

**LIMPOPO  
APPROPRIATION BILL, 2026**

-----  
(As introduced)  
-----

(INTRODUCED BY KE MAHOAI, MEMBER OF THE EXECUTIVE COUNCIL)

[B02-2026]

**LIMPOPO  
BEGROTINGSWETSONDERWERP**

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(Soos aangedien)  
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(INGEDIEN DEUR KE MAHOAI, LID VAN DIE UITVOERENDE RAAD)

[W02-2026]

**LIMPOPO  
MOLAOKAKANYWA**

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(Ka ge o tsebišitšwe)  
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(O TSEBEŠITŠWE KE KE MAHOAI, LELOKO LA LEKGOTLAPHETHIŠO)

[M02-2026]

**LIMPOPO  
MULAYOTIBE WA MUKOVHO**

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(Nga he wa swikiswa)  
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(WO SWIKISWA NGA VHO KE MAHOAI, MURADO WA KHOROTSHITUMBE)

[M02-2026]

**LIMPOPO  
NAWUMBISI WA NKAVELO**

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(Tani hi laha wu ngenisiweke)  
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(WU NGHENISIWILE HI KE MAHOAI, XIRHO XA HUVONKULU)

[N02-2026]

**LIMPOPO  
UMTHETHOMLINGWA WOKWABIWA KWEEMALI**

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(Njengobana usaziswa)  
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(WAZISWA NGU KE MAHOAI, ILUNGA LOKHANDLU OPHETHEKO)

[M02-2026]

## **BILL**

**To provide for the appropriation of money from the Provincial Revenue Fund for the requirements of the province in the 2026/27 financial year; to prescribe conditions for spending funds withdrawn for the 2027/28 financial year before the commencement of the Limpopo Appropriation Act for the 2027/28 financial year; and to provide for matters incidental thereto.**

## **PREAMBLE**

**WHEREAS** section 226(2) of the Constitution of the Republic of South Africa, 1996 provides that money may be withdrawn from the Provincial Revenue Fund only in terms of an appropriation by a provincial Act or as a direct charge against the Provincial Revenue Fund, when it is provided for in the Constitution of the Republic of South Africa, 1996 or a provincial Act;

**AND WHEREAS** section 26 of the Public Finance Management Act, 1999 (Act No. 1 of 1999) provides, amongst others, that the Provincial Legislature must appropriate money for each financial year for the requirements of the province;

**BE IT THEREFORE ENACTED** by the Limpopo Provincial Legislature, as follows: —

### **1. Definitions**

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, 1999 (Act No.1 of 1999), has the meaning assigned to it in that Act, and—

**“conditional allocation”** means a conditional allocation to the province or municipality from the national government’s share of revenue raised nationally, which is provided for and whose purpose is specified in the Division of Revenue Act for the 2026/27 financial year envisaged in section 214(1)(c) of the Constitution of the Republic of South Africa, 1996;

**“current payments”** means any payment made by a provincial department classified as or deemed to be a current payment in accordance with the guidelines and instructions on economic reporting formats issued by National Treasury in terms of the Public Finance Management Act, 1999 (Act No.1 of 1999);

**“MEC”** means the member of the Executive Council responsible for finance matters in the province;

**“payments for capital assets”** means any payment made by a provincial department classified as or deemed to be a payment for capital assets in accordance with the guidelines and instructions on economic reporting formats issued in by National Treasury in terms of the Public Finance Management Act, 1999 (Act No.1 of 1999);

**“Payments for financial assets”** means any payment made by a provincial department classified as or deemed to be a payment for financial assets in accordance with the guidelines and instructions on economic reporting formats issued in by National Treasury in terms of the Public Finance Management Act, 1999 (Act No.1 of 1999);

**“Public Finance Management Act, 1999”** means the Public Finance Management Act, 1999 (Act No.1 of 1999); and

**“transfers and subsidies”** means any payment made by a provincial department classified as or deemed to be a transfer or subsidy payment in accordance with the guidelines and instructions on economic reporting formats issued in by National Treasury in terms of the Public Finance Management Act, 1999 (Act No.1 of 1999).

## **2. Appropriation of money**

- (1) Appropriations of money by the Provincial Legislature from the Provincial Revenue Fund for the requirements of the province in the 2026/27 financial year, to votes and main divisions within a vote, and for specific listed purposes, are set out in the Schedule.
- (2) The spending of appropriations contemplated in subsection (1), is subject to the Public Finance Management Act, 1999 and the Division of Revenue Act for the 2026/27 financial year.
- (3) The spending of funds withdrawn from the Provincial Revenue Fund before this Act takes effect, as envisaged in section 29(1) of the Public Finance Management Act, 1999 is subject to the Limpopo Appropriation Act, 2025 (Act No. 2 of 2025).

## **3. Amounts listed as specifically and exclusively appropriated**

An amount within a vote or main division within a vote that is listed as specifically and exclusively appropriated in the Schedule to this Act may be used only for the purpose indicated, unless the amount or purpose for which it was allocated, is amended by means of a Provincial Act.

#### **4. Conditions for appropriations**

- (1) The MEC may, in writing —
  - (a) impose conditions on an appropriation listed in the Schedule to this Act, other than a conditional allocation, in order to promote and enforce transparency and accountability and the effective management of the appropriation; and
  - (b) stop the use of an appropriation in respect of which conditions have been imposed in terms of paragraph (a), until such conditions are met.
- (2) The stoppage of an appropriation in terms of subsection (1)(b) must be disclosed in the Provincial Treasury's next quarterly report to the relevant Portfolio Committee.

#### **5. Authorisation of expenditure**

- (1) Despite any provision in any other legislation to the contrary and before an Adjustments Appropriation Bill is passed, the MEC may approve expenditure, if it cannot reasonably be delayed without negatively affecting service delivery, and such expenditure —
  - (a) is unforeseeable and unavoidable;
  - (b) was announced during the tabling of the 2026/27 provincial annual budget for a project, and the disbursement of funds is required for the implementation of the project; or
  - (c) was approved in the appropriation for the 2025/26 financial year and will be proposed to be rolled over to the 2026/27 financial year to finalise expenditure that could not take place in the 2025/26 financial year as originally planned; or
  - (d) is required to defray any expenditure of an exceptional nature as prescribed in section 25 of the PFMA.

- (2) Expenditure approved in terms of —
  - (a) subsection (1) may not exceed the total amount set aside as a contingency reserve for the financial year in the provincial annual budget; and
  - (b) subsection (1)(b) may not exceed the amount announced by the MEC for a specific item during the tabling of the provincial annual budget or adjustments budget.
- (3) Expenditure approved in terms of subsection (1) —
  - (a) is a direct charge against the Provincial Revenue Fund;
  - (b) may be made subject to conditions imposed by the MEC;
  - (c) must be disclosed in the Provincial Treasury's next quarterly report to the relevant Portfolio Committee; and
  - (d) must be included in the Adjustments Appropriation Bill or another appropriation bill for the 2026/27 financial year.

**6. Spending before commencement of the Appropriation Act for the 2027/28 financial year**

The spending of funds withdrawn in terms of section 29 of the Public Finance Management Act, 1999, for the 2027/28 financial year, before the commencement of the Appropriation Act for the 2027/28 financial year, is, with necessary changes, subject to—

- (a) any applicable conditions imposed in terms of section 4 of this Act and the applicable provisions of the Adjustments Appropriation Act for the 2026/27 financial year, as if the funds were allocated for the 2026/27 financial year;
- (b) the applicable provisions of the Division of Revenue Act for the 2026/27 financial year, as if the funds were allocated for the 2026/27 financial year; and
- (c) the applicable provisions of the Division of Revenue Act for the 2027/28 financial year, when the said Act takes effect.

**7. Short Title**

This Act is the Limpopo Appropriation Act, 2026.

**SCHEDULE**

Vote	Details of Vote	Details of Appropriation						
		Total	Compensation of Employees	Goods and Services	Other	Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>1</b>	<b>Office of the Premier</b> <b>AIM:</b> To ensure good governance, intergrated planning and sustainable development within the provincial administration by assisting department to implement their management plans and ensuring departments to implement their management plans and ensuring there is transformation of public service and improved service delivery	<b>653 531</b>	<b>366 617</b>	<b>268 975</b>	-	<b>5 302</b>	<b>12 637</b>	-
	1. Administration .....	179 842	135 320	35 756	-	29	8 737	-
	2. Institutional Development .....	271 789	130 406	137 478	-	5	3 900	-
	3. Policy and Governance.....	201 900	100 891	95 741	-	5 268	-	-
<b>2</b>	<b>Provincial Legislature</b> <b>AIM:</b> To exercise oversight over the executive arm of government, provide financial and administrative support to political parties represented in the legislature and provide effective administrative management and support to members of the legislature.	<b>755 469</b>	<b>385 626</b>	<b>159 453</b>	-	<b>194 265</b>	<b>16 125</b>	-
	1. Administration.....	317 163	227 251	72 947	-	925	16 040	-
	2. Facilities for Members and Political Parties .....	244 327	22 149	28 916	-	193 262	-	-
	3. Parliamentary Services (Operational &Institutional Support) ....	193 979	136 226	57 590	-	78	85	-
<b>3</b>	<b>Education</b> <b>Aim:</b> To equip the people of the province, through the provision of quality life-long education and training, with the values, knowledge and skills, that will enable them to fulfil a productive role in society.	<b>45 820 700</b>	<b>34 456 494</b>	<b>4 865 676</b>	-	<b>4 710 992</b>	<b>1 787 538</b>	-
	1. Administration.....	2 889 944	2 233 054	488 082	-	57 667	111 141	-
	2. Public ordinary school education.....	37 481 990	30 893 662	3 544 836	-	3 041 444	2 048	-
	3. Independent school subsidies .....	183 573	-	-	-	183 573	-	-
	4. Public special school education.....	837 975	687 359	33 274	-	116 938	404	-
	5. Early Childhood Development .....	1 343 585	176 420	130 286	-	1 036 879	-	-
	6. Infrastructure Development.....	1 913 836	20 524	190 748	-	30 000	1 672 564	-
	7. Examination and Education Related Services .....	1 169 797	445 475	478 450	-	244 491	1 381	-
<b>4</b>	<b>Agriculture and Rural Development</b> <b>Aim:</b> To strive to lead agricultural development to ensure household food security and sound economic growth through agricultural development in the Province. It further aims to guide and support access to resources for agricultural development, enhance the economic performance of the sector, ensure the effective management of natural resources, promote and support participation in Agriculture of women, youth and the diasabled and to achieve departmental service excellence.	<b>1 997 582</b>	<b>1 166 509</b>	<b>594 544</b>	-	<b>71 736</b>	<b>164 793</b>	-
	1. Administration.....	380 595	267 329	104 098	-	5 251	3 917	-
	2. Sustainable Resource Management .....	155 501	97 284	58 217	-	-	-	-
	3. Agriculture Producer Support .....	813 505	401 755	282 858	-	20 697	108 195	-
	4. Veterinary Services .....	251 884	199 534	43 576	-	-	8 774	-
	5. Research &Technology Development Services .....	121 153	67 881	33 187	-	85	20 000	-
	6. Agricultural Economics .....	93 179	42 503	3 676	-	44 500	2 500	-
	7. Agricultural Education and Training .....	175 755	85 078	68 067	-	1 203	21 407	-
	8. Rural Development .....	6 010	5 145	865	-	-	-	-

Vote	Details of Vote	Total	Compensation of Employees	Goods and Services	Other	Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>5</b>	<b>Provincial Treasury</b> <b>AIM:</b> To ensure good governance, integrated planning and sustainable development within the provincial administration by assisting departments to implement their management plans and ensuring there is transformation of the public service and improved service delivery.	<b>557 930</b>	<b>386 647</b>	<b>148 296</b>	<b>-</b>	<b>14 826</b>	<b>8 161</b>	<b>-</b>
	1. Administration .....	241 761	143 029	84 462	-	6 109	8 161	-
	2. Sustainable Resource Management .....	101 550	73 532	26 453	-	1 565	-	-
	3. Asset and Liabilities and Supply Chain Management .....	61 889	51 442	7 365	-	3 082	-	-
	4. Financial Governance .....	83 982	53 206	26 706	-	4 070	-	-
	5. Shared Internal Audit.....	68 748	65 438	3 310	-	-	-	-
<b>6</b>	<b>Economic Development, Environment and Tourism</b> <b>AIM:</b> To develop economy, promote and control environment activities in the Province.	<b>1 813 659</b>	<b>626 043</b>	<b>235 808</b>	<b>1 235</b>	<b>790 854</b>	<b>159 719</b>	<b>-</b>
	1. Administration .....	452 369	208 484	147 370	-	4 103	92 412	-
	2. Economic Development .....	743 024	69 767	25 383	-	647 874	-	-
	3. Environmental Affairs .....	451 901	328 552	50 029	1 235	4 778	67 307	-
	4. Tourism .....	166 365	19 240	13 026	-	134 099	-	-
<b>7</b>	<b>Health</b> <b>AIM:</b> To render Health and related service in terms of legislation	<b>28 684 080</b>	<b>19 449 447</b>	<b>8 023 021</b>	<b>-</b>	<b>199 193</b>	<b>1 012 418</b>	<b>-</b>
	1. Administration.....	309 082	251 131	54 754	-	1 870	1 327	-
	2. District Health Services.....	19 249 030	13 190 779	5 503 518	-	83 818	470 915	-
	3. Emergency Medical Services.....	1 308 980	926 952	230 411	-	1 414	150 203	-
	4. Provincial Hospital Services .....	3 326 167	2 618 149	685 403	-	16 962	5 653	-
	5. Central Hospital Services .....	2 554 343	1 827 334	639 113	-	1 333	86 563	-
	6. Health Sciences and Training.....	679 486	565 600	43 692	-	69 880	314	-
	7. Health Care Support Services .....	248 080	51 869	172 155	-	23 916	140	-
	8. Health Facilities Management .....	1 008 912	17 633	693 976	-	-	297 303	-
<b>8</b>	<b>Transport and Community Safety</b> <b>AIM:</b> To develop, co-ordinate, implement, manage and maintain an intended and sustainable multimodal transport and appropriate infrastructure.	<b>3 186 603</b>	<b>1 334 366</b>	<b>580 126</b>	<b>-</b>	<b>1 078 884</b>	<b>193 227</b>	<b>-</b>
	1. Administration .....	742 535	331 591	307 802	-	15 819	87 323	-
	2. Transport Operations .....	1 330 072	66 318	171 146	-	1 054 608	38 000	-
	3. Transport Regulations .....	1 034 139	891 493	68 570	-	6 172	67 904	-
	4. Provincial Secretariat of Police Service.....	79 857	44 964	32 608	-	2 285	-	-

Details of Appropriation								
Vote	Details of Vote	Total	Compensation of Employees	Goods and Services	Other	Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>9</b>	<b>Public Works, Roads and Infrastructure</b> <b>AIM:</b> To manage provincial roads, buildings and properties through mobilisation and optimal utilisation of resources for efficient, accountable and customer-orientated service delivery.	<b>6 474 300</b>	<b>1 102 000</b>	<b>2 516 048</b>	-	<b>1 722 175</b>	<b>1 134 077</b>	-
	1. Administration .....	633 886	337 234	248 036	-	9 558	39 058	-
	2. Infrastructure Operations.....	1 529 885	460 759	252 963	-	245 098	571 065	-
	3. Expanded Public Works Programme.....	88 281	45 387	42 609	-	285	-	-
	4. Roads Infrastructure .....	4 222 248	258 620	1 972 440	-	1 467 234	523 954	-
<b>10</b>	<b>Sport, Arts and Culture</b> <b>AIM:</b> To enhance unity in diversity through provisioning of services for sustainable development of sport, arts, culture and heritage in Limpopo .	<b>852 902</b>	<b>293 166</b>	<b>330 544</b>	-	<b>21 505</b>	<b>207 687</b>	-
	1. Administration .....	216 372	110 876	102 390	-	1 721	1 385	-
	2. Cultural Affairs .....	221 946	35 504	45 111	-	5 431	135 900	-
	3. Library and Archives Services .....	278 718	112 601	104 398	-	3 620	58 099	-
	4. Sport and Recreation.....	135 866	34 185	78 645	-	10 733	12 303	-
<b>11</b>	<b>Cooperative Governance, Human Settlement and Traditional Affairs</b> <b>AIM:</b> To capacitate and monitor the local sphere of government, to create an environment within which housing development takes place, ensure that there is co-ordinated regional and district planning, and development, the creation of framework for planning, to facilitate consultative traditional leadership programmes, integrated urban and rural development, and the co-ordination of provincial disaster management.	<b>2 583 218</b>	<b>1 208 000</b>	<b>254 508</b>	-	<b>1 047 886</b>	<b>72 824</b>	-
	1. Administration .....	462 221	256 804	185 862	-	1 731	17 824	-
	2. Human Settlement	1 152 987	138 328	20 657	-	994 002	-	-
	3. Cooperative Governance .....	358 572	332 424	22 446	-	3 702	-	-
	4. Traditional Institutional Development .....	609 438	480 444	25 543	-	48 451	55 000	-
<b>12</b>	<b>Social Development</b>	<b>2 475 913</b>	<b>1 701 797</b>	<b>349 671</b>	-	<b>326 188</b>	<b>98 257</b>	-
	1. Administration.....	501 717	291 987	150 779	-	9 046	49 905	-
	2. Social Welfare Services.....	635 472	421 514	93 840	-	111 018	9 100	-
	3. Children and Families.....	753 734	569 044	32 034	-	151 519	1 137	-
	4. Restorative services.....	323 814	214 773	38 258	-	34 551	36 232	-
	5. Development and Research.....	261 176	204 479	34 760	-	20 054	1 883	-
	<b>Amount to be voted</b>	<b>95 855 886</b>	<b>62 476 712</b>	<b>18 326 670</b>	<b>1 235</b>	<b>10 183 806</b>	<b>4 867 463</b>	-

