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THE PRESIDENCY

No. 4921 3 June 2024

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

Act No. 24 of 2024: The Division of Revenue Act, 2024

OFISI KAMONGAMELI

No. 4921 3 Junie 2024

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

Ino 24 ka 2024: Umthetho wolwabiwo lwengeniso, 2024

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(English text signed by the President)
(Assented to 28 May 2024)
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ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2024/25 financial year; the determination of each province's equitable share; allocations to provinces, local government and municipalities from national government's equitable share; the responsibilities of all three spheres pursuant to such division and allocations; and to provide for matters connected therewith.

PREAMBLE

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

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

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

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

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(English text signed by the President)
(Assented to 28 May 2024)

UMTHETHO

Injongo kukubonelela ngolwabiwo olufanelekileyo lwengeniso eqokelelwe kwilizwe lonke kwizigaba zikarhulumente eziquka urhulumente wesizwe, owamaphondo kunye noorhulumente basemakhaya kunyaka-mali ka-2024/25; kukuqingqwa kwesabelo esifanelekileyo sephondo ngalinye; ukwabelwa kwaso kumaphondo, koorhulumente basemakhaya nakoomasipala kuthatyathwa kwisabelo esifanelekileyo sikarhulumente wesizwe; uxanduva lwazo zozithathu izigaba ngokuhambelana nolo lwabiwo nolwahlulo; nokulungiselela imicimbi enxibelelene noko.

INGABULA-ZIGCAWU

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

- Ulwabiwo ngokufanelekileyo lwengeniso luphakanyiswe kuzwelonke, emaphondweni nakoorhulumente basemakhaya;
- ulangazelelo lwephondo ngalinye lokwabelwa ngokufanelekileyo kwisabelo sengeniso; kunye
- nokunye ukunikwa kwezabelo kumaphondo, koorhulumente basemakhaya okanye koomasipala ukusuka kulwabiwo lwengeniso kazwelonke, kwakunye nayo nayiphi na imibandela enokuthi oko kunikwa kwezabelo kwenziwe; kwaye

NJENGOKO isolotya 7(1) loMthetho-Vavanyo weMali kwakunye neZinto eziMayelana Nayo, ka-2009 (uMthetho no. 9 ka-2009), lifuna ukuba ukungeniswa koMthetho oYilwayo woLwabiwo lweNgeniso kube ngaxeshanye nokungeniswa koMthetho oYilwayo woLwabiwo-mali,

NGOKO KE uza kumiliselwa yiPalamente yeRiphabliki yoMzantsi Afrika, ngale ndlela ilandelayo:—

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CHAPTER 1

INTERPRETATION AND OBJECTS OF ACT

Interpretation

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

ISIAHLUKO 1
UKUTOLIKWA NEENJONGO ZOMTHETHO

Ukutolikwa

1. (1) Kulo Mthetho, ngaphandle kokuba umongo uthetha enye into, naliphi na igama okanye intetho entsingiselo yayo ithe yanikwa umsebenzi ngokoMthetho wokuPhathwa kweeMali zikaRhulumente okanye uMthetho wokuPhathwa kweeMali zikaRhulumente unentsingiselo ayinikiweyo kulo Mthetho kuthethwa ngawo, kwaye 5
- “**ugunyaziso**” luthetha ugunyaziso lomasipala, ngokwemimiselo yesolotya 10(2) loMthetho weZindlu, ka-1997 (uMthetho No. 107 ka-1997), wokuqhuba iinkqubo zezindlu zesizwe, funda neSigaba 3 seKhowudi yeZindlu zeSizwe, ka-2009 10 (uNgenelelo lweZimali: iZigunyaziso zooMasipala);
- “**ulwabiwo-mali**” lubhekisa kulwabiwo-mali olufanelekileyo kwisigaba sesizwe sikarhulumente esikuShedyuli 1, esephondo esikuShedyuli 2 okanye esikamasipala esikuShedyuli 3, okanye imibandela yolwabiwo-mali;
- “**icandelo A, B okanye C lomasipala**” libhekisa kwicandelo A, B okanye C lomasipala 15 elibhalwe kwisolotya 155(1) loMgaqo-Siseko;
- “**okwaziswe njengtlekele**” kuthetha intlekele eyaziswe njengtlekele yesizwe, eyephondo okanye eyasekuhlaleni ngokwemimiselo yesolotya loMthetho wokuLawulwa kweeNtlekele, ka-2002 (uMthetho No. 57 ka-2002);
- “**imibandela yolwabiwo-mali**” ibhekisa kulwabiwo-mali lwephondo okanye 20 olukamasipala lusuka kulabiwo olungama-20 lwengeniso karhulumente eqokelelwe kwisizwe, netywinwe kwisolotya 214(1)(c) loMgaqo-Siseko, nanjengoko kubekiwe kuShedyuli 4, 5, 6 okanye 7;
- “**uMgaqo-Siseko**” uthetha uMgaqo-Siseko weRiphabliki yoMzantsi Afrika, ka-1996;
- “**intsebenziswano kwii-akhawunti zentlawulo zikarhulumente**” ibhekisa kwi- 25 akhawunti yebhanki yeNgxowa-mali yeNgeniso yePhondo kunye neNtsebenziswano yeeNtlawulo zikaRhulumente, neyasekwa ngesolotya 2 lika-25 loMthetho weNtsebenziswano kwiNtlawulo kaRhulumente, ka-1984 (uMthetho No. 46 ka-1984);
- “**Isibonelelo seZiseko zeMfundo**” sibhekisa kwiSibonelelo seZiseko zeMfundo 30 ekubhekiswa kuzo kwiSigaba A sikaShedyuli 4;
- “**unyaka-mali**” ubhekisa, ngokumayelana—
- (a) nesebe lesizwe okanye elephondo, unyaka uphela ngomhla wama-31 kweyoKwindla; okanye
- (b) kumasipala, unyaka uphela ngomhla wama-30 kweyeSilimela;
- “**isiseko**” sibhekisa kwimibandela kunye nolunye ulwazi ngokumayelana nemibandela 35 yolwabiwo-mali olupapashwe ngokwemimiselo yesolotya 15 okanye 25;
- “**ISibonelelo soHlaziyo lweZiseko zeZempilo**” lubhekisa kwiSibonelelo soHlaziyo lweZiseko zeZempilo ekubhekiswa kulo kwiSigaba A sikaShedyuli 5;
- “**ISibonelelo soPhuhliso sokuHlaliswa kwaBantu**” sibhekisa kwiSibonelelo 40 soPhuhliso sokuHlaliswa kwaBantu nekubhekiswa kuso kwiSigaba A sikaShedyuli 5;
- “**uwiso-mthetho**” luthetha uwiso-mthetho lwesizwe okanye uwiso-mthetho lwamaphondo nanjengoko lucacisiwe kwisolotya 239 loMgaqo-Siseko;
- “**ibakala lokuqala logunyaziso**” lubhekisa kugunyaziso lokulawula inkqubo yabaxhamli, isicwangciso sohlahlolwabiwo-mali senkxaso-mali kunye nolwabiwo- 45 mali, iinkqubo eziphala phambili, kunye neenkqubo zolawulo nokuphatha eziphala phambili, zeenkqubo zezindlu zesizwe;
- “**ibakala lesibini logunyaziso**” luthetha ugunyaziso lokunika inkqubo epheleleyo yokuphatha nokulawula zonke izixhobo zezindlu kwakunye neenkqubo zezindlu zesizwe ukongeza kuxanduva olungaphantsi kwebakala lokuqala logunyaziso;
- “**ISibonelelo seZibalo, iNzululwazi noBuchwepheshe**” sibhekisa kwiSibonelelo 50 seZibalo, iNzululwazi noBuchwepheshe ekuthethwa ngaso kwiSigaba A sikaShedyuli 5;
- “**isikhokelo saphakathi enyakeni senkcitho**” sibhekisa kwisikhokelo sohlahlolwabiwo-mali esisetyenziswa nguNongxowa weSizwe—
- (a) nesiguqulela iipolisi zokarhulumente kwakunye nezicwangciso zibe sisigwangciso esihlakazekileyo sonyaka; kwaye 55
- (b) siphakamisa ukwenza izinto ekuhleni, ukunika ingxelo kwakunye nokuphathwa kweemali zikarhulumente ngendlela eyiyo;
- “**uMthetho wokuPhathwa kweeMali zikaMasipala**” ubhekisa kooRhulumente baseMakhaya: uMthetho wokuPhathwa kweeMali zikaMasipala, ka-2003 (uMthetho 60 No. 56 ka-2003);

