mali kufuneka sibe sesisetyenzisiwe ekupheleni konyaka-mali ka-2021/22. 15

(b) Inxalenye yesabelo-mali esabelwe ngokutsha ngokwesiqendu (a) sithathwa, ukususela kumhla wesihlokomiso kwi*Gazethi* ngokwecandelwana (4)(a), njengesiguqulelwe ekubeni sisabelo-mali esikwiNxalenye B yeShedyuli ekwanye ebisikuyo ngaphambi kokuba sabiwe ngokutsha. 20

(3) (a) Ukuba igosa elidluliselayo lesabelo-mali seShedyuli 6 libhalela kuVimba weMali weLizwe, libonise ukuba inxalenye yesabelo-mali kunokwenzeka ukuba ingasetyenziswa yonke, okanye kufuneka ukuba ihlengahlengiswe ngokutsha ngokokubaluleka kwayo ukuze kuhlangatyezwane nemfuneko ebalulekileyo, uVimba weMali weLizwe unokuthi, ngokucelwa ligosa elidluliselayo, agqibe kwelokuba inxalenye leyo yabiwe ngokutsha, ibe luhlobo olunye lwesabelo-mali ngendlela esasabelwe ngayo ekuqaleni, isabelwa kwisebe lephondo lelinye iphondo okanye komnye umasipala. 25 30

(b) Ngaphambi kokuba licele ukwabiwa ngokutsha, igosa elidluliselayo kufuneka lazise isebe lephondo elichaphazelekayo okanye umasipala ngokwabiwa ngokutsha okucetywayo lize linike isebe lephondo okanye umasipala ubuncinane iintsuku ezili-14 ukuba lenze amagqabaza lize licebise ngotshintsho omalwenziwe. 35

(c) Xa lisenza isicelo ngokwesiqendu (a), igosa elidluliselayo kufuneka lingenise kuVimba weMali weLizwe amagqabaza notshintsho olucetywayo oluvela kwisebe lephondo elichaphazelekayo okanye umasipala ngokwesiqendu (b). 40

(d) Inxalenye eyabiwe ngokutsha kufuneka, kangangoko kunokwenzeka, ibe seyisetyenzisiwe xa kuphela unyaka-mali ka-2021/22.

(e) Inxalenye eyabiwe ngokutsha ithathwa njengeguqulelwe ekubeni sisabelo-mali esiya kwisebe lephondo elichaphazelekayo okanye umasipala ukususela kumhla wesihlokomiso kwi*Gazethi* ngokwecandelwana (4)(a). 45

(4) (a) UVimba weMali weLizwe kufuneka—

(i) enze isihlokomiso kwi*Gazethi* sokwabiwa ngokutsha ngokwecandelwana (1), (2) okanye (3); aze 45

(ii) anike igosa elidluliselayo ikopi yesihlokomiso, enika negosa ngalinye elamkelayo elichaphazelekayo.

(b) Ukwabiwa ngokutsha kwenxalenye yesabelo-mali esingasetyenziswanga xa kuphela unyaka-mali ka-2020/21 kuyafaneleka ukuba kugqithiselwe kunyaka olandelayo ngokwecandelo 21(2). 50

(5) (a) Xa kusenzeka ungenelelo ngokwecandelo 100 okanye 139 loMgaqo-siseko okanye ngokwecandelo 137, 139 okanye 150 le*Municipal Finance Management Act*, uVimba weMali weLizwe unokuthi, nangona lisitsho oku likutshoyo icandelwana (1) kwaye ngemiqathango anokuthi ayibone ifanelekile, agunyaze mayela—

(i) necandelo 100 loMgaqo-siseko, igosa elidluliselayo ukuba lisebenzise isabelo-mali esimiswe ngokwecandelo 18 egameni lephondo elichaphazelekayo; 55

(ii) necandelo 139 loMgaqo-siseko okanye icandelo 137 okanye 139 le*Municipal Finance Management Act*, iphondo elingenelelayo ukuba lisebenzise isabelo-mali esimiswe ngokwecandelo 18 egameni likamasipala ochaphazelekayo; okanye 60

(iii) section 150 of the Municipal Finance Management Act, the relevant transferring officer to spend an allocation stopped in terms of section 18 on behalf of the relevant municipality.

(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. 5

(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 impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster. 10

(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. 15

(c) The reallocated funds must be used in the 2021/22 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. 20

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

Conversion of allocations

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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; 30

(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, HIV, TB, Malaria and Community Outreach Grant, Human Resources and Training Grant or the National Health Insurance Grant listed in Part A of Schedule 5. 35

(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— 40

(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 or municipality 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 45

(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. 50

- (iii) necandelo 150 le*Municipal Finance Management Act*, igosa elidluliselayo ukuba lisebenzise isabelo-mali esimisiweyo ngokwecandelo 18 egameni likamasipala ochaphazelekayo.
- (b) Isabelo-mali esisetyenziswa ligosa elidluliselayo okanye liphondo elingenelelayo ekuthethwe ngalo kwisiqendu (a) kufuneka, ngenjongo yokusebenza kwalo Mthetho, sithathwe njengesabelo-mali seShedyuli 6 ukususela kumhla esinikwe ngawo isigunyaziso. 5
- (6) (a) Kusakwenziwa isicelo kunye ligosa elidluliselayo naliZiko Lokulawulwa kweeNtlekele eZwenilonke, elasekwa licandelo 8 le*Disaster Management Act*, 57 ka 2002, uVimba weMali weLizwe unokuthi avume ukuba isabelo-mali esixhomekeke kwiimeko esikwiShedyuli 4, 5 okanye 6, okanye inxalenye yaso, sabiwe ngokutsha ukuhlululela ukuthomalaliswa kweziphumo ezibuhlungu zentlekele ebhengeziweyo okanye ukwakhiwa ngokutsha okanye ukulungiswa komonakalo weemfuneko-ngqangi obangelwe yintlekele ebhengeziweyo. 10
- (b) Ngaphambi kokuba uVimba weMali weLizwe akuvumele ukwabiwa ngokutsha, igosa elamkelayo lesabelo-mali esixhomekeke kwiimeko esikwiShedyuli 4 okanye 5 okanye igosa elidluliselayo lesabelo-mali seShedyuli 6 kufuneka liqinisekise ukuba iimali ezichaphazelekayo azinkqanyangelwanga ngokwembopheleleko ethile yomthetho wepalamente okanye ngokwesivumelwano. 15
- (c) Iimali ezabiwe ngokutsha kufuneka zisetyenziswe kunyaka-mali ka-2021/22 kwakwinqanqwa elinye esasenziwe kulo ekuqaleni isabelo-mali yaye zibe zezommandla wentsebenzo okwamnye esasikuwo isabelo-mali sasekuqaleni. 20
- (d) Igosa elidluliselayo kufuneka, emva kokubonisana neZiko Lokulawulwa kweeNtlekele eZwenilonke nangemvume kaVimba weMali weLizwe, lenze isigqibo ngemiqathango yokusebenzisa iimali ezabiwe ngokutsha. 25
- (e) Icandelwana (4) liyasebenza ekwabiweni ngokutsha okungokweli candelwana kusabelwa kwelinye iphondo okanye umasipala, kubekho nje utshintsho olunokuthi lufuneka.

Ukuguqulwa kwezabelo-mali

20. (1) Ukuba wanelisekile kukuba isebe lephondo elichaphazelekayo okanye umasipala libonise ukuba linokuthi likwazi ukuwenza asebenze amaphulo, uVimba weMali weLizwe unokuthi, ngokucelwa ligosa elidluliselayo nasemva kokubonisana negosa elamkelayo, aguqule nayiphi na inxalenye— 30
- (a) yesabelo-mali esidweliswe kwiNxalenye B yeShedyuli 6 sibe sesidweliswe kwiNxalenye B yeShedyuli 5; 35
- (b) yeSibonelelo Sokuxilonga kweeMfuneko-ngqangi zeZikolo sibe siSibonelelo seeMfuneko-ngqangi zeMfundo; okanye
- (c) yeSibonelelo Esingathanga-ngqo se-Inshorensi yeMpilo yeZwelonke esidweliswe kwiNxalenye A seShedyuli 6 sibe siSibonelelo Sokuvuselelwa kwamaZiko eMpilo, iSibonelelo seHIV, seTB, seMalaria nesokuNceda uLuntu, iSibonelelo Sokuqeshwa Kwabasebenzi Abaneleyo okanye iSibonelelo se-Inshorensi yeMpilo yeZwelonke esidweliswe kwiNxalenye A yeShedyuli 5. 40
- (2) UVimba weMali weLizwe unokuthi, emva kokubonisana negosa elidluliselayo elichaphazelekayo, negosa elamkelayo novimba wemali wephondo, aguqule nayiphi na inxalenye yesabelo-mali esidweliswe kwiNxalenye B yeShedyuli 5 ibe yedweliswe kwiNxalenye B yeShedyuli 6, ukuba wanelisekile ukuba— 45
- (a) ukuguqulwa kuza kuthintela ukungasetyenziswa ngokwaneleyo kwemali okanye kuphucule umgangatho wokunikezelwa kweenkonzo malunga nesabelo-mali eso; 50
- (b) isebe lezwelonke okanye lephondo okanye umasipala ubonisile ukuba angakwazi ukuwenza asebenze amaphulo;
- (c) igosa elidluliselayo lenze umgudu obonakalayo wokomeleza ukukwazi kwegosa elamkelayo ukuba lisenze sisebenze isabelo-mali, kodwa igosa elamkelayo alikakwazi ukuhlangabezana ngokupheleleyo neemfuneko zesabelo-mali; kwaye 55
- (d) kukho imbali yokungaqhubi kakuhle kwiminyaka-mali emibini yangaphambili yesabelo-mali esichaphazelekayo esiya kwigosa elamkelayo, kuquka ukunkonya nokumisa zonke izabelo-mali.

(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. 5

(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 10

(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. 15

(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— 20

(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 publication of the notice in terms of subsection (5)(a). 25

(7) If an allocation listed in Schedule 7 is insufficient for a classified disaster or housing emergency 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— 30

(a) the Provincial Disaster Relief Grant listed in Part A of Schedule 7 to the Municipal Disaster Relief Grant listed in Part B of Schedule 7;

(b) the Municipal Disaster Relief Grant listed in Part B of Schedule 7 to the Provincial Disaster Relief Grant listed in Part A of Schedule 7;

(c) the Provincial Emergency Housing Grant listed in Part A of Schedule 7 to the Municipal Emergency Housing Grant listed in Part B of Schedule 7; or 35

(d) the Municipal Emergency Housing Grant listed in Part B of Schedule 7 to the Provincial Emergency Housing 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 conversion in terms of subsection (7) and the effective date referred to in subsection (9); and 40

(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 Treasury approves it. 45

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 2021/22 financial year reverts to the National

- (3) Ukuba wanelisekile ukuba umasipala woyisakele ukulandela imigaqo yokuthenga esebenza kuloo meko ngokwe*Municipal Finance Management Act*, uVimba weMali weLizwe unokuthi, xa kucele igosa elidluliselayo okanye ngokuqonda okukokwakhe, emva kokubonisana negosa elidluliselayo elichaphazelekayo negosa elamkelayo, aguqule nayiphi na inxalenye yesabelo-mali esidweliswe kwiNxalenye B yeShedyuli 5 ibe yedweliswe kwiNxalenye B yeShedyuli 6. 5
- (4) (a) Nayiphi na inxalenye yesabelo-mali, ngaphandle kweSibonelelo Sokuxinga kweeMfuneko-ngqangi zeZikolo, eguqulwe ngokwecandelwana (1), (2) okanye (3) kufuneka—
- (i) isetyenziselwe kwa-elo phondo okanye kwaloo masipala esasenzelwe yena ekuqaleni isabelo-mali eso; kuze kuthi 10
- (ii) ukuba—
- (aa) kunokwenzeka, sisetyenziselwe ukulenza lisebenze kwa-eliya phulo okanye amaphulo awayecetyiwe ukuba isabelo-mali eso besingaguqulwanga; okanye 15
- (bb) akunakwenzeka, igosa elamkelayo kufuneka lityikitye isivumelwano esichaza iphulo elitsha emalixhaswe ngemali, ngaphambi kokuba lenziwe lisebenze.
- (b) Isibonelelo Sokuxinga kweeMfuneko-ngqangi zeZikolo kufuneka sisetyenziselwe— 20
- (i) kwa-eliya phondo esasenzelwe lona ekuqaleni isabelo-mali; kananjalo
- (ii) nokulenza lisebenze kwa-eliya phulo okanye amaphulo awayecetyiwe ukuba isabelo-mali sasingaguqulwanga.
- (5) UVimba weMali weLizwe kufuneka—
- (a) enze isihlokomiso kwi*Gazethi* sokuguqulwa ngokwecandelwana (1), (2) okanye (3); aze 25
- (b) anike ikopi yesihlokomiso ayinike igosa elidluliselayo negosa elamkelayo ngalinye elichaphazelekayo.
- (6) Ukuguqulwa ngokwecandelwana (1), (2) okanye (3) kuqala ukusebenza ngomhla wokupapashwa kwesihlokomiso ngokwecandelwana (5)(a). 30
- (7) Ukuba isabelo-mali esidweliswe kwiShedyuli 7 asanelanga kwintlekele yodidi oluthile okanye kwimeko yequbuliso efunisa ukwakhiwa kwezindlu ekuthethwe ngayo kwicandelo 25(3)(a), uVimba weMali weLizwe unokuthi, emva kokubonisana negosa elidluliselayo elichaphazelekayo, okanye ngokucelwa lilo, aguqule nayiphi na inxalenye— 35
- (a) yeSibonelelo Sokuncedisa kwiNtlekele yePhondo esidweliswe kwiNxalenye A yeShedyuli 7 ibe siSibonelelo Sokuncedisa kwiNtlekele kaMasipala esidweliswe kwiNxalenye B yeShedyuli 7;
- (b) yeSibonelelo Sokuncedisa kwiNtlekele kaMasipala esikwiNxalenye B yeShedyuli 7 ibe siSibonelelo Sokuncedisa kwiNtlekele yePhondo ekwiNxalenye A yeShedyuli 7; 40
- (c) yeSibonelelo seMeko yeQubuliso Efunisa Ukwakhiwa Kwezindlu kwiPhondo esidweliswe kwiNxalenye A yeShedyuli 7 ibe siSibonelelo seMeko yeQubuliso Efunisa Ukwakhiwa Kwezindlu kuMasipala esidweliswe kwiNxalenye B yeShedyuli 7; okanye 45
- (d) yeSibonelelo seMeko yeQubuliso Efunisa Ukwakhiwa Kwezindlu kuMasipala esidweliswe kwiNxalenye B yeShedyuli 7 ibe siSibonelelo seMeko yeQubuliso Efunisa Ukwakhiwa Kwezindlu kwiPhondo esidweliswe kwiNxalenye A yeShedyuli 7.
- (8) UVimba weMali weLizwe kufuneka— 50
- (a) kwisihlokomiso esipapashwe ngokwecandelo 25(3)(c), aqube ukwaziswa okungokuguqulwa ngokwecandelwana (7) nomhla okuqala ngawo ukusebenza ekuthethwe ngawo kwicandelwana (9); okanye
- (b) anike igosa elidluliselayo ikopi yesaziso.
- (9) Ukuguqulwa okungokwecandelwana (7) kuqala ukusebenza ngomhla 55 okwamkelwe ngawo nguVimba weMali weLizwe.

Izabelo-mali ezixhomekeke kwiimeko ezingasetyenziswanga

21. (1) Kungakhathaliseki ukuba kukho okuchasene noku okutshiwo kwi*Public Finance Management Act* okanye kwi*Municipal Finance Management Act*, nasiphi na isabelo-mali esixhomekeke kwiimeko, okanye inxalenye yaso, esingasetyenziswanga xa kuphela unyaka-mali ka-2021/22 sibuyela kwiNgxowa-mali yeNgeniso yeSizwe, 60

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 2021/22 financial year if the unspent funds are committed to identifiable projects. 5

(3) (a) The receiving officer must ensure that any funds that must revert to the 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 through its provincial treasury; and 10

(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)— 15

(i) in respect of a province, against future transfers of conditional allocations to that 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 give the relevant transferring officer, province or municipality— 20

(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— 25

(aa) propose an alternative date for offsetting;

(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. 30

(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).

(5) (a) The National Treasury may amend the amount of the equitable share or a conditional allocation offset in terms of subsection (4). 35

(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 40

(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. 45

ngaphandle kokuba kuvunyiwe ukuba sidluliselwe kunyaka olandelayo ngokwecandelwana (2).

(2) UVimba weMali weLizwe unokuthi, ngokucelwa ligosa elidluliselayo, okanye igosa elamkelayo okanye uvimba wemali wephondo, avumele ukudluliselwa kunyaka olandelayo kwesabelo-mali esixhomekeke kwiimeko siye kunyaka-mali ka-2021/22 ukuba iimali ezingasetyenziswanga ziza kusetyenziswa kumaphulo acacileyo. 5

(3) (a) Igosa elamkelayo kufuneka liqinisekise ukuba naziphi na iimali ekufuneka zibuyele kwiNgxowa-mali yeNgeniso yeSizwe ngokwecandelwana (1), ziba sezifakwe kwiNgxowa-mali ngomhla ogqitywe nguVimba weMali weLizwe.

(b) Igosa elamkelayo kufuneka— 10

(i) xa kulisebe lephondo, licele ukudluliselwa kunyaka olandelayo kweemali ezingasetyenziswanga ngokusebenzisa uvimba wemali wephondo; kwaye

(ii) lazise igosa elidluliselayo ngazo zonke iinkqubo ezimalunga nesi sicelo.

(4) (a) UVimba weMali weLizwe unokuthi, ngokulawulwa sisiqendu (b) no-(c), indawo yeemali ekufuneka zibuyele kwiNgxowa-mali yeNgeniso yeSizwe ngokwecandelwana (1), kodwa ezingafakwanga kuloo Ngxowa-mali kwade kwabetha umhla ogqitywe ngokwecandelwana (3)(a)— 15

(i) xa kuliphondo, indawo yezo mali ayivale ngeemali ebeziza kudluliselwa kwixesha elizayo zezabelo ezixhomekeke kwiimeko eziya kwelo phondo; okanye 20

(ii) xa kungumasipala, indawo yezo mali ayivale ngeemali ebeziza kudluliselwa zesabelo esanelisayo okanye izabelo-mali ezixhomekeke kwiimeko eziya kuloo masipala.

(b) Ngaphambi kokuba iimali indawo yazo ithathwe zezinye ngokwesiqendu (a), uVimba weMali weLizwe kufuneka anike igosa elidluliselayo elichaphazelekayo, iphondo okanye umasipala— 25

(i) isaziso sokuba unenjongo yokuba iimali ezithile indawo yazo ithathwe zizabelo-mali zexesha elizayo, alazise nangesixa-mali anenjongo yokuba indawo ithathwe sesinye, alazise nomhla ekucetywa ukuba kwenzeka ngawo oko, nezizathu zokuba iimali ezithile indawo yazo ithathwe zezinye; kanaanjalo 30

(ii) nethuba, zingekapheli iintsuku ezili-14 esifumene isaziso eso, lokuba—

(aa) acebise ukuba kungaba ngowuphi omnye umhla wokuba iimali indawo yazo ithathwe zezinye;

(bb) abhale oko afuna ukukutsho exela ukuba kungani kungenakuba sisixa-mali esipheleleyo okanye inxalenye yaso esithatha indawo yesinye; okanye 35

(cc) acebise ukuba kungangowuphi omnye umhla okanye imihla ekufuneka isixa-mali, okanye inxalenye zaso, zibe sezifakiwe kwiNgxowa-mali yeNgeniso yeSizwe.

(c) UVimba weMali weLizwe kufuneka— 40

(i) awamkele umhla okanye imihla ekucetyiswa yona ngokwesiqendu (b)(ii)(aa) okanye (cc) okanye atyumbe omnye umhla okanye imihla; okanye

(ii) azamkele okanye angazamkeli iingongoma ezivelisiweyo ngokwesiqendu (b) (ii)(bb).

(5) (a) UVimba weMali weLizwe unokuthi enze utshintsho kwisixa-mali sesabelo esanelisayo okanye sesabelo-mali esixhomekeke kwiimeko esindawo yaso ithatyathwe sesinye ngokwecandelwana (4). 45

(b) Ukuba utshintsho ekucingwa ngalo kwisiqendu (a) lubangela ukuba ibe ncinane kunelindelekileyo imali ehlawulwa umasipala—

(i) xa kusisabelo esanelisayo sikamasipala, isebe elinoxanduva lorhulumente wasekuhlaleni kufuneka, nangona lisitsho oku likutshoyo icandelo 5(3), liwudlulisele kumasipala umahluko zingekapheli iintsuku ezili-10; okanye 50

(ii) xa kusisabelo-mali esixhomekeke kwiimeko sikamasipala, igosa elidluliselayo kufuneka, nangona isitsho oku ekutshoyo ishedyuli yentlawulo ekucingwa ngayo kwicandelo 23(3), liwudlulisele kumasipala umahluko zingekapheli iintsuku ezili-10. 55

(c) Ukuba utshintsho olungokwesiqendu (a) lubangela ukuba ibe ngentla kunelindelekileyo imali ehlawulwa umasipala, kusebenza icandelo 24.

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. 5

(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— 10

(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 15

(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). 20

(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.

(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— 25

(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 30

(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). 35

(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. 40

(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. 45

(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. 50

ISAHLUKO 4

IMICIMBI EMALUNGA NAZO ZONKE IZABELO-MALI

Iimfuneko zokuhlalwa

22. (1) (a) UVimba weMali weLizwe kufuneka, emva kokubonisana novimba wemali wephondo, enze isigqibo ngeshedyuli yentlawulo yokudluliselwa kwesabelo-mali esanelisayo sephondo. 5

(b) Ekwenzeni isigqibo ngeshedyuli yentlawulo, uVimba weMali weLizwe kufuneka acingele iimbopheleleko zenkcitho yenyanga nganye yamaphondo aze afune ukunciphisa umngcipheko neendleko zokuhlalulwa kwamatyala zikarhulumente welizwe nowepphondo. 10

(c) Nangona sisitsho oku sikutshoyo isiqendu (a), uVimba weMali weLizwe unokuthi aqhube phambili iimali ziye kwiphondo zizezesabelo salo esanelisayo, okanye inxalenye yaso, libe ixesha lazo lingekafiki lokuba zidluliselwe ngokweshedyuli yentlawulo—

(i) ngenjongo yokulawulwa kwemali okumayela nokopolotyeni we-akhawunti yeemali ezifakelwe uluntu okanye xa kusenzeka ungenelelo ngokwecandelo 100 loMgaqo-siseko; kanaanjalo 15

(ii) ngemiqathango enokuthi igqitywe yiyo.

(d) Nayiphi na imali eqhutywa phambili ngokwesiqendu (c) kufuneka indawo yayo ithatyathwe ziimali ezidluliselwa kwiphondo, ebeziya kuthi zifuneke ngokweshedyuli yentlawulo. 20

(2) (a) UVimba weMali weLizwe kufuneka, emva kokubonisana nesebe lezwelonke elinoxanduva loorhulumente basekuhlaleni, liqingqe isixa sesabelo esanelisayo sikamasipala esiza kudluliselwa ngomhla ngamnye ekuthethwe ngawo kwicandelo 5(3). 25

(b) Ukuba kuhlalulwa kumasipala isixa esingaphantsi kwesixa esivunyiweyo ngokwesiqendu (a), umahluko kufuneka, nangona lisitsho oku likutshoyo icandelo 5(3), uhlawulwe zingekapheli iintsuku ezili-10 emva kokuba oko kufikelele kwingqalelo yesebe lezwelonke elinoxanduva loorhulumente basekuhlaleni.

(c) Nangona sisitsho oku sikutshoyo isiqendu (a), uVimba weMali weLizwe unokuthi asivumele isicelo okanye ayalele ukuba isabelo esanelisayo, okanye inxalenye yaso, elingekafiki ixesha laso ukuba sidluliselwe ngokwecandelo 5(3), sinikwe umasipala— 30

(i) emva kokubonisana nesebe lezwelonke elinoxanduva loorhulumente basekuhlaleni;

(ii) ngenjongo yokulawulwa kwemali kumasipala okanye ungenelelo ngokwecandelo 139 loMgaqo-siseko okanye icandelo 137, 139 okanye 150 leMunicipal Finance Management Act; kanaanjalo 35

(iii) ngemiqathango enokuthi igqitywe nguVimba weMali weLizwe.

