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THE PRESIDENCY

No. 6495 **8 August 2025**

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

Act No.02 of 2025: Division of Revenue Act, Act 2025

MOPORESIDENTE

No. 6495 **8 August 2025**

Go itsisiwe gore Moporesidente o dumetse Molao o o latelang, o o phasaladiwang fano go itsisiwe botlhe:—

No. 02 ya 2025: Molao wa Karoganyo ya lotseno, 2025

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(English text signed by the President)
(Assented to 06 August 2025)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2025/26 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 of government 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:—

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- 6. Shortfalls, excess revenue and increasing equitable share

(English text signed by the President)
(Assented to 06 August 2025)

MOLAO

Go laela mabapi le karoganyo ya tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a bosetšhaba, a diporofense le a selegae a puso mo ngwageng wa ditšhelete wa 2025/26; tlhomamiso ya tekano ya dišere tsa porofense nngwe le nngwe, dikabo go diporofense, pusoselegae le bommasepala go tswa mo dišereng tsa tekano tsa puso ya bosetšhaba; maikarabelo a makala otlhe a mararo a puso go ya ka karoganyo le dikabo tseo; le go laela mabapi le merero e e amanang le ona.

KETAPELE

LE FA karolo 214(1) ya Molaotheo e tlhoka gore Molao wa Palamente o laele mabapi le—

- (a) karoganyo ya tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a bosetšhaba, a diporofense le a selegae a pusoselegae;
- (b) tlhomamiso ya dišere tsa tekano tsa porofense nngwe le nngwe tsa šere ya porofense ya lotseno leo; le
- (c) dikabo tse dingwe go diporofense, pusoselegae kgotsa bommasepala go tswa mo šereng ya puso ya bosetšhaba ya lotseno leo, le dipeelo dife tse ka tsona dikabo tseo di ka dirwang; le

LE FA karolo 7(1) ya *Money Bills and Related Matters Act*, 2009 (Molao 9 wa 2009), e tlhoka gore kitsiso ya Molaotlhommo wa Karoganyo ya Lotseno ka nako e le nngwe le Molaotlhommo wa Tekanyetso e dirwe,

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CHAPTER 1 INTERPRETATION AND OBJECTS OF ACT

Interpretation

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);

“**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;

“**category A, B or C municipality**” means a category A, B or C municipality as 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);

“**conditional allocation**” means an allocation to a province or municipality from the national government’s share of revenue raised nationally, as 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;

“**corporation for public deposits account**” means a bank account of the Provincial Revenue Fund held with the Corporation for Public Deposits, established by section 2 of 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;

“**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;

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

“**Human Settlements Development Grant**” means the Human Settlements Development Grant referred to in Part A of Schedule 5;

“**legislation**” means national legislation or provincial legislation as defined in section 239 of the Constitution;

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

“**level two accreditation**” means accreditation to render full programme management and administration of all housing instruments and national housing programmes in addition to the responsibilities under a level one accreditation;

“**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
- (b) promotes transparency, accountability and effective public financial management;

“**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“**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);

“**organ of state**” means an organ of state as defined in section 239 of the Constitution;

“**overpayment**” means the transfer of more than the allocated amount of an allocation or the transfer of an allocation in excess of the applicable amount in a payment schedule;

KGAOLO 1

THANOLO LE MAITLHOMO A MOLAO

Thanolo

1. (1) Mo Molaong ono, ntle le fa bokao bo kaya ka mokgwa osele, lefoko kgotsa tlhagiso e e neilweng bokao mo *Public Finance Management Act* kgotsa *Municipal Finance Management Act* e na le bokao jo e bo neilweng mo Molaong o o umakwang, e bile—
 - “**tetlelelo-semmuso**” e kaya tetlelelo-semmuso ya mmasepala, go ya ka karolo 10(2) ya *Housing Act*, 1997 (Molao 107 wa 1997), go laola mananeo a bosetšhaba a matlo, ka puisommogo le Karolo 3 ya *National Housing Code*, 2009 (Financial Interventions: Accreditation of Municipalities);
 - “**kabo**” e kaya kabo ya šere ya tekano go lekala la bosetšhaba la puso mo Šejuleng 1, go porofense mo Šejuleng 2 kgotsa go mmasepala mo Šejuleng 3, kgotsa kabo ya peelomabaka;
 - “**mmasepala wa setlhophha A, B kgotsa C**” o kaya mmasepala wa setlhophha A, B kgotsa C jaaka go bonetswe pele mo karolong 155(1) ya Molaotheo;
 - “**matlhotlhapelo a a tlhaotsweng**” a kaya matlhotlhapelo a a tlhaotsweng jaaka matlhotlhapelo a maemo a bosetšhaba, porofense kgotsa selegae go ya ka karolo 23 ya *Disaster Management Act*, 2002 (Molao 57 wa 2002);
 - “**kabo ya peelomabaka**” e kaya kabo go porofense kgotsa mmasepala go tswa mo šereng ya lotseno la puso ya bosetšhaba le le kgobokantsweng bosetšhaba, jaaka go bonetswe pele mo karolong 214(1)(c) ya Molaotheo, jaaka go tlhagisitswe mo Šejuleng 4, 5, 6 kgotsa 7;
 - “**Molaotheo**” o kaya Molaotheo wa Rephaboleki ya Aforika Borwa, 1996;
 - “**koporasi ya akhaonto ya ditipositi tsa setšhaba**” e kaya akhaonto ya banka ya Letlole la Lotseno la Porofense e e tshotsweng le Koporasi ya Ditipositi tsa Setšhaba, e e tlhomilweng ka karolo 2 ya *Corporation for Public Deposits Act*, 1984 (Molao 46 wa 1984);
 - “**Thusotlole ya Mafaratlhatlha a Thuto**” e kaya Thusotlole ya Mafaratlhatlha a Thuto e e kailweng mo Karolong A ya Šejule 4;
 - “**ngwaga wa ditšhelete**” o kaya, mabapi le—
 - (a) lefapha la bosetšhaba kgotsa porofense, ngwaga o o felang ka di 31 Mopitlwe; kgotsa
 - (b) mmasepala, ngwaga o o felang ka di 30 Seetebosigo;
 - “**letlhomeso**” le kaya dipeelo le tshedimosetso e nngwe mabapi le kabo ka peelomabaka tse di phasaladitsweng go ya ka karolo 15 kgotsa 25;
 - “**Thusotlole ya Tsosoloso ya Lefelo la Boitekanelo**” e kaya Thusotlole ya Tsosoloso ya Lefelo la Boitekanelo e e umakilweng mo Karolong A ya Šejule 5;
 - “**Thusotlole ya Tlhabololo ya Manno a Batho**” e kaya Thusotlole ya Tlhabololo ya Manno a Batho e e umakilweng mo Karolong A ya Šejule 5;
 - “**molao**” o kaya molao wa bosetšhaba kgotsa porofense jaaka go tlhalositswe mo karolong 239 ya Molaotheo;
 - “**tetlo-semmuso ya kemo ya ntlha**” e kaya tetlo-semmuso go abelana ka taolo ya moamogelatshiamelo, togamaano ya tekanyetsokabo ya ketleetso le kabo, taolo le tsamaiso ya mananeo a a itlhomileng kwa pele, ya mananeo a bosetšhaba a matlo;
 - “**tetlo-semmuso ya kemo ya bobedi**” e kaya tetlo-semmuso go abelana ka taolo e e feletseng ya mananeo le tsamaiso ya didiriswa tsa matlo le mananeo a bosetšhaba a matlo mo godimo ga maikarabelo a a ka fa tlase ga tetlo-semmuso ya kemo ya ntlha;
 - “**Thusotlole ya Dipalo, Saense le Thekenoloji**” e kaya Thusotlole ya Dipalo, Saense le Thekenoloji e e umakilweng mo Karolong A ya Šejule 5;
 - “**letlhomeso la ditshenyegelo tsa pakagare**” le kaya letlhomeso la tekanyetsokabo le le diriswang ke Matlotlo a Setšhaba le le—
 - (a) fetolelang dipholisi le maano a puso go leano la tiriso mo dingwageng di le dintsi; le
 - (b) ntshetsang pele bosengbofitlha, go rwala maikarabelo le taolo e e nonofileng ya ditšhelete tsa setšhaba;
 - “**Molao wa Taolo ya Matlotlo a Mmasepala**” o kaya *Local Government: Municipal Finance Management Act*, 2003 (Molao. 56 wa 2003);
 - “**Molao wa Dikago tsa Mmasepala**” o kaya *Local Government: Municipal Structures Act*, 1998 (Molao 117 wa 1998);

“payment schedule” means a schedule which sets out—

(a) the amount of each transfer of a provincial equitable share or a conditional allocation for a province or municipality to be transferred in terms of this Act;

(b) the date on which each transfer must be paid; and

(c) to whom, and to which bank account, each transfer must be paid;

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“prescribe” means prescribe by regulation in terms of section 36;

“primary bank account”, in relation to—

(a) a province, means a bank account of the Provincial Revenue Fund, envisaged in section 21(2) of the Public Finance Management Act and which the accounting officer of the provincial treasury has certified to the National Treasury; or

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(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;

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“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;

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“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—

(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

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(b) a municipality, the period from—

(i) 1 July to 30 September;

(ii) 1 October to 31 December;

(iii) 1 January to 31 March; or

(iv) 1 April to 30 June;

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“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

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(b) a Schedule 4, 5 or 7 allocation transferred to a municipality, the accounting officer of the municipality;

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“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;

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

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“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;

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

“**Molao wa Dithulaganyo tsa Mmasepala**” o kaya *Local Government: Municipal Systems Act*, 2000 (Molao 32 wa 2000);

“**setheo sa puso**” se kaya setheo sa puso jaaka go tlhalositswe mo karolong 239 ya Molaotheo;

“**tuelo e e feteletseng**” e kaya phetisetso ya go feta madi a a abilweng a kabo kgotsa 5
phetisetso ya kabo go feta madi a a diriswang mo thulaganyong ya tuelo;

“**thulaganyo ya tuelo**” e kaya thulaganyo e e tlhagisang—

- (a) madi a phetisetso nngwe le nngwe ya šere ya tekano ya porofense kgotsa kabo ya peelomabaka ya porofense kgotsa mmasepala e e tlileng go fetisetswa go ya ka Molao ono; 10
- (b) letlha le ka lona phetisetso nngwe le nngwe e tshwanetseng go duelwa; le
- (c) gore phetisetso nngwe le nngwe e tshwanetse go duelwa kwa go mang, le mo akhaontong efe ya banka;

“**go laela**” go kaya go laela ka molawanataolo go ya ka karolo 36;

“**akhaontokgolo ya banka**”, mabapi le— 15

- (a) porofense, e kaya akhaonto ya banka ya Letlole la Lotseno la Porofense, e e bonelwang pele mo karolong 21(2) ya Molao wa Taolo ya Matlotlo a Setšhaba le e motlhankedi yo o rwalang maikarabelo wa matlotlo a porofense a e letleletseng semmuso kwa Matlotlong a Bosetšhaba; kgotsa
- (b) mmasepala, e kaya akhaonto ya banka ya mmasepala jaaka go 20
tlhomamisitswe go ya ka karolo 8 ya Molao wa Taolo ya Matlotlo a Mmasepala;

“**Thusotlole ya Tlhokomelo ya Ditsela tsa Porofense**” e kaya Thusotlole ya Tlhokomelo ya Ditsela tsa Porofense e e umakilweng mo Karolong A ya Šejule 4;

“**Molao wa Taolo ya Matlotlo a Setšhaba**” o kaya *Public Finance Management Act*, 1999 (Molao 1 wa 1999); 25

“**Thusotlole ya Mararang a Dipalangwa tsa Botlhe**” e kaya Thusotlole ya Mararang a Dipalangwa tsa Botlhe e e umakilweng mo Karolong B ya Šejule 5;

“**Thusotlole ya Ditsamaiso tsa Dipalangwa tsa Botlhe**” e kaya Thusotlole ya Ditsamaiso tsa Dipalangwa tsa Botlhe e e umakilweng mo Karolong A ya Šejule 4; 30

“**kotara**” e kaya, mabapi le—

- (a) lefapha la bosetšhaba kgotsa porofense, paka e e simololang—
 - (i) ka di 1 Moranag go fitlha ka di 30 Seetebosigo;
 - (ii) ka di 1 Phukwi go fitlha ka di 30 Lwetse;
 - (iii) ka di 1 Diphlane go fitlha ka di 31 Sedimonthole; kgotsa 35
 - (iv) ka di 1 Ferikgong go fitlha ka di 31 Mopitlwe; kgotsa
- (b) mmasepala, paka e e simololang—
 - (i) ka di 1 Phukwi go fitlha ka di 30 Lwetse;
 - (ii) ka di 1 Diphlane go fitlha ka di 31 Sedimonthole;
 - (iii) ka di 1 Ferikgong go fitlha ka di 31 Mopitlwe; kgotsa 40
 - (iv) ka di 1 Moranag go fitlha ka di 30 Seetebosigo;

“**motlhankedi yo o amogelang**” o kaya, mabapi le—

- (a) kabo ya Šejule 4, 5 kgotsa 7 e e fetisetswang kwa porofenseng, motlhankedi yo o rwalang maikarabelo wa lefapha la porofense le le amogelang kabo kgotsa karolo ya yona mabapi le tshenyegelo ka tekanyetso go tswa mo 45
Letloleng la Lotseno la Porofense la lona; kgotsa
- (b) kabo ya Šejule 4, 5 kgotsa 7 e e fetisetswang kwa mmasepaleng, motlhankedi yo o rwalang maikarabelo wa mmasepala;

“**lefapha la porofense le le amogelang**”, mabapi le kabo ya Šejule 4, 5 kgotsa 7 e e fetisetswang kwa porofenseng, le kaya lefapha la porofense le le amogelang kabo eo kgotsa karolo ya yona mabapi le tshenyegelo ka tekanyetso go tswa mo Letloleng la Lotseno la Porofense la lona; 50

“**Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo**” e kaya Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo e e umakilweng mo Karolong A ya Šejule 6; 55

“**Molao ono**” o akaretsa letlhomiso kgotsa kabo efe e e phasaladitsweng, kgotsa molawanataolo ofe o o dirilweng, go ya ka Molao ono;

“**motlhankedi wa phetisetso**” o kaya motlhankedi yo o rwalang maikarabelo a lefapha la bosetšhaba le le fetisetsang kabo ya Šejule 4, 5 kgotsa 7 kwa porofenseng kgotsa kwa mmasepaleng kgotsa le le dirisang kabo ya Šejule 6 mo boemong jwa porofense kgotsa 60
mmasepala;

“**Thuso ya Ditšhelete ya Tlhabololo ya Ditoropo**” e kaya Thuso ya Ditšhelete ya Tlhabololo ya Ditoropo e e umakilweng mo Karolong B ya Šejule 4;

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

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

(2) Any agreement, approval, certification, decision, determination, instruction, notification, notice or request in terms of this Act must be in writing. 5

Objects of Act

2. The objects of this Act are—

- (a) as required by section 214(1) of the Constitution, to provide for—
 - (i) the equitable division of revenue raised nationally among the three 10 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 15 those allocations are made;
- (b) to promote predictability and certainty in respect of all allocations to provinces and municipalities, in order that provinces and municipalities may plan their budgets over a multi-year period and thereby promote better coordination between policy, planning and budgeting; and 20
- (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. 25

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue raised nationally among spheres of government

3. (1) Revenue raised nationally in respect of the 2025/26 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1. 30

(2) The envisaged division among the national, provincial and local spheres of government of revenue anticipated to be raised nationally in respect of the 2026/27 financial year and the 2027/28 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. 35

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 2025/26 financial year is set out in Column A of Schedule 2.

(2) The envisaged equitable share for each province from the provincial share of revenue anticipated to be raised nationally in respect of the 2026/27 financial year and the 2027/28 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. 40

(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. 45

“**Thusotlole ya Tlhabololo ya Manno kwa Ditoropong**” e kaya Thusotlole ya Tlhabololo ya Manno kwa Ditoropong e e umakilweng mo Karolong B ya Šejule 4; le “**letsatsi la tiro**” le kaya letsatsi lefe, ntle le Lamatlhatso, Sontaga kgotsa letsatsi la khunologo la botlhe jaaka go tlhalositswe mo *Public Holidays Act*, 1994 (Molao 36 wa 1994).

5

(2) Tumalano, thebolo, kanelo, tshwetso, tlhomamiso, taelo, kitsiso kgotsa kopo efe go ya ka Molao ono e tshwanetse go kwalwa.

Maitlhommo a Molao

2. Maitlhommo a Molao ono ke—

- (a) jaaka go tlhokega go ya ka karolo 214(1) ya Molaotheo, go laela mabapi le— 10
 - (i) karoganyo ka tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a mararo a puso;
 - (ii) tlhomamiso ya tekano ya dišere tsa porofense nngwe le nngwe tsa šere ya porofense ya lotseno leo; le
 - (iii) dikabo tse dingwe go diporofense, pusoselegae kgotsa bommasepala go tswa mo šereng ya puso ya bosetšhaba ya lotseno leo, le dipeelo tse ka tsona dikabo tseo di dirwang; 15
- (b) go ntshetsa pele ponelopele le tlhomamo mabapi le dikabo tsotlhe go diporofense le dimmasepala, gore diporofense le bommasepala bao ba loge maano a ditekanyetsokabo tsa tsona mo pakeng ya dingwagadintsi mme ka go dira jalo go ntshetsa pele thulaganyo e e botoka magareng ga pholisi, togamaano le go dira ditekanyetsokabo; le 20
- (c) go ntshetsa pele bosengbofitlha le go rwala maikarabelo mo tsamaisong ya kabo ya ditlamelo, ka go netefatsa gore dikabo tsotlhe, ntle le dikabo tsa Šejule 6, di a tlhagelela mo ditekanyetsokabong tsa diporofense le bommasepala le tshenyegelo ya dikabo tsa peelomabaka e a begwa ke mafapha a diporofense le bommasepala ba ba di amogelang. 25

KGAOLO 2

DIKABO TSA DIŠERE TSA TEKANO

Karoganyo ka tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a puso 30

3. (1) Lotseno le le kgobokantsweng mabapi le ngwaga wa ditšhelete wa 2025/26 le tshwanetse go arognngwa magareng ga makala a puso a bosetšhaba, a diporofense le a selegae jaaka go tlhagisitswe mo Kholomong A ya Šejule 1.

(2) Karoganyo e e bonelwang pele magareng ga makala a puso a bosetšhaba, a diporofense le a selegae ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba mabapi le ngwaga wa ditšhelete wa 2027/28, le leo le leng go ya ka Molao wa Karoganyo ya Lotseno ya dingwaga tseo tsa ditšhelete, e tlhagisitswe mo Kholomong B ya Šejule 1. 35

Karoganyo ka tekano ya šere ya diporofense magareng ga diporofense

4 (1) Šere ya tekano ya porofense nngwe le nngwe ya lotseno le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2025/26 e tlhagisitswe mo Kholomong A ya Šejule 2. 40

(2) Šere ya tekano e e bonelwang pele ya porofense nngwe le nngwe go tswa mo šereng ya porofense ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28, le eo e leng go ya ka Molao wa Karoganyo ya Lotseno ya dingwaga tseo tsa ditšhelete, e tlhagisitswe mo Kholomong B ya Šejule 2. 45

(3) Matlotlo a Bosetšhaba a tshwanetse go fetisetsa šere ya tekano ya porofense nngwe le nngwe e e umakilweng mo karolwaneng (1) mo akhaontong ya koporasi ya ditipositi tsa setšhaba ya porofense go tsamaelana le thulaganyo ya tuelo e e tlhomamisitsweng go ya ka karolo 22. 50

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 2025/26 financial year is set out in Column A of Schedule 3.

(2) The envisaged equitable share for each municipality from local government's share of revenue anticipated to be raised nationally in respect of the 2026/27 financial year and the 2027/28 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.

(3) The national department responsible for local government must, unless otherwise determined by the National Treasury, transfer a municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 7 July 2025, 9 December 2025 and 11 March 2026, in the amounts determined in terms of section 22(2).

Shortfalls, excess revenue and increasing equitable share

6. (1) If the actual revenue raised nationally in respect of the 2025/26 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall.

(2) If the actual revenue raised nationally in respect of the 2025/26 financial year exceeds the anticipated revenue set out in Column A of Schedule 1, the excess accrues to the national government and may be used to reduce borrowing or pay debt as part of its share of revenue raised nationally.

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

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

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2025, to increase the equitable share of provinces or municipalities, the National Treasury must increase the equitable share per province or per municipality by notice in the *Gazette*.

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

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

CHAPTER 3**CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES****Part 1****Conditional allocations****Conditional allocations to provinces**

7. (1) Conditional allocations to provinces for the 2025/26 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;
- (c) Part A of Schedule 6, specifying allocations-in-kind to provinces for designated special programmes; and

Karoganyo ka tekano ya šere ya pusoselegae magareng ga bommasepala

5. (1) Šere ya tekano ya mmasepala mongwe le mongwe ya šere ya lotseno la pusoselegae le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2025/26 e tlhagisitswe mo Kholomong A ya Šejule 3.

(2) Šere ya tekano e e bonelwang pele ya mmasepala mongwe le mongwe go tswa mo šereng ya lotseno le le solofetsweng go kgobokannwa bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28, le leo le leng go ya ka Melao ya Karoganyo ya Lotseno ya dingwaga tseo tsa ditšhelete, e tlhagisitswe mo Kholomong B ya Šejule 3.

(3) Lefapha la bosetšhaba le le rwalang maikarabelo a pusoselegae le tshwanetse, ntle le fa ka mokgwa osele go tlhomamisitswe ke Matlotlo a Bosetšhaba, go fetisetša šere ya tekano ya mmasepala e e umakilweng mo karolwaneng (1) mo akhaontokgolong ya banka ya mmasepala ka diphetisetso di le tharo ka di 7 Phukwi 2025, 9 Sedimonthole 2025 le 11 Mopitlwe 2026, mo ditlhotlheweng tse di tlhomamisitsweng go ya ka karolo 22(2).

Ditlhaelo, lotseno le le feteletseng le koketso ya šere ya tekano

6. (1) Fa lotsenotota le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2025/26 le tlhela ka lotseno le le solofetsweng le le tlhagisitsweng mo mo Kholomong A ya Šejule 1, puso ya bosetšhaba e rwala maikarabelo a tlhaelo.

(2) Fa lotsenotota le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2025/26 le feta lotseno le le solofetsweng le le tlhagisitsweng mo mo Kholomong A ya Šejule 1, phetelelo e bonwa ke puso ya bosetšhaba e bile e ka diriswa go fokotsa kadimo kgotsa go duela sekoloto jaaka karolo ya šere ya yona ya lotseno le le kgobokantsweng bosetšhaba.

(3) Dikabo tse dingwe di ka dirwa go tswa mo lotsenong le le fetang le le bonelwang pele mo karolwaneng (2), go tsamaelana le molao o o diriswang o o bonelwang pele mo karolong 12 ya *Money Bills and Related Matters Act*, 2009 (Molao 9 wa 2009), mo—

(a) mafapheng a bosetšhaba;

(b) diporofenseng; kgotsa

(c) bommasepaleng.

(4)(a) fa tshenyegelo efe go tswa mo ditshoganyetsong e rebolwa go ya ka Molao wa Tekanyetso, 2025, go oketsa šere ya tekano ya diporofense kgotsa bommasepala, Matlotlo a Bosetšhaba a tshwanetse go oketsa šere ya tekano mo porofenseng nngwe le nngwe kgotsa mo mmasepaleng mongwe le mongwe ka kitsiso mo Lekwalodikgannyeng la Puso.

(b) Koketso e e umakilweng mo temeng (a) e diragala ka letlha la phasalatso mo Lekwalodikgannyeng la Puso.

(c) Karolo 22 ya Molao ono e diriswa ka diphetogo tse di tlhokegang mabapi le koketso e e umakilweng mo temeng (a).

KGAOLO 3**DIKABO TSA PEELOMABAKA GO DIPOROFENSE LE BOMMASEPALA****Karolo 1****Dikabo tsa peelomabaka****Dikabo tsa peelomabaka go diporofense**

7. (1) Dikabo tsa peelomabaka go diporofense mabapi le ngwaga wa ditšhelete wa 2025/26 go tswa mo šereng ya lotseno la puso ya bosetšhaba le le kgobokantsweng bosetšhaba di tlhagisitswe mo—

(a) Karolong A ya Šejule 4, tse di totobatsang dikabo go diporofense go tlaleletsa go abelwa matlole ga mananeo kgotsa ditiro tse di abelwang matlole go tswa mo ditekanyetsokabong tsa diporofense;

(b) Karolong A ya Šejule 5, tse di totobatsang dikabo tsa maitlomo a a rileng go diporofense;

(c) Karolong A ya Šejule 6, tse di totobatsang dikabo ka thoto go diporofense mabapi le mananeo a a kgethegileng a a tlhomilweng; le

- (d) Part A of Schedule 7, specifying funds that are not allocated to specific provinces, which may be released to provinces to fund an immediate response to a classified disaster.
- (2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2026/27 financial year and the 2027/28 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 5
- (3)(a) A Member of the Executive Council responsible for finance in a province may pledge a conditional allocation or an envisaged conditional allocation, or a portion thereof, as security for any borrowing in terms of the Borrowing Powers of Provincial Governments Act, 1996 (Act No. 48 of 1996), in accordance with this subsection. 10
- (b) If a Member of the Executive Council responsible for finance in a province intends to pledge as envisaged in paragraph (a), he or she must— 15
- (i) consult the relevant transferring officer; and
 - (ii) obtain the approval of the Loan Co-ordinating Committee, referred to in section 2 of the Borrowing Powers of Provincial Governments Act, 1996.
- (c) The pledging envisaged in paragraph (a) must comply with any conditions imposed by the Loan Co-ordinating Committee.
- (d) The relevant receiving officer must submit financial and non-financial reports, in the format and on the dates determined by the National Treasury, for any project pledged to be partially or fully funded by using a conditional allocation or an envisaged conditional allocation, or a portion thereof, as security as envisaged in paragraph (a). 20
- (4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2025, to increase any conditional allocation to provinces, the National Treasury must increase the allocation per province by notice in the *Gazette*. 25
- (b) The increase referred to in paragraph (a) takes effect on the date of publication in the *Gazette*.
- (c) If a conditional allocation in Part A of Schedule 5 or 6 is increased in terms of paragraph (a), the National Treasury must amend the notice published in terms of section 15 by notice in the *Gazette*. 30
- (d) Section 23 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a).

Conditional allocations to municipalities

8. (1) Conditional allocations to municipalities in respect of the 2025/26 financial year from the national government's share of revenue raised nationally are set out in— 35
- (a) Part B of Schedule 4, specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets;
 - (b) Part B of Schedule 5, specifying specific-purpose allocations to municipalities; 40
 - (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. 45
- (2) An envisaged division of conditional allocations to municipalities from the national government's share of revenue anticipated to be raised nationally for the 2026/27 financial year and the 2027/28 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). 50

- (d) Karolong A ya Šejule 7, tse di totobatsang matlole a a sa abelwang diporofense tse di rileng, a a ka gololwang go diporofense go thusa tsibogelo ya ka bonako ya matlhotlhapelo a a tlhaotsweng.
- (2) Karoganyo e e bonelwang pele ya dikabo tsa peelomabaka go diporofense go tswa mo šereng ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba ya puso ya bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28, eo e leng go ya ka Melao ya Karoganyo ya Lotseno ya ngwaga ya dingwaga tseo, e tlhagisitswe mo Kholomong B ya Dišejule tse di umakilweng mo karolwaneng (1).
- (3)(a) Molekgotlakhuduthamaga yo o rwalang maikarabelo a matlotlo mo porofenseng o ka solofetsa kabo ya peelomabaka kgotsa kabo ya peelomabaka e e bonelwang pele, kgotsa karolo ya yona, jaaka tshireletso ya kadimo efe go ya ka *Borrowing Powers of Provincial Governments Act*, 1996 (Molao 48 wa 1996), go tsamaelana le karolwana eno.
- (b) Fa Molekgotlakhuduthamaga yo o rwalang maikarabelo a matlotlo mo porofenseng a ikaelela go solofetsa jaaka go bonelwa pele mo temeng (a), o tshwanetse go—
- (i) rerisana le motlhankedi yo o maleba wa phetisetso; le
- (ii) fitlhelela thebolo ya Komiti e e Rulaganyang Kadimo, e e umakilweng mo karolong 2 ya *Borrowing Powers of Provincial Governments Act*, 1996.
- (c) Tsholofetso e e bonelwang pele mo temeng (a) e tshwanetse go obamela dipeelo dife tse di beilweng ke Komiti e e Rulaganyang Kadimo.
- (d) Motlhankedi yo o amogelang yo o maleba o tshwanetse go romela dipegelo tsa matlotlo le tse e seng tsa matlotlo, tse di mo kagegong le ka matlha a a tlhomamisitsweng ke Matlotlo a Bosetšhaba, mabapi le porojeke efe e e solofeditsweng go thuswa ka matlole bontlha bongwe kgotsa ka gotlhe ka go dirisa kabo ya peelomabaka kgotsa kabo ya peelomabaka e e bonelwang pele, kgotsa karolo ya yona, jaaka tshireletso jaaka go bonetswe pele mo temeng (a).
- (4)(a) Fa tshenyegelo efe go tswa mo ditshoganyetsong e rebolwa go ya ka Molao wa Tekanyetso, 2025, go oketsa kabo efe ya peelomabaka go diporofense, Matlotlo a Bosetšhaba a tshwanetse go oketsa kabo mo porofenseng nngwe le nngwe ka kitsiso mo Lekwalodikgannyeng la Puso.
- (b) Koketso e e umakilweng mo temeng (a) e diragala ka letlha la phasalatso mo Lekwalodikgannyeng la Puso.
- (c) Fa kabo ya peelomabaka mo Karolong A ya Šejule 5 kgotsa 6 e oketswa go ya ka tema (a), Matlotlo a Bosetšhaba a tshwanetse go baakanya kitsiso e e phasaladitsweng go ya ka karolo 15 ka kitsiso mo Lekwalodikgannyeng la Puso.
- (d) Karolo 23 ya Molao ono e diriswa ka diphetogo tse di tlhokegang mabapi le koketso e e umakilweng mo temeng (a).

Dikabo tsa peelomabaka go bommassepala

8. (1) Dikabo tsa peelomabaka go bommassepala mabapi le ngwaga wa ditšhelete wa 2025/26 go tswa mo šereng ya lotseno la puso ya bosetšhaba le le kgobokantsweng bosetšhaba di tlhagisitswe mo—
- (a) Karolong B ya Šejule 4, tse di totobatsang dikabo go bommassepala go tlaleletsa go thuswa ga matlole ga ditiro tse di thuswang ka matlole go tswa mo ditekanyetsokabong tsa bommassepala;
- (b) Karolong B ya Šejule 5, tse di totobatsang dikabo tsa maitlhommo a a rileng go bommassepala;
- (c) Karolong B ya Šejule 6, tse di totobatsang dikabo ka thoto go bommassepala mabapi le mananeo a a kgethegileng a a tlhomilweng; le
- (d) Karolong B ya Šejule 7, tse di totobatsang matlole a a sa abelwang bommassepala tse di rileng, a a ka gololwang go bommassepala go thusa tsibogelo ya ka bonako ya matlhotlhapelo a a tlhaotsweng.
- (2) Karoganyo e e bonelwang pele ya dikabo tsa peelomabaka go bommassepala go tswa mo šereng ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba la puso ya bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28, leo le le leng go ya ka Melao ya Karoganyo ya Lotseno ya ngwaga ya dingwaga tseo, e tlhagisitswe mo Kholomong B ya Dišejule tse di umakilweng mo karolwaneng (1).

(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. 5

(b) A municipality must submit financial and non-financial reports, in the format and on the dates determined by the National Treasury, for any project pledged to be partially or fully funded by using a conditional allocation, or a portion thereof, as security as envisaged in paragraph (a). 10

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2025, to increase any conditional allocation to municipalities, the National Treasury must increase the allocation per municipality by notice in the *Gazette*. 10

(b) The increase referred to in paragraph (a) takes effect on the date of publication in the *Gazette*. 15

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

(d) Section 23 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a). 20

Part 2

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

Duties of transferring officer in respect of Schedule 4 allocations

9. (1) The transferring officer of a Schedule 4 allocation must— 25

- (a) ensure that transfers to all provinces and municipalities are— 25
 - (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, or portions thereof, are withheld or stopped in terms of section 17 or 18; 30
- (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 Development Financing Grant and Urban Settlements Development Grant against the capital budget and the service delivery and budget implementation plan; 35
- (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 40
- (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 2025/26 financial year applicable to a provincial department or a municipality, as the case may be. 45

(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; 50

(3)(a) Mmasepala o o ikaelelang go solofetsa kabo ya peelomabaka, kgotsa karolo ya yona, jaaka tshireletso mabapi le ditlamago dife go ya ka karolo 48 ya Molao wa Taolo ya Matlotlo a Setšhaba, o tshwanetse, mo godimo ga go itsise Matlotlo a Bosetšhaba go ya ka karolo 46(3) ya Molao oo, go itsise motlhankedi wa phetisetso le matlotlo a porofense a a maleba ka ga maikaelelo le go tlamela motlhankedi wa phetisetso le Matlotlo a Bosetšhaba bonnye matsatsi a le 21 go tshwaela pele a bona thebolo ya lekgotla la mmasepala. 5

(b) Mmasepala o tshwanetse go romela dipegelo tsa matlotlo le tse e seng tsa matlotlo, tse di mo kagegong le ka matlha a a tlhomamisitsweng ke Matlotlo a Bosetšhaba, mabapi le porojeke efe e e solofeditsweng go thuswa ka matlole bontlha bongwe kgotsa ka gotlhe ka go dirisa kabo ya peelomabaka kgotsa kabo ya peelomabaka e e bonelwang pele, kgotsa karolo ya yona, jaaka tshireletso jaaka go bonetswe pele mo temeng (a). 10

(4)(a) Fa tshenyegelo efe go tswa mo ditshoganyetsong e rebolwa go ya ka Molao wa Tekanyetso, 2025, go oketsa kabo efe ya peelomabaka go bommasepala, Matlotlo a Bosetšhaba a tshwanetse go oketsa kabo mo mmasepaleng mongwe le mongwe ka kitsiso mo Lekwalodikgannyeng la Puso. 15

(b) Koketso e e umakilweng mo temeng (a) e diragala ka letlha la phasalatso mo Lekwalodikgannyeng la Puso.

(c) Fa kabo ya peelomabaka mo Karolong B ya Šejule 5 kgotsa 6 e oketswa go ya ka tema (a), Matlotlo a Bosetšhaba a tshwanetse go baakanya kitsiso e e phasaladitsweng go ya ka karolo 15 ka kitsiso mo Lekwalodikgannyeng la Puso. 20

(d) Karolo 23 ya Molao ono e diriswa ka diphetogo tse di tlhokegang mabapi le koketso e e umakilweng mo temeng (a).