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

- “**uMthetho weZiseko zikaMasipala**” ubhekisa kuRhulumente waseMakhaya: uMthetho weZiseko zikaMasipala, ka-1998 (uMthetho No. 117 ka-1998);
- “**uMthetho weeNkqubo zikaMasipala**” ubhekisa kuRhulumente waseMakhaya: uMthetho weeNkqubo zikaMasipala, ka-2000 (uMthetho No. 32 ka-2000);
- “**iSibonelelo soBudlelwane boPhuhliso lwaBamelwane**” sibhekisa kwiSibonelelo 5
soBudlelwane boPhuhliso kuBamelwane nekubhekiswa kuso kwiSigaba B sikaShedyuli 5 okanye iSigaba B sikaShedyuli 6;
- “**amacandelo karhulumente**” abhekisa kumacandelo karhulumente nanjengoko ecacisiwe kwisoloty 239 loMgaqo-Siseko;
- “**intlawulo engaphezulu**” ibhekisa ekuthunyelweni kwemali engaphezulu kwaleyo 10
eyabiweyo kulwabiwo-mali okanye kukuhlawulwa kolabiwo-mali olugqithisileyo kolo lubhalwe kwishedyuli yentlawulo;
- “**ishedyuli yentlawulo**” ibhekisa kwishedyuli edakaca—
- (a) umyinge wemali wentlawulo nganye yolwabiwo olufanelekileyo lwamaphondo okanye imibandela emi-5 yolwabiwo-mali lwephondo okanye 15
olukamasipala ekumele luthunyelwe ngokwemimiselo yalo Mthetho;
- (b) umhla ekumele intlawulo nganye yenziwe ngawo; kwaye
- (c) nokuba iya kubani, kwaye iya kweyiphi i-akhawunti yebhanki, intlawulo nganye ekumele ihlawulwe kuyo;
- “**ugunyaziso**” lubhekisa kugunyaziso lwemiqathango ngokwemimiselo yesoloty 36; 20
- “**eyona akhawunti yebhanki**”, ngokumayelana—
- (a) nephondo, ithetha i-akhawunti yebhanki yeNgxowa yeNgeniso yePhondo, netywinwe kwisoloty 21(2) loMthetho wokuPhathwa kweeMali zikaRhulumente nalapho igosa lezibalo likanongxowa wephondo liye 25
lagunyazisa kuNongxowa weSizwe; okanye
- (b) nomasipala, ibhekisa kwi-akhawunti yebhanki kamasipala nanjengoko kudakaciwe kwimimiselo ekwisoloty 8 elingoMthetho wokuPhathwa kweeMali zikaMasipala;
- “**iSibonelelo soLungiso lweNdlela zePhondo**” sibhekisa kwiSibonelelo soLungiso lweNdlela zePhondo ekubhekiswa kulo kwiSigaba A sikaShedyuli 4; 30
- “**uMthetho wokuPhathwa kweeMali zikaRhulumente**” ubhekisa kuMthetho wokuPhathwa kweeMali zikaRhulumente, ka-1999 (uMthetho No. 1 ka-1999);
- “**iSibonelelo soNxibelelwano soThutho loLuntu**” sibhekisa kwiSibonelelo soNxibelelwano soThutho loLuntu ekubhekiswa kuso kwiSigaba B sikaShedyuli 5;
- “**iSibonelelo soNxibelelwano soThutho loLuntu**” sibhekisa kwiSibonelelo 35
soNxibelelwano soThutho loLuntu ekubhekiswa kuso kwiSigaba A sikaShedyuli 4;
- “**ikota**” ibhekisa, ngokumayelana—
- (a) nesebe lesizwe okanye elephondo, kwisihlandlo esiqala—
- (i) ngomhla woku-1 kwekaTshazimpuzi ukuya kowama-30 kweyeSilimela;
- (ii) ngomhla woku-1 kweyeKhala ukuya kowama-30 kweyoMsintsi; 40
- (iii) ngomhla woku-1 kweyeDwarha ukuya kowama-31 kweyoMnga; okanye
- (iv) ngomhla woku-1 kweyoMqungu ukuya kowama-31 kweyoKwindla; okanye
- (b) nomasipala, ixesha elisukela—
- (i) ngomhla woku-1 kweyeKhala ukuya kowama-30 kweyoMsintsi; 45
- (ii) ngomhla woku-1 kweyeDwarha ukuya kowama-31 kweyoMnga;
- (iii) ngomhla woku-1 kweyoMqungu ukuya kowama-31 kweyoKwindla; okanye
- (iv) ngomhla woku-1 kwekaTshazimpuzi ukuya kowama-30 kweyeSilimela;
- “**igosa lolwamkelo**” libhekisa, ngokumayelana— 50
- (a) noShedyuli 4, 5 okanye 7 wolwabiwo-mali oluthunyelwe ephondweni, igosa lezibalo lesebe lephondo elithe lafumana olo lwabiwo-mali okanye inxalenye yalo eyenzelwe inkcitho ngalo ulwabiwo lweNgxowa yeNgeniso yePhondo; okanye
- (b) noShedyuli 4, 5 okanye 7 wolwabiwo-mali oluthunyelwe kumasipala, igosa 55
lezibalo likamasipala;
- “**isebe lephondo elifumanayo**”, ngokumayelana noShedyuli 4, 5 okanye 7 wolwabiwo oluthunyelwe ephondweni luthetha ukuba isebe lephondo elifumene ulwabelo-mali okanye inxalenye yolwabiwo-mali lwaloo nkcitho ngolwabiwo olusuka kwiNgxowa yalo yeNgeniso yePhondo; 60
- “**iSibonelelo soMthwalo woLwakhiwo lweZikolo**” luthetha iSibonelelo soMthwalo woLwakhiwo lweZikolo ekubhekiswa kulo kwiSigaba A kuShedyuli 6;

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

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

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

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

(2) Any agreement, approval, certification, decision, determination, instruction, notification, notice or request in terms of this Act must be in writing. 10

Objects of Act

2. The objects of this Act are—

- (a) as required by section 214(1) of the Constitution, to provide for— 15
- (i) the equitable division of revenue raised nationally among the three spheres of government;
 - (ii) the determination of each province’s equitable share of the provincial share of that revenue; and
 - (iii) other allocations to provinces, local government or municipalities from the national government’s share of that revenue and conditions on which those allocations are made; 20
- (b) to promote predictability and certainty in respect of all allocations to provinces and municipalities, in order that provinces and municipalities may plan their budgets over a multi-year period and thereby promote better coordination between policy, planning and budgeting; and 25
- (c) to promote transparency and accountability in the resource allocation process, by ensuring that all allocations, except Schedule 6 allocations, are reflected on the budgets of provinces and municipalities and the expenditure of conditional allocations is reported on by the receiving provincial departments and municipalities. 30

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue raised nationally among spheres of government

3. (1) Revenue raised nationally in respect of the 2024/25 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1. 35

(2) The envisaged division among the national, provincial and local spheres of government of revenue anticipated to be raised nationally in respect of the 2025/26 financial year and the 2026/27 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 1. 40

Equitable division of provincial share among provinces

4. (1) Each province’s equitable share of the provincial share of revenue raised nationally in respect of the 2024/25 financial year is set out in Column A of Schedule 2.