(d) Nayiphi na imali eqhutywe phambili lingekafiki ixesha layo ngokwesiqendu (c) kufuneka indawo yayo ithatyathwe ngeemali ezidluliselwa kumasipala, ebeziza kuthi zifuneke ngokwecandelo 5(3). 40

(3) (a) Ngokulawulwa licandelo 27(1), uVimba weMali weLizwe kufuneka, zingekapheli iintsuku ezili-14 emva kokuba uqalile ukusebenza lo Mthetho, ayivumele ishedyuli yentlawulo yokudluliselwa kwesabelo-mali esidweliswe kwiShedyuli 4 okanye 5 esiya kwiphondo okanye kumasipala.

(b) Igosa elidluliselayo lesabelo-mali seShedyuli 4 okanye 5 kufuneka lingenise ishedyuli yentlawulo kuVimba weMali weLizwe ukuze ivunywe ngaphambi kokuba kudluliselwe imali yokuqala. 45

(c) Ngaphambi kokuba kungeniswe ishedyuli yentlawulo ngokwesiqendu (b), igosa elidluliselayo kufuneka, xa kuisabelo-mali seShedyuli 4 okanye 5, libonisane negosa elamkelayo elichaphazelekayo. 50

(4) Igosa elidluliselayo lesabelo-mali seShedyuli 4 okanye 5 kufuneka linike igosa elamkelayo novimba wemali wephondo ochaphazelekayo ikopi yeshedyuli yentlawulo evunyiweyo ngaphambi kokuba lidlulisele imali yokuqala yeso sabelo.

(5) Ukudluliselwa kwesabelo-mali seShedyuli 4 okanye 5 sisiya kumasipala kufuneka kuvumelane nonyaka-mali kamasipala. 55

(6) Ukudluliselwa kwesihlandlo ngasinye kwesabelo esanelisayo okanye kwesabelo-mali esixhomekeke kwiimeko sisiya kumasipala ngokwalo Mthetho kufuneka kwenziwe ngenkqubo-ndlela yentlawulo ekhutshwe nguVimba weMali weLizwe.

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. 5

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

(2) For purposes of better management of debt and cash-flow or addressing financial mismanagement or 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— 10

(a) an allocation to a province, its provincial treasury;

(b) an allocation to a municipality, the national department responsible for local government; and

(c) a Schedule 4 or 5 allocation, the relevant transferring officer. 15

(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. 20

(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. 25

(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). 30

(3) The National Treasury may instruct that the recovery referred to in subsection (2) be effected by setoff 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 35

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 40

(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). 45

Ukwenziwa kotshintsho kwishedyuli yentlawulo

23. (1) (a) Ngokulawulwa licandelwana (2), igosa elidluliselayo lesabelo-mali seShedyuli 4 okanye 5 kufuneka, zingekapheli iintsuku ezisixhenxe sinkonyiwe okanye simisiwe isabelo-mali ngokwecandelo 17 okanye 18, lingenise ishedyuli yentlawulo eyenziwe utshintsho kuVimba weMali weLizwe ukuze ivunywe. 5
- (b) Akukho kudluliselwa kweemali okuvumelekileyo ukuba kwenziwe de abe uVimba weMali weLizwe uyivumile ishedyuli yentlawulo eyenziwe utshintsho.
- (2) Ngenjongo yokulawulwa bhetele kwamatyala nokugeleza kwemali okanye ngenjongo yokulungisa ukuphathwa kakubi kwemali okanye izenzo ezigwenxa ezimalini okanye ukwenziwa kwenkcitho okucothayo okanye okukhawuleziswa, uVimba weMali weLizwe unokuthi enze utshintsho nakweyiphi na ishedyuli yentlawulo yesabelo-mali esidweliswe kuShedyuli 2, 4 okanye 5, emva kokwazisa, xa— 10
- (a) kuisabelo-mali esiya kwiphondo, emva kokwazisa uvimba walo wemali;
- (b) kuisabelo-mali esiya kumasipala, emva kokwazisa isebe lezwelonke elinoxanduva loorhulumente basekuhlaleni; naxa 15
- (c) kuisabelo-mali seShedyuli 4 okanye 5, emva kokwazisa igosa elidluliselayo elichaphazelekayo.
- (3) Ukwenziwa kotshintsho kwishedyuli yentlawulo ngokwecandelwana (1) okanye (2) kufuneka kucingele— 20
- (a) iimbopheleleko zenkcitho yenyanga nganye zamaphondo okanye zoomasipala;
- (b) ingeniso anayo amaphondo okanye oomasipala; kwaye
- (c) ukuncitshiswa komngcipheko neendleko zokuhlululwa kwamatyala kuwo omathathu amanqwanqwa karhulumente. 25
- (4) Igosa elidluliselayo kufuneka ngoko nangoko lazise igosa elamkelayo ngako nakuphi na ukwenziwa kotshintsho kwishedyuli yentlawulo ngokwecandelwana (1) okanye (2).

Iimali ezidluliselwe ngempazamo okanye ngobuqhophololo

24. (1) Kungakhathaliseki ukuba uthini omnye umthetho wepalamente otsho okuchasene noku, ukudluliselwa kwesabelo-mali esiyintlawulo ethe kratya kwefunekayo sisiya kwiphondo, kumasipala okanye kwiqumrhu likarhulumente, esenziwe ngempazamo okanye ngobuqhophololo, sithathwa njengesingakhange siqalise ukuba yimfanelo ngokusemthethweni yelo phondo, yaloo masipala okanye yelo qumrhu likarhulumente. 35
- (2) Igosa elidluliselayo elinoxanduva kufuneka, ngaphandle kokulibazisa, liyibuyise intlawulo ethe kratya kwefunekayo ekuthethwe ngayo kwicandelwana (1), ngaphandle kokuba kukhutshwe umyalelo ngokwecandelwana (3).
- (3) UVimba weMali weLizwe usengayalela ukuba ukubuyiswa kwemali ekuthethwe ngayo kwicandelwana (2) kwenziwe ngokubamba iimali ebeziseza kudluliselwa kwelo phondo, kuloo masipala okanye kwelo qumrhu likarhulumente ngokweshedyuli yentlawulo. 40

Izabelo-mali ezintsha usaqhubeka unyaka-mali nezabelo-mali zeShedyuli 7

25. (1) Ukuba kukhutshwa ezinye izabelo-mali eziya kumaphondo okanye koomasipala, ngendlela ekucingwa ngayo kwicandelo 6(3), uVimba weMali weLizwe kufuneka, ngaphambi kokuba kudluliselwe naziphi na iimali zisiya kwiphondo okanye kumasipala, ngesihlokomiso kwi*Gazethi* nangendlela okusebenza ngayo— 45
- (a) enze utshintsho kuso nasiphi na isabelo-mali okanye inkqubo-mda epapashwe ngokwecandelo 15;
- (b) apapashe isabelo-mali somasipala ngamnye saso nasiphi na isabelo-mali esitsha esikwiNxalenye B entsha yeShedyuli 5 okanye isabelo-mali esibonisa okuthile somasipala ngamnye saso nasiphi na isabelo-mali esikwiNxalenye B entsha seShedyuli 6; okanye 50
- (c) apapashe inkqubo-mda yaso nasiphi na isabelo-mali seShedyuli 4, 5, 6 okanye 7 entsha. 55
- (2) Icandelo 15(2) ukuya ku-(5) liyasebenza kwizabelo-mali neenkqubo-mda ezipapashwe ngokwecandelwana (1), kubekho nje utshintsho olunokuthi lufuneka.

(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—

- (i) a classified disaster; or
- (ii) a housing emergency within 100 days after the date of the declaration of a housing emergency.

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(b) The transferring officer must notify the relevant provincial treasury and the National Treasury within 14 days of a transfer of a Schedule 7 allocation to a province or municipality.

(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.

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(d) Despite any other legislation to the contrary, the National Treasury may approve that funds allocated in Schedule 7 be used at any time.

(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.

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Preparations for 2022/23 financial year and 2023/24 financial year

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 2022/23 financial year and the 2023/24 financial year as set out in Column B of the Schedules to this Act, by 1 October 2021—

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- (i) agree on the provisional allocations and the projects to be funded from those allocations in the 2022/23 financial year and the 2023/24 financial year with each category B municipality within the category C municipality's area of jurisdiction; and

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- (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.

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(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).

(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).

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(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 1 October 2021, 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.

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(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 30 November 2021.

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(ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 30 November 2021, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2022/23 financial year.

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(3) (a) Igosa elidluliselayo linokuthi, ngemvume kaVimba weMali weLizwe, lidlulisele isixa-mali sibe sinye okanye zibe liqela zesabelo-mali seShedyuli 7 zisiya kwiphondo okanye kumasipala—

- (i) zizezentelekele yodidi oluthile; okanye
- (ii) zizezemeko yequbuliso yokwakhiwa kwezindlu zingekapheli iintsuku ezili-100 emva komhla wokubhengezwa kwemeko yequbuliso yokwakhiwa kwezindlu. 5

(b) Igosa elidluliselayo kufuneka lazise uvimba wephondo ochaphazelekayo noVimba weMali weLizwe zingekapheli iintsuku ezili-14 idluliselwe imali yesabelo-mali seShedyuli 7 isiya kwiphondo okanye kumasipala.

(c) UVimba weMali weLizwe kufuneka, zingekapheli iintsuku ezingama-21 liphelile ithuba lexesha eliziintsuku ezili-100 ekucingwa ngalo kwisiqendu (a), ngesihlokomiso kwiGazethi, apapashe zonke iimali ezidluliselweyo zesabelo-mali seShedyuli 7 esenzelwe intlekele yodidi oluthile. 10

(d) Kungakhathaliseki ukuba uthini omnye umthetho wepalamente otsho okuchasene noku, uVimba weMali weLizwe unokuthi avumele ukuba iimali ezabelwe kwiShedyuli 7 zisetyenziswe nangaliphi na ixesha. 15

(e) Iimali ezivunyiweyo ngokwisiqendu (d) kufuneka ziqukwe nokuba kukumthetho wepalamente wephondo wokuhlengahlengiswa kolwabiwo-mali, okanye kukuhlahlolwabiwo-mali oluhlengahlengisiweyo lukamasipala okanye kukomnye umthetho wepalamente ofanelekileyo. 20

Amalungiselelo onyaka-mali ka-2022/23 nonyaka-mali ka-2023/24

26. (1) (a) Umasipala okudidi C owamkela isabelo-mali esixhomekeke kwiimeko ngokwalo Mthetho kufuneka, esebenzisa izabelo-mali ezixhomekeke kwiimeko ezibonisa okuthile eziya kuloo masipala zonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24 njengoko kuchazwe kuMhlathi B weeShedyuli zalo Mthetho, kuthi kubetha uOktobha 1, 2021— 25

- (i) abe sele evumelene ngezabelo-mali ezixhomekeke kwiimeko namaphulo amakaxhaswe ngemali kuthatyathwa kwezo zabelo-mali kunyaka-mali ka-2022/23 nonyaka-mali ka-2023/24 ngomasipala ngamnye okudidi B ngaphakathi kommandla wolawulo kamasipala okudidi C; kwaye 30

- (ii) angenise kwigosa elidluliselayo—
 - (aa) izabelo-mali ezixhomekeke kwiimeko ekuthethwe ngazo kwisiqendwana (i); kunye
 - (bb) namaphulo ekuthethwe ngawo kwisiqendwana (i), adweliswe ngomasipala ngamnye. 35

(b) Ukuba umasipala okudidi C nomasipala okudidi B abavumelani ngezabelo-mali nangamaphulo ekuthethwe ngawo kwisiqendu (a), umasipala okudidi C kufuneka acele igosa elidluliselayo elichaphazelekayo ukuba likwenze kube lula ukuvumelana.

(c) Igosa elidluliselayo kufuneka lithabathe onke amanyathelo ayimfuneko ukukwenza kube lula ukuvumelana kangangoko kunokwenzeka, kodwa ke noko kungade kuphele iintsuku ezingama-60 lisifumene isicelo ekuthethwe ngaso kwisiqendu (b). 40

(d) Naluphi na utshintsho olucetywayo okanye ukuhlengahlengiswa kwezabelo-mali ekucetywa ukuba lupapashwe ngowecandelo 29(3)(b) kufuneka kuvunyelwane ngalo nomasipala okudidi B ochaphazelekayo, negosa elidluliselayo noVimba weMali weLizwe, ngaphambi kokuba lupapashwe nangaphambi kokungeniswa kwezabelo-mali ekuthethwe ngazo kwisiqendu (a)(ii). 45

(e) Ukuba akufikelelwanga kwisivumelwano phakathi kukamasipala okudidi C nomasipala okudidi B ngezabelo-mali ezixhomekeke kwiimeko namaphulo ekuthethwe ngawo kwisiqendu (a) ngaphambi kukaOktobha 1, 2021, uVimba weMali weLizwe, emva kokubonisa novimba wephondo ochaphazelekayo, unokuthi enze isigqibo ngezabelo-mali ezixhomekeke kwiimeko aze ezo zabelo-mali ezixhomekeke kwiimeko azinike oomasipala abachaphazelekileyo negosa elidluliselayo. 50

(f) (i) Igosa elidluliselayo kufuneka lingenise izabelo-mali zokugqibela, ngokusekelwe kwizabelo-mali ezixhomekeke kwiimeko ekuthethwe ngazo kwisiqendu (a)(i) no-(ii) no-(e) zisiya kuVimba weMali weLizwe engekabethi uNovemba 30, 2021. 55

(ii) Ukuba igosa elidluliselayo liyoyisakala ukungenisa izabelo-mali ekuthethwe ngazo kwisiqendwana (i) engekabethi uNovemba 30, 2021, uVimba weMali weLizwe unokuthi enze isigqibo ngezabelo-mali ezifanelekileyo, ecingela izabelo-mali ezibonisa okuthile zonyaka-mali ka-2022/23. 60

(2) (a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2022/23 financial year and the 2023/24 financial year, as set out in Column B of the affected Schedules to this Act, must, by 1 October 2021, submit to the National Treasury—

- (i) the provisional allocations to each province or municipality in respect of new conditional allocations to be made in the 2022/23 financial year; 5
- (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; 10
- (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). 10

(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). 15

(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. 20

(d) The National Treasury must approve any proposed amendment or adjustment for the 2022/23 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 2 December 2021, the final allocations and frameworks based on the provisional allocations and frameworks. 25

(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 2022/23 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. 30

(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. 35

(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 2022/23 financial year. 40

(4) (a) For purposes of the Education Infrastructure Grant or Health Facility Revitalisation Grant in the 2022/23 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— 45

- (i) a user asset management plan for all infrastructure programmes for a period of at least 10 years; 45
- (ii) an infrastructure programme management plan, including a construction procurement strategy for infrastructure programmes and projects envisaged to commence within the period for the medium term expenditure framework; and 50

- (2) (a) Igosa elidluliselayo lesabelo-mali esixhomekeke kwiimeko, lisebenzisa izabelo-mali ezixhomekeke kwiimeko ezibonisa okuthile zonyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, njengoko kuchazwe kuMhlathi B weeShedyuli ezichaphazelekileyo zalo Mthetho, kufuneka, kuthi kubetha uOktobha 1, 2021, abe engenise kuVimba weMali weLizwe— 5
- (i) izabelo-mali ezixhomekeke kwiimeko eziya kwiphondo ngalinye okanye kumasipala izezezabelo-mali ezintsha ezixhomekeke kwiimeko eziza kwenziwa kunyaka-mali ka-2022/23;
- (ii) naluphi na utshintsho kwizabelo-mali ezibonisa okuthile zephondo ngalinye okanye umasipala oluchazwe kuMhlathi B weeShedyuli ezichaphazelekileyo ilolwezabelo-mali ezixhomekeke kwiimeko ezikhoyo; 10
- (iii) iinkqubo-mda eziseluvavanyo zezabelo-mali ekuthethwe ngazo kwiziqendwana (i) no-(ii); kunye
- (iv) neekopi ze-elektroniki zezikhokelo, izicwangciso zoshishino namanye amaxwebhu ekuthethwe ngawo kwiinkqubo-mda eziseluvavanyo ekuthethwe ngazo kwiziqendwana (iii). 15
- (b) Igosa elidluliselayo kufuneka libonisane negosa losetyenziso-mali lesebe lezwelonke okanye lephondo, ngaphandle kwegosa elidluliselayo okanye elamkelayo, elisemsebenzini wenkqubo-mda eseluvavanyo, ngaphambi kokuba liyidlulisele kuVimba weMali weLizwe ngokwesiqendu (a). 20
- (c) Xa uxwebhu, ekuthethwe ngalo kwinkqubo-mda eseluvavanyo, engeniswa ngokwesiqendu (a)(iii), lusenziwa utshintsho, igosa elidluliselayo kufuneka ngoko nangoko linike uVimba weMali weLizwe negosa ngalinye elamkelayo iikopi ze-elektroniki zoxwebhu oluhlaziyiweyo. 25
- (d) UVimba weMali weLizwe kufuneka avumele naluphi na utshintsho olucetywayo okanye uhlehlengiso lonyaka-mali ka-2022/23 lweemfuneko zokwabiwa kwemali zesabelo-mali esixhomekeke kwiimeko esikhoyo ngaphambi kokungeniswa kwezabelo-mali ezixhomekeke kwiimeko neenkqubo-mda eseluvavanyo. 25
- (e) Igosa elidluliselayo kufuneka, ngotyikityo lwalo, lingenise kuVimba weMali weLizwe, engekabethi uDisemba 2, 2021, izabelo-mali zokugqibela neenkqubo-mda ezisekelwe kwizabelo-mali ezixhomekeke kwiimeko neenkqubo-mda. 30
- (f) Ukuba igosa elidluliselayo alikwenzi okufunwa sisiqendu (a) okanye (e), uVimba weMali weLizwe unokuthi enze isigqibo ngezabelo-mali neenkqubo-mda efanelekileyo eseluvavanyo okanye eyeyokugqibela, licingela izabelo-mali ezibonisa okuthile zonyaka-mali ka-2022/23. 35
- (g) (i) UVimba weMali weLizwe unokuthi enze utshintsho kwizabelo-mali zokugqibela neenkqubo-mda ukuze aqinisekise ukwenziwa kwezabelo-mali ezanelisayo nezizinzileyo neemeko zezibonelelo ezingakhwinisiyo nezingajika-jikiyo.
- (ii) UVimba weMali weLizwe kufuneka akhuphe isaziso, esibhaliweyo, esiya kwigosa elidluliselayo esazisa ngenjongo yokwenza utshintsho kwizabelo-mali neenkqubo-mda aze ameme igosa elidluliselayo ukuba lingenise amagqabaza abhaliweyo zingekapheli iintsuku ezisixhenxe emva komhla wokwaziswa. 40
- (h) Izabelo-mali neenkqubo eziseluvavanyo nezokugqibela kufuneka zingeniswe zikwimo egqitywe nguVimba weMali weLizwe.
- (3) UVimba weMali weLizwe unokuthi ayalele amagosa adluliselayo, amagosa osetyenziso-mali oovimba bemali bamaphondo namagosa amkelayo ukuba angenise izicwangciso nengcombolo yesabelo-mali esixhomekeke kwiimeko, ngendlela egqitywe nguye, ngemihla exeliweyo ngaphambi kokuba kuqale unyaka-mali ka-2022/23. 45
- (4) (a) Ngenjongo yeSibonelelo seeMfuneko-ngqangi seMfundo okanye iSibonelelo Sokuhlaziya kweZakhiwo zeMpilo kunyaka-mali ka-2022/23, igosa elamkelayo lesebe lephondo elichaphazelekayo kufuneka, kwimo nangomhla ogqitywe nguVimba weMali weLizwe, lingenise kwigosa elidluliselayo, kuvimba wemali wephondo ochaphazelekayo nakuVimba weMali weLizwe— 50
- (i) isicwangciso sokulawulwa kokusetyenziswa kwempahla sazo zonke iinkqubo zeemfuneko-ngqangi ithuba lexesha eliyiminyaka eli-10 ubuncinane;
- (ii) isicwangciso sokulawulwa kwenkqubo yeemfuneko-ngqangi, kuquka icebo lokuthenga izinto zokwakha zeenkqubo zeemfuneko-ngqangi namaphulo ekucingwa ngawo ukuba aqaliswe lingekapheli ithuba lexesha lenkqubo-mda yenkcitho yexesha eliphakathi; kunye 60

- (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 2021/22 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. 5
- (5) (a) Any category B municipality may apply to qualify for the Integrated Urban Development Grant, by submitting an application to the Department of Cooperative Governance by 30 July 2021. 10
- (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 1 October 2021, 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. 15
- (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 National Treasury and Department of Cooperative Governance— 20
- (i) by 31 March 2022, a first draft of its three-year capital programme and the 10-year Capital Expenditure Framework to the Department of Cooperative Governance; and
- (ii) by 31 May 2022, 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. 25

Transfers before commencement of Division of Revenue Act for 2022/23 financial year

27. (1) Despite the Division of Revenue Act for the 2022/23 financial year not having commenced on 1 April 2022, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each— 30
- (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; 35
- (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.
- (2) An amount is transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2021/22 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2021/22 financial year. 40

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY 45

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 2021/22 financial year, the 2022/23 financial year and the 2023/24 financial year, except if submitted in terms of any other legislation before the end of the 10-day period. 50

(iii) noxwebhu oluchaza ukuba inkqubo yokulawulwa kokunikezelwa kweemfuneko-ngqangi mayisetyenziswe njani kwiphondo evunywe liBhunga lesigqeba lephondo ngaphambi okanye emva kokuqala kwalo Mthetho ukusebenza.

(b) Igosa elamkelayo lesebe lephondo elichaphazelekayo kufuneka liluqwalasele ngokutsha uxwebhu, ekuthethwe ngalo kwisiqendu (a)(iii), kuze kuthi ukuba kwenziwe utshintsho olukhulu kuxwebhu kunyaka-mali ka-2021/22, uxwebhu olwenziwe utshintsho luvunywe liBhunga lesigqeba lephondo ngaphambi kokuba lungeniswe kuVimba weMali weLizwe zingekapheli iintsuku ezili-14 luvunyiwe.

(5) (a) Nawuphi na umasipala wodidi B unokwenza isicelo sokuba afanelekele iSibonelelo soPhuhliso lwaseziDolophini Oludityanisiweyo, ngokungenisa isicelo kwiSebe loLawulo lweNtsebenziswano engekabethi uJulayi 30, 2021.

(b) ISebe loLawulo lweNtsebenziswano kufuneka lenze isigqibo ngemo yesicelo, kuquka imiqathango eyeyona iphantsi yokufanelekela.

(c) ISebe loLawulo lweNtsebenziswano kufuneka lingenise, engekabethi uOktobha 1, 2021, kuVimba weMali weLizwe ukuze avakalise izimvo, uludwe lwabanye oomasipala abacetywayo abafanelekayo kunye noomasipala abangahlangabezana nemiqathango yokufaneleka yokuqhubeka befaneleka ukuba bavunywe.

(d) Umasipala owaziswa liSebe loLawulo lweNtsebenziswano oza kufanelekela iSibonelelo soPhuhliso lwaseziDolophini Oludityanisiweyo, kufuneka angenise kuVimba weMali weLizwe nakwiSebe loLawulo lweNtsebenziswano—

(i) engekabethi uMatshi 31, 2022, umbhalo oseluvavanyo wokuqala wenkqubo yakhe yemali yeminyaka emithathu neNkqubo-mda yakhe yeNkcitho Ephambili yeminyaka eli-10 ewungenisa kwiSebe loLawulo lweNtsebenziswano; aze

(ii) engekabethi uMeyi 31, 2022, angenise imibhalo yokugqibela yeenkqubo zakhe zemali yeminyaka emithathu neNkqubo-mda yakhe yeNkcitho yeMali yeminyaka eli-10, ekufuneka iphononongwe liSebe loLawulo lweNtsebenziswano emva kokubonisana nabathabathi-nxaxheba abachaphazelekayo.