Karolo 2

Ditiro tsa batlhankedi ba ba rwalang maikarabelo malebana le dikabo tsa Šejule 4 go filha go 7 25

Ditiro tsa batlhankedi ba phetisetso malebana le dikabo tsa Šejule 4

9. (1) Motlhankedi wa phetisetso wa kabo ya Šejule 4 o tshwanetse go—

- (a) netefatsa gore diphetisetso go diporofense le bommasepala tsotlhe di—
 - (i) tsentswe fela mo akhaontokgolong ya banka ya porofense kgotsa ya mmasepala o o maleba; e bile 30
 - (ii) dirilwe go tsamaelana le thulaganyo ya tuelo e e tlhomamisitsweng go ya ka karolo 22, ntle le fa dikabo, kgotsa dikarolo tsa tsona, di tshwareletswe kgotsa di emisitswe go ya ka karolo 17 kgotsa 18;
- (b) baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya mananeo a a thuswang ka matlotlo ka bontlha bongwe kgotsa ka gotlhe ka kabo mo Karolong A ya Šejule 4, go tsamaelana le karolwana (2) le letlhomeso le le diriswang; 35
- (c) baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya Thuso ya Matlole ya Tlhabololo ya Ditoropo le Thusotlole ya Tlhabololo ya Manno mo Ditoropong kgatllhanong le tekanyetsokabo ya khapetlele le kabo ya ditirelo le leano la tsenyotirisong ya tekanyetsokabo; 40
- (d) obamela leitlhomeso le le diriswang;
- (e) romelela Matlotlo a Bosetšhaba pegelo ya kotara ya tiragatso ya matlotlo kgotsa e e seng ya matlotlo mo matsatsing a le 45 morago ga go ya bokhutlong ga kotara nngwe le nngwe go ya ka leitlhomeso le le diriswang; le 45
- (f) lekola tiragatso ya mananeo a a thuswang ka gotlhe kgotsa ka karolwana ka kabo le go romelela Matlotlo a Bosetšhaba ditekolo tseo mo dikgweding di le nne morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26 e e diriswang ke lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng. 50

(2) Lenaneo lefe la peoleitlho kgotsa thulaganyo le le diriswang go baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya mananeo a a thuswang ka matlotlo ka bontlha bongwe kgotsa ka gotlhe ka kabo ya Šejule 4 le tshwanetse go— 55

- (a) rebolwa ke Matlotlo a Bosetšhaba;
- (b) se pateletse maikarabelo afe a a feteletseng mo batlhankeding ba ba amogelang go feta tlamelo ya taolo ya maemo le tshedimosetso ya tekanyetsokabo;

- (c) be compatible and integrated with and not duplicate other relevant national, provincial and local systems; and
 - (d) support compliance with section 11(2).
- (3) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation, and the accounting officer must comply with the duty. 5

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

10. (1) The transferring officer of a Schedule 5 or 6 allocation must—
- (a) monitor financial and non-financial performance information on programmes funded by the allocation; 10
 - (b) 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 15
 - (ii) any plans required in terms of the framework of a Schedule 5 allocation regarding the use of the allocation by—
 - (aa) a province, have been approved before the start of the financial year; or 20
 - (bb) a municipality, shall be approved before the start of the financial year;
 - (c) in respect of Schedule 5 allocations—
 - (i) transfer funds only after receipt of all information required to be submitted by the receiving officer in terms of this Act and after submission of all relevant information to the National Treasury; 25
 - (ii) transfer funds in accordance with the payment schedule determined in terms of section 22, unless allocations, or a portion thereof, are withheld or stopped in terms of section 17 or 18; and
 - (iii) deposit funds only into the primary bank account of the relevant province or municipality; and 30
 - (d) comply with the applicable framework.
- (2) The transferring officer must submit all relevant information and documentation referred to in subsection (1)(b) to the National Treasury within 14 days after this Act takes effect. 35
- (3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, which instruction may include transferring the allocation as an unconditional allocation.
- (4) Before making the first transfer of any allocation in terms of subsection (1)(c), the transferring officer must ensure that the banking details of the relevant province or municipality are as contained in the notice issued by the National Treasury in terms of section 30(1). 40
- (5)(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 2025/26 financial year up to the end of that month, on— 45
- (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; 50
 - (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; 55
 - (v) any matter or information that may be required by the applicable framework for the particular allocation; and

- (c) tsamaelana le go kopanngwa le mme le se boeletse gabedi dithulaganyo tse dingwe tse di maleba tsa bosetšhaba, porofense le selegae; le
 - (d) tshegetsa kobamelo ya karolo 11(2).
- (3) Letlhomeso le ka pateletsa tiro mo motlhankeding yo o rwalang maikarabelo wa lefapha la bosetšhaba kgotsa porofense, ntle le motlhankedi wa phetisetso kgotsa motlhankedi yo o amogelang, le le nang le seabe mo go fitlheleng maitlhommo a kabo, e bile motlhankedi yo o rwalang maikarabelo o tshwanetse go obamela tiro. 5

Ditiro tsa batlhankedi ba phetisetso malebana le dikabo tsa Šejule 5 kgotsa 6

- 10.** (1) Motlhankedi wa phetisetso wa kabo ya Šejule 5 kgotsa 6 o tshwanetse go—
- (a) baya leithlo tshedimisetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo e e ka ga mananeo a a tshegetswang ka matlole a kabo; 10
 - (b) mo matsatsing a a sa feteng a le 14 morago ga go tsenngwa mo tirisong ga Molao ono, go netefaletsa Matlotlo a Bosetšhaba gore—
 - (i) peoleithlo kgotsa thulaganyo efe e e diriswang, e tsamaelana le go kopanngwa le e bile ga e boeletse gabedi dithulaganyo tse dingwe tse di maleba tsa bosetšhaba, porofense le selegae; le 15
 - (ii) maano afe a a tlhokegang go ya ka letlhomeso la kabo ya Šejule 5 malebana le tiriso ya kabo ka—
 - (aa) porofense, a rebotswe pele ga tshimololo ya ngwaga wa ditšhelete; kgotsa 20
 - (bb) mmasepala, a tlile go rebolwa pele ga tshimololo ya ngwaga wa ditšhelete;
 - (c) malebana le dikabo tsa Šejule 5—
 - (i) fetisetsa matlole fela morago ga go amogela tshedimisetso yotlhe e e tlhokang go romelwa ke motlhankedi yo o amogelang go ya ka Molao ono le morago ga go romelwa ga tshedimisetso yotlhe e e maleba kwa Matlotlong a Bosetšhaba; 25
 - (ii) fetisetsa matlole go tsamaelana le thulaganyo ya tuelo e e tlhomamisitsweng go ya ka karolo 22, ntle le fa dikabo, kgotsa dikarolo tsa tsona, di tshwareletswe kgotsa di emisitswe go ya ka karolo 17 kgotsa 18; le 30
 - (iii) tsenya fela matlole mo akhaontokgolong ya banka ya porofense kgotsa ya mmasepala o o maleba; le
 - (d) obamela letlhomeso le le diriswang.
- (2) Motlhankedi wa phetisetso o tshwanetse go romelela Matlotlo a Bosetšhaba tshedimisetso yotlhe e e maleba le dikwalo tse di umakilweng mo karolwaneng (1)(b) mo matsatsing a le 14 morago go tsenngwa mo tirisong ga Molao ono. 35
- (3) Motlhankedi wa phetisetso, yo o sa obamelang karolwana (1), o tshwanetse go fetisetsa kabo ka mokgwa o o laetsweng ke Matlotlo a Bosetšhaba, taelo e e ka akaretsang go fetisetswa ga kabo jaaka kabo ntle le peelomabaka. 40
- (4) Pele a dira phetisetso ya ntlha ya kabo efe go ya ka karolwana (1)(c), motlhankedi wa phetisetso o tshwanetse go netefatsa gore dintlha tsa go banka tsa porofense kgotsa mmasepala o o maleba di tshwana le tse di mo kitsisong e e rebotsweng ke Matlotlo a Bosetšhaba go ya ka karolo 30(1).
- (5)(a) Motlhankedi wa phetisetso wa kabo ya Šejule 5 kgotsa 6 o tshwanetse, jaaka karolo ya pegelo e e bonelwang pele mo karolong 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, mme go latela tema (b), go romela tshedimisetso, e e mo kagegong e e tlhomamisitsweng ke Matlotlo a Bosetšhaba, ya kgwedi e e umakwang, le ya ngwaga wa ditšhelete wa 2025/26 go fitlhela kwa bokhutlong jwa kgwedi eo, ka ga— 45
- (i) boleng jwa matlole a a fetiseditsweng kwa porofenseng kgotsa mmasepaleng; 50
 - (ii) boleng jwa matlole a porofense kgotsa mmasepala ofe a a tshwareletswe kgotsa a a emisitsweng go ya ka karolo 17 kgotsa 18, mabaka a go tshwarelelwa kgotsa go emiswa le dikgato tse di tserweng ke motlhankedi wa phetisetso le motlhankedi yo o amogelang go samagana le merero kgotsa tseo di bakileng go tshwarelelwa kgotsa go emiswa ga tuelo; 55
 - (iii) tshenyegelo tota e e bonweng ke porofense kgotsa mmasepala malebana le kabo ya Šejule 5;
 - (iv) tshenyegelo tota e e bonweng ke motlhankedi wa phetisetso malebana le kabo ya Šejule 6;
 - (v) morero ofe kgotsa tshedimisetso e e ka tlhokwang ke letlhomeso le le diriswang mabapi le kabo e e rileng; le 60

(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.

(6) A transferring officer must submit to the National Treasury— 5

(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 10

(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.

(7) 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 2025/26 financial year applicable to a provincial department or a municipality, as the case may be. 15

(8) 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). 20

(9) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation and the accounting officer must comply with the duty.

Duties of receiving officer in respect of Schedule 4 allocations 25

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.

(2) The receiving officer of a municipality must— 30

(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 35

(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;

(b) when submitting the municipality's statements in terms of section 71 of the Municipal Finance Management Act for September 2025, December 2025, 40
March 2026 and June 2026, report to the transferring officer, the relevant provincial treasury and the National Treasury—

(i) in respect of the Urban Development Financing Grant and Urban Settlements Development Grant, on financial performance against its capital budget and the measures defined in its service delivery and budget implementation plan; and 45

(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— 50

(vi) merero e mengwe e e jalo e e ka tlhomamiswang ke Matlotlo a Bosetšhaba.

(b) Mabapi le maitlthomo a tiriso ya tema (a) ya Karolo B ya Šejule 5, paka ya matsatsi a le 15 e e bonetsweng pele mo karolong 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba e tshwanetse go tseelwa gore e kaya paka ya matsatsi a le 20.

(6) Motlhankedi wa phetisetso o tshwanetse go romelela Matlotlo a Bosetšhaba— 5

(a) pegelo ya kgwedi ya porofense e e ka ga tshenyegelo ya mafaratlhatlha a a tshegetswang ka matlole ka karolwana kgotsa ka gotlhe ke Thusotlole ya Tsosoloso ya Lefelo la Boitekanelo, Thusotlole e e Seng ya Tlhamalalo ya Inšorense ya Boitekanelo ya Bosetšhaba, Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo kgotsa Thusotlole ya Dipalo, Saense le Thekenoloji, 10
mo matsatsing a le 22 morago ga bokhutlo jwa kgwedi nngwe le nngwe, mo kagegong e e tlhomamisitsweng ke Matlotlo a Setšhaba; le

(b) pegelo ya kotara ya mananeo a a tshegetswang ka matlole ka karolwana kgotsa ka gotlhe ke kabo ya Šejule 5 kgotsa 6 mo matsatsing a le 45 morago ga go ya bokhutlong ga kotara nngwe le nngwe, go ya ka letlhomeso le le 15
diriswang.

(7) Motlhankedi wa phetisetso o tshwanetse go lekola tiragatso ya mananeo otlhe a a thuswang ka gotlhe kgotsa ka karolwana ka kabo ya Šejule 5 kgotsa 6 le romelela Matlotlo a Bosetšhaba ditekolo tseo mo dikgweding di le nne morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26 e e diriswang ke lefapha la porofense 20
kgotsa mmasepala, go ya ka moo go leng maleba ka teng.

(8) Motlhankedi wa phetisetso wa Thusotlole ya Tlhabololo ya Manno a Batho o ka fetisetsa fela Thusotlole kwa porofenseng morago ga fa motlhankedi yo o amogelang yo o maleba a sena go obamela karolo 12(6)(a) le (b).

(9) Letlhomeso le ka pateletsa tiro mo motlhankeding yo o rwalang maikarabelo wa 25
lefapha la bosetšhaba kgotsa porofense, ntle le motlhankedi wa phetisetso kgotsa motlhankedi yo o amogelang, e e nang le seabe mo go fitlheleleng maitlthomo a kabo, e bile motlhankedi yo o rwalang maikarabelo o tshwanetse go obamela tiro.

Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa Šejule 4

11. (1) Motlhankedi yo o amogelang wa kabo ya Šejule 4 o rwa maikarabelo mabapi 30
le—

(a) go obamelwa ga letlhomeso le le diriswang; le
(b) mokgwa o kabo e e amogetsweng go tswa go motlhankedi wa phetisetso e lekanyeditsweng le go diriswa ka teng.

(2) Motlhankedi yo o amogelang wa mmasepala o tshwanetse go— 35

(a) netefatsa le go letla semmuso Matlotlo a Bosetšhaba gore mmasepala—
(i) o tlhagisa lenaneo lengwe le lengwe le le thuswang ka gotlhe kgotsa ka karolwana ka kabo ya Šejule 4 mo tekanyetsokabong ya ona ya ngwaga le gore kabo e lekanyeditswe ka tsepamo le ka kgethego mo tekanyetsokabong eo gore e diriswe fela go tsamaelana le maitlthomo a 40
kabo; le

(ii) baya mo phatlhalatseng, go ya ka karolo 21A ya Molao wa Dithulaganyo tsa Mmasepala, dipeelo le tshedimosetso e nngwe malebana le kabo, go nolofatsa tekanyetso ya tiragatso le tiriso ya tseo di tsentsweng le ditlamorago tse di tlhokegang; 45

(b) Fa a romela dikanego tsa mmasepala go ya ka karolo 71 ya Molao wa Taolo ya Matlotlo a Mmasepala tsa Lwetse 2025, Mopitlwe 2026 le Seetebosigo 2026, go begela motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba—

(i) malebana le Thuso ya Matlole ya Tlhabololo ya Ditoropo le Thusotlole ya Tlhabololo ya Manno mo Ditoropong, ka ga tiragatso ya matlotlo kgatthanong le tekanyetsokabo ya yona ya khapetlele le mekgwa e e tlhalositsweng mo leanong la yona la kabo ya ditirelo le tsenyotirisong ya tekanyetsokabo; le 50

(ii) mabapi le kabo nngwe efe ya Šejule 4, ka ga tiragatso ya matlole a a thuswang ka matlotlo ka bontlha bongwe kgotsa ka gotlhe ka kabo; le 55

(c) mo matsatsing a le 30 morago ga go ya bokhutlong ga kotara nngwe le nngwe, begela motlhankedi wa phetisetso le Matlotlo a Bosetšhaba—

- (i) in respect of the Urban Development Financing Grant and 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. 5
- (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 Development Financing Grant, 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. 10
- (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; 15
 - (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. 20
- (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. 25
- (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 2025/26 financial year of the provincial department; and 30
 - (b) in respect of a municipality, after the end of the 2025/26 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. 35
- (2) The relevant receiving officer must, in respect of a Schedule 5 or 7 allocation transferred to—
- (a) a province, as part of the report required within 15 days of the end of each month in terms of section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (3) and submit a copy of that report to the relevant provincial treasury and the transferring officer; 40
 - (b) a municipality, as part of the report required no later than 10 working days after the end of each month in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant transferring officer; and 45
 - (c) a province or municipality, submit a quarterly non-financial performance report within 30 days after the end of each quarter.

- (i) malebana le Thuso ya Matlole ya Tlhabololo ya Ditoropo le Thusotlole ya Tlhabololo ya Manno mo Ditoropong, ka ga tiragatso e e seng ya matlotlo ya kotara eo kgatlhanong le mekgwa e e tlhalositsweng mo leanong la yona la kabo ya ditirelo le tsenyotirisong ya tekanyetsokabo; le 5
- (ii) mabapi le kabo nngwe efe ya Šejule 4, ka ga tiragatso e e seng ya matlole a a thuswang ka matlotlo ka bontlha bongwe kgotsa ka gotlhe ka kabo. 5
- (3) Matlotlo a Bosetšhaba a tshwanetse go dira gore pegelo e a e romeletsweng go ya ka karolwana (2)(b) kgotsa (c) e fithelelwe ke motlhankedi wa phetisetso wa Thuso ya Matlole ya Tlhabololo ya Ditoropo, Thusotlole ya Tlhabololo ya Manno mo Ditoropong, Thusotlole ya Mararang a Dipalangwa tsa Botlhe le Thusotlole ya Lenaneo le le Kopantsweng la Bosetšhaba la Tsenyomotlakase le motlhankedi yo o rwalang maikarabelo wa lefapha lengwe lefe yo o rwalang maikarabelo a a amanang le kabo e e maleba. 10
- (4) Motlhankedi yo o amogelang wa lefapha la porofense o tshwanetse go romelelela matlotlo a porofense a a maleba le motlhankedi wa phetisetso— 15
- (a) jaaka karolo ya pegelo e e tlhokegang mo karolong 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, dipegelo ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya mananeo a a thuswang ka matlotlo ka bontlha bongwe kgotsa ka gotlhe ka kabo ya Šejule 4; 20
- (b) pegelo ya kotara ya mananeo a a tshegetswang ka matlole ka bontlha bongwe kgotsa ka gotlhe ke kabo ya Šejule 4 mo matsatsing a le 30 morago ga go ya bokhutlong ga kotara nngwe le nngwe; le
- (c) pegelo ya kgwedi ya porofense e e ka ga mananeo a mafaratlhatlha a a tshegetswang ka matlole ka bontlha bongwe kgotsa ka gotlhe ke kabo ya Šejule 4 mo matsatsing a le 15 morago ga go ya bokhutlong ga kgwedi nngwe le nngwe, mo kagegong e e tlhomamisitsweng ke Matlotlo a Bosetšhaba. 25
- (5) Motlhankedi yo o amogelang o tshwanetse go bega ka ga mananeo a a tshegetswang ka matlole ka karolwana kgotsa ka gotlhe ke kabo ya Šejule 4 kgatlhanong le letlhomeso le le diriswang mo dikanegong tsa ona tsa matlotlo tsa ngwaga le mo pegelong ya ngwaga. 30
- (6) Motlhankedi yo o amogelang o tshwanetse go lekola tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng, malebana le mananeo a a tshegetswang ka matlole ka karolwana kgotsa ka gotlhe ke kabo ya Šejule 4 le go romelela motlhankedi wa phetisetso le matlotlo a porofense a a maleba tekolo eo mo dikgweding tse pedi— 35
- (a) malebana le lefapha la porofense, morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26 wa lefapha la porofense; le
- (b) malebana le mmasepala, morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26 wa mmasepala. 40

Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa Šejule 5 kgotsa 7

12. (1) Motlhankedi yo o amogelang wa kabo ya Šejule 5 kgotsa 7 o tshwanetse go obamela letlhomeso le le diriswang.
- (2) Motlhankedi yo o amogelang yo o maleba o tshwanetse, mabapi le kabo ya Šejule 5 kgotsa 7 e e fetiseditsweng kwa— 45
- (a) porofenseng, jaaka karolo ya pegelo e e tlhokegang mo matsatsing a le 15 a bokhutlo jwa kgwedi nngwe le nngwe go ya ka karolo 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, go bega ka ga merero e e umakilweng mo karolwaneng (3) le go romelela matlotlo a porofense a a maleba le motlhankedi wa phetisetso khopi ya pegelo eo; 50
- (b) mmasepaleng, jaaka karolo ya pegelo e e tlhokegang mo matsatsing a a sa feteng a le 10 a tiro morago ga go ya bokhutlong ga kgwedi nngwe le nngwe go ya ka karolo 71 ya Molao wa Taolo ya Matlotlo a Mmasepala, pegelo ka ga merero e e umakilweng mo karolwaneng (4) le go romelela matlotlo a porofense a a maleba, Matlotlo a Bosetšhaba le motlhankedi wa phetisetso yo o maleba khopi ya pegelo eo; le 55
- (c) porofenseng kgotsa mmasepaleng, go romela pegelo ya kotara ya tiragatso e e seng ya matlotlo mo matsatsing a le 30 morago ga go ya bokhutlong ga kotara nngwe le nngwe.

(3) A report for a province in terms of subsection (2)(a) must set out for the month in question and for the 2025/26 financial year up to the end of the month—

- (a) the amount received by the province;
- (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 5
- (c) the actual expenditure by the province in respect of Schedules 5 and 7 allocations;
- (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; 10
- (e) the available figures regarding the expenditure by a public entity referred to in paragraph (d);
- (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; 15
- (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;
- (h) any matter or information that may be determined in the framework for the allocation; and 20
- (i) such other matters and information as the National Treasury may determine.

(4) A report for a municipality in terms of subsection (2)(b) must set out for the month in question and for the 2025/26 financial year up to the end of the month—

- (a) the amount received by the municipality;
- (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 25
- (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; 30
- (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. 35

(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 2025/26 financial year applicable to a provincial department or a municipality, as the case may be. 40

(6)(a) The receiving officer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces must, in consultation with the transferring officer and after consultation with each affected municipality, publish in the *Gazette*, within 14 working days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant and Informal Settlements Upgrading Partnership Grant: Provinces, for the 2025/26 financial year, the 2026/27 financial year and the 2027/28 financial year per municipality with level one or level two accreditation. 45

(b) The planned expenditure must—

- (i) indicate the expenditure to be undertaken directly by the province and transfers to each municipality; and 50
- (ii) include a payment schedule for transfers to each municipality in the 2025/26 financial year.

(3) Pegelo ya porofense go ya ka karolwana (2)(a) e tshwanetse go tthagisa mabapi le kgwedi e e umakwang le mabapi le ngwaga wa ditšhelete wa 2025/26 go fitlha kwa bokhutlong jwa ngwaga—

- (a) tlhotlha e e amogetsweng ke porofense;
- (b) boleng jwa matlole a a tshwerweng kgotsa a a emisitsweng go ya ka karolo 17 kgotsa 18, mabaka a go tshwarwa kgotsa go emiswa le dikgato dife tse di tserweng; 5
- (c) tshenyegelo tota e e bonweng ke porofense malebana le dikabo tsa Dišejule 5 le 7;
- (d) tlhotlha e e fetiseditsweng kwa setheong sefe sa puso sa bosetšhaba kgotsa kwa porofenseng go tsenya mo tirisong lenaneo le le abelwang matlole ka kabo ya Šejule 5 mo boemong jwa porofense kgotsa mabapi le thuso e e tlamelwang porofense mo go tsenyeng lenaneo mo tirisong; 10
- (e) dipalo tse di leng teng mabapi le tshenyegelo ya setheo sa puso se se umakilweng mo temeng (d); 15
- (f) bogolo jwa kobamelo ya Molao ono le jwa dipeelo tsa kabo tse di laetsweng mo letlhomesong la ona, ka go ikaega mo tshedimosetsong e e leng teng ka motsi wa go bega;
- (g) tlhaloso ya mathata a magolo a a itemogetsweng ke porofense mabapi le kabo e e amogetsweng le tshobokanyo ya dikgato tse di tserweng go samagana le mathata ao; 20
- (h) morero ofe kgotsa tshedimosetso e e ka tlhomamiswang mo letlhomesong mabapi le kabo; le
- (i) merero e mengwe e e jalo le tshedimosetso e e ka tlhomamiswang ke Matlotlo a Bosetšhaba. 25

(4) Pegelo ya mmasepala go ya ka karolwana (2)(b) e tshwanetse go tthagisa mabapi le kgwedi e e umakwang le mabapi le ngwaga wa ditšhelete wa 2025/26 go fitlha kwa bokhutlong jwa ngwaga—

- (a) tlhotlha e e amogetsweng ke mmasepala;
- (b) boleng jwa matlole a a tshwareletsweng kgotsa a a emisitsweng go ya ka karolo 17 kgotsa 18, mabaka a go tshwarelelwa kgotsa go emiswa le dikgato dife tse di tserweng; 30
- (c) bogolo jwa kobamelo ya Molao ono le jwa dipeelo tsa kabo kgotsa karolo ya kabo tse di laetsweng mo letlhomesong la ona;
- (d) tlhaloso ya mathata a magolo a a itemogetsweng ke mmasepala mabapi le kabo e e amogetsweng le tshobokanyo ya dikgato tse di tserweng go samagana le mathata ao; 35
- (e) morero ofe kgotsa tshedimosetso e e ka tlhomamiswang mo letlhomesong mabapi le kabo; le
- (f) merero e mengwe e e jalo le tshedimosetso e e ka tlhomamiswang ke Matlotlo a Bosetšhaba. 40

(5) Motlhankedi yo o amogelang o tshwanetse go lekola tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng, malebana le mananeo a a tšhegetswang ka matlole ka karolwana kgotsa ka gotlhe ke kabo ya Šejule 5 le go romelela motlhankedi wa phetisetso le matlotlo a porofense a a maleba tekolo eo mo dikgweding tse pedi morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26 e e diriswang ke lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng. 45

(6)(a) Motlhankedi yo o amogelang wa Thusotlole ya Tlhabololo ya Manno a Batho le Thusotlole ya Semphato sa Tlhabololo ya Manno a e Seng a Semmuso: Diporofense o tshwanetse, ka therisano le motlhankedi wa phetisetso le morago ga go rerisana le mmasepala mongwe le mongwe o o amegang, go phasalatsa mo Lekwalodikgannyeng la Puso, mo matsatsing a le 14 a tiro morago ga go tsenngwa mo tirisong ga Molao ono, tshenyegelo e e logetsweng maano go tswa mo Thusotloleng ya Tlhabololo ya Manno a Batho le Thusotlole ya Semphato sa Tlhabololo ya Manno a e Seng a Semmuso: Diporofense, mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28 wa mmasepala mongwe le mongwe o o neilweng tetla semmuso ya kemo ya ntsha kgotsa kemo ya bobedi. 55

(b) Tshenyegelo e e rulagantsweng e tshwanetse go—

- (i) tthagisa tshenyegelo e e tšileng go dirwa ka tlhamalalo ke porofense le diphetisetso kwa mmasepaleng mongwe le mongwe; le 60
- (ii) akaretsa thulaganyo ya tuelo ya diphetisetso kwa mmasepaleng mongwe le mongwe mo ngwageng wa ditšhelete wa 2025/26.

(c) The receiving officer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces 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). 5

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— 10

- (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; 15
- (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; 20
- (d) within seven days after the tabling in the legislature, submit the amended list to the transferring officer and the National Treasury; 25
- (e) report, in the format and on the date determined by the National Treasury, to the transferring officer, the relevant provincial treasury and the National Treasury, on all infrastructure expenditure partially or fully funded by the relevant Grant;
- (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; 30
- (g) within 22 days after the end of each month, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a final report on infrastructure programmes partially or fully funded from those Grants; and 35
- (h) within two months after the end of the 2025/26 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 40
 - (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 report on the filling of posts on the approved establishment for the infrastructure unit of the affected provincial department; and 45
- (b) ensure that projects comply with infrastructure delivery management best practice standards and guidelines, as identified and approved by the National Treasury. 50

(c) Motlhankedi yo o amogelang wa Thusotlole ya Tlhabololo ya Manno a Batho le Thusotlole ya Semphato sa Tlhabololo ya Manno a e Seng a Semmuso: Diporofense o ka, ka kitsiso mo Lekwalodikgannyeng la Puso, morago ga go tsaya tsia tiragatso ya mmasepala le morago ga go rerisana le mmasepala o o amegang le ka therisano le motlhankedi wa phetisetso, tlhabolola tshenyegelo e e rulagantsweng ya mmasepala oo e e phasaladitsweng go ya ka tema (a). 5

Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa peelomabaka go mafaratlhatlha kwa diporofenseng

13. (1) Motlhankedi yo o amogelang wa Thusotlole ya Mafaratlhatlha a Thuto, Thusotlole ya Tlhabololo ya Manno a Batho, Thusotlole ya Tlhokomelo ya Ditsela tsa Porofense le kabo nngwe efe ya peelomabaka e e tlamelang mafaratlhatlha ka matlole ka bontlha bongwe kgotsa ka botlalo o tshwanetse go— 10

- (a) romelela matlotlo a porofense a a maleba lenaane la diporojeke tsotlhe tse di tshegetswang ka matlole ka bontlhabongwe kgotsa ka gotlhe ka Thusotlole e e maleba mo letlhomesong la ditshenyegelo tsa pakagare mabapi le go itsiswe jaaka karolo ya ditekanyetso tsa tshenyegelo ya porofense kwa kgotlapeomolaong ya porofense mo kagegong e e tlhomamisitsweng ke Matlotlo a Bosetšhaba; 15
- (b) mo matsatsing a le supa morago ga go itsiswe kwa kgotlapeomolaong, romela lenaane kwa motlhankeding wa phetisetso le kwa Matlotlong a Bosetšhaba; 20
- (c) morago ga go rerisana le matlotlo a a maleba a porofense le motlhankedi wa phetisetso, romela ditlhabololo dife tsa lenaane la porojeke ya mafaratlhatlha, mmogo le mabaka a tlhabololo, kwa matlotlong a porofense mabapi le go itsiswe ka ditekanyetso tse di baakantsweng tsa tshenyegelo ya porofense; 25
- (d) mo matsatsing a le supa morago ga go itsiswe kwa kgotlapeomolaong, romela lenaane le le tlhabolotsweng kwa motlhankeding wa phetisetso le kwa Matlotlong a Bosetšhaba; 30
- (e) pegelo, mo kagegong le ka letlha le le tlhomamisitsweng ke Matlotlo a Bosetšhaba, go motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba, e e ka ga tshenyegelo ya mafaratlhatlha otlhe a a tlamelwang ka matlole ka bontlha bongwe kgotsa ka botlalo ka Thusotlole e e maleba; 35
- (f) mo matsatsing a le 15 morago ga go ya bokhutlong ga kgwedi nngwe le nngwe, mo kagegong e e tlhomamisitsweng ke Matlotlo a Bosetšhaba, go romelela matlotlo a porofense a a maleba le motlhankedi wa phetisetso, pegelo e e thadilweng ka ga mananeo a mafaratlhatlha a a tlamelwang ka matlole ka bontlha bongwe kgotsa ka botlalo go tswa mo Dithusotloleng tseo; 40
- (g) mo matsatsing a le 22 morago ga go ya bokhutlong ga kgwedi nngwe le nngwe, go romelela motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba, pegelo ya bofelo ka ga mananeo a mafaratlhatlha a a tlamelwang ka matlole ka bontlha bongwe kgotsa ka botlalo go tswa mo Dithusotloleng tseo; le 45
- (h) mo dikgweding di le pedi morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26—
 - (i) go ikaegilwe mo tekanyetsokabong ya porofense, go lekola tiragatso ya matlotlo kgotsa e e seng ya matlotlo malebana le mananeo a a thuswang ka matlotlo ka bontlha bongwe kgotsa ka gotlhe ka Thusotlole; le 45
 - (ii) romelela motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba tekolo.

(2) Motlhankedi yo o amogelang wa Thusotlole ya Mafaratlhatlha a Thuto kgotsa Thusotlole ya Tsosoloso ya Lefelo la Boitekelano o tshwanetse go— 50

- (a) mo matsatsing a le 22 morago ga go ya bokhutlong ga kotara nngwe le nngwe, romelela motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba, pegelo e e ka ga go tlatswa ga diphatlhati mo tlhomong e e rebotsweng mabapi le lekala la mafaratlhatlha la lefapha la porofense le le amegang; le 55
- (b) netefatsa gore diporojeke di obamela maemo a a kwa godimo a tiragatso a taolo ya kabo ya mafaratlhatlha le dikaelo, jaaka di tlhagisitswe le go rebolwa ke Matlotlo a Bosetšhaba.

Duties in respect of annual financial statements and annual reports for 2025/26 financial year

14. (1) The 2025/26 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— 5
- (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; 10
 - (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;
 - (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 15
 - (f) indicate the funds, if any, used for the administration of the allocation by the receiving officer.
- (2) The 2025/26 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— 20
- (a) the reasons for the withholding or stopping of all transfers to a province or municipality in terms of section 17 or 18;
 - (b) the systems used to monitor compliance with this Act by provinces or municipalities; 25
 - (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 2025/26 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— 30
- (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—
 - (i) the amounts transferred to municipalities and public entities, respectively; and 35
 - (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. 40
- (4) The 2025/26 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; 45
 - (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. 50
- (5) The 2025/26 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. 50
- (6) To facilitate the monitoring of performance and the audit of the allocations for the 2025/26 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). 55

Ditiro malebana le dikanego tsa matlotlo tsa ngwaga le dipegelo tsa ngwaga tsa ngwaga wa ditšhelete wa 2025/26

14. (1) Dikanego tsa matlotlo tsa 2025/26 tsa lefapha la bosetšhaba le le rwalang maikarabelo a phetisetso ya kabo mo Šejuleng 4, 5 kgotsa 7 di tshwanetse go, mo godimo ga tlhokego efe ya molao mongwe ofe— 5
- (a) tlhagisa palogotlhe ya boleng jwa kabo eo e fetiseditsweng kwa porofenseng kgotsa kwa mmasepaleng;
 - (b) tlhagisa phetisetso efe e e tshwareletsweng kgotsa e e emisitsweng go ya ka karolo 17 kgotsa 18 malebana le porofense kgotsa mmasepala mongwe le mongwe le lebaka la go tshwarelelwa kgotsa go emiswa; 10
 - (c) tlhagisa phetisetso efe e e sa dirwang go tsamaelana le thulaganyo ya tuelo kgotsa thulaganyo ya tuelo e e tlhabolotsweng, ntle le fa e tshwareletsweng kgotsa e emisitswe go ya ka karolo 17 kgotsa 18, le lebaka la go se obamele;
 - (d) tlhagisa dikabosešwa ka Matlotlo a Bosetšhaba go ya ka karolo 19;
 - (e) netefatsa gore diphetisetso tsotlhe kwa porofenseng kgotsa kwa mmasepaleng di tsentswe mo akhaontong ya bankakgolo ya porofense kgotsa mmasepala; le 15
 - (f) tlhagisa matlole, fa a le teng, a a drisitsweng ke motlhankedi yo o amogelang mabapi le tsamaiso ya kabo.
- (2) Pegelo ya ngwaga ya 2025/26 ya lefapha la bosetšhaba le le rwalang maikarabelo a phetisetso ya kabo mo Šejuleng 4, 5 kgotsa 7 e tshwanetse, mo godimo ga tlhokego efe ya molao mongwe ofe, go tlhagisa— 20
- (a) mabaka a go tshwarelelwa kgotsa go emiswa ga diphetisetso tsotlhe kwa porofenseng kgotsa kwa mmasepaleng go ya ka karolo 17 kgotsa 18;
 - (b) dithulaganyo tse di dirisitsweng go baya kobamelo leitho ya diporofense kgotsa bommassepala ka Molao ono; 25
 - (c) bogolo jo kabo e fitlheletseng maitlhommo le dipelo tsa yona ka jona; le
 - (d) botlhoka-kobamelo bofe jwa Molao ono le dikgato tse di tserweng go samagana le botlhoka-kobamelo.
- (3) Dikanego tsa matlotlo tsa 2025/26 tsa lefapha la bosetšhaba le le amogelang kabo e e mo Šejuleng 4, 5 kgotsa 7 di tshwanetse, mo godimo ga tlhokego efe ya molao mongwe ofe— 30
- (a) go tlhagisa palogotlhe ya boleng jwa dikabo tse di amogetsweng;
 - (b) go tlhagisa palogotlhe ya boleng jwa dikabo tse di amogetsweng tse di neng di diretswe tekanyetsokabo ya go fetisetwa kwa mmasepaleng le kwa ditheong tsa puso, go akaretse le— 35
 - (i) boleng jo bo fetiseditsweng kwa bommassepale le kwa ditheong tsa puso, ka tatelano; le
 - (ii) mabaka a diphapaano dife;
 - (c) tlhagisa palogotlhe ya boleng jwa tshenyegelo tota mo kabong nngwe le nngwe ya Šejule 5 kgotsa 7; le 40
 - (d) netefatsa gore diphetisetso tsotlhe tsa dikabo mo Dišejuleng 4, 5 le 7 kwa porofenseng di tsentswe mo akhaontong ya bankakgolo ya porofense.
- (4) Pegelo ya ngwaga ya 2025/26 ya lefapha la porofense le le amogelang kabo e e mo Šejuleng 4, 5 kgotsa 7 e tshwanetse, mo godimo ga tlhokego efe ya molao mongwe ofe— 45
- (a) go tlhagisa bogolo jo lefapha la porofense bo obametseng Molao ono ka jona;
 - (b) go tlhagisa dikgato tse di tserweng go samagana le go se obamelweng ga Molao ono;
 - (c) go tlhagisa bogolo jo kabo e fitlheletseng maitlhommo le dipelo tsa yona ka jona; 50
 - (d) go nna le tshedimosetso nngwe efe e e ka totobatswang mo letlhomong la kabo; le
 - (e) go nna le tshedimosetso e nngwe e e jalo e e ka tlhomamiswang ke Matlotlo a Bosetšhaba.
- (5) Dikanego tsa matlotlo tsa 2025/26 le pegelo ya ngwaga ya mmasepala o o amogelang kabo e e mo Šejuleng 4, 5 kgotsa 7 di tshwanetse go baakanngwa go tsamaelana le Molao wa Taolo ya Matlotlo a Mmassepala. 55
- (6) Go nolofatsa peoleitlho ya tiragatso le boruni jwa dikabo tsa ngwaga wa ditšhelete wa 2025/26, Matlotlo a Bosetšhaba a ka tlhomamisa kagego e ka yona batlhankedi ba ba amogelang ba ka begang ka ga dikabo tsa peelomabaka go bommassepala ka yona go ya 60 ka dikarolo 11(2)(c) le 12(2)(c).

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*— 5

- (a) the conditional allocations per municipality for Part B of Schedule 5 allocations; 5
- (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 10
- (c) the framework for each conditional allocation in Schedules 4 to 7. 10

(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, 15
- 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. 20

(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. 25

(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— 30

- (i) after consulting the relevant receiving officer;
- (ii) with the approval of the National Treasury; and
- (iii) in accordance with the applicable appropriation legislation.

(c) The National Treasury must publish a notice in the *Gazette* of a shift of funds in terms of paragraph (b) and include in the notice, the effective date of the shift. 35

(3) A receiving officer may only transfer any portion of a Schedule 4 or 5 allocation to any other organ of state, other than the department of the relevant transferring officer, for the performance of a function, if the receiving officer and the organ of state have agreed 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— 40

(a) the funds—

- (i) are approved in the budget for the receiving provincial department or municipality; or
- (ii) if not already so approved— 45

(aa) the receiving officer notifies the National Treasury that the purpose of the transfer is not to artificially inflate the expenditure estimates of the relevant provincial department or municipality and indicates the reasons for the transfer; and

(bb) the National Treasury approves the transfer; or 50

Karolo 3***Merero e e amanang le dikabo tsa Šejule 4 go fitlha go 7*****Phasalatso ya dikabo le matlhomeso**

15. (1) Matlotlo a Bosetšhaba a tshwanetse, mo matsatsing a le 14 a tiro morago ga go tsenngwa mo tirisong ga Molao ono, go phasalatsa ka kitsiso mo Lekwalodikgannyeng la Puso— 5

- (a) dikabo tsa peelomabaka go mmasepala mongwe le mongwe mabapi le Karolo B ya dikabo tsa Šejule 5;
- (b) dikabo tsa peelomabaka tse di tlhagisang go porofense nngwe le nngwe mabapi le Karolo A ya dikabo tsa Šejule 6 le go mmasepala mabapi le Karolo B ya dikabo tsa Šejule 6; le 10
- (c) letlhomeso la kabo nngwe le nngwe ya peelomabaka e e mo Dišejuleng 4 go fitlha go 7.