(2) The envisaged equitable share for each province from the provincial share of revenue anticipated to be raised nationally in respect of the 2025/26 financial year and the 2026/27 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 2. 45

- “**lo Mthetho**” uquka nasiphi na isiseko okanye ulwabiwo-mali olupapashiweyo, okanye nayiphi na imiqathango eyenziweyo, ngokwemimiselo yalo Mthetho;
- “**igosa elithumelayo**” libhekisa kwigosa lezibalo lesebe lesizwe elithumela uShedyuli 4, 5 okanye 7 wolwabiwo-mali lephondo okanye likamasipala okanye elichitha uShedyuli 6 wolwabiwo-mali egameni lephondo okanye lomasipala; 5
- “**iSibonelelo soPhuhliso lweeNdawo Zokuhlala eZixekweni**” lithetha ngeSibonelelo soPhuhliso lweeNdawo Zokuhlala eZixekweni ekubhekiswa kuzo kwiSigaba B sikaShedyuli 4; kunye
- “**nosuku lokusebenza**” oluthetha naluphi na usuku, ngaphandle koMgqibelo, iCawe okanye usuku lweholide karhulumente nanjengoko lucacisiwe kuMthetho weeHolide zikaRhulumente, ka-1994 (uMthetho No. 36 ka-1994). 10
- (2) Nasiphi na isivumelwano, isivumo, isigunyaziso, isigqibo, umnqweno, umyalelo, isaziso okanye isicelo ngokommiselo walo Mthetho kumele sibhalwe phantsi.

Iinjongo zalo mthetho

2. Iinjongo zalo Mthetho— 15
- (a) nanjengoko kusitsho isoloty 214(1) loMgaqo-Siseko, kukuba—
- (i) kubekhona ulwabiwo lwengeniso olufanelekileyo neqokelelwe phakathi kwezigaba ezithathu zikarhulumente;
- (ii) ulangazelelo lwephondo ngalinye lokwabelwa ngokufanelekileyo kwisabelo sengeniso; kunye 20
- (iii) nolunye ulwabiwo-mali lwamaphondo, loorhulumente basemakhaya okanye oomasipala ukusuka kwisabelo sesizwe sikarhulumente saloo ngeniso kunye nemibandela yolo lwabiwo-mali olwenziwe ngaphantsi kwayo;
- (b) ukuphakamisa uqikelelo noqiniseko xa kusiziwa kulwabelo lwamaphondo kunye noomasipala, ukuze amaphondo noomasipala bangakwazi ukucwangcisa uhlahlolwabiwo-mali lweminyaka eliqela kwaye oko kuza kukhuthaza intsebenziswano entle phakathi kwepolisi, ucwangciso kunye nohlahlolwabiwo-mali; kunye 25
- (c) nokuphakamisa ukwenziwa kwezinto ekuhlени kunye nokunika ingxelo kwinkqubo yokwabiwa kwezinto, ngokuqinisekisa ukuba ulwabiwo, ngaphandle kukaShedyuli 6, luyabonakala kuhlahlolwabiwo-mali lwamaphondo neloomasipala kwakunye nenkcitho yolwabiwo olunemibandela luyaxelwa ngamasebe ephondo afumanayo kunye noomasipala. 30

ISIAHLUKO 2

35

ULWABIWO-MALI OLUFANELEKILEYO

Ulwabiwo olufanelekileyo lwengeniso eqokolelwe kuzwelonke phakathi kwezigaba zikarhulumente

3. (1) INgeniso eqokelelwe kwisizwe ngokumayelana nonyaka-mali ka-2024/25 kumele yabiwe phakathi kwesizwe, kwamaphondo kunye noorhulumente basemakhaya nanjengoko kudandalazisiwe kuKholam A kaShedyuli 1. 40
- (2) Umnqweno wolwabiwo phakathi kwesizwe, kwamaphondo nakwizigaba zoorhulumente basemakhaya lwengeniso ecingelwa ukuba iza kuqokelelwa kwisizwe ngonyaka-mali ka-2025/26 kunye nonyaka-mali ka-2026/27, nekwaxhomekeke kuMthetho woLwabiwo lweNgeniso yaloo minyaka-mali, idandalazisiwe kuKholam B kaShedyuli 1. 45

Ulwabiwo olufanelekileyo lwengeniso yamaphondo neza kwabelwa amaphondo

4. (1) Isabelo esifanelekileyo sephondo ngalinye sesabelo sengeniso yephondo eqokolelwe elizweni ngokumayelana nonyaka-mali ka-2024/25 sidandalazisiwe kuKholam A kaShedyuli 2. 50
- (2) Umnqweno wesabelo esifanelekileyo sephondo ngalinye sesabelo sengeniso yamaphondo ekuqikelelwa ukuba siqokelelwe nguzwelonke ngokumayelana nonyaka-mali ka-2025/26 kunye nonyaka-mali ka-2026/27, luxhomekeke kuMthetho woLwabiwo lweNgeniso laloo nyaka-mali, ludandalazisiwe kuKholam B kaShedyuli 2.

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

Equitable division of local government share among municipalities

5. (1) Each municipality's equitable share of local government's share of revenue raised nationally in respect of the 2024/25 financial year is set out in Column A of Schedule 3. 5

(2) The envisaged equitable share for each municipality from local government's share of revenue anticipated to be raised nationally in respect of the 2025/26 financial year and the 2026/27 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 3. 10

(3) The national department responsible for local government must, unless otherwise determined by the National Treasury, transfer a municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 3 July 2024, 4 December 2024 and 12 March 2025, in the amounts determined in terms of section 22(2). 15

Shortfalls, excess revenue and increasing equitable share

6. (1) If the actual revenue raised nationally in respect of the 2024/25 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall. 20

(2) If the actual revenue raised nationally in respect of the 2024/25 financial year exceeds the anticipated revenue set out in Column A of Schedule 1, the excess accrues to the national government, and may be used to reduce borrowing or pay debt as part of its share of revenue raised nationally.

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

(a) national departments;

(b) provinces; or

(c) municipalities. 30

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2024, to increase the equitable share of provinces or municipalities, the National Treasury must increase the equitable share per province or per municipality by notice in the *Gazette*.

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

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

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES 40

Part 1

Conditional allocations

Conditional allocations to provinces

7. (1) Conditional allocations to provinces for the 2024/25 financial year from the national government's share of revenue raised nationally are set out in— 45

(3) UNongxowa weSizwe kumele athumele isabelo esifanelekileyo sephondo ngalinye ekubhekiswa kuso kwisolotyana (1) lentsebenziswano ye-akhawunti yentlawulo yoluntu yephondo ngokuhambelana neshedyuli yentlawulo eyalelwa yimimiselo yesolotyana 22.

Ulwabiwo olufanelekileyo lwengeniso yoorhulumente basemakhaya neza kwabelwa oomaspala 5

5. (1) Ulwabiwo olufanelekileyo lwengeniso yoorhulumente basemakhaya lomasipala ngamnye oluqokelelwe kuzwelonke kunyaka-mali ka-2024/25 ludandalaziswe kuKholam A kaShedyuli 3.

(2) Umnqweno wolwabiwo lwengeniso ngokufanelekileyo lomasipala ngamnye kulwabiwo loorhulumente basemakhaya noluqikelelwa ukuba luza kuqokolelwa ngonyaka-mali ka-2025/26 kunye nonyaka-mali ka-2026/27, noluxhomekeke kuMthetho woLwabiwo lweNgeniso laloo minyaka-mali, ludandalazisiwe kuKholam B kaShedyuli 3.