Iimali ezidluliselweyo ngaphambi kokuba uqale ukusebenza uMthetho Wokwahlulwa-hlulwa kweNgeniso wonyaka-mali ka-2022/23

27. (1) Nangona uMthetho Wokwahlulwa-hlulwa kweNgeniso wonyaka-mali ka-2022/23 ungaqalanga ukusebenza ngoEpreli 1, 2022, uVimba weMali weLizwe unokwenza isigqibo sokuba isixa-mali, esingekho ngaphezu kwama-45 ekhulwini semali iyonke—

(a) yesabelo esanelisayo ngokwecandelo 4(1), sidluliselwe kwiphondo elichaphazelekayo,

(b) isabelo esanelisayo ngokwecandalo 5(1), sidluliselwe kumasipala ochaphazelekayo;

(c) isabelo-mali esenziwe ngokwecandelo 7(1) okanye 8(1), sidluliselwe kwiphondo elichaphazelekayo okanye umasipala.

(2) Isixa-mali esidluliselwe ngokwecandelwana (1)(c) silawulwa yinkqubo-mda esebenza kuloo meko yonyaka-mali ka-2021/22 nazezinye iimfuneko zalo Mthetho, kubekho nje utshintsho oluyimfuneko, ngokungathi sisixa-mali sesabelo-mali sonyaka-mali ka-2021/22.

ISAHLUKO 5

IMISEBENZI NAMAGUNYA OOMASIPALA, OOVIMBA BEMALI BAMAPHONDO NOVIMBA WEMALI WELIZWE

Imisebenzi yoomasipala

28. (1) (a) Ukongezelela kwiimfuneko zeMunicipal Finance Management Act, igosa losetyenziso-mali likamasipala okudidi C kufuneka, zingekapheli iintsuku ezili-10 uqalile ukusebenza lo Mthetho, lingenise kuVimba weMali weLizwe, kuvimba wemali wephondo ochaphazelekayo nakubo bonke oomasipala abakudidi B abakummandla ongaphantsi kwegunya laloo masipala, uhlahlo-lwabiwo-mali, oluthiwe thaca ngokuvumelana necandelo 16 leMunicipal Finance Management Act, lonyaka-mali ka-2021/22, unyaka-mali ka-2022/23 nonyaka-mali ka-2023/24, ngaphandle kokuba lungeniswa ngokokutsho komnye umthetho wepalamente ngaphambi kokuphela kwethuba lexesha eliziintsuku ezili-10.

(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.

(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. 5

(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 the fact that— 10

(a) the category C municipality retains the function in terms of the Municipal Structures Act; and 15

(b) a service delivery agreement for the provision of services by the category B municipality on behalf of the category C municipality has not been 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— 20

(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. 25

(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. 30

(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— 35

(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): 40

(i) Section 216 of the Constitution;

(ii) in the case of withholding an allocation, section 18(4)(a), with the necessary changes; and

(iii) in the case of stopping an allocation, section 19(2)(a), (3), (4) and (5) with the necessary changes. 45

(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 2021/22 financial year or the 2022/23 financial year. 50

(7) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, that 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. 55

(b) Uhlahlo-lwabiwo-mali kufuneka lubonise zonke izabelo-mali ezisuka kwisabelo salo esanelisayo nezabelo-mali ezixhomekeke kwiimeko emazidluliselwe kumasipala ngamnye okudidi B ongaphakahi kummandla olawulwa ngumasipala okudidi C luze ludandalazise iimfuneko ekusekelwe kuzo ulwabiwo lweemali phakathi koomasipala abakudidi B. 5

(2) Umasipala okudidi C onika inkonzo kumasipala kufuneka, ngaphambi kokuba alenze lisebenze naliphi na iphulo eliyintloko lamanzi, umbane, iindlela okanye nayiphi na enye inkonzo kumasipala, abonisane noomasipala abakudidi B eliza kwenziwa lisebenze kummandla wabo iphulo elo, aze avume, ngokubhala, ukuba ngowuphi umasipala onoxanduva lweendleko zokusebenza nokugcina izinto zikwimeko entle nezokuqokelelwa kweemali zabasebenzisi beenkonzo. 10

(3) Umasipala okudidi C kufuneka aqinisekise ukuba akawuphindi umsebenzi owenziwa kungokunje ngumasipala okudidi B yaye kufuneka adlulisele iimali zokwenziwa kweenkonzo, kuquka iinkonzo ezisisiseko, ziye kumasipala okudidi B ochaphazelekayo onika iinkonzo zikamasipala, nangona— 15

(a) umasipala okudidi C ewugcine kuye umsebenzi ngokwe*Municipal Structures Act*; kananjalo

(b) isivumelwano sokunikezelwa kweenkonzo sokwenziwa kweenkonzo ngumasipala okudidi B egameni likamasipala okudidi C asibotshwanga.

(4) Umasipala okudidi B ongagunyazwanga ukuba enze umsebenzi ngokwe*Municipal Structures Act* akavumelekanga ukuba awunwebe umda weenkonzo okanye uhlobo lweenkonzo azenzayo kungokunje, engakhange— 20

(a) angene kwisivumelwano sokunikezelwa kweenkonzo nomasipala okudidi C ogunyaziweyo yena ukwenza umsebenzi ngokwe*Municipal Structures Act*; okanye 25

(b) afumane isigunyaziso sokwenza umsebenzi lowo ngokwe*Municipal Structures Act*.

(5) (a) Umasipala okudidi C nomasipala okudidi B kufuneka, ngaphambi kokuba uqale unyaka-mali, bavumelane ngeshedyuli yentlawulo malunga nezabelo-mali, ekuthethwe ngazo kwicandelwana (1)(b), emazidluliselwe kumasipala okudidi B kuloo nyaka-mali, aze ke yena umasipala okudidi C kufuneka ayingenise ishedyuli leyo yentlawulo kuVimba weMali weLizwe ngaphambi kokuba uqale unyaka-mali. 30

(b) Umasipala okudidi C kufuneka adlulisele iimali ngokuvumelana neshedyuli yentlawulo engeniswe ngokwesiqendu (a).

(6) (a) UVimba weMali weLizwe unokuthi asinkonye okanye asimise nasiphi na isabelo-mali esiya kumasipala okudidi C aze asabe ngokutsha eso sabelo-mali siye koomasipala abakudidi B abachaphazelekayo ukuba umasipala okudidi C uyoyisakala— 35

(i) ukwenza izabelo-mali ekuthethwe ngazo kwicandelwana (1)(b);

(ii) ukufikelela kwisivumelwano ekucingwa ngaso kwicandelwana (2); okanye 40

(iii) ukungenisa ishedyuli yentlawulo ngokuvumelana necandelwana (5)(a).

(b) Oku kulandelayo kusebenza ekunkonyweni okanye ekumisweni kwesabelo-mali ngokuvumelana nesiqendu (a):

(i) icandelo 216 loMgaqo-siseko;

(ii) xa kunkonywa isabelo-mali, icandelo 18(4)(a), kubekho utshintsho olunokuthi lufuneka; kuze 45

(iii) xa kumiswa isabelo-mali, icandelo 19(2)(a), (3), (4) no-(5), kubekho utshintsho olunokuthi lufuneka.

(c) Ukuba isabelo-mali siyamiswa ngokweli candelwana, uVimba weMali weLizwe unokuthi, emva kokubonisana negosa elidluliselayo, agqibe kwelokuba inxalenye yesabelo-mali engayi kusetyenziswa, yabelwe ngokutsha iye kumasipala okanye koomasipala, ngomqathango wokuba isabelo-mali eso siza kube sesisetyenzisiwe xa kuphela unyaka-mali ka-2021/22 okanye unyaka-mali ka-2022/23. 50

(7) Umasipala kufuneka aqinisekise ukuba nasiphi na isabelo-mali asinikiweyo ngokwalo Mthetho, okanye asinikwe liphondo okanye ngomnye umasipala, esingaveliyo kuhlhlo-lwabiwo-mali lwakhe njengoko luthiwe thaca ngokuvumelana necandelo 16 le*Municipal Finance Management Act*, siyavela kuhlhlo-lwabiwo-mali lwakhe oluza kuqwalaselwa ngenjongo yokuba luvunywe ngokuvumelana necandelo 24 le*Municipal Finance Management Act*. 55

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, on the same day that its budget is tabled in the provincial legislature or a later date approved by the National Treasury, publish by notice in the *Gazette*— 5

- (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; 10
- (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; 15
- (iv) the envisaged division of the allocation envisaged in subparagraphs (i) and (ii), in respect of each municipality, school and hospital, for the 2022/23 financial year and the 2023/24 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. 20

(b) The allocations referred to in paragraph (a) must be regarded as final when the provincial appropriation Act takes effect.

(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 days after the appropriation Act takes effect, and those allocations and budget must be regarded as final. 25

(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.

(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). 30

(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 4 February 2022 and takes effect on the date of publication. 35

(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—

- (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 40
- (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. 45

(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); 50
- (ii) ensure that transfers are made promptly to the relevant receiving officer in terms of the agreed payment schedule; and

Imisebenzi namagunya oovimba bemali bamaphondo

29. (1) Uvimba wemali wephondo kufuneka azenze zibonakale ngokwahlukeneyo izabelo-mali ezidweliswe kwiNxalenye A yeShedyuli 5 eziya kwiphondo kuMthetho Oyilwayo woLwabiwo lweMali wephondo.

(2) (a) Uvimba wemali wephondo kufuneka, kwangaloo mini yokuthiwa thaca kohlhlo-lwabiwo-mali lwakhe kwindlu yowiso-mthetho yephondo okanye ngomhla osemva koko ovunywe nguVimba weMali weLizwe, apapashe ngesihlokomiso kwi*Gazethi*—

(i) isabelo-mali esibonisa okuthile somasipala ngamnye sesabelo-mali ngasinye esiza kwenziwa liphondo sisiya koomasipala sisuka kwiimali zephondo nakwizabelo-mali ezixhomekeke kwiimeko zisiya kwiphondo;

(ii) isabelo-mali esibonisa okuthile esiza kwenziwa sesikolo ngasinye nesesibhedlele ngasinye kwiphondo sikwimo egqitywe nguVimba weMali weLizwe;

(iii) isabelo-mali esibonisa okuthile esiya nakweliphi na iqumrhu likarhulumente lezwelelwe okanye lephondo sisesokuba lenziwe lisebenze iphulo elixhaswa ngesabelo-mali esikwiNxalenye A yeShedyuli 5 egameni lephondo okanye sisesoncedo olunikwa iphondo ekwenzeni iphulo lisebenze;

(iv) ukwahlulwa ekucingwa ngako kwesabelo-mali ekucingwa ngaso kwisiqendwana (i) no-(ii), sisesikamasipala ngamnye, isikolo nesibhedlele, kunyaka-mali ka-2022/23 nonyaka-mali ka-2023/24; kunye

(v) nemiqathango kwakunye nenye ingcombolo emalunga nezabelo-mali, ekuthethwe ngazo kwisiqendwana (i), (ii) no-(iii), ukwenza kube lula ukuqonda ukuba kuqhutywe njani nokusetyenziswa kwengcombolo engenayo nephumayo.

(b) Izabelo-mali ekuthethwe ngazo kwisiqu (a) kufuneka zithathwe njengezingasenakuguqulwa xa uMthetho wolwabiwo-mali wephondo uqalisa ukusebenza.

(c) Ukuba indlu yowiso-mthetho yephondo yenza utshintsho kuMthetho Oyilwayo wayo wolwabiwo-mali, uvimba wemali wephondo kufuneka apapashe izabelo-mali ezenziwe utshintsho nohlhlo-lwabiwo-mali, ngesihlokomiso kwi*Gazethi*, zingekapheli iintsuku ezili-14 emva kokuba uqalise ukusebenza uMthetho wolwabiwo-mali, kwaye ezo zabelo-mali nolo hlhlo-lwabiwo-mali mazithathwe njengezingasenakuguqulwa.

(d) Izabelo-mali eziya koomasipala ngokwecandelwana (2)(a) kufuneka zivisisane nemiqathango yesivumelwano ekungenwe kuso phakathi kwephondo nomasipala.

(3) (a) Kungakhathaliseki ukuba lithini icandelwana (2) okanye omnye umthetho wepalamente, uvimba wemali wephondo unokuthi, ngokuvumelana nenkqubo-mda egqitywe nguVimba weMali weLizwe, enze utshintsho ekuthethwe ngalo kwicandelwana (2) okanye ongeze ezinye izabelo-mali eziya koomasipala ebezingapapashwanga ngokwecandelwana (2).

(b) Naluphi na utshintsho kwizabelo-mali olupapashwe ngokwecandelwana (2)(a) okanye (c) kufuneka lupapashwe, ngesihlokomiso kwi*Gazethi*, engekadluli uFebruwari 4, 2022 kwaye luqala ukusebenza ngomhla wokupapashwa kwalo.

(4) Uvimba wemali wephondo kufuneka, njengexalenye yengxelo yakhe ngokwecandelo 40(4)(b) no-(c) le*Public Finance Management Act*, kwimo egqitywe nguVimba weMali weLizwe, enze ingxelo—

(a) ngezona mali kanye-kanye ezidluliselwe zifunyanwa liphondo zivela kumasebe ezwelelwe nenkcitho-kanye-kanye kwezo mali zidluliselwayo, zingaqukwanga izabelo-mali zeShedyuli 4, kude kube sekupheleni kwaloo nyanga; kwaye

(b) ngezona mali kanye-kanye ezidluliselwe liphondo zisiya koomasipala nakumaqumrhu karhulumente, neyona nkcitho kanye-kanye eyenziwe ngoomasipala nangamaqumrhu karhulumente kwezo mali zidluliselweyo, ngokusekelwe kweyona ngcombolo yamva efanekayo ivela koomasipala namaqumrhu karhulumente ngexesha lokwenza ingxelo.

(5) (a) Uvimba wemali wephondo kufuneka—

(i) aqinisekise ukuba ishedyuli yentlawulo, okanye ukwenziwa kotshintsho kuyo, kuyavunyelwana ngako phakathi kwesebe lephondo ngalinye neziko elamkelayo ekucingelwa ngalo kwicandelwana (2)(a);

(ii) aqinisekise ukuba iimali zidluliselwa kamsinya zisiya kwigosa elamkelayo elichaphazelekayo ngokweshedyuli yentlawulo ekuvunyelwene ngayo; aze

- (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.
- (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. 5
- (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. 10
- (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. 15
- (8) On receipt of a request in terms of subsection (7), the National Treasury must— 15
- (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 20
 - (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. 25
- (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. 30
- (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. 35

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 comply with section 41 of the Constitution and Chapter 4 of the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005). 40
- (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. 45

- (iii) ayingenise ishedyuli yentlawulo kuVimba weMali weLizwe zingekapheli iintsuku ezili-14 emva kokuba uqalile ukusebenza lo Mthetho, ngokunjalo neshedyuli yentlawulo eyenziwe utshintso, ekuvunyelwene ngayo, zingekapheli iintsuku ezili-14 kuvunyelwene ngayo.
- (b) Ukuba isebe lephondo neziko elamkelayo azivumelani ngeshedyuli yentlawulo kusekho ixesha elaneleyo ukuba ziyingenise kuVimba weMali weLizwe, uvimba wemali wephondo kufuneka, emva kokubonisana negosa elidluliselayo, enze isigqibo ngeshedyuli yentlawulo. 5
- (6) Ukuba uvimba wemali wephondo akayidluliseli imali ngokwecandelwana (5)(a), igosa elamkelayo elichaphazelekayo linokuthi licele uvimba wemali wephondo ukuba ayidlulisele ngoko nangoko okanye anike izizathu ezibhaliweyo, zingekapheli iintsuku ezintathu zaphakathi kweveki, ezixela ukuba kungani ingadluliselwanga imali. 10
- (7) Ukuba uvimba wemali wephondo akayidluliseli imali ecelwe ligosa elamkelayo okanye akaziniki izizathu ngokwecandelwana (6), okanye igosa elamkelayo liyaziphikisa izizathu ezinikwe nguvimba wemali wephondo zokuba kungani ingadluliselwanga imali, igosa elamkelayo linokuthi licele uVimba weMali weLizwe ukuba aluphande udaba. 15
- (8) Esakufumana isicelo esingokwecandelwana (7), uVimba weMali weLizwe kufuneka—
- (a) abonisane negosa elidluliselayo ngodaba; 20
- (b) aluphande udaba, aziphonononge izizathu ezinikwe nguvimba wemali wephondo zokuba kungani ingadluliselwanga imali;
- (c) ayalele uvimba wemali wephondo ukuba ayidlulisele ngoko nangoko imali okanye anike igosa elamkelayo izizathu, ezingqina ukuba kungani uvimba wemali wephondo ebechanile ngokungayidluliseli imali; aze 25
- (d) acebise uvimba wemali wephondo negosa elamkelayo ngamanyathelo amakathatyathwe ukuqinisekisa ukuba iyadluliselwa imali.

Imisebenzi namagunya kaVimba weMali weLizwe

30. (1) UVimba weMali weLizwe kufuneka, zingekapheli iintsuku ezili-14 emva kokuba uqalile ukusebenza lo Mthetho, angenise isaziso kuwo onke amagosa adluliselayo esiqulethe iinkcukacha zee-akhawunti zebhanki eziyintloko zephondo ngalinye nomasipala ngamnye. 30
- (2) UVimba weMali weLizwe kufuneka, kunye nesititimenti ekucingwa ngaso kwicandelo 32(2) le*Public Finance Management Act*, apapashe ingxelo ngeemali ezidluliselweyo kanye-kanye zazo zonke izabelo-mali ezidweliswe kwiShedyuli 4, 5, 6 no-7 okanye ezenziwe ngokwecandelo 25. 35
- (3) UVimba weMali weLizwe unokuthi aquke kwingxelo engesabelo esanelisayo nezabelo-mali ezixhomekeke kwiimeko ngokwalo Mthetho nayiphi na ingxelo ayipapashayo—
- (a) edibanisa izititimenti ezipapashwe ngoovimba bemali bamaphondo ekucingwa ngabo kwicandelo 71(7) le*Municipal Finance Management Act*; 40
- (b) emalunga neemali zoomasipala.

ISAHLUKO 6

NGOKUBANZI

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Ukuba noxanduva lokuhlulwa iindleko ekungenwe kuzo xa kusaphulwa imigaqo yolawulo lwentsebenziswano nobudlelwane phakathi koorhulumente

31. (1) Icandelo likarhulumente elibandakanyeke kwimbambano yangaphakathi kurhulumente malunga nokutshiwo ngulo Mthetho okanye ngodaba lokwahlulwa kwengeniso okanye ngesabelo-mali kufuneka likwenze okufunwa licandelo 41 loMgaqo-siseko nasiSahluko 4 se*Intergovernmental Relations Framework Act* 13 ka-2005. 50
- (2) Ukuba imbambano ibuyiselwa emva yinkundla ngokwecandelo 41(4) loMgaqo-siseko, ngenxa yokuba inkundla inganelisekanga kwinto yokuba icandelo likarhulumente eliza enkundleni likwenzile okufunwa licandelo 41(3) loMgaqo-siseko, indleko ekungenwe kuyo lelo candelo likarhulumente ngokuya enkundleni kufuneka ithathwe njengenkitho ekukumosha. 55

(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.

Irregular expenditure 5

32. Expenditure of an allocation in Part B of Schedule 4 or Part B of Schedule 5 contrary to this Act is irregular expenditure in terms of the Municipal Finance Management Act, except if it is unauthorised expenditure in terms of the Municipal Finance Management Act.

Financial misconduct 10

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

(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). 15

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.

(2) A delegation or assignment in terms of subsection (1) to an official of the National Treasury— 20

(a) is subject to any limitations or conditions that the Minister may impose;

(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. 25

(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.

(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. 30

(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. 35

(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).

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. 40

(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; 45

(b) impedes the achievement of any object of this Act;

(c) impedes an immediate response to a classified disaster; or

(3) Isixa-mali saloo nkcitho ekukumosha kufuneka, ngokweenkqubo ezisebenza kule meko ezikwi*Public Finance Management Act* okanye kwi*Municipal Finance Management Act*, sibuyiswe, ngaphandle kokulibazisa, kumntu ngamnye obangele ukuba elo candelo likarhulumente lingakwenzi okufunwa licandelo 41(3) loMgaqo-siseko.

Inkcitho engafanelekanga

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32. Inkcitho yesabelo-mali esikwiNxalenye B yeShedyuli 4 okanye yeNxalenye B yeShedyuli 5 ngokuchasene nalo Mthetho iyinkcitho engafanelekanga ngokwe*Municipal Finance Management Act*, ngaphandle kokuba yinkcitho egunyaziweyo ngokwe*Municipal Finance Management Act*.

Ubugwenxa ekuphathweni kwemali

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33. (1) Kungakhathaliseki ukuba uthini na omnye umthetho wepalamente otsho okuchasene noku, ukungakwenzi ngabom okanye ngokungakhathali okufunwa ngulo Mthetho kukuba gwenxa ekuphathweni kwemali.

(2) Icandelo 84 le*Public Finance Management Act* okanye icandelo 171 le*Municipal Finance Management Act*, kuxhomekeke ukuba yeyiphi, liyasebenza ebugwenxeni bokuphathwa kwemali ekucingwa ngabo kwicandelwana (1).

Ukuphathisa abanye nezabelo zemisebenzi

34. (1) UMphathiswa usenokuthi, ngokubhala, aphathise nawaphi na amagunya aphathiswe uVimba weMali weLizwe ngokwalo Mthetho, kwaye aphathise nayiphi na imisebenzi ephathiswe uVimba weMali weLizwe ngokwalo Mthetho, ewaphathisa okanye eyiphathisa igosa elisebenza kuVimba weMali weLizwe.

(2) Ukuphathiswa kwegosa elisebenza kuVimba weMali weLizwe okwenziwe ngokwecandelwana (1)—

(a) kulawulwa yiyo nayiphi na imida okanye imiqathango enokuthi ibekwe nguMphathiswa;

(b) kusengagunyaza ukuba elo gosa liphathise omnye nalo, ngokubhala, liphathisa igunya okanye umsebenzi, liwuphathise elinye igosa elisebenza kuVimba weMali weLizwe; kwaye

(c) akumothuli mthwalo woxanduva uVimba weMali weLizwe ngegunya okanye umsebenzi athe waliphathisa okanye wawuphathisa omnye umntu.

(3) UMphathiswa usenokutshi asitshintshe okanye asirhoxise isigqibo esenziwe ligosa ngenxa yokuphathiswa kwalo okanye ukwabelwa, kuxhomekeke kumalungelo athe afumaneka ngenxa yeso sigqibo.

(4) Umphathiswa wephondo ophathiswe imali kwiphondo usenokuthi, ngokubhala, aphathise nawaphi na amagunya aphathiswe uvimba wemali wephondo ngokwalo Mthetho, kwaye aphathise nayiphi na imisebenzi ephathiswe uvimba wemali wephondo ngokwalo Mthetho, ewaphathisa okanye eyiphathisa igosa elisebenza kuvimba wemali wephondo.

(5) (a) Igosa eliphathisayo linokuthi, ngokubhala, liphathise naliphi na igunya eliliphathisiweyo okanye umsebenzi eliwuphathisiweyo, liwuphathisa elinye igosa elikwisebe lakhe.

(b) Ikopi yophathiso olubhaliweyo mayingeniswe kuVimba weMali weLizwe.

(6) Icandelwana (2) nelesi-(3) ayasebenza ekuphathisweni okanye ekwabelweni okungokwecandelwana (4) okanye (5).

Ukuphambuka kwimigaqo

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35. (1) UMphathiswa usenokuthi, ukuba zikho izizathu ezivakalayo, akuvumele ukuphambuka kokutshiwo ngumthetho okanye yinkqubo-mda, okanye ummiselo owenziwe ngokwecandelo 36 okanye ngomqathango obekwe ngokwalo Mthetho.

(2) Ngenjongo yokusebenza kwecandelwana (1), izizathu ezivakalayo ziquka into yokuba okutshiwo yinkqubo-mda, ngummiselo okanye ngumqathango—

(a) akukwazeki ukwenzeka;

(b) kuthintela ukufezekiswa kwenjongo yalo Mthetho;

(c) kuthintela ukusabela okukhawulezileyo kwimeko ebhengezwe njengentlekele;

- (d) undermines the financial viability of the affected national or 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*.

Regulations

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- 36.** The Minister may, by notice in the *Gazette*, make regulations regarding—
- (a) anything 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.

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Transitional measures for municipal election in 2021

37. (1) (a) A releasing municipality must continue to spend its allocations for the 2021/22 financial year made in terms of this Act, in that particular area or municipality, as if that area was not transferred to a receiving municipality, unless the affected municipalities have entered into an agreement that ensures that the transferred area or municipality is not negatively affected.