## WETSONTWERP

**Om voorsiening te maak vir die bewilliging van geld uit die Provinsiale Inkomstefonds vir die behoeftes van die provinsie in die 2026/27 finansiële jaar; om voorwaardes voor te skryf vir die besteding van fondse wat onttrek is vir die 2027/28 finansiële jaar voor die aanvang van die Limpopo Begrotingswet vir die 2027/28 finansiële jaar; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.**

### AANHEF

**AANGESIEN** artikel 226(2) van die Grondwet van die Republiek van Suid-Afrika, 1996 voorsiening maak dat geld uit die Provinsiale Inkomstefonds onttrek mag word slegs in terme van 'n bewilliging deur 'n provinsiale Wet of as 'n direkte koste teenoor die Provinsiale Inkomstefonds, indien daarvoor voorsiening gemaak word in die Grondwet of 'n provinsiale Wet;

**EN AANGESIEN** artikel 26 van die Openbare Finansiële Bestuurswet, 1999 (Wet Nr. 1 van 1999) voorsiening maak dat die Provinsiale Wetgewer geld moet bewillig vir elke finansiële jaar vir die behoeftes van die provinsie;

**WORD DAAR BEPAAL** deur die Limpopo Provinsiale Wetgewer soos volg:-

#### 1. Omskrywings

In hierdie Wet, tensy uit die samehang anders blyk het enige woord of uitdrukking waaraan 'n betekenis geheg is in die Openbare Finansiële Bestuurswet, 1999 (Wet Nr.1 van 1999), sodanige betekenis geheg aan dit in daardie Wet; en—

**“voorwaardelike toekenning”** beteken 'n toekenning aan die provinsie of munisipaliteit vanaf die nasionale regering se aandeel van inkomste wat nasionaal ingesamel was,

soos uiteengesit in artikel 214(1)(c) van die Grondwet van die Republiek van Suid-Afrika, 1996;

**“huidige betalings”** beteken enige betaling gemaak deur ’n provinsiale departement wat geklassifiseer is of beskou word as ’n huidige betaling in terme van die instruksies uitgereik in die *Guidelines for Implementing the Economic Reporting Format* (September 2009), ingevolge artikel 76 van die Openbare Finansiële Bestuurswet, 1999;

**"LUR"** beteken die Lid van die Uitvoerende Raad verantwoordelik vir finansies in die provinsie;

**“betalings vir kapitale bates”** beteken enige betaling gemaak deur ’n provinsiale departement wat geklassifiseer of beskou word as ’n betaling vir kapitale bates in terme van die instruksies uitgereik in die *Guidelines for Implementing the Economic Reporting Format* (September 2009), ingevolge artikel 76 van die Openbare Finansiële Bestuurswet, 1999;

**“Betalings vir finansiële bates”** beteken enige betaling gemaak deur ’n provinsiale departement wat geklassifiseer of beskou word as ’n betaling vir finansiële bates in terme van die instruksies uitgereik in die *Guidelines for Implementing the Economic Reporting Format* (September 2009), ingevolge artikel 76 van die Openbare Finansiële Bestuurswet, 1999;

**“Openbare Finansiële Bestuurswet, 1999”** beteken die Openbare Finansiële Bestuurswet, 1999 (Wet Nr.1 van 1999); en

“oorplasinge en subsidie” beteken enige betaling gemaak deur ’n provinsiale departement wat geklassifiseer of beskou word as ’n oorplasing of subsidie betaling in terme van die instruksies uitgereik in die *Guidelines for Implementing the Economic Reporting Format* (September 2009), ingevolge artikel 76 van die Openbare Finansiële Bestuurswet, 1999.

## **2. Bewilliging van geld**

- (1) Aanwending van geld deur die Provinsiale Wetgewer vanaf die Provinsiale Inkomstefonds vir die behoeftes van die provinsie in die 2026/27 finansiële jaar, aan begrotingsposte en hoofindelings binne ’n begrotingspos, en gelys vir spesifieke doeleindes, word in die Skedule uiteengesit.
- (2) Die besteding of aanwending soos uiteengesit in subartikel (1) is onderhewig aan die Openbare Finansiële Bestuurswet, 1999 en die Wet op die Verdeling van Inkomste vir die 2026/27 finansiële jaar.
- (3) Die besteding van fondse onttrek vanuit die Provinsiale Inkomstefonds voordat hierdie Wet inwerking tree, soos beoog in artikel 29(1) van die Openbare Finansiële Bestuurswet, 1999 is onderhewig aan die Limpopo Begrotingswet, 2025.

## **3. Bewilliging gelys as spesifiek en uitsluitlik**

’n Bedrag binne ’n begrotingspos of hoofindelings binne ’n begrotingspos wat gelys word as spesifieke en uitsluitlike bewilliging in die Skedule van hierdie Wet, mag slegs aangewend word vir die beoogde doel, tensy die bedrag of doel waarvoor dit toegeken was, gewysig word deur ’n Provinsiale Wet.

## **4. Voorwaardes vir toekennings**

- (1) Die LUR mag, skriftelik —

- (a) voorwaardes op lê op toekennings in die bewilliging soos gelys in die Skedule van hierdie Wet, anders as 'n voorwaardelike toekenning, ten einde deursigtigheid te bevorder en af te dwing en vir effektiewe bestuur in verband met inkomste, uitgawes, bates en laste van provinsiale departemente en provinsiale openbare entiteite soos vereis deur artikel 18(1)(c) van die Openbare Finansiële Bestuurswet, 1999; en
  - (b) staak die toewysing van 'n toelaag waarop voorwaardes ingestel was ingevolge paragraaf (a), totdat sodanige voorwaardes opgelê word.
- (2) Die staking van 'n toewysing ingevolge subartikel (1)(b) moet openbaar gemaak word in die Provinsiale Tesourie se volgende kwartaallikse verslag aan die relevante Portefeuljekomitees.

## **5. Magtiging van Uitgawes**

- (1) Ondanks enige bepaling in enige ander wetgewing intendeel en voor 'n Begrotingswysigingswetsontwerp goedgekeur word, mag die LUR uitgawes goedkeur, indien dit nie redelik vertraag kan word nie en sonder dat dienslewering negatief geraak word nie, en sodanige uitgawes—
- (a) is onvoorsienbaar en onvoorkombaar;
  - (b) aangekondig was tydens die tertafellegging van die 2026/27 provinsiale jaarlikse begroting vir 'n projek en die uitbetaling van fondse soos vereis vir die implementering van die projek; of
  - (c) goedgekeur was in die bewilliging van die 2025/26 finansiële jaar en sal voorgestel word om oor te staan na die 2026/27 finansiële jaar om uitgawes te finaliseer wat nie kom afgehandel word in die 2025/26 finansiële jaar soos oorspronklik beplan was nie.

- (2) Uitgawes goedgekeur ingevolge —
- (a) subartikel (1) mag nie die totale bedrag uiteengesit as `n gebeurlikheidsreserwe oorskry nie, vir die finansiële jaar in die provinsiale jaarlikse begroting nie;
  - (b) subartikel (1)(b) mag nie die bedrag oorskry soos aangekonding deur die LUR vir die projek tydens die tertafellegging van die provinsiale jaarlikse begroting nie.
- (3) Uitgawes goedgekeur ingevolge subartikel (1) —
- (a) is `n direkte koste teen die Provinsiale Inkomstefonds;
  - (b) mag onderworpe wees aan voorwaardes opgelê deur die LUR;
  - (c) moet openbaar gemaak word in die Provinsiale Tesourie se kwartaallikse verslag aan die relevante Portefeuljekomitees;en
  - (d) moet afgesien van artikel 31(2) van die Openbare Finansiële Bestuurswet, 1999 ingesluit word in die Begrotingswysigingswetsontwerp of `n ander begrotingswetsontwerp vir die 2026/27 finansiële jaar.

**6. Besteding voor die aanvang van die Begrotingswet vir die 2027/28 finansiële jaar**

Die besteding van fondse onttrek ingevolge artikel 29 van die Openbare Finansiële Bestuurswet, 1999 vir die 2026/27 finansiële jaar, voor die aanvang van die Begrotingswet vir die 2027/28 finansiële jaar is met noodsaaklike verandering onderworpe aan—

- (a) toepaslike voorwaardes ingestel ingevolge artikel 4 van hierdie Wet en die toepaslike bepalings van die Begrotingswysigingswet vir die 2026/27 finansiële jaar, asof die fondse bewillig was vir die 2026/27 finansiële jaar;
- (b) die toepaslike bepalings van die Wet op die Verdeling van Inkomste vir die 2026/27 finansiële jaar, asof die fondse bewillig was vir die 2026/27 finansiële jaar;

- (c) die toepaslike bepalings van die Wet op die Verdeling van Inkomste vir die 2027/28 finansiële jaar, wanneer sodanige Wet inwerking tree.

**7. Korttitel**

Hierdie Wet is die Limpopo Begrotingswet, 2026.

Besonderhede van aangesuiwerde begroting								
Pos	Besonderhede van Begrotingspos	Totaal	Besoldiging van werkers	Goedere en dienste	Ander	Oordragte en subsidies	Betalings vir Kapitaal bates	Betalings vir Finansiële Bates
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>1</b>	<b>Kantoor van die Premier</b> <b>Doel:</b> Om goeie regering,geïntegreerde beplanning en volhoubare ontwikkeling binne die Provinsiale-administrasie te verseker deur die departemente by te staan om hul bestuursplanne te implementeer en te verseker dat daar transformasie van die staatsdiens is en dat dienslewering verbeter word.	<b>653 531</b>	<b>366 617</b>	<b>268 975</b>	-	<b>5 302</b>	<b>12 637</b>	-
	1. Administrasie .....	179 842	135 320	35 756	-	29	8 737	-
	2. Institutionale Ontwikkeling.....	271 789	130 406	137 478	-	5	3 900	-
	3. Beleid en Bestuur.....	201 900	100 891	95 741	-	5 268	-	-
<b>2</b>	<b>Provinsiale Wetgewer</b> <b>Doel:</b> Om oorsig oor die uitvoerende arm van die regering uit te oefen,om finansiel en adminstartiewe steun aan politieke partye wat in die wetgewer verteenwoordig word te bied en om doeltreffende administratiewe bestuur en ondersteuning aan lede van die wetgewer te bied	<b>755 469</b>	<b>385 626</b>	<b>159 453</b>	-	<b>194 265</b>	<b>16 125</b>	-
	1. Administrasie.....	317 163	227 251	72 947	-	925	16 040	-
	2. Fasiliteite vir Lede en Politieke Partye	244 327	22 149	28 916	-	193 262	-	-
	3. Parlementere Dienste (Operasionele en Institusionele	193 979	136 226	57 590	-	78	85	-
<b>3</b>	<b>Onderwys</b> <b>Doel:</b> Om die mense van die Provinsie toe te rus deur die verskaffing van kwaliteit lewenslange onderwys en opleiding, met die waardes, kennis en vaardighede wat hulle in staat stel om 'n produktiewe rol in die samelewing te vervul.	<b>45 820 700</b>	<b>34 456 494</b>	<b>4 865 676</b>	-	<b>4 710 992</b>	<b>1 787 538</b>	-
	1. Administrasie.....	2 889 944	2 233 054	488 082	-	57 667.00	111 141.00	-
	2. Openbare gewoneskoolonderwys.....	37 481 990	30 893 662	3 544 836.00	-	3 041 444	2 048	-
	3. Onafhanklikeskole se subsidies.....	183 573	-	-	-	183 573.00	-	-
	4. Openbare spesialeskoolonderwys.....	837 975	687 359.00	33 274.00	-	116 938.00	404.00	-
	5. Vroeë-kinderjareontwikkelin.....	1 343 585	176 420.00	130 286	-	1 036 879.00	-	-
	6. Infrastruktuur Ontwikkeling .....	1 913 836	20 524	190 748	-	30 000.00	1 672 564.00	-
	7. Hulp- en Verbandhoudende Dienste .....	1 169 797	445 475	478 450	-	244 491.00	1 381.00	-
<b>4</b>	<b>Landbou</b> <b>Doel:</b> Om te strew na die neem van leiding in landbouontwikkeling en om sodoende te verseker dat daar huishoudelike voedselsekureit is en dat gesonde ekonomiese groei deur ontwikkeling van landbou in die Provinsie plaasvind. Nog 'n verdere doelwit is om die toeganklikheid tot bronne vir landbouontwikkeling te verskaf en te ondersteun, om die ekonomiese uitsette van die sektor te verhoog, die doeltreffende bestuur van natuurlike hulpbronne te verseker, die bevordering en ondersteuning van die deelname van vroue, die jeug en die gestremdes in Landbou te bevorder en om uitnemende dienslewering deur die departemente te bereik.	<b>1 997 582</b>	<b>1 166 509</b>	<b>594 544</b>	-	<b>71 736</b>	<b>164 793</b>	-
	1. Administrasie.....	380 595	267 329	104 098	-	5 251	3 917	-
	2. Volhoubare Hulpbronbestuur .....	155 501	97 284	58 217	-	-	-	-
	3. Boerondersteuning en Ontwikkeling.....	813 505	401 755	282 858	-	20 697	108 195	-
	4. Veeartsenydiens.....	251 884	199 534	43 576	-	-	8 774	-
	5. Tegnologiesenavorsing en Ontwikkelingsdiens.....	121 153	67 881	33 187	-	85	20 000	-
	6. Landbouekonomie.....	93 179	42 503	3 676	-	44 500	2 500	-
	7. Gestruktureerde Landbouopleiding	175 755	85 078	68 067	-	1 203	21 407	-
	8. Landelike Ontwikkeling koördinasie.....	6 010	5 145	865	-	-	-	-

Besonderhede van aangesuiwerde begroting								
Pos	Besonderhede van Begrotingspos	Totaal	Besoldiging van werkers	Goedere en Dienste	Ander	Oordragte en subsidies	Betalings vir kapitaal bates	Betalings vir Finansiële bates
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>5</b>	<b>Provinsiale Tesourie</b> <b>Doel:</b> Om doeltreffende staatsbestuur te verseker, geïntegreerde beplanning en volhoerbare ontwikkeling binne die provinsiale administrasie deur ondersteuning aan departemente om hul bestuursplanne te implimenteer en te verseker dat daar transformasie in die staatsdiens in en verbeterde dienslewering.	<b>557 930</b>	<b>386 647</b>	<b>148 296</b>	-	<b>14 826</b>	<b>8 161</b>	-
	1. Administrasie .....	241 761	143 029	84 462	-	6 109	8 161	-
	2. Volhoerbare Hulpbronbestuur .....	101 550	73 532	26 453	-	1 565	-	-
	3. Bate en Laste Bestuur .....	61 889	51 442	7 365	-	3 082	-	-
	4. Finansiële Bestuur .....	83 982	53 206	26 706	-	4 070	-	-
	5. Verdeelde Interne Oudit	68 748	65 438	3 310	-	-	-	-
<b>6</b>	<b>Ekonomiese Ontwikkeling, Omgewing en Toerisme.</b> <b>Doel:</b> Om die ekonomie te ontwikkel en omgewingsaktiwiteite in die Provinsie te bevorder en te beheer.	<b>1 813 659</b>	<b>626 043</b>	<b>235 808</b>	<b>1 235</b>	<b>790 854</b>	<b>159 719</b>	-
	1. Administrasie.....	<b>452 369</b>	208 484	147 370	-	4 103	92 412	-
	2. Ekonomiese Ontwikkeling	<b>743 024</b>	69 767	25 383	-	647 874	-	-
	3. Omgewingsake .....	<b>451 901</b>	328 552	50 029	1 235	4 778	67 307	-
	4. Toerisme .....	<b>166 365</b>	19 240	13 026	-	134 099	-	-
<b>7</b>	<b>Gesondheid</b> <b>Doel:</b> Om Gesondheid en verwante dienste kragtens wetgewing, te lewer	<b>28 684 080</b>	<b>19 449 447</b>	<b>8 023 021</b>	-	<b>199 193</b>	<b>1 012 418</b>	-
	1. Administrasie.....	309 082	251 131	54 754	-	1 870	1 327	-
	2. Distriks-gesondheidsdienste.....	19 249 030	13 190 779	5 503 518	-	83 818	470 915	-
	3. Nood-mediesedienste.....	1 308 980	926 952	230 411	-	1 414	150 203	-
	4. Provinsiale-hospitaaldienste.....	3 326 167	2 618 149	685 403	-	16 962	5 653	-
	5. Sentrale-hospitaaldienste.....	2 554 343	1 827 334	639 113	-	1 333	86 563	-
	6. Gesondheidswetenskappe en –Opleiding .....	679 486	565 600	43 692	-	69 880	314	-
	7. Gesondheidsorg-ondersteuningsdienste.....	248 080	51 869	172 155	-	23 916	140	-
	8. Gesondheids fasiliteite bestuur.....	1 008 912	17 633	693 976	-	-	297 303	-
<b>8</b>	<b>Vervoer en Gemeenskap Veiligheid</b> <b>Doel:</b> Om 'n veilige geïntegreerde multimodale vervoerstelsel in die Provinsie te voorsien en ontwikkel te onderhou.	<b>3 186 603</b>	<b>1 334 366</b>	<b>580 126</b>	-	<b>1 078 884</b>	<b>193 227</b>	-
	1. Administrasie.....	742 535	331 591	307 802	-	15 819	87 323	-
	2. Openbare Werke.....	1 330 072	66 318	171 146	-	1 054 608	38 000	-
	3. Uitgebreide Openbare Werkebestuur.....	1 034 139	891 493	68 570	-	6 172	67 904	-
	4. Provinsiale Sekretariat van Polisie Dienste	79 857	44 964	32 608	-	2 285	-	-