(3) sebe lesizwe elijongene noorhulumente basemakhaya kumele, ngaphandle kokuba uNongxowa weSizwe unika omnye umkhomba-ndlela, ukuba lithumele isabelo esifanelekileyo ekubhekiswa kuso kwisolotyana (1) kwibhanki yomasipala ngeentlawulo ezintathu ngomhla wesi-3 kweyeKhala 2024, wesi-4 kweyoMnga 2024 kunye nowe-12 kweyoKwindla 2025, ngemiyinge edakacwe kwimimiselo yesolotyana 22(2).

Eshotayo, ingeniso engaphaya kwakunye nokonyuswa kwezabelo ezifanelekileyo

6. (1) Ukuba ingeniso eqokelelwe kwisizwe ngokumayelana nonyaka-mali ka-2024/25 itha yashota kunale ngeniso iqikelelwe kuKholam A kaShedyuli 1, oko kushota kubaluxanduva lukarhulumente wesizwe.

(2) Ukuba ingeniso eqokelelwe kwisizwe ngokumayelana nonyaka-mali ka-2024/25 itha yagqitha kwingeniso eqikelelwe kuKholam A kaShedyuli 1, loo myinge egqithe ngawo uzongena kurhulumente wesizwe, kwaye ungasetyenziselwa ukwehlisa imboleko okanye ukuhlawula ityala njengenxalenye yesabelo sayo sengeniso eqokelelwe kwisizwe.

(3) Kungaphinde kwenziwe olunye ulwabiwo xa umyinge wengeniso ungaphezulu kunalo utywinwe kwisolotyana (2), ngokuhambelana nowiso-mthetho olutywinwe kwisolotyana 12 loMthetho weMali neZinto eziMayelana Nayo, ka-2009 (uMthetho No. 9 ka-2009), oluya—

(a) kumasebe esizwe;

(b) kumaphondo; okanye

(c) koomaspala.

(4)(a) Ukuba inkcitho yoovimba bomhla kaxakeka itha yaphunyezwa ngokwemimiselo yoMthetho woLwabiwo, ka-2024, ngelokonyusa ulwabiwo olufanelekileyo lwamaphondo noomaspala, uNongxowa weSizwe kumele alonyuse ulwabiwo olufanelekileyo kwiphondo ngalinye okanye kumasipala ngamnye akwenza oko ngesaziso *kwiGazethi*.

(b) Ulonnyuso ekubhekiswa kulo kumhlathi (a) luza kuqalisa ukusebenza ngomhla oya kuthi upapashwe *kwiGazethi*.

(c) Isolotyana 22 lalo Mthetho liyangena kutshintsho oluyimfuneko ngokumayelana nolonyuso okubhekiswa kulo kumhlathi (a).

ISIAHLUKO 3

ULABIWO OLUNEMIBANDELA LAMAPHONDO KUNYE NOOMASIPALA

Isigaba 1

Ulwabiwo olunemibandela

Imibandela yokwabiwa kwemali emaphondweni 50

7. (1) Imibandela yolwabiwo lwemali emaphondweni kunyaka-mali ka-2024/25 esuka kwisabelo sengeniso yesizwe eqokelelwe kwisizwe idakaciwe—

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

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2025/26 10 financial year and the 2026/27 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1).

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

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

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

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

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

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2024, to increase any conditional allocation to provinces, the 30 National Treasury must increase the allocation per province by notice in the *Gazette*.

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

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

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

Conditional allocations to municipalities

8. (1) Conditional allocations to municipalities in respect of the 2024/25 financial year 40 from the national government's share of revenue raised nationally are set out in—

- (a) Part B of Schedule 4, specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets;
- (b) Part B of Schedule 5, specifying specific-purpose allocations to municipali- 45 ties;
- (c) Part B of Schedule 6, specifying allocations-in-kind to municipalities for designated special programmes; and
- (d) Part B of Schedule 7, specifying funds that are not allocated to specific municipalities that may be released to municipalities to fund an immediate 50 response to a classified disaster.

(2) An envisaged division of conditional allocations to municipalities from the national government's share of revenue anticipated to be raised nationally for the 2025/26 financial year and the 2026/27 financial year, which is subject to the annual

- (a) KwiSigaba A sikaShedyuli 4, nalapho kucaciswa ngokukhethekileyo isabelo samaphondo ukuxhasa ingxowa yeenkqubo okanye yemisebenzi exhaswa ngemali yohlalolwabiwo-mali lwephondo;
- (b) Isigaba A sikaShedyuli 5, esicacisa ngokukhethekileyo injongo ncakasana yolwabiwo lwamaphondo; 5
- (c) Isigaba A sikaShedyuli 6, esicacisa ngokukhethekileyo ngolwabiwo lweendlela ezithile lwamaphondo ngenxa yeenkqubo ezithile; kwaye
- (d) Isigaba A sikaShedyuli 7, esicacisa imali eyabelwa amaphondo athile, nengakhutshelwa amaphondo ukuze ixhase imfuneko ekhawulezileyo yengxaki echazwa njengentlekele. 10
- (2) Imbono yolwabiwo lwemibandela yolwabiwo lwemali lwamaphondo esuka kwisabelo sengeniso yesizwe neqikelelwa ukuba iza kuqokelelwa ngonyaka-mali ka-2025/26 nonyaka-mali ka-2026/27, nexhomekeke kuMthetho woLwabiwo lweNgeniso yaminyaka le, udakacisiwe kuKholam B weeShedyuli ekubhekiswa kuzo kwisolotyana (1). 15
- (3)(a) ILungu leSigqeba soLawulo sezimali ephondweni lingabambisa ngemibandela yesabelo okanye ngembono yemibandela yesabelo, okanye ngenxalenye yaso, njengesibambiso sokuboleka ngokwemimiselo yoMthetho woRhulumente bamaPhondo waMandla okuBolekisa, ka-1996 (uMthetho No. 48 ka-1996), ngokuhambelana neli solotyana. 20
- (b) Ukuba iLungu lesiGqeba soLawulo esijongene nezimali zephondo lineenjongo zokubambisa nanjengoko kudakaciwe kumhlathi (a), kumele—
- (i) lithethane negosa lokuthumela elichaphazelekayo; kwaye
- (ii) lifumane imvume kwiKomiti eQuquzelela iMali-mboleko, ekubhekiswa kuyo kwisolotyana 2 loMthetho woRhulumente bamaPhondo waMandla okuBolekisa, ka-1996. 25
- (c) Isibambiso esidakacwe kumhlathi (a) kumele sithobele imibandela ebhambathiswe yiKomiti eQuquzelela iMali-mboleko.
- (d) Igosa elamkelayo elichaphazelekayo kumele lifake iingxelo zemali nezingezozimali, kwifomathi kwaye ngemihla eyakuthi ichazwe nguNongxowa weSizwe, ngayo nayiphi na iprojekthi ekubambiswe ngayo ukuba incediswe okanye ixhaswe ngokupheleleyo ngokusetyenziswa kwesabelo semibandela okanye ngembono yemibandela, okanye ngenxalenye yayo, njengesibambiso esibhambathiswe kumhlathi (a). 30
- (4)(a) Ukuba inkcitho yomhla kaxakeka ithe yaphunyezwa kuMthetho woLwabiwo, ka-2024, ukuba konyuswe naluphi na ulwabiwo olunemibandela lwamaphondo, uNongxowa weSizwe kumele asonyuse isabelo kwiphondo ngalinye ekwenza oko ngesaziso *kwiGazethi*. 35
- (b) Ulonyuso ekubhekiswa kulo kumhlathi (a) luza kuqalisa ukusebenza ngomhla oya kuthi upapashwe *kwiGazethi*. 40
- (c) Ukuba ulwabiwo-mali olunemibandela elikwiSigaba A sikaShedyuli 5 okanye 6 luthelonyuswa ngokwemimiselo yomhlathi (a), uNongxowa weSizwe kumele ke ngoko ahlomele isaziso esipapashwe ngemimiselo yesolotyana 15 ngesaziso *kwiGazethi*.
- (d) Isolotyana 23 lalo Mthetho lilo elisebenzayo ngotshintsho oluyimfuneko ngokumayelana nolonyuso ekubhekiswa kulo kumhlathi (a). 45