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(b) The transferring officer of an allocation made in terms of this Act and the receiving municipality must monitor that the releasing municipality complies with paragraph (a).

(c) The releasing municipality must, at the request of the transferring officer, the receiving municipality or the National Treasury, demonstrate compliance with paragraph (a).

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(2) (a) Sections 17 and 18 apply, with the necessary changes, where a releasing municipality fails to comply with subsection (1)(a) or (c) in respect of a Schedule 4, 5, 6 or 7 allocation.

(b) The National Treasury may, where it withholds or stops an allocation in terms of paragraph (a), after consultation with the transferring officer, determine that a portion of the allocation be reallocated to the receiving municipality.

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(3) The National Treasury may, where a releasing municipality fails to comply with subsection (1)(a) or (c), reallocate a portion of the releasing municipality's equitable share allocation, referred to in section 5, to the receiving municipality.

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(4) (a) The allocations referred to in sections 5(2) and 8(2) are subject to adjustments required following a redetermination in terms of section 21(1)(b) of the Municipal Demarcation Act.

(b) The transferring officer of a Schedule 4, 5, 6 or 7 allocation must, by 1 October 2021, inform the National Treasury of any adjustments to the allocations, referred to in section 8(2) that must be reflected in the Division of Revenue Act for the 2022/23 financial year.

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Repeal of laws and savings

38. (1) Subject to subsection (2)—

(a) the Division of Revenue Act, 2020 (Act No. 4 of 2020), except sections 16 and 26, is hereby repealed;

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(b) sections 16 and 26 of the Division of Revenue Act, 2020, are hereby repealed with effect from 1 July 2021 or the date that this Act takes effect, whichever is the later date;

(c) the Division of Revenue Amendment Act, 2020 (Act No. 10 of 2020), is hereby repealed; and

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(d) the Division of Revenue Second Amendment Act, 2020 (Act No. 20 of 2020), is hereby repealed.

(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 2021/22 financial year; and

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- (d) kwenza buthathaka ukuma kakuhle ngokwasezimalini kwesebe lelizwe lonke, lephondo okanye umasipala.
- (3) Nakuphi na ukuphambuka kwimigaqo okuvunyelweyo ngokwecandelwana (1) makuxele ithuba lexesha nemiqathango yokuphambuka, ukuba ikho, yaye makupapashwe ngesihlokomiso kwi*Gazethi*. 5

Imimiselo

36. UMphathiswa unokuthi, ngesihlokomiso kwi*Gazethi*, enze imimiselo malunga—
- (a) nayo nayiphi na into emakwenziwe ummiselo ngayo okanye ekunokuthi kwenziwe ummiselo ngayo; okanye
- (b) ngalo naluphi na udaba olulisoloty kulawulo okanye kwinkqubo yokwenza izinto ekuyimfuneko ukuba kwenziwe ummiselo ngayo ukuze usebenze kakuhle lo Mthetho. 10

Okuza kwenzeka okwethutyana ukulungiselela unyulo loomasipala luka-2021

37. (1) (a) Umasipala okhululayo makaqhubeke esisebenzisa isabelo-mali sonyaka-mali ka-2021/22 esenziwe ngokwalo Mthetho, kuloo mmandla okanye kuloo masipala, ngokungathi loo mmandla awunikezelwanga kumasipala owamkelayo, ngaphandle kokuba oomasipala abachaphazelekayo bangene kwisivumelwano esiqinisekisa ukuba ummandla okanye umasipala okhululayo akachaphazeleki kakubi. 15
- (b) Igosa elidluliselayo lesabelo-mali esenziwe ngokwalo Mthetho kunye nomasipala owamkelayo mabakubek' esweni ukuthi okhululayo uyakwenza okufunwa sisiqendu (a). 20
- (c) Umasipala okhululayo kufuneka, ngokucelwa ligosa elidluliselayo, okanye ngokucelwa ngumasipala owamkelayo okanye ngokucelwa nguVimba weMali weLizwe, abonise ukuba uyakwenza okufunwa sisiqendu (a).
- (2) (a) Icandelo 17 nele-18 liyasebenza apho umasipala okhululayo engakwenzi okufunwa licandelwana (1)(a) okanye (c) malunga nesabelo-mali esinguShedyuli 4, 5, 6 okanye 7. 25
- (b) UVimba weMali weLizwe unokuthi, ukuba uyasinkonya okanye okanye uyasimisa isabelo ngokwesiqendu (a), emva kokubonisana negosa elidluliselayo, enze isigqibo sokuba inxalenye yesabelo-mali yabelwe ngokutsha kumasipala owamkelayo. 30
- (3) UVimba weMali weLizwe unokuthi, xa umasipala okhululayo engakwenzi okufunwa licandelwana (1)(a) okanye (c), ayabele ngokutsha inxalenye yesabelo esanelisayo sikamasipala onikezela iintambo komnye, ekuthethwe ngaso kwicandelo 5, esabela kumasipala owamkelayo.
- (4) (a) Izabelo-mali ekuthethwe ngazo kwicandelo 5(2) no-8(2) zilawulwa luhlengahlengiso olufunekayo emva kokwenziwa kwesigqibo ngokutsha ngokwecandelo 21(1)(b) le*Municipal Derma-cation Act*. 35
- (b) Igosa elidluliselayo lesabelo-mali seShedyuli 4, 5, 6 okanye 7 kufuneka, kuthi kubetha uOkto-bha 1, 2021, libe lazise uVimba weMali weLizwe ngalo naluphi na uhlengahlengiso kwizabelo-mali ekuthethwe ngazo kwicandelo 8(2), ekufuneka zibonakale kuMthetho Wokwahlulwa-hlulwa Kwengeniso wonyaka-mali ka-2022/23. 40

Ukutshitshiswa kwemithetho nokulondolozwa kweminye

38. (1) Ngokulawulwa licandelwana (2)—
- (a) uMthetho Wokwahlulwa-hlulwa Kwengeniso 4 ka-2020 uyatshitshiswa, ngaphandle kwecandelo 16 nelama-26; 45
- (b) icandelo 16 nelama-26 loMthetho Wokwahlulwa-hlulwa Kwengeniso ka-2020 ayatshitshiswa ukususela kuJulayi 1, 2021 okanye ngomhla oqala ngawo ukusebenza lo uMthetho, kuxhomekeke ekubeni kokuphi okwenzeka mva kwezi zinto zimbini;
- (c) uMthetho Wokwenza Utshintsho Ekwahlulwa-hlulweni Kwengeniso 10 ka-2020 uyatshitshiswa; 50
- (d) noMthetho Wokwenza Utshintsho Ekwahlulwa-hlulweni Kwengeniso 20 ka-2020, uyatshitshiswa.
- (2) Nakuphi na ukutshitshiswa ekuthethwe ngako kwicandelwana (1) akuchaphazeli— 55
- (a) umsebenzi omawenziwe ngokoMthetho ekuthethwe ngawo kwicandelwana (1), emva kokuphela konyaka-mali ka-2021/22; kunye

- (b) any obligation in terms of any provision of an Act, referred to in subsection (1), the execution of which is outstanding.
- (3) Any framework published in terms of section 16 of the Division of Revenue Act, 2020, as amended in terms of section 16 or 26 of that Act, applies to funds of a conditional allocation approved for roll-over in terms of section 22(2) of that Act, if that conditional allocation does not continue to exist in terms of this Act. 5

Short title and commencement

39. This Act is called the Division of Revenue Act, 2021, and takes effect on 1 April 2021 or the date of publication in the *Gazette*, whichever is the later date.

(b) nembopheleleko engokokutsho koMthetho, ekuthethwe ngawo kwicandelwana (1), ukuphunyezwa kwawo okusalindelweyo.

(3) Nayiphi na inkqubo-mda epapashwe ngokwecandelo 16 loMthetho Wokwahlulwa-hlulwa Kwengeniso ka-2019 othe wenziwa utshintsho ngokwecandelo 16 okanye 26 laloo Mthetho, isebenza kwiimali zesabelo-mali esixhomekeke kwiimeko ekuvunyiweyo ukuba sidluliselwe kunyaka olandelayo ngokwecandelo 22(2) laloo Mthetho, ukuba eso sabelo-mali esixhomekeke kwiimeko asiqhubeki sikho ngokwalo Mthetho. 5

Igama lawo nokuqalisa kwawo ukusebenza

39 . Lo Mthetho ubizwa ngokuba nguMthetho Wokwahlulwa-hlulwa Kwengeniso, ka-2021 kwaye uqala ukusebenza ngoEpreli 1, 2021 okanye ngomhla opapashwa ngawo kwi*Gazethi*, kuxhomekeke ukuba ngowuphi umhla ofika mva kunomnye. 10

SCHEDULE 1

EQUITABLE DIVISION OF REVENUE RAISED NATIONALLY AMONG THE THREE SPHERES OF GOVERNMENT

Spheres of Government	Column A	Column B	
	2021/22	Forward Estimates	
		2022/23	2023/24
	R'000	R'000	R'000
National ^{1,2}	1 232 566 664	1 263 660 751	1 302 172 028
Provincial	523 686 351	524 088 024	525 303 747
Local	77 999 135	83 084 515	83 569 989
TOTAL	1 834 252 150	1 870 833 290	1 911 045 764

1. 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

2. 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	
	2021/22	Forward Estimates	
		2022/23	2023/24
	R'000	R'000	R'000
Eastern Cape	68 060 484	67 428 383	66 899 001
Free State	29 054 563	29 007 607	29 005 461
Gauteng	111 429 473	112 560 937	113 870 485
KwaZulu-Natal	107 126 399	106 927 994	106 895 005
Limpopo	60 027 513	59 620 951	59 305 666
Mpumalanga	42 828 079	42 798 478	42 835 146
Northern Cape	13 919 027	13 928 312	13 959 078
North West	36 792 613	36 939 259	37 143 584
Western Cape	54 448 200	54 876 103	55 390 321
TOTAL	523 686 351	524 088 024	525 303 747

ISHEDYULI 1**ISABELO ESANELISAYO SENGENISO EQOKELELWE ELIZWENI LONKE
KUMANQWANQWA OMATHATHU KARHULUMENTE**

Amanqwanqwa Karhulumente	uMhlathi A	uMhlathi B	
	2021/22	Uqikelelo Phambili	
		2022/23	2023/24
	R'000	R'000	R'000
Kuzwelonke ^{1,2}	1 232 566 664	1 263 660 751	1 302 172 028
Kumaphondo	523 686 351	524 088 024	525 303 747
Koomasipala	77 999 135	83 084 515	83 569 989
IYONKE	1 834 252 150	1 870 833 290	1 911 045 764

1. Isabelo sezwelonke siquka izabelo ezixhomekeke kwiimeko eziya kwinqwanqwa lamaphondo neloomasipala, umrhumo wezinto ezinjengepetroli, usabelana noomasipala abambaxa, iindleko zokuhlululwa kwamatyala, imali kaxakeka nezabelo-mali zethutyana.

2. Imali ezitsalwa ngqo zesabelo esanelisayo sephondo sezitsalwe irhafu.

ISHEDYULI 2**UKUQINGQWA KWESABELO ESANELISAYO SEPHONDO NGALINYE
SESABELO SEPHONDO SENGENISO EQOKELELWE ELIZWENI LONKE
(sitsalwa ngqo kwiNngxowa-mali yeNgeniso yeZwelonke)**

Iphondo	uMhlathi A	uMhlathi B	
	2021/22	Uqikelelo Phambili	
		2022/23	2023/24
	R'000	R'000	R'000
iMpuma-Koloni	68 060 484	67 428 383	66 899 001
iFreyistata	29 054 563	29 007 607	29 005 461
iRhawuti	111 429 473	112 560 937	113 870 485
KwaZulu-Natal	107 126 399	106 927 994	106 895 005
Limpopo	60 027 513	59 620 951	59 305 666
Mpumalanga	42 828 079	42 798 478	42 835 146
uMntla-Koloni	13 919 027	13 928 312	13 959 078
uMntla-Ntshona	36 792 613	36 939 259	37 143 584
iNtshona-Koloni	54 448 200	54 876 103	55 390 321
IYONKE	523 686 351	524 088 024	525 303 747

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		
		2021/22	Column B	
			2022/23	2023/24
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	936 811	989 074	983 479
A	NMA Nelson Mandela Bay	1 143 807	1 217 203	1 223 200
B	EC101 Dr Beyers Naude	99 316	103 983	102 434
B	EC102 Blue Crane Route	58 178	60 645	59 496
B	EC104 Makana	103 061	108 396	107 289
B	EC105 Ndlambe	107 582	113 618	112 792
B	EC106 Sundays River Valley	90 418	96 445	96 817
B	EC108 Kouga	143 774	154 809	157 207
B	EC109 Kou-Kamma	54 362	57 145	56 633
C	DC10 Sarah Baartman District Municipality	100 709	104 065	105 653
Total: Sarah Baartman Municipalities		757 400	799 106	798 321
B	EC121 Mbashe	271 935	282 516	272 673
B	EC122 Mquma	282 161	293 080	282 763
B	EC123 Great Kei	46 595	48 464	47 298
B	EC124 Amahlathi	115 504	120 048	116 230
B	EC126 Ngqushwa	90 290	93 872	91 052
B	EC129 Raymond Mhlaba	189 927	197 337	190 591
C	DC12 Amathole District Municipality	939 262	994 975	1 019 148
Total: Amathole Municipalities		1 935 674	2 030 292	2 019 755
B	EC131 Inxuba Yethemba	46 699	48 673	47 770
B	EC135 Intsika Yethu	173 443	180 243	174 227
B	EC136 Emalahleni	135 035	140 356	135 805
B	EC137 Engcobo	161 714	168 054	162 528
B	EC138 Sakhisizwe	74 331	77 258	75 015
B	EC139 Enoch Mgijima	196 899	205 164	198 535
C	DC13 Chris Hani District Municipality	600 621	632 403	633 361
Total: Chris Hani Municipalities		1 388 742	1 452 151	1 427 241
B	EC141 Elundini	166 231	172 782	167 192
B	EC142 Senqu	163 362	169 699	164 060
B	EC145 Walter Sisulu	64 368	67 623	66 811
C	DC14 Joe Gqabi District Municipality	302 992	319 392	320 072
Total: Joe Gqabi Municipalities		696 953	729 496	718 135
B	EC153 Ngquza Hill	283 556	296 237	287 542
B	EC154 Port St Johns	168 140	175 438	170 354
B	EC155 Nyandeni	286 893	298 811	289 218
B	EC156 Mhlontlo	200 960	208 850	201 748
B	EC157 King Sabata Dalindyebo	365 575	383 697	374 179
C	DC15 O.R. Tambo District Municipality	950 456	1 004 726	1 008 071
Total: O.R. Tambo Municipalities		2 255 580	2 367 759	2 331 112
B	EC441 Matatiele	258 826	270 472	262 787
B	EC442 Umzimvubu	238 026	247 612	239 427
B	EC443 Mbizana	289 620	304 052	296 623
B	EC444 Ntabankulu	133 703	138 980	134 533
C	DC44 Alfred Nzo District Municipality	618 487	653 836	655 844
Total: Alfred Nzo Municipalities		1 538 662	1 614 952	1 589 214
Total: Eastern Cape Municipalities		10 653 629	11 200 033	11 090 457

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		2021/22	uMhlathi B	
			Uqikelelo Phambili	
		2022/23	2023/24	
		R'000	R'000	R'000
IMPUMA-KOLONI				
A	BUF Buffalo City	936 811	989 074	983 479
A	NMA Nelson Mandela Bay	1 143 807	1 217 203	1 223 200
B	EC101 Dr Beyers Naude	99 316	103 983	102 434
B	EC102 Blue Crane Route	58 178	60 645	59 496
B	EC104 Makana	103 061	108 396	107 289
B	EC105 Ndlambe	107 582	113 618	112 792
B	EC106 Sundays River Valley	90 418	96 445	96 817
B	EC108 Kouga	143 774	154 809	157 207
B	EC109 Kou-Kamma	54 362	57 145	56 633
C	DC10 uMasipala Wesithili waseSarah Baartman	100 709	104 065	105 653
Iyonke: ooMasipala baseSarah Baartman		757 400	799 106	798 321
B	EC121 Mbhashe	271 935	282 516	272 673
B	EC122 Mnquma	282 161	293 080	282 763
B	EC123 Great Kei	46 595	48 464	47 298
B	EC124 Amahlathi	115 504	120 048	116 230
B	EC126 Ngqushwa	90 290	93 872	91 052
B	EC129 Raymond Mhlaba	189 927	197 337	190 591
C	DC12 uMasipala Wesithili WaseMathole	939 262	994 975	1 019 148
Iyonke: Oomasipala baseMathole		1 935 674	2 030 292	2 019 755
B	EC131 Inxuba Yethemba	46 699	48 673	47 770
B	EC135 Intsika Yethu	173 443	180 243	174 227
B	EC136 Emalahleni	135 035	140 356	135 805
B	EC137 Engcobo	161 714	168 054	162 528
B	EC138 Sakhisizwe	74 331	77 258	75 015
B	EC139 Enoch Mgijima	196 899	205 164	198 535
C	DC13 uMasipala Wesithili waseChris Hani	600 621	632 403	633 361
Iyonke: OoMasipala baseChris Hani		1 388 742	1 452 151	1 427 241
B	EC141 Elundini	166 231	172 782	167 192
B	EC142 Senqu	163 362	169 699	164 060
B	EC145 Walter Sisulu	64 368	67 623	66 811
C	DC14 uMasipala Wesithili waseJoe Gqabi	302 992	319 392	320 072
Iyonke: ooMasipala baseJoe Gqani		696 953	729 496	718 135
B	EC153 Ngquza Hill	283 556	296 237	287 542
B	EC154 Port St Johns	168 140	175 438	170 354
B	EC155 Nyandeni	286 893	298 811	289 218
B	EC156 Mhlontlo	200 960	208 850	201 748
B	EC157 King Sabata Dalindyebo	365 575	383 697	374 179
C	DC15 uMasipala Wesithili waseO. R. Tambo	950 456	1 004 726	1 008 071
Iyonke: ooMasipala baseO. R. Tambo		2 255 580	2 367 759	2 331 112
B	EC441 Matatiele	258 826	270 472	262 787
B	EC442 Umzimvubu	238 026	247 612	239 427
B	EC443 Mbizana	289 620	304 052	296 623
B	EC444 Ntabankulu	133 703	138 980	134 533
C	DC44 uMasipala Wesithili waseAlfred Nzo	618 487	653 836	655 844
Iyonke: ooMasipala baseAlfred Nzo		1 538 662	1 614 952	1 589 214
Bebonke: ooMasipala baseMpuma-Koloni		10 653 629	11 200 033	11 090 457

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	
		2021/22	Forward Estimates	
			2022/23	2023/24
		R'000	R'000	
FREE STATE				
A	MAN Mangaung	830 046	886 647	894 449
B	FS161 Letsemeng	70 307	73 986	73 294
B	FS162 Kopanong	93 005	97 287	95 720
B	FS163 Mohokare	76 781	81 272	80 887
C	DC16 Xhariep District Municipality	47 192	48 910	49 450
Total: Xhariep Municipalities		287 285	301 455	299 351
B	FS181 Masilonyana	133 179	140 949	139 848
B	FS182 Tokologo	59 970	62 890	62 094
B	FS183 Tswelopele	81 535	85 462	84 165
B	FS184 Matjhabeng	561 595	594 725	592 323
B	FS185 Nala	132 571	138 196	135 177
C	DC18 Lejweleputswa District Municipality	138 217	142 777	144 990
Total: Lejweleputswa Municipalities		1 107 067	1 164 999	1 158 597
B	FS191 Setsoto	212 318	223 221	220 141
B	FS192 Dihlabeng	186 348	198 883	199 343
B	FS193 Nketoana	108 738	115 190	114 635
B	FS194 Maluti-a-Phofung	668 457	705 606	695 378
B	FS195 Phumelela	83 614	88 072	87 204
B	FS196 Mantsopa	91 947	97 001	96 181
C	DC19 Thabo Mofutsanyana District Municipality	126 106	131 006	132 619
Total: Thabo Mofutsanyana Municipalities		1 477 528	1 558 979	1 545 501
B	FS201 Moqhaka	230 417	244 368	243 008
B	FS203 Ngwathe	215 960	228 640	226 559
B	FS204 Metsimaholo	214 398	232 924	238 149
B	FS205 Mafube	107 146	113 358	112 620
C	DC20 Fezile Dabi District Municipality	164 035	168 394	171 912
Total: Fezile Dabi Municipalities		931 956	987 684	992 248
Total: Free State Municipalities		4 633 882	4 899 764	4 890 146

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke			
		2021/22	uMhlathi B		
			Uqikelelo Phambili		
		2022/23	2023/24		
		R'000	R'000	R'000	
IFREYISTATA					
A	MAN Mangaung	830 046	886 647	894 449	
B	FS161 Letsemeng	70 307	73 986	73 294	
B	FS162 Kopanong	93 005	97 287	95 720	
B	FS163 Mohokare	76 781	81 272	80 887	
C	DC16 uMasipala Wesithili waseXhariep	47 192	48 910	49 450	
Iyonke: ooMasipala baseXhariep		287 285	301 455	299 351	
B	FS181 Masilonyana	133 179	140 949	139 848	
B	FS182 Tokologo	59 970	62 890	62 094	
B	FS183 Tswelopele	81 535	85 462	84 165	
B	FS184 Matjhabeng	561 595	594 725	592 323	
B	FS185 Nala	132 571	138 196	135 177	
C	DC18 uMasipala Wesithili waseLejweleputswa	138 217	142 777	144 990	
Iyonke: ooMasipala baseLejweleputswa		1 107 067	1 164 999	1 158 597	
B	FS191 Setsoto	212 318	223 221	220 141	
B	FS192 Dihlabeng	186 348	198 883	199 343	
B	FS193 Nketoana	108 738	115 190	114 635	
B	FS194 Maluti-a-Phofung	668 457	705 606	695 378	
B	FS195 Phumelela	83 614	88 072	87 204	
B	FS196 Mantsopa	91 947	97 001	96 181	
C	DC19 uMasipala Wesithili waseThabo Mofutsanyana	126 106	131 006	132 619	
Iyonke: ooMasipala baseThabo Mofutsanyana		1 477 528	1 558 979	1 545 501	
B	FS201 Moqhaka	230 417	244 368	243 008	
B	FS203 Ngwathe	215 960	228 640	226 559	
B	FS204 Metsimaholo	214 398	232 924	238 149	
B	FS205 Mafube	107 146	113 358	112 620	
C	DC20 uMasipala Wesithili waseFezile Dabi	164 035	168 394	171 912	
Iyonke: ooMasipala baseFezile Dabi		931 956	987 684	992 248	
Iyonke: ooMasipala baseFreystata		4 633 882	4 899 764	4 890 146	

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	
		2021/22	Forward Estimates	
		2022/23	2023/24	
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	4 026 213	4 352 947	4 444 109
A	JHB City of Johannesburg	5 467 766	5 933 195	6 079 700
A	TSH City of Tshwane	3 088 576	3 355 458	3 442 390
B	GT421 Emfuleni	863 908	917 950	919 678
B	GT422 Midvaal	124 899	135 647	139 570
B	GT423 Lesedi	157 951	172 194	177 020
C	DC42 Sedibeng District Municipality	285 545	293 350	299 510
Total: Sedibeng Municipalities		1 432 303	1 519 141	1 535 778
B	GT481 Mogale City	471 790	509 779	520 151
B	GT484 Merafong City	229 859	244 925	246 009
B	GT485 Rand West City	346 639	371 750	375 715
C	DC48 West Rand District Municipality	222 589	229 646	234 445
Total: West Rand Municipalities		1 270 877	1 356 100	1 376 320
Total: Gauteng Municipalities		15 285 735	16 516 841	16 878 297