Besonderhede van aangesuiwerde begroting								
Pos	Besonderhede van Begrotingspos	Totaal	Besoldiging van werkers	Goedere en Dienste	Ander	Oordragte en subsidies	Betalings vir kapitaalbates	Betalings vir Finansiële bates
9	<b>Openbarewerke, Paaie en Infrastruktuur</b> <b>Doel:</b> Om die provinsiale paaie, -geboue en eiendom te bestuur deur die mobilisering en optimale benutting van hulpbronne vir doeltreffende, verantwoordbare en kliëntgerigte dienslewering	<b>6 474 300</b>	<b>1 102 000</b>	<b>2 516 048</b>	-	<b>1 722 175</b>	<b>1 134 077</b>	-
	1. Administrasie .....	633 886	337 234	248 036	-	9 558	39 058	-
	2. Openbare werke	1 529 885	460 759	252 963	-	245 098	571 065	-
	3. Uitgebreide Openbare Werkebestuur .....	88 281	45 387	42 609	-	285	-	-
	4. Paaieinfrastruktuur .....	4 222 248	258 620	1 972 440	-	1 467 234	523 954	-
10	<b>Sport, Kuns en Kultuur</b> <b>Doel:</b> Om eenheid in verskillendheid te bevorder deur die voorsiening van dienste vir volhoubare ontwikkeling van sport, kuns, kultuur en die erfenis in Limpopo	<b>852 902</b>	<b>293 166</b>	<b>330 544</b>	-	<b>21 505</b>	<b>207 687</b>	-
	1. Administrasie .....	216 372	110 876	102 390	-	1 721	1 385	-
	2. Menslike Nedersettings	221 946	35 504	45 111	-	5 431	135 900	-
	3. Plaaslike regering .....	278 718	112 601	104 398	-	3 620	58 099	-
	4. Tradisionele Institusionele Ontwikkeling .....	135 866	34 185	78 645	-	10 733	12 303	-
11	<b>Plaaslike Regering en Behuising</b> <b>Doel:</b> Om bevoegdheid te gee aan die plaaslikesfeer van regering en om dit te monitor, om 'n omgewing te skep waarin die ontwikkeling van behuising plaasneem, om te verseker daar gekoördineerde streeks- en distriksbeplanning is, asook om oorleeggende-tradisioneleleierskapsprogramme te vergemaklik, asook geïntegreerde stads- en plattelandse ontwikkeling en die koördinerings van provinsiale-rambestuur.	<b>2 583 218</b>	<b>1 208 000</b>	<b>254 508</b>	-	<b>1 047 886</b>	<b>72 824</b>	-
	1. Administrasie .....	462 221	256 804	185 862	-	1 731	17 824	-
	2. Menslike Nedersettings .....	1 152 987	138 328	20 657	-	994 002	-	-
	3. Plaaslike regering	358 572	332 424	22 446	-	3 702	-	-
	4. Tradisionele Institusionele Ontwikkeling	609 438	480 444	25 543	-	48 451	55 000	-
12	<b>Maatskaplike Ontwikkeling</b> <b>Doel:</b> Om die Departement in staat te stel om die hoof funksies soos: die voorsiening van maatskaplike bystand, Maatskaplike sekuriteit, en om versorging en ondersteuning te bevorder asook die uitwissing van armoede	<b>2 475 913</b>	<b>1 701 797</b>	<b>349 671</b>	-	<b>326 188</b>	<b>98 257</b>	-
	1. Administrasie .....	501 717	291 987	150 779	-	9 046	49 905	-
	2. Maatskaplike-wesydienste .....	635 472	421 514	93 840	-	111 018	9 100	-
	3. Kinders en Families .....	753 734	569 044	32 034	-	151 519	1 137	-
	4. Herstellende Dienste .....	323 814	214 773	38 258	-	34 551	36 232	-
	5. Ontwikkeling en Navorsing .....	261 176	204 479	34 760	-	20054	1883	-
	<b>Die Bedrag geld om voor te begroot</b>	<b>95 855 886</b>	<b>62 476 712</b>	<b>18 326 670</b>	<b>1 235</b>	<b>10 183 806</b>	<b>4 867 463</b>	-

## MOLAOKAKANYWA

Go tliša tekanyetšo ya tšhelete go tšwa go Sekhwama sa Matlotlo sa Profense, ya dinyakwa tša profense ngwageng wa ditšhele wa 2026/27; go akanya maemo a go šomiša ditšhelete tšeo di tšerwego gotšwa go ngwaga wa ditšhelete wa 2027/28 pele go thoma Molao wa Tekanyetšo wa Limpopo wa ngwaga wa ditšhelete wa 2027/28; le go tliša ditaba tšeo di sepelelanago le tšeo.

## MATSENO

**MOLA** kgaolo 226(2) ya Molaotheo wa Rephabliki ya Afrika Borwa, 1996 o laetša gore tšhelete e ka tšwewa gotšwa go Sekhwama sa Matlotlo sa Profense fela ka tekanyetšo ka Molao wa profense goba bjalo ka tefišo thwii ya Sekhwama sa Matlotlo sa Profense, ge e le gore e a laetšwa ka go Molaotheo goba Molao wa Profense;

**MOLA E LE GORE** kgaolo 26 ya Molao wa Matlotlo a Setšhaba, 1999 (Nomoro ya Molao 1 wa 1999) e laetša gore Lekgotlatheramelao la Profense le swanetše le lokiše tšhelete ya ngwaga o mongwe le o mongwe ya dinyakwa tša profense;

**E FETIŠITŠWE KE** Lekgotlatheramelao la Profense ya Limpopo, ka mo go latelago:—

### 1. Ditlhaloso

Ka mo Molaong wo, ka ntle le ge maemo a laetša ka mokgowa wo mongwe, lentšu lefe goba lefe goba tlhaloso ye e filwego ka go Molao wa Taolo ya Matlotlo a Setšhaba, 1999 (Nomoro ya Molao.1 wa 1999), e filwe tlhaloso ka go Molao owe; le -

**“kabelo ya go ba le dipeelano”** e ra gore kabelo go profense goba masepala gotšwa go karolo ya mmušo ya bosetšhaba ya go tšwago go sekhwama sa bosetšhaba , bjalo ka ge go lebeletšwe go karolo 214(1)(c) ya Molaotheo wa Rephabliki ya Afrika Borwa, 1996;

**“ditefelo tša bjalo”** e ra gore ditefelo tšeo di dirilwego ke kgoro ya profense yeo e laeditšwego bjalo ka, goba e bonwego bjalo ka tefelo go ya le ka ditaelo tšeo dintšhitšwego ka go *Guidelines for Implementing the Economic Reporting Format* (Setemere 2009), go ya ka karolo 76 ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999;

**“Molekgotlaphethiši”** e ra Leloko la Khansele ya Khuduthamaga yoo a rwelego maikarabelo a mašelang mo profenseng;

**“tefelo ya dithoto tše kgolo”** e ra gore tefelo e fe goba e fe yeo e dirilwego ke kgoro ya profense yeo e hlophilwego goba e bonwago bjalo ka tefelo ya dithoto tše kgolo go ya ka ditaelo tše dintšhitšwego ka go *Guidelines for Implementing the Economic Reporting Format* (Setemere 2009), go ya ka karolo 76 ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999;

**“Tefelo ya dithoto tša mašelang”** e ra gore tefelo e fe goba e fe yeo e dirilwego ke kgoro ya profense yeo e hlophilwego bjalo ka goba e bonwago bjalo ka tefelo ya dithoto tša mašelang go ya ka ditaelo tšeo dintšhitšwego ka go the *Guidelines for Implementing the Economic Reporting Format* (Setemere 2009), go ya ka karolo 76 ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999;

**“Molao wa Taolo ya Matlotlo a Setšhaba, 1999”** e ra Molao wa Taolo ya Matlotlo a Setšhaba, 1999 (Nomoro ya Molao.1 wa 1999);le

**“go tšhuthiša mašelang le mašelang a go thuša”** e ra tefeleo yeo e dirilwego ke kgoro ya profense e hlophilwego goba e bonwago bjalo ka go šuthiša mašelang goba tefelo ya mašelang a go thuša go ya le ka ditaello tšeo di ntšhitšwego ka go *Guidelines for Implementing the Economic Reporting Format* (September 2009), go ya ka karolo 76 ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999.

## **2. Tekanyetšo ya tšhelete**

- (1) Tekanyetšo ya tšhelete ya dinyakwa tša profense ngwageng wa ditšhelete wa 2026/27 ka Lekgotlatheramelao la Profense gotšwa go Sekhwama sa Matlotlo sa Profense, ya dikghetho tšeo dilego ka gare ga kgetho le mešomo yeo e kgethilwego e laeditšwego ka gare ga Lenanego.
- (2) Tšhomišo ya mašelang a ditekanyetšo ao a lebeletšwego ka go karolwana (1) e malebana le Molao wa Taolo ya Matlotlo a Setšhaba, 1999 le Molao wa Karolo ya Mašelang ya ngwaga wa ditšhelete wa 2026/27.
- (3) Go šomiša mašelang ao a ntšhitšwego go Sekhwama sa Matlotlo sa Profense pele ga ge Molao wo o thoma go šoma, bjale ka ge go lebeletšwe ka go karolo 29(1) ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999 e malebana le Molao wa Ditekanyetšo wa Limpopo, 2025.

## **3. Ditekanyetšo tšeo di hlophilwego bjalo ka tša goikhetha**

Tšhelete ye iitšego ka gare ga kgetho goba karolo kgolo yeo e hlophilwego bjalo ka ya go ikgetha gomme e lekanyeditšwe ka mokgwa wa goikgetha ka go Lenaneo la Molao wo, e ka šomišetšwa fela mošomo woo o laeditšwego, ka ntle le ge tšhelete goba mošomo wo e be go e o beetšwe e fetošitšwe ka Molao wa Profense.

#### **4. Maemo a ditekanyetšo**

- (1) Molekgotlaphethiši a ka re, ka gongwala sengwalwa a—
  - (a) gapeletša maemo a tekanyetšo go tekanyetšo tšeo di ngwadilwego go Lenaneo la Molao wo, ka ntle ga kabelo ya go ba le dipeelano, gore a godiše le go gapeletša go hloka diphiri le taolo ya maleba malebana le mašeleng, tšhomišo ya mašeleng, dithoto le dikoloto tša dikgoro tša profense le dihlongwa tša setšhaba tša profense bjalo ka ge go nyakega go ya ka karolo 18(1)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999; le
  - (b) emiša go šomiša kabelo yeo e lego gore maemo a yona a gapeleditšwe go ya ka temana (a), gofihlela nako yeo e lego gore maemo a afihlelelwa.
- (2) Go emišwa ga kabelo go ya ka karolwana (1)(b) go swanetše go bolollwe go pego ya kotara ka kotara ya Matlotlo go Dikomiti tša Diphotefolio tša maleba.

#### **5. Tumelelo ya tšhomišo ya mašeleng**

- (1) Le ge e le gore go na le ditokišetšo go molao o fe goba o fe ya go re Molaokakanywa Tokišwa wa Ditshenyagalelo o fetišwe, Molekgotlaphethiši a ka amogela tšhomišo ya mašeleng, ge e le gore e ka se šalele morago ka ntle le go šaetša kabo ya ditirelo gomme tšhomišo ye bjalo ya mašeleng —
  - (a) ga se ya bonwa e sa le nako e bile e ka se phengwe;
  - (b) e tsebišitšwe nakong ya go tlišwa tekanyetšo ya ngwaga ka gwaga ya ditšhelete ya 2026/27 ya protšeke gomme tefelo ya ditšhelete e ya nyakega go tsenya protšeke tirišong; goba
  - (c) e amogetšwe tekanyetšong ya ngwaga wa ditšhelete wa 2025/26 gomme go tlo šišinywa gore e fetišetšwe go ngwaga wa ditšhelete wa 2026/27 go feletša

tšhomišo ya ditšhelete yeo e sego ya diragala ngwageng wa ditšhelete wa 2025/26 bjalo ka ge go be go itokišeditšwe mathomong.

- (2) Tšhomišo ya ditšhelete e amogetšwe go ya ka —
- (a) karolwana (1) e se ke ya feta palomoka ye e bolokilwego ya tšhoganetšo ya gwaga wa ditšhelete ka go tekanyetšo ya profense ya ngwaga ka ngwaga.
  - (b) karolwana (1)(b) e se ke ya feta palo ye e tsebišitšwego ke Molekgotlaphethiši ya protšeke nakong ya go tlišwa tekanyetšo ya ngwaga ka ngwaga ya profense.
- (3) Tšhomišo ya mašelang ye e amogetšwego go ya ka karolwana (1) —
- (a) ke tefišo thwii kgahlanong le Sekhwama sa Matlotlo sa Profense;
  - (b) e ka dirwa go ya le ka maemo ao a beilwego ke Molekgotlaphethiši;
  - (c) e swanetše e bolollwe ka go kopano ye e latelago ya Matlotlo a Profense ya pego ya kotara ka kotara go Dikomiti tša Diphotefolio tša maleba; gape
  - (d) e swanetše, le ge e legore karolo 31(2) ya Molao wa Taolo ya Matlotlo a Setšhaba, 1999 o tseneletšwe go Molaokakanywa Tekanyetšo wa Ditshenyagalelo goba molaokakanywa wo mongwe wa tekanyetšo wa ngwaga wa ditšhelete wa 2026/27.

**6. Tšhomišo ya mašelang pele go thongwa ka Molao wa Ditekanyetšo wa ngwaga wa ditšhelete wa 2027/28**

Tšhomišo ya mašelemg ao a ntšhitšwego go ya ka kgaolo 29 ya Molao wa Taolo ya Matlotlo a Setšhaba a ngwaga wa ditšhelete wa 2026/27 pele go thongwa ka Molao wa Tekanyetšo wa ngwaga wa ditšhelete wa 2027/28, le diphetogo tše bohlokwa, mabapi le

—

- (a) Maemo a mangwe le a mangwe a maleba a gapeletšwago go ya ka karolo 4 ya Molao wo le ditokišetšo tša maleba tša Molao wa Tekanyetšo tša Ditshenyagalelo wa ngwaga wa ditšhelete wa 2026/27, bjale e ka ditšhelete di be di abetšwe ngwaga wa ditšhelete wa 2026/27;
- (b) Ditokišetšo tša maleba tša Molao wa Karolo ya Mašeleng ya ngwaga wa ditšhelete wa 2026/27, bjale e ka ditšhelete di be di abetšwe ngwaga wa ditšhelete wa 2026/27;
- (c) Ditokišetšo tša maleba tša Molao wa Karolo ya Mašeleng ya ngaga wa ditšhelete wa 2027/28, ge Molao wo go boletšwego ka wona o thoma go šoma.

## **7. Thaetlele ye Kopana**

Molao wo ke Molao wa Ditekanyetšo wa Limpopo, 2026.