(2) Mabapi le maitlhomiso a go baakanya phoso kgotsa tlogelo mo kabong kgotsa mo letlhomesong e e phasaladitsweng go ya ka karolwana (1)(a) kgotsa (c), ya Matlotlo a Bosetšhaba a tshwanetse go— 15

- (a) ka boitshimolelo jwa ona le morago ga go rerisana le motlhankedi wa phetisetso yo o maleba; kgotsa
- (b) ka kopo e e kwetsweng ya motlhankedi wa phetisetso yo o maleba, ka kitsiso mo Lokwalodikgannyeng la Puso, tlhabolola kabo kgotsa letlhomeso le le amegang. 20

(3) Matlotlo a Bosetšhaba a ka, morago ga therisano le motlhankedi wa phetisetso yo o maleba le ka kitsiso mo Lekwalodikgannyeng la Puso, tlhabolola peelomabaka e e tlhagisang e e mo Šejuleng 6 e e phasaladitsweng go ya ka karolwana (1)(b).

(4) Pele a tlhabolola letlhomeso go ya ka karolwana (2), Matlotlo a Bosetšhaba a tshwanetse go romelela Palamente tlhabololo e e tshitsintsweng mabapi le tshwaelo sebaka sa paka ya matsatsi a le 14 fa Palamente e le mo tirong. 25

(5) Tlhabololo ya kabo kgotsa letlhomeso go ya ka karolwana (2) kgotsa (3) e tsenngwa mo tirisong ka letlha la phasalatso ya kitsiso mo Lekwalodikgannyeng la Puso. 30

Tshenyegelo go ya ka maitlhomiso le go latela dipeelo

16. (1) Go sa nyatswe molao mongwe ofe o o kgalhanong, kabo e e umakilweng mo Dišejuleng 4 go fitlha go 7 e ka diriswa fela mabapi le maitlhomiso a a tlhagisitsweng mo Šejuleng e e amegang le go tsamaelana le letlhomiso le le diriswang.

(2)(a) letlhomiso le ka laela mabapi le dikarolwana mo teng ga kabo ya peelomabaka tseo di leng go ya ka dipeelo tse di totobaditsweng. 35

(b) Motlhankedi wa phetisetso o ka sutisa matlole go tswa mo karolwaneng e le nngwe go ya go e nngwe—

- (i) morago ga go rerisana le motlhankedi yo o amogelang yo o maleba;
- (ii) ka thebolo ya Matlotlo a Bosetšhaba; le 40
- (iii) go tsamaelana le molao wa tekanyetso o o diriswang.

(c) Matlotlo a Bosetšhaba a tshwanetse go phasalatsa kitsiso mo Lekwalodikgannyeng la Puso ka ga tshutiso ya matlole go ya ka tema (b) le go akaretsa mo kitsisong, letlha la go tsenngwa ga tshutiso mo tirisong.

(3) Motlhankedi yo o amogelang o ka fetisetse fela karolwana ya kabo ya Šejule 4 kgotsa 5 kwa lekaleng lengwe lefe la puso, ntle le lefapha la motlhankedi wa phetisetso yo o maleba, mabapi le tiragatso ya tiro, fa motlhankedi yo o amogelang le lekala la puso ba dumalane ka dipateleso tsa baamegi ka bobedi le thulaganyo ya tuelo, motlhankedi yo o amogelang a itsisitse motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba ka ga thulaganyo ya tuelo e go dumalanweng ka yona le— 50

(a) matlole—

- (i) a rebotswe mo tekanyetsokabong ya lefapha la porofense le le amogelang kgotsa mmasepala; kgotsa
- (ii) a ise a rebolwe jalo—

- (aa) motlhankedi yo o amogelang o itsise Matlotlo a Bosetšhaba gore maitlhomiso a phetisetso ga se go tlhatlosa e seng ka nnete ditekanyetso tsa tshenyegelo tsa lefapha la porofense le le maleba kgotsa mmasepala le go tlhagisa mabaka a phetisetso; le 55
- (bb) Matlotlo a Bosetšhaba a rebola phetisetso; kgotsa

- (b) the transfer is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a)(ii) applies with the necessary changes.
- (4) Section 21(1) and (2) applies to funds referred to in subsection (3). 5
- (5) The receiving officer must—
- (a) submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury; and
- (b) publish by notice in the *Gazette*, the allocations envisaged in subsection (3) before payment is made. 10
- (6)(a) For purposes of the implementation of a Schedule 6 allocation to a municipality—
- (i) Eskom Holdings Limited may receive funds directly from the transferring officer of the Department of Electricity and Energy; or
- (ii) a water board, as defined in section 1 of the Water Services Act, 1997 (Act No. 15 108 of 1997), may receive funds directly from the transferring officer of the Department of Water and Sanitation.
- (b) A transferring officer may withhold the funds allocated in terms of paragraph (a), or any portion thereof, for a period not exceeding 30 days, if—
- (i) Eskom Holdings Limited or the relevant water board does not comply with this 20 Act;
- (ii) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or
- (iii) there is significant under-expenditure on previous transfers during the 2025/26 financial year. 25
- (c) A transferring officer must, at least seven working days before withholding an allocation in terms of paragraph (b)—
- (i) give Eskom Holdings Limited or the relevant water board—
- (aa) notice of the intention to withhold the allocation; and
- (bb) an opportunity to submit written representations as to why the allocation 30 should not be withheld; and
- (ii) inform the relevant municipality, the National Treasury, the relevant provincial treasury and the provincial department responsible for local government of the withholding.
- (d) A notice envisaged in paragraph (c)(i)(aa) must include the reasons for 35 withholding the allocation and the intended duration of the withholding.
- (e)(i) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of paragraph (b) for a period of 30 to 120 days, if the withholding shall—
- (aa) facilitate compliance with this Act; or 40
- (bb) minimise the risk of under-spending by Eskom Holdings Limited or the relevant water board.
- (ii) When requesting the withholding of an allocation in terms of this subsection, a transferring officer must submit to the National Treasury proof of compliance with paragraph (c) and any representations received from Eskom Holdings Limited or the 45 relevant water board.
- (iii) The transferring officer must comply with paragraph (c) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (e)(i).
- (f) Despite paragraph (b), a transferring officer may reallocate funds in terms of 50 section 19(3).
- (g)(i) Section 21(1) and (2) applies to funds referred to in paragraph (a).
- (ii) Eskom Holdings Limited or the relevant water board must ensure that any funds that must revert to the National Revenue Fund in terms of section 21(1) are paid into that Fund by the date determined by the National Treasury. 55
- (iii) Eskom Holdings Limited or the relevant water board must request the roll-over of unspent funds through the relevant transferring officer.
- (7)(a) For purposes of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces, a receiving officer and a municipality with level one or two accreditation or functions assigned in terms of section 126 of the 60 Constitution to administer all aspects, including financial administration of a national housing

- (b) phetisetso ke ya tuelelo ya dithoto kgotsa ditirelo tse di senkilweng go tsamaelana le ditaelo tsa tshenkelo tse di diriswang mo porofenseng kgotsa mo mmasepaleng o o maleba e bile, fa e le tuelelo pele, tema (a)(ii) e a diriswa ka diphetogo tse di tlhokegang.
- (4) Karolo 21(1) le (2) e a diriswa mo matloleng a a kailweng mo karolwaneng (3). 5
- (5) Motlhankedi yo o amogelang o tshwanetse go—
- (a) romelela motlhankedi wa phetisetso le Matlotlo a Bosetšhaba khopi ya tumalano e e bonelwang pele mo karolwaneng (3); le
- (b) phasalatsa ka kitsiso mo Lekwalodikgannyeng la Puso, dikabo tse di bonelwang pele mo karolwaneng (3) pele tuelo e dirwa. 10
- (6)(a) Mabapi le maitlhomo a go tsennngwa mo tirisong ga kabo ya Šejule 6 mo mmasepaleng—
- (i) Eskom Holdings Limited e ka amogela matlole ka tlhamalalo go tswa mo motlhankeding wa phetisetso wa Lefapha la Motlakase le Eneji; kgotsa
- (ii) boto ya metsi, jaaka go tlhalositswe mo karolong 1 ya *Water Services Act*, 1997 (Molao 108 wa 1997), e ka amogela matlole ka tlhamalalo go tswa mo motlhankeding wa phetisetso wa Lefapha la Metsi le Kgeleloteswe. 15
- (b) Motlhankedi wa phetisetso o ka tshwara matlole a a abilweng go ya ka tema (a), kgotsa karolo efe ya ona, sebaka sa paka e e sa feteng matsatsi a le 30, fa—
- (i) Eskom Holdings Limited kgotsa boto ya metsi e e maleba e sa obamele Molao 20
- ono;
- (ii) dikatoloso tsa dikabo tsa peelomabaka tse di rebotsweng ke Matlotlo a Bosetšhaba go ya ka karolo 21 di ise di diriswe; kgotsa
- (iii) go le tirisotlase e kgolo mo diphetisetsong tse di fetileng mo ngwageng wa ditšhelete wa 2025/26. 25
- (c) Motlhankedi wa phetisetso o tshwanetse, bonnye mo matsatsing a le supa a tiro pele a tshwarelela kabo go ya ka tema (b)—
- (i) go naya Eskom Holdings Limited kgotsa boto ya metsi e e maleba—
- (aa) kitsiso ya ya maikaelelo a go tshwarelela kabo; le
- (bb) tšhono ya go romela ditlhagiso tse di kwetsweng tsa gore goreng kabo e sa tshwanela go tshwarelelwa; le 30
- (ii) go itsise mmasepala o o maleba, Matlotlo a Bosetšhaba, matlotlo a porofense a a maleba, le lefapha la porofense le le rwalang maikarabelo ka ga go tshwarelelwa.
- (d) Kitsiso e e bonelwang pele mo temeng (c)(i)(aa) e tshwanetse go akaretsa mabaka a go tshwarelelwa ga kabo le paka e e ikaeletsweng ya go tshwarelelwa. 35
- (e)(i) Matlotlo a Bosetšhaba a ka laela, kgotsa a ka rebola kopo go tswa go, motlhankedi wa phetisetso go tshwarelela kabo go ya ka tema (b) sebaka sa paka ya matsatsi a le 30 go ya go a le 120, fa e le gore go tshwarelela go tla—
- (aa) nolofatsa kobamelo ya Molao ono; kgotsa 40
- (bb) fokotsa matshosetsi a tirisotlase ka Eskom Holdings Limited kgotsa boto ya metsi e e maleba.
- (ii) Fa a dira kopo ya go tshwarelelwa ga kabo go ya ka karolwana eno, motlhankedi wa phetisetso o tshwanetse go romelela Matlotlo a Bosetšhaba bosupi jwa kobamelo ya tema (c) le ditlhagiso dife tse di amogetsweng go tswa kwa Eskom Holdings Limited kgotsa kwa botong ya metsi e e maleba. 45
- (iii) Motlhankedi wa phetisetso o tshwanetse go obamela tema (c) fa Matlotlo a Bosetšhaba a laela kgotsa a rebola kopo ya motlhankedi wa phetisetso go ya ka tema (e)(i).
- (f) Go sa nyatswe tema (b), motlhankedi wa phetisetso o ka aba matlole sešwa go ya ka karolo 19(3). 50
- (g)(i) Karolo 21(1) le (2) e diriswa mo matloleng a a kailweng mo temeng (a).
- (ii) Eskom Holdings Limited kgotsa boto ya metsi e e maleba e tshwanetse go netefatsa gore matlole afe a a tshwanetseng go busetswa mo Letloleng la Lotseno la Bosetšhaba go ya ka karolo 21(1) a a duelwa mo Letloleng leo ka letlha le le tlhomamisitsweng ke Matlotlo a Bosetšhaba. 55
- (iii) Eskom Holdings Limited kgotsa boto ya metsi e e maleba e tshwanetse go kopa katoloso ya matlole a a sa diriswang ka motlhankedi wa phetisetso yo o maleba.
- (7) (a) Mabapi le maitlhomo a Thusotlole ya Tlhabololo ya Manno a Batho le Thusotlole ya Semphato sa Tlhabololo ya Manno a e Seng a Semmuso: Diporofense, motlhankedi yo o amogelang le mmasepala wa tetlo-semmuso ya kemo ya ntsha kgotsa ya bobedi kgotsa ditiro tse di neilweng go ya ka karolo 126 ya Molaotheo go tsamaisa dintlha tsotlhe, go akaretsa le tsamaiso ya matlotlo ya lenaneo la matlo la bosetšhaba (le 60

programme (herein called “assigned functions”) as at 1 April 2025, must, by the date determined by the National Treasury—

- (i) agree on a payment schedule; and
- (ii) submit, through the relevant provincial treasury, the payment schedule to the National Treasury.

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(b) If a municipality receives accreditation after 1 April 2025, the National Treasury may approve that paragraph (a) applies.

(c) If the transfer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces to a municipality with assigned functions is withheld or stopped in terms of section 17 or 18, the receiving officer must request the National Treasury to amend the payment schedule in terms of section 23.

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(8) If a function, which is partially or fully funded by a conditional allocation to a province, is assigned to a municipality, as envisaged in section 10 of the Municipal Systems Act—

- (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; 15
- (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; 20
- (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; 25
- (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 2026 and shall not be available in terms of section 30 of the Public Finance Management Act or section 22(2) of this Act; 30
- (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 35
- (f) the receiving officer of the municipality must, within one month from the date of the stopping of funds in paragraph (a), submit to the transferring officer a revised plan for its planned expenditure.

Withholding of allocations

17. (1) Subject to subsections (2) and (3), a transferring officer may withhold the transfer of a Schedule 4 or 5 allocation, or a portion thereof, for a period not exceeding 30 days, if— 40

- (a) the province or municipality does not comply with any provision of this Act;
- (b) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or 45
- (c) there is significant under-expenditure on previous transfers during the 2025/26 financial year.

(2) If an allocation, or a portion thereof, 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. 50

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

(4) A transferring officer must, at least seven working days before withholding an allocation, or a portion thereof, in terms of subsection (1)— 55

- (a) give the relevant receiving officer—
 - (i) notice of the intention to withhold the allocation; and

fano le bidiwang “ditiro tse di neilweng”) go tloga ka di 1 Moranang 2025, ba tshwanetse, ka letlha le le tlhomamisitsweng ke Matlotlo a Bosetšhaba—

(i) go dumalana ka thulaganyo ya tuelo; le

(ii) go romela, ka matlotlo a porofense a a maleba, thulaganyo ya tuelo go Matlotlo a Bosetšhaba. 5

(b) Fa mmasepala a amogela tetlo-semmuso morago ga di 1 Moranang 2025, Matlotlo a Bosetšhaba a ka rebola gore tema (a) e diriswe.

(c) Fa phetisetso ya Thusotlole ya Tlhabololo ya Manno a Batho le Thusotlole ya Semphato sa Tlhabololo ya Manno a e Seng a Semmuso: Diporofense go mmasepala yo o nang le ditiro tse di neilweng e tshwarelelwa kgotsa e emiswa go ya ka karolo 17 kgotsa 18, motlhankedi yo o amogelang o tshwanetse go kopa Matlotlo a Bosetšhaba go tlhabolola thulaganyo ya tuelo go ya ka karolo 23. 10

(8) Fa tiro, e e thuswang ka matlole ka bontlha bongwe kgotsa ka botlalo ka kabo ya peelomabaka go porofense, e newa mmasepala, jaaka go bonelwa pele mo karolong 10 ya Molao wa Dithulaganyo tsa Mmasepala— 15

(a) matlole go tswa mo kabong ya peelomaka ya porofense mabapi le tiro a tshwanetse go emiswa go ya ka karolo 18 le go abelwa mmasepala sešwa go ya ka karolo 19, o o neilweng tiro;

(b) fa go kgonega, porofense e tshwanetse go konotela porojeke efe kgotsa go diragatsa konteraka efe mabapi le tiro pele ga letlha la go newa ga tiro e bile, fa e sa konotelwa, porofense e tshwanetse go itsise mmasepala o o maleba le Matlotlo a Bosetšhaba; 20

(c) porojeke kgotsa konteraka efe mabapi le tiro e e sa konotelwang kgotsa e e sa diragatswang ka letlha le tiro e newang ka lona, e tshwanetse go bewa ka fa tlase ga boruni jwa kwa ntle e bile porofense le mmasepala di tshwanetse go dira tumalano ya go konotela porojeke kgotsa go diragatsa konteraka ka go e rolela go mmasepala; 25

(d) madi a a tshotsweng ke porofense mabapi le konteraka e e amanang le tiro e e sa rolelwang kwa mmasepaleng a tshwanetse go diriswa ka di 31 Mopitlwe 2026 e bile a ka se nne teng go ya ka karolo 30 ya Molao wa Taolo ya Matlotlo a Mmasepala kgotsa karolo 22(2) ya Molao ono; 30

(e) motlhankedi yo o amogelang wa porofense o tshwanetse, mo matsatsing a le supa morago ga fa tiro e sena go newa, go romelela motlhankedi wa phetisetso le Matlotlo a Bosetšhaba lenaane la maikarabelosemolao a a mameteletseng mo tirong, mme a sa fetisetswa kwa mmasepaleng, go laela mabapi le paakanyo ya dikabo tse di maleba; le 35

(f) motlhankedi yo o amogelang wa mmasepala o tshwanetse, mo kgwedding e le esi go tloga ka letlha la go ema ga matlole mo temeng (a), go romelela motlhankedi wa phetisetso leano le le boleditsweng la tshenyegelo e e rulagantsweng ya ona. 40

Go tshwarelelwa ga dikabo

17. (1) Go latela dikarolwana (2) le (3), motlhankedi wa phetisetso o ka tshwarelela phetisetso ya kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, sebaka sa paka e e sa feteng matsatsi a le 30, fa—

(a) porofense kgotsa mmasepala a sa obamele epe ya ditaelo tsa Molao ono; 45

(b) dikatoloso tsa dikabo tsa peelomabaka tse di rebotsweng ke Matlotlo a Bosetšhaba go ya ka karolo 21 di ise di diriswe; kgotsa

(c) go le tirisotlase e kgolo mo diphetisetsong tse di fetileng mo ngwageng wa ditšhelete wa 2025/26.

(2) Fa kabo, kgotsa karolo ya yona, e tshwareletswe go ya ka karolwana (1), e sekega thulaganyo ya tuelo e e maleba, e e rebotsweng go ya ka karolo 22(3), go fitlhela e tlhabololwa go ya ka karolo 23. 50

(3) Boleng jo e tshwareletseng go ya ka karolo eno mo lebakeng la Thusotlole ya Metswedithuso ya Setho le Katiso kgotsa Thusotlole ya Ditirelo tse di Kgolwane tsa Bosetšhaba e e tlhagisitsweng mo lenaneng la Karolo A ya Šejule 4 bo ka se fete diphesente tse tlhano tsa phetisetso e e latelang jaaka e tlhagisitswe mo thulaganyong ya tuelo e e maleba. 55

(4) Motlhankedi wa phetisetso o tshwanetse, bonnye mo matsatsing a le supa a tiro pele a tshwarelela kabo, kgotsa karolo ya yona, go ya ka molawana (1)—

(a) go naya motlhankedi yo o amogelang yo o maleba— 60

(i) kitsiso ya maikaelelo a go tshwarelela kabo; le

- (ii) an opportunity to submit written representations as to why the allocation should not be withheld; 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. 5
- (5) A notice envisaged in subsection (4)(a)(i) must include the reasons for withholding the allocation, or a portion thereof, 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, or a portion thereof, in terms of subsection (1) for a 10 period of 30 to 120 days, if the withholding shall—
- (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, or a portion thereof, in terms of 15 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.
- (c) The transferring officer must comply with subsection (4) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph 20 (a).

Stopping of allocations

- 18.** (1) Despite section 17, the National Treasury may, in its discretion or on request of a transferring officer or a receiving officer, stop the transfer of a Schedule 4 or 5 allocation, or a portion thereof, to a province or municipality— 25
- (a) in the case of—
 - (i) a province, if a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, occurs; or
 - (ii) a municipality, if—
 - (aa) a serious or persistent material breach of this Act, as envisaged in 30 section 216(2) of the Constitution, read with section 38(1)(b)(i) of the Municipal Finance Management Act, occurs; or
 - (bb) a breach or failure to comply, as envisaged in section 38(1)(b)(ii) of the Municipal Finance Management Act, occurs;
 - (b) if the National Treasury anticipates that a province or municipality shall 35 substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year; or
 - (c) for purposes of the assignment of a function from a province to a municipality, as envisaged in section 10 of the Municipal Systems Act.
- (2) A request by a transferring officer or a receiving officer to stop the transfer of a 40 Schedule 4 or 5 allocation, or a portion thereof, to a province or municipality in terms of section 18(1)(a) or (b) must, in the case of—
- (a) a province, be submitted to the National Treasury by 30 December 2025; and
 - (b) a municipality, be submitted to the National Treasury by 30 January 2026.
- (3) The National Treasury must, before stopping an allocation, or a portion thereof, in 45 terms of subsection (1)(a)(i) or (b)—
- (a) comply with the procedures in section 17(4)(a), with the necessary changes; and
 - (b) inform the relevant transferring officer and provincial treasury of its intention 50 to stop the allocation.
- (4) The National Treasury must, before stopping an allocation, or a portion thereof, in terms of subsection (1)(a)(ii), comply with the applicable provisions of section 38 of the Municipal Finance Management Act.
- (5) The National Treasury must give notice in the *Gazette* of the stopping of an allocation, or a portion thereof, in terms of this section, and include in the notice, the 55 effective date of and reason for the stopping.

- (ii) tšhono ya go romela ditlhagiso tse di kwetsweng tsa gore goreng kabo e sa tshwanela go tshwarelelwa; le
- (b) go itsise matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba, le malebana le kabo efe ya peelomabaka go mmasepala, le lefapha la porofense le le rwalang maikarabelo mabapi le pusoselegae ka ga go tshwarelela. 5
- (5) Kitsiso e e bonelwang pele mo karolwaneng (4)(a)(i) e tshwanetse go akaretsa mabaka a go tshwarelelwa ga kabo, kgotsa karolo ya yona, le nako e e ikaeletswe go tshwarelela go itsise ka ga tlhabololo ya thulaganyo ya tuelo go ya ka karolo 23.
- (6)(a) Matlotlo a Bosetšhaba a ka laela, kgotsa a ka rebola kopo go tswa go, motlhankedi wa phetisetso go tshwarelela kabo, kgotsa karolo ya yona, go ya ka karolwana (1) sebaka sa paka ya matsatsi a le 30 go ya go a le 120, fa e le gore go tshwarelela go tla— 10
- (i) nolofofatsa kobamelo ya Molao ono; kgotsa
- (ii) fokotsa matshosetsi a tirisotlase ka lefapha la porofense le le maleba kgotsa mmasepala. 15
- (b) Fa a dira kopo ya go tshwarelelwa ga kabo, kgotsa karolo ya yona, go ya ka karolwana eno, motlhankedi wa phetisetso o tshwanetse go romelela Matlotlo a Bosetšhaba bosupi jwa kobamelo ya karolwana (4) le ditlhagiso dife tse di amogetsweng go tswa kwa motlhankeding yo o amogelang.
- (c) Motlhankedi wa phetisetso o tshwanetse go obamela karolwana (4) fa Matlotlo a Bosetšhaba a laela kgotsa a rebola kopo ya motlhankedi wa phetisetso go ya ka tema (a). 20

Go emiswa ga dikabo

18. (1) Go sa nyatswe karolo 17, Matlotlo a Bosetšhaba a ka, ka tshwetso ya ona kgotsa ka kopo ya motlhankedi wa phetisetso kgotsa motlhankedi yo o amogelang, emisa phetisetso ya kabo ya Šejule 4 kgotsa 5, kwa porofenseng kgotsa kwa mmasepaleng— 25
- (a) mo lebakeng la—
- (i) porofense, fa go diragala tlolo e e masisi e e sa kgaotseng ya Molao ono, jaaka go bonelwa pele mo karolong 216(2) ya Molaotheo; kgotsa
- (ii) mmasepala, fa—
- (aa) go diragala tlolo e e masisi e e sa kgaotseng ya Molao ono, jaaka go bonelwa pele mo karolong 216(2) ya Molaotheo, ka puisommogo le karolo 38(1)(b)(i) ya Molao wa Taolo ya Matlotlo a Mmasepala; kgotsa 30
- (bb) tlolo kgotsa go retelelwa ke go obamela, jaaka go bonelwa pele mo karolong 38(1)(b)(ii) ya Molao wa Taolo ya Matlotlo a Mmasepala, e diragala; 35
- (b) fa Matlotlo a Bosetšhaba a bonela pele gore porofense kgotsa mmasepala o tlile go dirisa tlase ka tsenelelo mo kabong, kgotsa mo lenaneong lefe, ka thuso ya matlole ka bontlha bongwe kgotsa ka botlalo ka kabo, mo ngwageng wa ditšhelete wa 2025/26; kgotsa 40
- (c) mabapi le maitlhommo a go newa ga tiro go tswa kwa porofenseng go ya go mmasepala, jaaka go bonelwa pele mo karolong 10 ya Molao wa Dithulaganyo tsa Mmasepala.
- (2) Kopo ka motlhankedi wa phetisetso kgotsa motlhankedi yo o amogelang ya go emisa phetisetso ya kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, go porofense kgotsa mmasepala go ya ka karolo 18(1)(a) kgotsa (b) e tshwanetse, mo lebakeng la— 45
- (a) porofense, go romelelwa Matlotlo a Bosetšhaba ka di 30 Sedimonthole 2025; le
- (b) mmasepala, go romelelwa Matlotlo a Bosetšhaba ka di 30 Ferikgong 2026.
- (3) Matlotlo a Bosetšhaba a tshwanetse, pele a emisa kabo, kgotsa karolo ya yona, go ya ka karolwana (1)(a)(i) kgotsa (b)— 50
- (a) go obamela ditsamaiso tse di mo karolong 17(4)(a), ka diphetogo tse di tlhokegang; le
- (b) go itsise motlhankedi wa phetisetso yoo maleba le matlotlo a porofense ka ga maikaelelo a ona a go emisa kabo. 55
- (4) Matlotlo a Bosetšhaba a tshwanetse, pele a emisa kabo, kgotsa karolo ya yona, go ya ka karolwana (1)(a)(ii), go obamela ditaelo tse di maleba tsa karolo 38 Molao wa Taolo ya Matlotlo a Mmasepala.
- (5) Matlotlo a Bosetšhaba a tshwanetse go dira kitsiso mo Lekwalodikgannyeng la Puso ka ga go emiswa ga kabo, kgotsa karolo ya yona, go ya ka karolo eno, le go akaretsa mo kitsisong, letlha la tsenyotirisong le lebaka la go emiswa. 60

(6)(a) If—

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

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

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

Reallocation of funds

19. (1) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(a) or (b), the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2025/26 financial year.

(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 2025/26 financial year.

(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.

(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).

(d) The reallocated portion must be spent by the end of the 2025/26 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).

(4)(a) The National Treasury must—

- (i) give notice in the *Gazette* of a reallocation in terms of subsection (1), (2) or (3); and
- (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 2025/26 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—

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

(6)(a) Fa—

(i) kabo, kgotsa karolo ya yona, e emisitswe go ya ka karolwana (1)(a) kgotsa (b);
le

(ii) motlhankedi wa phetisetso yo o maleba a netefaletsa, ka go kwala, Matlotlo a Bosetšhaba gore tuelo ya tlhotlwa go ya ka patelesego ya molao kgotsa konteraka e tshwanetse go duelwa e bile kabo, kgotsa karolo ya yona, e ne e ikaeletswe go duela tlhotlwa, 5

Matlotlo a Bosetšhaba, ka kitsiso mo Lekwalodikgannyeng la Puso, a ka rebola gore kabo, kgotsa karolo efe ya yona, e dirisetswe go duela tlhotlwa ka bontlha bongwe kgotsa ka botlalo. 10

(b) Tiriso ya matlole a a bonelwang pele mo karolwaneng eno ke tuediso ka thamalalo kgatlhanong le Letlole la Lotseno la Bosetšhaba.

Kabosešwa ya matlole

19. (1) Fa kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, e emiswa go ya ka karolo 18(1)(a) kgotsa (b), Matlotlo a Bosetšhaba a ka, morago ga go rerisana le motlhankedi wa phetisetso le matlotlo a porofense a a maleba, tlhomamisa karolo ya kabo e e tšileng go abiwa sešwa, jaaka mofuta o o tshwanang le wa kabo e e ne e abilwe kwa tshimologong, go porofense kgotsa mmasepala a le esi kgotsa go feta, ka peelo ya gore kabo e tshwanetse go bo e dirisitswe kwa bokhutlong jwa ngwaga wa ditšhelete wa 2025/26. 15 20

(2)(a) Fa kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, e emiswa go ya ka karolo 18(1)(c), Matlotlo a Bosetšhaba a tshwanetse, morago ga go rerisana le motlhankedi wa phetisetso le matlotlo a porofense a a maleba, tlhomamisa karolo ya kabo e e tšileng go abiwa sešwa, jaaka mofuta o o tshwanang le wa kabo e e ne e abilwe kwa tshimologong, go bommasepala ba ba amegang, ka peelo ya gore kabo e tshwanetse go bo e dirisitswe kwa bokhutlong jwa ngwaga wa ditšhelete wa 2025/26. 25

(b) Karolo ya kabo e e abilweng sešwa go ya ka tema (a) e, go tloga ka letlha la kitsiso mo Lekwalodikgannyeng la Puso go ya ka karolwana (4)(a), tsewa gore e fetoletswe mo kabong mo Karolong B ya Šejule eo e neng e tlhagelela mo go yona pele ga kabosešwa.

(3)(a) Fa motlhankedi wa phetisetso wa kabo ya Šejule 6 a tlhagisa, kwa Matlotlong a Bosetšhaba gore karolo ya kabo e ka se diriswe yotlhe, kgotsa e tlhoka go bewa gape kwa pele go fitlhelela setlapele, jaaka mofuta o o tshwanang le wa kabo e e neng e abilwe kwa tshimologong, go lefapha la porofense la porofense e nngwe kgotsa go mmasepala o mongwe. 30

(b) Pele a lopa kabosešwa, motlhankedi wa phetisetso o tshwanetse go itsise lefapha la porofense kgotsa mmasepala o o amegang ka ga kabosešwa e e tšitsintsweng le go naya lefapha la porofense kgotsa mmasepala bonnye matsatsi a le 14 go dira ditshwaelo le go tšitsinya diphetogo. 35

(c) Fa a dira kopu go ya ka tema (a), motlhankedi wa phetisetso o tshwanetse go romelela Matlotlo a Bosetšhaba ditshwaelo le diphetogo tse di tšitsintsweng ke lefapha la porofense kgotsa mmasepala o o amegang go ya ka tema (b). 40

(d) Karolo e e abilweng sešwa e tshwanetse go diriswa pele ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26.

(e) Karolo e e abilweng sešwa e tsewa gore e fetoletswe mo kabong go lefapha la porofense kgotsa mmasepala o o maleba go tloga ka letlha la kitsiso mo Lekwalodikgannyeng la Puso go ya ka karolwana (4)(a). 45

(4)(a) Matlotlo a Bosetšhaba a tshwanetse go—

(i) dira kitsiso mo Lekwalodikgannyeng la Puso ya kabosešwa go ya ka karolwana (1), (2) kgotsa (3); le

(ii) tlamela motlhankedi wa phetisetso le motlhankedi mongwe le mongwe yo o amogelang yo o amegang khopi ya kitsiso. 50

(b) Kabosešwa ya karolo ya kabo e e sa diriswang kwa bokhutlong jwa ngwaga wa ditšhelete wa 2025/26 e siametse go atoloswa go ya ka karolo 21(2).

(5)(a) Fa tsereganyo go ya ka karolo 100 kgotsa 139 ya Molaotheo kgotsa karolo 137, 139 kgotsa 150 ya Molao wa Taolo ya Matlotlo a Mmasepala e diragala, Matlotlo a Bosetšhaba a ka, go sa nyatswe karolwana (1) le ka dipeelo tseo a ka di tlhomamisang, rebolela mabapi le— 55

(i) karolo 100 ya Molaotheo, motlhankedi wa phetisetso go dirisa kabo e e emisitsweng go ya ka karolo 18 ya Molao ono mo boemong jwa porofense e e maleba; 60

- (ii) section 139 of the Constitution or section 137 or 139 of the Municipal Finance Management Act, the intervening province to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant municipality; or
- (iii) section 150 of the Municipal Finance Management Act, the relevant transferring officer to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant municipality. 5

(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.

(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 15

(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.

(c) The reallocated funds must be used in the 2025/26 financial year in the same sphere that the allocation was originally made and for the same functional area that the original allocation relates to. 20

(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. 25

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

Conversion of allocations

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 and provincial treasury, convert any portion of— 30

- (a) an allocation listed in Part B of Schedule 6 to one listed in Part B of Schedule 5;
- (b) the School Infrastructure Backlogs Grant to the Education Infrastructure Grant; or 35
- (c) the National Health Insurance Indirect Grant listed in Part A of Schedule 6 to the Health Facility Revitalisation Grant, District Health Programmes Grant, Human Resources and Training Grant or the National Health Insurance Grant listed in Part A of Schedule 5. 40

(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—

- (a) the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question; 45
- (b) the affected national or provincial department has demonstrated the capacity to implement projects;
- (c) the transferring officer has made a demonstrable effort to strengthen the capacity of the receiving officer to implement the allocation, but the receiving officer is still not capable of meeting all the requirements of the allocation; and 50
- (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.

- (ii) karolo 139 ya Molaotheo kgotsa karolo 137 kgotsa 139 ya Molao wa Taolo ya Matlotlo a Mmasepala, porofense e e tsereganyang go dirisa kabo e e emisitsweng go ya ka karolo 18 ya Molao ono mo boemong jwa mmasepala o o maleba; kgotsa
- (iii) karolo 150 ya Molao wa Taolo ya Matlotlo a Mmasepala, motlhankedi wa phetisetso yo o maleba go dirisa kabo e e emisitsweng go ya ka karolo 18 ya Molao ono mo boemong jwa mmasepala o o maleba. 5
- (b) Kabo e e dirisitsweng ke motlhankedi wa phetisetso kgotsa porofense e e tsereganyang e e umakilweng mo temeng (a) e tshwanetse, mabapi le maitlhomo a Molao ono, go tsewa jaaka kabo ya Šejule 6 go tloga ka letlha le thebolo e dirilweng ka lona. 10
- (6)(a) Mo kopong e e tlhakanetsweng ke motlhankedi wa phetisetso le Senthara ya Bosetšhaba ya Taolo ya Matlotlo, e e tlhomilweng ka karolo 8 ya *Disaster Management Act*, 2002 (Molao 57 wa 2002), Matlotlo a Bosetšhaba a ka rebola gore kabo ya peelomabaka mo Šejuleng 4, 5 kgotsa 6, kgotsa karolo ya yona, e abiwe sešwa go duelela phokotso ya kutlwalo ya matlotlo a a tlhaotsweng kgotsa kagosešwa kgotsa tsosoloso ya tshenyego ya mafaratlhatlha e e bakilweng ke matlotlo a a tlhaotsweng. 15
- (b) Pele Matlotlo a Bosetšhaba a rebola kabosešwa, motlhankedi yo o amogelang wa kabo ya peelomabaka mo Šejuleng 4 kgotsa 5 kgotsa motlhankedi wa phetisetso wa kabo ya Šejule 6 o tshwanetse go netefatsa gore matlole a a amegang ga a tlamega go ya ka patelesego efe ya molao kgotsa konteraka. 20
- (c) Matlole a a abilweng sešwa a tshwanetse go bo a dirisitswe mo ngwageng wa ditšhelete wa 2025/26 mo lekaleng le le tshwanang le le kabo e ne e dirilwe mo go lona kwa tshimologong le mabapi le lekala leo la tiriso le kabo ya kwa tshimologong e amanang le lona. 25
- (d) Motlhankedi wa phetisetso o tshwanetse, morago ga go rerisana le Senthara ya Bosetšhaba ya Taolo ya Matlotlo le ka thebolo ya Matlotlo a Bosetšhaba, tlhomamisa dipeelo mabapi le tiriso ya matlole a a abilweng sešwa.
- (e) Karolwana (4) e a diriswa, ka diphetogo tse di tlhokegang, mo kabong sešwa go ya ka karolwana eno mo porofenseng kgotsa mmasepaleng o mongwe. 30

Phetolelo ya dikabo

20. (1) Fa a kgotsofetse gore lefapha la porofense le le maleba le bontshitse bokgoni jwa go tsenya diporojeke mo tirisong, Matlotlo a Bosetšhaba a ka, ka kopo ya motlhankedi wa phetisetso le morago ga go rerisana le motlhankedi yo o amogelang le matlotlo a porofense, fetolela karolo efe ya— 35
- (a) kabo e e tlhagisitsweng mo lenaaneng mo Karolong B ya Šejule 6 go e e tlhagisitsweng mo lenaaneng le le mo Karolong B ya Šejule 5;
- (b) Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo go Thusotlole ya Mafaratlhatlha a Thuto; kgotsa 40
- (c) Thusotlole e e Seng ya Tlhamalalo ya Inšorense ya Boitekanelo ya Bosetšhaba e e tlhagisitsweng mo lenaaneng mo Karolong A ya Šejule 6 go Thusotlole ya Tsosoloso ya Lefelo la Boitekanelo, Thusotlole ya Mananeo a Dikgaolo tsa Boitekanelo, Thusotlole ya Metswedithuso ya Setho le Katiso kgotsa Thusotlole ya Inšorense ya Boitekanelo ya Bosetšhaba e e tlhagisitsweng mo lenaaneng mo Karolong A ya Šejule 5. 45
- (2) Matlotlo a Bosetšhaba a ka, morago ga therisano le motlhankedi wa phetisetso yo o maleba, motlhankedi yo o amogelang le matlotlo a porofense, fetolela karolo efe ya kabo e e tlhagisitsweng mo lenaaneng mo Karolong B ya Šejule 5 go e e mo lenaaneng mo Karolong B ya Šejule 6, fa a kgotsofetse gore— 50
- (a) phetolelo e tlele go thibela tiriso e e kwa tlase ya matlole kgotsa e ka tokafatsa maemo a kabo ya ditirelo malebana le kabo e e umakwang;
- (b) lefapha le le amegang la bosetšhaba kgotsa porofense le bontshitse bokgoni jwa go tsenya diporojeke mo tirisong;
- (c) motlhankedi wa phetisetso o tseere matsapa a a bonalang go maatlafatsa bokgoni jwa motlhankedi yo o amogelang jwa go tsenya kabo mo tirisong, mme motlhankedi yo o amogelang o santse a sa kgone go fitlhelela ditlhokego tsotlhe tsa kabo; le 55
- (d) go na le hisitori ya tiragatso e e bokoa mo dingwageng tsa ditšhelete tse pedi tse di fetileng mabapi le kabo e e maleba go motlhankedi yo o amogelang, go akaretse le go tshwarelela le go emiswa ga dikabo. 60

(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 subsection (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 referred to in section 25(3)(a), the National Treasury may, after consultation with, or on the request of, the relevant transferring officer, convert any portion of—

(a) the Provincial Disaster Response Grant listed in Part A of Schedule 7 to the Municipal Disaster Response Grant listed in Part B of Schedule 7; or 30

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

(8) The National Treasury must—

(a) in the notice published in terms of section 25(3)(c), include notification of the conversion in terms of subsection (7) and the effective date referred to in subsection (9); and 35

(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. 40

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 2025/26 financial year reverts to the National Revenue Fund, unless the roll-over of the allocation is approved in terms of subsection (2). 45

(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 2026/27 financial year if the unspent funds are committed to identifiable projects.