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		uMhlathi A	uMhlathi B	
		2021/22	Uqikelelo Phambili	
		2022/23	2023/24	
		R'000	R'000	R'000
IRHAWUTI				
A	EKU City of Ekurhuleni	4 026 213	4 352 947	4 444 109
A	JHB City of Johannesburg	5 467 766	5 933 195	6 079 700
A	TSH City of Tshwane	3 088 576	3 355 458	3 442 390
B	GT421 Emfuleni	863 908	917 950	919 678
B	GT422 Midvaal	124 899	135 647	139 570
B	GT423 Lesedi	157 951	172 194	177 020
C	DC42 uMasipala Wesithili waseSedibeng	285 545	293 350	299 510
Iyonke: ooMasipala baseSedibeng		1 432 303	1 519 141	1 535 778
B	GT481 Mogale City	471 790	509 779	520 151
B	GT484 Merafong City	229 859	244 925	246 009
B	GT485 Rand West City	346 639	371 750	375 715
C	DC48 uMasipala Wesithili waseWest Rand	222 589	229 646	234 445
Iyonke: ooMasipala baseWest Rand		1 270 877	1 356 100	1 376 320
Bebonke: ooMasipala baseRhawutini		15 285 735	16 516 841	16 878 297

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	
		2021/22	Forward Estimates	
2022/23	2023/24			
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekweni	3 580 447	3 833 502	3 876 627
B	KZN212 uMdoni	147 611	155 462	152 557
B	KZN213 uMzumbe	143 164	148 827	143 964
B	KZN214 uMuziwabantu	100 390	104 851	102 159
B	KZN216 Ray Nkonyeni	233 214	247 777	245 233
C	DC21 Ugu District Municipality	524 364	559 208	568 161
Total: Ugu Municipalities		1 148 743	1 216 125	1 212 074
B	KZN221 uMshwathi	113 010	118 617	116 293
B	KZN222 uMngeni	77 509	83 478	84 839
B	KZN223 Mpfana	39 181	40 979	40 326
B	KZN224 iMpendle	38 934	40 478	39 659
B	KZN225 Msunduzi	616 262	657 866	661 903
B	KZN226 Mkhambathini	70 470	74 392	73 459
B	KZN227 Richmond	78 424	82 843	81 817
C	DC22 uMgungundlovu District Municipality	608 552	652 169	677 625
Total: uMgungundlovu Municipalities		1 642 342	1 750 822	1 775 921
B	KZN235 Okhahlamba	137 472	143 542	139 567
B	KZN237 iNkosi Langalibalele	197 401	207 765	203 543
B	KZN238 Alfred Duma	258 163	271 016	264 406
C	DC23 uThukela District Municipality	485 156	515 270	520 911
Total: uThukela Municipalities		1 078 192	1 137 593	1 128 427
B	KZN241 eNdumeni	53 751	57 554	57 965
B	KZN242 Nquthu	151 247	157 985	153 575
B	KZN244 uMsinga	182 530	191 875	187 774
B	KZN245 uMvoti	145 819	155 173	154 045
C	DC24 uMzinyathi District Municipality	402 121	430 067	437 345
Total: uMzinyathi Municipalities		935 468	992 654	990 704
B	KZN252 Newcastle	417 790	442 574	439 225
B	KZN253 eMadlangeni	33 467	34 919	34 298
B	KZN254 Dannhauser	100 522	104 700	101 640
C	DC25 Amajuba District Municipality	184 017	195 615	202 111
Total: Amajuba Municipalities		735 796	777 808	777 274

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		2021/22	uMhlathi B	
			Uqikelelo Phambili	
			2022/23	2023/24
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekwini	3 580 447	3 833 502	3 876 627
B	KZN212 uMdoni	147 611	155 462	152 557
B	KZN213 uMzumbé	143 164	148 827	143 964
B	KZN214 uMuziwabantu	100 390	104 851	102 159
B	KZN216 Ray Nkonyeni	233 214	247 777	245 233
C	DC21 uMasipala Wesithili waseUgu	524 364	559 208	568 161
Iyonke: ooMasipala baseUgu		1 148 743	1 216 125	1 212 074
B	KZN221 uMshwathi	113 010	118 617	116 293
B	KZN222 uMngeni	77 509	83 478	84 839
B	KZN223 Mpofana	39 181	40 979	40 326
B	KZN224 iMpendle	38 934	40 478	39 659
B	KZN225 Msunduzi	616 262	657 866	661 903
B	KZN226 Mkhambathini	70 470	74 392	73 459
B	KZN227 Richmond	78 424	82 843	81 817
C	DC22 uMasipala Wesithili waseMgungundlovu	608 552	652 169	677 625
Iyonke: ooMasipala baseMgungundlovu		1 642 342	1 750 822	1 775 921
B	KZN235 Okhahlamba	137 472	143 542	139 567
B	KZN237 iNkosi Langalibalele	197 401	207 765	203 543
B	KZN238 Alfred Duma	258 163	271 016	264 406
C	DC23 uMasipala Wesithili waseThukela	485 156	515 270	520 911
Iyonke: ooMasipala baseThukela		1 078 192	1 137 593	1 128 427
B	KZN241 eNdumeni	53 751	57 554	57 965
B	KZN242 Nquthu	151 247	157 985	153 575
B	KZN244 uMsinga	182 530	191 875	187 774
B	KZN245 uMvoti	145 819	155 173	154 045
C	DC24 uMasipala Wesithili waseMzinyathi	402 121	430 067	437 345
Iyonke: ooMasipala baseMzinyathi		935 468	992 654	990 704
B	KZN252 Newcastle	417 790	442 574	439 225
B	KZN253 eMadlangeni	33 467	34 919	34 298
B	KZN254 Dannhauser	100 522	104 700	101 640
C	DC25 uMasipala Wesithili saseMajuba	184 017	195 615	202 111
Iyonke: ooMasipala baseMajuba		735 796	777 808	777 274

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	
		2021/22	Forward Estimates	
2022/23	2023/24			
		R'000	R'000	R'000
B	KZN261 eDumbe	82 382	86 186	84 207
B	KZN262 uPhongolo	153 601	162 325	159 777
B	KZN263 AbaQulusi	167 845	177 942	175 418
B	KZN265 Nongoma	170 818	178 708	173 773
B	KZN266 Ulundi	180 263	188 466	183 022
C	DC26 Zululand District Municipality	524 645	559 056	566 225
Total: Zululand Municipalities		1 279 554	1 352 683	1 342 422
B	KZN271 uMhlabuyalingana	188 289	199 673	197 072
B	KZN272 Jozini	203 877	214 817	210 496
B	KZN275 Mtubatuba	188 307	200 706	198 972
B	KZN276 Big Five Hlabisa	122 043	129 270	127 563
C	DC27 uMkhanyakude District Municipality	473 222	508 558	519 064
Total: uMkhanyakude Municipalities		1 175 738	1 253 024	1 253 167
B	KZN281 uMfolozi	147 696	156 205	153 734
B	KZN282 uMhlathuze	416 124	446 872	450 639
B	KZN284 uMlalazi	206 125	216 265	211 045
B	KZN285 Mthonjaneni	86 810	90 275	87 548
B	KZN286 Nkandla	105 809	109 972	106 449
C	DC28 King Cetshwayo District Municipality	590 849	630 609	653 293
Total: King Cetshwayo Municipalities		1 553 413	1 650 198	1 662 708
B	KZN291 Mandeni	191 149	203 436	201 664
B	KZN292 KwaDukuza	198 138	215 730	220 454
B	KZN293 Ndwedwe	165 366	174 125	170 623
B	KZN294 Maphumulo	98 940	102 814	99 633
C	DC29 iLembe District Municipality	600 260	648 716	668 071
Total: iLembe Municipalities		1 253 853	1 344 821	1 360 445
B	KZN433 Greater Kokstad	68 350	71 856	70 920
B	KZN434 uBuhlebezwe	121 143	126 371	122 823
B	KZN435 uMzimkhulu	210 352	220 826	215 654
B	KZN436 Dr Nkosazana Dlamini Zuma	139 476	146 163	142 669
C	DC43 Harry Gwala District Municipality	387 013	410 807	414 421
Total: Harry Gwala Municipalities		926 334	976 023	966 487
Total: KwaZulu-Natal Municipalities		15 309 880	16 285 253	16 346 256

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		uMhlathi A	uMhlathi B	
		2021/22	Uqikelelo Phambili	
		2022/23	2023/24	
		R'000	R'000	R'000
B	KZN261 eDumbe	82 382	86 186	84 207
B	KZN262 uPhongolo	153 601	162 325	159 777
B	KZN263 AbaQulusi	167 845	177 942	175 418
B	KZN265 Nongoma	170 818	178 708	173 773
B	KZN266 Ulundi	180 263	188 466	183 022
C	DC26 uMasipala Wesithili wa\seZululand	524 645	559 056	566 225
Iyonke: ooMasipala baseZululand		1 279 554	1 352 683	1 342 422
B	KZN271 uMhlabuyalingana	188 289	199 673	197 072
B	KZN272 Jozini	203 877	214 817	210 496
B	KZN275 Mtubatuba	188 307	200 706	198 972
B	KZN276 Big Five Hlabisa	122 043	129 270	127 563
C	DC27 uMasipala Wesithili waseMkhanyakude	473 222	508 558	519 064
Iyonke: ooMasipala baseMkhanyakude		1 175 738	1 253 024	1 253 167
B	KZN281 uMfolozi	147 696	156 205	153 734
B	KZN282 uMhlathuze	416 124	446 872	450 639
B	KZN284 uMlalazi	206 125	216 265	211 045
B	KZN285 Mthonjaneni	86 810	90 275	87 548
B	KZN286 Nkandla	105 809	109 972	106 449
C	DC28 uMasipala Wesithili waseKumkani Cetywayo	590 849	630 609	653 293
Iyonke: ooMasipala baseKumkani Cetywayo		1 553 413	1 650 198	1 662 708
B	KZN291 Mandeni	191 149	203 436	201 664
B	KZN292 KwaDukuza	198 138	215 730	220 454
B	KZN293 Ndwedwe	165 366	174 125	170 623
B	KZN294 Maphumulo	98 940	102 814	99 633
C	DC29 uMasipala Wesithili waseLembe	600 260	648 716	668 071
Iyonke: ooMasipala baseLembe		1 253 853	1 344 821	1 360 445
B	KZN433 Greater Kokstad	68 350	71 856	70 920
B	KZN434 uBuhlebezwe	121 143	126 371	122 823
B	KZN435 uMzimkhulu	210 352	220 826	215 654
B	KZN436 Dr Nkosazana Dlamini Zuma	139 476	146 163	142 669
C	DC43 uMasipala Wesithili waseHarry Gwala	387 013	410 807	414 421
Iyonke: ooMasipala baseHarry Gwala		926 334	976 023	966 487
Bebonke: ooMasipala baKwaZulu-Natal		15 309 880	16 285 253	16 346 256

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	
		2021/22	Forward Estimates	
2022/23	2023/24			
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	320 318	336 803	329 103
B	LIM332 Greater Letaba	310 748	326 998	319 868
B	LIM333 Greater Tzaneen	432 618	457 630	449 515
B	LIM334 Ba-Phalaborwa	171 127	181 556	179 505
B	LIM335 Maruleng	139 743	147 414	144 861
C	DC33 Mopani District Municipality	1 044 405	1 116 401	1 134 210
Total: Mopani Municipalities		2 418 959	2 566 802	2 557 062
B	LIM341 Musina	169 864	184 781	187 783
B	LIM343 Thulamela	495 781	522 861	512 871
B	LIM344 Makhado	401 747	424 210	415 796
B	LIM345 Collins Chabane	412 284	433 698	424 075
C	DC34 Vhembe District Municipality	1 134 436	1 215 488	1 234 343
Total: Vhembe Municipalities		2 614 112	2 781 038	2 774 868
B	LIM351 Blouberg	203 615	211 927	205 172
B	LIM353 Molemole	155 513	161 696	156 508
B	LIM354 Polokwane	1 055 884	1 132 746	1 140 635
B	LIM355 Lepele-Nkumpi	275 926	288 504	280 204
C	DC35 Capricorn District Municipality	666 269	707 221	724 515
Total: Capricorn Municipalities		2 357 207	2 502 094	2 507 034
B	LIM361 Thabazimbi	107 453	115 819	118 168
B	LIM362 Lephale	174 746	190 615	195 302
B	LIM366 Bela-Bela	104 441	112 200	113 412
B	LIM367 Mogalakwena	483 337	508 453	499 027
B	LIM368 Modimolle-Mookgophong	121 136	127 407	125 754
C	DC36 Waterberg District Municipality	140 217	145 116	147 932
Total: Waterberg Municipalities		1 131 330	1 199 610	1 199 595
B	LIM471 Ephraim Mogale	162 471	171 236	168 018
B	LIM472 Elias Motsoaledi	302 788	319 776	313 727
B	LIM473 Makhuduthamaga	296 332	310 249	301 818
B	LIM476 Fetakgomo Tubatse	478 597	511 160	505 625
C	DC47 Sekhukhune District Municipality	878 832	942 269	959 698
Total: Sekhukhune Municipalities		2 119 020	2 254 690	2 248 886
Total: Limpopo Municipalities		10 640 628	11 304 234	11 287 445

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		2021/22	uMhlathi B	
			Uqikelelo Phambili	
			2022/23	2023/24
		R'000	R'000	
LIMPOPO				
B	LIM331 Greater Giyani	320 318	336 803	329 103
B	LIM332 Greater Letaba	310 748	326 998	319 868
B	LIM333 Greater Tzaneen	432 618	457 630	449 515
B	LIM334 Ba-Phalaborwa	171 127	181 556	179 505
B	LIM335 Maruleng	139 743	147 414	144 861
C	DC33 uMasipala Wesithili waseMopani	1 044 405	1 116 401	1 134 210
Iyonke: ooMasipala baseMopani		2 418 959	2 566 802	2 557 062
B	LIM341 Musina	169 864	184 781	187 783
B	LIM343 Thulamela	495 781	522 861	512 871
B	LIM344 Makhado	401 747	424 210	415 796
B	LIM345 Collins Chabane	412 284	433 698	424 075
C	DC34 uMasipala Wesithili waseVhembe	1 134 436	1 215 488	1 234 343
Iyonke: ooMasipala baseVhembe		2 614 112	2 781 038	2 774 868
B	LIM351 Blouberg	203 615	211 927	205 172
B	LIM353 Molemole	155 513	161 696	156 508
B	LIM354 Polokwane	1 055 884	1 132 746	1 140 635
B	LIM355 Lepele-Nkumpi	275 926	288 504	280 204
C	DC35 uMasipala Wesithili waseCapricorn	666 269	707 221	724 515
Iyonke: ooMasipala baseCapricorn		2 357 207	2 502 094	2 507 034
B	LIM361 Thabazimbi	107 453	115 819	118 168
B	LIM362 Lephalele	174 746	190 615	195 302
B	LIM366 Bela-Bela	104 441	112 200	113 412
B	LIM367 Mogalakwena	483 337	508 453	499 027
B	LIM368 Modimolle-Mookgophong	121 136	127 407	125 754
C	DC36 uMasipala Wesithili waseWaterberg	140 217	145 116	147 932
Iyonke: ooMasipala baseWaterberg		1 131 330	1 199 610	1 199 595
B	LIM471 Ephraim Mogale	162 471	171 236	168 018
B	LIM472 Elias Motsoaledi	302 788	319 776	313 727
B	LIM473 Makhuduthamaga	296 332	310 249	301 818
B	LIM476 Fetakgomo Tubatse	478 597	511 160	505 625
C	DC47 uMasipala Wesithili waseSekhukhune	878 832	942 269	959 698
Iyonke: ooMasipala baseSekhukhune		2 119 020	2 254 690	2 248 886
Bebonke: ooMasipala baseLimpopo		10 640 628	11 304 234	11 287 445

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	
		2021/22	Forward Estimates	
2022/23	2023/24			
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	349 235	369 785	366 063
B	MP302 Msukaligwa	199 442	215 400	218 732
B	MP303 Mkhondo	269 849	289 222	290 571
B	MP304 Dr Pixley ka Isaka Seme	132 763	140 014	138 485
B	MP305 Lekwa	134 933	144 333	145 179
B	MP306 Dipaleseng	82 053	87 619	87 916
B	MP307 Govan Mbeki	331 028	359 071	367 809
C	DC30 Gert Sibande District Municipality	309 408	317 445	324 318
Total: Gert Sibande Municipalities		1 808 711	1 922 889	1 939 073
B	MP311 Victor Khanye	111 897	120 836	122 814
B	MP312 Emalahleni	426 204	466 309	481 788
B	MP313 Steve Tshwete	242 978	268 974	281 177
B	MP314 Emakhazeni	71 791	76 530	76 826
B	MP315 Thembisile Hani	458 200	487 679	484 421
B	MP316 Dr JS Moroka	419 133	439 995	431 072
C	DC31 Nkangala District Municipality	378 547	388 869	397 403
Total: Nkangala Municipalities		2 108 750	2 249 192	2 275 501
B	MP321 Thaba Chweu	165 565	178 532	181 339
B	MP324 Nkomazi	646 530	688 582	684 745
B	MP325 Bushbuckridge	879 945	929 319	915 559
B	MP326 City of Mbombela	834 510	897 735	907 067
C	DC32 Ehlanzeni District Municipality	274 698	284 784	290 122
Total: Ehlanzeni Municipalities		2 801 248	2 978 952	2 978 832
Total: Mpumalanga Municipalities		6 718 709	7 151 033	7 193 406

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke			
		2021/22	uMhlathi B		
			Uqikelelo Phambili		
		2022/23	2023/24		
		R'000	R'000	R'000	
MPUMALANGA					
B	MP301	Chief Albert Luthuli	349 235	369 785	366 063
B	MP302	Msukaligwa	199 442	215 400	218 732
B	MP303	Mkhondo	269 849	289 222	290 571
B	MP304	Dr Pixley ka Isaka Seme	132 763	140 014	138 485
B	MP305	Lekwa	134 933	144 333	145 179
B	MP306	Dipaleseng	82 053	87 619	87 916
B	MP307	Govan Mbeki	331 028	359 071	367 809
C	DC30	uMasipala Wesithili waseGert Sibande	309 408	317 445	324 318
Iyonke: ooMasipala baseGert Sibande			1 808 711	1 922 889	1 939 073
B	MP311	Victor Khanye	111 897	120 836	122 814
B	MP312	Emalahleni	426 204	466 309	481 788
B	MP313	Steve Tshwete	242 978	268 974	281 177
B	MP314	Emakhazeni	71 791	76 530	76 826
B	MP315	Thembisile Hani	458 200	487 679	484 421
B	MP316	Dr JS Moroka	419 133	439 995	431 072
C	DC31	uMasipala Wesithili waseNkangala	378 547	388 869	397 403
Iyonke: ooMasipala baseNkangala			2 108 750	2 249 192	2 275 501
B	MP321	Thaba Chweu	165 565	178 532	181 339
B	MP324	Nkomazi	646 530	688 582	684 745
B	MP325	Bushbuckridge	879 945	929 319	915 559
B	MP326	City of Mbombela	834 510	897 735	907 067
C	DC32	uMasipala Wesithili waseHlanzeni	274 698	284 784	290 122
Iyonke: ooMasipala baseHlanzeni			2 801 248	2 978 952	2 978 832
Bebonke: ooMasipala baseMpumalanga			6 718 709	7 151 033	7 193 406

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	
		2021/22	Forward Estimates	
2022/23	2023/24			
		R'000	R'000	R'000
NORTHERN CAPE				
B	NC061 Richtersveld	19 237	20 447	20 604
B	NC062 Nama Khoi	52 966	55 929	55 815
B	NC064 Kamiesberg	25 023	26 186	25 967
B	NC065 Hantam	27 160	28 547	28 416
B	NC066 Karoo Hoogland	25 231	26 807	26 969
B	NC067 Khâi-Ma	21 156	22 369	22 413
C	DC6 Namakwa District Municipality	52 385	53 889	54 928
Total: Namakwa Municipalities		223 158	234 174	235 112
B	NC071 Ubuntu	38 741	40 990	40 928
B	NC072 Umsobomvu	56 140	59 828	60 011
B	NC073 Emthanjeni	49 935	52 773	52 625
B	NC074 Kareeberg	27 308	28 894	28 937
B	NC075 Renosterberg	27 568	29 102	29 089
B	NC076 Thembelihle	28 135	29 607	29 473
B	NC077 Siyathemba	36 942	39 145	39 147
B	NC078 Siyancuma	54 012	56 308	55 278
C	DC7 Pixley Ka Seme District Municipality	55 175	57 143	57 925
Total: Pixley Ka Seme Municipalities		373 956	393 790	393 413
B	NC082 !Kai !Garib	96 170	102 992	104 093
B	NC084 !Kheis	27 602	28 777	28 402
B	NC085 Tsantsabane	44 676	47 959	48 644
B	NC086 Kgatelopele	25 503	27 291	27 631
B	NC087 Dawid Kruiper	95 002	101 005	101 649
C	DC8 Z.F. Mgcawu District Municipality	74 698	77 106	78 484
Total: Z.F. Mgcawu Municipalities		363 651	385 130	388 903
B	NC091 Sol Plaatjie	212 328	226 115	227 052
B	NC092 Dikgatlong	95 491	101 165	100 582
B	NC093 Magareng	51 086	53 573	52 899
B	NC094 Phokwane	114 939	120 363	118 178
C	DC9 Frances Baard District Municipality	128 076	131 501	134 100
Total: Frances Baard Municipalities		601 920	632 717	632 811
B	NC451 Joe Morolong	155 937	163 066	159 252
B	NC452 Ga-Segonyana	185 019	199 148	200 702
B	NC453 Gamagara	45 435	50 584	53 396
C	DC45 John Taolo Gaetsewe District Municipality	95 976	99 054	100 044
Total: John Taolo Gaetsewe Municipalities		482 367	511 852	513 394
Total: Northern Cape Municipalities		2 045 052	2 157 663	2 163 633

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		uMhlathi A	uMhlathi B	
		2021/22	Uqikelelo Phambili	
		2022/23	2023/24	
		R'000	R'000	R'000
UMNTLA-KOLONI				
B	NC061 Richtersveld	19 237	20 447	20 604
B	NC062 Nama Khoi	52 966	55 929	55 815
B	NC064 Kamiesberg	25 023	26 186	25 967
B	NC065 Hantam	27 160	28 547	28 416
B	NC066 Karoo Hoogland	25 231	26 807	26 969
B	NC067 Khâi-Ma	21 156	22 369	22 413
C	DC6 uMasipala Wesithili waseNamakwa	52 385	53 889	54 928
Iyonke: ooMasipala baseNamakwa		223 158	234 174	235 112
B	NC071 Ubuntu	38 741	40 990	40 928
B	NC072 Umsobomvu	56 140	59 828	60 011
B	NC073 Emthanjeni	49 935	52 773	52 625
B	NC074 Kareeberg	27 308	28 894	28 937
B	NC075 Renosterberg	27 568	29 102	29 089
B	NC076 Thembelihle	28 135	29 607	29 473
B	NC077 Siyathemba	36 942	39 145	39 147
B	NC078 Siyancuma	54 012	56 308	55 278
C	DC7 uMasipala Wesithili wasePixley KaSeme	55 175	57 143	57 925
Iyonke: ooMasipala basePixley KaSeme		373 956	393 790	393 413
B	NC082 !Kai !Garib	96 170	102 992	104 093
B	NC084 !Kheis	27 602	28 777	28 402
B	NC085 Tsantsabane	44 676	47 959	48 644
B	NC086 Kgatelopele	25 503	27 291	27 631
B	NC087 Dawid Kruiper	95 002	101 005	101 649
C	DC8 uMasipala Wesithili waseZ. F. Mgcawu	74 698	77 106	78 484
Iyonke: ooMasipala baseZ. F. Mgcawu		363 651	385 130	388 903
B	NC091 Sol Plaatjie	212 328	226 115	227 052
B	NC092 Dikgatlong	95 491	101 165	100 582
B	NC093 Magareng	51 086	53 573	52 899
B	NC094 Phokwane	114 939	120 363	118 178
C	DC9 uMasipala Wesithili waseFrances Baard	128 076	131 501	134 100
Iyonke: ooMasipala baseFrances Baard		601 920	632 717	632 811
B	NC451 Joe Morolong	155 937	163 066	159 252
B	NC452 Ga-Segonyana	185 019	199 148	200 702
B	NC453 Gamagara	45 435	50 584	53 396
C	DC45 uMasipala Wesithili waseJohn Taolo Gaetsewe	95 976	99 054	100 044
Iyonke: ooMasipala baseJohn Taolo Gaetsewe		482 367	511 852	513 394
Bebonke: ooMasipala baseMntla-Koloni		2 045 052	2 157 663	2 163 633