Diteng tša tekanyetšo yeo e fotošitšwego								
Kabo	Tthaloso	Palomoka	Meputso ya Bašomi	Ditheko le Ditirelo	Ye nngwe	Diphethišetšo le Dithušo tša ditšhelete	Ditelo tša Dithoto tše kgolo	Ditefo tša Dithoto tša Matlotlo
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	<b>Ofisi ya Tonakgolo</b> <b>MAIKEMIŠETŠO:</b> Go netefatša pušo ye e lokilego, peakanyo yeo e kopantšwego le tihabollo ye e matlafetšego ka gare ga tshepedišo ya profense ka go thuša dikgoro go phethagatša maano a tšona a tshepedišo le go netefatša gore go na le kaonafatšo ya ditirelo tša setšhaba le kabo ya ditirelo yeo e kaonafetšego.	653 531	366 617	268 975	-	5 302	12 637	-
	1: Tshepedišo.....	179 842	135 320	35 756	-	29	8 737	-
	2: Tšwetšo pele ya intišušene.....	271 789	130 406	137 478	-	5	3 900	-
	3: Mananeotshepedišo le Pušo.....	201 900	100 891	95 741	-	5 268	-	-
2	<b>Lekgotlapeamelao la Profense</b> <b>MAIKEMIŠETŠO:</b> Go phethagatša boukamedi go lekala-phethišo la mmušo, go aba thekgo ya matlotlo le taolo go diphathi tša dipolitiki tšeo di emetšwego ka go Lekgotlapeamelao le go aba taolo ya maleba ya tshepedišo le thekgo go maloko a Lekgotlapeamelao.	755 469	385 626	159 453	-	194 265	16 125	-
	1: Tshepedišo.....	317 163	227 251	72 947	-	925	16 040	-
	2: Ditlabakelo tša Maloko le Mekgato ya Dipolitiki.....	244 327	22 149	28 916	-	193 262	-	-
	3: Ditirelo tša Palamente (Thekgo ya Tshepedišo le Instišušene).....	193 979	136 226	57 590	-	78	85	-
3	<b>Thuto</b> <b>MAIKEMIŠETŠO:</b> Go tiabela badudi ba profense, ka kabo ya thuto le tihahlo ya boleng le ya bophelo ka moka, ka mehola, tsebo le bokgoni, tšeo di tla go ba kgontšha go fihlelela karolo ya yona ya tšweletšo setšhabeng.	45 820 700	34 456 494	4 865 676	-	4 710 992	1 787 538	-
	1: Tshepedišo.....	2 889 944	2 233 054	488 082	-	57 667	111 141	-
	2: Thuto ya Sekolo sa Setšhaba ya Setlwaedi.....	37 481 990	30 893 662	3 544 836	-	3 041 444	2 048	-
	3: Thušo ya Mašelang ya Dikolo tše Ikemego.....	183 573	-	-	-	183 573	-	-
	4: Thuto ya Dikolo tše Ithaošego tša Setšhaba.....	837 975	687 359	33 274	-	116 938	404	-
	5: Tihabollo ya Bana Bofsego.....	1 343 585	176 420	130 286	-	1 036 879	-	-
	6: Tihabollo ya Mafarahlahla.....	1 913 836	20 524	190 748	-	30 000	1 672 564	-
	7: Ditirelo tša Thušo le tše Sepelelanago le tšona.....	1 169 797	445 475	478 450	-	244 491	1 381	-
4	<b>Temo</b> <b>MAIKEMIŠETŠO:</b> Go phegelela go eta pele tihabollo ya tša temo go netefatša polokego ya dijo tša ka lapeng le kgolo ye e kwagalago ya ekonomi ka tsela ya tihabollo ya tša temo ka profenseng. E tšwelapele go ikemišetša go hlahlala le go thekga phihlelelo ya methopo ya tihabollo ya temo, go tšhetša tšhomo ya ekonomi ya lekala, go netefatša taolo ya maleba ya methopo ya thago, go godiša le go thekga go tšea karolo go tša temo ka basadi, bafsa le bagolofadi go fihlelela bokgoni bja kabo ya ditirelo ke kgoro.	1 997 582	1 166 509	594 544	-	71 736	164 793	-
	1: Tshepedišo.....	380 595	267 329	104 098	-	5 251	3 917	-
	2: Thušo va Methopo ve e Matlafetšego.....	155 501	97 284	58 217	-	-	-	-
	3: Thekgo le Tihabollo ya Balemi.....	813 505	401 755	282 858	-	20 697	108 195	-
	4: Ditirelo tša Kalafo ya Diruiwa.....	251 884	199 534	43 576	-	-	8 774	-
	5: Ditirelo tša Dinyakišišo ya Theknolotši le Tihaboll.....	121 153	67 881	33 187	-	85	20 000	-
	6: Ekonomi ya tša Temo.....	93 179	42 503	3 676	-	44 500	2 500	-
	7: Tihahlo ya tša Temo ye e Beakantšwego.....	175 755	85 078	68 067	-	1 203	21 407	-
	8. Thulagano ya Tihabollo ya Dinaga Magae.....	6 010	5 145	865	-	-	-	-

**Diteng tša tekanyetšo yeo e fetošitšwego**

<b>Kabo</b>	<b>Tthaloso</b>	<b>Palomoka</b>	<b>Meputso ya Bašomi</b>	<b>Ditheko le Ditirelo</b>	<b>Ye nngwe</b>	<b>Diphethišetšo le Dithušo tša ditšhelete</b>	<b>Ditefelo tša Dithoto tše kgolo</b>	<b>Ditefo tša Dithoto tša Matlotlo</b>
		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>5</b>	<b>Sekhwama-tlotlo sa Profense</b> <b>MAIKEMİŞETŠO:</b> Go sepediša Sekhwama-tlotlo sa Profense	<b>557 930</b>	<b>386 647</b>	<b>148 296</b>	<b>-</b>	<b>14 826</b>	<b>8 161</b>	<b>-</b>
	1: Tshapedišo .....	241 761	143 029	84 462	-	6 109	8 161	-
	2: Taolo ye e Matlafetsego ya Methopo .....	101 550	73 532	26 453	-	1 565	-	-
	3: Taolo ya Diphahlo le Dithoto .....	61 889	51 442	7 365	-	3 082	-	-
	4: Taolo ya Matlotlo .....	83 982	53 206	26 706	-	4 070	-	-
	5: Tlhakišo ya ka gare ya kabelano	68 748	65 438	3 310	-	-	-	-
<b>6</b>	<b>Tlhabollo ya Ekonomi, Tikologo le Boeti</b> <b>MAIKEMİŞETŠO:</b> Go hlabbolla ekonomi, go godiša taolo mešomo ya tikologo ka mo Profenseng.	<b>1 813 659</b>	<b>626 043</b>	<b>235 808</b>	<b>1 235</b>	<b>790 854</b>	<b>159 719</b>	<b>-</b>
	1: Tshapedišo .....	452 369	208 484	147 370	-	4 103	92 412	-
	2: Kago ya Ekonomi .....	743 024	69 767	25 383	-	647 874	-	-
	3: Merero ya Tikologo .....	451 901	328 552	50 029	1 235	4 778	67 307	-
	4: Boeti .....	166 365	19 240	13 026	-	134 099	-	-
<b>7</b>	<b>Maphelo</b> <b>MAIKEMİŞETŠO:</b> Go aba ditirelo tša maphelo le tše amanago le tšona go ya ka molao.	<b>28 684 080</b>	<b>19 449 447</b>	<b>8 023 021</b>	<b>-</b>	<b>199 193</b>	<b>1 012 418</b>	<b>-</b>
	1: Tshapedišo .....	309 082	251 131	54 754	-	1 870	1 327	-
	2: Ditirelo tša Maphelo tša Dilete .....	19 249 030	13 190 779	5 503 518	-	83 818	470 915	-
	3: Ditirelo tša Kalafo tša Tšhoganetšo .....	1 308 980	926 952	230 411	-	1 414	150 203	-
	4: Ditirelo tša Maokelo tša Profense .....	3 326 167	2 618 149	685 403	-	16 962	5 653	-
	5: Ditirelo tša Maokelo tša Gare .....	2 554 343	1 827 334	639 113	-	1 333	86 563	-
	6: Disaense tša Maphelo le Tlhallo .....	679 486	565 600	43 692	-	69 880	314	-
	7: Ditirelo tša Thekgo ya Tlhokomelo ya Maphelo .....	248 080	51 869	172 155	-	23 916	140	-
	8: Taolo ya Didirišwa tša Maphelo .....	1 008 912	17 633	693 976	-	-	297 303	-
<b>8</b>	<b>Dinamelwa le Tšhireletšo ya Setšhaba</b> <b>Maikemišetšo:</b> Go beakanyetša , go hlabbolla le go boloka dinamelwa tše bolokegilego tše lomagantšwego tša go matlafala le mananeokgoparara a maleba	<b>3 186 603</b>	<b>1 334 366</b>	<b>580 126</b>	<b>-</b>	<b>1 078 884</b>	<b>193 227</b>	<b>-</b>
	1: Tshapedišo .....	742 535	331 591	307 802	-	15 819	87 323	-
	2: Tshomiso ya dinamelwa .....	1 330 072	66 318	171 146	-	1 054 608	38 000	-
	3: Taolo ya Dinamelwa .....	1 034 139	891 493	68 570	-	6 172	67 904	-
	4: Bongwaledi wa Profense wa Ditirelo tša Maphodisa	79 857	44 964	32 608	-	2 285	-	-

**Diteng tša tekanyetšo yeo e fetošitšwego**

<b>Kabo</b>	<b>Tihaloso</b>	<b>Palomoka</b>	<b>Meputso ya Bašomi</b>	<b>Ditheko le Ditirelo</b>	<b>Ye nngwe</b>	<b>Diphetšetšo le Dithušo tša ditšhelete</b>	<b>Ditefelo tša Dithoto tše kgolo</b>	<b>Ditefo tša Dithoto tša Matlotlo</b>
<b>9</b>	<b>Mešomo ya Setšhaba, Ditsela le Manaokoparara</b> <b>Maikemišetšo:</b> Go laola meago le dithoto tša profense ka tšhomišo ya methopo e maleba e beakantšwego bakeng sa go aba ditirelo tše kgontšhago, tša maikarabelo gape tšeo di direlago badiriši.	<b>6 474 300</b>	<b>1 102 000</b>	<b>2 516 048</b>	<b>-</b>	<b>1 722 175</b>	<b>1 134 077</b>	<b>-</b>
	1: Tšhepedišo .....	633 886	337 234	248 036	-	9 558	39 058	-
	2: Tshomišo ya Mafarahlahla .....	1 529 885	460 759	252 963	-	245 098	571 065	-
	3: Lenaneo la Mesomo ya setshaba	88 281	45 387	42 609	-	285	-	-
	4: Manaokoparara a Dinamelwa .....	4 222 248	258 620	1 972 440	-	1 467 234	523 954	-
<b>10</b>	<b>Dipapadi, Bokgabo le Setšo</b> <b>Maikemišetšo:</b> Go matlafatša botee ka go pharologanyo ka go beakanyetša ditirelo bakeng sa tšhabollo e sa hwelelego ya dipapadi, bokgabo le setšo le bohwa ka Limpopo.	<b>852 902</b>	<b>293 166</b>	<b>330 544</b>	<b>-</b>	<b>21 505</b>	<b>207 687</b>	<b>-</b>
	1: Tšhepedišo .....	216 372	110 876	102 390	-	1 721	1 385	-
	2: Merero ya Setšo .....	221 946	35 504	45 111	-	5 431	135 900	-
	3: Ditirelo tša Bokgobapuku le Bolota tša Kgale .....	278 718	112 601	104 398	-	3 620	58 099	-
	4: Dipapadi le Boitapološo .....	135 866	34 185	78 645	-	10 733	12 303	-
<b>11</b>	<b>Pušo Selegae le Kago ya Mengwako</b> <b>Maikemišetšo:</b> Go matlafatša le go lekola mmušo wa selegae, go hlama tikologo yeo e lego gore tšhabollo ya mengwako e tšea karolo, go netefatša gore go na le peakanyo yeo e kgokagantšwego ya dilete le ditstriki le tšhabollo, go hlanguwa ga sebopego sa peakanyo bakeng sa go nolofatša mananeo a go rerišanwa a boetapele bja setšo, tšhabollo yeo e lomagantšwego ya metsesetoropong le ya magaeng, le kgokagantšho ya taolo ya masetlapelo ya profense.	<b>2 583 218</b>	<b>1 208 000</b>	<b>254 508</b>	<b>-</b>	<b>1 047 886</b>	<b>72 824</b>	<b>-</b>
	1: Tšhepedišo .....	462 221	256 804	185 862	-	1 731	17 824	-
	2: Ditirelo tša Mediro ya Setšhaba .....	1 152 987	138 328	20 657	-	994 002	-	-
	3: Pušo Selegae .....	358 572	332 424	22 446	-	3 702	-	-
	4: Tšhabollo ya dihlanguwa tša Setšo .....	609 438	480 444	25 543	-	48 451	55 000	-
					-			-
<b>12</b>	<b>Tšhabollo ya Leago</b> <b>MAIKEMİŞETŠO:</b> Go thuša kgoro go fihlelela mešomo ya yona ya motheo yeo e lego: kabo ya thušo ya tša leago, tšhireletšo ya tša leago, go godiša tšhokomelo le thekgo le twantšho ya bodiidi.	<b>2 475 913</b>	<b>1 701 797</b>	<b>349 671</b>	<b>-</b>	<b>326 188</b>	<b>98 257</b>	<b>-</b>
	1: Tšhepedišo .....	501 717	291 987	150 779	-	9 046	49 905	-
	2: Ditirelo tša Mediro ya Setšhaba .....	635 472	421 514	93 840	-	111 018	9 100	-
	3: Bana le Malapa .....	753 734	569 044	32 034	-	151 519	1 137	-
	4: Ditirelo tša tsošološo .....	323 814	214 773	38 258	-	34 551	36 232	-
	5: Tšhabollo le Dinyakišišo .....	261 176	204 479	34 760	-	20 054	1 883	-
	<b>Palomoka ye e swanetšwego go abja</b>	<b>95 855 886</b>	<b>62 476 712</b>	<b>18 326 670</b>	<b>1 235</b>	<b>10 183 806</b>	<b>4 867 463</b>	<b>-</b>

## YOTIBE

U netshedza u kovhanywa ha masheleni u bva kha Tshikwama tsha Mbuelo ya Vundu hu u itela thodea dza vundu kha nwaha wa muvhalelano wa 2026/27; u randela maga a kushumisele kwa masheleni o bviswaho kha nwaha wa muvhalelano wa 2027/28 musi hu saathu thoma u shuma Mulayo wa Mukovho wa Limpopo kha nwaha wa muvhalelano wa 2027/28; na u netshedza mafhungo a elanaho na zwo bulwaho afho ntha.

## SIANGANE

**HU TSHI TEVHEDZWA** khethekanyo 226(2) ya Mulayotewa wa Riphabuḽiki ya Afurika Tshipembe, 1996, u netshedza zwauri tshelede i nga bviswa u bva kha Tshikwama tsha Mbuelo tsha Vundu hu tshi tevhedzwa fhedzi ndila ya mukovho nga Mulayo wa vundu kana sa mbadelo thwii i bviswaho kha Tshikwama tsha Mbuelo tsha Vundu, musi zwo netshedzwa kha Ndayotewa kana kha Mulayo wa vundu;

**NAHONE HU TSHI TEVHEDZWA** khethekanyo 26 ya Mulayo wa Ndangulo ya Gwama ḽa Vhathu, 1999 (Mulayo 1 wa 1999) u netshedza zwauri Vhusimamulayo ha Vundu vhu tea u kovhekanya tshelede kha nwaha muñwe na muñwe wa muvhalelano zwi tshi ya nga thodea dza vundu;

**HU KHOU VHEWA MULAYO** nga Vhusimamulayo ha Vundu, sa zwi tevhelaho:-

### Thandavhudzo

Kha Mulayo uyu, nga nnda ha musi zwi re ngomu zwi tshi amba nga inwe ndila, ipfi ḽinwe na ḽinwe kana hune zwine zwa amba zwone zwa vha zwo sumbedzwa kha Mulayo wa Ndangulo ya Gwama ḽa Vhathu, 1999 (Mulayo No.1 wa 1999), zwa vha na zwine zwa amba zwone zwo sumbedzwaho kha Mulayo, nahone

**“mukovho wa nyimele”** zwi amba mukovho u ya ho kha vundu kana masipala u tshi bva kha mukovho wo edanywaho wa mbuelo ya muvhuso wa vhukati, sa zwo țanđavhudzwaho kha khethekanyo 214(1)(c) ya Ndayotewa ya Riphabuļiki ya Afurika Tshipembe, 1996;

**“mbadelo dza zwenezwo”** zwi amba mbadelo dzo itwaho nga muhasho wa vundu dzi welaho kha kana u dzhiiwa sa mbadelo dzi re hone hu tshi tevhedzwa ndaela yo bviswaho kha *Gaidi ya u Thomiwa ha Fomethe ya u Vhigwa zwa Ikonomi* (Khubvumedzi 2009), hu tshi tevhedzwa khethekanyo 76 ya Mulayo wa Ndangulo ya Gwama ļa Vhathu, 1999;

**“Murađo wa Khorotshitumbe”** zwi amba murađo wa Khorotshitumbe a re na vhudifhinduleli ha zwa masheleni kha vundu;

**“mbadelo dza ndaka dza ndeme”** zwi amba mbadelo ifhio na ifhio yo itwaho nga muhasho wa vundu i welaho nga fhasi ha kana ya dzhiiwa sa mbadelo ya ndaka ya ndeme hu tshi tevhedzwa ndaela yo bviswaho kha *Gaidi ya u Thomiwa ha Fomethe ya u Vhiga zwa Ikonomi* (Khubvumedzi 2009), hu tshi tevhedzwa khethekanyo 76 ya Mulayo wa Ndangulo ya Gwama ļa Vhathu, 1999;

**“Mbadelo dza ndaka dza zwa masheleni”** zwi amba mbadelo ifhio na ifhio yo itwaho nga muhasho wa vundu i welaho nga fhasi ha kana ya dzhiiwa sa mbadelo ya ndaka dza masheleni hu tshi tevhedzwa ndaela yo bviswaho kha *Gaidi ya u Thomiwa ha Fomethe ya u Vhiga zwa Ikonomi* (Khubvumedzi 2009), hu tshi tevhedzwa khethekanyo 76 ya Mulayo wa Ndangulo ya Gwama ļa Vhathu, 1999;

**“Mulayo wa Ndangulo ya Gwama ļa Vhathu, 1999”** zwi amba Mulayo wa Ndangulo ya Gwama ļa Vhathu, 1999 (Mulayo No. 1 wa 1999); na

**“pfukiselo ya mitikedzo”** zwi amba mbadelo ifhio na ifhio yo itwaho nga muhasho wa vundu i welaho nga fhasi ha kana ya dzhiiwa sa pfukiselo kana mutikedzo hu tshi tevhedzwa ndaela yo bviswaho kha

## **2. U kovhiwa ha tshelede**

- (1) U kovhiwa ha tshelede nga Vhusimamilayo ha Vundu u bva kha Tshikwama tsha Mbuelo tsha Vundu hu tshi itelwa thodea dza vundu dza nwaha wa muvhalelano wa 2026/27, u vouta na Mukovho muhulwane kha voutu; kathihi na ndivho dzo sumbedziswaho dzo livhaho, zwo sumbedziswa kha Shedulu.
- (2) U shumiswa ha mikovho yo sumbedziswaho kha khethekanyo thukhu (1) zwi tevhedzelana na Mulayo wa Ndangulo ya zwa Masheleni a Tshitshavha, 1999 na Mulayo wa Mukovho wa Mbuelo wa nwaha wa muvhalelano wa 2026/27
- (3) U shumiswa ha masheleni a bviswaho kha Tshikwama tsha Mbuelo tsha Vundu phanda ha musi uyu Mulayo u tshi thoma u shuma, sa zwo sumbedziswaho kha khethekanyo 29(1) ya Mulayo wa Ndangulo ya zwa Masheleni a Tshitshavha, 1999 hu tutshelana na Mulayo wa Mukovho wa Limpopo wa 2025.