(3)(a) The receiving officer must ensure that any funds that must revert to the National Revenue Fund in terms of subsection (1), are paid into that Fund by the date determined by the National Treasury. 50

(3) Fa a kgotsofetse gore mmasepala o reteletswe ke go latela ditaelo tse di diriswang tsa tshenkolo tse di laetsweng go ya ka Molao wa Taolo ya Matlotlo a Mmasepala, Matlotlo a Bosetšhaba a ka, ka kopo ya motlhankedi wa phetisetso kgotsa ka tshwetso ya ona, morago ga go rerisana le motlhankedi wa phetisetso le motlhankedi yo o amogelang yo o maleba, fetolela karolo efe ya kabo e e mo lenaaneng mo Karolong B ya Šejule 5 go e e mo lenaaneng mo Karolong B ya Šejule 6. 5

(4)(a) Karolo efe ya kabo, ntle le Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo, e e fetolelsweng go ya ka karolwana (1), (2) kgotsa (3) e tshwanetse—

(i) go diriswa mabapi le porofense kgotsa mmasepala o mabapi le ona kabo e ne e dirilwe kwa tshimologong; le 10

(ii) fa—

(aa) go kgonega, go dirisetswa go tsenya mo tirisong porojeke kgotsa diporojeke tseo di ne di rulaganyeditswe fa kabo e ne e sa fetolelwa; kgotsa

(bb) go sa kgonege, motlhankedi yo o amogelang o tshwanetse go saena tumalano e e tthalosang porojeke efe e e tllileng go tlamelwa ka matlole, pele e tsennngwa mo tirisong. 15

(b) Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo e tshwanetse go diriswa—

(i) mabapi le porofense kgotsa mmasepala o mabapi le ona kabo e ne e dirilwe kwa tshimologong; le 20

(ii) go tsenya mo tirisong porojeke kgotsa diporojeke tseo di ne di rulaganyeditswe fa kabo e ne e sa fetolelwa.

(5) Matlotlo a Bosetšhaba a tshwanetse go—

(a) dira kitsiso mo Lekwalodikannyeng la Puso ya phetolelo go ya ka karolwana (1), (2) kgotsa (3); le 25

(b) tlamela motlhankedi wa phetisetso le motlhankedi mongwe le mongwe yo o amogelang yo o amegang khopi ya kitsiso.

(6) Phetolelo go ya ka karolwana (1), (2) kgotsa (3) e tsennngwa mo tirisong ka letlha la phasalatso ya kitsiso go ya ka karolwana (5)(a). 30

(7) Fa kabo e e mo lenaaneng mo Šejuleng 7 e tlaela mabapi le matlhotlhapelo a a tlaotsweng a a kailweng mo karolong 25(3)(a), Matlotlo a Bosetšhaba a ka, morago ga go rerisana le, kgotsa ka kopo ya, motlhankedi wa phetisetso yo o maleba, fetolela karolo efe ya—

(a) Thusotlole ya Tsibogelo ya Matlhotlhapelo a Porofense e e mo lenaaneng mo Karolong A ya Šejule 7 go Thusotlole ya Tsibogelo ya Matlhotlhapelo a Mmasepala e e mo lenaaneng mo Karolong B ya Šejule 7; kgotsa 35

(b) Thusotlole ya Tsibogelo ya Matlhotlhapelo a Mmasepala e e mo lenaaneng mo Karolong B ya Šejule 7 go Thusotlole ya Tsibogelo ya Matlhotlhapelo a Porofense e e mo lenaaneng mo Karolong A ya Šejule 7. 40

(8) Matlotlo a Bosetšhaba a tshwanetse go—

(a) mo kitsisong e e phasaladitsweng go ya ka karolo 25(3)(c), akaretsa kitsiso ka ga phetolelo go ya ka karolwana (7) le letlha la tshimololo le le kailweng mo karolwaneng (9); le

(b) tlamela motlhankedi wa phetisetso khopi ya kitsiso. 45

(9) Phetolelo go ya ka karolwana (7) e tsennngwa mo tirisong ka letlha le Matlotlo a Bosetšhaba a e rebolang ka lona.

Dikabo tsa peelomabaka tse di sa diriswang

21. (1) Go sa nyatswe taelo ka kganetso mo Molaong wa Taolo ya Matlotlo a Setšhaba kgotsa Molao wa Taolo ya Matlotlo a Mmasepala, kabo efe ya peelomabaka, kgotsa karolo ya yona, e e sa diriswang kwa bokhutlong jwa ngwaga wa ditšhelete wa 2025/26 e boela mo Letloleng la Lotseno la Bosetšhaba, ntle le fa katoloso ya kabo e rebotswe go ya ka karolwana (2). 50

(2) Matlotlo a Bosetšhaba a ka, ka kopo ya motlhankedi wa phetisetso, motlhankedi yo o amogelang kgotsa matlotlo a porofense, rebola katoloso ya kabo ya peelomabaka go ngwaga wa ditšhelete wa 2026/27 fa matlole a a sa diriswang a tlamilwe mo diporojekeng tse di tlhagisitsweng. 55

(3)(a) Motlhankedi yo o amogelang o tshwanetse go netefatsa gore matlole afe a a tshwanetseng go boela mo Letloleng la Lotseno la Bosetšhaba go ya ka karolwana (1), a a duelwa mo Letloleng leo ka letlha le le tthomamisitsweng ke Matlotlo a Bosetšhaba. 60

- (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
 - (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)— 5
- (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. 10
- (b) Before any funds are offset in terms of paragraph (a), the National Treasury must give the relevant transferring officer, province or municipality—
- (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 15
 - (ii) an opportunity, within 14 days of receipt of the notice, to—
 - (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 20
 - (cc) propose an alternative date or dates by which the amount, or portions thereof, must be paid into the National Revenue Fund.
- (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 25
 - (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).
- (b) If the amendment envisaged in paragraph (a) results in an underpayment to a municipality— 30
- (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
 - (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. 35
- (c) If the amendment in terms of paragraph (a) results in an overpayment to a municipality, section 24 applies.

CHAPTER 4

MATTERS RELATING TO ALL ALLOCATIONS

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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.

(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. 45

(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— 50

- (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
- (ii) on such conditions as it may determine.

- (b) Motlhankedi yo o amogelang o tshwanetse go—
- (i) mo lebakeng la lefapha la porofense, kopa katoloso ya matlole a a sa diriswang ka matlotlo a lona a porofense; le
 - (ii) itsise motlhankedi wa phetisetso ka ga ditsamaiso mabapi le kopo.
- (4)(a) Matlotlo a Bosetšhaba a ka, go latela ditema (b) le (c), lekalekanya matlole afe a a tshwanetseng go boela mo Letloleng la Lotseno la Bosetšhaba go ya ka karolwana (1), mme a sa duelwa mo Letloleng leo ka letlha le le tthomamisitsweng go ya ka karolwana (3)(a)—
- (i) malebana le porofense, kgatlhanong le diphetisetso tsa isago tsa dikabo tsa peelomabaka go porofense eo; kgotsa
 - (ii) malebana le mmasepala, kgatlhanong le diphetisetso tsa isago tsa šere ya tekano kgotsa dikabo tsa peelomabaka go mmasepala.
- (b) Pele matlole afe a lekalekanngwa go ya ka tema (a), Matlotlo a Bosetšhaba a tshwanetse go naya motlhankedi wa phetisetso yo o maleba, porofense kgotsa mmasepala—
- (i) kitsiso ya maikaelelo a go lekalekanya ditlhotlha kgatlhanong le dikabo tsa isago, tlhotlha e e ikaeletsweng go lekalekanngwa kgatlhanong le dikabo, letlha le le ikaeletsweng la go lekalekanngwa le mabaka a go lekalekanya; le
 - (ii) tšhono, mo matsatsing a le 14 a kamogelo ya kitsiso, go—
 - (aa) tshitsinya letlha le lengwe la go lekalekanya;
 - (bb) dira ditlhagiso tse di kwetsweng gore goreng tlhotlha ka botlalo kgotsa karolo ya yona e sa tshwanela go lekalekanngwa; kgotsa
 - (cc) tshitsinya letlha kgotsa matlha a mangwe a ka ona tlhotlha, kgotsa karolo ya yona, e tshwanetseng go duelwa mo Letloleng la Lotseno la Bosetšhaba.
- (c) Matlotlo a Bosetšhaba a tshwanetse go—
- (i) amogela letlha kgotsa matlha a a tshitsintsweng go ya ka tema (b)(ii)(aa) kgotsa (cc) kgotsa go tthomamisa letlha kgotsa matlha a mangwe; kgotsa
 - (ii) amogela kgotsa go gana ditlhagiso tse di dirilweng go ya ka tema (b)(ii)(bb).
- (5)(a) Matlotlo a Bosetšhaba a ka tlhabolola tlhotlha ya šere ya tekano kgotsa kabo ya peelomabaka e e lekalekantsweng go ya ka karolwana (4).
- (b) Fa tlhabololo e e bonelwang pele mo temeng (a) e nna le ditlamorago tsa tuelo-tlase go mmasepala—
- (i) mabapi le šere ya tekano ya mmasepala, lefapha le le rwalang maikarabelo a pusoselegae le tshwanetse, go sa nyatswe karolo 5(3), fetisetša phapaano go mmasepala mo matsatsing a le 10; kgotsa
 - (ii) mabapi le kabo ya peelomabaka ya mmasepala, motlhankedi wa phetisetso o tshwanetse, go sa nyatswe thulaganyo ya tuelo e e bonelwang pele mo karolong 22(3), fetisetša phapaano go mmasepala mo matsatsing a le 10.
- (c) Fa tlhabololo go ya ka tema (a) e nna le ditlamorago tsa tuelo e e feteletseng go mmasepala, karolo 24 e a diriswa.

KGAOLO 4

MERERO E E AMANANG LE DIKABO TSOTLHE

Ditlhokego tsa tuelo

22. (1)(a) Matlotlo a Bosetšhaba a tshwanetse, morago ga go rerisana le matlotlo a porofense, go tthomamisa thulaganyo ya tuelo mabapi le phetisetso ya kabo ya šere ya tekano ya porofense.
- (b) Mo go tthomamiseng thulaganyo ya tuelo, Matlotlo a Bosetšhaba a tshwanetse go tsaya tsia ditlamago tsa ditshenyegelo tsa kgwedi tsa diporofense le go batla go fokotsa ditshenyegelo tsa tlhokomelo ya matshosetsi le sekoloto tsa puso ya bosetšhaba le ya porofense.
- (c) Go sa nyatswe tema (a), Matlotlo a Bosetšhaba a ka duelela kwa pele matlole mo porofenseng malebana le šere ya tekano ya ona, kgotsa karolo ya ona, a a ise a siamele go duelwa mabapi le phetisetso go ya ka, thulaganyo ya tuelo—
- (i) mabapi le maitlhamo a taolo ya madi e e amanang le koporasi ya akhaonto ya ditipositi tsa setšhaba kgotsa fa tsereganyo go ya ka karolo 100 ya Molaotheo e diragala; le
 - (ii) ka dipeelo tseo a ka di tthomamisang.

(d) Any advance in terms of paragraph (c) must be offset against future 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). 5

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

(c) Despite paragraph (a), the National Treasury may approve a request or direct that the equitable share, or a portion thereof, which has not yet fallen due for transfer in terms of section 5(3), be advanced to a municipality— 10

(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 15

(iii) on such conditions as the National Treasury may determine.

(d) Any advance in terms of paragraph (c) must be offset against future transfers to the municipality, which would otherwise become due in terms of section 5(3). 20

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

(3)(a) Subject to section 27(1), the National Treasury must, within 14 days after this Act takes effect, approve the payment schedule for the transfer of an allocation listed in Schedule 4 or 5 to a province or municipality. 25

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

(c) Before the submission of a payment schedule in terms of paragraph (b), the transferring officer must, in relation to a Schedule 4 or 5 allocation, consult the relevant receiving officer. 30

(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. 35

(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. 40

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, or a portion thereof, in terms of section 17 or 18, submit an amended payment schedule to the National Treasury for approval. 45

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

(2) For purposes of—

(a) better management of debt and cash-flow; or

(b) addressing financial mismanagement, financial misconduct or slow or accelerated expenditure, the National Treasury may amend any payment schedule for an allocation listed in Schedule 2, 4 or 5, after notifying, in the case of— 50

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

(ii) an allocation to a municipality, the national department responsible for local government; and 55

(d) Tuelelopele efe go ya ka tema (c) e tshwanetse go lekalekanngwa kgaatlhanong le diphetisetso tsa isago go porofense, tse ka mokgwa ofe di ka tshwanelang go duelwa go ya ka thulaganyo ta tuelo.

(2)(a) Matlotlo a Bosetšhaba a tshwanetse, morago ga go rerisana le lefapha la bosetšhaba le le rwalang maikarabelo a pusoselegae, tlhomamisa tlhotlha ya kabo ya šere ya tekano ya mmasepala e e tšileng go fetisetwa ka letlha lengwe le lengwe le le kailweng mo karolong 5(3).

(b) Fa tlhotlha e e kwa tlase ga tlhotlha e e rebotsweng go ya ka tema (a) e duetswe kwa mmasepaleng, phapaano e tshwanetse, go sa nyatswe karolo 5(3), go duelwa mo matsatsing a le 10 morago ga fa e sena go elwa tlhoko ke lefapha la bosetšhaba le le rwalang maikarabelo a pusoselegae, ntle le fa e tlhabolotswe go ya ka tema (e).

(c) Go sa nyatswe tema (a), Matlotlo a Bosetšhaba a ka rebola kopo kgotsa a laela gore šere ya tekano, kgotsa karolo ya yona, e e ise e siamele go fetisetwa go ya ka karolo 5(3), e duelelwe kwa pele go mmasepala—

(i) morago ga go rerisana le lefapha la bosetšhaba le le rwalang maikarabelo a pusoselegae;

(ii) mabapi le maitlhommo a taolo ya madi mo mmasepaleng kgotsa tsereganyo go ya ka karolo 139 ya Molaotheo kgotsa karolo 137, 139 kgotsa 150 ya Molao wa Taolo ya Matlotlo a Mmasepala; le

(iii) ka dipeelo tse di ka tlhomamiswang ke Matlotlo a Bosetšhaba.

(d) Tuelelopele efe go ya ka tema (c) e tshwanetse go lekalekanngwa kgaatlhanong le diphetisetso tsa isago go mmasepala, tse ka mokgwa ofe di ka tshwanelang go duelwa go ya ka karolo 5(3).

(e) Tlhotlha ya šere ya tekano e e bonelwang pele mo temeng (a) e ka tlhabololwa fa phetisetso ya matlole e emisitswe go ya ka karolo 216(2) ya Molaotheo, ka puisommogo le dikarolo 38 le 39 tsa Molao wa Taolo ya Matlotlo a Mmasepala, kgotsa ya lekalekanngwa go ya ka karolo 21(4)(a)(ii) ya Molao ono.

(3)(a) Go latela karolo 27(1), Matlotlo a Bosetšhaba a tshwanetse, mo matsatsing a le 14 morago ga go tsenngwa mo tirisong ga Molao ono, go rebola thulaganyo ya tuelo mabapi le phetisetso ya kabo e e mo lenaaneng mo Šejuleng 4 kgotsa 5 go porofense kgotsa mmasepala.

(b) Motlhankedi wa phetisetso wa kabo ya Šejule 4 kgotsa 5 o tshwanetse go romelela Matlotlo a Bosetšhaba thulaganyo ya tuelo mabapi le thebolo pele phetisetso ya ntlha e dirwa.

(c) Pele ga thomelo ya thulaganyo ya tuelo go ya ka tema (b), motlhankedi wa phetisetso o tshwanetse, mabapi le kabo ya Šejule 4 kgotsa 5, go rerisana le motlhankedi yo o amogelang.

(4) Motlhankedi wa phetisetso wa kabo ya Šejule 4 kgotsa 5 o tshwanetse go tlamela motlhankedi yo o amogelang le matlotlo a porofense a a maleba ka khopi ya thulaganyo ya tuelo e e rebotsweng pele phetisetso ya ntlha e dirwa go ya ka yona.

(5) Phetisetso ya kabo ya Šejule 4 kgotsa 5 go mmasepala e tshwanetse go tsamaelana le ngwaga wa ditšhelete wa mmasepala.

(6) Phetisetso nngwe le nngwe ya šere ya tekano kgotsa kabo ya peelomabaka go mmasepala go ya ka Molao ono e tshwanetse go dirwa ka thulaganyo ya tuelo e e tlametsweng ke Matlotlo a Bosetšhaba.

Tlhabololo ya thulaganyo ya tuelo

23. (1)(a) Go latela karolwana (2), motlhankedi wa phetisetso wa kabo ya Šejule 4 kgotsa 5 o tshwanetse, mo matsatsing a le supa a go tshwarelelwa kgotsa go emiswa ga kabo, kgotsa karolo ya yona, go ya ka karolo 17 kgotsa 18, go romelela Matlotlo a Bosetšhaba thulaganyo ya tuelo e e tlhabolotsweng mabapi le thebolo.

(b) Ga go phetisetso epe e e ka dirwang go fitlhela Matlotlo a Bosetšhaba a rebola thulaganyo ya tuelo e e tlhabolotsweng.

(2) Mabapi le maitlhommo a—

(a) taolo e e botoka ya sekoloto le kelelo ya madi; kgotsa

(b) go samagana le taolo e e sokameng ya matlotlo, maitsholomabe a matlotlo kgotsa tshenyegelo e e bonya kgotsa e e ithaganedisitsweng, Matlotlo a Bosetšhaba a ka tlhabolola thulaganyo efe ya tuelo mabapi le kabo e e mo lenaaneng mo Šejuleng 2, 4 kgotsa 5, morago ga go itsise, mo lebakeng la—

(i) kabo go porofense, matlotlo a yona a porofense;

(ii) kabo go mmasepala, lefapha la bosetšhaba le le rwalang maikarabelo a pusoselegae; le

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

(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 5
- (c) the minimisation of risk and debt servicing costs for all three spheres of government.

(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 10

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.

(2) The responsible transferring officer must, without delay, recover an overpayment referred to in subsection (1), unless an instruction has been issued in terms of subsection (3). 15

(3) The National Treasury may instruct that the recovery referred to in subsection (2) be set off against future transfers to the affected province, municipality or public entity in terms of a payment schedule. 20

New allocations during financial year and Schedule 7 allocations

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; 25
- (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
- (c) publish a framework for any new Schedule 4, 5, 6 or 7 allocation.

(2) Section 15(2) to (5) applies, with the necessary changes, to allocations and frameworks published in terms of subsection (1). 30

(3)(a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.

(b) The transferring officer must notify, in writing, the relevant provincial treasury and the National Treasury within five days of a transfer of a Schedule 7 allocation to a province or municipality. 35

(c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the *Gazette*, publish all transfers of a Schedule 7 allocation made for a classified disaster. 40

(d) The transferring officer, after consultation with the National Treasury, must determine the period in the financial year within which funds transferred in terms of paragraph (a) must be spent.

(e) The transferring officer may, after consultation with the National Treasury, amend the period referred to in paragraph (d), provided that it ends in the financial year. 45

(f) The funds approved in terms of paragraph (a) must be included either in the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriation legislation.

(iii) kabo ya Šejule 4 kgotsa 5, motlhankedi wa phetisetso yo o maleba.

(3) Tlhabololo ya thulaganyo ya tuelo go ya ka karolwana (1) kgotsa (2) e tshwanetse go tsaya tsia—

(a) ditlamego tsa ditshenyegelo tsa kgwedi tsa diporofense kgotsa bommasepala;

(b) lotseno le diporofense kgotsa bommasepala le nang le lona; le 5

(c) phokotso ya ditshenyegelo tsa tlhokomelo ya matshosetsi le sekoloto tsa makala otlhe a mararo a puso.

(4) Motlhankedi wa phetisetso o tshwanetse ka bonako go itsise motlhankedi yo o amogelang ka ga tlhabololo efe ya thulaganyo ya tuelo go ya ka karolwana (1) kgotsa (2). 10

Diphetisetso tse di dirilweng ka phoso kgotsa ka tsietso

24. (1) Go sa nyatswe molao mongwe ofe o o kgalhanong, phetisetso ya kabo eo e leng tuelo e e feteletseng go porofense, mmasepala kgotsa setheo sa puso, e e dirilweng ka phoso kgotsa ka tsietso, e tsewa gore ga e a tshwanela go duelwa semolao go porofense, mmasepala kgotsa setheo seo sa puso, go ya ka moo go leng maleba ka teng. 15

(2) Motlhankedi wa phetisetso yo o rwalang maikarabelo o tshwanetse, ntle le go senya nako, busetsa tuelo e e feteletseng e e kailweng mo karolwaneng (1), ntle le fa taelo e rebotswe go ya ka karolwana (3).

(3) Matlotlo a Bosetšhaba a ka laela gore pusetso e e kailweng mo karolwaneng (2) e lekalekanngwe kgalhanong la diphetisetso tsa isago go porofense, mmasepala kgotsa setheo sa puso se se amegang go ya ka thulaganyo ya tuelo. 20

Dikabo tse dišwa mo ngwageng wa ditšhelete le dikabo tsa Šejule 7

25. (1) Fa dikabo tse dingwe di dirilwe go diporofense kgotsa bommasepala, jaaka go bonelwa pele mo karolong 6(3), Matlotlo a Bosetšhaba a tshwanetse, pele ga phetisetso ya matlole afe go porofense kgotsa mmasepala, ka kitsiso mo Lekwalodikgannyeng la Puso le jaaka go le maleba— 25

(a) go tlhabolola kabo kgotsa letlhomeso lefe le le phasaladitsweng go ya ka karolo 15;

(b) go phasalatsa kabo ya mmasepala mongwe le mongwe mabapi le Karolo B efe e ntšhwa ya kabo ya Šejule 5 kgotsa kabo e e tlhagisang ya mmasepala mongwe le mongwe mabapi le Karolo B efe e ntšhwa ya kabo ya Šejule 6; kgotsa 30

(c) go phasalatsa letlhomeso la kabo efe e ntšhwa ya Šejule 4, 5, 6 kgotsa 7.

(2) Karolo 15(2) go fitlha go (5) e a diriswa, ka diphetogo tse di tlhokegang, mo kabong le mo matlhomesong a a phasaladitsweng go ya ka karolwana (1). 35

(3)(a) Motlhankedi wa phetisetso o ka, ka thebolo ya Matlotlo a Bosetšhaba, dira phetisetso e le esi kgotsa go feta ya kabo ya Šejule 7 go porofense kgotsa mmasepala mabapi le matlhotlhapelo a a tlaotsweng, mo matsatsing a le 100 morago ga letlha la go tlaolwa ga matlhotlhapelo. 40

(b) Motlhankedi wa phetisetso o tshwanetse go itsise, ka go kwala, matlotlo a porofense a a maleba la Matlotlo a Bosetšhaba mo matsatsing a le matlhano a phetisetso ya kabo ya Šejule 7 go porofense kgotsa mmasepala. 45

(c) Matlotlo a Bosetšhaba a tshwanetse, mo matsatsing a le 21 morago ga go ya bokhutlong ga paka ya matsatsi a le 100 e e bonelwang pele mo temeng (a), ka kitsiso mo Lekwalodikgannyeng la Puso, go phasalatsa diphetisetso tsotlhe tsa kabo ya Šejule 7 tse di dirilweng mabapi le matlhotlhapelo a a tlaotsweng. 45

(d) Motlhankedi wa phetisetso, morago ga go rerisana le Matlotlo a Bosetšhaba, o tshwanetse go tlhomamisa paka mo ngwageng wa ditšhelete e mo go yona matlole a a fetisitsweng go ya ka tema (a) a tshwanetseng go diriswa.

(e) Motlhankedi wa phetisetso o ka, morago ga go rerisana le Matlotlo a Bosetšhaba, tlhabolola paka e e kailweng mo temeng (d), fa fela e ya bokhutlong mo ngwageng wa ditšhelete. 50

(f) Matlole a a rebotsweng go ya ka tema (a) a tshwanetse go akaretswa mo molaong wa tekanyetso ya dipaakanyo wa porofense, mo ditekanyetsokabong tsa dipaakanyo tsa mmasepala kgotsa mo melaong e mengwe ya tekanyetso. 55

Preparations for 2026/27 financial year and 2027/28 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 2026/27 financial year and the 2027/28 financial year as set out in Column B of the Schedules to this Act, by 15 September 2025— 5

(i) agree with each category B municipality within the category C municipality's area of jurisdiction on the provisional allocations and the projects to be funded from those allocations in the 2026/27 financial year and the 2027/28 financial year; and

(ii) submit to the transferring officer— 10

(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. 15

(c) The transferring officer must take all necessary steps to facilitate agreement as soon as possible, but not 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). 20

(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 3 October 2025, 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. 25

(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 28 November 2025. 30

(ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 28 November 2025, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2026/27 financial year.

(2)(a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2026/27 financial year and the 2027/28 financial year, as set out in Column B of the affected Schedules to this Act, must, by 3 October 2025, submit to the National Treasury— 35

(i) the provisional allocations to each province or municipality in respect of new conditional allocations to be made in the 2026/27 financial year; 40

(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;

(iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii); and 45

(iv) electronic copies of any guidelines, business plan templates and other documents referred to in the draft frameworks referred to in subparagraph (iii).

(b) A transferring officer must consult the accounting officer of a national or provincial department on a duty assigned to that accounting officer in the draft framework before submission to the National Treasury in terms of paragraph (a). 50

(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.

Dipaakanyetso tsa ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28

26. (1)(a) Mmasepala wa setlhophha C o o amogelang kabo ya peelomabaka go ya ka Molao ono o tshwanetse, ka go dirisa dikabo tsa peelomabaka tse di tlhagisang mo mmasepaleng oo mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28 jaaka go tlhagisitswe mo Kholomong B ya Dišejule tsa Molao ono, ka di 15 Lwetse 2025—

- (i) go dumalana le mmasepala mongwe le mongwe wa setlhophha B mo lefelong la taolo la mmasepala wa setlhophha C ka ga dikabo tsa nakwana le diporojeke tse di tlileng go abelwa matlole go tswa mo dikabong tseo tsa ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28; le

- (ii) go romelela motlhankedi wa phetisetso—

(aa) dikabo tsa nakwana tse di kailweng mo temeng (i); le

(bb) diporojeke tse di kailweng mo temeng (i), tse di tlhagisitsweng mo lenaneng la mmasepala mongwe le mongwe.

(b) Fa mmasepala wa setlhophha C le mmasepala wa setlhophha B ba sa dumalane ka ga dikabo le diporojeke tse di kailweng mo temeng (a), mmasepala wa setlhophha C o tshwanetse go kopa motlhankedi wa phetisetso go nolofatsa tumalano.

(c) Motlhankedi wa phetisetso o tshwanetse go tsaya dikgato tsotlhe tse di tlhokegang go nolofatsa tumalano ka bonako jo bo kgonegang, mme e seng morago ga matsatsi a le 60 morago ga go amogela kopo e e kailweng mo temeng (b).

(d) Tlhabololo kgotsa paakanyo efe e e tshitsintsweng ya dikabo e maikaelelo e leng go e phasalatsa go ya ka karolo 29(3)(b) e tshwanetse go dumalanwa le mmasepala o o maleba wa setlhophha B, motlhankedi wa phetisetso le Matlotlo a Bosetšhaba, pele ga phasalatsa le thomelo ya dikabo tse di kailweng mo temeng (a)(ii).

(e) Fa tumalano e sa fithelelwa magareng ga mmasepala wa setlhophha C le mmasepala wa setlhophha B ka ga dikabo tsa nakwana le diporojeke tse di kailweng mo temeng (a) pele ga di 3 Diphlane 2025, Matlotlo a Bosetšhaba, morago ga go rerisana le matlotlo a porofense a a maleba, a tshwanetse go tlhomamisa dikabo tsa nakwana le go tlamela dikabo tseo tsa nakwana go bommasepala ba ba amegang le go motlhankedi wa phetisetso.

(f)(i) Motlhankedi wa phetisetso o tshwanetse go romelela Matlotlo a Bosetšhaba dikabo tsa bofelo, tse di ikaegileng mo dikabong tsa nakwana tse di kailweng mo ditemeng (a)(i) le (ii) le (e), ka di 28 Ngwanatsele 2025.

(ii) Fa motlhankedi wa phetisetso a retelelwa ke go romela dikabo tse di kailweng mo temeng (i) ka di 28 Ngwanatsele 2025, Matlotlo a Bosetšhaba a ka tlhomamisa dikabo tse di maleba, ka go tsaya tsia dikabo tse di tlhagisang tsa ngwaga wa ditšhelete wa 2026/27.

(2)(a) Motlhankedi wa phetisetso wa kabo ya peelomabaka, yo o dirisang dikabo tsa peelomabaka tse di tlhagisang mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28, jaaka di tlhagisitswe mo Kholomong B ya Dišejule tse di amegang tsa Molao ono, o tshwanetse, ka di 3 Diphlane 2025, go romelela Matlotlo a Bosetšhaba—

- (i) dikabo tsa nakwana go porofense kgotsa mmasepala mongwe le mongwe malebana le dikabo tsa peelomabaka tse dišwa tse di tlileng go dirwa mo ngwageng wa ditšhelete wa 2026/27;

- (ii) ditlhabololo dife go dikabo tse di tlhagisang tsa porofense kgotsa mmasepala mongwe le mongwe tse di tlhagisitsweng mo Kholomong B ya Dišejule tse di amegang malebana le dikabo tse di leng teng tsa peelomabaka;

- (iii) matlhomeso a a thadilweng a dikabo tse di kailweng mo ditemeng (i) le (ii); le

- (iv) dikhopi tsa seileketeroniki tsa dikaelo, dithempoleite tsa leano la kgwebo le dikwalo tse dingwe tse di kailweng mo matlhomatsong a a thadilweng a a kailweng mo temeng (iii).

(b) Motlhankedi wa phetisetso o tshwanetse go rerisana le motlhankedi yo o rwalang maikarabelo a lefapha la bosetšhaba kgotsa porofense ka ga tiro e e neilweng motlhankedi yoo yo o rwalang maikarabelo mo letlhomatsong le le thadilweng pele le romelwa kwa Matlotlong a Bosetšhaba go ya ka tema (a).

(c) Fa lokwalo le le kailweng mo letlhomatsong le le thadilweng le le rometsweng go ya ka tema (a)(iii) le tlhabololwa, motlhankedi wa phetisetso o tshwanetse ka bonako go tlamela Matlotlo a Bosetšhaba le motlhankedi mongwe le mongwe yo o amogelang ka dikhopi tsa seileketeroniki tsa lokwalo le le boeleditsweng.

(d) The National Treasury must approve any proposed amendment or adjustment for the 2026/27 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 28 November 2025, the final allocations and frameworks based on the provisional allocations and frameworks. 5

(f) If the transferring officer fails to comply with paragraph (a) or (e), the National Treasury may determine the appropriate draft or final allocations and frameworks, taking into consideration the indicative allocations for the 2026/27 financial year.

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

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

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

(3) The National Treasury may instruct transferring officers, accounting officers of the provincial treasuries and receiving officers to submit to it such plans and information for any conditional allocation, as it may determine, at specified dates before the start of the 2026/27 financial year. 20

(4)(a) For purposes of the Education Infrastructure Grant or Health Facility Revitalisation Grant in the 2026/27 financial year, the receiving officer of the relevant provincial department must, in the format and on the date determined by the National Treasury, submit to the transferring officer, the relevant provincial treasury and the National Treasury— 25

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

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

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

(b) The receiving officer of the relevant provincial department must review the document, referred to in paragraph (a)(iii), and if any substantive change is made to the document during the 2025/26 financial year, the amended document must be approved by the Executive Council of the province before submission to the National Treasury within 14 days after such approval. 35

(5)(a) Any category B municipality may apply to qualify for the Integrated Urban Development Grant, referred to in Part B of Schedule 5, by submitting an application to the Department of Cooperative Governance by 31 July 2025. 40

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

(c) The Department of Cooperative Governance must submit, by 3 October 2025, to the National Treasury for comment, a list of any proposed additional qualifying municipalities and any municipalities that have failed to meet the qualifying conditions to continue to qualify for approval. 45

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

(i) by 30 March 2026, a first draft of its three-year capital programme and the 10-year Capital Expenditure Framework; and

(d) Matlotlo a Bosetšhaba a tshwanetse go rebola tlhabololo kgotsa paakanyo efe e e tshitsintsweng ya ngwaga wa ditšhelete wa 2026/27 ya mokgwa wa go abiwa ga kabo ya peelomabaka e e leng teng pele ga thomelo ya dikabo tsa nakwana le matlhomeso a a thadilweng.

(e) Motlhankedi wa phetisetso o tshwanetse, ka fa tlase ga tshaeno ya gagwe, go romelela Matlotlo a Bosetšhaba, ka di 28 Ngwanatsele 2025, dikabo tsa bofelo le matlhomeso ka go ikaega mo dikabong tsa nakwana le mo matlhomesong.

(f) Fa motlhankedi wa phetisetso a reteletse ke go obamela tema (a) kgotsa (e), Matlotlo a Bosetšhaba a ka tlhomamisa dikabo tse di thadilweng kgotsa tsa bofelo tse di maleba le matlhomeso, ka go tsaya tsia dikabo tse di tlhagisang tsa ngwaga wa ditšhelete wa 2026/27.

(g)(i) Matlotlo a Bosetšhaba a ka tlhabolola dikabo tsa bofelo le matlhomeso go netefatsa dikabo tse di lekanang e bile di tlhomame le dipeelo tse di lolameng e bile e le tsa tlhomamo.

(ii) Matlotlo a Bosetšhaba a tshwanetse go neelana ka kitsiso, e e kwetsweng, go motlhankedi wa phetisetso e e ka ga maikaelelo a go tlhabolola dikabo le matlhomeso le go laletsa motlhankedi wa phetisetso go romela ditshwaelo tse di kwetsweng mo matsatsing a le supa morago ga letlha la kitsiso.

(h) Dikabo tse di thadilweng le tsa bofelo le matlhomeso di tshwanetse go romelwa mo kagegong e e tlhomamisitsweng ke Matlotlo a Bosetšhaba.

(3) Matlotlo a Bosetšhaba a ka laela batlhankedi ba phetisetso, batlhankedi ba ba rwalang maikarabelo ba matlotlo a diporofense le batlhankedi ba ba amogelang go romela kwa go ona maano ao le tshedimosetso mabapi le kabo efe ya peelomabaka, jaaka a ka tlhomamisa, ka matlha a a totobatsweng pele ga tshimololo ya ngwaga wa ditšhelete wa 2026/27.

(4)(a) Mabapi le maitlhomamo a Thusotlole ya Mafaratlhatlha a Thuto kgotsa Thusotlole ya Tsosoloso ya Lefelo la Boitekanelo mo ngwageng wa ditšhelete wa 2026/27, motlhankedi yo o amogelang wa lefapha la porofense le le maleba o tshwanetse, mo kagegong le ka letlha le le tlhomamisitsweng ke Matlotlo a Bosetšhaba, go romelela motlhankedi wa phetisetso, matlotlo a porofense a a maleba le Matlotlo a Bosetšhaba—

(i) leano la taolo ya thoto ya mafaratlhatlha la mananeo otlhe a mafaratlhatlha sebaka sa paka ya bonnye dingwaga di le 10;

(ii) leano la taolo ya thoto ya mafaratlhatlha, go akaretsa le togamaano ya tshenkelo ya mafaratlhatlha ya mananeo otlhe a mafaratlhatlha le diporojeke tse di bonelwang pele go simolola mo pakeng ya letlhomamo la tshenyegelo la pakagare; le

(iii) lokwalo le le tlhagisang ka moo matlhamaganyane a taolo ya kabo ya mafaratlhatlha a tshwanetseng go tsenngwa mo tirisong mo porofenseng ka teng le ka moo le rebolwang ka teng ke Lekgotlakhuduthamaga la porofense pele kgotsa morago ga tshimololo ya Molao ono.

(b) Motlhankedi yo o amogelang wa lefapha la porofense le le maleba o tshwanetse go sekaseka lokwalo, le le kailweng mo temeng (a)(iii), e bile fa go le phetogo e kgolo e e dirwang mo lokwalong mo ngwageng wa ditšhelete wa 2025/26, lokwalo le le tlhabolotsweng le tshwanetse go rebolwa ke Lekgotlakhuduthamaga la porofense pele ga thomelo go Matlotlo a Bosetšhaba mo matsatsing a le 14 morago ga thebolo eo.