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	
		2021/22	Forward Estimates	
		2022/23	2023/24	
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	376 690	395 824	388 352
B	NW372 Madibeng	818 913	890 928	909 930
B	NW373 Rustenburg	808 419	889 452	924 096
B	NW374 Kgetlengrivier	105 336	113 368	114 757
B	NW375 Moses Kotane	476 855	502 337	494 426
C	DC37 Bojanala Platinum District Municipality	366 729	380 119	389 685
Total: Bojanala Platinum Municipalities		2 952 942	3 172 028	3 221 246
B	NW381 Ratlou	138 974	145 502	141 936
B	NW382 Tswaing	128 758	135 590	133 343
B	NW383 Mafikeng	292 733	311 146	307 598
B	NW384 Ditsobotla	143 161	151 821	150 178
B	NW385 Ramotshere Moiloa	195 823	206 851	203 384
C	DC38 Ngaka Modiri Molema District Municipality	873 573	935 613	958 701
Total: Ngaka Modiri Molema Municipalities		1 773 022	1 886 523	1 895 140
B	NW392 Naledi	58 600	61 789	61 228
B	NW393 Mamusa	62 550	65 934	65 090
B	NW394 Greater Taung	212 988	221 681	214 500
B	NW396 Lekwa-Teemane	56 063	59 266	58 786
B	NW397 Kagisano-Molopo	133 289	138 875	134 754
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	404 182	428 366	432 576
Total: Dr Ruth Segomotsi Mompati Municipalities		927 672	975 911	966 934
B	NW403 City of Matlosana	484 096	515 794	517 385
B	NW404 Maquassi Hills	143 541	151 871	150 771
B	NW405 JB Marks	299 881	324 803	331 442
C	DC40 Dr Kenneth Kaunda District Municipality	200 130	205 937	210 121
Total: Dr Kenneth Kaunda Municipalities		1 127 648	1 198 405	1 209 719
Total: North West Municipalities		6 781 284	7 232 867	7 293 039

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		2021/22	uMhlathi B	
			Uqikelelo Phambili	
		2022/23	2023/24	
		R'000	R'000	R'000
UMNTLA-NTSHONA				
B	NW371 Moretele	376 690	395 824	388 352
B	NW372 Madibeng	818 913	890 928	909 930
B	NW373 Rustenburg	808 419	889 452	924 096
B	NW374 Kgetlengrivier	105 336	113 368	114 757
B	NW375 Moses Kotane	476 855	502 337	494 426
C	DC37 uMasipala Wesithili waseBojanala Platinum	366 729	380 119	389 685
Iyonke: ooMasipala baseBojanala Platinum		2 952 942	3 172 028	3 221 246
B	NW381 Ratlou	138 974	145 502	141 936
B	NW382 Tswaing	128 758	135 590	133 343
B	NW383 Mafikeng	292 733	311 146	307 598
B	NW384 Ditsobotla	143 161	151 821	150 178
B	NW385 Ramotshere Moiloa	195 823	206 851	203 384
C	DC38 uMasipala Wesithili waseNgaka Modiri Molema	873 573	935 613	958 701
Iyonke: ooMasipala baseNgaka Modiri Molema		1 773 022	1 886 523	1 895 140
B	NW392 Naledi	58 600	61 789	61 228
B	NW393 Mamusa	62 550	65 934	65 090
B	NW394 Greater Taung	212 988	221 681	214 500
B	NW396 Lekwa-Teemane	56 063	59 266	58 786
B	NW397 Kagisano-Molopo	133 289	138 875	134 754
C	DC39 uMasipala Wesithili waseDr Ruth Segomotsi Mompoti	404 182	428 366	432 576
Iyonke: ooMasipala baseDr Ruth Segomotsi Mompoti		927 672	975 911	966 934
B	NW403 City of Matlosana	484 096	515 794	517 385
B	NW404 Maquassi Hills	143 541	151 871	150 771
B	NW405 JB Marks	299 881	324 803	331 442
C	DC40 uMasipala Wesithili waseDr Kenneth Kaunda	200 130	205 937	210 121
Iyonke: ooMasipala baseDr Kenneth Kaunda		1 127 648	1 198 405	1 209 719
Bebonke: ooMasipala baseMntla-Ntshona		6 781 284	7 232 867	7 293 039

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	
		2021/22	Forward Estimates	
2022/23	2023/24			
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	3 215 174	3 454 804	3 505 487
B	WC011 Matzikama	62 693	66 367	66 518
B	WC012 Cederberg	55 044	58 439	58 609
B	WC013 Bergrivier	50 990	54 587	55 384
B	WC014 Saldanha Bay	101 876	110 087	112 721
B	WC015 Swartland	108 796	119 269	123 466
C	DC1 West Coast District Municipality	99 472	102 639	104 699
Total: West Coast Municipalities		478 871	511 388	521 397
B	WC022 Witzenberg	106 666	114 960	116 996
B	WC023 Drakenstein	171 259	183 640	185 945
B	WC024 Stellenbosch	157 136	169 730	173 121
B	WC025 Breede Valley	131 552	139 672	140 032
B	WC026 Langeberg	87 617	92 646	92 769
C	DC2 Cape Winelands District Municipality	245 208	251 220	256 691
Total: Cape Winelands Municipalities		899 438	951 868	965 554
B	WC031 Theewaterskloof	106 976	113 634	113 700
B	WC032 Overstrand	123 897	134 094	137 062
B	WC033 Cape Agulhas	33 290	35 287	35 444
B	WC034 Swellendam	35 471	37 775	38 114
C	DC3 Overberg District Municipality	77 375	79 984	81 348
Total: Overberg Municipalities		377 009	400 774	405 668
B	WC041 Kannaland	30 553	31 856	31 393
B	WC042 Hessequa	48 843	51 693	51 874
B	WC043 Mossel Bay	105 409	112 523	113 576
B	WC044 George	170 498	182 794	185 060
B	WC045 Oudtshoorn	80 955	85 225	84 727
B	WC047 Bitou	111 953	122 633	126 328
B	WC048 Knysna	98 572	105 702	106 933
C	DC4 Garden Route District Municipality	167 653	172 405	175 879
Total: Garden Route Municipalities		814 436	864 831	875 770
B	WC051 Laingsburg	18 461	19 470	19 496
B	WC052 Prince Albert	24 054	25 533	25 660
B	WC053 Beaufort West	69 625	73 655	73 387
C	DC5 Central Karoo District Municipality	33 268	34 504	34 891
Total: Central Karoo Municipalities		145 408	153 162	153 434
Total: Western Cape Municipalities		5 930 336	6 336 827	6 427 310
National Total		77 999 135	83 084 515	83 569 989

ISHEDYULI 3

**UKUQINGQWA KWESABELO ESANELISAYO SIKAMASIPALA NGAMNYE SESABELO
SIKARHULUMENTE WASEKUHLALENI SENGENISO EQOKELELWE ELIZWENI LONKE**

Inani	Umasipala	uNyaka-mali weZwelonke		
		uMhlathi A	uMhlathi B	
		2021/22	Uqikelelo Phambili	
2022/23	2023/24			
		R'000	R'000	R'000
INTSHONA-KOLONI				
A	CPT City of Cape Town	3 215 174	3 454 804	3 505 487
B	WC011 Matzikama	62 693	66 367	66 518
B	WC012 Cederberg	55 044	58 439	58 609
B	WC013 Bergrivier	50 990	54 587	55 384
B	WC014 Saldanha Bay	101 876	110 087	112 721
B	WC015 Swartland	108 796	119 269	123 466
C	DC1 uMasipala Wesithili waseWest Coast	99 472	102 639	104 699
Iyonke: ooMasipala baseWest Coast		478 871	511 388	521 397
B	WC022 Witzenberg	106 666	114 960	116 996
B	WC023 Drakenstein	171 259	183 640	185 945
B	WC024 Stellenbosch	157 136	169 730	173 121
B	WC025 Breede Valley	131 552	139 672	140 032
B	WC026 Langeberg	87 617	92 646	92 769
C	DC2 uMasipala Wesithili waseCape Winelands	245 208	251 220	256 691
Iyonke: ooMasipala baseCape Winelands		899 438	951 868	965 554
B	WC031 Theewaterskloof	106 976	113 634	113 700
B	WC032 Overstrand	123 897	134 094	137 062
B	WC033 Cape Agulhas	33 290	35 287	35 444
B	WC034 Swellendam	35 471	37 775	38 114
C	DC3 uMasipala Wesithili waseOverberg	77 375	79 984	81 348
Iyonke: ooMasipala baseOverberg		377 009	400 774	405 668
B	WC041 Kannaland	30 553	31 856	31 393
B	WC042 Hessequa	48 843	51 693	51 874
B	WC043 Mossel Bay	105 409	112 523	113 576
B	WC044 George	170 498	182 794	185 060
B	WC045 Oudtshoorn	80 955	85 225	84 727
B	WC047 Bitou	111 953	122 633	126 328
B	WC048 Knysna	98 572	105 702	106 933
C	DC4 uMasipala Wesithili waseGarden Route	167 653	172 405	175 879
Iyonke: ooMasipala baseGarden Route		814 436	864 831	875 770
B	WC051 Laingsburg	18 461	19 470	19 496
B	WC052 Prince Albert	24 054	25 533	25 660
B	WC053 Beaufort West	69 625	73 655	73 387
C	DC5 uMasipala Wesithili waseCentral Karoo	33 268	34 504	34 891
Iyonke: ooMasipala baseCentral Karoo		145 408	153 162	153 434
Bebonke: ooMasipala baseNtshona-Koloni		5 930 336	6 336 827	6 427 310
Eyelizwe lonke iyonke		77 999 135	83 084 515	83 569 989

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	
					2021/22	2022/23	2023/24	Forward Estimates
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 enhance capacity to deliver infrastructure in education; to address damages to infrastructure; to address achievement of the targets set out in the minimum norms and standards for school infrastructure.	General conditional allocation to provinces	Eastern Cape	R 000	R 000	R 000	R 000
				Free State	1 640 977	1 635 316	1 705 711	889 595
				Gauteng	892 287	851 878	1 651 947	2 230 004
				KwaZulu-Natal	1 589 208	1 580 702	2 137 060	1 371 984
				Limpopo	2 120 492	2 137 060	1 314 711	1 184 469
				Mpumalanga	1 334 570	1 314 711	1 133 260	607 576
				Northern Cape	1 161 475	1 133 260	580 791	1 179 049
				North West	633 345	580 791	1 130 482	1 180 389
				Western Cape	1 158 484	1 129 934	1 129 934	767 709
				Unallocated	1 158 098	-	735 302	-
TOTAL	11 688 936	12 229 436	12 768 433	12 768 433				
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	1 101 960	1 096 839	1 098 416	1 199 170
				Free State	1 172 085	1 197 412	1 199 170	4 988 103
				Gauteng	4 878 070	4 980 803	4 988 103	2 000 300
				KwaZulu-Natal	1 955 628	1 997 372	1 997 372	452 963
				Limpopo	453 296	454 661	454 661	139 095
				Mpumalanga	142 411	138 897	138 897	408 681
				Northern Cape	397 756	411 094	411 094	332 476
				North West	333 611	334 999	334 999	3 332 007
				Western Cape	3 272 981	3 318 681	3 318 681	72 735
				Unallocated	-	-	69 669	-
TOTAL	13 707 798	14 000 427	14 023 946	14 023 946				
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	1 677 797	1 515 099	1 590 854	1 413 047
				Free State	1 490 271	1 345 759	1 413 047	727 382
				Gauteng	767 135	692 745	692 745	2 027 423
				KwaZulu-Natal	2 138 225	1 930 879	1 930 879	1 264 125
				Limpopo	1 333 213	1 203 929	1 203 929	1 018 275
				Mpumalanga	1 072 941	970 945	970 945	1 201 638
				Northern Cape	1 267 309	1 144 417	1 144 417	1 034 106
				North West	1 090 622	984 863	984 863	1 042 094
				Western Cape	1 099 046	992 470	992 470	1 737 845
				Unallocated	-	-	1 724 513	-
TOTAL	11 936 559	12 505 619	13 056 789	13 056 789				
(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	283 803	282 592	295 047	326 200	
			Free State	313 768	312 430	312 430	2 850 896	
			Gauteng	2 742 249	2 730 550	2 730 550	1 367 009	
			KwaZulu-Natal	1 314 912	1 309 303	1 309 303	440 952	
			Limpopo	424 147	422 338	422 338	711 127	
			Mpumalanga	714 173	711 127	711 127	66 383	
			Northern Cape	63 854	63 581	63 581	136 458	
			North West	131 258	130 698	130 698	1 177 520	
			Western Cape	1 132 644	1 127 813	1 127 813	7 402 934	
			TOTAL	7 120 808	7 090 432	7 402 934	7 402 934	

ISHEDYULI 4, INXALENYE A
IZABELO-MALI EZIYA KUMAPHONDO ZOKUNCEDISA EKUXHASWENI KWAMAPHULO OKANYE IMISEBENZI EXHASWA NGOHLALO-LWABIWO-MALI LWAMAPHONDO

Ivoti	Igama lesabelo-mali	Injongo	Uhlobo lwesabelo-mali	Iphondo	uMhlatshi A		uMhlatshi B	
					2021/22	2022/23	2022/23	2023/24
iMfundo Esisiseko (Ivoti 16)	Isibonelelo Seemfuneko-ngqangi Zamifundo	Ukuncedisa ekwakhiweni, ekulondolozweni, ekuphuculweni nasekukhaziyweni kweemfuneko-ngqangi ezintsha nezikhoyo kwimifundo, kuqulka indawo zokuhlala zeshithi nezisiphatluluka, ukuphucula ukukwazi ukunikezela ngeemfuneko-ngqangi kwimifundo; ukulungisa umonakalo kwimifundo-ngqangi; ukubizisana nokufikelelwa kweenjongo ezixelwe kwimifundaniselo esisiseko yemifundo-ngqangi zesikolo.	Isabelo-mali esixhomekeke kwiimeko esingujikelele esiya kumaphondo	iMpuma-Koloni iFreyistata iRiawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engabellwanga	R'000	R'000	R'000	R'000
					1 640 977 892 287 1 589 208 2 120 492 1 334 570 1 161 475 633 345 1 158 484 1 129 934 735 302	1 705 711 851 878 1 651 947 2 137 060 1 371 984 1 133 260 580 791 1 130 482 1 180 389 767 709	12 229 436	12 768 433
ezeMpilo (Ivoti 18)	iSibonelelo seeNkonzo seMifundo Ephakamileyo kuZweLonke	Ukuqinisekisa ubukho beenkono zemilo ezikwinqanaba lesithathu eManisi-Afrika; ukubuyeleza izakhiso zeqanaba lesithathu ngeendleko ezongezelelekileyo ezinemo yokwenza nokumkezelwa kwezi nkonzo.	Isabelo esixhomekeke kwiimeko esingujikelele esiya kumaphondo	iMpuma-Koloni iFreyistata iRiawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engabellwanga	11 688 936	12 229 436	12 229 436	12 768 433
					1 101 960 1 172 085 4 878 070 1 955 628 453 296 142 411 397 756 333 611 3 272 981	1 096 839 1 199 412 4 980 803 1 997 372 454 661 138 897 411 094 334 999 3 318 681	1 096 839 1 199 412 4 980 803 1 997 372 454 661 138 897 411 094 334 999 3 318 681	1 098 416 1 199 170 4 988 103 2 000 300 452 963 139 095 408 681 332 476 72 735
Ezothutho (Ivoti 40)	(a) iSibonelelo Sokulungiswa Kweendlela Zamaphondo	Ukuncedisa kwimali zamaphondo zokulungiswa kweendlela (okwamaxesha onke, okwamathub' athile nokulungiswa okukhethileyo); ukunikekisa ukuba zonke iindlela zahluwa ngokweendidi ezichazwe kwiRoad Infrastructure Strategic Framework for South Africa nangokwezindutulo zoolola bendlela, nezikhokelo zeRoad Classification and Access Management; ukuzenza zisebenze iinkqubo nokulungiswa zokulungiswa kweendlela; ukuncedisa kumaphulo ephondo okulungiswa kweendlela neebhulorho ezonakaliswe ziziganeko ebezngalindelekanga eziqulka imfikelele zandalo; ukuphucula ukungabi nazingqozi kweendlela kugxinimiswa ekukhuselakeni kwabahamba ngenyayo emaphandleni.	Isabelo-mali esixhomekeke kwiimeko esingujikelele esiya kumaphondo	iMpuma-Koloni iFreyistata iRiawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engabellwanga	13 707 798	14 000 427	14 000 427	14 023 946
					1 677 797 1 490 271 767 135 2 138 225 1 333 213 1 072 941 1 267 309 1 090 622 1 099 046	1 515 099 1 345 759 692 745 1 930 879 1 203 929 970 945 1 144 417 984 863 992 470	1 515 099 1 345 759 692 745 1 930 879 1 203 929 970 945 1 144 417 984 863 992 470	1 590 854 1 413 047 727 382 2 027 423 1 264 125 1 018 275 1 201 638 1 034 106 1 042 094 1 737 845
	(b) iSibonelelo Sokusetyenziswa Kwezithuthi zikaWonkewonke	Ukuncedisa ngemali kwinkonzo zikawonkewonke ezinikelwa ngamasebe ezothutho kumaphondo.	Umsebenzi owabelwe amaphondo ewabelwa lilizwe	iMpuma-Koloni iFreyistata iRiawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	11 936 559	12 505 619	12 505 619	13 056 789
					283 803 313 768 2 742 249 1 314 912 424 147 714 173 63 854 131 258 1 132 644	282 592 312 430 2 730 550 1 309 303 440 952 711 127 66 383 130 698 1 127 813	282 592 312 430 2 730 550 1 309 303 440 952 711 127 66 383 130 698 1 127 813	295 047 326 200 2 850 896 1 367 009 440 952 742 469 66 383 136 458 1 177 520
				IYONKE	7 120 808	7 090 432	7 402 934	

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	
				2021/22	Forward Estimates	2022/23	2023/24
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'000 499 705	R'000 496 166	R'000 518 034	R'000 518 034
			City of Cape Town	972 431	965 545	1 008 100	1 008 100
			City of Ekurhuleni	1 291 347	1 282 202	1 338 713	1 338 713
			City of Johannesburg	1 213 099	1 204 509	1 257 596	1 257 596
			City of Tshwane	1 051 557	1 044 111	1 090 129	1 090 129
			eThekweni	1 288 158	1 279 036	1 335 408	1 335 408
			Mangaung	495 269	491 759	513 434	513 434
			Nelson Mandela Bay	593 145	588 945	614 902	614 902
			TOTAL	7 404 711	7 352 273	7 676 316	7 676 316

ISHEDYULI 4, INXALENYE B
IZABELO-MALI EZIYA KOOMASIPALA ZOKUNCEDISA KWIMISEBENZI EXHASWA NGOHLAHILO-LWABIWO-MALI LOOMASIPALA

iVoti	Igama lesabelo-mali	Injongo	isiXeko	uMhlati A		uMhlati B	
				2021/22	R'000	2022/23	R'000
Eyokuhlaliswa Kwabantu (iVoti 33)	iSibonelelo Sokuphucula Ukuhlaliswa Kwabantu Ezidolophini	Ukuncedisa kwiingemiso eziyimtloko zoomasipala abambaxa ukuze enziwe asebenze amaphulo eemfuneko-ngangqi akhuthaza uphuhliso oludityanisiweyo, oluneziqhamo, oluquka bonke, noluzingisileyo ezidolophini; ukuxhasa ngemali kwindlela yokuphucula abantu abahlala ematlotyombeni.	Burialo City City of Cape Town City of Ekurhuleni City of Johannesburg City of Tshwane eThekweni Mangaung Nelson Mandela Bay	499 705 972 431 1 291 347 1 213 099 1 051 557 1 288 158 495 269 593 145	R'000 518 034 1 008 100 1 338 713 1 257 596 1 090 129 1 335 408 491 759 588 945	2023/24	R'000
			IYONKE	7 404 711	7 352 273	7 676 316	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B			
					2021/22	Forward Estimates	2022/23	2023/24		
					R'000	R'000	R'000	R'000		
Agriculture, Land Reform and Rural Development (Vote 29)	(a) Comprehensive Agricultural Support Programme Grant	To provide effective agricultural support services, promote and facilitate agricultural development by targeting beneficiaries of land reform, restitution and redistribution, 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	246 610	251 233	255 336			
				Free State	185 645	190 375	193 485			
				Gauteng	99 113	101 359	103 014			
				KwaZulu-Natal	214 053	218 604	222 175			
				Limpopo	233 511	237 816	241 700			
				Mpumalanga	161 005	165 034	167 729			
				Northern Cape	120 382	122 803	124 811			
				North West	180 488	185 123	188 147			
				Western Cape	116 753	119 697	121 652			
				TOTAL	1 557 560	1 592 044	1 618 049			
				(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.	Eastern Cape	74 567	76 209	77 482	
						Free State	71 601	73 178	74 401	
						Gauteng	36 459	37 262	37 885	
						KwaZulu-Natal	73 799	75 424	76 685	
Limpopo	73 709	75 333	76 592							
Mpumalanga	68 980	70 499	71 678							
Northern Cape	68 980	70 499	71 677							
North West	71 310	72 881	74 099							
Western Cape	57 721	58 993	59 979							
TOTAL	597 126	610 278	620 478							
(c) Land Care 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.	Eastern Cape	12 513			12 700	12 935			
		Free State	8 366			8 516	8 616			
		Gauteng	5 016			5 219	5 360			
		KwaZulu-Natal	13 022			13 110	13 310			
		Limpopo	13 016	13 303	13 480					
		Mpumalanga	9 474	9 762	9 830					
		Northern Cape	7 697	7 825	8 016					
		North West	8 782	8 953	9 101					
		Western Cape	5 451	5 532	5 680					
		TOTAL	83 337	84 920	86 328					

ISHEDYULI 5, INXALENYE A
IZABELO-MALI ZENJONGO EKHETHEKILEYO EZIYA KUMAPHONDO

iVoti	Igama lesabelo-mali	Injongo	Uhlobo lwesabelo-mali	Iphondo	uMhlatshi A		uMhlatshi B	
					2021/22	R'000	2022/23	R'000
uLimo, iNguqu kaMhlatshi Nokuphuculwa Kwamaphandle (iVoti 29)	(a) iSibonelelo Sokuxhaswa Kwezolimo Ngokupheleleyo	Ukunika imkonzo zokuncedisa ulimo ngokuphumelelayo, ukukhuthaza nokwenza lula ukuphuculwa kolimo ngokufana abantu abaza kuzisa kwinguqu yomhlaba, kwimibuyiselo nasekwabwini kwawo ngokushisa, nabanye abavelisi abanokusundu abazize umhlaba ngeendlela ezizezabo kwaye bekumashishini anoncedo kweli lizwe, okanye abahumela imveliso zabo kwamanye amazwe, ukomeleza kwakhona ikholeji zolimo zibe ngamaziko abalaseleyo.	Isabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	246 610	251 233	246 610	255 336
					185 645	190 375	185 645	193 485
	(b) iSibonelelo Samaphulo elima Letsema	Ukuncedisa amalima azizisula aseMzantsi-Afrika achume kwimveliso yolimo kwaye abe nezixhobo zokusebenza ezenza kungekho imveliso ebonakalayo yolimo kwizilimo ezizalwayo, kwimityo, kwizitya, nakwizilwanyana eziphila phantsi kwamanzi.	Isabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	74 567	76 209	74 567	77 482
					71 601	73 178	71 601	74 401
	(c) iSibonelelo sePhulo Lokukhathalelwa koMhlatshi: uNcedo loBuhlwerpu Nokuphuculwa Kweemfuneko-ngqangi	Ukukhuthaza ukusetyenziswa okuphambelayo nokutawulwa kobunewane bendalo ngokubandakanyeka kumaphulo oluntu axhasa iintsika zokuphuculwa phambili (enlalweni, kuqoqosho nakwindalo esingqongileyo), okuthi kukhokelele kwimveliso enkudlwana, ekufumanekeni kokutya, ekudalweni kwemisibenzi nakwimpilo-nle yabantu bonke.	Isabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	597 126	610 278	597 126	620 478
					12 513	12 700	12 513	12 935
					8 366	8 516	8 366	8 616
					5 016	5 219	5 016	5 360
					13 022	13 110	13 022	13 310
					13 016	13 303	13 016	13 480
					9 474	9 762	9 474	9 830
					7 697	7 825	7 697	8 016
					8 782	8 953	8 782	9 101
					5 451	5 532	5 451	5 680
				IYONKE	83 337	84 920	86 328	