## **3. Mukovho wo sumbedziswaho sa wo khetheaho nahone wo diimisaho**

Mutengo u re kha voutu kana Mukovho muhulwane u re kha voutu u sumbedziswaho sa wo khetheaho nahone wo diimisaho wo kovhiwaho kha Shedulu kha uyu Mulayo, u nga shumiswa fhedzi kha ndivho dzo sumbedziswaho, nga nnda ha musi mutengo kana ndivho dze u kovhelwa ha itelwa dzone, dzo khwiniswa nga u shumiswa ha Mulayo wa Vundu.

## **4. Nyimele dza u kovhiwa**

- (1) Murafo wa Khorotshitumbe nga u tou nwala, a nga —
  - (a) divhadza nyimele dza kha u netshedzwa ha u Mukovho wo bulwaho kha Shedulu kha uyu Mulayo, nga nnda ha u netshedzwa ho sedzwa nyimele hu u itela u bveledza na u khwa thisedza ndangulo i re khagala nahone i bvelelaho malugana na mbuelo, zwibviswa, ndaka na zwikolodo zwa mihasho ya vundu na zwiimiswa zwa zwitshavha zwa vundu sa zwine zwa vha thodea ya khethekanyo 18(1) (c) ya Mulayo wa Ndangulo ya zwa Masheleni a Tshitshavha wa 1999; na
  - (b) u thivhela tshumiso ya u netshedzwa malugana na uri ndi nyimele-de dzo

divhadzwaho hu tshi tevhedzwa phara (a), u swikela dzenedzo

- (2) U thivhela u netshedzwa hu tshi tevhedzwa khethekanyothukhu (1) (b) hu tea u bviselwa khagala kha muvhigo wa kotare u tevhelaho wa Vhufaragwama ha Vundu kha Komiti ya Potifolio yo teaho.

## 5. Thendelo ya zwibviswa

- (1) Hu so ngo sedzwa mbetshelo ifhio na ifhio kha Mulayo muñwe ufhio na ufhio zwi fhambanaho nahone phanda ha u phasiswa ha Mulayotibe wa Nzudzanyo ya Mukovho, Muraḍo wa Khorotshitumbe a nga tendela zwibviswa arali nga lu pfalaho zwi nga si lengiswe hu si na u kwamea nga lwo khakheaho ngisedzo ya tshumelo nahone zwenezwo zwibviswa —

- (a) zwi so ngo lavhelelwa nahone zwi sa thivhelei;
- (b) zwo divhadzwa nga tshifhinga tsha u vhewa tafulani ha muvhigo wa ñwaha wa vundu wa 2026/27 wa thandela nahone mbadelo ya masheleni i tshi toḍea u itela u thomiwa ha thandela; kana
- (c) zwo tendelwa kha mukovho wa ñwaha wa muvhalelano wa 2025/26 na u dzudzanyelwa u netshedzwa kha ñwaha wa muvhalelano wa 2026/27 hu tshi itelwa khunyeledzwa ha zwibviswa zwi so ngo itwaho kha ñwaha wa muvhalelano wa 2025/26 sa zwe zwa vhe zwo vhekanywa ngaho.

Zwibviswa zwo tendelwaho hu tshi tevhedzwa —

- (a) khethekanyothukhu (1) i nga si fhire thanganyelogoṭe yo vhetshelwaho thungo sa ndivhelelo ya ñwaha wa muvhalelano ya mugaganyagwama wa ñwaha wa vundu.
  - (b) khethekanyothukhu (1)(b) i nga si fhire thanganyelo yo divhadzwaho nga Muraḍo wa Khorotshitumbe ya thandela nga tshifhinga tsha u vhewa tafulani ha Mugaganyagwama wa ñwaha wa vundu.
- (3) Zwibviswa zwo tendelwaho hu tshi tevhedzwa khethekanyothukhu (1) —
- (a) ndi mbilo yo livhaho kha Tshikwama tsha Mbuelo ya Vundu;

- (b) zwi nga itwa ho sedzwa nyimele dzo divhadzwaho nga Muraḡo wa Khorotshitumbe  
wa Vundu;
- (c) zwi tea u bviselwa khagala kha muvhigo wa kotara i tevhelaho ya Vhufaragwama ha Vundu ya muvhigo wa Koimiti ya Potifolio yo teaho;
- (d) zwi tea, hu so ngo sedzwa khethekanyo 31(2) ya Mulayo wa Ndangulo ya Gwama wa Tshitshavha wa 1999, u katelwa kha Mulayotibe wa Ndangulo ya Mukovho kana muḡwe mulayotibe wa mukovho wa ḡwaha wa 2026/27.

**6. U shumiswa ha masheleni phanḡa ha u thoma u shuma ha Mulayo wa Mukovho wa ḡwaha wa muvhalelano wa 2027/28.**

U shumiswa ha masheleni o bviswaho hu tshi tevhedzwa khethekanyo 29 ya ḡwaha wa muvhalelano wa Mulayo wa Ndangulo ya Gwama wa 2026/27, hu na dzi tshanduko, hu tshi tevhedzwa —

nyimele dzi konadzeo dzifhio na dzifhio dzo divhadzwaho hu tshi tevhedzwa khethekanyo 4 ya uyu Mulayo na mbetshelo dzi konadzeaho dza Mulayo wa Nzudzanyo ya Mukovho wa ḡwaha wa muvhalelano wa 2026/27, sa u nga ho vha na u ḡetshedzwa ha masheleni kha ḡwaha wa muvhalelano wa 2027/28;

(a) nyimele dzi konadzeo dza Mulayo wa Mukovho wa Mbuelo wa ḡwaha wa muvhalelano wa 2026/27, sa u nga ho vha na u ḡetshedzwa ha masheleni kha ḡwaha wa muvhalelano wa 2026/27;

(b) nyimele dzi konadzeaho dza Mulayo wa Mukovho wa Mbuelo wa ḡwaha wa muvhalelano wa 2026/27, musi Mulayo wo bulwaho u tshi thoma u shuma.

**7. Dzina Lipfufhi**

Uyu Mulayo u vhidzwa Mulayo wa Mokolvo wa Limpopo wa 2026.

SHEDULU								
Thandavhudzo ya zwiBviswa zwo shandukiswa								
Voutu	Thandavhudzo	Thanganyelo nga voutu na khethekanyo khulwane	Mpadelo dza zwino	Pfukiselo	Dzwinwevho	Pfukhiselo na ndambezo kha	Mbadelo dza Ndaka dza Pfuma	Amounts specifically and exclusively appropriated
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	<b>Ofisi ya premia</b> <b>NDIVHO:</b> U vhetshela Ndaulo ya Vundu zwi tshi tutshelana na mbekanyamaitele ya Lushaka, na u khwinisa matshilo a vhatu vha vundu	653 531	366 617	268 975	-	5 302	12 637	-
	1. Ndaulo.....	179 842	135 320	35 756	-	29	8 737	-
	2. Mveledziso Zwimiswa.....	271 789	130 406	137 478	-	5	3 900	-
	3. Mavhusele na Mbekanyamaitele.....	201 900	100 891	95 741	-	5 268	-	-
2	<b>Vhusimamilayo ha Vundu</b> <b>NDIVHO:</b> U shimisa vhudifhinduleli kha tshipida tsha khoro ya muvhuso u vhona uri hu vhe na u shela mulenzhe nga vhatu kha matshimbizzele, u phasisa milayo kha Vhusimamilayo, u netshedza thikhedzo ya ndaulo na masheleni kha mahoro a politiki o imelelwaho kha vhusimamilayo na u netshedza ndangulo ya ndaulo yavhudi kha mirado vha vhusimamilayo.	755 469	385 626	159 453	-	194 265	16 125	-
	1. Ndaulo.....	317 163	227 251	72 947	-	925	16 040	-
	2. Zveleludzi zwa Mirado na Mahoro a Politiki.....	244 327	22 149	28 916	-	193 262	-	-
	3. Tshumelo dza Phalamennde.....	193 979	136 226	57 590	-	78	85	-
3	<b>Pfunzo</b> <b>NDIVHO:</b> Pfunzo ya ntha ya tsothe na vhugudisi zwine zwa do vha konisa u swikelela zwi re na mbuelo kha vhadzulapo.	45 820 700	34 456 494	4 865 676	-	4 710 992	1 787 538	-
	1. Ndaulo.....	2 889 944	2 233 054	488 082	-	57 667	111 141	-
	2. Pfunzo ya zwikolo zwazwo zwa vhatu.....	37 481 990	30 893 662	3 544 836	-	3 041 444	2 048	-
	3. Mitikedzelo ya zwikolo zwo vhotholowaho.....	183 573	-	-	-	183 573	-	-
	4. Pfunzo ya zwikolo zwa sipentshala zwa vhatu.....	837 975	687 359	33 274	-	116 938	404	-
	5. Mveledziso ya Nyaluwo ya Nwana ya Murango.....	1 343 585	176 420	130 286	-	1 036 879	-	-
	6. Mveledziso ya Nyaluwo ya Nwana ya Murango.....	1 913 836	20 524	190 748	-	30 000	1 672 564	-
	7. Tshumelo Thikhedzi na dzo Tanganelanaho.....	1 169 797	445 475	478 450	-	244 491	1 381	-
4	<b>Vhulimi</b> <b>NDIVHO:</b> U swikelela kha mveledziso ya vhulimi u itela u vha na tsireldzo ya zwiliwa midini na nyaluwo ya ekonomi kwayo nga kha mveledziso ya vhulimi kha Vundu. Vhu dovha hafhu ha livha kha u sumbedzisa na u swikelela kha thikhedzo ya zwiko zwa mveledziso ya vhulimi, u hudza kushumele kwa sekithara ya ekonomi, u vhona uri hu vhe na ndangulo kwayo ya zwiko zwa mupo, u belela na thikhedzo ya u didzhenisa kha zwa vhulimi ha vhafumakadzi, vhaswa na vhafolethali na u swikelela tshumelo dzavhudi dza muhasho.	1 997 582	1 166 509	594 544	-	71 736	164 793	-
	1. Ndaulo.....	380 595	267 329	104 098	-	5 251	3 917	-
	2. Ndangulo ya zwiko zwa ndalamo.....	155 501	97 284	58 217	-	-	-	-
	3. Thikhedzo ya vhalii na mveledziso.....	813 505	401 755	282 858	-	20 697	108 195	-
	4. Tshumelo ya zwifuwo.....	251 884	199 534	43 576	-	-	8 774	-
	5. Thodisiso ya thekinolodzhi na tshumelo ya mveledziso.....	121 153	67 881	33 187	-	85	20 000	-
	6. Ekonomi ya Vhulimi.....	93 179	42 503	3 676	-	44 500	2 500	-
	7. Mbumbo ya vhugudisi ha vhulimi.....	175 755	85 078	68 067	-	1 203	21 407	-
	8. Pfananyo ya Mveledziso ya Mahayani.....	6 010	5 145	865	-	-	-	-

**Thandavhudzo ya zwibviswa zwo Shandukiswa**

Voutu	Thandavhudzo	Thanganyelo nga Voutu na khethekanyo khulwane	Mbadelo dza zwino	Pfukhiselo	Dzwinwevho	Pfukhiselo na ndambezo kha	Mbadelo dza Ndaka dza Pfuma	Amounts specifically and exclusively appropriated
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
5	<b>Vhulangagwama ha Vundu</b> <b>Ndivho:</b> U laula vhulangagwama ha Vundu	<b>557 930</b>	<b>386 647</b>	<b>148 296</b>	-	<b>14 826</b>	<b>8 161</b>	-
	1.Ndaulo .....	241 761	143 029	84 462	-	6 109	8 161	-
	2: Ndangulo ya Zwiko Zwi sa Gumi .....	101 550	73 532	26 453	-	1 565	-	-
	3: Ndaka na Ndangulo ya Khwalo .....	61 889	51 442	7 365	-	3 082	-	-
	4. Kulangele kwa Gwama .....	83 982	53 206	26 706	-	4 070	-	-
	5. Odithi ya nga ngomu ya mutanganelwa	68 748	65 438	3 310	-	-	-	-
6	<b>Mveledziso ya Ekonomi, Mupo na Vhuendelamashango</b> <b>Ndivho:</b> U bveledzisa ekonomi, u khwinisa na u langa nyito dza mupo kha Vundu..	<b>1 813 659</b>	<b>626 043</b>	<b>235 808</b>	<b>1 235</b>	<b>790 854</b>	<b>159 719</b>	-
	1. Ndaulo .....	452 369	208 484	147 370	-	4 103	92 412	-
	2. Mveledziso ya zwa Ekonomi	743 024	69 767	25 383	-	647 874	-	-
	3. Mafungo a zwa Mupo.....	451 901	328 552	50 029	1 235	4 778	67 307	-
	4. Vhuendelamashango .....	166 365	19 240	13 026	-	134 099	-	-
7	<b>Mutakalo</b> <b>Ndivho:</b> U netshedza tshumelo dzi tutshelanaho na Mutakalo hu tshi tevhedzwa mulayo	<b>28 684 080</b>	<b>19 449 447</b>	<b>8 023 021</b>	-	<b>199 193</b>	<b>1 012 418</b>	-
	1. Ndaulo ya Mutakalo .....	309 082	251 131	54 754	-	1 870	1 327	-
	2. Tshumelo dza Mutakalo dza Tshitiriki .....	19 249 030	13 190 779	5 503 518	-	83 818	470 915	-
	3. Tshumelo dza Mishonga dza Shishi .....	1 308 980	926 952	230 411	-	1 414	150 203	-
	4. Tshumelo dza Sibadela tsha Vundu .....	3 326 167	2 618 149	685 403	-	16 962	5 653	-
	5. Tshumelo dza Sibadela dza Vhukati	2 554 343	1 827 334	639 113	-	1 333	86 563	-
	6. Saints dza Mutakalo na Vhugudisi .....	679 486	565 600	43 692	-	69 880	314	-
	7. Tshumelo dza Thikhedzo ya Nondolo ya Mutakalo .....	248 080	51 869	172 155	-	23 916	140	-
	8. Ndangulo ya Zwieludzi zwa Mutakalo .....	1 008 912	17 633	693 976	-	-	297 303	-
8	<b>Vhuendi na Tsireledzo ya Tshitshavha</b> <b>Ndivho:</b> U netshedza, u bveledza na u vhulunga sisiteme ya khonadzeo ya vhuendi ho tanganelanaho kha vundu.	<b>3 186 603</b>	<b>1 334 366</b>	<b>580 126</b>	-	<b>1 078 884</b>	<b>193 227</b>	-
	1. Ndaulo .....	742 535	331 591	307 802	-	15 819	87 323	-
	2: Tshumelo dza Vhuendi .....	1 330 072	66 318	171 146	-	1 054 608	38 000	-
	3: Ndaulo dza Vhuendi .....	1 034 139	891 493	68 570	-	6 172	67 904	-
	4. Muwaleli wa Vundu wa Tshumelo dza Tshipholisa	79 857	44 964	32 608	-	2 285	-	-

**Thandavhudzo ya zwibviswa zwo Shandukiswaho**

Voutu	Thandavhudzo	Thanganyelo nga Voutu na khethekanyo khulwane	Mbadelo dza zwino	Pfukhiselo	Dzwinwevho	Pfukhiselo na ndambezo kha	Mbadelo dza Ndaka dza Pfuma	Amounts specifically and exclusively appropriated
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
9	<b>Mishumo ya Vhathu, Dzibada na Themamveledziso</b> <b>Ndivho:</b> U langa bada dza vundu, zwifhato na ndaka nga kha tshumiso ya zwiko yavhudi nahone yo linganelanaho u itela ndisedzo ya tshumelo yo livhiswaho kha vhashumisi i re na vhudifhinduleli	6 474 300	1 102 000	2 516 048	-	1 722 175	1 134 077	-
	1. Ndaulo .....	633 886	337 234	248 036	-	9 558	39 058	-
	2. Mashumelo a Themamveledziso .....	1 529 885	460 759	252 963	-	245 098	571 065	-
	3. Mbekanyamushumo ya Mutheo wa Tshitshavha .....	88 281	45 387	42 609	-	285	-	-
	4. Themamveledziso ya Dzibada .....	4 222 248	258 620	1 972 440	-	1 467 234	523 954	-
10	<b>Mitambo, Vhutsila na Mvelele</b> <b>Ndivho:</b> U hudza vthuthi kha phambano nga kha u netshedzwa ha tshumelo u itela mveledziso ya u tanganelana ha mitambo, vhutsila na mvelele vhu sa gumiho Limpopo.	852 902	293 166	330 544	-	21 505	207 687	-
	1. Ndaulo.....	216 372	110 876	102 390	-	1 721	1 385	-
	2. Madzulele a Vhathu	221 946	35 504	45 111	-	5 431	135 900	-
	3. Muvhuso Wapo .....	278 718	112 601	104 398	-	3 620	58 099	-
	4. Mveledziso ya Zwiimiswa zwa Sialala.....	135 866	34 185	78 645	-	10 733	12 303	-
11	<b>Mavhusele o Tanganelaho, Madzulele a Vhathu na Mafhungo a zwa Sialala</b> <b>Ndivho:</b> U vhona uri muhasho u swikelel mishumo yawo ya u thoma ine ya vha: netshedzo ya thuso dza matshiliso, Mbulungeo ya Vhadzulapo, u beledza ndondolo na thikhedzo ya u fheliswa ha vhushai.	2 583 218	1 208 000	254 508	-	1 047 886	72 824	-
	1. Ndaulo.....	462 221	256 804	185 862	-	1 731	17 824	-
	2. Madzulele a Vhathu	1 152 987	138 328	20 657	-	994 002	-	-
	3. Muvhuso Wapo .....	358 572	332 424	22 446	-	3 702	-	-
	4. Mveledziso ya Zwiimiswa zwa Sialala.....	609 438	480 444	25 543	-	48 451	55 000	-
12	<b>Ndondolo</b> <b>Ndivho:</b> U vhona uri muhasho u swikelel mishumo yawo ya u thoma ine ya vha: netshedzo ya thuso dza matshiliso, Mbulungeo ya Vhadzulapo, u beledza ndondolo na thikhedzo ya u fheliswa ha vhushai.	2 475 913	1 701 797	349 671	-	326 188	98 257	-
	1. Ndaulo .....	501 717	291 987	150 779	-	9 046	49 905	-
	2. Tshumelo dza Ndondolo ya Matshiliso .....	635 472	421 514	93 840	-	111 018	9 100	-
	3. Mita ya vhana .....	753 734	569 044	32 034	-	151 519	1 137	-
	4. Tshumelo dza Mbuyedzedzo .....	323 814	214 773	38 258	-	34 551	36 232	-
	5. Thodiso na Mveledziso.....	-	-	-	-	-	-	-
		261 176	204 479	34 760	-	20 054	1 883	-
	<b>THANGANYELO YA MUTENGO U NO DO VOUTELIWA</b>	<b>95 855 886</b>	<b>62 476 712</b>	<b>18 326 670</b>	<b>1 235</b>	<b>10 183 806</b>	<b>4 867 463</b>	<b>-</b>