Imibandela yokwabiwa kwemali koomasipala

8. (1) Imibandela yolwabiwo lwemali koomasipala kunyaka-mali ka-2024/25 esuka kwisabelo sengeniso yesizwe eqokelelwe kwisizwe idakaciwe—
- (a) KwiSigaba B sikaShedyuli 4, nalapho kucaciswa ngokukhethekileyo isabelo soomasipala ukuxhasa ingxowa yeenkqubo okanye imisebenzi exhaswa ngemali yohlalolwabiwo-mali likamasipala 50
- (b) Isigaba B sikaShedyuli 5, esicacisa ngokukhethekileyo injongo ncakasana yolwabiwo likamasipala;
- (c) Isigaba B sikaShedyuli 6, esicacisa ngokukhethekileyo ngolwabiwo lweendlela ezithile zoomasipala ngenxa yeenkqubo ezithile; kwaye 55
- (d) Isigaba B sikaShedyuli 7, esicacisa imali eyabelwa oomasipala abathile, nengakhutshelwa oomasipala ukuze ixhase imfuno ekhawulezileyo yengxaki echazwe njengentlekele.
- (2) Imbono yolwabiwo lwemibandela yolwabiwo lwemali loomasipala esuka kwisabelo sengeniso yesizwe neqikelelwa ukuba iza kuqokelelwa ngonyaka-mali ka-2025/26 nonyaka-mali ka-2026/27, nexhomekeke kuMthetho woLwabiwo 60

Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1).

(3)(a) A municipality that intends to pledge a conditional allocation, or a portion thereof, as security for any obligations in terms of section 48 of the Municipal Finance Management Act, must, in addition to notifying the National Treasury in terms of section 46(3) of that Act, notify the transferring officer and the relevant provincial treasury of that intention and provide the transferring officer and National Treasury at least 21 days to comment before seeking the approval of the municipal council. 5

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

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2024, to increase any conditional allocation to municipalities, the National Treasury must increase the allocation per municipality by notice in the *Gazette*. 15

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

(c) If a conditional allocation in Part B of Schedule 5 or 6 is increased in terms of paragraph (a), the National Treasury must amend the notice published in terms of section 15 by notice in the *Gazette*. 20

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

Part 2

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

Duties of transferring officer in respect of Schedule 4 allocations 25

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

- (a) ensure that transfers to all provinces and municipalities are—
 - (i) deposited only into the primary bank account of the relevant province or municipality; and
 - (ii) made in accordance with the payment schedule determined in terms of section 22, unless allocations are withheld or stopped in terms of section 17 or 18; 30
- (b) monitor information on financial and non-financial performance of programmes partially or fully funded by an allocation in Part A of Schedule 4, in accordance with subsection (2) and the applicable framework; 35
- (c) monitor information on financial and non-financial performance of the Urban Settlements Development Grant against the capital budget and the service delivery and budget implementation plan;
- (d) comply with the applicable framework;
- (e) submit a quarterly financial and non-financial performance report within 45 days after the end of each quarter to the National Treasury in terms of the applicable framework; and 40
- (f) evaluate the performance of programmes funded or partially funded by the allocation and submit such evaluations to the National Treasury within four months after the end of the 2024/25 financial year applicable to a provincial department or a municipality, as the case may be. 45

(2) Any monitoring programme or system that is used to monitor information on financial and non-financial performance of a programme partially or fully funded by a Schedule 4 allocation must—

- (a) be approved by the National Treasury; 50
- (b) not impose any excessive administrative responsibility on receiving officers beyond the provision of standard management and budget information;

IweNgeniso yaminyaka le, idakacisiwe kuKholam B weeShedyuli ekubhekiswa kuzo kwisolotyana (1).

(3)(a) Umasipala oneenjongo zokumbambisa ulwabiwo-mali olunemibandela, okanye inxalenye yalo, njengesibambiso sayo nayiphi na imiqathango ekwimimisele yesolotyana 48 loMthetho weeMali zikaMasipala, kumele, ukongeza apho amazise uNongxowa weSizwe ngemimisele yesolotyana 46(3) laloo Mthetho, ngelokwazisa igosa lothumelo kunye nonongxowa wephondo elichaphazelekayo ngezo njongo kwaye ngelokunika igosa lothumelo kunye noNongxowa weSizwe okungenani iintsuku ezingama-21 ukuba baphawule ngaphambili kokuba bagunyazise ibhunga likamasipala.

(b) Umasipala kumele afake iingxelo zeemali nezingezozezimali, kwifomathi kwaye ngemihla eyakuthi ichazwe nguNongxowa weSizwe, ngayo nayiphi na iprojekthi ekubanjiswe ngayo ukuba incediswe okanye ixhaswe ngokupheleleyo ngokusetyenziswa kwesabelo semibandela okanye ngenxalenye yayo, njengesibambiso esibhambathiswe kumhlathi (a).

(4)(a) Ukuba inkcitho yomhla kaxakeka ithe yaphunyezwa kuMthetho woLwabiwo, ka-2024, ukuba konyuswe naluphi na ulwabiwo olunemibandela loomasipala, uNongxowa weSizwe kumele alonyuse ulwabelo lomasipala ngamnye ekwenza oko ngesaziso *kwiGazethi*.

(b) Ulonyuso ekubhekiswa kulo kumhlathi (a) luza kuqalisa ukusebenza ngomhla oya kuthi upapashwe *kwiGazethi*.

(c) Ukuba ulwabiwo-mali olunemibandela elikwiSigaba B sikaShedyuli 5 okanye 6 luthe lonyuswa ngokwemimisele yomhlathi (a), uNongxowa weSizwe kumele ke ngoko ahlomele isaziso esipapashwe ngemimisele yesolotyana 15 ngesaziso *kwiGazethi*.

(d) Isolotyana 23 lalo Mthetho lilo elisebenzayo ngotshintsho oluyimfuneko ngokumayelana nolonyuso ekubhekiswa kulo kumhlathi (a).

Isigaba 2

Imisebenzi yamagosa obalo-mali ngokuhambelana noShedyuli 4 ukuya ku-7 wolwabiwo-mali

Imisebenzi yegosa lothumelo ngokuhambelana noShedyuli 4 wolwabiwo-mali

9. (1) Igosa lothumelo likaShedyuli 4 wolwabiwo-mali kumele— 30

(a) liqinisekise ukuba uthumelo kuwo onke amaphondo noomasipala—

(i) lwenziwa kuphela kwi-akhawunti yebhanki yelo phondo okanye yaloo masipala; kwaye

(ii) lwenziwa ngokuhambelana neshedyuli yentlawulo ngokwemimisele yesolotyana 22, ngaphandle kokuba ulwabiwo-mali lubanjiwe okanye lumisiwe ngemimisele yesolotyana 17 okanye 18; 35

(b) liqwalasele ulwazi olungenkqubela yeenkqubo zezimali nezingezozezimali ezincediswayo okanye ezixhaswa ngokupheleleyo ngolwabiwo-mali elikwiSigaba A sikaShedyuli 4, ngokuhambelana nesolotyana (2) kwakunye nesiseko somsebenzi esichaphazelekayo; 40