(5)(a) Mmasepala ofe wa setlhopho B o ka dira kopo ya go siamela Thusotlole ya Tlhabololo ya Ditoropo e e Kopantsweng, e e kailweng mo Karolong B ya Šejule 5, ka go romelela Lefapha la Tirisanommogo ya Puso kopo ka di 31 Phukwi 2025.

(b) Lefapha la Tirisanommogo ya Puso le tshwanetse go tlhomamisa foromo ya kopo, go akaretsa le bobotlana jwa dipeelo tse di siametseng.

(c) Lefapha la Tirisanommogo ya Puso le tshwanetse go romela, ka di 3 Diphaleane 2025, kwa Matlotlong a Bosetšhaba mabapi le ditshwaelo, lenaane la bommasepala bafe ba tlaleletso ba ba tshitsintsweng ba ba siametseng le bommasepala bafe ba ba reteletsweng ke go fitlhelela dipeelo tse di siametseng go tswelala go siamela go rebolwa.

(d) Mmasepala o o itsisitsweng ke Lefapha la Tirisanommogo ya Puso gore o siametse Thusotlole ya Tlhabololo ya Ditoropo e e Kopantsweng, o tshwanetse go romelela Lefapha la Tirisanommogo ya Puso—

(i) ka di 30 Mopitlwe 2026, thalo ya ntlha ya lenaneo la ona la khapetlele ya dingwaga tse tharo le Letlhomamo la Ditshenyegelo tsa Khapetlele la dingwaga tse 10; le

- (ii) by 1 June 2026, the final versions of its three-year capital programme and the 10-year Capital Expenditure Framework, which must be evaluated by the Department of Cooperative Governance after consultation with relevant stakeholders.
- (6)(a) A provincial treasury must, in respect of the 2026/27 financial year— 5
 - (i) on the same date that its budget for the 2026/27 financial year is tabled in the provincial legislature; or
 - (ii) on a date not later than 15 June 2026 approved by the National Treasury, publish a notice in the *Gazette* containing the information set out in section 29(2)(a).
- (b) This subsection continues in force until 15 June 2026. 10

Transfers before commencement of Division of Revenue Act for 2026/27 financial year

27. (1) Despite the Division of Revenue Act for the 2026/27 financial year not having commenced on 1 April 2026, the National Treasury, subject to subsection (2), may determine an amount of— 15
- (a) equitable share in terms of section 4(1), that may be transferred to the relevant province;
 - (b) equitable share in terms of section 5(1), that may be transferred to the relevant municipality;
 - (c) allocation made in terms of section 7(1) or 8(1), as the case may be, that may be transferred to the relevant province or municipality. 20
- (2) An amount transferred in terms of subsection (1) may not—
- (a) during the first four months of that financial year, exceed 45 per cent of the total amount allocated in the 2025/26 financial year;
 - (b) during each of the following months, exceed 10 per cent of the total amount appropriated in the 2025/26 financial year; and 25
 - (c) in aggregate, exceed the total amount allocated in the 2025/26 financial year.
- (3) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2025/26 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2025/26 financial year. 30

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties of municipalities 35

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 2025/26 financial year, the 2026/27 financial year and the 2027/28 financial year, except if submitted in terms of any other legislation before the end of the 10-day period. 40
- (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. 45

- (ii) ka di 1 Seetebosigo 2026, mefuta ya bofelo ya lenaneo la ona la khapetlele ya dingwaga tse tharo le Letlhomiso la Ditshenyegelo tsa Khapetlele la dingwaga tse 10, e e tshwanetseng go lekolwa ke Lefapha la Tirisanommogo ya Puso morago ga go rerisana le bannaleseabe ba ba maleba.
- (6)(a) Matlotlo a porofense a tshwanetse, malebana le ngwaga wa ditšhelete wa 2026/27— 5
- (i) ka letlha le tekanyetsokabo ya ona ya ngwaga wa ditšhelete wa 2026/27 e tla be e begwa ka lona kwa kgotlapeomolaong ya porofense; kgotsa
- (ii) ka letlha le le sa feteng la di 15 Seetebosigo 2026 le le rebotsweng ke Matlotlo a Bosetšhaba, 10
- go phasalatsa kitsiso mo Lekwalodikannyeng la Puso e e nang le tshedimosetso e e tlhagisitsweng mo karolong 29(2)(a).
- (b) Karolwana eno e tswelala go nna mo tirisong go fitlhela ka di 15 Seetebosigo 2026.

Diphetisetso pele ga tshimololo ya Molao wa Karoganyo ya Lotseno wa ngwaga wa ditšhelete wa 2026/27 15

27. (1) Go sa nyatswe go se simolole ga Molao wa Karoganyo ya Lotseno wa ngwaga wa ditšhelete wa 2026/27 ka di 1 Moranang 2026, Matlotlo a Bosetšhaba, go latela karolwana (2), a ka tlhomamisa tlhotlha ya—
- (a) šere nngwe le nngwe ya tekano go ya ka karolo 4(1), e e ka fetisetwang go porofense e e maleba; 20
- (b) šere nngwe le nngwe ya tekano go ya ka karolo 5(1), e e ka fetisetwang go mmasepala o o maleba;
- (c) kabo e e dirilweng go ya ka karolo 7(1) kgotsa 8(1), go ya ka moo go leng maleba ka teng, e e ka fetisetwang go porofense e e maleba kgotsa mmasepala. 25
- (2) Madi a a fetisitsweng go ya ka karolwana (1) a ka se—
- (a) mo dikgweding tse nne tsa ntlha tsa ngwaga oo wa ditšhelete, fete diphesente tse 45 tsa palogotlhe ya madi a a abilweng mo ngwageng wa ditšhelete wa 2025/26; 30
- (b) mo go nngwe le nngwe ya dikgwedi tse di latelang, fete diphesente tse 10 tsa palogotlhe ya madi a a abilweng mo ngwageng wa ditšhelete wa 2025/26; e bile
- (c) ka kakaretso, fete palogotlhe ya madi a a abilweng mo ngwageng wa ditšhelete wa 2025/26. 35
- (3) Madi a a fetisitsweng go ya ka karolwana (1)(c), ka diphetogo tse di tlhokegang, le go ya ka letlhomiso le le maleba la ngwaga wa ditšhelete wa 2025/26 le ditlhokego tse dingwe tsa Molao ono, jaaka e kete ke madi a kabo ya ngwaga wa ditšhelete wa 2025/26.

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DITIRO LE DITHATA TSA BOMMASEPALA, MATLOTLO A DIPOROFENSE LE MATLOTLO A SETŠHABA

Ditiro tsa bommasepala

28. (1)(a) Mo godimo ga ditlhokego tsa Molao wa Taolo ya Matlotlo a Mmasepala, motlhankedi yo o rwalang maikarabelo wa mmasepala wa setlhophha C o tshwanetse, mo matsatsing a le 10 morago ga go tsenngwa mo tirisong ga Molao ono, go romelela Matlotlo a Bosetšhaba, matlotlo a porofense a a maleba le bommasepala botlhe ba setlhophha B mo teng ga lefelotaolo la mmasepala oo, tekanyetsokabo, jaaka e itsisitswe go tsamaelana le karolo 16 ya Molao wa Taolo ya Matlotlo a Mmasepala, mabapi le ngwaga wa ditšhelete wa 2025/26, ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28, ntle le fa e rometswe go ya ka molao mongwe ofe pele ga go ya bokhutlong ga paka ya matsatsi a le 10. 45
- (b) Tekanyetsokabo e tshwanetse go tlhagisa dikabo tsotlhe go tswa mo šereng ya ona ya tekano e bile dikabo tsa peelomabaka di tlele go fetisetwa go mmasepala mongwe le mongwe wa setlhophha B mo teng ga lefelotaolo la mmasepala wa setlhophha C le go senola mokgwa wa go aba matlole magareng ga bommasepala ba setlhophha B. 55

(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—

(a) the category C municipality retaining the function in terms of the Municipal Structures Act; and 10

(b) a service delivery agreement for the provision of services by the category B municipality on behalf of the category C municipality not being concluded.

(4) A category B municipality which is not authorised to perform a function in terms of the Municipal Structures Act may not extend the scope or type of services that it currently provides, without— 15

(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. 20

(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. 25

(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, or a portion thereof, to the category C municipality and reallocate the allocation or portion to the relevant category B municipalities if a category C municipality fails to— 30

(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). 35

(b) The following provisions apply to the withholding or stopping of an allocation, or a portion thereof, in accordance with paragraph (a):

(i) Section 216 of the Constitution;

(ii) in the case of withholding an allocation, or a portion thereof, section 17(4)(a), with the necessary changes; and 40

(iii) in the case of stopping an allocation, or a portion thereof, section 18(3)(a), (4), (5) and (6), with the necessary changes.

(c) If an allocation is stopped in terms of this subsection, the National Treasury may, after consultation with the transferring officer, determine that a portion of the allocation that will not be spent, be reallocated to one or more municipalities, on condition that the allocation must be spent by the end of the 2025/26 financial year. 45

(7) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, which is not reflected in its budget as tabled in accordance with section 16 of the Municipal Finance Management Act, is reflected in its budget to be considered for approval in accordance with section 24 of the Municipal Finance Management Act. 50

Duties and powers of provincial treasuries

29. (1) A provincial treasury must reflect allocations listed in Part A of Schedule 5 to the province separately in the appropriation Bill of the province.

(2)(a) A provincial treasury must, not later than seven working days after this Act takes effect, publish by notice in the *Gazette*— 55

(2) Mmasepala wa setlhophha C o o tlamelang tirelo ya mmasepala o tshwanetse, pele o tsenya mo tirisong porojeke efe ya khapetlele mabapi le metsi, motlakase, ditsela kgotsa tirelo nngwe efe ya mmasepala, go rerisana le bommasepala ba setlhophha B bao porojeke e tshwanetseng go tsennngwa mo tirisong mo mafelotaolong a bona, le go 5
dumalana, ka go kwala, gore ke mmasepala ofe o o rwalang maikarabelo a ditshenyegelo tsa tiro le tlhokomelo le go kokoanngwa ga dituelo tsa badirisi.

(3) Mmasepala wa setlhophha C o tshwanetse go netefatsa gore ga o dire gabedi tiro e gajaana e dirwang ke mmasepala wa setlhophha B e bile o tshwanetse go fetisetsa matlole mabapi le tlamelo ya ditirelo, go akaretsa le ditirelo tsa motheo, go mmasepala o o maleba wa setlhophha B o o tlamelang ditirelo tsa mmasepala, le fa— 10

(a) mmasepala wa setlhophha C a boela go dira tiro go ya ka Molao wa Dipopego tsa Mmasepala; le

(b) tumalano ya kabo ya tirelo mabapi le tlamelo ya ditirelo ka mmasepala wa setlhophha B mo boemong jwa mmasepala wa setlhophha C e sa konotelwa.

(4) Mmasepala wa setlhophha B o o sa reboletswang go dira tiro go ya ka Molao wa 15
Dipopego tsa Mmasepala o ka se atolosetse bogolo kgotsa mofuta wa ditirelo tse o di tlamelang gajaana, ntle le—

(a) go dira tumalano ya kabo ya tirelo le mmasepala wa setlhophha C o o reboletsweng go dira tiro go ya ka Molao wa Dipopego tsa Mmasepala; kgotsa

(b) go bona thebolo go dira tiro go ya ka Molao wa Dipopego tsa Mmasepala. 20

(5)(a) Mmasepala wa setlhophha C le mmasepala wa setlhophha B ba tshwanetse, pele ga tshimololo ya ngwaga wa ditšhelete, go dumalana ka thulaganyo ya tuelo malebana le dikabo, tse di kailweng mo karolwaneng (1)(b), tse di tllileng go fetisetswa go mmasepala wa setlhophha B mo ngwageng wa ditšhelete, e bile mmasepala wa setlhophha C o tshwanetse go romelela Matlotlo a Bosetšhaba thulaganyo ya tuelo pele ga 25
tshimololo ya ngwaga wa ditšhelete.

(b) Mmasepala wa setlhophha C o tshwanetse go dira diphetisetso go tsamaelana le thulaganyo ya tuelo e e rometsweng go ya ka tema (a).

(6)(a) Matlotlo a Bosetšhaba a ka tshwarelela kgotsa a emisa kabo efe, kgotsa karolo ya yona, go mmasepala wa setlhophha C le go aba sešwa kabo kgotsa karolo ya yona go 30
bommasepala ba ba maleba ba setlhophha B fa mmasepala wa setlhophha C a retelelwa ke go—

(i) dira dikabo tse di kailweng mo karolwaneng (1)(b);

(ii) fitlhelela tumalano e e bonelwang pele mo karolwaneng (2); kgotsa

(iii) romela thulaganyo ya tuelo go tsamaelana le karolwana (5)(a). 35

(b) Ditaelo tse di latelang di diriswa mo go tshwarelelweng kgotsa mo go emisweng ga kabo, kgotsa karolo ya yona, go ya ka tema (a):

(i) Karolo 216 ya Molaotheo;

(ii) mo lebakeng la go tshwarelela kabo, kgotsa karolo ya yona, karolo 17(4)(a), ka diphetogo tse di tlhokegang; le 40

(iii) mo lebakeng la go emisa kabo, kgotsa karolo ya yona, karolo 18(3)(a), (4), (5) le (6), ka diphetogo tse di tlhokegang.

(c) Fa kabo e emisitswe go ya ka karolwana, Matlotlo a Bosetšhaba a ka, morago ga go rerisana le motlhankedi wa phetisetso, tlhomamisa gore karolo ya kabo e e sa tleng go diriswa, e abelwe sešwa mmasepala a le esi kgotsa go feta, ka peelo ya gore kabo e tshwanetse go bo e dirisitswe kwa bokhutlong jwa ngwaga wa ditšhelete wa 2025/26. 45

(7) Mmasepala o tshwanetse go netefatsa gore kabo efe e e dirilweng go ya ka Molao ono, kgotsa ke porofense kgotsa mmasepala o mongwe, e e sa tlhageleleng mo tekanyetsokabong ya ona jaaka e itsisitswe go tsamaelana le karolo 16 ya Molao wa Taolo ya Matlotlo a Mmasepala, e tlhagelela mo tekanyetsokabong ya ona e e tllilweng 50
go sekasekwa mabapi le thebolo go tsamaelana le karolo 24 ya Molao wa Taolo ya Matlotlo a Mmasepala.

Ditiro le dithata tsa matlotlo a diporofense

29. (1) Matlotlo a porofense a tshwanetse go tlhagisa dikabo tse di mo lenaneng mo Karolong A ya Šejule 5 go porofense kwa thoko mo Molaotlhomong wa tekanyetso wa 55
porofense.

(2)(a) Matlotlo a porofense a tshwanetse, mo matsatsing a a sa feteng a le supa a tiro morago ga tshimololo ya Molao ono, go phasalatsa ka kitsiso mo Lekwalodikgannyeng la Puso—

- (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; 5
- (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;
- (iv) the envisaged division of the allocation envisaged in subparagraphs (i) and (ii), in respect of each municipality, school and hospital, for the 2026/27 financial year and the 2027/28 financial year; and 10
- (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. 15

(b) The allocations referred to in paragraph (a) must be regarded as final when the provincial appropriation Act takes effect or, if published on a later date, on the date of publication of the notice.

(c) If the provincial legislature amends its appropriation Bill, the provincial treasury must publish amended allocations and budgets, by notice in the *Gazette*, within 14 working days after the appropriation Act takes effect, and those allocations and budget must be regarded as final. 20

(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). 25

(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 6 February 2026 or such later date as approved by the National Treasury and takes effect on the date of publication. 30

(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 35
- (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. 40

(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);
- (ii) ensure that transfers are made promptly to the relevant receiving officer in terms of the agreed payment schedule; and 45
- (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. 50

(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. 55

- (i) kabo e e tlhagisang ya mmasepala mongwe le mongwe mabapi le kabo nngwe le nngwe e e tlileng go dirwa ke porofense go bommasepala go tswa mo matloleng a porofense le go tswa mo dikabong tsa peelomabaka tsa porofense;
- (ii) kabo e e tlhagisang e e tlileng go dirwa mo sekolong sengwe le sengwe le mo bookelong bongwe le bongwe mo porofenseng mo kagegong e e 5
tlhomamisitsweng ke Matlotlo a Bosetšhaba;
- (iii) kabo e e tlhagisang go setheo sefe sa puso sa bosetšhaba kgotsa porofense mabapi le go tsennngwa mo tirisong ga lenaneo le le tlamelwang ka matlole ka kabo mo Karolong A ya Šejule 5 mo boemong jwa porofense kgotsa mabapi le 10
thuso e e tlamelwang porofense mo go tsenyeng lenaneo mo tirisong;
- (iv) karoganyo e e bonelwang pele ya kabo e e bonelwang pele mo ditemeng (i) le (ii), malebana le mmasepala, sekolo le bookelo bongwe le bongwe, mabapi le ngwaga wa ditšhelete wa 2026/27 le ngwaga wa ditšhelete wa 2027/28; le
- (v) dipeelo le tshedimosetso e nngwe malebana le dikabo, tse di kailweng mo ditemeng (i), (ii) le (iii), go nolofatsa tekanyetso ya tiragatso le tiriso ya tseo di 15
tsentsweng le ditlamorago tse di tlhokegang.
- (b) Dikabo tse di kailweng mo temeng (a) di tshwanetse go tsewa jaaka tsa bofelo fa Molao wa tekanyetso wa porofense o tsennngwa mo tirisong kgotsa, fa o phasalatswa ka letlha le le kwa morago, ka letlha la phasalatso ya kitsiso.
- (c) Fa kgotlapeomolao ya porofense e tlhabolola Moaotlhommo wa yona wa 20
tekanyetso, matlotlo a porofense a tshwanetse go phasalatsa dikabo tse di tlhabolotsweng le ditekanyetsokabo, ka kitsiso mo Lekwalodikgannyeng la Puso, mo matsatsing a le 14 a tiro morago ga go tsennngwa mo tirisong ga Molao wa tekanyetso, e bile dikabo tseo le tekanyetsokabo di tshwanetse go tsewa jaaka tsa bofelo.
- (d) Dikabo go bommasepala go ya ka karolwana (2)(a) di tshwanetse go tsamaelana 25
le melawana ya tumalano efe e e sweditsweng magareng ga porofense le mmasepala.
- (3)(a) Go sa nyatswe karolwana (2) kgotsa molao mongwe ofe, matlotlo a porofense a ka, go tsamaelana le lethomeso le le tlhomamisitsweng ke Matlotlo a Bosetšhaba, tlhabolola dikabo tse di kailweng mo karolwaneng (2).
- (b) Ditlhabololo dife tsa dikabo tse di phasaladitsweng go ya ka karolwana (2)(a) 30
kgotsa (c) di tshwanetse go phasalatswa, ka kitsiso mo Lekwalodikgannyeng la Puso, mo letheng le le seng kwa morago ga la di 6 Tlhakole 2026 kgotsa letlha le le kwa morago le le rebotsweng ke Matlotlo a Bosetšhaba le go tsennngwa mo tirisong ka letlha la phasalatso.
- (4) Matlotlo a porofense a tshwanetse, jaaka karolo ya pegelo ya ona go ya ka karolo 35
40(4)(b) le (c) ya Molao wa Taolo ya Matlotlo a Setšhaba, mo kagegong e e tlhomamisitsweng ke Matlotlo a Setšhaba, pegelo e e ka ga—
- (a) diphetisetso tota tse di amogetsweng ke porofense go tswa kwa mafapheng a bosetšhaba le ditshenyegelo tota tsa diphetisetso tseo, ntle le dikabo tsa Šejule 4, go fitlhela kwa bokhutlong jwa kgwedi eo; le 40
- (b) diphetisetso tota tse di dirisitsweng ke porofense go bommasepala le ditheo tsa puso le ditshenyegelo tota ka bommasepala le ditheo tsa puso mo diphetisetsong tseo, go ikaegilwe mo tshedimosetsong ya gajaana e e tswang mo bommasepaleng le mo ditheong tsa puso ka motsi wa pegelo.
- (5)(a) Matlotlo a porofense a tshwanetse go— 45
- (i) netefatsa gore thulaganyo ya tuelo, kgotsa tlhabololo efe ya yona, e dumalanwe magareng ga lefapha lengwe le lengwe la porofense le setheo se se amogelang se se bonelwang pele mo karolwaneng (2)(a);
- (ii) netefatsa gore diphetisetso di dirwa ka bonako go motlhankedi yo o amogelang yo o maleba go ya ka thulaganyo ya tuelo e go dumalanweng ka yona; le 50
- (iii) romelela Matlotlo a Bosetšhaba dithulaganyo tsa tuelo mo matsatsing a le 14 morago ga go tsennngwa mo tirisong ga Molao ono le thulaganyo efe e e tlhabolotsweng ya tuelo, e go dumalanweng ka yona, mo matsatsing a le 14 a go dumalana ka yona.
- (b) Fa lefapha la porofense le setheo se se amogelang di sa dumalane ka thulaganyo 55
ya tuelo ka nako mabapi le go romelwa kwa Matlotlong a Bosetšhaba, matlotlo a porofense a tshwanetse, morago ga go rerisana le motlhankedi wa phetisetso, go tlhomamisa thulaganyo ya tuelo.
- (6) Fa matlotlo a porofense a retelelwa ke go dira phetisetso go ya ka karolwana (5)(a), motlhankedi yo o amogelang yo o maleba o ka kopa matlotlo a porofense go dira 60
phetisetso ka bonako kgotsa go neelana ka mabaka a a kwetsweng, mo matsatsing a le mararo a tiro, a gore goreng phetisetso e ise e dirwe.

(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.

- (8) On receipt of a request in terms of subsection (7), the National Treasury must— 5
- (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 10 correct in not making the transfer; and
 - (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 15 a notice to all transferring officers containing the details of the primary bank accounts of each province and municipality.

(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. 20

(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. 25

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 30 provision of this Act or any division of revenue matter or allocation must—

- (a) comply with section 41 of the Constitution and Chapter 4 of the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005); and
- (b) if it decides to institute judicial proceedings against another organ of state, 35 within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

(2) If an organ of state does not comply with subsection (1), the expenditure incurred 40 by that organ of state in approaching the court must be regarded as fruitless and wasteful.

(3) The amount of any such fruitless and wasteful expenditure incurred in terms of subsection (2) must be recovered or written off in terms of the applicable procedures in the Public Finance Management Act or the Municipal Finance Management Act.

Irregular expenditure

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

(7) Fa matlotlo a porofense a retelelwa ke go dira phetisetso e e kopilweng ke motlhankedi yo o amogelang kgotsa go tlamela ka mabaka go ya ka karolwana (6), kgotsa motlhankedi yo o amogelang a sa utlwisise mabaka a a tlametsweng ke matlotlo a porofense a gore goreng phetisetso e ise e dirwe, motlhankedi yo o amogelang o ka kopa Matlotlo a Bosetšhaba go tlotlhomisa morero.

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(8) Fa a amogela kopo go ya ka karolwana (7), Matlotlo a Bosetšhaba a tshwanetse go—

- (a) rerisana le motlhankedi wa phetisetso ka ga morero;
- (b) tlotlhomisa morero, go sekaseka mabaka afe a a tlametsweng ke matlotlo a porofense a gore goreng phetisetso e sa dirwe;
- (c) laela matlotlo a porofense go diragatsa phetisetso ka bonako kgotsa go tlamela motlhankedi yo o amogelang mabaka, a a netefatsang gore goreng matlotlo a porofense a ne a nepile ka go se dire phetisetso; le
- (d) gakolola matlotlo a porofense le motlhankedi yo o amogelang ka ga dikgato tse di tshwanetseng go tsewa go netefatsa phetisetso.

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Ditiro le dithata tsa Matlotlo a Bosetšhaba

30. (1) Matlotlo a Bosetšhaba a tshwanetse, mo matsatsing a le 14 morago ga go tsenngwa mo tirisong ga Molao ono, go romelela batlhankedi botlhe ba phetisetso kitsiso e e nang le dintlha tsa diakhaonto tsa bankakgolo tsa porofense le mmasepala mongwe le mongwe.

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(2) Matlotlo a Bosetšhaba a tshwanetse, mmogo le kanego e e bonelwang pele mo karolong 32(2) Molao wa Taolo ya Matlotlo a Setšhaba, go phasalatsa pegelo e e ka ga diphetisetso tota tsa dikabo tsotlhe tse di mo lenaneng mo Dišejuleng 4, 5, 6 le 7 kgotsa e e dirilweng go ya ka karolo 25.

(3) Matlotlo a Bosetšhaba a ka akaretsa mo pegelong e e ka ga šere ya tekano le dikabo tsa peelomabaka go ya ka Molao ono, pegelo efe e a e phasalatsang—

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- (a) e e bayang ka ditlhopha dipolelo tse di phasaladitsweng ke matlotlo a diporofense tse di bonelwang pele mo karolong 71(7) Molao wa Taolo ya Matlotlo a Mmasepala; le
- (b) malebana le matlotlo a bommasepala.

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KGAOLO 6

KAKARETSO

Maikarabelosemolao a ditshenyegelo tse di bonweng ka go tlolela ga meono ya puso ya tirisanommogo le dikamano tsa magareng ga puso

31. (1) Lekala la puso le le amegang mo dithulanong tsa magareng ga puso mabapi le taelo efe ya Molao ono kgotsa morero ofe wa karoganyo ya lotseno kgotsa kabo le tshwanetse—

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- (a) go obamela karolo 41 ya Molaotseo le Kgaolo 4 ya *Intergovernmental Relations Framework Act*, 2005 (Molao 13 wa 2005); le
- (b) Fa le swetsa ka go diragatsa ditsamaiso tsa boatlhodi kgatlhanong le setheo se sengwe sa puso, mo matsatsing a le 10 a tiro a tshwetso ya lona, go itsise Matlotlo a Bosetšhaba, matlotlo a porofense a a maleba, Lefapha la Tirisanommogo ya Puso le Morunikakaretso, ka ga dintlha tsa kobamelo ya Kgaolo 4 ya *Intergovernmental Relations Framework Act*, 2005, go akaretsa le tlhaloso ya go retelelwa ke go rarabolola thulano.

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(2) Fa setheo sa puso se sa obamele karolwana (1), ditshenyegelo tse di bonweng ke setheo seo sa puso mo go yeng kwa kgotlatshekelong di tshwanetse go tsewa jaaka tiriso ya madi botlhaswa.

(3) Boleng jwa tiriso efe eo ya madi botlhaswa e e bonweng go ya ka karolwana (2) bo tshwanetse go busetswa kgotsa go phimolwa go ya ka ditsamaiso tse di maleba mo Molaong wa Taolo ya Matlotlo a Setšhaba kgotsa mo Molaong wa Taolo ya Matlotlo a Mmasepala.

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Tiriso e e sa tthomamang ya madi

32. Tiriso ya kabo mo Karolong B ya Šejule 4 kgotsa Karolo B ya Šejule 5 e e sa tsamaelaneng le Molao ono ke tiriso e e sa tthomamang ya madi e bile e tshwanetse go

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

Financial misconduct

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

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

Delegations and assignments

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

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

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

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

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

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

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

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

Departures

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

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

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

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

Regulations 45

36. The Minister may, by notice in the *Gazette*, make regulations regarding—

- (a) any matter which must or may be prescribed in terms of this Act; or
- (b) any ancillary or incidental administrative or procedural matter that is necessary to prescribe for the proper implementation or administration of this Act. 50

sekasekwa go tsamaelana le Molao wa Taolo ya Matlotlo a Mmassepala, ntle le fa e le tiriso e e sa rebolwang go ya ka Molao wa Taolo ya Matlotlo a Mmassepala.

Maitsholomabe a tsa ditšhelete

33. (1) Go sa nyatswe molao mongwe ofe o o sa tsamaelaneng, go se obamelwe ka bomo kgotsa ka go itlhokomolosa taelo ya Molao ono ke maitsholomabe a tsa ditšhelete. 5
- (2) Karolo 84 ya Molao wa Taolo ya Matlotlo a Setšhaba kgotsa karolo 171 ya Molao wa Taolo ya Matlotlo a Mmassepala, go ya ka moo go leng maleba ka teng, e diriswa malebana le maitsholomabe a tsa ditšhelete a a bonelwang pele mo karolwaneng (1).

Ditholelo le ditiro

34. (1) Tona o ka, ka go kwala, rolela efe ya dithata tsa, le go neela efe ya ditiro tse di pateleditsweng, Matlotlo a Setšhaba go ya ka Molao ono, go modiredi wa Matlotlo a Setšhaba. 10
- (2) Tholelo kgotsa neelotiro go ya ka karolwana (1) go modiredi wa Matlotlo a Setšhaba—
- (a) e go ya ka ditekanyetso kgotsa dipeelo tse Tona a ka di pateletsang; 15
 - (b) e ka rebolela modiredi yoo go rolela tlase, ka go kwala, thata e e roletsweng kgotsa tiro e e neetsweng, go modirdi mongwe ofe wa Matlotlo a Setšhaba; e bile
 - (c) ga e amoge Matlotlo a Setšhaba maikarabelo a a amanang le tiragatso ya thata e e roletsweng kgotsa tiro e e neetsweng. 20
- (3) Tona o ka farologanya kgotsa phimola tshwetso efe e e tserweng ke modiredi ka ntlha ya tholelo kgotsa neelo, go latela ditshwanelo dife tse di ka tswang di neilwe ka ntlha ya tshwetso.
- (4) Molekgotlakhuduthamaga yo o rwalang maikarabelo a matlotlo mo porofenseng o ka, ka go kwala, rolela efe ya dithata tsa, le go rolela efe ya ditiro tse di pateleditsweng, matlotlo a porofense go ya ka Molao ono, go modiredi wa matlotlo a porofense. 25
- (5)(a) Motlhankedi wa phetisetso o ka, ka go kwala, rolela efe ya dithata tsa, le go neela efe ya ditiro tse di pateleditsweng, motlhankedi wa phetisetso go ya ka Molao ono, go modiredi mo lefapheng la gagwe.
- (b) Khopi ya tholelo e e kwetsweng e tshwanetse go romelelwa Matlotlo a Bosetšhaba. 30
- (6) Dikarolwana (2) le (3) di a diriswa, ka diphetogo tse di tlhokegang, mo tholelong kgotsa mo neong go ya ka karolwana (4) kgotsa (5).

Diphapogo

35. (1) Tona o ka, fa go le mabaka a utlwalang, rebola phapogo go tswa mo taelong ya lethomeso, molawanataolo o o dirilweng ka fa tlase ga karolo 36 kgotsa peelo e e pateleditsweng go ya ka Molao ono. 35
- (2) Mabapi le maitlhommo a karolwana (1), mabaka a a utlwalang a akaretsa ntlha ya gore taelo ya lethomeso, molawanataolo kgotsa peelo—
- (a) e ka se tsenngwe mo tirisong mo tiragatsong; 40
 - (b) e kgoreletsa phitlhelelo ya maitlhommo afe a Molao ono;
 - (c) e kgoreletsa tsibogelo ya ka bonako go matlhotlhapelo a a tlaotsweng; kgotsa
 - (d) e koafatsa bokgoni jwa matlotlo jwa lefapha le le amegileng la bosetšhaba, lefapha la porofense kgotsa mmassepala.
- (3) Phapogo efe e e rebotsweng go ya ka karolwana (1) e tshwanetse go tlhagisa paka di dipeelo tsa phapogo, fa di le teng, ka kitsiso mo Lekwalodikgannyeng la Puso. 45

Melawanataolo

36. Tona o ka, ka kitsiso mo Lekwalodikgannyeng la Puso, dira melawanataolo mabapi le—
- (a) morero ofe o o tshwanetseng kgotsa o o ka laelwang go ya ka Molao ono; 50
 - (b) morero ofe wa tsamaiso wa tshetsetso kgotsa o o seng botlhokwa o o tlhokegang go laela mabapi le tsenyotirisong e e nepagetseng kgotsa tsamaiso ya Molao ono.

Repeal of laws and savings

37. (1) Subject to subsection (2)—

- (a) the Division of Revenue Act, 2024 (Act No. 24 of 2024), except sections 15 and 25, is hereby repealed;
- (b) sections 15 and 25 of the Division of Revenue Act, 2024, are hereby repealed 5
with effect from 1 July 2025 or the date that this Act takes effect, whichever is the later date; and
- (c) the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), is hereby repealed.

(2) Any repeal referred to in subsection (1) does not affect— 10

- (a) any duty to be performed in terms of any provision of an Act, referred to in subsection (1), after the end of the 2025/26 financial year; and
- (b) any obligation in terms of any provision of an Act, referred to in subsection (1), the execution of which is outstanding.

(3) Any framework published in terms of section 15 of the Division of Revenue Act, 15
2024, as amended in terms of section 15 or 25 of that Act, applies to funds of a conditional allocation approved for roll-over in terms of section 21(2) of that Act if that conditional allocation does not continue to exist in terms of this Act.

Short title and commencement

38. This Act is called the Division of Revenue Act, 2025, and takes effect on 1 April 20
2025 or the date of publication in the *Gazette*, whichever is the later date.

Phimolo ya melao le ditshomarelo

37. (1) Go latela karolwana (2)—

- (a) *Division of Revenue Act*, 2024 (Molao. 24 wa 2024), ntle le dikarolo 15 le 25, oa phimolwa fano;
- (b) dikarolo 15 le 25 tsa *Division of Revenue Act*, 2024, di a phimolwa go tloga ka di 1 Phukwi 2025 kgotsa ka letlha le Molao ono o tsenang mo tirisong ka lona, letlha lefe le le latelang; le 5
- (c) *Division of Revenue Amendment Act*, 2024 (Molao 48 wa 2024), e a phimolwa fano.

(2) Phimolo efe e e kailweng mo karolwaneng (1) ga e ame— 10

- (a) tiro efe e tlleng go dirwa go ya ka taelo efe ya Molao, e e umakilweng mo karolwaneng (1), morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2025/26; le

- (b) patelesego efe go ya ka taelo efe ya Molao, e e umakilweng mo karolwaneng (1), go dirwa ga yona go saletse kwa morago. 15

(3) Letlhomeso lefe le le phasaladitsweng go ya ka karolo 15 ya *Division of Revenue Act*, 2024, jaaka le tlhabolotswe go ya ka karolo 15 kgotsa 25 ya Molao oo, le diriswa mo matloleng a kabo ya peelomabaka e e reboletsweng katoloso go ya ka karolo 21(2) ya Molao oo fa kabo eo ya peelomabaka e sa tsewelele go nna teng go ya ka Molao ono.

Setlhogokhutswe le tshimololo 20

38. Molao ono o bidiwa Molao wa Karoganyo ya Lotseno, 2025, e bile o tsena mo tirisong ka di 1 Moranang 2025 kgotsa ka letlha la phasalatso mo Lekwalodikgannyeng la Puso, letlha lefe le le latelang.