SCHEDULE 5, PART A

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2021/22	2022/23	2022/23	2023/24
					R'000	R'000	R'000	R'000
Basic Education (Vote 16)	(a) 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	45 089	44 350	45 077	
				Free State	10 250	11 093	10 700	
				Gauteng	36 464	37 159	36 385	
				KwaZulu-Natal	61 450	61 095	62 910	
				Limpopo	26 552	26 358	27 036	
				Mpumalanga	19 530	19 485	18 586	
				Northern Cape	6 302	6 864	7 234	
				North West	15 909	16 931	15 654	
				Western Cape	20 368	17 719	18 071	
				TOTAL	241 914	241 054	241 653	
	(b) Learners With Profound Intellectual Disabilities Grant	To provide the necessary support, resources and equipment to identified care centres and schools for the provision of education to children with severe to profound intellectual disabilities.	Conditional allocation	Eastern Cape	27 004	27 908	29 070	
				Free State	26 692	27 463	29 334	
				Gauteng	33 156	34 242	35 425	
				KwaZulu-Natal	32 576	33 564	34 534	
				Limpopo	32 666	33 436	34 228	
				Mpumalanga	30 132	30 748	31 354	
				Northern Cape	13 664	13 773	15 151	
				North West	18 317	19 080	20 259	
				Western Cape	28 553	29 216	31 069	
				TOTAL	242 760	249 430	260 424	
	(c) 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	52 116	53 844	54 793	
				Free State	38 299	39 334	40 285	
				Gauteng	58 811	60 830	61 778	
				KwaZulu-Natal	67 855	70 244	71 193	
				Limpopo	48 143	49 641	50 592	
				Mpumalanga	42 584	43 833	44 784	
				Northern Cape	27 458	27 951	28 902	
				North West	40 521	41 667	42 617	
				Western Cape	36 347	37 184	38 135	
				TOTAL	412 134	424 528	433 079	
	(d) National School Nutrition Programme Grant	To provide nutritious meals to targeted schools.	Conditional allocation	Eastern Cape	1 443 715	1 492 183	1 551 943	
				Free State	453 516	468 320	486 382	
				Gauteng	958 730	990 902	1 030 565	
				KwaZulu-Natal	1 831 602	1 893 312	1 967 842	
				Limpopo	1 456 918	1 505 439	1 568 178	
				Mpumalanga	777 342	803 588	834 685	
				Northern Cape	213 304	219 740	229 671	
				North West	545 755	563 137	584 855	
				Western Cape	434 387	448 823	467 538	
				Unallocated	-	118 688	157 283	
TOTAL	8 115 269	8 504 132	8 878 942					

ISHEDYULI 5, INXALENYE A
IZABELO-MALI ZENJONGO EKHETHEKILEYO EZIYA KUMAPHONDO

iVoti	Igama lesabelo-mali	Injongo	Uhlobo lwesabelo-mali	Iphondo	uMhlatshi A		uMhlatshi B	
					2021/22	R'000	2022/23	R'000
iMfundo Esisiseko (iVoti 16)	(a) iSibonelelo seHIV neAIDS (iMfundo Yobuchule/Obuyimfuneko Ebonini)	Ukuxhasa cebo loMzantsi-Afrika lokulwa neHIV: ngokumika abafundi imifundo ephaleleyo emayela nesondo nokufumana inkonzo ezimayela nokuxwagacisa inzala, ukuxhasa ukuxhoyiswa kootitshala kunaphulo empilo yabasebenzi, ukudambisa ubuzaza beHIV neTB ngokwenza ineko-burne ibe yenenkathalo kubafundi nakootitshala; ukunciphisa ukuba zizisulu kwabantwana kwiHIV nakwiTB nakwizifo ezisulela ngesondo, kugxinimise kakhulu kubantwana abazinkedama nabangamantombazana.	Isabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	2021/22	R'000	2022/23	R'000
					241 914	241 054	241 653	
					27 004	27 908	29 070	
					26 692	27 463	29 334	
					33 156	34 242	35 425	
					32 576	33 564	34 534	
					32 666	33 436	34 228	
					30 132	30 748	31 354	
					13 664	13 773	15 151	
					18 317	19 080	20 259	
28 553	29 216	31 069						
	242 760	249 430	260 424					
	(b) iSibonelelo saBafundi Abadobehle Kakhulu eNgqondweni	Ukumka inkxaso efinekayo, izinto eziluncedo nezixhobo zokusebenza kumaziko okukhathalelwa alathiweyo nakwiziko ukuze kufundiswe abantwana abadobehle kakhulu engqondweni.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	2021/22	R'000	2022/23	R'000
					1 443 715	1 492 183	1 551 943	
					453 516	468 320	486 382	
					958 730	990 902	1 030 565	
					1 831 602	1 893 312	1 967 842	
					1 456 918	1 505 439	1 568 178	
					777 342	803 588	834 685	
					213 304	219 740	229 671	
					545 755	563 137	584 855	
					434 387	448 823	467 538	
	412 134	424 528	433 079					
	(c) iSibonelelo seMathematika neNzululwazi noBuchejepheshhe	Ukumka inkxaso nezinto eziluncedo ezikolweni, kootitshala nakubafundi ngokuvumelana neCurriculum Assessment Policy Statement ukuze kuphuculwe ukufundiswa nokufunda imathematika, izukulwazi nobuchwepheshe kwiziko zikarhulumente ezikhetheweyo.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	2021/22	R'000	2022/23	R'000
					1 443 715	1 492 183	1 551 943	
					453 516	468 320	486 382	
					958 730	990 902	1 030 565	
					1 831 602	1 893 312	1 967 842	
					1 456 918	1 505 439	1 568 178	
					777 342	803 588	834 685	
					213 304	219 740	229 671	
					545 755	563 137	584 855	
					434 387	448 823	467 538	
	8 115 269	8 504 132	8 878 942					
	(d) iSibonelelo sePhulo Lokutya Okunesondlo Ezikolweni Elizveni Lonke	Ukumka izidlo ezinesondlo kwiziko ezikhetheweyo.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engabelwanga	2021/22	R'000	2022/23	R'000
					1 443 715	1 492 183	1 551 943	
					453 516	468 320	486 382	
					958 730	990 902	1 030 565	
					1 831 602	1 893 312	1 967 842	
					1 456 918	1 505 439	1 568 178	
					777 342	803 588	834 685	
					213 304	219 740	229 671	
					545 755	563 137	584 855	
					434 387	448 823	467 538	
	8 115 269	8 504 132	8 878 942					

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2021/22	Forward Estimates	2023/24
					R'000	R'000	R'000
Health (Vote 18)	(a) Health Facility Revitalisation Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in health including, health technology, organisational development systems and quality assurance; to enhance capacity to deliver health infrastructure, to accelerate the fulfilment of the requirements of occupational health and safety.	Conditional allocation	Eastern Cape	685 588	666 248	695 163
				Free State	609 977	585 287	610 689
				Gauteng	965 871	966 363	1 008 303
				KwaZulu-Natal	1 247 730	1 268 166	1 323 204
				Limpopo	755 533	741 142	773 307
				Mpumalanga	457 065	421 555	439 851
				Northern Cape	379 637	406 498	424 139
				North West	618 922	594 864	620 681
				Western Cape	724 865	728 920	803 515
				Unallocated	-	506 928	536 008
	TOTAL				6 445 188	6 885 971	7 234 860
	(b) HIV, TB, Malaria and Community Outreach 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 TB; 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; prevention and protection of health workers from exposure to hazards in the work place; 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 2019 – 2023; to enable the health sector to prevent cervical cancer by making available Human Papillomavirus vaccinations for grade seven school girls in all public and special schools and progressive integration of Human Papillomavirus into the integrated school health programme.	Conditional allocation	Eastern Cape	3 062 784	3 093 381	3 026 917
				Free State	1 633 446	1 656 958	1 617 125
				Gauteng	5 955 802	6 014 176	5 820 120
				KwaZulu-Natal	7 160 537	7 276 975	7 118 208
				Limpopo	2 495 590	2 505 174	2 411 860
				Mpumalanga	2 532 773	2 554 973	2 485 920
				Northern Cape	734 088	788 066	756 343
				North West	1 862 690	1 866 142	1 807 722
				Western Cape	2 147 742	2 154 580	2 065 397
					TOTAL		
	(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	426 081	365 854	367 294
				Free State	186 340	182 457	200 648
				Gauteng	1 342 762	1 295 178	1 284 827
				KwaZulu-Natal	562 959	571 970	578 935
				Limpopo	230 320	230 279	230 325
				Mpumalanga	188 805	188 563	192 578
				Northern Cape	128 149	128 443	121 416
				North West	193 113	193 020	189 191
				Western Cape	795 929	818 062	805 331
				Unallocated	-	25 149	26 255
	TOTAL				4 054 458	3 998 975	3 996 800
	(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	41 272	41 621	41 635
				Free State	19 601	19 774	19 774
				Gauteng	49 859	50 468	50 486
				KwaZulu-Natal	50 415	50 842	50 860
				Limpopo	31 952	32 774	32 784
				Mpumalanga	19 243	19 406	19 413
Northern Cape	19 233	19 733	19 739				
North West	19 323	19 487	19 494				
Western Cape	17 779	17 933	17 939				
	TOTAL				268 677	272 031	272 124

ISHDYULI 5, INXALENYE A
IZABELO-MALI ZENJONGO EKHETHEKILEYO EZIYA KUMAPHONDO

Ivoti	Igama lesabelo-mali	Injongo	Uhlubo lwesabelo-mali	Iphondo	uMhlatshi A		uMhlatshi B				
					2021/22	R'000	2022/23	R'000			
ezeMpilo (Ivoti 18)	Izabelo-mali Sokuhlaziya Kwamaziko eMpilo	Ukancedisa ekukhawuleziseni kokwakhiwa, kokutolonozwa, kokuphuculwa nokuhlaziya kweemfuneko-ngqangi ezinsha nezikhoyo kwezempilo, izuqisa ubuchwepheshe bezempilo, iinkqubo zokuphuculwa kwendangano nokugcinwa kolangatho optikamileyo; ukuphucula ukukwazi ukumikelela ngeembinako-ngqangi zempilo; ukukhawulezisa ukufezekisa kweemfuneko zempilo nokukhuseleka emsebenzini.	Isabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRiawutii KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engabellwanga	2021/22	R'000	2022/23	R'000			
									685 588	666 248	695 163
									609 977	585 287	610 689
									965 871	1 008 303	1 008 303
									1 247 730	1 268 166	1 323 204
									755 533	741 142	773 307
									457 065	421 555	439 851
									379 637	406 498	424 139
									618 922	594 864	620 681
									724 865	728 920	803 515
	-	506 928	536 008								
		6 445 188	6 885 971	7 234 860							
(a) iSibonelelo seHIV neTB neMalaria Nokuncedwa Koluntu	(b) iSibonelelo seHIV neTB neMalaria Nokuncedwa Koluntu	Kukuba icandelo lempilo libe nendlela yokuqubisana neHIV neAIDS; kukuba icandelo lempilo liqubisane ngempumelelo neTB; ukuqinisekisa ukuba kumiswa imkonzo ezisemngathweni zokunceda uluntu ngokusebenzisa Amaqela Okunceda kwiMpilo EngundoqoEsuka Esuka Ezivadini, ukuphucula ukusebenza ngokutyibilikayo kwAmaqela Okunceda kwiMpilo Engundoqo Esuka Ezivadini ngokwenza ukuba imkonzo zibe semngathweni nangokwawubeka esweni umsebenzi; ngokukhuseleka kwabasebenzi bezempilo kwiingosi empangelelweni; ukwenza ukuba icandelo lempilo libe nendlela ephumelelayo yokuxhasa ukusebenzisa kweCebo leZwelonke Lokuphuculwa kweMalaria 2019-2023; ukumintela umhlaza wesibelelo ngokutimaneke komgonyo obizwa ngokuba yiHuman Papillomavirus kumantombazana esikolo ehangca lesihlanu kuzo zonke iziko zikarhulumente nezizimeleyo nokufakelwa kweHuman Papillomavirus kwiphulo lempilo yeziko.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRiawutii KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	2021/22	R'000	2022/23	R'000			
									3 062 784	3 093 381	3 026 917
									1 633 446	1 656 958	1 617 125
									5 955 802	6 014 176	5 820 120
									7 160 537	7 276 975	7 118 208
									2 495 590	2 505 174	2 411 860
									2 532 773	2 554 973	2 485 920
									734 088	788 066	736 343
									1 862 690	1 866 142	1 807 722
									2 147 742	2 154 580	2 065 397
		27 585 482	27 910 425	27 089 612							
(c) iSibonelelo saBasebenzi noQeqesho	(d) iSibonelelo se-Inshorensi yeMpilo yeZwelonke	Kukumisela izikhundla ezingokomthetho weplamente kwicandelo lezempilo ukuze kutimaneke ngokuthe ngeembe abasebenzi bezempilo nokungeniswa kancinane kancinane kwe-Inshorensi yeMpilo yeZwelonke, ukuxhasa amaphondo ukubaancedise kwiindleko zeenkono ezinxulumene noqeqesho nokubekwa esweni kwabaqeqeshelwa inzuluwazi yezempilo kumaziko karhulumente	Isabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRiawutii KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engabellwanga	2021/22	R'000	2022/23	R'000			
									426 081	365 854	367 294
									186 340	182 457	200 648
									1 342 762	1 295 178	1 284 827
									562 959	571 970	578 935
									230 320	230 279	230 325
									188 805	188 563	192 578
									128 149	128 443	121 416
									193 113	193 020	189 191
									795 929	818 062	805 331
	25 149	26 255									
		4 054 458	3 998 975	3 996 800							
(e) iSibonelelo se-Inshorensi yeMpilo yeZwelonke	(f) iSibonelelo se-Inshorensi yeMpilo yeZwelonke	Kukunabisa izibonelelo zokukhathalela kwempilo ngokuthengwa kweenkonzo kwabo benza umsebenzi wokukhathalela kwempilo.	Imisebenzi esuka kuzwelonke eyabelwa amaphondo	iMpuma-Koloni iFreyistata iRiawutii KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	2021/22	R'000	2022/23	R'000			
									41 272	41 621	41 635
									19 601	19 767	19 774
									50 459	50 468	50 486
									50 415	50 842	50 860
									31 952	32 774	32 784
									19 243	19 406	19 413
									19 233	19 733	19 739
									19 323	19 487	19 494
									17 779	17 933	17 939
		268 677	272 031	272 124							

SCHEDULE 5, PART A

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B				
					2021/22	R'000	Forward Estimates	R'000			
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	1 491 219	1 542 022	1 608 515				
				Free State	786 254	813 041	848 099				
				Gauteng	3 824 974	3 955 283	4 125 835				
				KwaZulu-Natal	2 455 021	2 537 519	2 657 279				
				Limpopo	877 072	906 953	946 060				
				Mpumalanga	893 960	924 416	964 277				
				Northern Cape	264 528	273 541	285 336				
				North West	1 234 648	1 276 712	1 331 763				
				Western Cape	1 575 285	1 628 418	1 701 511				
				TOTAL	13 402 961	13 857 905	14 468 675				
				Public Works and Infrastructure (Vote 13)	(b) Informal Settlements Upgrading Partnership Grant: Provinces	To provide funding to facilitate a programme and inclusive approach to upgrading informal settlements.	Conditional allocation	Eastern Cape	432 428	458 151	478 343
								Free State	228 001	241 563	252 209
								Gauteng	1 109 179	1 175 155	1 226 949
KwaZulu-Natal	714 375	756 868	790 226								
Limpopo	254 336	269 465	281 341								
Mpumalanga	259 233	274 653	286 758								
Northern Cape	76 709	81 272	84 855								
North West	358 028	379 324	396 042								
Western Cape	457 429	484 638	505 998								
TOTAL	3 889 718	4 121 089	4 302 721								
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	102 099	-	-
								Free State	21 651	-	-
								Gauteng	48 838	-	-
				KwaZulu-Natal	114 398	-	-				
				Limpopo	33 749	-	-				
				Mpumalanga	22 736	-	-				
				Northern Cape	16 390	-	-				
				North West	32 852	-	-				
				Western Cape	29 773	-	-				
				Unallocated	-	433 098	434 762				
				TOTAL	422 486	433 098	434 762				
				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 social sector Expanded Public Works Programme log-frame, to increase job creation by focusing on the strengthening and expansion of social sector programmes that have employment potential.	Conditional allocation	Eastern Cape	51 825	-	-
								Free State	37 600	-	-
Gauteng	44 721	-	-								
KwaZulu-Natal	98 599	-	-								
Limpopo	67 687	-	-								
Mpumalanga	26 824	-	-								
Northern Cape	17 277	-	-								
North West	30 884	-	-								
Western Cape	39 027	-	-								
Unallocated	-	424 848	426 480								
TOTAL	414 444	424 848	426 480								

ISHEDYULI 5, INXALENYE A
IZABELO-MALI ZENJONGO EKHETHEKILEYO EZIYA KUMAPHONDO

iVoti	Igama lesabelo-mali	Injongo	Uthotho lwesabelo-mali	Iphondo	uMhlathi A		uMhlathi B	
					2021/22	2022/23	2022/23	2023/24
Ukukhuliswa Kwabantu (iVoti 33)	a) iSibonelelo Sokuphuculwa Kokuhaliswa Kwabantu	Kukhulisa inkcaso-mali ukuze kube nokwenzeka ngokuthe ngcembe ukufimana izindlu ezanelayo ngokuthi kuvulwe iindawo zokuhlalisa abantu; ukukhulisa inkcaso-mali ukuze kuphuculwe iindawo ekhululwa kuzo ezingamatyotombe.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	R'000	R'000	R'000	R'000
					1 491 219 786 254 3 824 974 2 455 021 877 072 893 960 264 528 1 234 648 1 575 285	1 542 022 813 041 3 955 283 2 537 519 906 953 924 416 273 541 1 276 712 1 628 418	1 608 515 848 099 4 125 835 2 657 279 946 060 964 277 285 336 1 331 763 1 701 511	
				IVONKE	13 402 561	13 887 905	14 468 675	
iMisebenzi kaRhulumente neMfuneko-ngqangi (iVoti 13)	b) iSibonelelo Sobuqabane Samaphondo Ekuphuculeni iindawo Zamatyotombe	Kukhulisa inkcaso-mali ukuze kubekho indlela eholulweyo yokuphuculula iindawo zamatyotombe.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni	R'000	R'000	R'000	R'000
					432 428 228 001 1 109 179 714 375 254 336 259 233 76 709 358 028 457 429	458 151 241 563 1 175 155 756 868 269 465 274 653 81 272 379 324 484 638	478 343 252 209 1 226 949 790 226 281 341 286 758 84 855 396 042 505 998	
				IVONKE	3 889 718	4 121 089	4 302 721	
iMisebenzi kaRhulumente neMfuneko-ngqangi (iVoti 13)	a) iSibonelelo sePhulo Elandisiweyo leMisebenzi kaRhulumente laMaphondo	Ukukhuthaza amasebe amaphondo ukuba ayandise imigudu yokudala imisebenzi ngokusebenzisa iindlela zokunikela ezisebenzisa abasebenzi kule mimandla ilandelayo eyathweyo, ngokuvumelana nezikhokelo ze-Expanded Public Works Programme; ukulungiswa kweendlela nokulungiswa kwezakhiwo; indlela zokuphuhlisa ukuxinana kwezithuthi nendlela zasemaphandleni; ezinye imifuneko-ngqangi zozozqosho nezaseluntwini; amashishini okbenketho nawenketheko; iindlela zokuphila ezinokuphuculwa zokusebenzisa umhlaba, ukulawulwa kwenkunkuma.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engobelwanga	R'000	R'000	R'000	R'000
					102 099 21 651 48 838 114 398 33 749 22 736 16 390 32 852 29 773	102 099 21 651 48 838 114 398 33 749 22 736 16 390 32 852 29 773	- - - - - - - - -	- - - - - - - - -
				IVONKE	422 486	433 098	434 762	
iMisebenzi kaRhulumente neMfuneko-ngqangi (iVoti 13)	b) iSibonelelo Sokukhuthaza iPhulo leMisebenzi kaRhulumente Yokunabisa iCandelo laseluntwini saMaphondo	Ukukhuthaza amasebe amaphondo eandelo laseluntwini, alathwe kwiPhulo leMisebenzi kaRhulumente Enatyiweyo, ukwandisa ukudalwa kwemisebenzi ngokumilisele' ingqalelo ekomelezweni nasokwandisweni kwamaphulo eandelo laseluntwini athembisa ukuba angaqesha abantu.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreyistata iRhawuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Nishona iNishona-Koloni Engobelwanga	R'000	R'000	R'000	R'000
					51 825 37 600 44 721 98 599 67 687 26 824 17 277 30 884 39 027	51 825 37 600 44 721 98 599 67 687 26 824 17 277 30 884 39 027	- - - - - - - - -	- - - - - - - - -
				IVONKE	414 444	424 848	426 480	
				IVONKE	414 444	424 848	426 480	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2021/22	Forward Estimates	2023/24
					R'000	R'000	R'000
Social Development (Vote 19)	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.	Conditional allocation	Eastern Cape	157 970	172 974	180 313
				Free State	63 533	57 703	60 151
				Gauteng	152 107	166 961	174 044
				KwaZulu-Natal	227 031	246 758	257 227
				Limpopo	143 443	146 231	152 435
				Mpumalanga	96 251	95 254	99 295
				Northern Cape	25 302	24 196	25 223
				North West	88 751	101 924	106 249
				Western Cape	102 273	101 631	105 943
				Unallocated	-	78 286	81 607
		TOTAL			1 056 661	1 191 918	1 242 487
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	169 310	178 199	178 089
				Free State	168 771	178 609	178 472
				Gauteng	167 899	174 050	176 522
				KwaZulu-Natal	185 572	186 505	189 050
				Limpopo	140 606	150 846	153 597
				Mpumalanga	165 056	166 623	170 726
				Northern Cape	168 855	178 695	178 562
				North West	140 905	150 190	152 451
				Western Cape	188 862	190 102	193 331
						TOTAL	
	(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	69 310	67 515	63 343
				Free State	41 155	68 258	100 351
				Gauteng	102 018	97 854	90 841
				KwaZulu-Natal	94 208	92 726	86 105
				Limpopo	63 148	61 650	58 112
				Mpumalanga	50 864	48 772	46 601
				Northern Cape	35 038	32 625	31 918
				North West	46 424	44 757	42 415
				Western Cape	88 884	87 762	84 274
						TOTAL	

ISHEDYULI 5, INXALENYE A
IZABELO-MALI ZENJONGO EKHETHEKILEYO EZIYA KUMAPHONDO

iVoti	Igama lesabelo-mali	Injongo	Uhlolo lwesabelo-mali	Iphondo	uMhlathi A		uMhlathi B			
					2021/22	R'000	2022/23	R'000		
uPhuhliso loLuntu (iVoti 19)	iSibonelelo soPhuhliso Kwasebuntwaneni	Ukwandisa mani labantwana abangamahlwempu abafumana inkonzo zophuhliso lwabantwana kwasebuntwaneni ngokuthi kubekho indawo zokukhathalelwa kwabo ixesha elithile; ukuxhasa abantu abenza inkonzo zokuphuhlisa abantwana kwasebuntwaneni ukuze bahlangabezane neemfuneko zokubhaliswa ezisisiseko ezingokwempilo nokhuseleko; ukwenza ilinge lokwakhawla kwamaziko amatsha okuphuhliswa kwabantwana andleko ziphantsi.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreystata iRiavuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Ntshona iNtshona-Koloni Engabellwanga	157 970 63 533 152 107 227 031 143 443 96 251 25 302 88 751 102 273 -	172 974 57 703 166 961 246 758 146 231 95 254 24 196 101 924 101 631 78 286	180 313 60 151 174 044 257 227 152 435 99 295 25 223 106 249 105 943 81 607	1 056 661	1 191 918	1 242 487
iintDlalo, ubuGcisa neNkcubeko (iVoti 37)	(a) iSibonelelo seeNkonzo zaMithala eeNewadi	Ukugququla imifuneko-ngangqi zamathala eeneewadi zasezidolophini nezasemaphandleni, izakhwo neekonzo (kuphiswe kakhulu kwimimandla yoluntu ebhilelelekile ngaphambili) ngokusebenzisa iphalo elixhaswe ngemali ngokutsha kumaphondo kuxhaswa iinzame zoorhulumente basekuthaleni nokazwelonke.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreystata iRiavuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni uMntla-Ntshona iNtshona-Koloni	169 310 168 771 167 899 185 572 140 606 165 056 168 855 140 905 188 862	178 199 178 609 174 050 186 505 150 846 166 623 178 562 150 190 190 102	178 089 178 472 176 522 189 050 153 597 170 726 178 562 152 451 193 331	1 495 836	1 553 819	1 570 800
	(b) iSibonelelo Sokuthabath' iNxaXha koNinzi Nokuphuculwa Kwemidlalo	Ukwenza ukuba kuthatyathwe imxaxha kwimidlalo masekuzonwabiseni nokuxhobisa kubanjiswene nabachaphazelekayo.	iSabelo-mali esixhomekeke kwiimeko	iMpuma-Koloni iFreystata iRiavuti KwaZulu-Natal Limpopo Mpumalanga uMntla-Koloni iNtshona-Koloni	69 310 41 155 102 018 94 208 63 148 50 864 35 038 46 424	67 515 68 258 97 854 92 726 61 650 48 772 32 625 44 757	63 343 100 351 90 841 86 105 58 112 46 601 31 918 42 415 84 274	591 049	601 919	603 960