## **NAWUMBISI**

**Ku kombisa mphakelo wa mali yo suka eka Nkwama wa Xifundzankulu ku fikelela swilaveko swa xifundzankulu eka lembeximali ra 2026/27; ku veka swipimelo swa matirhiselo ya mali eka lembeximali ra 2027/28 ku nga si tirhisiwa Nawu wa Nkavelo wa Limpopo eka lembeximali ra 2027/28; no kombisa timhaka tihi na tihi leti kongomaneke na swoleswo.**

## **MANGHENELO**

**HAMBILESWI** xiyenge xa 226(2) xa Vumbiwa ra Riphahuliki ra Afrika-Dzonga, 1996 xi kombisaka leswaku mali yi nga tekiwa ku suka eka Nkwama wa Xifundzankulu ntsena hi mphakelo lowu lawuriwaka hi Nawu wa xifundzankulu kumbe leswi kongomisiweke eka Nkwama wa Xifundzankulu, loko swi boxiwile eka Vumbiwa kumbe eka Nawu wa xifundzankulu;

**NASWONA HAMBILESWI** xiyenge xa 26 xa Nawu wa Malawulelo ya Mali ya Tiko, 1999 (Nawu No. 1 wa 1999) xi kombisaka leswaku Mfumo wa Xifundzankulu wu fanele ku ava mali eka lembeximali rin'wana na rin'wana ku fikelela swilaveko swa xifundzankulu;

**WU PASISIWA TANIHI NAWU** hi Mfumo wa Milawu wa Xifundzankulu xa Limpopo, hindlela leyi landzelaka:—

### **1. Tinhlamuselo**

Eka Nawu lowu, ehandle kaloko swi hlamuseriwile hi ndlela yin'wana, rito rin'wana na rin'wana kumbe nhlamuselo yin'wana na yin'wana yi hlamuseriwa hi ku landza Nawu wa

Malawulelo ya Mali ya Tiko, 1999 (Nawu No.1 wa 1999), swi na tihlamuselo ta swona hi ku landza Nawu, naswona—

**“mphakelo wa swipimelo”** swi vula mphakelo wa xifundzankulu kumbe wa masipala wo suka eka xiave xa mfumo wa lexikarhi lowu khumbaka tiko hinkwaro, hilaha swi hlamuseriweke hakona eka xiyenge xa 214(1)(c) xa Vumbiwa ra Riphabuliki ra Afrika-Dzonga, 1996;

**“tihakelo ta sweswi”** swi vula tihakelo tihi na tihi leti endliwaka hi ndzawulo ya xifundzankulu leti ntlawahatiweke kumbe leti tekiwaka ti ri tihakelo ta sweswi hi ku landza swileriso leswi humesiweke eka *Swiletelo swa Matirhiselo ya Ndlela yo Vika Timhaka ta Ikhonomi -Guidelines for Implementing the Economic Reporting Format* (Ndzhati 2009), hi ku landza xiyenge xa 76 of the Nawu wa Malawulelo ya Mali ya Tiko, 1999;

**“XIRHO XA HUVONKULU”** swi vula xirho xa Huvonkulu lexi nga na vutihlamuleri bya swa timali eka xifundzankulu;

**“Tihakelo ta tinhundzankulu”** swi vula hakelo yihi na yihi leyi endliwaka hi ndzawulo ya xifundzankulu leyi ntlawahatiweke kumbe yi tekiwaka yi ri hakelo ya nhundzankulu hi ku landza swileriso leswi nga eka *Swiletelo swa Matirhiselo ya Ndlela yo Vika Timhaka ta Ikhonomi - Guidelines for Implementing the Economic Reporting Format* (Ndzhati 2009), hi ku landza xiyenge xa 76 of the Nawu wa Malawulelo ya Mali ya Tiko, 1999;

**“Tihakelo ta tinhundzu ta swa timali”** swi vula hakelo yihi na yihi leyi endliwaka hi ndzawulo ya xifundzankulu leyi ntlawahatiweke kumbe yi tekiwaka yi ri hakelo ya tinhundzu ta swa timali hi ku landza swileriso leswi nga eka *Swiletelo swa Matirhiselo ya Ndlela yo*

*Vika Timhaka ta Ikhonomi - Guidelines for Implementing the Economic Reporting Format* (Ndzhati 2009), hi ku landza xiyenge xa 76 of the Nawu wa Malawulelo ya Mali ya Tiko, 1999;

**“Nawu wa Malawulelo ya Mali ya Tiko, 1999”** swi vula Nawu wa Malawulelo ya Mali ya Tiko, 1999 (Nawu No.1 wa 1999); naswona

**“mali leyi hundzisiweke na tisapusidi”** swi vula hakelo yihi na yihi leyi endliwaka hi ndzawulo ya xifundzankulu leyi ntlawahatiweke kumbe ku tekiwa tanihi mali leyi hundzisiweke kumbe hakelo ya sapisidi hi ku landza swileriso leswi nga eka *Swiletelo swa Matirhiselo ya Ndlela yo Vika Timhaka ta Ikhonomi - Guidelines for Implementing the Economic Reporting Format* (Ndzhati 2009), hi ku landza xiyenge xa 76 of the Nawu wa Malawulelo ya Mali ya Tiko, 1999.

## **2. Mphakelo wa mali**

- (1) Mikavelo ya mali hi Mfumo wa Milawu wa Xifundzankulu yo suka eka Nkwama wa Xifundzankulu ku fikelela swilaveko swa xifundzankulu eka lembeximali ra 2026/27, ku ya eka swiave na swiyengenkulu swa xiave, na hi swikongomelo swo karhi leswi longoloxiweke, swi kombisiwile eka Xedyulu.
- (2) Matirhiselo ya mali hilaha swi hlamuseriweke hakona eka xiyengentsongo xa (1) swi endliwa hi ku leteriwa hi Nawu wa Malawulelo ya Mali ya Tiko, 1999 na Nawu wa Nkavelo wa Nkwama eka lembeximali ra 2026/27

- (3) Matirhiselo ya mali leyi tekiweke eka Nkwama wa Xifundzankulu loko Nawu lowu wu nga si sungula ku tirha, hilaha swi hlamuseriweke hakona eka xiyenge xa 29(1) xa Nawu wa Malawulelo ya Mali ya Tiko, 1999 hi ku landza Nawu wa Nkavelo wa Limpopo, 2025.

### **3. Nkavelo wo kongoma lowu longoloxiweke**

Ntsengo lowu nga eka xiave kumbe eka xiyengenkulu xa xiave lowu longoloxiweke wo longoloxiweke hindlela yo kongoma eka Xedyulu ya Nawu lowu, wu nga tirhiseriwa ntsena xikongomelo lexi boxiweke, ehandle kaloko ntsengo wolowo kumbe xikongomelo xolexo swi hundzuluxiwa hi ku landza Nawu wa Xifundzankulu.

### **4. Swipimelo swa miphakelo**

- (1) Xirho xa Huvonkulu, hi ku tsala, xi nga —
- (a) veka swipimelo mayelana na matirhiselo ya mikavelo leyi longoloxiweke eka Xedyulu xa Nawu lowu, ehandle ka xipimelo xa mphakelo, leswaku swilo hinkwaswo swi va erivaleni mayelana na malawulelo lamanene ya nkwama, matirhiselo ya mali, tinhundzu na swikweleti swa tindzawulo ta xifundzankulu na mihlangano ya mfumo wa xifundzankulu hilaha swi boxiweke hakona eka xiyenge xa 18(1)(c) xa Nawu wa Malawulelo ya Mali ya Tiko, 1999; na
- (b) ku yimisa ku tirhisiwa ka mali mayelana na swipimelo leswi vekaweke hi ku landza ndzimana ya (a), ku kondza loko swipimelo leswi swi fikeleriwa.
- (2) Ku yimisiwa ka matirhiselo ya mali hi ku landza xiyengentsongo xa (1)(b) swi fanele swi kombisiwa eka xiviko xa kotara na kotara xa Nkwama wa Xifundzankulu lexi rhumeriwaka Tikomiti ta Photifoliyo leti nga fanela.

## 5. Mpfumelelo wo tirhisa mali

- (1) Ehandle ka xipimelo xihhi na xihhi lexi nga eka nawu wihi na wihi naswona loko Nawu wo Lulamisa Nkavelo wu nga si pasisiwa, Xirho xa Huvonkulu xi nga pfumelela matirhiselo ya mali, loko swi boha leswaku yi tirhisiwa ehandle ko kavanyeta mphakelo wa vukorhokeri naswona matirhiselo lama ya mali —
  - (a) ya nga languteriwangi naswona ya nga papalateki;
  - (b) ya tivisiwile hi nkarhi wo andlariwa ka mpimanyeto wa lembe na lembe wa xifundzankulu wa 2026/27 hi xikongomelo xo karhi naswona mali yi fanele ku aviwa ku fikelela xikongomelo xolexo; kumbe
  - (c) swi pfumeleriweke eka mphakelo wa lembeximali ra 2025/26 naswona ku bumabumeriwa leswaku swi hundziseriwa emahlweni eka lembeximali ra 2026/27 ku fikelela matirhiselo ya mali lama nga humelelangiki eka lembeximali ra 2025/26 hilaha swi lulamisiweke hakona ku sukela emasungulweni.
  
- (2) Matirhiselo ya mali lama pfumeleriweke hi ku landza —
  - (a) xiyengentsongo xa (1) ya nge vi ehenhla ka ntsengo lowu vekiweke wa tirhizevhe ta xilamulelamhangu ta lembeximali ro karhi eka mpimanyeto wa lembe na lembe wa xifundzankulu.
  - (b) xiyengentsongo xa (1)(b) ya nge vi ehenhla ka ntsengo lowu vekiweke hi Xirho xa Huvonkulu mayelana na ntirho lowu hi nkarhi wo andlala mpimanyeto wa lembe na lembe wa xifundzankulu.
  
- (3) Matirhiselo ya mali lama pfumeleriweke hi ku landza xiyengentsongo xa (1) —
  - (a) ya kongomisiwile eka Nkwama wa Xifundzankulu;
  - (b) ya nga endliwa hi ku landza swipimelo leswi vekiweke hi Xirho xa Huvonkulu;

- (c) swi fanele ku kombisiwa eka xiviko xa kotara na kotara xa Nkwama wa Xifundzankulu lexi rhumeriwaka Tikomiti ta Photifoliyo leti nga fanela; naswona
- (d) ehandle ka leswi hlamuseriweke eka xiyenge xa 31(2) xa Nawu wa Malawulelo ya Mali ya Tiko, 1999 ya katsiwa eka Nawu wo Lulamisa Nkavelo kumbe nawumbisi wa nkavelo wun'wana eka lembeximali ra 2026/27.

**6. Ku tirhisa mali ku nga si fika nkarhi wo tirhisa Nawu wa Nkavelo eka lembeximali ra 2027/28**

Ku tirhisiwa ka mali leyi humesiweke hi ku landza xiyenge xa 29 xa Nawu wa Malawulelo ya Mali ya Tiko eka lembeximali ra 2026/27 ku nga si sungula ku tirha ka Nawu wa Nkavelo eka lembeximali ra 2027/28, hi ku cinca loku nga fanela, hi ku landza—

- (a) swipimelo swihi na swihi leswi vekiweke hi ku landza xiyenge xa 4 xa Nawu lowu na swipimelo leswi tirhaka swa Nawu wo Lulamisa Nkavelo wa lembeximali ra 2026/27, onge hiloko mali yi phakeriwile hi lembeximali ra 2026/27;
- (b) swipimelo leswi tirhaka swa Nawu wa Nkavelo wa Nkwama eka lembeximali ra 2026/27, onge hiloko mali yi phakeriwile hi lembeximali ra 2026/27;
- (c) swipimelo leswi tirhaka swa Nawu wa Nkavelo wa Nkwama eka lembeximali ra 2027/28, loko Nawu lowu wu sungula ku tirha.

**7. Nhlokomhaka yo Koma**

Nawu lowu wu vuriwa Nawu wa Nkavelo wa Limpopo, 2026.

XEDULU								
Vuxokoxoko bya Nkavelo wo Hundzuluxiwa								
Xiavo	Vuxokoxoko bya Nkavelo	Thothali		Tinhundzu na vukorhoker	Swin'wani	Tithiransifere na Swifuneto	Tihakelo ta tinhundzu letikulu	Tihakelo ta Mali ya Tinhundzu
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
1	<b>1.Hofisi va Holobvenkulu</b> <b>Xikongomelo:</b> Ku vonisisa eka mafumele lamanene na nhluvuko wa nkarhi wo leha eka Vufambisi bya Xifundzankulu hi ku pfuna tindzawulo ku sungula ku tirhisa tipulani ta mafambisele na ku vonisisa leswaku ku na ku cinca ka vukorhokeri bya mani na mani na ku antswisiwa ka vukorhokeri.	653 531	366 617	268 975	-	5 302	12 637	-
	1. Vufambisi .....	179 842	135 320	35 756	-	29	8 737	-
	2. Isekelo lemisebenzi behlangeneko .....	271 789	130 406	137 478	-	5	3 900	-
	3. Vukorhokeri bya Xinawu .....	201 900	100 891	95 741	-	5 268	-	-
2	<b>2 Mfumo wa Milawu wa Xifundzankulu</b> <b>XIKONGOMELO:</b> Ku veka tihlo eka Huvonkulu tanihi hi xandla xa mfumo, ku tiyisisa leswaku ka va ni ku hoxa xandla ka vanhu eka maendlelo ya mfumo wa milawu, ku pasisa milawu, ku nyika nseketelo wa mali na vufambisi eka mavandla ya tipolotiki leti ti yimeriwaka eka mfumo wa milawu na ku nyika vufambisi bya vulawuri bya kahle na nseketelo eka swirho swa mfumo wa milawu.	755 469	385 626	159 453	-	194 265	16 125	-
	1. Vufambisi .....	317 163	227 251	72 947	-	925	16 040	-
	2. Migingiriko ra Swirho na Minhlango ya Minhlango ya tipolotikib .....	244 327	22 149	28 916	-	193 262	-	-
	3. Vukorhokeri bya Palamende .....	193 979	136 226	57 590	-	78	85	-
3	<b>3 Dyondzo</b> <b>Xikongomelo:</b> Ku tiyisa vanhu va xifundzankulu, hi ku tirhisa kungu ra dyondzo na vuleteri bya nkoka, ku tiiva, vutivi na ntokotom leswi swi nga ta va pfuna ku fikelela:	45 820 700	34 456 494	4 865 676	-	4 710 992	1 787 538	-
	1. Vufambisi .....	2 889 944	2 233 054	488 082	-	57 667	111 141	-
	2. Dyondzo ya swikolo swa Vanhu swo toloveleka .....	37 481 990	30 893 662	3 544 836	-	3 041 444	2 048	-
	3. Mfuneto eka swikolo leswi swi tiyimelaka .....	183 573	-	-	-	183 573	-	-
	4. Dyondzo ya Swikolo swa mani na mani swa xipexele.....	837 975	687 359	33 274	-	116 938	404	-
	5. Ku Hlulukisa ka Dyondzo ya Lavantsongo .....	1 343 585	176 420	130 286	-	1 036 879	-	-
	6. Nhlulukiso wa Miako .....	1 913 836	20 524	190 748	-	30 000	1 672 564	-
	7. Vukorhokeri bya ku pfuna vatirhi na leswi fambisanaka ni yo	1 169 797	445 475	478 450	-	244 491	1 381	-
4	<b>4 Vurimi</b>	1 997 582	1 166 509	594 544	-	71 736	164 793	-
	1. Vufambisi .....	380 595	267 329	104 098	-	5 251	3 917	-
	2. Mafambisele ya Nkarhi wo leha ya Swipfuno .....	155 501	97 284	58 217	-	-	-	-
	3. Nseketelo na Nhluvuko wa Varimi .....	813 505	401 755	282 858	-	20 697	108 195	-
	4. Vukorhokeri bya Vutshunguri bya Swiharhi .....	251 884	199 534	43 576	-	-	8 774	-
	5. Vulavisi bya Thekinoloji na Vukorhokeri bya Nhluvu.....	121 153	67 881	33 187	-	85	20 000	-
	6. Ntivo-ikhonomi ya Vurimi .....	93 179	42 503	3 676	-	44 500	2 500	-
	7. Vuleteri bya Vurimi byo Lulamisiwa .....	175 755	85 078	68 067	-	1 203	21 407	-
	8. Vuhlanganisi bya Nhluvuko wa Matikoxikaya .....	6 010	5 145	865	-	-	-	-