(c) liqwalasele ulwazi olungenkqubela yemali nolungengolwemali lwe-*Urban Settlements Development Grant* olungesicwangciso sokusetyenziswa kohlahlolwabiwo-mali olukhulu noziso lweenkonzo kwakunye nesicwangciso sokwenza; 45

(d) luthobele isiseko somsebenzi obekiweyo; 45

(e) linike iingxelo yekota yeemali nengeyoyemali ngenkqubela zingaphelanga iintsuku ezintlanu iphelile ikota nganye kuNongxowa weSizwe ngokwemimisele ehambelana nesiseko somsebenzi esibekiweyo; aze

(f) aphonononge inkqubela yeenkqubo ezixhaswayo okanye ezincediswayo ngemali yolwabiwo-mali kwaye olo phononongo kumele alunike uNongxowa weSizwe zingaphelanga iinyanga ezine emva kokuphela konyaka-mali ka-2024/25 nokubhekisa kumasebe ephondo nakoomasipala, nanjengoko ingabe isitsho imeko. 50

(2) Nayiphi na inkqubo yokuqwalasela iinkqubo ezisetyenziselwa ukuqwalasela ulwazi olungenkqubela yenkqubo yemali neyengeyoyamali encediswayo okanye exhaswa ngokupheleleyo nguShedyuli 4 wolwabiwo-mali kumele— 55

(a) iphunyezwe nguNongxowa weSizwe;

(b) ingabeki uxanduva lomsebenzi wolawulo omninzi kumagosa olwamkelo ngaphandle kolawulo lwesiqhelo nolwazi lohlahlolwabiwo-mali;

- (c) be compatible and integrated with and not duplicate other relevant national, provincial and local systems; and
- (d) support compliance with section 11(2).

(3) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation, and the accounting officer must comply with the duty. 5

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

- 10.** (1) The transferring officer of a Schedule 5 or 6 allocation must—
- (a) monitor financial and non-financial performance information on programmes funded by the allocation; 10
 - (b) not later than 14 days after this Act takes effect, certify to the National Treasury that—
 - (i) any monitoring or system that is used, is compatible and integrated with and does not duplicate other relevant national, provincial and local systems; and 15
 - (ii) any plans required in terms of the framework of a Schedule 5 allocation regarding the use of the allocation by—
 - (aa) a province, have been approved before the start of the financial year; or 20
 - (bb) a municipality, shall be approved before the start of the financial year; 20
 - (c) in respect of Schedule 5 allocations—
 - (i) transfer funds only after receipt of all information required to be submitted by the receiving officer in terms of this Act and after submission of all relevant information to the National Treasury; 25
 - (ii) transfer funds in accordance with the payment schedule determined in terms of section 22, unless allocations are withheld or stopped in terms of section 17 or 18; and
 - (iii) deposit funds only into the primary bank account of the relevant province or municipality; and 30
 - (d) comply with the applicable framework.
- (2) The transferring officer must submit all relevant information and documentation referred to in subsection (1)(b) to the National Treasury within 14 days after this Act takes effect. 35
- (3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, which instruction may include transferring the allocation as an unconditional allocation.
- (4) Before making the first transfer of any allocation in terms of subsection (1)(c), the transferring officer must ensure that the banking details of the relevant province or municipality are as contained in the notice issued by the National Treasury in terms of section 30(1). 40
- (5)(a) The transferring officer of a Schedule 5 or 6 allocation must, as part of the reporting envisaged in section 40(4)(c) of the Public Finance Management Act, but subject to paragraph (b), submit information, in the format determined by the National Treasury, for the month in question, and for the 2024/25 financial year up to the end of that month, on— 45
- (i) the amount of funds transferred to a province or municipality;
 - (ii) the amount of funds for any province or municipality withheld or stopped in terms of section 17 or 18, the reasons for the withholding or stopping and the steps taken by the transferring officer and the receiving officer to deal with the matters or causes that necessitated the withholding or stopping of the payment; 50
 - (iii) the actual expenditure incurred by the province or municipality in respect of a Schedule 5 allocation;
 - (iv) the actual expenditure incurred by the transferring officer in respect of a Schedule 6 allocation; 55

- (c) luhambelane kwaye luphuculwe kwaye lungaziphindi ezinye iinkqubo zesizwe, ezamaphondo nezasekuhlaleni; kwaye
- (d) luthobeke imiqathango yesolotya 11(2).
- (3) Isiseko somsebenzi sinika indima yomsebenzi kwigosa lezibalo lesebe lesizwe okanye elephondo, ngaphandle kwegosa lothumelo okanye igosa lolwamkelo, nto leyo enegalelo ekuphunyezweni kwenjongo yolwabiwo-mali, kwaye negosa lezibalo kumele lithobeke loo ndima. 5

Imisebenzi yegosa lothumelo ngokuhambelana noShedyuli 5 okanye 6 wolwabiwo-mali

10. (1) Igosa lothumelo likaShedyuli 5 okanye 6 wolwabiwo-mali kumele— 10
- (a) liqwalasele ulwazi olungenkqubela yeenkqubo zezimali nezingezozezimali ezixhaswa ngolwabiwo-mali;
- (b) zingaphelanga iintsuku ezili-14 emva kokuba lo Mthetho uqalisile ukusebenza, liqinisekise kuNongxowa weSizwe ukuba—
- (i) nayiphi na inkqubo yoqwalaselo esetyenziswayo, ifanelekileyo kwaye iyahambelana kwaye ayiziphindi ezinye iinkqubo zesizwe, ezephondo okanye ezasekuhlaleni; kwaye 15
- (ii) naziphi na izicwangciso ngokwemimiselo yesiseko somsebenzi sikaShedyuli 5 ngokumayelana nokusetyenziswa kolwabiwo-mali—
- (aa) kwiphondo, zibe zigunyazisiwe ngaphambili kokuba uqale unyakamali; okanye 20
- (bb) kumasipala, zibe zigunyazisiwe ngaphambili kokuba uqale unyakamali;
- (c) ngokuhambelana noShedyuli 5 wolwabiwo-mali—
- (i) lithumele imali kuphela emva kokuba lifumene lonke ulwazi oluyimfuneko ukuze kuthunyelwe kwigosa lolwamkelo ngokwemimiselo yalo Mthetho kwaye xa sele luthunyelwe lonke ulwazi oluyimfuneko kuNongxowa weSizwe; 25
- (ii) lithumele imali ngokuhambelana neshedyuli yentlawulo eqingqwe kwisolotya 22, ngaphandle kokuba ulwabiwo-mali lubanjiwe okanye lumisiwe ngokwemimiselo yesolotya 17 okanye 18; lize 30
- (iii) lifake imali kuphela kwi-akhawunti yebhanki yelo phondo okanye yaloo masipala; kwaye
- (d) lithobeke isiseko somsebenzi esibekiweyo.
- (2) Igosa elithumelayo kumele lifake lonke ulwazi namaxwebhu ayimfuneko ekubhekiswa kuwo kwisolotyana (1)(b) kuNongxowa weSizwe zingaphelanga iintsuku ezili-14 emva kokuba uqalile ukusebenza lo Mthetho. 35
- (3) Igosa elithumelayo, elingalithobelanga isolotyana (1), kumele lithumele ulwabiwo-mali ngendlela eyalelwe nguNongxowa weSizwe, namyalelo lowo oquka ukuthunyelwa kolwabiwo-mali njengolwabiwo-mali olunemibandela. 40
- (4) Ngaphambili kokwenza uthumelo lokuqala lwalo naluphi na ulwabiwo-mali olukwimimiselo yesolotyana (1)(c), igosa lothumelo kumele liqinisekise ukuba iinkcukacha zebhanki zelo phondo okanye zaloo masipala ziyile ndlela ezibhalwe ngayo kwisaziso sikaNongxowa weSizwe ngokwemimiselo yesolotya 30(1).
- (5)(a) Igosa lothumelo likaShedyuli 5 okanye 6 wolwabiwo-mali kumele, njengenxalenye yonikezelo lwengxelo oludakacwe kwisolotya 40(4)(c) loMthetho wokuPhathwa kweMali zikaRhulumente, kodwa nangokuhambelana nomhlathi (b), lithumele ulwazi, kwifomathi eqingqwe nguNongxowa weSizwe, zaloo nyanga kubhekiswa kuyo, nangonyaka-mali ka-2024/25 ukuya kutsho ekupheleni kwaloo nyanga— 50
- (i) ngomyinge wemali ethe yathunyelwa emaphondweni okanye koomasipala;
- (ii) umyinge wemali walo naluphi na iphondo okanye umasipala ebanjiweyo okanye emisiweyo ngokwemimiselo yesolotya 17 okanye 18, izizathu zokubanjwa okanye zokumiswa kwakunye namanyathelo athathwe ligosa lothumelo negosa lolwamkelo ekuqubisaneni nemiba okanye nezizathu ezibangele kubanjwe okanye kumiswe intlawulo; 55
- (iii) eyona nkcitho yokwenene echithwe liphondo okanye ngumasipala ngokumalunga noShedyuli 5 wolwabiwo-mali;
- (iv) eyona nkcitho yokwenene echithwe ligosa lothumelo ngokumalunga noShedyuli 6 wolwabiwo-mali; 60