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

Spheres of Government	Column A	Column B	
	2025/26	Forward Estimates	
		2026/27	2027/28
	R'000	R'000	R'000
National ^{1,2}	1 571 476 758	1 631 803 495	1 709 716 617
Provincial	633 165 959	660 568 536	690 243 493
Local	106 087 022	110 661 361	115 665 536
TOTAL	2 310 729 739	2 403 033 392	2 515 625 646

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	
	2025/26	Forward Estimates	
		2026/27	2027/28
	R'000	R'000	R'000
Eastern Cape	82 452 399	85 665 070	89 501 602
Free State	34 836 292	36 304 798	37 876 423
Gauteng	133 979 469	138 934 364	144 160 521
KwaZulu-Natal	128 094 529	134 319 766	141 007 305
Limpopo	74 064 064	77 791 873	81 806 595
Mpumalanga	52 486 799	55 084 464	57 872 025
Northern Cape	17 110 732	17 924 043	18 792 817
North West	44 765 477	46 200 119	47 718 756
Western Cape	65 376 198	68 344 039	71 507 449
TOTAL	633 165 959	660 568 536	690 243 493

ŠEJULE 1**KAROGANYO KA TEKANO YA LOTSENO LE LE KGOBOKANTSWENG
BOSETŠHABA MAGARENG GA MAKALA A MARARO A PUSO**

Makala a Puso	Kholomo A	Kholomo B	
	2025/26	Ditekanyetso Pele	
		2026/27	2027/28
	R'000	R'000	R'000
Bosetšhaba ^{1,2}	1 571 476 758	1 631 803 495	1 709 716 617
Porofense	633 165 959	660 568 536	690 243 493
Selegae	106 087 022	110 661 361	115 665 536
PALOGOTLHE	2 310 729 739	2 403 033 392	2 515 625 646

1. Šere ya Bosetšhaba e akaretsa dipeelo ka mabaka go makala a diporofense le a selegae, lekgethwanakakaretso la bommasepala ba toropokgolo, ditshenyegelo tsa tirelo ya sekoloto, polokelo ya tshoganyetso le dikabo tsa nakwana

2. Dituelelo ka tlhamalalo mabapi le šere ya tekano ya porofense di balwa ka go tloswa le dikabo tsa peelomabaka

ŠEJULE 2**TLHOMAMISO YA ŠERE YA TEKANO YA POROFENSE NNGWE LE
NNGWE YA ŠERE YA LOTSENO LA LEKALA LA POROFENSE LE LE
KGOBOKANTSWENG BOSETŠHABA**

(jaaka tuediso ka tlhamalalo kgatlhanong le Letlole la Lotseno la Bosetšhaba)

Porofense	Kholomo A	Kholomo B	
	2025/26	Ditekanyetso Pele	
		2026/27	2027/28
	R'000	R'000	R'000
Kapa Botlhaba	82 452 399	85 665 070	89 501 602
Foreisetata	34 836 292	36 304 798	37 876 423
Gauteng	133 979 469	138 934 364	144 160 521
KwaZulu-Natal	128 094 529	134 319 766	141 007 305
Limpopo	74 064 064	77 791 873	81 806 595
Mpumalanga	52 486 799	55 084 464	57 872 025
Kapa Bokone	17 110 732	17 924 043	18 792 817
Bokone Bophirima	44 765 477	46 200 119	47 718 756
Kapa Bophirima	65 376 198	68 344 039	71 507 449
PALOGOTLHE	633 165 959	660 568 536	690 243 493

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		
		2025/26	Column B	
			Forward Estimates	
			2026/27	2027/28
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 296 018	1 365 808	1 427 605
A	NMA Nelson Mandela Bay	1 637 749	1 739 300	1 817 952
B	EC101 Dr Beyers Naude	126 546	131 231	137 143
B	EC102 Blue Crane Route	73 464	75 684	79 097
B	EC104 Makana	135 052	140 120	146 429
B	EC105 Ndlambe	142 119	147 290	153 935
B	EC106 Sundays River Valley	122 783	127 670	133 431
B	EC108 Kouga	203 533	213 418	223 037
B	EC109 Kou-Kamma	72 001	74 812	78 184
C	DC10 Sarah Baartman District Municipality	113 301	116 246	121 511
Total: Sarah Baartman Municipalities		988 799	1 026 471	1 072 767
B	EC121 Mbhashe	325 208	322 794	337 372
B	EC122 Mnquma	338 795	336 229	351 418
B	EC123 Great Kei	55 269	55 109	57 592
B	EC124 Amahlathi	137 520	136 575	142 739
B	EC126 Ngqushwa	107 397	106 732	111 548
B	EC129 Raymond Mhlaba	225 057	223 260	233 341
C	DC12 Amathole District Municipality	1 206 329	1 277 913	1 335 701
Total: Amathole Municipalities		2 395 575	2 458 612	2 569 711
B	EC131 Inxuba Yethemba	58 946	59 882	62 572
B	EC135 Intsika Yethu	207 121	205 662	214 947
B	EC136 Emalahleni	160 831	159 658	166 865
B	EC137 Dr. A.B. Xuma	192 980	191 661	200 313
B	EC138 Sakhisizwe	88 464	88 012	91 985
B	EC139 Enoch Mgijima	245 285	245 760	256 916
C	DC13 Chris Hani District Municipality	780 418	827 670	865 112
Total: Chris Hani Municipalities		1 734 045	1 778 305	1 858 710
B	EC141 Elundini	200 223	199 345	208 353
B	EC142 Senqu	196 074	195 063	203 877
B	EC145 Walter Sisulu	82 737	84 017	87 796
C	DC14 Joe Gqabi District Municipality	399 080	422 725	441 851
Total: Joe Gqabi Municipalities		878 114	901 150	941 877
B	EC153 Ngquza Hill	344 827	342 387	357 854
B	EC154 Port St Johns	203 130	201 950	211 068
B	EC155 Nyandeni	347 318	345 078	360 666
B	EC156 Mhlontlo	239 367	237 386	248 101
B	EC157 King Sabata Dalindyebo	464 894	466 344	487 511
C	DC15 O.R. Tambo District Municipality	1 266 988	1 346 030	1 406 920
Total: O.R. Tambo Municipalities		2 866 524	2 939 175	3 072 120
B	EC441 Matatiele	319 324	317 618	331 972
B	EC442 Umzimvubu	288 295	286 246	299 173
B	EC443 Winnie Madikizela-Mandela	357 855	355 590	371 655
B	EC444 Ntabankulu	164 065	162 686	170 026
C	DC44 Alfred Nzo District Municipality	826 799	877 892	917 607
Total: Alfred Nzo Municipalities		1 956 338	2 000 032	2 090 433
Total: Eastern Cape Municipalities		13 753 162	14 208 853	14 851 175

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro Mmassepala		Ngwaga wa Ditšhelete wa Bosetšhaba		
		2025/26	Kholomo B	
			Ditekanyetso Pele	
			2026/27	2027/28
		R'000	R'000	R'000
KAPA BOTLHABA				
A	BUF Buffalo City	1 296 018	1 365 808	1 427 605
A	NMA Nelson Mandela Bay	1 637 749	1 739 300	1 817 952
B	EC101 Dr Beyers Naude	126 546	131 231	137 143
B	EC102 Blue Crane Route	73 464	75 684	79 097
B	EC104 Makana	135 052	140 120	146 429
B	EC105 Ndlambe	142 119	147 290	153 935
B	EC106 Sundays River Valley	122 783	127 670	133 431
B	EC108 Kouga	203 533	213 418	223 037
B	EC109 Kou-Kamma	72 001	74 812	78 184
C	DC10 Sarah Baartman District Municipality	113 301	116 246	121 511
Palogotlhe: Bommassepala ba Sarah Baartman		988 799	1 026 471	1 072 767
B	EC121 Mbhashe	325 208	322 794	337 372
B	EC122 Mnquma	338 795	336 229	351 418
B	EC123 Great Kei	55 269	55 109	57 592
B	EC124 Amahlathi	137 520	136 575	142 739
B	EC126 Ngqushwa	107 397	106 732	111 548
B	EC129 Raymond Mhlaba	225 057	223 260	233 341
C	DC12 Amathole District Municipality	1 206 329	1 277 913	1 335 701
Palogotlhe: Bommassepala ba Amathole		2 395 575	2 458 612	2 569 711
B	EC131 Inxuba Yethemba	58 946	59 882	62 572
B	EC135 Intsika Yethu	207 121	205 662	214 947
B	EC136 Emalahleni	160 831	159 658	166 865
B	EC137 Dr. A.B. Xuma	192 980	191 661	200 313
B	EC138 Sakhisizwe	88 464	88 012	91 985
B	EC139 Enoch Mgijima	245 285	245 760	256 916
C	DC13 Chris Hani District Municipality	780 418	827 670	865 112
Palogotlhe: Bommassepala ba Chris Hani		1 734 045	1 778 305	1 858 710
B	EC141 Elundini	200 223	199 345	208 353
B	EC142 Senqu	196 074	195 063	203 877
B	EC145 Walter Sisulu	82 737	84 017	87 796
C	DC14 Joe Gqabi District Municipality	399 080	422 725	441 851
Palogotlhe: Bommassepala ba Joe Gqabi		878 114	901 150	941 877
B	EC153 Ngquza Hill	344 827	342 387	357 854
B	EC154 Port St Johns	203 130	201 950	211 068
B	EC155 Nyandeni	347 318	345 078	360 666
B	EC156 Mhlontlo	239 367	237 386	248 101
B	EC157 King Sabata Dalindyebo	464 894	466 344	487 511
C	DC15 O.R. Tambo District Municipality	1 266 988	1 346 030	1 406 920
Palogotlhe: Bommassepala ba O.R. Tambo		2 866 524	2 939 175	3 072 120
B	EC441 Matatiele	319 324	317 618	331 972
B	EC442 Umzimvubu	288 295	286 246	299 173
B	EC443 Winnie Madikizela-Mandela	357 855	355 590	371 655
B	EC444 Ntabankulu	164 065	162 686	170 026
C	DC44 Alfred Nzo District Municipality	826 799	877 892	917 607
Palogotlhe: Bommassepala ba Alfred Nzo		1 956 338	2 000 032	2 090 433
Palogotlhe: Bommassepala ba Kapa Botlhaba		13 753 162	14 208 853	14 851 175

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
			2025/26	Forward Estimates
				2026/27 2027/28
			R'000	R'000 R'000
FREE STATE				
A	MAN	Mangaung	1 197 582	1 271 840 1 329 354
B	FS161	Letsemeng	93 781	97 204 101 588
B	FS162	Kopanong	122 114	126 524 132 231
B	FS163	Mohokare	102 636	105 816 110 592
C	DC16	Xhariep District Municipality	52 928	53 850 56 291
Total: Xhariep Municipalities			371 459	383 394 400 702
B	FS181	Masilonyana	173 418	178 538 186 602
B	FS182	Tokologo	81 778	84 075 87 867
B	FS183	Tswelopele	105 964	108 938 113 851
B	FS184	Matjhabeng	776 731	816 136 853 071
B	FS185	Nala	168 883	174 242 182 105
C	DC18	Lejweleputswa District Municipality	156 107	160 201 167 456
Total: Lejweleputswa Municipalities			1 462 881	1 522 130 1 590 952
B	FS191	Setsoto	277 095	286 477 299 411
B	FS192	Dihlabeng	259 084	270 940 283 206
B	FS193	Nketoana	144 013	148 987 155 712
B	FS194	Maluti-a-Phofung	878 511	904 431 945 424
B	FS195	Phumelela	109 494	112 973 118 070
B	FS196	Mantsopa	121 173	125 225 130 874
C	DC19	Thabo Mofutsanyana District Municipality	141 227	143 749 150 264
Total: Thabo Mofutsanyana Municipalities			1 930 597	1 992 782 2 082 961
B	FS201	Moqhaka	312 705	325 734 340 485
B	FS203	Ngwathe	288 814	298 921 312 464
B	FS204	Metsimaholo	313 545	329 814 344 739
B	FS205	Mafube	140 967	145 579 152 150
C	DC20	Fezile Dabi District Municipality	183 611	190 834 199 466
Total: Fezile Dabi Municipalities			1 239 642	1 290 882 1 349 304
Total: Free State Municipalities			6 202 161	6 461 028 6 753 273

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2025/26	Ditekanyetso Pele	
			2026/27	2027/28
FOREISETATA				
A	MAN Mangaung	1 197 582	1 271 840	1 329 354
B	FS161 Letsemeng	93 781	97 204	101 588
B	FS162 Kopanong	122 114	126 524	132 231
B	FS163 Mohokare	102 636	105 816	110 592
C	DC16 Xhariep District Municipality	52 928	53 850	56 291
Palogothhe: Bommasepala ba Xhariep		371 459	383 394	400 702
B	FS181 Masilonyana	173 418	178 538	186 602
B	FS182 Tokologo	81 778	84 075	87 867
B	FS183 Tswelopele	105 964	108 938	113 851
B	FS184 Matjhabeng	776 731	816 136	853 071
B	FS185 Nala	168 883	174 242	182 105
C	DC18 Lejweleputswa District Municipality	156 107	160 201	167 456
Palogothhe: Bommasepala ba Lejweleputswa		1 462 881	1 522 130	1 590 952
B	FS191 Setsoto	277 095	286 477	299 411
B	FS192 Dihlabeng	259 084	270 940	283 206
B	FS193 Nketoana	144 013	148 987	155 712
B	FS194 Maluti-a-Phofung	878 511	904 431	945 424
B	FS195 Phumelela	109 494	112 973	118 070
B	FS196 Mantsopa	121 173	125 225	130 874
C	DC19 Thabo Mofutsanyana District Municipality	141 227	143 749	150 264
Palogothhe: Bommasepala ba Thabo Mofutsanyana		1 930 597	1 992 782	2 082 961
B	FS201 Moqhaka	312 705	325 734	340 485
B	FS203 Ngwathe	288 814	298 921	312 464
B	FS204 Metsimaholo	313 545	329 814	344 739
B	FS205 Mafube	140 967	145 579	152 150
C	DC20 Fezile Dabi District Municipality	183 611	190 834	199 466
Palogothhe: Bommasepala ba Fezile Dabi		1 239 642	1 290 882	1 349 304
Palogothhe: Bommasepala ba Foreisetata		6 202 161	6 461 028	6 753 273

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
			2025/26	Forward Estimates
				2026/27 2027/28
			R'000	R'000 R'000
GAUTENG				
A	EKU	City of Ekurhuleni	5 950 244	6 319 198 6 604 955
A	JHB	City of Johannesburg	8 140 146	8 644 888 9 035 815
A	TSH	City of Tshwane	4 609 036	4 894 827 5 116 174
B	GT421	Emfuleni	1 222 371	1 293 303 1 351 803
B	GT422	Midvaal	184 733	196 031 204 856
B	GT423	Lesedi	229 875	241 409 252 299
C	DC42	Sedibeng District Municipality	320 303	332 642 347 690
Total: Sedibeng Municipalities			1 957 282	2 063 385 2 156 648
B	GT481	Mogale City	696 434	739 617 773 063
B	GT484	Merafong City	326 415	345 087 360 697
B	GT485	Rand West City	497 947	526 106 549 906
C	DC48	West Rand District Municipality	251 142	259 638 271 389
Total: West Rand Municipalities			1 771 938	1 870 448 1 955 055
Total: Gauteng Municipalities			22 428 646	23 792 746 24 868 647

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro Mmasepala			Ngwaga wa Ditšhelete wa Bosetšhaba		
			Kholomo A	Kholomo B	
			2025/26	Ditekanyetso Pele	
				2026/27	2027/28
GAUTENG					
A	EKU	City of Ekurhuleni	5 950 244	6 319 198	6 604 955
A	JHB	City of Johannesburg	8 140 146	8 644 888	9 035 815
A	TSH	City of Tshwane	4 609 036	4 894 827	5 116 174
B	GT421	Emfuleni	1 222 371	1 293 303	1 351 803
B	GT422	Midvaal	184 733	196 031	204 856
B	GT423	Lesedi	229 875	241 409	252 299
C	DC42	Sedibeng District Municipality	320 303	332 642	347 690
Palogotlhe: Bommasepala ba Sedibeng			1 957 282	2 063 385	2 156 648
B	GT481	Mogale City	696 434	739 617	773 063
B	GT484	Merafong City	326 415	345 087	360 697
B	GT485	Rand West City	497 947	526 106	549 906
C	DC48	West Rand District Municipality	251 142	259 638	271 389
Palogotlhe: Bommasepala ba West Rand			1 771 938	1 870 448	1 955 055
Palogotlhe: Bommasepala ba Gauteng			22 428 646	23 792 746	24 868 647

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	
		2025/26	Forward Estimates	
			2026/27	2027/28
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekweni	5 190 438	5 512 279	5 761 547
B	KZN212 uMdoni	182 765	182 132	190 351
B	KZN213 uMzumbhe	169 550	167 994	175 573
B	KZN214 uMuziwabantu	122 960	122 416	127 946
B	KZN216 Ray Nkonyeni	308 440	311 402	325 529
C	DC21 Ugu District Municipality	706 648	749 499	783 404
Total: Ugu Municipalities		1 490 363	1 533 443	1 602 803
B	KZN221 uMshwathi	140 792	141 073	147 439
B	KZN222 uMngeni	110 135	113 257	118 351
B	KZN223 Mpofana	49 614	50 022	52 277
B	KZN224 iMpendle	50 344	50 293	52 563
B	KZN225 Msunduzi	877 312	926 722	968 645
B	KZN226 Mkhambathini	87 953	87 957	91 932
B	KZN227 Richmond	98 361	98 418	102 867
C	DC22 uMgungundlovu District Municipality	788 577	831 328	868 929
Total: uMgungundlovu Municipalities		2 203 088	2 299 070	2 403 003
B	KZN235 Okhahlamba	166 291	165 338	172 808
B	KZN237 iNkosi Langalibalele	245 395	244 357	255 390
B	KZN238 Alfred Duma	328 640	329 754	344 721
C	DC23 uThukela District Municipality	650 756	690 588	721 829
Total: uThukela Municipalities		1 391 082	1 430 037	1 494 748
B	KZN241 eNdumeni	72 758	74 106	77 446
B	KZN242 Nquthu	187 504	186 005	194 404
B	KZN244 uMsinga	231 369	230 138	240 534
B	KZN245 uMvoti	187 232	187 510	195 984
C	DC24 uMzinyathi District Municipality	550 411	584 003	610 422
Total: uMzinyathi Municipalities		1 229 274	1 261 762	1 318 790
B	KZN252 Newcastle	564 171	586 466	613 028
B	KZN253 eMadlangeni	39 891	39 853	41 646
B	KZN254 Dannhauser	119 752	118 811	124 173
C	DC25 Amajuba District Municipality	231 528	242 022	252 973
Total: Amajuba Municipalities		955 342	987 152	1 031 820

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro Mmassepala			Ngwaga wa Ditšhelete wa Bosetšhaba		
			2025/26	Kholomo B	
				Ditekanyetso Pele	
				2026/27	2027/28
KWAZULU-NATAL					
A	ETH	eThekwini	5 190 438	5 512 279	5 761 547
B	KZN212	uMdoni	182 765	182 132	190 351
B	KZN213	uMzumbe	169 550	167 994	175 573
B	KZN214	uMuziwabantu	122 960	122 416	127 946
B	KZN216	Ray Nkonyeni	308 440	311 402	325 529
C	DC21	Ugu District Municipality	706 648	749 499	783 404
Palogotlhe: Bommasepala ba Ugu			1 490 363	1 533 443	1 602 803
B	KZN221	uMshwathi	140 792	141 073	147 439
B	KZN222	uMngeni	110 135	113 257	118 351
B	KZN223	Mpofana	49 614	50 022	52 277
B	KZN224	iMpendle	50 344	50 293	52 563
B	KZN225	Msunduzi	877 312	926 722	968 645
B	KZN226	Mkhambathini	87 953	87 957	91 932
B	KZN227	Richmond	98 361	98 418	102 867
C	DC22	uMgungundlovu District Municipality	788 577	831 328	868 929
Palogotlhe: Bommasepala ba uMgungundlovu			2 203 088	2 299 070	2 403 003
B	KZN235	Okhahlamba	166 291	165 338	172 808
B	KZN237	iNkosi Langalibalele	245 395	244 357	255 390
B	KZN238	Alfred Duma	328 640	329 754	344 721
C	DC23	uThukela District Municipality	650 756	690 588	721 829
Palogotlhe: Bommasepala ba uThukela			1 391 082	1 430 037	1 494 748
B	KZN241	eNdumeni	72 758	74 106	77 446
B	KZN242	Nquthu	187 504	186 005	194 404
B	KZN244	uMsinga	231 369	230 138	240 534
B	KZN245	uMvoti	187 232	187 510	195 984
C	DC24	uMzinyathi District Municipality	550 411	584 003	610 422
Palogotlhe: Bommasepala ba uMzinyathi			1 229 274	1 261 762	1 318 790
B	KZN252	Newcastle	564 171	586 466	613 028
B	KZN253	eMadlangeni	39 891	39 853	41 646
B	KZN254	Dannhauser	119 752	118 811	124 173
C	DC25	Amajuba District Municipality	231 528	242 022	252 973
Palogotlhe: Bommasepala ba Amajuba			955 342	987 152	1 031 820

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
		2025/26	Forward Estimates
			2026/27 2027/28
		R'000	R'000 R'000
B	KZN261 eDumbe	103 723	103 173 107 831
B	KZN262 uPhongolo	192 088	191 486 200 141
B	KZN263 AbaQulusi	217 623	218 270 228 177
B	KZN265 Nongoma	208 990	206 769 216 102
B	KZN266 Ulundi	215 361	212 833 222 440
C	DC26 Zululand District Municipality	710 459	754 150 788 265
Total: Zululand Municipalities		1 648 244	1 686 681 1 762 956
B	KZN271 uMhlabuyalingana	241 779	240 607 251 480
B	KZN272 Jozini	258 138	256 377 267 961
B	KZN275 Inkosi uMtubatuba	243 711	241 964 252 894
B	KZN276 Big Five Hlabisa	154 190	153 172 160 093
C	DC27 uMkhanyakude District Municipality	657 203	697 528 729 084
Total: uMkhanyakude Municipalities		1 555 021	1 589 648 1 661 512
B	KZN281 uMfolozi	184 853	183 335 191 616
B	KZN282 uMhlathuze	585 884	612 883 640 629
B	KZN284 uMlalazi	252 590	250 851 262 170
B	KZN285 Mthonjaneni	102 124	101 135 105 696
B	KZN286 Nkandla	125 157	124 030 129 627
C	DC28 King Cetshwayo District Municipality	759 469	801 943 838 210
Total: King Cetshwayo Municipalities		2 010 077	2 074 177 2 167 948
B	KZN291 Mandeni	244 198	243 909 254 934
B	KZN292 KwaDukuza	289 206	297 144 310 604
B	KZN293 Ndwedwe	203 077	201 732 210 844
B	KZN294 Maphumulo	119 392	118 702 124 062
C	DC29 iLembe District Municipality	836 610	888 937 929 146
Total: iLembe Municipalities		1 692 483	1 750 424 1 829 590
B	KZN433 Greater Kokstad	87 720	88 864 92 867
B	KZN434 Johannes Phumani Phungula	145 967	145 116 151 669
B	KZN435 uMzimkhulu	258 619	257 352 268 981
B	KZN436 Dr Nkosazana Dlamini Zuma	170 119	169 227 176 873
C	DC43 Harry Gwala District Municipality	520 871	552 451 577 444
Total: Harry Gwala Municipalities		1 183 296	1 213 010 1 267 834
Total: KwaZulu-Natal Municipalities		20 548 708	21 337 683 22 302 551

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2025/26	Ditekanyetso Pele	
			2026/27	2027/28
B	KZN261 eDumbe	103 723	103 173	107 831
B	KZN262 uPhongolo	192 088	191 486	200 141
B	KZN263 AbaQulusi	217 623	218 270	228 177
B	KZN265 Nongoma	208 990	206 769	216 102
B	KZN266 Ulundi	215 361	212 833	222 440
C	DC26 Zululand District Municipality	710 459	754 150	788 265
Palogotlhe: Bommasepala ba Zululand		1 648 244	1 686 681	1 762 956
B	KZN271 uMhlabuyalingana	241 779	240 607	251 480
B	KZN272 Jozini	258 138	256 377	267 961
B	KZN275 Inkosi uMtubatuba	243 711	241 964	252 894
B	KZN276 Big Five Hlabisa	154 190	153 172	160 093
C	DC27 uMkhanyakude District Municipality	657 203	697 528	729 084
Palogotlhe: Bommasepala ba uMkhanyakude		1 555 021	1 589 648	1 661 512
B	KZN281 uMfolozi	184 853	183 335	191 616
B	KZN282 uMhlathuze	585 884	612 883	640 629
B	KZN284 uMlalazi	252 590	250 851	262 170
B	KZN285 Mthonjaneni	102 124	101 135	105 696
B	KZN286 Nkandla	125 157	124 030	129 627
C	DC28 King Cetshwayo District Municipality	759 469	801 943	838 210
Palogotlhe: Bommasepala ba King Cetshwayo		2 010 077	2 074 177	2 167 948
B	KZN291 Mandeni	244 198	243 909	254 934
B	KZN292 KwaDukuza	289 206	297 144	310 604
B	KZN293 Ndwedwe	203 077	201 732	210 844
B	KZN294 Maphumulo	119 392	118 702	124 062
C	DC29 iLembe District Municipality	836 610	888 937	929 146
Palogotlhe: Bommasepala ba iLembe		1 692 483	1 750 424	1 829 590
B	KZN433 Greater Kokstad	87 720	88 864	92 867
B	KZN434 Johannes Phumani Phungula	145 967	145 116	151 669
B	KZN435 uMzimkhulu	258 619	257 352	268 981
B	KZN436 Dr Nkosazana Dlamini Zuma	170 119	169 227	176 873
C	DC43 Harry Gwala District Municipality	520 871	552 451	577 444
Palogotlhe: Bommasepala ba Harry Gwala		1 183 296	1 213 010	1 267 834
Palogotlhe: Bommasepala ba KwaZulu-Natal		20 548 708	21 337 683	22 302 551

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
			2025/26	Forward Estimates
				2026/27 2027/28
			R'000	R'000 R'000
LIMPOPO				
B	LIM331	Greater Giyani	395 772	393 730 411 529
B	LIM332	Greater Letaba	385 207	383 494 400 830
B	LIM333	Greater Tzaneen	555 351	556 034 581 276
B	LIM334	Ba-Phalaborwa	217 276	217 139 226 946
B	LIM335	Maruleng	173 600	172 943 180 759
C	DC33	Mopani District Municipality	1 427 429	1 517 993 1 586 656
Total: Mopani Municipalities			3 154 635	3 241 333 3 387 996
B	LIM341	Musina	232 657	234 498 245 105
B	LIM343	Thulamela	624 846	624 329 652 565
B	LIM344	Makhado	512 943	513 230 536 530
B	LIM345	Collins Chabane	513 377	511 779 534 922
C	DC34	Vhembe District Municipality	1 567 856	1 668 368 1 743 836
Total: Vhembe Municipalities			3 451 679	3 552 204 3 712 958
B	LIM351	Blouberg	245 311	243 904 254 923
B	LIM353	Molemole	186 922	185 928 194 330
B	LIM354	Polokwane	1 481 181	1 548 132 1 618 222
B	LIM355	Lepele-Nkumpi	334 363	331 775 346 767
C	DC35	Capricorn District Municipality	856 194	902 666 943 499
Total: Capricorn Municipalities			3 103 971	3 212 405 3 357 741
B	LIM361	Thabazimbi	155 651	164 825 172 248
B	LIM362	Lephalale	254 203	265 671 277 699
B	LIM366	Bela-Bela	144 284	150 131 156 905
B	LIM367	Mogalakwena	627 028	644 158 673 359
B	LIM368	Modimolle-Mookgophong	162 022	168 891 176 538
C	DC36	Waterberg District Municipality	158 221	162 671 170 036
Total: Waterberg Municipalities			1 501 409	1 556 347 1 626 785
B	LIM471	Ephraim Mogale	201 450	200 603 209 670
B	LIM472	Elias Motsoaledi	375 890	373 396 390 275
B	LIM473	Makhuduthamaga	361 580	359 305 375 542
B	LIM476	Fetakgomo Tubatse	615 561	612 026 639 826
C	DC47	Sekhukhune District Municipality	1 209 760	1 285 864 1 344 030
Total: Sekhukhune Municipalities			2 764 241	2 831 194 2 959 343
Total: Limpopo Municipalities			13 975 935	14 393 483 15 044 823

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

NomoroMmasepala			Ngwaga wa Ditšhelete wa Bosetšhaba		
			Kholomo A	Kholomo B	
				Ditekanyetso Pele	
			2025/26	2026/27	2027/28
LIMPOPO					
B	LIM331	Greater Giyani	395 772	393 730	411 529
B	LIM332	Greater Letaba	385 207	383 494	400 830
B	LIM333	Greater Tzaneen	555 351	556 034	581 276
B	LIM334	Ba-Phalaborwa	217 276	217 139	226 946
B	LIM335	Maruleng	173 600	172 943	180 759
C	DC33	Mopani District Municipality	1 427 429	1 517 993	1 586 656
Palogotlhe: Bommasepala ba Mopani			3 154 635	3 241 333	3 387 996
B	LIM341	Musina	232 657	234 498	245 105
B	LIM343	Thulamela	624 846	624 329	652 565
B	LIM344	Makhado	512 943	513 230	536 530
B	LIM345	Collins Chabane	513 377	511 779	534 922
C	DC34	Vhembe District Municipality	1 567 856	1 668 368	1 743 836
Palogotlhe: Bommasepala ba Vhembe			3 451 679	3 552 204	3 712 958
B	LIM351	Blouberg	245 311	243 904	254 923
B	LIM353	Molemole	186 922	185 928	194 330
B	LIM354	Polokwane	1 481 181	1 548 132	1 618 222
B	LIM355	Lepele-Nkumpi	334 363	331 775	346 767
C	DC35	Capricorn District Municipality	856 194	902 666	943 499
Palogotlhe: Bommasepala ba Capricorn			3 103 971	3 212 405	3 357 741
B	LIM361	Thabazimbi	155 651	164 825	172 248
B	LIM362	Lephalale	254 203	265 671	277 699
B	LIM366	Bela-Bela	144 284	150 131	156 905
B	LIM367	Mogalakwena	627 028	644 158	673 359
B	LIM368	Modimolle-Mookgophong	162 022	168 891	176 538
C	DC36	Waterberg District Municipality	158 221	162 671	170 036
Palogotlhe: Bommasepala ba Waterberg			1 501 409	1 556 347	1 626 785
B	LIM471	Ephraim Mogale	201 450	200 603	209 670
B	LIM472	Elias Motsoaledi	375 890	373 396	390 275
B	LIM473	Makhuduthamaga	361 580	359 305	375 542
B	LIM476	Fetakgomo Tubatse	615 561	612 026	639 826
C	DC47	Sekhukhune District Municipality	1 209 760	1 285 864	1 344 030
Palogotlhe: Bommasepala ba Sekhukhune			2 764 241	2 831 194	2 959 343
Palogotlhe: Bommasepala ba Limpopo			13 975 935	14 393 483	15 044 823

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		
		2025/26	Column B	
			Forward Estimates	
			2026/27	2027/28
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	455 222	467 064	488 170
B	MP302 Msukaligwa	285 986	300 145	313 730
B	MP303 Mkhondo	366 077	378 280	395 368
B	MP304 Dr Pixley ka Isaka Seme	172 696	177 909	185 942
B	MP305 Lekwa	189 719	199 105	208 117
B	MP306 Dipaleseng	109 806	113 360	118 480
B	MP307 Govan Mbeki	492 462	522 997	546 648
C	DC30 Gert Sibande District Municipality	346 259	360 387	376 687
Total: Gert Sibande Municipalities		2 418 227	2 519 247	2 633 142
B	MP311 Victor Khanye	157 131	163 869	171 264
B	MP312 Emalahleni	645 069	685 067	716 046
B	MP313 Steve Tshwete	376 470	399 813	417 893
B	MP314 Emakhazeni	96 841	100 552	105 084
B	MP315 Thembisile Hani	609 976	627 342	655 779
B	MP316 Dr JS Moroka	531 174	542 275	566 783
C	DC31 Nkangala District Municipality	424 084	440 950	460 896
Total: Nkangala Municipalities		2 840 745	2 959 868	3 093 745
B	MP321 Thaba Chweu	233 841	244 747	255 788
B	MP324 Nkomazi	864 636	890 463	930 823
B	MP325 Bushbuckridge	1 151 556	1 183 178	1 236 813
B	MP326 City of Mbombela	1 182 249	1 238 155	1 294 202
C	DC32 Ehlanzeni District Municipality	309 567	317 820	332 213
Total: Ehlanzeni Municipalities		3 741 849	3 874 363	4 049 839
Total: Mpumalanga Municipalities		9 000 821	9 353 478	9 776 726

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro Mmasepala			Ngwaga wa Ditšhelete wa Bosetšhaba		
			Kholomo A	Kholomo B	
			2025/26	Ditekanyetso Pele	
				2026/27	2027/28
MPUMALANGA					
B	MP301	Chief Albert Luthuli	455 222	467 064	488 170
B	MP302	Msukaligwa	285 986	300 145	313 730
B	MP303	Mkhondo	366 077	378 280	395 368
B	MP304	Dr Pixley ka Isaka Seme	172 696	177 909	185 942
B	MP305	Lekwa	189 719	199 105	208 117
B	MP306	Dipaleseng	109 806	113 360	118 480
B	MP307	Govan Mbeki	492 462	522 997	546 648
C	DC30	Gert Sibande District Municipality	346 259	360 387	376 687
Palogotlhe: Bommasepala ba Gert Sibande			2 418 227	2 519 247	2 633 142
B	MP311	Victor Khanye	157 131	163 869	171 264
B	MP312	Emalahleni	645 069	685 067	716 046
B	MP313	Steve Tshwete	376 470	399 813	417 893
B	MP314	Emakhazeni	96 841	100 552	105 084
B	MP315	Thembisile Hani	609 976	627 342	655 779
B	MP316	Dr JS Moroka	531 174	542 275	566 783
C	DC31	Nkangala District Municipality	424 084	440 950	460 896
Palogotlhe: Bommasepala ba Nkangala			2 840 745	2 959 868	3 093 745
B	MP321	Thaba Chweu	233 841	244 747	255 788
B	MP324	Nkomazi	864 636	890 463	930 823
B	MP325	Bushbuckridge	1 151 556	1 183 178	1 236 813
B	MP326	City of Mbombela	1 182 249	1 238 155	1 294 202
C	DC32	Ehlanzeni District Municipality	309 567	317 820	332 213
Palogotlhe: Bommasepala ba Ehlanzeni			3 741 849	3 874 363	4 049 839
Palogotlhe: Bommasepala ba Mpumalanga			9 000 821	9 353 478	9 776 726

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
			2025/26	Forward Estimates
				2026/27 2027/28
			R'000	R'000 R'000
NORTHERN CAPE				
B	NC061	Richtersveld	27 494	28 349 29 618
B	NC062	Nama Khoi	70 976	74 211 77 546
B	NC064	Kamiesberg	34 449	35 030 36 603
B	NC065	Hantam	37 702	39 326 41 088
B	NC066	Karoo Hoogland	35 879	37 040 38 701
B	NC067	Khâi-Ma	29 846	30 690 32 065
C	DC6	Namakwa District Municipality	60 495	62 479 65 307
Total: Namakwa Municipalities			296 841	307 125 320 928
B	NC071	Ubuntu	53 718	55 080 57 561
B	NC072	Umsobomvu	75 927	78 164 81 688
B	NC073	Emthanjeni	66 014	68 584 71 668
B	NC074	Kareeberg	38 265	39 006 40 759
B	NC075	Renosterberg	36 674	37 458 39 143
B	NC076	Thembelihle	38 960	39 871 41 662
B	NC077	Siyathemba	49 712	51 220 53 525
B	NC078	Siyancuma	68 310	70 453 73 626
C	DC7	Pixley Ka Seme District Municipality	64 298	65 476 68 443
Total: Pixley Ka Seme Municipalities			491 878	505 312 528 075
B	NC082	!Kai !Garib	134 467	141 097 147 456
B	NC084	!Kheis	37 617	38 432 40 157
B	NC085	Tsantsabane	61 881	64 676 67 585
B	NC086	Kgatelopele	36 756	38 188 39 902
B	NC087	Dawid Kruiper	132 416	139 518 145 784
C	DC8	Z.F. Mgcawu District Municipality	85 135	87 546 91 510
Total: Z.F. Mgcawu Municipalities			488 272	509 457 532 394
B	NC091	Sol Plaatjie	301 722	319 228 333 668
B	NC092	Dikgatlong	126 626	130 021 135 893
B	NC093	Magareng	66 283	67 668 70 720
B	NC094	Phokwane	146 309	150 295 157 081
C	DC9	Frances Baard District Municipality	143 719	149 126 155 873
Total: Frances Baard Municipalities			784 659	816 338 853 235
B	NC451	Joe Morolong	194 285	197 698 206 627
B	NC452	Ga-Segonyana	251 740	258 554 270 234
B	NC453	Gamagara	70 911	75 228 78 608
C	DC45	John Taolo Gaetsewe District Municipality	112 384	116 002 121 254
Total: John Taolo Gaetsewe Municipalities			629 320	647 482 676 723
Total: Northern Cape Municipalities			2 690 970	2 785 714 2 911 355

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		2025/26	Kholomo B	
			Ditekanyetso Pele	
			2026/27	2027/28
KAPA BOKONE				
B	NC061 Richtersveld	27 494	28 349	29 618
B	NC062 Nama Khoi	70 976	74 211	77 546
B	NC064 Kamiesberg	34 449	35 030	36 603
B	NC065 Hantam	37 702	39 326	41 088
B	NC066 Karoo Hoogland	35 879	37 040	38 701
B	NC067 Khâi-Ma	29 846	30 690	32 065
C	DC6 Namakwa District Municipality	60 495	62 479	65 307
Palogotlhe: Bommasepala ba Namakwa		296 841	307 125	320 928
B	NC071 Ubuntu	53 718	55 080	57 561
B	NC072 Umsobomvu	75 927	78 164	81 688
B	NC073 Emthanjeni	66 014	68 584	71 668
B	NC074 Kareeberg	38 265	39 006	40 759
B	NC075 Renosterberg	36 674	37 458	39 143
B	NC076 Thembelihle	38 960	39 871	41 662
B	NC077 Siyathemba	49 712	51 220	53 525
B	NC078 Siyancuma	68 310	70 453	73 626
C	DC7 Pixley Ka Seme District Municipality	64 298	65 476	68 443
Palogotlhe: Bommasepala ba Pixley Ka Seme		491 878	505 312	528 075
B	NC082 !Kai !Garib	134 467	141 097	147 456
B	NC084 !Kheis	37 617	38 432	40 157
B	NC085 Tsantsabane	61 881	64 676	67 585
B	NC086 Kgatelopele	36 756	38 188	39 902
B	NC087 Dawid Kruiper	132 416	139 518	145 784
C	DC8 Z.F. Mgcawu District Municipality	85 135	87 546	91 510
Palogotlhe: Bommasepala ba Z.F. Mgcawu		488 272	509 457	532 394
B	NC091 Sol Plaatjie	301 722	319 228	333 668
B	NC092 Dikgatlong	126 626	130 021	135 893
B	NC093 Magareng	66 283	67 668	70 720
B	NC094 Phokwane	146 309	150 295	157 081
C	DC9 Frances Baard District Municipality	143 719	149 126	155 873
Palogotlhe: Bommasepala ba Frances Baard		784 659	816 338	853 235
B	NC451 Joe Morolong	194 285	197 698	206 627
B	NC452 Ga-Segonyana	251 740	258 554	270 234
B	NC453 Gamagara	70 911	75 228	78 608
C	DC45 John Taolo Gaetsewe District Municipality	112 384	116 002	121 254
Palogotlhe: Bommasepala ba John Taolo Gaetsewe		629 320	647 482	676 723
Palogotlhe: Bommasepala ba Kapa Bokone		2 690 970	2 785 714	2 911 355