Vuxokoxoko bya Nkavelo wo Hundzuluxiwa								
Xiavo	Vuxokoxoko bya Nkavelo	Thothali	Tihakelo ta vatriri	Tinhundzu na vukorhoker	Swin'wani	Tithiransifere na Swifuneto	Tihakelo ta tinhundzu letikulu	Tihakelo ta Mali ya Tinhundzu
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>5</b>	<b>Nkwama wa Xifundzankulu</b> <b>Xikongomelo:</b> Ku fambisa Nkwama wa Xifundzankulu	<b>557 930</b>	<b>386 647</b>	<b>148 296</b>	<b>-</b>	<b>14 826</b>	<b>8 161</b>	<b>-</b>
	1.Vufambisi .....	241 761	143 029	84 462	-	6 109	8 161	-
	2.Vufambisi bya Switirho Nkarhi .....	101 550	73 532	26 453	-	1 565	-	-
	3.Vufambisi bya Nhundzu ni Vuthlamuleri .....	61 889	51 442	7 365	-	3 082	-	-
	4.Vufambisi bya swa Timali .....	83 982	53 206	26 706	-	4 070	-	-
	5. Oditii ya kwala ndzeni ya hlanganelo	68 748	65 438	3 310	-	-	-	-
<b>6</b>	<b>Nhluvukiso wa Ikhonomi, Mbangu na Vuendzi</b> <b>Xikongomelo:</b> Ku hlukisa Ikhonomi, tlakusa na ku lawula misingiriko ya swa mbangu ya Xifundzankulu	<b>1 813 659</b>	<b>626 043</b>	<b>235 808</b>	<b>1 235</b>	<b>790 854</b>	<b>159 719</b>	<b>-</b>
	1.Mafambisele.....	452 369	208 484	147 370	-	4 103	92 412	-
	2. Hluvuko wa Ikhonomi .....	743 024	69 767	25 383	-	647 874	-	-
	3. Timhaka ta Mbangu .....	451 901	328 552	50 029	1 235	4 778	67 307	-
	4. Vupfumba	166 365	19 240	13 026	-	134 099	-	-
<b>7</b>	<b>Rihanyu</b> <b>Xikongomelo:</b> Ku nyika vukorhokeri bya Rihanyo na byo fambelana na byona hi ku landza nawu	<b>28 684 080</b>	<b>19 449 447</b>	<b>8 023 021</b>	<b>-</b>	<b>199 193</b>	<b>1 012 418</b>	<b>-</b>
	1. Vufambisi .....	309 082	251 131	54 754	-	1 870	1 327	-
	2. Vukorhokeri bya Rihanyo hi Miganga .....	19 249 030	13 190 779	5 503 518	-	83 818	470 915	-
	3. Vukorhokeri bya swa Vutshunguri bya Xihatla .....	1 308 980	926 952	230 411	-	1 414	150 203	-
	4. Vukorhokeri bya Xibedhele xa Xifundzankulu .....	3 326 167	2 618 149	685 403	-	16 962	5 653	-
	5. Vukorhokeri bya Xibedhele bya le Xikarhi .....	2 554 343	1 827 334	639 113	-	1 333	86 563	-
	6. Sayense ya Rihanyu na Vuleteri .....	679 486	565 600	43 692	-	69 880	314	-
	7. Vukorhokeri bya Nseketele wa Rihanyu .....	248 080	51 869	172 155	-	23 916	140	-
	8. Vufambisi bya Swolovisi swa Rihanyu .....	1 008 912	17 633	693 976	-	-	297 303	-
<b>8</b>	<b>Vutleketli na Vuhlayiseki bya Vaaki</b> <b>Xikongomelo:</b> Ku nyika, ku hlukisa na ku hlayisa tisisteme ta vutleketli bya swiyimo swo tala leswi hlanganisiweke eka xifundzankulu.	<b>3 186 603</b>	<b>1 334 366</b>	<b>580 126</b>	<b>-</b>	<b>1 078 884</b>	<b>193 227</b>	<b>-</b>
	1. Vufambisi .....	742 535	331 591	307 802	-	15 819	87 323	-
	2. Vutleketli bya Mani na Mani na bya nhundzu .....	1 330 072	66 318	171 146	-	1 054 608	38 000	-
	3. Swinawana swa Vutleketli .....	1 034 139	891 493	68 570	-	6 172	67 904	-
	4. Matsalana wa Xifundzakulu wa vukorhokeri bya Vuphorisa	79 857	44 964	32 608	-	2 285	-	-

Vuxokoxoko bya Nkavelo wo Hundzuluxiwa								
Xiavo	Vuxokoxoko bya Nkavelo	Thothali	Tihakelo ta vatirhi	Tinhundzu na vukorhoker	Swin'wani	Tithiransifere na Swifuneto	Tihakelo ta tinhundzu letikulu	Tihakelo ta Mali ya Tinhundzu
9	<b>Mintirho ya Mani na Mani, Mapatu na Vuaki</b> <b>XIKONGOMELO:</b> Ku lawula mapatu ya xifundzankulu, miako na nhundzu hi ku tirhisa swipfuno hi ndlela ya kahle leyi tirhaka, yi nga ni vutihlamuleri na vukorhokeri eka vanhu lebyi byi kongomisaka eka vaxavi.	6 474 300	1 102 000	2 516 048	-	1 722 175	1 134 077	-
	1. Vufambisi .....	633 886	337 234	248 036	-	9 558	39 058	-
	2. Matirhele ya Miako	1 529 885	460 759	252 963	-	245 098	571 065	-
	3. Nongonoko lowu Ndlamuxiweke wa Mintirho ya Tiko	88 281	45 387	42 609	-	285	-	-
	4. Vuaki bya Mapatu .....	4 222 248	258 620	1 972 440	-	1 467 234	523 954	-
10	<b>Mintlangu, Vutshila na Ndhavuko</b> <b>XIKONGOMELO:</b> Swo antswisa ntwanano eka tirhaka to hambana hi ku nyika vukorhokeri byo olovisa hlulukiso bya mintlangu, vutshila na ndzhavuko, ku olovisa nhluvuko wa mintlangu, vutshila na ndzhavuko eka Xifundzankulu.	852 902	293 166	330 544	-	21 505	207 687	-
	1. Vufambisi .....	216 372	110 876	102 390	-	1 721	1 385	-
	2. Timhaka ta Ndhavuko .....	221 946	35 504	45 111	-	5 431	135 900	-
	3. Vutirheli bya Layibulari na Tiakhayivhi .....	278 718	112 601	104 398	-	3 620	58 099	-
	4. Mintlangu .....	135 866	34 185	78 645	-	10 733	12 303	-
11	<b>Mafumelo ya nhlungano, Matshamelo ya Vanhu na Timhaka ta Ndhavuko</b> <b>XIKONGOMELO:</b> Ku tirha na ku kambela swiyenge swa ndhawu swa mfumo, ku tumbuluxa mbangu lowu nhlulukiso wa tindlu wu vaka kona. Nhlungano wa nhlulukiso wa ku pulaniwa ka muganga na ku pulaniwa ka xifundza, na nhlulukiso, ku tumbuluxiwa ka rimba ra ku pulana, ku fambisa minongonoko ya ku tsundzuxiwa ka vurhangeri bya ndhavuko, nhlulukiso wa madoroba na le makaya loku ku hlunganisiweke, na ku fambisiwa ka vulawuri bya tinghozi ta xifundzankulu.	2 583 218	1 208 000	254 508	-	1 047 886	72 824	-
	1. Vufambisi .....	462 221	256 804	185 862	-	1 731	17 824	-
	2. Vukorhokeri bya nhluyiso wa vanhu	1 152 987	138 328	20 657	-	994 002	-	-
	3. Vukorheki bya nhlulukiso na nseketelo	358 572	332 424	22 446	-	3 702	-	-
	4. Vukorheki bya ku vuyisela .....	609 438	480 444	25 543	-	48 451	55 000	-
12	<b>Nhlulukiso wa Nhluyiso</b> <b>XIKONGOMELO:</b> Ku endla ndzawulo yi kota ku fikelela mintirho ya yona leyi yi nga: ku nyika mpfuneto eka vanhu, vuhlayiseki bya vanhu, tiakusa ku hayiseka na nseketelo eka ku herisa nhlupheko.	2 475 913	1 701 797	349 671	-	326 188	98 257	-
	1. Vufambisi .....	501 717	291 987	150 779	-	9 046	49 905	-
	2. Vukorhokeri bya nhluyiso wa vanhu	635 472	421 514	93 840	-	111 018	9 100	-
	3. Vukorheki bya nhlulukiso na nseketelo	753 734	569 044	32 034	-	151 519	1 137	-
	4. Vukorheki bya ku vuyisela .....	323 814	214 773	38 258	-	34 551	36 232	-
	5. Nhlulukiso na Vulavisisi .....	261 176	204 479	34 760	-	20 054	1 883	-
	Ntsengo loyo faneleke ku pimanyetiwa	95 855 886	62 476 712	18 326 670	1 235	10 183 806	4 867 463	-

## UMTHETHOMLINGWA

**Wokunikela ngokwabiwa kwemali ebuya esiKhwameni seNgeniso sePhrovinsi ukuhlangabezana neemfuno zephrovinsi emnyakeni weemali waka-2026/27; wokubeka ubujamo bokusebenzisa iimali ezikhutjhelwe umnyaka weemali waka-2027/28 ngaphambi kokuthoma kokusebenza komThetho wokwabiwa kweemali weLimpopo emnyakeni weemali waka-2027/28; kanye nokuqalelela ngeendaba ezithintana nalokho.**

## ISETHULO

**NJENGOMBANA** isigaba 226(2) somThethosisekelo weRiphabliki yeSewula Afrika waka-1996 sithi imali ingadoswa esiKhwameni seNgeniso sePhrovinsi kwaphela ngokulandela isilinganiso seemali esenziwe mThetho wephrovinsi nanyana lokha nangabe imali leyo kufuze ibhadalwe siKhwama seNgeniso sePhrovinsi ngokwaso, nangabe lokho kubonelelwa mThethosisekelo nanyana mThetho wephrovinsi;

**BEGODU NJENGOMBANA** isigaba 26 somThetho wokuPhathwa kweemali zomBuso waka-1999 (umThetho Woku-1 waka-1999) sithi isiBethamthetho sePhrovinsi kufanele sabe imali umnyaka omunye nomunye weemali ukuhlangabezana neemfuno zephrovinsi;

**NGALOKHO WENZIWA UMTHETHO** siBethamthetho sePhrovinsi yeLimpopo ngendlela elandelako:-

### 1. linhlathululo

KilomThetho, ngaphandle kwalokha nangabe ubujamo bubeka ngenye indlela, elinye nelinye igama elinikelwe ihlathululo emThethweni wokuPhathwa kweemali zomBuso, waka-1999 (umThetho Woku-1 1999) linehlathululo kilowo mthetho begodu –

**“isabelo sobujamo obuthileko”** sitjho isabelo sephrovinsi nanyana sakamasipaladi esibuya emalini ebuthelwe ngurhulumende wenarha, njengokutjho kwesigaba 214(1)(c) somThethosisekelo weRiphabliki yeSewula Afrika, waka-1996;

**“ukubhadela kwanje”** kutjho okhunye nokhunye ukubhadela okwenziwe mnyango wephrovinsi okuhlukaniswe nanyana okuthathwa njengokubhadela kwanjesi ukuya ngokwemilayo ekhutjwe *kumiHlahlandlela yokuPhumelelisa iNdlela yokuBika yezomNotho* (kaKhukhulamungu 2009) ukuya ngokwesigaba 76 somThetho wokuPhathwa kweeMali zomBuso, waka-1999;

**“uSomkhandlu”** utjho iLunga lomKhandlu oPhetheko eliqalene neemali zephrovinsi;

**“ukubhadelwa kwamafa ayipahla”** kutjho nanyana ngikuphi ukubhadelwa okwenziwa mnyango wephrovinsi okuhlukaniswe nanyana okuthathwa njengokubhadelwa kwamafa ayipahla ukuya ngokwemilayo ekhutjwe *kumiHlahlandlela yokuPhumelelisa iNdlela yokuBika yezomNotho* (kaKhukhulamungu 2009) ukuya ngokwesigaba 76 somThetho wokuPhathwa kweeMali zomBuso, waka-1999;

**“ukubhadelwa kwamafa ayimali”** kutjho nanyana ngikuphi ukubhadelwa okwenziwa mnyango wephrovinsi okuhlukaniswe nanyana okuthathwa njengokubhadelwa kwamafa ayimali ukuya ngokwemilayo ekhutjwe *kumiHlahlandlela yokuPhumelelisa iNdlela yokuBika yezomNotho* (kaKhukhulamungu 2009) ukuya ngokwesigaba 76 somThetho wokuPhathwa kweeMali zomBuso, waka-1999;

**“umThetho wokuPhathwa kweeMali zomBuso”** utjho umThetho wokuPhathwa kweeMali zomBuso waka-1999 (umThetho Woku-1 waka-1999); begodu

**“ukudlulisa nesizo leemali”** kutjho nanyana ngikuphi ukubhadela okwenziwa mnyango wephrovinsi okuhlukaniswe nanyana okuthathwa njengokudluliswa nanyana njengesizo leemali ukuya ngokwemilayo ekhutjwe *kumiHlahlandlela yokuPhumelelisa iNdlela yokuBika yezomNotho* (kaKhukhulamungu 2009) ukuya ngokwesigaba 76 somThetho wokuPhathwa kweeMali zomBuso, waka-1999;

## **2. Ukwabiwa kweemali**

- (1) Ukwabiwa kweemali ezibuya esiKhwameni seNgeniso sePhrovinsi siBethamthetho sePhrovinsi ukuhlangabezana neemfuno zakarhulumende emnyakeni weemali waka-2026/27 okwabelwa amavowudu nanyana izabelo zeemali ezikulu eziwela ngaphasi kwevowudu, begodu okuphatelene nokuphumelelisa iminqopho ethileko erhenyisiweko, kwendlalwe kuTjhejuli.
- (2) Ukusetjenziswa kwezabelo ezitjhiwo esigatjaneni (1) kuzakwenziwa ukuya ngokomThetho wokuPhathwa kweeMali zomBuso, waka-1999 kanye nomThetho wokuHlukaniswa kweNgeniso emnyakeni weemali waka-2026/27.
- (3) Ukusetjenziswa kweemali ezikhutjwe esiKhwameni seNgeniso sePhrovinsi ngaphambi kokuthoma ukusebenza komThetho lo, njengombana kulindeleke esigatjaneni 29(1) somThetho wokuPhathwa kweeMali zomBuso, waka-1999 kuzakwenziwa ukuya ngokomThetho wokwabiwa kweeMali weLimpopo, waka-2025

## **3. Ukwabiwa okurhenyiswe njengokunqophileko nokukhethekileko**

Inani levowudu nanyana lesabelo seemali esikhulu esiwela ngaphasi kwevowudu elirhenyiswe njengelinqophileko nelikhethekileko elabiwa eTjhejulini yomThetho

lo, lingasetjenziselwa kwaphela iminqopho etjengisiweko, ngaphandle kwalokha nangabe inani nanyana umnqopho elatjelwe wona, utjhugululwa ngokusebenzisa umThetho wephrovinsi.

#### **4. Ubujamo bokwabiwa**

- (1) USomkhandlu ngokomtlolo, —
  - (a) angabeka ubujamo esabelweni esisekwabiweni okurhenyiswe kuTjhejuli yomThetho lo, ngaphandle kwesabelo sobujamo obukhethekileko, ukuze kuthuthukiswe bekugandelelwe ukusebenza tjhatjhalazi kanye nokuphatha okuphumelelisako mayelana nengeniso, iindleko, amafa ayipahla neenkolodo zeminyango yephrovinsi kanye namabhizimisi womphakathi asephrovinsini njengoba kukhonjelwa sigaba 18(1)(c) somThetho wokuPhathwa kweeMali zomBuso, waka-1999; begodu
  - (b) angajamisa ukusetjenziswa kwesabelo mayelana nobujamo azabe agandelelwe ukuya ngokwendima (a), bekube kulapho kuhlangatjenzwana khona nobujamo.
- (2) Ukujanyiswa kwesabelo ukuya ngokwesigatjana (1)(b) kufanele kuvezwe embikweni olandelako wePhiko lezokuGcinwa kweeMali zePhrovinsi oya emaKomidini afaneleko.