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A		Column B	
			2021/22	R'000	Forward Estimates	R'000
			2022/23	R'000	2023/24	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) 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.	341 312	360 886	376 792	
	(b) 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.	155 217	159 246	159 857	
	(c) 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.	552 061	566 395	568 571	
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 road/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.	758 693	778 395	781 385	
			1 807 283	1 864 922	1 886 605	
			TOTAL			

**ISHEDYULI 5, INXALENYE B
IZABELO-MALI ZENJONGO EXELIWEYO EZIYA KOOMASIPALA**

iVoti	Igama lesabelo-mali	Injongo	uMhathi A		uMhathi B	
			2021/22	2022/23	2021/22	2022/23
			R'000		R'000	
IZIBONELELO EZIPHINDWAYO						
uLawulo lweNtsebenziswano (iVoti 3)	iSibonelelo Sokuphucula iNkqubo zoMasi-pala	Ukancedisa oomasi-pala ukwenza imisebenzi yabo nokuzinzisa iinkqubo zamaziko nolawulo njengoko kufunwa yiMunicipal Systems Act nayeinye imithetho yepalamente eyelele apho yoorhulumente basekuhlaleni.	-	-	-	-
uVinba weMali weLizwe (iVoti 8)	(a) iSibonelelo Sokuxhasa Ukulungiselelwa Kweenkqubo Namaphulo (b) iSibonelelo Sokuphuculisa Lwezakhono Kwimifuneko-ngqangi (c) iSibonelelo Sokuphuculisa Kwemali Koorhulumente Basekuhlaleni	Ukuxhasa oomasi-pala abambaxa ukuba babe notyalo-mali olusisiseko ngokuba nequbo esebenza ngempumelelo yokulungiselelwa kwamaphulo nangokwabiywa okukhulayo kobunevane boomasi-pala ukuya kwimisebenzi yokulungiselela. Ukugaya abaphumelele eziyuvivesithi ukuba bangene koomasi-pala baqeqeshwe baze babhaliselwe imisebenzi abayifundeleyo, njengoko kufunwa ngamabhunga alawula imisebenzi abayifundeleyo. Ukukhuthaza nokuxhasa inguqu ekuphathweni kwemali ngokuxhobisa ngezakhono koopmasipala ukusebenzisa iMunicipal Finance Management Act.	341 312	360 886	376 792	376 792
iMisebenzi kaRhulumente neMfuneko-ngqangi (iVoti 13)	iSibonelelo Esidityanisiweyo sePhulo leMisebenzi kaRhulumente Eyandisiweyo	Ukukhuthaza oomasi-pala ukuba bandise imiguda yokudala imisebenzi ngokumikezela imkonzo kusetyenziswa abasebenzi kwimimandla elandelayo, ngokuvisisana nezikhokelo zePhulo Lemisebenzi kaRhulumente Eyandisiweyo: ukulungiswa kweendlela nokulungiswa kwezakhono, indlela ezinciphisa ukuxhasa kwezithuthi neendlela zasezomaphandleni; imfuneko-ngqangi zeenkondo ezisisiseko, kuquka amanzi ngutyulo-indle (zingaqukwanga imfuneko-ngqangi ezihamba ngobumini); ezinye imfuneko-ngqangi zoqoqosho nezaseluntwini; amashishini okhenketho nawenkumba; ukulawulwa kwenkunkuma; ipaki nokuhonjiswa; indlela zokuziphilisa ezinokubekwa njalo ezisebenzisa umhlaba; amaphulo okuncedwa koluntu; amaphulo okukhuseleka koluntu.	155 217	159 246	159 857	159 857
			552 061	566 395	568 571	568 571
			758 693	778 395	781 385	781 385
			1 807 283	1 864 922	1 886 605	1 886 605

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SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A		Column B	
			2021/22	2022/23	Forward Estimates	2023/24
			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.	1 009 068	1 075 368	1 122 764	
	(b) 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.	15 592 748	16 852 001	17 594 733	
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.	3 945 447	4 180 530	4 364 782	
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.	220 874	231 204	232 092	
	(b) Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to address the electrification backlog of all existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure.	2 003 157	2 118 668	2 212 046	
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, generally townships and rural towns.	566 611	593 074	619 213	
Transport (Vote 40)	(a) Public Transport Network Grant	To provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that form part of a municipal integrated public transport network and to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.	6 514 533	6 766 892	6 794 045	
	(b) Rural Roads Asset Management Systems 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.	109 870	115 020	115 461	
Water and Sanitation (Vote 41)	(a) Regional Bulk 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.	2 156 025	2 280 772	2 381 294	
	(b) Water Services Infrastructure Grant		3 620 327	3 701 019	3 864 137	
TOTAL			35 738 660	37 914 548	39 300 567	

ISHEDYULI 5, INXALENYE B
IZABELO-MALI ZENJONGO EXELIWEYO EZIYA KOOMASIPALA

iVofo	Igama lesabelo-mali	Injongo	uMhlati A		uMhlati B	
			2021/22	2022/23	uOikelelo Phambili	2023/24
			R'000	R'000	R'000	R'000
IZIBONELELO ZEEFMFUNEKO-NGQANGI						
uLawulo lweNtsbenziswano (iVofo 3)	Sokuphuculwa Ezidolophini	Ukukhanya ngemali utyalo-mali lukarhulumente olulungiselele amahlwempu nokuba kufikelele kwimithombo kamasipala yemali yokuqalisa ukushiswa kuze kwandiswe inkxaso-mali karhulumente kwiimfuneko-ngqangi zoqoqosho; utyalo-mali lukarhulumente luphatwa ngendlela efanelekileyo yoncedo ekuziwe nato.	1 009 068	1 075 368	1 075 368	1 122 764
			15 592 748	16 852 001	16 852 001	17 594 733
Ukubhaliswa Kwabantu (iVofo 33)	iSibonelelo sooMasipala Sokuphucula ena iTyotyombeni	Ukumika inkxaso-mali yokuza ncedo elihlanganisa konke lokuphucula indawo zamatyotombe.	3 945 447	4 180 530	4 180 530	4 364 782
iziMhwi na Mandla (iVofo 34)	(a) iSibonelelo Sokusbenza Ngokutyibilikayo Kwamandla Sokulawulwa kweeMfundo	Ukuncedisa ngemali oomasipala ukuba basebenzise iinzame ukusetyenziswa kwamandla ngokutyibilikayo nokulawulwa kweemfundo ngaphakathi kwiimfuneko-ngqangi zikamasipala ukuze kuncitshiswe ukusetyenziswa kombane kuphuculwe nokusetyenziswa ngokutyibilikayo kwamandla.	220 874	231 204	231 204	232 092
	(b) iSibonelelo sePhulo Elidityanisiweyo Lokukhanyiswa Kombane elizweni (kooMasipala)	Ukusebenzisa iPhulo Lokukhanyiswa Kombane ngokumika uncedo-mali koomasipala ukuba baqubisane nokuxilonga komsibenzi wokukhanyisa ngombane kwizindlu ezikhoyo nezisacetywa ukwakhiwa (kuquka indawo zamatyotombe, abantu abahlala ezifama, izindlu ezintsha nebeziko kakaed) nokumisela kweemfuneko-ngqangi ezifanelekileyo.	2 003 157	2 118 668	2 118 668	2 212 046
uVinba weMali weLizwe (iVofo 8)	iSibonelelo Sobuqabane Sokuphuculwa Komelwane (esyiNtloko)	Ukucwangcisa, ukutyal'imali ukuze kuze utyalo-mali oluyintloko lwabanye abantu olunjongo yalo 'ikukwenza inguqu kwisithuba esikhoyo, okuya kuthi kuphucule umgangatho wobomi, nokufunyanwa kwamathuba ngabahlali beendawo ezingafumani zinkonzo zaseMzantsi-Afrika, okudla ngokuba zitokishi needolophana zasemaphandleni.	566 611	593 074	593 074	619 213
Ezofutho (iVofo 40)	(a) iSibonelelo Sazo Zonke iZithuthi Zikawonkewonke	Ukumika inkxaso-mali yokwakhiwa okukhawulezileyo nokuphuculwa kweemfuneko-ngqangi zezithuthi zikawonkewonke eziyinxalenye yezithuthu zoomasipala nokuncedisa ekuwangciseni, ukulawula, nemisebenzi neenkonzo zezithuthi zikamasipala ezixhaswa ngemali yerhafu.	6 514 533	6 766 892	6 766 892	6 794 045
Amanzi noGutyulo-lindle (iVofo 41)	(b) iSibonelelo Sokulawulwa Kwezixhobo zeeNdlalela Zasemaphandleni	Ukuncedisa oomasipala besithili kwiiNkqubo Zokusetyenzwa Kweendlela nokuqokelela ingcombolo engcendlela neebhulorho kwiindlela zikamasipala ngokuvumelana neRoad Infrastructure Strategic Framework.	109 870	115 020	115 020	115 461
	(a) iSibonelelo seeMfuneko-ngqangi zeNgingqi	Ukuthi goqi neemfuneko-ngqangi ezintsha, ukuzihlaziya, ukuziphucula nokufama ezinye xa kukho ezigugayo izezamanzi noGutyulo-lindle kwingingqi enxibelelanisa amanzi neemfuneko-ngqangi ezisebenza kummandla otsibela ngaphaya kwemida yoomasipala; ukuzenza zisebenzise iimfuneko-ngqangi ezinokukwazi ukubizana nokulondolozwa kwamanzi nokufunwa kwamanzi okanye zenze kube lula ukulondolozwa kwamanzi ekuhlaleni okuya kuthi kuchaphazele iimfuneko zeemfuneko-ngqangi.	2 156 025	2 280 772	2 280 772	2 381 294
	(b) iSibonelelo seeMfuneko-ngqangi zeeNkonzo zaManzi	Ukukwenza kube nokwenzeka ukucwangcisa nokusebenzisa amaphulo ahlukehlayo amanzi noGutyulo-lindle ukukhawulezisa inkqubo-phambili nokuphuculwa kweenkono, ngakumbi koomasipala basemaphandleni; ukwenza ukuba kubekho amanzi okumikezelwa kweenkono kwimimandla eyalathweyo nemakuphale ngayo, kuquka ukukhuselwa kwemithombo nokwandiswa kwamanzi aphantsi kombhata; ukuncedisa oomasipala ekusebenziseni iindlela zokonga amanzi; ukuxhasa ukuphuculwa kwenkqubo yokusetyenziswa kwamabhakethi kwiiNkqubo Yokuphuculwa Kwamabhakethi kwiindawo zokuhlala ezivunyiweyo; ukuxhasa amaphulo okuqubisana nembalala koomasipala abachaphazelekileyo.	3 620 327	3 701 019	3 701 019	3 864 137
	IYONKE			35 738 660	37 914 548	37 914 548

SCHEDULE 6, PART A
ALLOCATIONS-IN-KIND TO PROVINCES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A		Column B	
			2021/22	Forward Estimates	2022/23	2023/24
			R'000	R'000	R'000	R'000
Basic Education (Vote 16)	School Infrastructure Backlogs Grant	Eradication of all inappropriate school infrastructure; provision of water, sanitation and electricity to schools.	2 283 564	2 402 843	2 078 506	
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; expand the alternative 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 to yield fast results through the implementation of the Ideal Clinic programme; to expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	2 117 705	2 541 130	2 803 299	
		TOTAL	4 401 269	4 943 973	4 881 805	

ISHEDYULI 6, INXALENYE A
IZABELO EZINGEYOMALI EZIYA KUMAPHONDO IZEZAMAPHULO AKHETHEKILEYO

iVoiti	Igama lesabelo-mali	Injongo	uMhlaathi A		uMhlaathi B	
			2021/22	2022/23	2023/24	Phambili
iMfundo esiSiseko (iVoiti 16)	iSibonelelo Sokuxinga Kwimifundo zeZikolo	Ukupheliswa kwayo yonke impahla engafanelekanga; ukwenziwa kwamanzi abekho, ugutyulo-lindle nombane ezikolweni.	R'000 2 283 564	R'000 2 402 843	R'000 2 078 506	
ezeMpilo (iVoiti 18)	iSibonelelo Esiqathanga Ngqo se-Inshorensi yeMpilo yeZwelonke	Ukudala indlela eyenye yokuphucula ukusetyenziswa kwemali, ukwenziwa komshebenzi nokubekwa esweni nokuphonononga ukulungiselelwa kweemfuneko-ngqangi zehshorensi Yempilo Yezwelonke; ukuphucula ukukwazi ukumikezela ngeemfuneko-ngqangi yehshorensi Yempilo Yezwelonke; ukukhawulezisa ukuzalisekiswa kweemfuneko zokukhuseleka nempilo ensebenzini; ukwandisa indlela ezizezinye zokuhanjiswa kwamayeza ezigulo ezingapheloyo; ukuthi ngi neenkqubo ezimsha zokusasaza ingcombolo ngempilo ukulungiselela i-Inshorensi Yempilo Yezwelonke; ukuqibisana nokunqongophala okukhoyo kumaziko empilo asisiseko ukuze iziphumo zikhawuleze ngokusetyenziswa kweIdeal Clinic Programme; ukwandisa iinkonzo zokukhathalelwa kwempilo ngokuthengwa kweenkono kwabakhathalela mpilo.	2 117 705	2 541 130	2 803 299	
		IYONKE	4 401 269	4 943 973	4 881 805	

SCHEDULE 6, PART B
ALLOCATIONS-IN-KIND TO MUNICIPALITIES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A		Column B	
			2021/22	Forward Estimates	2022/23	2023/24
			R'000	R'000	R'000	R'000
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.	135 302	140 331	146 516	
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 address the electrification backlog of all 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.	2 824 257	3 638 162	3 821 156	
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; community safety programmes.	90 755	100 526	100 902	
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.	3 274 930	3 550 050	3 607 327	
	(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.	729 692	771 336	805 332	
TOTAL			7 054 936	8 200 405	8 481 233	

ISHEDYULI 6, INXALENYE B
IZIBONELELO EZINGEYOMALI EZIYA KUMAPHONDO IZEZAMAPHULO AKHETHEKILEYO

iVoti	Igama lesabelo-mali	Injongo	uMhlatshi A		uMhlatshi B	
			2021/22	R'000	Uqikelelo lweminyaka ezayo	R'000
			2022/23	R'000	2023/24	R'000
uLwulo lweNtsebenziswano (iVoti 3)	iSibonelelo Sokuphucula iNkqubo zoMasipala	Ukunceda koomasipala benze imisebenzi yabo kuziwise uzinzo kubo kunye neenkqubo zolawulo njengoko kugxininiswa kuMthetho weNkqubo zikaMasipala kunye nemithetho yolawulo boorhulumente basekuhlaleni eyelelene noku	135 302	140 331	146 516	
iziMbiswa naMandla (iVoti 34)	iSibonelelo seNkqubo yeSizwe eHlangeneyo yokuFakelwa koMbane (Eskom)	Ukufezekisa iNkqubo yeSizwe eHlangeneyo yokuFakelwa koMbane ngokutshi kunikwe u-Eskom isibonelelo esinokusetyenziswa kwinkcitho yeentengo ezinkulu ukuziyelele ngaxaki yeendawo ezininzi ezihlala uluntu esele zikho kunye nezizicetywayo zingekafakelwa mbane (kuquka indawo ezinamatyotyombe, indawo ezihlala abasebenzi basezifama, indawo ezintsha nekudala zikho) kunye nokufakwa kwezisiseko zophuhliso zemithamo emikhulu kwiindawo ezinaamaphapha-nvume ka-Eskom,	2 824 257	3 638 162	3 821 156	
uVimba weMali weLizwe (iVoti 8)	IsiBonelelo sokuPhuhlisa ukuHlala ngeNtsebenziswano (uNcedo lwezobuGcisa)	Ukuceba, ukukhwezela kunye nokuyala imali kwiindawo ezikhethiweyo ukuziyelele futhi kugcinwe nemithombo yotyalo-mali oludhulu oluvela kumaqumthi angangorhulumente lokwenza iingunq kwezemihlaba, eziza kuphucula umgangatho wobomi babantu, futhi nabahlali bezi ndawo zikhethiweyo zoMzantsi Afrika, ezi ndawo zingafumani zinkonzo zaneleyo, ubukhulu becala ezizilokishi iidolophi zasemaphandleni, bakwazi ukufumana amathuba; iinkqubo zokhuseleko loluntu	90 755	100 526	100 902	
Amanzi noGutyulo-lindle (iVoti 41)	(a) iSibonelelo seziSeko zoPhuhliso zeNgingqi zeMithamo eMikhulu	Ukuphuhlisa, ukulungisa, ukuphucula nokutshintsha iziseko zophuhliso zemithamo emikhulu zamanzi nogutyulo-lindle ezibalulekileyo kwimimandla emikhulu ezisala amanzi zivase kwiziseko zophuhliso ezisetyenziswa yimimandla emikhulu koomasipala abahlukeneyo okanye iziseko zophuhliso zengingqi zemithamo emikhulu ezisetyenziswa zindawo ezihlala uluntu ezininzi kwimimandla emikhulu koomasipala; ukufaka iziseko zophuhliso zemithamo emikhulu ezinokuba nakho ukunceda kumba wolondolozo lwamanzi nakwiiprojekthi zokulawula ukusetyenziswa kwamanzi okanye ukuquzelela nokufaka isandla kumaphulo okuphumeza inkqubo yasekuhlaleni yokulondolosa amanzi kunye neeprojekthi zokulawula ukusetyenziswa kwamanzi eziza kuchaphazela ngqo izinto eziza kufuneka xa kusakhiwa iziseko zophuhliso zemithamo emikhulu.	3 274 930	3 550 050	3 607 327	
	(b) iSibonelelo seziSeko zoPhuhliso zeNkonzo zaManzi	Ukunceda kwinkqubo yokucwangcisa neyokuqalisa iiprojekthi ezahlukeneyo zamanzi nogutyulo-lindle ukuziyelelele kakhawulezise umsebenzi wokufakela iziseko zophuhliso ezisiseko kuziyelelele namaThuba okuba inkonzo zingawo esithubeni ingakumbi koomasipala baseamaphandleni; ukubonelela ngamanzi asisiseko natumaneke ngamaxsha athile kunye neenkonzo zogutyulo-lindle eziza kuqinisekisa ukuba ezi nkonzo ziyafumaneka kwezi ndawo zikhethiweyo futhi zikhokelisewe phambili, kuquka nokukhusela imithombo etisisa amanzi kunye namaphulo okutsala amanzi asemathunjini omhlabi; ukuxhasa koomasipala kumalinge wabo okulondolozo amanzi kunye neeprojekthi zokulawula ukusetyenziswa kwamanzi; ukuxhasa amanyathelo okuncedisa kule Nkqubo yokuPhelisa ukuSetyenziswa kwamabhaqethi njengeziNdlu zangaseSese ikhoyo kwimimandla engamatyotyombe; ukuxhasa iiprojekthi zokulawula imbalala koomasipala abachaphazekayo.	729 692	771 336	805 332	
		IYONKE	7 054 936	8 200 405	8 481 233	

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2021/22	Forward Estimates	2023/24
			R'000	R'000	R'000
Cooperative Governance (Vote 3)	Provincial Disaster Relief Grant	To provide for the immediate release of funds for disaster response.	140 277	145 328	145 843
Human Settlements (Vote 33)	Provincial Emergency Housing Grant	To provide funding to provinces for provision of temporary shelter assistance to households affected by disasters or a housing emergency; to provide funding to provinces to repair the damage to housing for low-income households following a disaster or housing emergency if the costs of repairs are less than the cost of relocation and provision of temporary shelter.	311 118	325 764	340 122
TOTAL			451 395	471 092	485 965

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2021/22	Forward Estimates	2023/24
			R'000	R'000	R'000
Cooperative Governance (Vote 3)	Municipal Disaster Relief Grant	To provide for the immediate release of funds for disaster response.	358 511	371 420	372 732
Human Settlements (Vote 33)	Municipal Emergency Housing Grant	To provide funding to municipalities for provision of temporary shelter assistance to households affected by disasters or a housing emergency; to provide funding to municipalities to repair the damage to housing for low-income households following a disaster or housing emergency if the costs of repairs are less than the cost of relocation and provision of temporary shelter.	167 526	175 412	183 143
TOTAL			526 037	546 832	555 875

ISHEDYULI 7, INXALENYE A

IZIBONELELO EZINGABIWANGA ZAMAPHONDO ZOKULWA HINTLEKELE

iVoti	Igama lesabelo-mali	Injongo	uMhlati A		uMhlati B	
			2021/22	2022/23	2022/23	2023/24
uLawulo lweNtsebenziswano (iVoti 3)	iSibonelelo sePhondo sokulwa iNtlekele	Ukufikelela ukuzi imali yokulwa iintlekele ikhutshwe ngokukhawuleza	R'000	R'000	R'000	R'000
			140 227	145 328	145 328	145 843
Ukuhlaliswa Kwabantu (iVoti 33)	iSibonelelo sePhondo sokuhlalisa Abantu ngeXesha likaXakeka	Ukubonelela amaphondo ngemali ukuze alhe iindawo zethutyana zokufihla iintloko kumakhaya achatshazelwe zintlekele okanye kukho ingxaki engxamisikileyo efana kwakhiwe izindlu; ukubonelela amaphondo ngemali yokulungisa umonakalo owenziwe kwizindlu zabantu abamkela imvuzo ephantsi emva kwentlekele okanye ingxaki efana kwakhiwe izindlu ngokungxamisikileyo ukuba iindleko zokulungisa zingaphantsi kwezokuyokuhlalisa abantu kwenye indawo neyokubafaka kwindawo yethutyana yokufihla iintloko.	3 111 118	3 225 764	3 225 764	3 401 122
			451 345	471 092	471 092	485 965
			IVONKE			

ISHEDYULI 7, INXALENYE B

IZIBONELELO EZINGABIWANGA ZOOMASIPALA ZOKULWA HINTLEKELE

iVoti	Igama lesabelo-mali	Injongo	uMhlati A		uMhlati B	
			2021/22	2022/23	2022/23	2023/24
uLawulo lweNtsebenziswano (iVoti 3)	iSibonelelo sikaMasipala sokulwa iNtlekele	Ukufikelela ukuzi imali yokulwa iintlekele ikhutshwe ngokukhawuleza	R'000	R'000	R'000	R'000
			358 511	371 420	371 420	372 732
Ukuhlaliswa Kwabantu (iVoti 33)	iSibonelelo sikaMasipala sokuhlalisa Abantu ngeXesha likaXakeka	Ukubonelela amaphondo ngemali ukuze alhe iindawo zethutyana zokufihla iintloko kumakhaya achatshazelwe zintlekele okanye kukho ingxaki engxamisikileyo efana kwakhiwe izindlu; ukubonelela amaphondo ngemali yokulungisa umonakalo owenziwe kwizindlu zabantu abamkela imvuzo ephantsi emva kwentlekele okanye ingxaki efana kwakhiwe izindlu ngokungxamisikileyo ukuba iindleko zokulungisa zingaphantsi kwezokuyokuhlalisa abantu kwenye indawo neyokubafaka kwindawo yethutyana yokufihla iintloko.	1 675 526	1 754 412	1 754 412	1 831 143
			526 037	546 832	546 832	555 875
			IVONKE			

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