- (v) any matter or information that may be required by the applicable framework for the particular allocation; and
- (vi) such other matters as the National Treasury may determine.
- (b) For purposes of the application of paragraph (a) to Part B of Schedule 5, the period of 15 days envisaged in section 40(4)(c) of the Public Finance Management Act must be construed to mean a period of 20 days. 5
- (6) A transferring officer must submit to the National Treasury—
- (a) a monthly provincial report on infrastructure expenditure partially or fully funded by the Health Facility Revitalisation Grant, National Health Insurance Indirect Grant, School Infrastructure Backlogs Grant or Maths, Science and Technology Grant, within 22 days after the end of each month, in the format determined by the National Treasury; and 10
- (b) a quarterly performance report on all programmes partially or fully funded by a Schedule 5 or 6 allocation within 45 days after the end of each quarter, in accordance with the applicable framework. 15
- (7) The transferring officer must evaluate the performance of all programmes partially or fully funded by a Schedule 5 or 6 allocation and submit such evaluations to the National Treasury within four months after the end of the 2024/25 financial year applicable to a provincial department or a municipality, as the case may be.
- (8) The transferring officer of the Human Settlements Development Grant may only transfer the Grant to a province after the relevant receiving officer has complied with section 12(6)(a) and (b). 20
- (9) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation and the accounting officer must comply with the duty. 25

Duties of receiving officer in respect of Schedule 4 allocations

11. (1) The receiving officer of a Schedule 4 allocation is responsible for—
- (a) complying with the applicable framework; and
- (b) the manner in which the allocation received from a transferring officer is allocated and spent. 30
- (2) The receiving officer of a municipality must—
- (a) ensure and certify to the National Treasury that the municipality—
- (i) indicates each programme partially or fully funded by a Schedule 4 allocation in its annual budget and that the allocation is specifically and exclusively appropriated in that budget for utilisation only according to the purpose of the allocation; and 35
- (ii) makes public, in terms of section 21A of the Municipal Systems Act, the conditions and other information in respect of the allocation, to facilitate performance measurement and the use of required inputs and outputs; 40
- (b) when submitting the municipality's statements in terms of section 71 of the Municipal Finance Management Act for September 2024, December 2024, March 2025 and June 2025, report to the transferring officer, the relevant provincial treasury and the National Treasury—
- (i) in respect of the Urban Settlements Development Grant, on financial performance against its capital budget and the measures defined in its service delivery and budget implementation plan; and 45
- (ii) in respect of any other Schedule 4 allocation, on financial performance of programmes partially or fully funded by the allocation; and
- (c) within 30 days after the end of each quarter, report to the transferring officer and the National Treasury— 50
- (i) in respect of the Urban Settlements Development Grant, on non-financial performance for that quarter against the measures defined in its service delivery and budget implementation plan; and

- (v) nawuphi na umba okanye ulwazi olunokufuneka kwisiseko somsebenzi esichaphazelekayo kolo lwabiwo-mali; kwaye
- (vi) neminye imiba enokutshiwo nguNongxowa weSizwe.
- (b) Ngezizathu zokwenziwa komhlathi (a) ukuya kwiSigaba B sikaShedyuli 5, ixesha leentsuku ezili-15 ezidakacwe kwisoloty 40(4)(c) zoMthetho wokuPhathwa kweeMali zikaRhulumente kumele zitolikwe njengezithetha iintsuku ezingama-20. 5
- (6) Igosa lothumelo kumele linike uNongxowa weSizwe—
- (a) ingxelo yanyanga zonke yenkcitho yolwakhiwo encedisayo okanye eyinkxaso epheleleyo yeSibonelelo soHlaziyo loLwakhiwo lwezeMpilo, eyeSibonelelo eSingangqalanga se-Inshorensi yezeMpilo yeSizwe, eyeSibonelelo soMthwalo woLwakhiwo lweZikolo okanye iSibonelelo seZibalo, iNzulu-lwazi noBuchwepheshe, zingaphelanga iintsuku ezingama-22 emva kokuphela kwenyanga nganye, kwifomathi eza kutshiwo nguNongxowa weSizwe; kwaye 10
- (b) ingxelo yekota yenkqubela yeenkqubo ezincediswayo nezixhaswa ngokupheleleyo nguShedyuli 5 okanye 6 wolwabiwo-mali zingaphelanga iintsuku ezingama-45 emva kokuphela kwekota nganye, ngokuhambelanayo nesiseko somsebenzi esichaphazelekayo. 15
- (7) Igosa lothumelo kumele liphonononge inkqubela yazo zonke iinkqubo ezincediswayo okanye ezixhaswa ngokupheleleyo nguShedyuli 5 okanye 6 wolwabiwo-mali lize lithumele olo phononongo kuNongxowa weSizwe zingaphelanga iinyanga ezine emva kokuphela konyaka-mali ka-2024/25 nokubhekisa kumasebe ephondo nakoomasipala, nanjengoko ingabe isitsho imeko. 20
- (8) Igosa lothumelo leSibonelelo soPhuhliso soKuhlaliswa kwaBantu ephondweni emva kokuba igosa lolwamkelo elichaphazelekayo lithobele isoloty 12(6)(a) kunye (b). 25
- (9) Isiseko somsebenzi singanika indima yomsebenzi kwigosa lezibalo lesebe lesizwe okanye elephondo, ngaphandle kwegosa lothumelo okanye igosa lolwamkelo, nto leyo enegalelo ekuphunyenzweni kwenjongo yolwabiwo-mali, kwaye negosa lezibalo kumele lithobele loo ndima. 25