#### **5. Ukugunyazwa kweendleko**

- (1) Ngaphandle kwananyana ngisiphi isijamiso kinanyana ngiwuphi umthetho ophambene nalokhu, begodu ngaphambi kokuphasiswa komThethomlingwa wamaTjhuguluko wokwAbiwa kweeMali, uSomkhandlu angaphasisa iindleko, nakube ngokuzwakalako angeze kwabambezela ngaphandle kokuthinta kumbi ukwethulwa kwemisebenzi begodu iindleko lezo —
  - (a) angeze zabonwa ngaphambili begodu azibalekeleki;
  - (b) zamemezela ngesikhathi kwethulwa isabelo seemali sephrovinsi saqobe mnyaka somnyakamali wango-2026/27 sephrojekthi kanye nokubhadelwa kweemali kuyafuneka ekukghonakalisweni kwephrojekthi; nofana

- (c) zaphasiswa esabelweni seemali somnyakamali wango-2025/26 begodu kuzakuphakanyiswa bona zidluliselwe kumnyakamali wango-2026/27 ukuqedelela iindleko ezingazange zenzeke kumnyakamali wango-2025/26 njengoba kwakuhleliwe.
- (2) Iindleko ezaphasiswa ukuya —
- (a) ngokwesigaba (1) kumele zingadluli inani elipheleleko elibekelwe ngeqadi njengemali ebekelwe ukugada isimetjhe emnyakenimali esabelweni seemali somnyaka sephrovinsi.
- (b) ngokwesigatjana (1)(b) kumele zingadluli inani elimemezelwe nguSomkhandlu mayelana nephrojekthi ngesikhathi sokwethulwa kwesabelo seemali saqobe mnyaka sephrovinsi.
- (3) Iindleko eziphasiswe ukuya ngokwesigatjana (1) —
- (a) zilicala elinqophileko eliphambene nokusebenza kwesiKhwama seNgeniso yePhrovinsi;
- (b) zingenziwa ukuya ngokobujamo obugandelelwa nguSomkhandlu;
- (c) kufanele zivezwe embikweni olandelako wePhiko lezokuGcinwa kweeMali zePhrovinsi oya emaKomidini afaneleko; begodu
- (d) kufane, ngaphandle kwesigaba 31(2) somThetho wokuPhathwa kweeMali zomBuso, waka-1999 zibandakanywe emThethwenimlingwa wamaTjhuguluko wokwAbiwa kweeMali nofana omunye umthethomlingwa wokwabiwa kweemali womnyakamali wango- 2025/26.

**6. Ukusebenzisa imali ngaphambi kokuthoma komThetho wokwAbiwa kweeMali womnyakamali wango- 2027/28**

Ukusetjenziswa kweemali ezikhutjhe ukuya ngokwesigaba 29 somThetho wokuPhathwa kweeMali zomBuso, zomnyakamali wango-2026/27 ngaphambi kokuthoma kokusebenza komThetho wokwAbiwa kweeMali womnyakamali wango-2026/27 ngamatjhuguluko afaneleko, kuya—

- (a) ngananyana ngibuphi ubujamo obusebenzako obubekwe ukuya ngokwesigaba 4 somThetho lo, kanye neenjamiso ezisebenzisekako zomThetho wamaTjhuguluko wokwAbiwa kweeMali zomnyakamali wango-2026/27, kwangasuthi iimali bezabelwe umnyakamali wango-2026/27;
- (b) ngokweenjamiso ezisebenzisekako zomThetho wokuHlukaniswa kweNgeniso zomnyakamali wango-2026/27, kwangasuthi iimali bezabelwe umnyakamali wango-2026/27;
- (c) ngokweenjamiso ezisebenzisekako zomThetho wokuHlukaniswa kweNgeniso zomnyakamali wango-2027/28, lokha umThetho ekukhulunywa ngawo nawuthomako.

## **7. Isihloko esifitjhani**

UmThetho lo, mThetho wokwAbiwa kweeMali weLimpopo , waka-2026.

TJHEJULI								
Imininingwana yesabelo								
Ivowudu	Imininingwana yeVowudu	Isamba R'000	UkuBhadelwa kwabaSebenzi R'000	IPahla nemiSebenzi R'000	Okhunye R'000	UkuDlulisa neemBonelelo R'000	UkuBhadelwa kwePahla yokuSikimisa R'000	UkuBhadelwa wa kwePahla yezeeMali R'000
1	<b>I-Ofisi lakaNdunakulu</b> <b>IHLOSO:</b> Kuqinisekisa ukubusa kuhle, ukutlama okuhlangeneko netuthuko edzimeleleko ngaphakathi kokuphathwa kwephrovinsi ngokurhelelwa iminyango ukufezakalisa amaqhinga wayo wokuphatha nokuqinisekisa bona kunetjhuguluko ebasebenzini bombuso nokulethwa kwemisebenzi okungcono.	653 531	366 617	268 975	-	5 302	12 637	-
	1. ZokuPhatha.....	179 842	135 320	35 756	-	29	8 737	-
	2. ISekele lemiSebenzi eHlangeneko.....	271 789	130 406	137 478	-	5	3 900	-
	3. UmThengomo nokuBusa.....	201 900	100 891	95 741	-	5 268	-	-
2	<b>IsiBethamthetho sePhrovinsi</b> <b>IHLOSO:</b> Kukuba neihlo emKhandlwini oPhetheko, kunikela ngesekelo lezeemali nelezokuphatha eenhlanganweni zombanganarha ezijanyelwe esiBethamthethweni nokunikela ngokuphatha okusebenzako nesekele emalungwini wesiBethamthetho.	755 469	385 626	159 453	-	194 265	16 125	-
	1. ZokuPhatha.....	317 163	227 251	72 947	-	925	16 040	-
	2. Ukurholelwa kwabaPhethe iinkhondla zombanganarha.....	244 327	22 149	28 916	-	193 262	-	-
	3. ImiSebenzi yePalamende (ISekele lokuSebenza neleenKhungo)....	193 979	136 226	57 590	-	78	85	-
3	<b>ZoFundo</b> <b>IHLOSO:</b> Kuhlomisa abantu bePhrovinsi, ngokubanikela ifundo nebandulo lekhwilithi yezinga eliphhezulu nezakuhlala isikhathi eside, enamagugu, ilwazi namagxhono azabakghonakalisa ukudlala indima enetha emphakathini.	45 820 700	34 456 494	4 865 676	-	4 710 992	1 787 538	-
	1. ZokuPhatha.....	2 889 944	2 233 054	488 082	-	57 667	111 141	-
	2. Ifundo yesikolo ejayelekileko.....	37 481 990	30 893 662	3 544 836	-	3 041 444	2 048	-
	3. Isekele leeMali leenKolo eziziJameleko.....	183 573	-	-	-	183 573	-	-
	4. IFundo yomPhakathi yeenKolo eziKhethekileko.....	837 975	687 359	33 274	-	116 938	404	-
	5. ITuthuko yokuThoma yabaNtwanai.....	1 343 585	176 420	130 286	-	1 036 879	-	-
	6. UkuThuthukiswa komThangalasisekelo.....	1 913 836	20 524	190 748	-	30 000	1 672 564	-
	7. IinHlahlubo nemiSebenzi eKhambelana neFundo.....	1 169 797	445 475	478 450	-	244 491	1 381	-
4	<b>Zelimo</b> <b>IHLOSO:</b> Kulwela ukudosa phambili ituthuko yezelimo, ukuqinisekisa ukuba nokudla kwemindeni netuthuko yezomnotho ebonakalako ngetuthuko yezelimo ePhrovinsi. Ukuragela phambili ihlose ukuhlala nokusekela ukufikelela emithonjeni yetuthuko lezelimo, ukuqinisa ukusebenza kuhle kwekoro yezelimo, ukuqinisekisa ukuphathwa kuhle kwemithombo yemvelo, ukuphuhlisa nokusekela ukuzibandakanya kwezelimo kwabomma	1 997 582	1 166 509	594 544	-	71 736	164 793	-
	1. ZokuPhatha.....	380 595	267 329	104 098	-	5 251	3 917	-
	2. UkuPhathwa kwemiThombo okuDzimeleleko.....	155 501	97 284	58 217	-	-	-	-
	2. UkuSekelwa nokuThuthukiswa kwabaLimi.....	813 505	401 755	282 858	-	20 697	108 195	-
	4. ImiSebenzi yokweLatjha kweFuyo.....	251 884	199 534	43 576	-	-	8 774	-
	5. IRhubhululo leTheknoloji nemiSebenzi yeTuthuko.....	121 153	67 881	33 187	-	85	20 000	-
	6. UmiNotho wezeLimo.....	93 179	42 503	3 676	-	44 500	2 500	-
	7. IBandulo eliHlelwe kuhle lezeLimo.....	175 755	85 078	68 067	-	1 203	21 407	-
	8. UkuHlanganiswa kweTuthuko yeeNdawo zemaKhaya.....	6 010	5 145	865	-	-	-	-

Imininingwana yesabelo								
Ivowudu	Imininingwana yeVowudu	Isamba	UkuBhadelwa kwabaSebenzi	IPahla nemiSebenzi	Okhunye	UkuDlulisa neemBonelelo	UkuBhadelwa kwePahla yokuSikimisa	UkuBhadelwa kwePahla yezeeMali
		R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>5</b>	<b>Phiko lokuGcinwa kweeMali zePhrovinsi</b> <b>IHLOSO :</b> Kuphatha iPhiko lokuGcinwa kweeMali zePhrovinsi	<b>557 930</b>	<b>386 647</b>	<b>148 296</b>	<b>-</b>	<b>14 826</b>	<b>8 161</b>	<b>-</b>
	1. ZokuPhatha .....	241 761	143 029	84 462	-	6 109	8 161	-
	2. UkuPhathwa kwemiThombo okuDzimeleleko .....	101 550	73 532	26 453	-	1 565	-	-
	3. UkuPhathwa kwePahla neenKolodo.....	61 889	51 442	7 365	-	3 082	-	-
	4. UkuPhathwa kweeMali .....	83 982	53 206	26 706	-	4 070	-	-
	5. Ukuhlolisiswa kweencwadi zeemali kwangaphakathi okwabiweko	68 748	65 438	3 310	-	-	-	-
<b>6</b>	<b>ukuTuthukiswa kwezomNotho, iBhoduluko nezamaVakatjho</b> <b>IHLOSO:</b> Umsizi omkhulu ekusunguleni amaqinga amatha wokusebenza nanomvuzo kanye neesombululo zokwenza bonyana ukukhula komnotho kuhle kusebujameni obuhle.	<b>1 813 659</b>	<b>626 043</b>	<b>235 808</b>	<b>1 235</b>	<b>790 854</b>	<b>159 719</b>	<b>-</b>
	1. ZokuPhatha .....	452 369	208 484	147 370	-	4 103	92 412	-
	2. UkuThuthukiswa kwezomNotho.....	743 024	69 767	25 383	-	647 874	-	-
	3. UkuThuthukiswa kwezomNotho .....	451 901	328 552	50 029	1 235	4 778	67 307	-
	4. zeBhoduluko.....	166 365	19 240	13 026	-	134 099	-	-
<b>7</b>	<b>ZamaPhilo</b> <b>IHLOSO:</b> Kunikela ngomsebenzi wezamaPhilo nokhambelanako ngokuya komthetho.	<b>28 684 080</b>	<b>19 449 447</b>	<b>8 023 021</b>	<b>-</b>	<b>199 193</b>	<b>1 012 418</b>	<b>-</b>
	1. ZokuPhatha .....	309 082	251 131	54 754	-	1 870	1 327	-
	2. ImiSebenzi yeemFunda yezamaPhilo .....	19 249 030	13 190 779	5 503 518	-	83 818	470 915	-
	3. ImiSebenzi eRhabako yezokweLapha.....	1 308 980	926 952	230 411	-	1 414	150 203	-
	4. ImiSebenzi yeemBhedlela yePhrovinsi .....	3 326 167	2 618 149	685 403	-	16 962	5 653	-
	5. ImiSebenzi ePhakathi yeemBhedlela.....	2 554 343	1 827 334	639 113	-	1 333	86 563	-
	6. ISayensi yezamaPhilo neBandulo.....	679 486	565 600	43 692	-	69 880	314	-
	7. ImiSebenzi yeSekelo yeThogomelo lezamaPhilo .....	248 080	51 869	172 155	-	23 916	140	-
	8. UkuPhathwa kweeKghonakalisi zamaPhilo .....	1 008 912	17 633	693 976	-	-	297 303	-
<b>8</b>	<b>Iindlela nokuThutha</b> <b>IHLOSO:</b> Kukwenza, kukhambelanisa, kufezakalisa, kuphatha nokugcina indlela yokuthutha emahlangothi manengi ehlangeneko nedzimeleleko kanye nomthangalasisekelo ofaneleko.	<b>3 186 603</b>	<b>1 334 366</b>	<b>580 126</b>	<b>-</b>	<b>1 078 884</b>	<b>193 227</b>	<b>-</b>
	1. ZokuPhatha .....	742 535	331 591	307 802	-	15 819	87 323	-
	2. UkuKhanjiswa kweenThuthi.....	1 330 072	66 318	171 146	-	1 054 608	38 000	-
	3. ImiThetjhwana yezokuThutha.....	1 034 139	891 493	68 570	-	6 172	67 904	-
	4. I-Ofisi lobuBhalana lesiFunda lemiSebenzi yamaPholisa	79 857	44 964	32 608	-	2 285	-	-

Imininingwana yesabelo								
Ivowudu	Imininingwana yeVowudu	Isamba	UkuBhadelwa kwabaSebenzi	IPahla nemiSebenzi	Okhunye	UkuDlulisa neemBonelelo	UkuBhadelwa kwePahla yokuSikimisa	UkuBhadelwa kwePahla yezeeMali
9	<b>ImiSebenzi yomPhakathi , Lindlela ne wezokuThutha</b> <b>IHLOSO:</b> Kuphatha imakhiwo yombuso nepahla ngokusebenzisa nokusebenzisa kuhle imithombo khona kuzakulethwa kuhle imisebenzi ngokunokuziphendulela nokuqalelela amakhastama.	<b>6 474 300</b>	<b>1 102 000</b>	<b>2 516 048</b>	-	<b>1 722 175</b>	<b>1 134 077</b>	-
	1. ZokuPhatha .....	633 886	337 234	248 036	-	9 558	39 058	-
	2. ImiSebenzi yezomThangalasisekelo.....	1 529 885	460 759	252 963	-	245 098	571 065	-
	3. Ihlelo eliNabileko lemiSebenzi yomBuso.....	88 281	45 387	42 609	-	285	-	-
	4. UmThangalasisekelo wezokuThutha.....	4 222 248	258 620	1 972 440	-	1 467 234	523 954	-
10	<b>ZemiDlalo, ubuKghwari namaSiko</b> <b>IHLOSO:</b> Kuginisa ukubumbana ngokwehlukana ngokunikela ngemisebenzi yokuthukiswa okudzimeleleko kwezemidlalo, zobukghwari, amasiko namafa e-Limpopo.	<b>852 902</b>	<b>293 166</b>	<b>330 544</b>	-	<b>21 505</b>	<b>207 687</b>	-
	1. ZokuPhatha .....	216 372	110 876	102 390	-	1 721	1 385	-
	2. IiNdaba zamaSiko.....	221 946	35 504	45 111	-	5 431	135 900	-
	3. ImiSebenzi yamaBulungelo weeNcwadi neLwazi .....	278 718	112 601	104 398	-	3 620	58 099	-
	4. ImiDlalo nokuziThabisa .....	135 866	34 185	78 645	-	10 733	12 303	-
11	<b>UmBusohlanganyela, ukuHlaliswa kwabaNtu neeNdaba zeNdabuko</b> <b>IHLOSO:</b> Kunikela ngamakghono nokwelusa izinga lombuso wemakhaya, ukwenza ibhoduluko kilo okuzakwaxhiwa izindlu nokuqinisekisa bonyana kuba nokuhlela okukhambelanako ngokwesifunda nesiyingi.	<b>2 583 218</b>	<b>1 208 000</b>	<b>254 508</b>	-	<b>1 047 886</b>	<b>72 824</b>	-
	1. ZokuPhatha .....	462 221	256 804	185 862	-	1 731	17 824	-
	2. UkuHlaliswa kwabaNtu.....	1 152 987	138 328	20 657	-	994 002	-	-
	3. UmBuso weNdawo .....	358 572	332 424	22 446	-	3 702	-	-
	4. UkuThuthukiswa kweenHlangano zeNdabuko.....	609 438	480 444	25 543	-	48 451	55 000	-
12	<b>UkuThuthukiswa kwezeHlalakuhle</b> <b>IHLOSO:</b> Kukhonakalisa umnyango ukufikelela imisebenzi eqakathekileko okuku: nikela ngerhelebo lezehlalakuhle, Qinisekiswa kweHlalakuhle, phuhliswa kwethogomelo nesekele nokupheliswa komthago.	<b>2 475 913</b>	<b>1 701 797</b>	<b>349 671</b>	-	<b>326 188</b>	<b>98 257</b>	-
	1. ZokuPhatha .....	501 717	291 987	150 779	-	9 046	49 905	-
	2. ImiSebenzi yeHlalakuhle yomPhakathi.....	635 472	421 514	93 840	-	111 018	9 100	-
	3. AbanNtwana NemiNdeni .....	753 734	569 044	32 034	-	151 519	1 137	-
	4. ImiSebenzi yokulungisa imiThapho.....	323 814	214 773	38 258	-	34 551	36 232	-
	5. Ituthuko neRhubhululo.....	261 176	204 479	34 760	-	20 054	1 883	-
	<b>Imali okufanele ivowudelwe</b>	<b>95 855 886</b>	<b>62 476 712</b>	<b>18 326 670</b>	<b>1 235</b>	<b>10 183 806</b>	<b>4 867 463</b>	-