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		
		2025/26	Column B	
			Forward Estimates	
			2026/27	2027/28
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	479 741	490 420	512 589
B	NW372 Madibeng	1 183 275	1 237 523	1 293 548
B	NW373 Rustenburg	1 237 278	1 313 997	1 373 417
B	NW374 Kgetlengrivier	144 387	150 212	156 996
B	NW375 Moses Kotane	615 410	630 781	659 284
C	DC37 Bojanala Platinum District Municipality	418 202	431 687	451 229
Total: Bojanala Platinum Municipalities		4 078 293	4 254 620	4 447 063
B	NW381 Ratlou	168 617	168 031	175 624
B	NW382 Tswaing	161 456	162 076	169 394
B	NW383 Mafikeng	384 323	386 536	404 077
B	NW384 Ditsobotla	188 959	191 216	199 888
B	NW385 Ramotshere Moiloa	244 281	243 688	254 702
C	DC38 Ngaka Modiri Molema District Municipality	1 178 333	1 251 331	1 307 925
Total: Ngaka Modiri Molema Municipalities		2 325 969	2 402 878	2 511 610
B	NW392 Naledi	74 221	75 278	78 667
B	NW393 Mamusa	76 360	76 645	80 103
B	NW394 Greater Taung	255 808	254 050	265 525
B	NW396 Lekwa-Teemane	69 843	70 454	73 631
B	NW397 Kagisano-Molopo	160 479	159 588	166 797
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	536 572	568 513	594 232
Total: Dr Ruth Segomotsi Mompati Municipalities		1 173 283	1 204 528	1 258 955
B	NW403 City of Matlosana	682 357	719 110	751 647
B	NW404 Maquassi Hills	189 119	195 331	204 152
B	NW405 JB Marks	438 648	463 132	484 084
C	DC40 Dr Kenneth Kaunda District Municipality	225 076	233 146	243 695
Total: Dr Kenneth Kaunda Municipalities		1 535 200	1 610 719	1 683 578
Total: North West Municipalities		9 112 745	9 472 745	9 901 206

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2025/26	Ditekanyetso Pele	
			2026/27	2027/28
BOKONE BOPHIRIMA				
B	NW371 Moretele	479 741	490 420	512 589
B	NW372 Madibeng	1 183 275	1 237 523	1 293 548
B	NW373 Rustenburg	1 237 278	1 313 997	1 373 417
B	NW374 Kgetlengrivier	144 387	150 212	156 996
B	NW375 Moses Kotane	615 410	630 781	659 284
C	DC37 Bojanala Platinum District Municipality	418 202	431 687	451 229
Palogotlhe: Bommasepala ba Bojanala Platinum		4 078 293	4 254 620	4 447 063
B	NW381 Ratlou	168 617	168 031	175 624
B	NW382 Tswaing	161 456	162 076	169 394
B	NW383 Mafikeng	384 323	386 536	404 077
B	NW384 Ditsobotla	188 959	191 216	199 888
B	NW385 Ramotshere Moiloa	244 281	243 688	254 702
C	DC38 Ngaka Modiri Molema District Municipality	1 178 333	1 251 331	1 307 925
Palogotlhe: Bommasepala ba Ngaka Modiri Molema		2 325 969	2 402 878	2 511 610
B	NW392 Naledi	74 221	75 278	78 667
B	NW393 Mamusa	76 360	76 645	80 103
B	NW394 Greater Taung	255 808	254 050	265 525
B	NW396 Lekwa-Teemane	69 843	70 454	73 631
B	NW397 Kagisano-Molopo	160 479	159 588	166 797
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	536 572	568 513	594 232
Palogotlhe: Bommasepala ba Dr Ruth Segomotsi Mompati		1 173 283	1 204 528	1 258 955
B	NW403 City of Matlosana	682 357	719 110	751 647
B	NW404 Maquassi Hills	189 119	195 331	204 152
B	NW405 JB Marks	438 648	463 132	484 084
C	DC40 Dr Kenneth Kaunda District Municipality	225 076	233 146	243 695
Palogotlhe: Bommasepala ba Dr Kenneth Kaunda		1 535 200	1 610 719	1 683 578
Palogotlhe: Bommasepala ba Bokone Bophirima		9 112 745	9 472 745	9 901 206

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	
		2025/26	Forward Estimates	
			2026/27	2027/28
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	4 693 517	4 984 545	5 209 949
B	WC011 Matzikama	87 329	92 419	96 577
B	WC012 Cederberg	75 765	79 593	83 179
B	WC013 Bergrivier	73 095	77 558	81 046
B	WC014 Saldanha Bay	148 477	157 408	164 489
B	WC015 Swartland	165 310	175 560	183 499
C	DC1 West Coast District Municipality	112 557	116 191	121 450
Total: West Coast Municipalities		662 533	698 729	730 240
B	WC022 Witzenberg	156 647	166 360	173 883
B	WC023 Drakenstein	248 963	264 400	276 357
B	WC024 Stellenbosch	231 793	246 166	257 298
B	WC025 Breede Valley	187 489	199 115	208 119
B	WC026 Langeberg	121 625	128 686	134 475
C	DC2 Cape Winelands District Municipality	273 881	285 531	298 444
Total: Cape Winelands Municipalities		1 220 398	1 290 258	1 348 576
B	WC031 Theewaterskloof	150 030	158 221	165 379
B	WC032 Overstrand	179 268	188 717	197 218
B	WC033 Cape Agulhas	45 807	48 275	50 443
B	WC034 Swellendam	49 412	52 116	54 458
C	DC3 Overberg District Municipality	88 359	90 667	94 774
Total: Overberg Municipalities		512 876	537 996	562 272
B	WC041 Kannaland	38 962	40 378	42 196
B	WC042 Hessequa	67 378	71 173	74 368
B	WC043 Mossel Bay	148 459	156 434	163 471
B	WC044 George	247 778	263 142	275 041
B	WC045 Oudtshoorn	108 291	113 336	118 431
B	WC047 Bitou	161 287	167 903	175 487
B	WC048 Knysna	137 908	144 582	151 096
C	DC4 Garden Route District Municipality	188 026	194 908	203 727
Total: Garden Route Municipalities		1 098 089	1 151 856	1 203 817
B	WC051 Laingsburg	23 296	23 924	24 998
B	WC052 Prince Albert	31 301	32 286	33 738
B	WC053 Beaufort West	92 780	96 452	100 801
C	DC5 Central Karoo District Municipality	39 084	39 585	41 389
Total: Central Karoo Municipalities		186 461	192 247	200 926
Total: Western Cape Municipalities		8 373 874	8 855 631	9 255 780
National Total		106 087 022	110 661 361	115 665 536

ŠEJULE 3

**TLHOMAMISO YA ŠERE YA TEKANO YA MMASEPALA MONGWE LE MONGWE YA ŠERE YA
LOTSENO LA PUSOSELEGAE LE LE KGOBOKANTSWENG BOSETŠHABA**

Nomoro Mmasepala			Ngwaga wa Ditšhelete wa Bosetšhaba		
			2025/26	Kholomo A	Kholomo B
				Ditekanyetso Pele	
				2026/27	2027/28
KAPA BOPHIRIMA					
A	CPT	City of Cape Town	4 693 517	4 984 545	5 209 949
B	WC011	Matzikama	87 329	92 419	96 577
B	WC012	Cederberg	75 765	79 593	83 179
B	WC013	Bergrivier	73 095	77 558	81 046
B	WC014	Saldanha Bay	148 477	157 408	164 489
B	WC015	Swartland	165 310	175 560	183 499
C	DC1	West Coast District Municipality	112 557	116 191	121 450
Palogotlhe: Bommasepala ba West Coast			662 533	698 729	730 240
B	WC022	Witzenberg	156 647	166 360	173 883
B	WC023	Drakenstein	248 963	264 400	276 357
B	WC024	Stellenbosch	231 793	246 166	257 298
B	WC025	Breede Valley	187 489	199 115	208 119
B	WC026	Langeberg	121 625	128 686	134 475
C	DC2	Cape Winelands District Municipality	273 881	285 531	298 444
Palogotlhe: Bommasepala ba Cape Winelands			1 220 398	1 290 258	1 348 576
B	WC031	Theewaterskloof	150 030	158 221	165 379
B	WC032	Overstrand	179 268	188 717	197 218
B	WC033	Cape Agulhas	45 807	48 275	50 443
B	WC034	Swellendam	49 412	52 116	54 458
C	DC3	Overberg District Municipality	88 359	90 667	94 774
Palogotlhe: Bommasepala ba Overberg			512 876	537 996	562 272
B	WC041	Kannaland	38 962	40 378	42 196
B	WC042	Hessequa	67 378	71 173	74 368
B	WC043	Mossel Bay	148 459	156 434	163 471
B	WC044	George	247 778	263 142	275 041
B	WC045	Oudtshoorn	108 291	113 336	118 431
B	WC047	Bitou	161 287	167 903	175 487
B	WC048	Knysna	137 908	144 582	151 096
C	DC4	Garden Route District Municipality	188 026	194 908	203 727
Palogotlhe: Bommasepala ba Garden Route			1 098 089	1 151 856	1 203 817
B	WC051	Laingsburg	23 296	23 924	24 998
B	WC052	Prince Albert	31 301	32 286	33 738
B	WC053	Beaufort West	92 780	96 452	100 801
C	DC5	Central Karoo District Municipality	39 084	39 585	41 389
Palogotlhe: Bommasepala ba Central Karoo			186 461	192 247	200 926
Palogotlhe: Bommasepala ba Kapa Bophirima			8 373 874	8 855 631	9 255 780
Palogotlhe ya Bosetšhaba			106 087 022	110 661 361	115 665 536

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	
					2025/26	2026/27	Forward Estimates	2027/28
Basic Education (Vote 16)	Education Infrastructure Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to address achievement of the targets set out in the minimum norms and standards for school infrastructure; to address damages to infrastructure; to enhance capacity to deliver infrastructure in education.	General conditional allocation to provinces	Eastern Cape	R'000	R'000	R'000	R'000
				Free State	1 926 636	1 922 951	2 009 997	1 048 684
				Gauteng	1 050 500	1 004 095	1 046 885	1 946 885
				KwaZulu-Natal	2 368 000	1 863 534	2 513 367	2 627 755
				Limpopo	2 489 596	1 567 199	1 616 650	1 395 895
				Mpumalanga	1 366 715	1 335 730	1 716 137	1 389 167
				Northern Cape	746 991	685 789	1 327 963	2 580 741
				North West	1 359 284	1 327 963	1 391 044	2 619 568
				Western Cape	2 410 299	2 067 013	1 671 782	1 369 236
				Unallocated	-	-	1 473 934	6 063 968
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	TOTAL	15 285 220	16 847 191	17 500 848	17 500 848
				Eastern Cape	1 351 007	1 309 991	1 468 441	1 535 020
				Free State	1 348 085	1 410 152	746 556	780 406
				Gauteng	5 486 234	5 801 563	2 448 772	2 559 801
				KwaZulu-Natal	2 289 556	2 374 066	1 317 204	1 376 926
				Limpopo	581 731	550 142	994 497	1 039 588
				Mpumalanga	286 661	289 388	1 169 108	1 222 116
				Northern Cape	498 180	501 718	1 050 608	1 098 244
				North West	486 212	412 369	1 054 211	1 102 009
				Western Cape	3 667 255	3 877 986	5 428 509	5 673 990
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	TOTAL	15 994 921	16 743 537	18 028 707	18 028 707
				Eastern Cape	2 184 984	1 569 448	336 867	352 100
				Free State	2 089 737	1 468 441	372 434	389 276
				Gauteng	1 573 564	746 556	3 254 977	3 402 169
				KwaZulu-Natal	3 462 816	2 448 772	1 560 766	1 631 345
				Limpopo	2 055 765	1 317 204	503 451	526 217
				Mpumalanga	1 672 581	994 497	847 703	886 037
				Northern Cape	1 562 610	1 169 108	75 793	79 221
				North West	1 679 822	1 050 608	155 800	162 845
				Western Cape	1 569 564	1 054 211	1 344 418	1 405 213
Transport (Vote 40)	(b) Public Transport Operations Grant	To provide supplementary funding towards public transport services provided by provincial departments of transport.	Nationally assigned function to provinces	Unallocated	-	-	8 452 209	8 834 423
				TOTAL	17 851 443	17 247 354	8 452 209	8 834 423
				Eastern Cape	322 110	336 867	352 100	352 100
				Free State	356 119	372 434	389 276	389 276
				Gauteng	3 112 386	3 254 977	3 402 169	3 402 169
				KwaZulu-Natal	1 492 393	1 560 766	1 631 345	1 631 345
				Limpopo	481 396	503 451	526 217	526 217
				Mpumalanga	810 568	847 703	886 037	886 037
				Northern Cape	72 472	75 793	79 221	79 221
				North West	148 975	155 800	162 845	162 845
				Western Cape	1 285 523	1 344 418	1 405 213	1 405 213
				TOTAL	8 081 942	8 452 209	8 834 423	8 834 423

ŠEJULE 4, KAROLO A

DIKABO GO DIPOROFENSE GO TLATSA KABO YA MATLOLE YA MANANEKGOTSA DITIRO TSE DI NEWANG MATLOLE GO TSWA MO DITEKANYTSOKABONG TSA DIPOROFENSE

Voutu	Leina la kabo	Matlhommo	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2025/26		2026/27	2027/28
Thuto ya Motheo (Voutu 16)	Thusotlole ya Mařatlatlha a Thuto	Go thusa go itlhanedisa kago, tlhokomelo, tokafatso le tsosoloso ya mafaratlatlha a mařwa le a a leng teng mo thutonggo akaretisa le mammo mo sedikeng le mo kgolong; go samagana le phithhelelo ya ditwota tse di beilweng mo bonnyeng jwa melawana le ditekanyetso tsa mafaratlatlha a dikolo; go samagana le dishenyego tsa mafaratlatlha; go nonofisa bokgoni jwa go abelana ka mafaratlatlha mo thutong.	Kabo ya peelomabaka ka kakaretso go diporofense	Kapa Bořhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abiwang	R'000 1 926 636 1 050 500 2 368 000 2 489 596 1 567 199 1 366 715 746 991 1 359 284 2 410 299	R'000 1 922 951 1 004 095 1 863 534 2 513 367 1 546 008 1 335 730 685 789 1 327 963 2 580 741	R'000 2 009 997 1 048 684 1 946 885 2 627 755 1 616 650 1 395 895 716 137 1 389 167 1 391 044	R'000 2 619 568
Bořekanelo (Voutu 18)	Thusotlole ya Ditirelo tse di Kgolwane tsa Bosetřhaba	Go netefatsa tlamelelo ya ditirelo tsa botekanelo tsa motheo mo Aforikaborwa; go duelela ditlamelelo tse dikgolwane mabapi le dishenyegelo tsa tlalelelo tse di amanang le le tlamelelo ya ditirelo tseeno.	Kabo ya peelomabaka ka kakaretso go diporofense	Kapa Bořhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abiwang	15 285 220 1 351 007 1 348 085 5 486 234 2 289 556 581 731 286 661 498 180 486 212 3 667 255	16 847 191 1 309 991 1 410 152 5 801 563 2 374 066 550 142 289 388 501 718 412 369 3 877 986	16 761 782 1 369 236 1 473 934 6 063 968 2 481 444 575 026 302 477 524 411 431 023 4 053 392	2 619 568
Dipalangwa (Voutu 40)	(a) Thusotlole ya Tlhokomelo ya Meřila ya Diporofense	Go itlatsa dipolelelo tsa diporofense mabapi le tlhokomelo ya mafaratlatlha a meřila (tlhokomelo ya tlwaelo, ka meřha le e e kgethegileng); go netefatsa gore meřila yotlhe e tlaotswe go ya ka Letlhomoso la Togamaano la Mařatlatlha a Meřila la Aforikaborwa le dikatanegiso tsa setegeniki tsa meřilamegolo, le dikaelo tsa Tlhaolo ya Meřila le Taolo ya Phithhelelo; go tsenya mo trising le go tlhokomela maranyane a taolo ya thoto ya meřila; go itlatsa diporořeje tsa diporofense mabapi le paakanyo ya meřila le maborogo tse di senisweng ke ditiragalo tse di sa lebelelwang go akaretisa le mathlotlhapelo a tholego; go tokafatsa pabalesego mo tseleng ka tsepamo e e kgethegileng go pabalesego ya batsamaya-ka-dimao kwa meřemagaeng.	Kabo ya peelomabaka ka kakaretso go diporofense	Kapa Bořhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abiwang	15 994 921 2 184 984 2 089 737 1 573 564 3 462 816 2 055 765 1 317 204 1 672 581 1 562 610 1 679 822 1 569 564	16 743 537 1 569 448 1 468 441 746 556 2 448 772 1 317 204 994 497 1 169 108 1 050 608 1 054 211 5 428 509	17 500 848 1 640 607 1 535 020 780 406 2 559 801 1 376 926 1 039 588 1 222 116 1 098 244 1 102 009 5 673 990	17 500 848
Transport (Vote 40)	(b) Thusotlole ya Disamaiso tsa Dipalangwa tsa Bothe	Go tlamelela thuso ya tlalelelo ya matlole go ditirelo tsa dipalangwa tse di abiwang ke mafapha a diporofense a dipalangwa.	Ditiro tse di neetsweng diporofense bosetřhaba	Kapa Bořhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima PALOGOTLHE	17 851 443 322 110 356 119 3 112 386 1 492 393 481 396 810 568 72 472 148 975 1 285 523	18 028 707 336 867 372 434 3 254 977 1 560 766 503 451 847 703 75 793 155 800 1 344 418	18 028 707 352 100 389 276 3 402 169 1 631 345 526 217 886 037 79 221 162 845 1 405 213	8 834 423
				PALOGOTLHE	8 081 942	8 452 209		8 834 423

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	
				2025/26	Forward Estimates	2027/28
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'000 559 244	R'000 584 774	R'000 611 218
			City of Cape Town	1 088 294	1 137 976	1 189 436
			City of Ekurhuleni	1 445 207	1 511 183	1 579 519
			City of Johannesburg	2 320 638	2 573 613	1 753 809
			City of Tshwane	1 176 848	1 230 572	1 286 220
			eThekweni	1 441 639	1 507 452	1 575 620
			Mangaung	554 277	579 582	605 791
			Nelson Mandela Bay	663 817	694 121	725 509
			TOTAL	9 249 964	9 819 273	9 327 122
			Buffalo City	48 500	39 200	45 160
National Treasury (Vote 8)	Urban Development Financing Grant	To promote spatially transformed cities with financially sustainable trading services that are able to meet their service delivery mandates; to support metropolitan municipalities with resilient infrastructure investment, including programme and project preparation to enable them to leverage additional concessionary and commercial loan finance to enhance sustainable infrastructure investment.	City of Cape Town	182 100	129 200	112 191
			City of Ekurhuleni	182 011	120 819	124 200
			City of Johannesburg	140 208	694 847	641 335
			City of Tshwane	151 868	87 052	117 764
			eThekweni	221 753	218 697	219 313
			Mangaung	48 396	37 000	38 600
			Nelson Mandela Bay	48 800	38 606	44 537
			TOTAL	1 023 636	1 365 421	1 343 100

ŠEJULE 4, KAROLO B

DIKABO GO BOMMASEPALA GO TLATSA MATLOLE A TSHEGETSANG DITIRO TSE DI BONANG MATLOLE GO TSWA MO DITEKANYETSO KABONG TSA MMASEPALA

Voutu	Leina la kabo	Matlhommo	Toropo	Kholomo A		Kholomo B	
				2025/26	2026/27	Ditekanyetso Pele	2027/28
Manno a Batho (Voutu 33)	Thusotlole ya Tlhabololo ya Manno mo Ditoropong	Go tlatsa lotseno la khapetlele la bommasepala ba ditropokgolo gore go tsenngwe mo tirisong diporojeke tsa mafaratlhatlha tse di ntshetsang pele tlhabololo ya ditropo ya tekano, e e kopantsweng, e e nonofleng, e e akaretsang e bile e tswelela.	Buffalo City City of Cape Town City of Ekurhuleni City of Johannesburg City of Tshwane eThekweni Mangaung Nelson Mandela Bay PALOGOTLHE	R'000 559 244 1 088 294 1 445 207 2 320 638 1 176 848 1 441 639 554 277 663 817 9 249 964	R'000 584 774 1 137 976 1 511 183 2 573 613 1 230 572 1 507 452 579 582 694 121 9 819 273	R'000 611 218 1 189 436 1 579 519 1 753 809 1 286 220 1 575 620 605 791 725 509 9 327 122	
Matlolo a Bosetšhaba (Voutu 8)	Thuso ya Matlole ya Tlhabololo ya Ditoropo	Go nshetsa pele ditropo tsa mafelo a a fetotsweng ka ditirelo tsa kgwebo tsa isweletso ya ditšhelete tse di kgonang go fitlhelela ditaelo tsa tsona tsa kabo ya ditirelo; go ishegetsisa bommasepala ba ditropokgolo ka peeletso ya mafaratlhatlha a a isetsepetseng, go akaretsa le paakanyo ya mananeo le diporojeke go di kgonisha go dirisa kadimo ya tlaletso e e fokodisweng le ya kgwebo go nonotsha peeletso ya mafaratlhatlha e e tswelolang.	Buffalo City City of Cape Town City of Ekurhuleni City of Johannesburg City of Tshwane eThekweni Mangaung Nelson Mandela Bay PALOGOTLHE	48 500 182 100 182 011 140 208 151 868 221 753 48 396 48 800 1 023 636	39 200 129 200 120 819 694 847 87 052 218 697 37 000 38 606 1 365 421	45 160 112 191 124 200 641 335 117 764 219 313 38 600 44 537 1 343 100	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2025/26	Forward Estimates	2027/28
Agriculture (Vote 29)	(a) Comprehensive Agricultural Support Programme Grant	To provide effective and coordinated agricultural support services through collaborations with industry transformation initiatives where possible; to promote and facilitate agricultural development by targeting beneficiaries of land reform and other black producers who have acquired land through private means and are engaged in value-adding enterprises domestically, or involved in export; to revitalise agricultural colleges into centres of excellence.	Conditional allocation	Eastern Cape	R'000	R'000	R'000
				Free State	247 590	250 470	263 749
				Gauteng	194 909	199 832	210 567
				KwaZulu-Natal	111 615	122 953	129 231
				Limpopo	277 479	227 840	239 925
				Mpumalanga	242 853	250 725	263 677
				Northern Cape	178 650	192 525	202 545
				North West	127 225	145 966	157 158
				Western Cape	185 227	189 085	195 896
	TOTAL				1 685 217	1 708 543	1 798 930
	(b) Ilima/Lesema Projects Grant	To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production within strategically identified grain, livestock, horticulture and aquaculture production areas.	Conditional allocation	Eastern Cape	84 557	88 447	92 447
				Free State	81 195	85 031	88 876
				Gauteng	41 609	45 523	50 582
				KwaZulu-Natal	83 692	87 542	91 500
				Limpopo	83 584	87 484	91 440
				Mpumalanga	78 222	81 922	85 627
				Northern Cape	78 219	81 819	85 519
				North West	80 863	82 208	84 925
				Western Cape	65 455	68 455	69 550
	TOTAL				677 396	708 431	740 466
	(c) LandCare Programme Grant: Poverty Relief and Infrastructure Development	To promote sustainable use and management of natural resources by engaging in community based initiatives that support the pillars of sustainability (social, economic and environmental), leading to greater productivity, food security, job creation and better well-being for all.	Conditional allocation	Eastern Cape	14 073	14 718	15 385
				Free State	9 751	10 198	10 659
				Gauteng	5 758	6 022	6 294
				KwaZulu-Natal	14 760	15 436	16 134
				Limpopo	14 287	14 942	15 617
				Mpumalanga	10 341	10 815	11 304
				Northern Cape	8 575	8 968	9 373
				North West	9 872	10 324	10 791
	TOTAL				94 256	98 575	103 032

ŠEJULE 5, KAROLO A
DIKABO TSA MAITLHOMO A A TOTOBADITSWENG TSA DIPOROFENSE

Voutu	Leina la kabo	Maitlhommo	Motuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2025/26	R'000	Ditšakanvetso Pele	2027/28
Temothuo (Voutu 29)	(a) Thusothole ya Mananeo a Tšhegetso ya Temothuo a a Akaretsang	Go tlamele ditirelo tsa tšhegetso ya temothuo tse di nonofileng e bile di rulagane ka go dirisanamngogo le ditšimololela tsa pheolo tsa bodirelo fa go kgonega; go ntšhetša pele le go nola fasa tlhaholole ya temothuo ka go ota buanogedi ba kabeleano ya lefatše le bathagisi ba bangwe ba banisto bao ba fitlhelitšeng lefatše ka mofewa wa seporaele e bile ba tsaya karolo mo dikgwebong tse di godisang bo leng selegae, kgotsa ba tsaya karolo mo thomelong ntle; go tsosolosa dikholafše tsa temothuo go nna mafelo a a manonilhotho.	Kabo ya peelo-mabaka	Kapa Bothaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	R'000 247 590 194 909 111 615 277 479 242 853 178 650 192 525 127 225 185 227 119 669	R'000 250 470 199 832 122 953 227 840 250 725 192 525 145 966 189 085 129 147	R'000 263 749 210 567 129 231 239 925 263 677 202 545 157 158 195 896 136 182	
	(b) Thusothole ya Diporojele tsa Ilima/Letsama	Go thusa balimiru ba ba sireletsegang mo Aforikaborwa go fitlhelela koketsego mo thagisong ya temothuo le go beketša mo mafaratlatheng a a totokolang thagiso ya temothuo mo mafelo-thagisong a a supilweng ka togamano a tlhaka, lerno, temo le temothu-meising.	Kabo ya peelo-mabaka	PALOGOTLHE Kapa Bothaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	1 685 217 84 557 81 195 41 609 83 692 83 584 78 222 78 219 80 863 65 455	1 708 543 88 447 85 031 45 523 87 542 87 484 81 922 81 819 82 208 68 455	1 798 930 92 447 88 876 50 582 91 500 91 440 85 627 85 519 84 925 69 550	
	(c) Thusothole ya Mananeo a Tlhokomelo ya Lefatše: Namo lokuba le Thabololo ya Mafaratlathla	Go ntšhetša pele triso e e tšwelelang le taolo ya metswedi ya tlhologo ka go tsaya karolo mo ditšimololelong tse di thelhweng mo baaging tse di shagetsang dipilara tsa tšwelletso (loaga, ikonomi le tikologo), tse di lebisang go thagiso e kgolo, tšireletsego ya dipo, go tlhotwa ga ditiro le go tshela ka itekanelo ga bolhe.	Kabo ya peelo-mabaka	PALOGOTLHE Kapa Bothaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	677 396 14 073 9 751 5 758 14 760 14 287 10 341 8 575 9 872 6 839	708 431 14 718 10 198 6 022 15 436 14 942 10 815 8 968 10 324 7 152	740 460 15 385 10 659 6 294 16 134 15 617 11 304 9 373 10 791 7 475	103 032

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2025/26	Forward Estimates	2027/28	Forward Estimates
					R'000	R'000	R'000	R'000
Basic Education (Vote 16)	(a) Early Childhood Development Grant	To increase the number of poor children accessing subsidised early childhood development programmes; to support early childhood development providers delivering an early childhood development programme to meet basic health and safety requirements for registration; to construct low-cost early childhood development centres.	General conditional allocation to provinces	Eastern Cape	330 004	358 239	375 180	
				Free State	96 038	106 433	111 516	
				Gauteng	399 129	436 526	457 403	
				KwaZulu-Natal	308 627	342 033	358 648	
				Limpopo	295 968	324 560	340 106	
				Mpumalanga	152 262	166 379	174 250	
				Northern Cape	35 593	39 783	41 625	
				North West	173 858	186 594	195 220	
				Western Cape	155 053	175 154	183 809	
				TOTAL	1 946 532	2 135 701	2 237 757	
	(b) HIV and AIDS (Life Skills Education) Grant	To support South Africa's HIV prevention strategy by; providing comprehensive sexuality education and access to sexual and reproductive health services to learners; supporting the provision of employee health and wellness programmes for educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners, educators and school support staff; 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	48 109	50 310	52 574	
				Free State	11 640	12 170	12 718	
				Gauteng	38 696	40 468	42 289	
				KwaZulu-Natal	69 280	72 416	75 676	
				Limpopo	29 504	30 847	32 236	
				Mpumalanga	19 845	20 755	21 689	
				Northern Cape	7 770	8 126	8 552	
				North West	16 976	17 752	18 550	
				Western Cape	19 883	20 788	21 724	
				TOTAL	261 703	273 632	286 008	
	(c) Learners with Profound Intellectual Disabilities Grant	To provide the necessary support, resources and equipment to identified special care centres and schools for the provision of education to children with severe to profound intellectual disabilities.	Conditional allocation	Eastern Cape	32 511	33 990	35 422	
				Free State	33 993	35 542	36 626	
				Gauteng	39 627	41 427	43 183	
				KwaZulu-Natal	38 431	40 173	42 107	
				Limpopo	37 898	39 615	41 876	
				Mpumalanga	34 482	36 048	37 246	
				Northern Cape	17 637	18 443	19 571	
				North West	22 858	23 899	25 556	
				Western Cape	35 605	37 220	38 626	
				TOTAL	295 042	306 357	320 213	
	(d) Maths, Science and Technology Grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements for the improvement of mathematics, science and technology teaching and learning at selected public schools.	Conditional allocation	Eastern Cape	57 180	59 798	62 502	
				Free State	51 189	53 532	55 953	
				Gauteng	64 491	67 445	70 495	
				KwaZulu-Natal	74 445	77 854	81 373	
				Limpopo	52 584	54 993	57 480	
				Mpumalanga	46 386	48 512	50 706	
				Northern Cape	29 447	30 799	32 192	
				North West	44 054	46 072	48 155	
				Western Cape	39 346	41 146	43 008	
				TOTAL	459 122	480 151	501 864	
	(e) National School Nutrition Programme Grant	To provide nutritious meals to targeted schools.	Conditional allocation	Eastern Cape	1 828 175	1 884 582	1 969 766	
				Free State	592 500	610 788	638 396	
				Gauteng	1 213 637	1 251 086	1 307 635	
				KwaZulu-Natal	2 335 101	2 406 973	2 515 997	
				Limpopo	1 847 963	1 904 970	1 991 076	
				Mpumalanga	982 451	1 012 775	1 058 553	
				Northern Cape	274 106	282 557	295 329	
				North West	693 678	712 853	745 074	
				Western Cape	551 103	568 103	593 781	
				Unallocated	-	156 418	163 488	
				TOTAL	10 318 714	10 791 105	11 279 095	

Molao wa Karoganyo ya lotseno, 2025

No. 02 ya 2025

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SEJULE 5, KAROLO A

DIKABO TSA MAITLHOMO A A TOTOBADITSWENG TSA DIPOROFENSE

Voutu	Leina la kabo	Maitlhommo	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2025/26	R'000	2026/27	R'000
Thuto ya Motheo (Voutu 16)	(a) Thusotlole ya Kago ya Go sa le Gale ya Bana	Go oketsa palo ya bana ba sokolang ba ba fihlelang ketsetso ya mananeo a kgolo ya go sa le gale ya bana; go tshegetsa tlamela ba kgolo ya bana go sa le gale ba ba abelwang ka lenaneo la kgolo ya bana go sa le gale go fihlela ditloko tsa motheo tsa boitekanelo le pabaleso mabapi le kwadiso, go aga disithara tsa kgolo ya go sa le gale ya bana tsa dishenyegelo-tse .	Kabo ya peolomabaka ka kakaretso go diporofense	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	R'000			R'000
					330 004	358 239	375 180	111 516
					96 038	106 433	111 516	457 403
					399 129	436 526	457 403	342 033
	(b) Thusotlole ya HIV le AIDS (Thuto ya Dilegono tsa Botshelo)	Go tshegetsa leno la thibelo ya HIV la Aforikaborwa ka go; tlamela thuto e e akretsang ya thobalano le phihlelo ya ditirelo tsa boitekanelo tsa thobalano le tsalo mo bathuteng; go tshegetsa tlamele ya mananeo a boitekanelo le maphelo a badiri mabapi le barutabana; go fokisa ditlamorago tsa HIV le TB ka go tlamela tikolo e e tshegetsang e bile e kgontsha bathuti, barutabana le badiri ba tshegetso mo sekolong; go fokotsa go sa sireletsega ga bana mo HIV, TB le mo mahwatseng a a fetiswang ka thobalano, ka tshepamo e e riteng go dikhusana le basetsama.	Kabo ya peolomabaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	1 946 532	2 135 701	2 237 757	50 310
					48 109	50 310	52 574	12 170
					11 640	12 170	12 718	40 468
					38 606	40 468	42 289	72 416
	(c) Thusotlole ya Bathuti ba ba Nang le Bogole jwa Tlhaloganyo jo bo Tseneletseng	Go tlamela tshegetso, ditlamelo le ddiriswa tse di tlokegang go matelo a thokomelo e e kgethegileng le dikolo mabapi le tlamele ya thuto go bana ba ba nang le bogole jwa tlhaloganyo jo bo tseneletseng.	Kabo ya peolomabaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	261 703	273 632	286 008	33 990
					32 511	33 990	35 422	35 542
					33 993	35 542	36 626	43 183
					39 627	41 427	43 183	40 173
	(d) Thusotlole ya Dipalo, Sience le Thekenoloji	Go tlamela tshegetso le ditlamelo go dikolo, barutabana le bathuti go tsamuelana le Pegelo ya Pholisi ya Kharikhulamo le Tlathobho mabapi le tokafiso ya go ruwa ga le go ithuta dipalo, sience le thekenoloji kwa dikolong tse di tlhophilwang tsa botho.	Kabo ya peolomabaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	293 042	306 357	320 213	57 180
					57 180	59 798	62 502	53 532
					51 189	53 532	55 953	67 445
					64 491	67 445	70 495	77 854
	(e) Thusotlole ya Lenaneo la Pierpo kwa Dikolong	Go tlamela dijo tse di otlang mmele kwa dikolong tse di totlhweng.	Kabo ya peolomabaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	459 122	480 151	501 864	1 884 582
					1 828 175	1 884 582	1 969 766	610 788
					592 500	610 788	638 396	1 251 086
					1 213 637	1 251 086	1 307 635	2 406 973
					2 335 101	2 406 973	2 515 997	1 904 970
					1 847 963	1 904 970	1 991 076	1 012 775
					982 451	1 012 775	1 058 553	282 557
					274 106	282 557	295 329	693 678
					551 103	568 103	593 781	712 853
					-	156 418	163 488	568 103
					10 318 714	10 791 105	11 279 095	10 791 105
					10 318 714	10 791 105	11 279 095	10 791 105

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A			Column B		
					2025/26	R'000	2026/27	R'000	2027/28	R'000
Health (Vote 18)	(a) District Health Programmes Grant	To enable the health sector to develop and implement an effective response to HIV/AIDS; to enable the health sector to develop and implement an effective response to tuberculosis; to ensure provision of quality community outreach services through Ward Based Primary Health Care Outreach Teams; to improve efficiencies of the Ward Based Primary Health Care Outreach Teams programme by harmonising and standardising services and strengthening performance monitoring; to enable the health sector to develop and implement an effective response to support the effective implementation of the National Strategic Plan on Malaria Elimination; to enable the health sector to prevent cervical cancer by making available Human Papillomavirus vaccinations for all eligible girls aged 9-14 years with a single dose of Human Papillomavirus vaccine in all settings.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape TOTAL	3 110 225 1 698 705 6 097 851 7 466 119 2 542 523 2 612 272 759 857 1 891 857 2 159 495 28 338 904	3 253 178 1 776 896 6 378 266 7 809 680 2 659 301 2 732 440 794 840 1 978 908 2 258 795 29 642 504	3 400 306 1 857 267 6 666 739 8 162 912 2 779 784 2 856 024 830 792 2 068 410 2 360 954 30 983 188			
	(b) Health Facility Revitalisation Grant	To help to accelerate maintenance, renovations, upgrades, additions, and construction of infrastructure in health; to help on replacement and commissioning of health technology in existing and revitalised health facilities; to enhance capacity to deliver health infrastructure; to accelerate the fulfilment of the requirements of occupational health and safety.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	775 953 599 815 1 145 574 1 517 920 622 342 474 122 527 929 687 605 894 445 - 7 245 705	731 947 627 432 1 118 565 1 508 044 571 262 416 228 472 507 639 530 855 894 636 379 7 577 788	765 047 655 806 1 169 148 1 576 239 597 096 435 051 493 875 668 451 1 189 599 665 156 8 215 468			
	(c) Human Resources and Training Grant	To appoint statutory positions in the health sector for systematic realisation of the human resources for health strategy and the phase-in of National Health Insurance; support provinces to fund service costs associated with clinical training and supervision of health science trainees on the public service platform.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	596 426 291 291 1 918 791 788 597 378 833 286 454 156 271 281 678 951 596 - 5 649 937	613 899 304 772 2 007 484 825 091 390 479 294 883 159 605 289 412 995 628 30 004 5 911 257	641 671 318 560 2 098 299 862 419 408 145 308 223 166 826 302 504 1 040 670 31 361 6 178 678			
	(d) National Health Insurance Grant	To expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	Nationally assigned function to provinces	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape TOTAL	64 899 29 778 96 985 89 818 53 727 35 145 24 696 33 739 37 893 466 680	65 769 30 323 99 348 91 831 54 840 35 954 25 012 34 120 38 763 475 960	68 748 31 695 103 840 95 984 57 324 37 580 26 143 35 663 40 516 497 493			

SEJULE 5, KAROLO A

DIKABO TSA MATLHOMO A A TOTOBADITSWENG TSA DIPOROFENSE

Voutu	Leina la kabo	Matlhomono	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B			
					2025/26	Ditkanyetso Pele		2026/27	Ditkanyetso Pele	
						R'000	R'000		R'000	R'000
Boitekanelo (Voutu 18)	(a) Thusotlole ya Mananeo a Boitekanelo a Kgaobo	Go kgonsha lephata la boitekanelo go tlhabolola le go tsenya mo tirisong tsibogelo e e nonofileng go HIV/AIDS; go kgonsha lephata la boitekanelo go tlhabolola le go tsenya mo tirisong tsibogelo e e nonofileng go bolwetse jwa mafathaa; go netefatsa tlamele ya ditirelo tse di nang le boleng tsa phithilelo ya baagi ka Dihlopha tsa Phithilelo tsa Thlokomelepholo ya Motheo tse di lkaegilang mo Diwateng ka go tisa kutlwano le maemo a a tshwanang a ditirelo le go matlafatsa peoleitlho ya tiragatso; go kgonsha lephata la boitekanelo go tlhabolola le go tsenya mo tirisong tsibogelo e e nonofileng ya Togamano ya Bosesetshaba ka ga Phediso ya Malaria; go kgonsha lephata la boitekanelo go thibela kankere ya popelo ka go dira gore meento ya Human Papillomavirus e fithhelewe ke basetsana bothe ba dingwaga tse di magareng ga dingwaga di le 9-14 ka selekanyo se le esi sa meento wa Human Papillomavirus mo matshellegong otlhe.	Kabo ya peelmabaka	Kapa Boithaba	3 110 225	R'000	3 253 178	R'000		
				Foreisetata	1 698 705		1 776 896	1 857 267		
				Gauteng	6 097 851		6 378 266	6 666 739		
				KwaZulu-Natal	7 466 119		7 809 680	8 162 912		
				Limpopo	2 542 523		2 659 501	2 779 784		
				Mpumalanga	2 612 272		2 732 440	2 856 024		
				Kapa Bokone	759 857		794 840	830 792		
				Bokone Bophirima	1 891 857		1 978 908	2 068 410		
				Kapa Bophirima	2 159 495		2 258 795	2 360 954		
				PALOGOTLHE	28 338 904	29 642 504	30 983 188			
					775 953	731 947	765 047			
	(b) Thusotlole ya Tsosoloso ya Letlelo la Boitekanelo	Go thusa go ithagamedisa thokomelo, dipakanyo, dimshafatso, ditaleleiso, le go agwa ga mafaratshatsha mo boitekanelong; go thusa ka kemisetso le tiragatso ya thekenoloji ya boitekanelo mo matelolong a boitekanelo a a leng teng le a a tsosolotsweng; go nonofisa bokgoni jwa go abelana ka mafaratshatsha a boitekanelo; go ithagamedisa tiragatso ya ditlhokego tsa boitekanelo le pabalisago mo tirong.	Kabo ya peelmabaka	Kapa Boithaba	599 815		627 432	655 806		
				Foreisetata	1 115 574		1 169 148	1 169 148		
				Gauteng	1 517 920		1 508 044	1 576 239		
				KwaZulu-Natal	622 342		571 262	597 096		
				Limpopo	474 122		416 228	435 051		
				Mpumalanga	527 929		472 507	493 875		
				Kapa Bokone	687 605		639 530	668 451		
				Bokone Bophirima	894 445		855 894	1 189 599		
				Kapa Bophirima	-		656 379	665 156		
				PALOGOTLHE	7 245 705	7 577 788	8 215 468			
					596 426	643 899	641 671			
	(c) Thusotlole ya Metsweditshuso ya Setho le Katiso	Go tlhoma maemo a senolao mo lephateng la boitekanelo mabapi le phithilelo ya maranyane ya metsweditshuso ya setho ya togamano ya boitekanelo le go tsemgwa mo tirisong ga Inshorene ya Boitekanelo ya Bosesetshaba; go tshegetsa diporofense go dulela ditshenyegelo tsa ditirelo tse di amanang le katiso ya setlhiniki le bokamedi jwa bakatisha ba bonetetsi jwa boitekanelo mo lefelong la tiredipuso.	Kabo ya peelmabaka	Kapa Boithaba	291 291		304 772	318 560		
				Foreisetata	1 918 791		2 007 484	2 098 299		
				Gauteng	788 597		825 091	862 419		
				KwaZulu-Natal	378 833		390 479	408 145		
				Limpopo	286 454		294 883	308 223		
				Mpumalanga	156 271		159 605	166 826		
				Kapa Bokone	281 678		289 412	302 504		
				Bokone Bophirima	951 596		995 628	1 040 670		
				Kapa Bophirima	-		30 004	31 361		
				PALOGOTLHE	5 649 937	5 911 257	6 178 678			
					64 899	65 769	68 748			
	(d) Thusotlole ya Inshorene ya Boitekanelo ya Bosesetshaba	Tiro e e neetsweng diporofense bosesetshaba	Kabo ya peelmabaka	Kapa Boithaba	29 778		30 323	31 695		
				Foreisetata	96 985		99 348	103 840		
				Gauteng	89 818		91 831	95 984		
				KwaZulu-Natal	53 727		54 840	57 324		
				Limpopo	35 145		35 584	37 580		
				Mpumalanga	24 696		25 012	26 143		
				Kapa Bokone	33 739		34 120	35 663		
				Bokone Bophirima	37 893		38 763	40 516		
				Kapa Bophirima	466 690	475 960	497 403			
				PALOGOTLHE						

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2025/26	Forward Estimates	2027/28
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	R'000	R'000	R'000
				Free State	1 593 320	1 593 320	1 665 372
				Gauteng	829 366	840 088	878 077
				KwaZulu-Natal	4 034 701	4 086 865	4 271 675
				Limpopo	2 599 445	2 633 105	2 752 176
				Mpumalanga	925 163	937 124	979 501
				Northern Cape	942 978	955 168	998 362
				North West	279 033	282 641	295 422
				Western Cape	1 302 346	1 319 183	1 378 838
				TOTAL	14 149 943	14 332 932	14 981 078
Public Works and Infrastructure (Vote 13)	(b) Informal Settlements Upgrading Partnership Grant: Provinces	To provide funding to facilitate a programmatic and inclusive approach to upgrading informal settlements.	Conditional allocation	Eastern Cape	307 920	103 374	108 049
				Free State	162 353	54 505	56 969
				Gauteng	789 815	265 155	277 144
				KwaZulu-Natal	508 883	170 985	178 718
				Limpopo	181 106	60 800	63 550
				Mpumalanga	184 593	61 971	64 773
				Northern Cape	54 623	18 338	19 167
				North West	254 942	85 588	89 459
				Western Cape	325 722	109 350	114 296
				TOTAL	2 760 957	930 066	972 125
Sport, Arts and Culture (Vote 37)	(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 including but not limited to block paving and pothole patching; 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 and cleaning services; social services programmes and energy including but not limited to retro-fitting, solar.	Conditional allocation	Eastern Cape	118 377	-	-
				Free State	37 025	-	-
				Gauteng	76 282	-	-
				KwaZulu-Natal	147 019	-	-
				Limpopo	75 361	-	-
				Mpumalanga	42 568	-	-
				Northern Cape	32 169	-	-
				North West	54 708	-	-
				Western Cape	43 703	-	-
				Unallocated	-	656 000	685 669
				TOTAL	627 212	656 000	685 669
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	187 261	195 804	204 873
				Free State	188 126	200 757	208 061
				Gauteng	184 727	191 054	200 098
				KwaZulu-Natal	197 862	207 346	216 161
				Limpopo	161 431	168 876	176 870
				Mpumalanga	179 385	187 199	196 060
				Northern Cape	187 737	194 398	203 400
				North West	160 181	167 940	176 850
				Western Cape	202 279	211 316	220 319
				TOTAL	1 648 989	1 724 690	1 802 692
Sport, Arts and Culture (Vote 37)	(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	75 137	81 400	85 227
				Free State	48 583	46 164	47 794
				Gauteng	120 265	119 392	125 710
				KwaZulu-Natal	114 343	112 678	118 642
				Limpopo	68 893	75 705	79 176
				Mpumalanga	53 667	59 499	61 962
				Northern Cape	34 079	37 856	38 657
				North West	49 219	54 291	56 428
				Western Cape	63 058	69 020	72 075
				TOTAL	627 244	656 005	685 671

Molao wa Karoganyo ya lotseno, 2025

No. 02 ya 2025

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SEJULE 5, KAROLO A
DIKABO TSA MAITLHOMO A A TOTOBADITSWENG TSA DIPOROFENSE

Voutu	Leina la kabo	Maitlhommo	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2025/26	2026/27	Ditshanyetso Pele	2027/28
Manno a Batho (Voutu 33)	(a) Thusotlole ya Thabololo ya Manno a Batho	Go tlameela matlole mabapi le go fihlelela ka tswelelo phahlelelo ya matlo a a tsekaneng ka go thama bonno jwa batho jo bo tsweleng e bile bo kopaniswe.	Kabo ya peelomabaka	Kapa Botlhaba	R'000	R'000	R'000	
				Foreisetata	1 572 985	1 593 320	1 665 372	
				Gauteng	829 366	840 088	878 077	
				KwaZulu-Natal	4 034 701	4 086 865	4 271 675	
				Limpopo	2 599 445	2 633 105	2 752 176	
				Mpumalanga	925 163	937 124	979 501	
				Kapa Bokone	942 978	955 168	998 362	
				Bokone Bophirima	279 033	282 641	295 422	
				Kapa Bophirima	1 302 346	1 319 183	1 378 838	
				PALOGOTLHE	1 663 926	1 685 438	1 761 655	
				PALOGOTLHE	14 149 943	14 332 932	14 981 078	
				Kapa Botlhaba	307 920	103 374	108 049	
				Foreisetata	162 353	54 505	56 969	
				Gauteng	789 815	265 155	277 144	
				KwaZulu-Natal	508 883	170 985	178 718	
				Limpopo	181 106	60 800	63 550	
				Mpumalanga	184 593	61 971	64 773	
				Kapa Bokone	54 623	18 338	19 167	
				Bokone Bophirima	254 942	85 588	89 459	
				Kapa Bophirima	325 722	109 350	114 296	
Ditiro tsa Setšhaba le Mafaratlhatlha (Voutu 13)	Thusotlole e Kopanisweng ya Lenaneo le Atolositweng la Ditiro tsa Setšhaba la Diporofense	Go roloetisa matlole a diporofense go atolosa matsapa a go thama ditiro ka triso ya mekwa ya kabo ya tiro e e tseneletseng mo dinthlengise di latelang tse di totiweng, mo kobamelong ya diasele tsa Lenaneo la Ditiro tsa Setšhaba tse di atolositweng; thokomele ya mobila go akaretisa mme go sa lekanyetswa mo go alweng ga diboloko le go tsalwa ga mesima mo mebeleng; thokomele ya meago; seelo se se kwa tlase sa pharakano mo mebeleng le mebila ya metsamagae; mafaratlhatlha a mangwe a ikonomi le loago; madiralo a bojanala le setso; matshele a a thelhweng mo lefatseng le le tsweleng; taolo ya tsewe le ditiro tsa phephatso; mananeo a ditirelologo le eneji go akaretisa mme go sa lekanyetswa mo go tsemengeng ga dikarolo tse dišwa, tiro ya mame a letsetsi.	Kabo ya peelomabaka	Kapa Botlhaba	118 377	-	-	
				Foreisetata	37 025	-	-	
				Gauteng	76 282	-	-	
				KwaZulu-Natal	147 019	-	-	
				Limpopo	75 361	-	-	
				Mpumalanga	42 568	-	-	
				Kapa Bokone	32 169	-	-	
				Bokone Bophirima	54 708	-	-	
				Kapa Bophirima	43 703	-	-	
				E e sa abiwang	-	656 000	685 669	
Metshameko, Botsweretshi le Seso (Voutu 37)	(a) Thusotlole ya Ditiro tsa Laebonari ya Setšhaba	Go fetola mafaratlhatlha a dilaborari tsa setšhaba tsa ditirope le metsamagae, dibebafatsi le ditirolo (tse segolo di totiweng bangi ba ba nang ba gateletswe mo malabeng) ka lenaneo la puasetso mo mameong a porofense go ishegetsa puasetse lae le dihlumolelelo tsa bošetšhaba.	Kabo ya peelomabaka	PALOGOTLHE	627 212	656 000	685 669	
				Kapa Botlhaba	187 261	195 804	204 873	
				Foreisetata	188 126	200 757	208 061	
				Gauteng	184 727	191 054	200 098	
				KwaZulu-Natal	197 862	207 346	216 161	
				Limpopo	161 431	168 876	176 870	
				Mpumalanga	179 385	187 199	196 060	
				Kapa Bokone	187 737	194 398	203 400	
				Bokone Bophirima	160 181	167 940	176 850	
				Kapa Bophirima	202 279	211 316	220 319	
				PALOGOTLHE	1 648 989	1 724 690	1 802 692	
				Kapa Botlhaba	75 137	81 400	85 227	
				Foreisetata	48 583	46 164	47 794	
				Gauteng	120 265	119 392	125 710	
				KwaZulu-Natal	114 343	112 678	118 642	
				Limpopo	68 893	75 705	79 176	
				Mpumalanga	53 667	59 499	61 962	
				Kapa Bokone	34 079	37 856	38 657	
				Bokone Bophirima	49 219	54 291	56 428	
				Kapa Bophirima	65 058	69 020	72 075	
(b) Thusotlole ya Botsyakarolo ka Mogoso le Thabololo ya Metshameko		Go nolofatsa botsyakarolo mo metshamekong le mo botapobosong jo bo matlagaathaga le matlathatso mo tirsanomogong le bannalesebe ba ba maleba.	Kabo ya peelomabaka	PALOGOTLHE	627 244	656 005	685 671	
				Kapa Botlhaba	75 137	81 400	85 227	
				Foreisetata	48 583	46 164	47 794	
				Gauteng	120 265	119 392	125 710	
				KwaZulu-Natal	114 343	112 678	118 642	
				Limpopo	68 893	75 705	79 176	
				Mpumalanga	53 667	59 499	61 962	
				Kapa Bokone	34 079	37 856	38 657	
				Bokone Bophirima	49 219	54 291	56 428	
				Kapa Bophirima	65 058	69 020	72 075	

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B		
			2025/26	Forward Estimates		
			R'000	2026/27	2027/28	
RECURRENT GRANTS						
National Treasury (Vote 8)	(a) Infrastructure Skills Development Grant	To recruit unemployed graduates into municipalities to be trained and professionally registered as per the requirements of the relevant statutory councils within the built environment.				
	(b) Local Government Financial Management Grant	To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act.	172 774	180 688		188 859
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 including but not limited to block paving and pothole patching; maintenance of buildings; low traffic volume roads and rural roads; basic services infrastructure, including water and sanitation reticulation (excluding bulk infrastructure); other economic and social infrastructure; tourism and cultural industries; waste management and cleaning services; parks and beautification; sustainable land-based livelihoods, social services programmes, energy including but not limited to retro-fitting, solar.	589 685	616 701		644 589
			567 281	593 271		620 099
TOTAL			1 329 740	1 390 660		1 453 547

ŠEJULE 5, KAROLO B
DIKABO TSA MAITLHOMO A A TOTOBADITSWENG GO BOMMASEPALA

Voutu	Leina la kabo	Maitlthomo	Kholomo A		Kholomo B	
			2025/26	2026/27	Ditškanvetso Pele	2027/28
			R'000	R'000	R'000	R'000
DITHUSOTLOLE TSE DIPOELETSANG						
Matlotlo a Bosetšhaba (Voutu 8)	(a) Thusotlole ya Mafaratlhatlha a Tlhabololo ya Dikgono	Go thaotha dialogane tse di sa direng mo mmasepaleng go di katisa le go di kwadisa seporofesene go ya ka ditlhokago tsa magotlataolo a a maleba mo tikologong ya kago.				
	(b) Thusotlole ya Taolo ya Matlotlo a Pusoselegae	Go nshetsa pele le go tshetsetsa diphetogo mo taolong ya matlotlo ka go aga bokgoni mo bommasepaleng go tsanya mo tirisong Molao wa Taolo ya Matlotlo a Mmassepala.	172 774	180 688		188 859
Ditiro tsa Setšhaba le Mafaratlhatlha (Voutu 13)	Thusotlole e e Kopantsweng ya Lenaneo le Atolositweng la Ditiro tsa Setšhaba la Bommasepala	Go roloetsa malapha a diporofense go atolosa matsapa a go tlhama ditiro ka tiriso ya mekgwa ya kabo ya tiro e e tseneletseng mo dintlheng tse di latelang tse di totiweng, mo kobamelong ya dikaele tsa Lenaneo la Ditiro tsa Setšhaba tse di atolositweng; tlhokomelo ya mebila go akaretsa mme go sa lekanyetswa mo go alweng ga diboloko le go tsalwa ga mesima mo mebileng; tlhokomelo ya meago; kelelo e e kwa tlase ya pharakano mo mebileng le mebila ya metsenagae; mafaratlhatlha a nangwe a ikonomi le loago; madirelo a bojanala le setso; matshelelo a thelweng mo lefatsheng le le tsweleng; taolo ya leswe le ditirelo tsa phephafuso; mananeo a ditirelo loago le enoji; go akaretsa mme go sa lekanyetswa mo go tsemngweng ga dikarolo tse dišwa, tiriso ya marang a letsatsi.	589 685	616 701		644 589
			567 281	593 271		620 099
PALOGOTLHE			1 329 740	1 390 660		1 453 547

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2025/26 R'000	Forward Estimates 2026/27 R'000	2027/28 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.	1 278 114	1 386 347	1 449 114
	(b) Municipal Disaster Recovery Grant	To rehabilitate and reconstruct municipal infrastructure damaged by a disaster.	708 974	-	-
	(c) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs through the construction of new infrastructure, and the renewal and refurbishment of existing infrastructure for poor households, microenterprises, and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	17 357 571	19 361 001	20 236 442
Human Settlements (Vote 33)	Informal Settlements Upgrading Partnership Grant: Municipalities	To provide funding to facilitate a programmatic, inclusive and municipality-wide approach to upgrading informal settlements.	4 717 475	4 933 602	5 156 703
Electricity and Energy (Vote 10)	(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.	246 260	257 542	269 188
	(b) Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure.	1 697 076	1 654 605	1 729 427
National Treasury (Vote 8)	Neighbourhood Development Partnership Grant	To plan, catalyse, and invest in targeted locations to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, townships and rural towns in metro and non-metro municipalities; to support the targeted 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 as well as facilitate long term programmes' projects that will attract private investment and assist non-metro municipalities to enhance revenues.	542 397	430 177	449 629
Transport (Vote 40)	(a) Public Transport Network Grant	To provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that forms part of a municipal integrated public transport network; to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.	7 241 074	8 044 281	7 098 853
Water and Sanitation (Vote 41)	(b) Rural Roads Asset Management Systems Grant	To assist district municipalities to set up rural roads asset management systems, and collect road, bridges and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa.	126 051	131 826	137 787
	(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.	3 756 930	3 230 325	3 026 045
	(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 with refurbishment of water and sanitation infrastructure, including upgrades; 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.	4 218 561	4 411 831	4 611 337
TOTAL			41 890 483	43 841 537	44 164 525

ŠEJULE 5, KAROLO B

DIKABO TSA MAITLHOMO A A TOTOBADITSWENG GO BOMMASEPALA

Voutu	Leina la kabo	Maitlthomo	Kholomo A			Kholomo B		
			2025/26	R'000		2026/27	R'000	2027/28
DITHUSOTLOLE TSA MAFARATHATHA (Voutu 3)	(a) Thusotlole ya Tlhabololo ya Ditoropo e e Kopantsweng	Go tlamea matlole mabapi le peletso ya setšhaba mo mafarathatheng mabapi le bathoki le go nshetsa pele phitlhelole e oketsegileng go metswedi ya mmasepala ya matlole a khapetlele go oketsa matlole a peletso ya setšhaba mo mafarathatheng a ikonomi; go netefatsa gore dipeletso tsa setšhaba di lepanatswe mo matlong le go nshetsa pele tulo e e siameng ya dithoto tse di abilweng.	1 278 114			1 386 347		1 449 114
			708 974			-		-
			17 357 571			19 361 001		20 236 442
Mamo a Batho (Voutu 33)	Thusotlole ya Semphato sa Tokafatsa ya Mamo a a sa Rulaganyetswang: Bommassepala	Go tlamea ka matlole go nolofatsa tsela e e rulaganeng, e e akaretsweng e bile e le bophara jwa mmasepala go tokafatsa mamo a a sa rulaganyetswang.	4 717 475			4 933 602		5 156 703
Motlakase le Eneji (Voutu 10)	(a) Thusotlole ya Tiriso e e Siameng ya Motlakase le Taolo ya Thokego (b) Thusotlole ya Lenaneo le le Kopantsweng la Boesetšhaba la Tsenyomotlakase (Mmassepala)	Go tlamea ka diketletso go mmasepala go tsenya mo tirisong mananeo a tiriso e e siameng ya motlakase le tulo ya thokego mo mafarathatheng a mmasepala go fokotsa tiriso ya motlakase le go tokafatsa tiriso e e siameng ya motlakase. Go tsenya mo tirisong Lenaneo le le Kopantsweng la Boesetšhaba la Tsenyomotlakase ka go tlamea ka diketletso tsa khapetlele go mmasepala go oketsa phitlhelole ya motlakase, megwaafatshe ya bommo e e leng teng le e e rulaganeng (go akaretisa le mammo a a sa rulaganyetswang, baagi ba kwa dipoluseng, megwaafatshe e mešwa le e leng teng) le go tsenngwa ga kgoboko ya mafarathathaa a a maleba.	246 260			257 542		269 188
Matlole a Boesetšhaba (Voutu 8)	Thusotlole ya Semphato sa Tlhabololo ya Boagisani	Go loga mammo go tlhotlheltsa, le go beetsa mo matlong a a tlohweng go ngoka le go swetsa dipeletso tsa khapetlele tsa motho wa boraro tse maikaelelo e leng go fetola lefelo, a a tloka tsa tsamang boing jwa botshelo, le phitlhelole ya dithono mabapi le baagi ba matlole a a tlohweng a Aforikaborwa, matlole a boagisani a a sa direlweng sentle, meisesetoropo le ditrolopo tsa kwa magang mo toropokolong le bommassepala bao e seng ba ditrolopo; go tshegetsa bommassepala ba tlohweng go tlama merhato ya dipeipi ya mananeo a khapetlele a a ipakanyeditseng peletso le diporojeke ka go tlhoma le go baya mo dithoong maranyane a a nonofleteng e bile a na le bokgoni a paakanyeto ya lenaneo le porojeke le go nolofatsa mananeo/diporojeke tsa paketelele tse di tiling go ngoka dipeletso tsa pornefete le go thusa bommassepala bao e seng ba ditrolopo kgolo go nonofisa lotseno.	1 697 076			1 654 605		1 729 427
Dipalangwa (Voutu 40)	(a) Thusotlole ya Marang a Dipalangwa tsa Boithe (b) Thusotlole ya Dithulaganyo tsa Taolo ya Dithoto tsa Disela tsa Magae	Go tlamea ka matlole mabapi le kago e e rihlagamisitsweng le tokafatsa ya mafarathathaa a dipalangwa tsa boithe le tseo e seng djanaga tse e leng karolo ya marang a dipalangwa tsa boithe a a kopantsweng a mmasepala; go tshegetsa, togamaano, tulo, tsamaiso le tiriso ya dithoto tsa marang a dipalangwa tsa boithe a mmasepala a matlole le sekgwana se se tswelelang. Go thusa bommassepala ba dikgaolo go tlhoma maranyane a tulo ya thoto ya disela tsa kwa magang, le go kgobokanya tshedimosetso ya disela, maboro go le pharakanano mo marang a disela a mmasepala go tsamachana le Lethlhomiso la Togamaano ya Mafarathathaa a Mabila la Aforikaborwa.	7 241 074			8 044 281		7 098 853
Metsi le Kgelelo ya Leswe (Voutu 41)	(a) Thusotlole ya Kgoboko ya Mafarathathaa ya Kgolo (b) Thusotlole ya Mafarathathaa a Dithoto tsa Metsi	Go tlhabolola, baakanya, nšhwafatsa le go emisa kgoboko ya mafarathathaa a a oneleng a metsi le kgelelo ya leswe a a bothokwa mo kgolong a a golaganyang ditlamelo tsa metsi le mafarathathaa a a diralang matlole a magolo go ralala melelwane ya mmasepala kgotsa mafarathathaa a kgoboko e kgolo a kgolo a a diralang palo e e rileng ya baagi mo lefelong le legolo mo mmasepaleng; go tsenya mo tirisong kgoboko ya mafarathathaa e e ka kgomang go samagana le tshomarelo ya metsi le diporojeke tsa tulo ya thokego ya metsi kgotsa go nolofatsa le go ma le seabe mo tsenyotirising ya tshomarelo ya metsi ya selegae le diporojeke tsa tulo ya thokego ya metsi tse di tiling go ana ka tlhamalalo dithokego tsa kgoboko ya mafarathathaa. Go nolofatsa go logwa ga mammo le tsenyotirising ya diporojeke tse di frolaganeng tsa metsi le kgelelo ya leswe go rihlagamisa phokotso ya tshalelo morogo le go nonofisa tswetso ya dithoto segole tsa metsi mo bommaspaleng ba metsemagae; go tlamea tlamele ya motho le e e sa tshomang ya metsi le kgelelo ya leswe e e netefatsang tlamele ya dithoto go baagi ba ba dthagisitsweng le go bewa kwa pele, go akaretisa le tshireletso ya metswedi le tshabolo ya dithoto; go tshegetsa bommassepala mo go nšhwafatsang mafarathathaa a metsi le kgelelo ya leswe, go akaretisa le ditokafatsa; go tshegetsa bommassepala mo go tsenyeng mo tirisong diporojeke tsa tulo ya tshomarelo le thokego ya metsi; go tshegetsa tsereganyo ya go iswalelwa ga Lenaneo la Phediso ya Dikgamelole le leng teng mo matlong a bonno a a rulaganeng; go tshegetsa diporojeke tsa namoleleba mo bommaspaleng ba ba anengang.	3 756 930			3 230 325		3 026 045
			4 218 561			4 411 831		4 611 337
PALOGOTLHE			41 890 483			43 841 537		44 164 525

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2025/26	Forward Estimates	2027/28
			R'000	R'000	R'000
Basic Education (Vote 16)	School Infrastructure Backlogs Grant	Eradication and upgrading of inappropriate school buildings; provision and upgrading of water and sanitation to schools; provision and upgrading of classrooms to address overcrowding.	1 626 680	450 000	-
Health (Vote 18)	National Health Insurance Indirect Grant	To create an alternative track to improve spending, performance as well as monitoring and evaluation on infrastructure in preparation for National Health Insurance; to enhance capacity and capability to deliver infrastructure for National Health Insurance; to accelerate the fulfilment of the requirements of occupational health and safety; to implement the centralised models for the dispensing and distribution of chronic medication; develop and roll-out new health information systems in preparation for National Health Insurance; enable the health sector to address the deficiencies in the primary health care facilities systematically through the implementation of the ideal clinic programme; to expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	3 282 554	2 573 525	2 623 999
TOTAL			4 909 234	3 023 525	2 623 999

ŠEJULE 6, KAROLO A

DIKABO KA THOTO GO DIPOROFENSE MABAPI LE MANANEO A A KGETHEGILENG A TLHOMILWENG

Voutu	Leina la kabo	Maitlhommo	Kholomo A		Kholomo B	
			2025/26	2026/27	Ditekanyetso Pele	2027/28
Thuto ya Motheo (Voutu 16)	Thusodole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo	Phediso le tokafatso ya meago e e sa siamang ya dikolo; tlamelo le tokafatso ya metsi le kgetlelo ya leswe kwa dikolong; tlamelo le tokafatso ya dipaposoibotutelo go samagana le go tlala phetelela.	R'000 1 626 680	R'000 450 000	R'000	-
Boitekanelo (Voutu 18)	Thusodole ya Inšorensense ya Boitekanelo ya Bosetshaba	Go tlhama tsele e mgwe ya go tokafatsa tiriso, tiragatso le peoleitho le tekolo ya mafaratlhatlha go baakanyetsa Inšorensense ya Boitekanelo ya Bosetshaba; go nonofisa bokgoni jwa go abelana ka mafaratlhatlha a Inšorensense ya Boitekanelo ya Bosetshaba; go ithagamedisa phitlhelelo ya ditlhokego tsa boitekanelo jwa mo tirong le pabatesego; go tsenya mo tirisong dikai tse di tlhomiweng mabapi le go ntsiwa le go phatlhalatswa ga melemo ya malwetse a a sa alafegeng; go tlhama le go diragatsa maranyane a mašwa a tshedimosetso ya boitekanelo mo go baakanyetseng Inšorensense ya Boitekanelo ya Bosetshaba; go kgontsha lephata la boitekanelo go samagana le ditlhaelo mo dibebotšising tsa tlhokomelo ya boitekanelo ya motheo ka tsenyotirisong e e rulaganeng ya lenaneo le le maleba la tlilini; go atolosa melemo ya tšelo ya tlhokomelo ya boitekanelo ka go reka ka togamaano ditirelo go tswa mo batlameding ba tlhokomelo ya boitekanelo.	3 282 554	2 573 525	2 623 999	
PALOGOTLHE			4 909 234	3 023 525	2 623 999	

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2025/26	Forward Estimates	
			R'000	2026/27	2027/28
				R'000	R'000
Cooperative Governance (Vote 3)	Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs through the construction of new infrastructure, and the renewal and refurbishment of existing infrastructure 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.	493 807	-	-
Electricity and Energy (Vote 10)	Integrated National Electrification Programme (Eskom) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to Eskom to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure in Eskom licenced areas.	2 274 401	2 389 517	2 498 025
National Treasury (Vote 8)	(a) Neighbourhood Development Partnership Grant (Technical Assistance)	To plan, catalyse, and invest in targeted locations to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, townships and rural towns in metro and non-metro municipalities; to support the targeted 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 as well as facilitate long term programmes/ projects that will attract private investment and assist non-metro municipalities to enhance revenues.	99 140	103 683	108 372
	(b) Smart Meters Grant	To enable municipalities to implement bi-directional smart metering systems and smart solutions.	650 000	800 000	836 176
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.	3 226 507	3 231 507	3 377 638
	(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 with refurbishment of water and sanitation infrastructure, including upgrades; 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.	1 118 932	1 341 256	1 401 908
TOTAL			7 862 787	7 865 963	8 222 119

ŠEJULE 6, KAROLO B
DIKABO KA THOTO GO BOMMASEPALA MABAPI LE MANANEO A KGETHEGILENG A TLHOMILWENG

Voutu	Leina la kabo	Maithlomo	Kholomo A		Kholomo B	
			2025/26	2026/27	2027/28	
			R'000	R'000	R'000	
Tirisanommo ya Puso (Voutu 3)	Thusotole ya Mafarathathla a Mmasapala	Go tlameka ka matlotlo a khapetele a a rileng go fedisa diishalomorago tsa mafarathathla a motheo a mmasapala ka go aga mafarathathla a mašwa, le nšhafatso le thabololo ya mafarathathla a a leng teng a malapa a bathoki, dikgwebopolana, le ditheo tsa loago tse di direlang baagi ba ba tlhokang; go tlameka matole a a rileng mabapi le thabololo ya maano a taolo ya thoto a mafarathathla a direlang bathoki; go tlameka ka matole a a rileng mabapi le thabololo ya maano a taolo ya thoto a a direlang bathoki.	493 807	-	-	
Modikase le Eneji (Voutu 10)	Thusotole ya Lenaneo le le Kopanisweng la Bosetšhaba la Tsenyomolakase (Eskom)	Go tsenya mo tirisong Lenaneo le le Kopanisweng la Bosetšhaba la Tsenyomolakase ka go tlameka ka diketletso tsa khapetelele go bommasapala go oketsa phitlholelo ya molakase, megvafatšhe ya bommo e e leng teng le e e rulagantsweng (go akaretša le maano a a sa rulaganyetswang, baagi ba kwa dipolatseng, megvafatšhe e mešwa le e leng teng) le go isemngwa ga kgoboko ya mafarathathla a a maleba mo mafelong a a abetsweng laesense ya Eskom.	2 274 401	2 389 517	2 498 025	
Matlotlo a Bosetšhaba (Voutu 8)	(a) Thusotole ya Semphato sa Thabololo ya Boagisani (Thuso ya Setegeniki)	Go loga maano, go tlhohleleša, le go beeleša mo mafelong a a totlhweng go ngoka le go tšweleša dipeelešo tsa khapetelele tsa motho wa boraro tse maikaelele e leng go fetola lefelo, a tla tokafatsang boleng jwa boishelo, le phitlholelo ya dišhono mabapi le baagi ba mafelo a a totlhweng a Aforikaborwa, mafelo a boagisani a a sa direlweng sentle, metesetoropo le ditoporop tsa kwa magae mo toropokgolong le bommasapala bao e seng ba ditoporokgolo; go tšhegetša bommasapala ba ba totlhweng go tlhama mehlato ya dipeipi ya mananeo a khapetelele a ipakanyediseeng peletso le diporojeke ka go tlhoma le go baya mo ditheong maranyane a a nonofileng e bile a na le bokgoni a pakanyetšo ya lenaneo le porojeke le go nolofatsa mananeo/diporojeke tsa paketelele tse di tšileng go ngoka dipeelešo tsa poraefete le go thusa bommasapala bao e seng ba ditoporokgolo go nonofisa lotseno.	99 140	103 683	108 372	
Matlotlo a Bosetšhaba (Voutu 8)	(b) Thusotole ya Dimetara tsa Molakase tsa Dithahale	Go kgontšha bommasapala go tsenya mo tirisong maranyane a dimetara tsa molakase tsa dithahale le ditharabololo tsa dijithale tsa dikaelopedi.	650 000	800 000	836 176	
Metsi le Kgelelo ya Leswe (Voutu 41)	(a) Thusotole ya Kgoboko ya Mafarathathla mo Kgaolong	Go tlhabolola, baakanya, nšhwafatša le go emiseša kgoboko ya mafarathathla a a onetseng a metsi le kgelelo ya leswe a a bodihkwa mo kgaolong a a golaganyang ditlamelo tsa metsi le mafarathathla a a direlang mafelo a magolo go ralala mehlwane ya mmasapala kgotsa mafarathathla a kgoboko e kgolo a kgaolo a a direlang palo e e rileng ya baagi mo lefelong le legolo mo mmasapaleng; go tsenya mo tirisong kgoboko ya mafarathathla e e ka kgonang go samagana le tšhomarelo ya metsi le diporojeke tsa taolo ya thokego ya metsi kgotsa go nolofatsa le go nna le seabe mo tsenyotirisong ya tšhomarelo ya metsi ya selegae le diporojeke tsa taolo ya thokego ya metsi tse di tšileng go ama ka tlhamalalo dithokego tsa kgoboko ya mafarathathla.	3 226 507	3 231 507	3 377 638	
	(b) Thusotole ya Mafarathathla a Ditirelo tsa Metsi	Go nolofatsa go logwa ga maano le tsenyotirisong ya diporojeke tse di farologaneng tsa metsi le kgelelo ya leswe go tlhagametša phokotso ya tšahalelo morago le go nonofisa tšwelešo ya ditirelo segolo tšata mo bommasapaleng ba metsemagae; go tlameka tlameko ya motheo le e sa tlhomamang ya metsi le kgelelo ya leswe e e netefatsang tlameko ya ditirelo go baagi ba ba tlhagisitsweng le go bewa kwa pele, go akaretša le tšireletso ya metšwedi le thabololo ya didiba; go tšhegetša bommasapala mo go nšhwafatseng mafarathathla a metsi le kgelelo ya leswe, go akaretša le ditokafatšo; go tšhegetša bommasapala mo go tsenyeng mo tirisong diporojeke tsa taolo ya tšhomarelo le thokego ya metsi; go tšhegetša tsereganyo ya go tšwalelwa ga Lenaneo la Phedisio ya Dikgamelole le leng teng mo mafelong a bommo a a rulagantsweng; go tšhegetša diporojeke tsa namoleleba mo bommasapaleng ba ba amegang.	1 118 932	1 341 256	1 401 908	
		PALOGOTLHE	7 862 787	7 865 963	8 222 119	

SCHEDULE 7, PART A

UNALLOCATED PROVISIONS FOR PROVINCES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A		Column B	
			2025/26		Forward Estimates	
			R'000		2026/27	2027/28
Cooperative Governance (Vote 3)	Provincial Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	151 259		R'000 158 189	R'000 165 342
		TOTAL	151 259		158 189	165 342

SCHEDULE 7, PART B

UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A		Column B	
			2025/26		Forward Estimates	
			R'000		2026/27	2027/28
Cooperative Governance (Vote 3)	Municipal Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	395 054		R'000 413 153	R'000 431 836
		TOTAL	395 054		413 153	431 836

ŠEJULE 7, KAROLO A

MATLOLE A A SA ABELWANG DIPOROFENSE MABAPI LE TSIBOGELO YA MATLHOTLHAPELO

Voutu	Leina la kabo	Matlthomo	Kholomo A		Kholomo B	
			2025/26	2026/27	Ditlakanyetso Pele	2027/28
Tirisano mmogo ya Puso (Voutu 3)	Thusotlale ya Tsibogelo ya Matlhotlhapelo a Porofense	Go laela mabapi le kgololo ya ka bonako ya matlale mabapi le tsibogelo ya matlhotlhapelo fa tiragalo e ka se kgone go rarabololwa sentle go tsamaelana le karolo 2(1)(b) ya Molao wa Taolo ya Matlhotlhapelo.	R'000 151 259	R'000 158 189	R'000 165 342	R'000 165 342
PALOGOTLHE			151 259	158 189	165 342	165 342

ŠEJULE 7, KAROLO B

MATLOLE A A SA ABELWANG DIPOROFENSE MABAPI LE TSIBOGELO YA MATLHOTLHAPELO

Voutu	Leina la kabo	Matlthomo	Kholomo A		Kholomo B	
			2025/26	2026/27	Ditlakanyetso Pele	2027/28
Tirisano mmogo ya Puso (Voutu 3)	Thusotlale ya Tsibogelo ya Matlhotlhapelo a Porofense	Go laela mabapi le kgololo ya ka bonako ya matlale mabapi le tsibogelo ya matlhotlhapelo fa tiragalo e ka se kgone go rarabololwa sentle go tsamaelana le karolo 2(1)(b) ya Molao wa Taolo ya Matlhotlhapelo.	R'000 395 054	R'000 413 153	R'000 431 836	R'000 431 836
PALOGOTLHE			395 054	413 153	431 836	431 836