Imisebenzi yegosa lolwamkelo ngokuhambelana noShedyuli 4 wolwabiwo-mali

11. (1) Igosa lothumelo likaShedyuli 4 wolwabiwo-mali kumele— 30
- (a) lithobele isiseko somsebenzi obekiweyo; kunye
- (b) nendlela ulwabiwo-mali olufunyenwe kwigosa lothumelo eliza kwabiwo lize lisetyenziswe ngayo.
- (2) Igosa lolwamkelo lomasipala kumele— 35
- (a) liqinisekise uNongxowa weSizwe ukuba umasipala—
- (i) ubonisa inkqubo nganye encedisiweyo okanye exhaswe ngokupheleleyo nguShedyuli 4 wolwabiwo-mali kuhlahlolwabiwo-mali laminyaka le kwakunye nokuba ulwabiwo-mali lwahlulwa ngokukhethekileyo kolo hlahlolwabiwo-mali ukuze lusetyenziswe kuphela ngeenjongo zolwabiwo-mali; kwaye 40
- (ii) lwenziwe esidlangalaleni, ngokwemimiselo yesoloty 21A loMthetho weeNkqubo zikaMasipala, imibandela nolunye ulwazi ngokumayelana nolwabiwo-mali, ukuququzelela umlinganiselo wenkqubela kwakunye nokusetyenziswa kwamagalelo angenayo naphumayo ayimfuneko; 45
- (b) xa kufakwa iingxelo zikamasipala ngokwemimiselo yesoloty 71 loMthetho wokuPhathwa kweeMali zikaMasipala kweyoMsintsi 2024, kweyoKwindla 2025 kwakunye nakweyeSilimela 2025, ingxelo eya kwigosa lothumelo, unongxowa wephondo kwakunye noNongxowa weSizwe—
- (i) ngokumayelana neSibonelelo soPhuhliso lweNtlalo eZixekweni, ngenkqubela yokusetyenziswa kohlahlo olukhulu kwakunye nomyinge ocaciswe kuziso lweenkonzo kwakunye nesicwangciso sokusebenzisa uhlahlolwabiwo-mali; kwaye 50
- (ii) ngokuhambelana nalo naluphi na ulwabiwo-mali lukaShedyuli 4, olungenkqubela yeenkqubo zemali zokuncedisa okanye ezixhaswe ngokupheleleyo lulwabiwo-mali; kwaye 55
- (c) zingaphelanga iintsuku ezingama-30 emva kokuphela kwekota nganye, kunikwe ingxelo kwigosa lothumelo nakuNongxowa weSizwe—
- (i) ngokumayelana neSibonelelo soPhuhliso lweNtlalo eZixekweni, ngenkqubela engachaphazeli imali kuloo kota ngokuchasene nemiba ecacisweyo kuziso lwayo lweenkonzo kwakunye nesicwangciso sokusetyenziswa kohlahlolwabiwo-mali; kwaye 60

- (ii) in respect of any other Schedule 4 allocation, on non-financial performance of programmes partially or fully funded by the allocation.
- (3) The National Treasury must make the report submitted to it in terms of subsection (2)(b) or (c) available to the transferring officer of the Urban Settlements Development Grant, Public Transport Network Grant and Integrated National Electrification Programme Grant and the accounting officer of any other national department having responsibilities relating to the applicable allocation. 5
- (4) The receiving officer of a provincial department must submit to the relevant provincial treasury and the transferring officer—
- (a) as part of the report required in section 40(4)(c) of the Public Finance Management Act, reports on financial and non-financial performance of programmes partially or fully funded by a Schedule 4 allocation; 10
- (b) a quarterly non-financial performance report of programmes partially or fully funded by a Schedule 4 allocation within 30 days after the end of each quarter; 15
- and
- (c) a monthly provincial report on infrastructure programmes partially or fully funded by a Schedule 4 allocation within 15 days after the end of each month, in the format determined by the National Treasury.
- (5) The receiving officer must report on programmes partially or fully funded by a Schedule 4 allocation against the applicable framework in its annual financial statements and annual report. 20
- (6) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 4 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months— 25
- (a) in respect of a provincial department, after the end of the 2024/25 financial year of the provincial department; and
- (b) in respect of a municipality, after the end of the 2024/25 financial year of the municipality.

Duties of receiving officer in respect of Schedule 5 or 7 allocations 30

12. (1) The receiving officer of a Schedule 5 or 7 allocation must comply with the applicable framework.
- (2) The relevant receiving officer must, in respect of a Schedule 5 or 7 allocation transferred to—
- (a) a province, as part of the report required within 15 days of the end of each month in terms of section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (3) and submit a copy of that report to the relevant provincial treasury and the transferring officer; 35
- (b) a municipality, as part of the report required no later than 10 working days after the end of each month in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant transferring officer; and 40
- (c) a province or municipality, submit a quarterly non-financial performance report within 30 days after the end of each quarter. 45
- (3) A report for a province in terms of subsection (2)(a) must set out for the month in question and for the 2024/25 financial year up to the end of the month—
- (a) the amount received by the province;
- (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 50
- (c) the actual expenditure by the province in respect of Schedules 5 and 7 allocations;

- (ii) ngokumayelana nalo naluphi na ulwabiwo-mali lukaShedyuli 4, kwinkqubela yeenkqubo ezingachaphazeli imali ezincediswayo okanye ezixhaswe ngokupheleleyo kulwabiwo-mali.
- (3) UNongxowa weSizwe ke ngoko kumele athathe loo ngxelo ayifumeneyo ngokwemimiselo yesolotyana (2)(b) okanye (c) ayenze ifumaneka kwigosa lothumelo leSibonelelo soPhuhliso lweNtlalo eZixekweni, eleSibonelelo soNxibelelwano lweZothutho lukaWonke-wonke, eleSibonelelo seNkqubo yokufaka uMbane kwiSizwe kwakunye negosa lobalo lalo naliphi na isebe lesizwe elinoxanduva olumayelana nolwabiwo-mali. 5
- (4) Igosa lolwamkelo lwesebe lephondo kumele linike unongxowa wephondo kwakunye negosa lothumelo— 10
- (a) njengxalenye yengxelo efunwe kwisolotyana 40(4)(c) loMthetho wokuPhathwa kweeMali zikaRhulumente, iingxelo zeemali kwakunye nezingezozemali ngenkqubela yeenkqubo ezincediswayo nezixhaswa ngokupheleleyo nguShedyuli 4 wolwabiwo-mali; 15
- (b) ingxelo yekota yenkqubela yeenkqubo ezingenamali ezincediswayo okanye ezixhaswe ngokupheleleyo nguShedyuli 4 wolwabiwo-mali zingaphelanga iintsuku ezingama-30 emva kokuphela kwekota nganye; kwaye
- (c) ingxelo yamaphondo yanyanga zonke ngenkqubela yolwakhiwo oluncediswayo okanye eluxhaswe ngokupheleleyo nguShedyuli 4 zingaphelanga iintsuku ezili-15 emva kokuphela kwenyanga nganye, kwifomathi eqingqwe nguNongxowa weSizwe. 20
- (5) Igosa lolwamkelo kumele linikeze ingxelo ngenkqubo ezincediswayo nezixhaswe ngokupheleleyo nguShedyuli 4 wolwabiwo-mali ngokuchasene nesiseko somsebenzi ngamaxwebhu ayo engxelo yeemali kwakunye nangengxelo yonyaka. 25
- (6) Igosa elamkelayo kumele liphonononge inkqubela yeemali nengeyoyemali yamasebe amaphondo okanye eyoomasipala, ngokokuya ngemeko, ngokumayelana neenkqubo ezincediswayo okanye ezixhaswe ngokupheleleyo nguShedyuli 4 wolwabiwo-mali ize loo ngxelo yophononongo ayinike igosa lothumelo kwakunye nonongxowa wephondo zingaphelanga iinyanga ezimbini— 30
- (a) ngokumayelana nesebe lephondo, emva kokuphela konyaka-mali ka-2024/25 wesebe lephondo; kwaye
- (b) ngokumayelana nomasipala, emva konyaka-mali ka-2024/25 kamasipala.

Imisebenzi yegosa lolwamkelo ngokuhambelana noShedyuli 5 okanye 7 wolwabiwo-mali 35

- 12.** (1) Igosa lolwamkelo likaShedyuli 5 okanye 7 wolwabiwo-mali kumele lithobele isiseko somsebenzi—
- (2) Igosa lolwamkelo elichaphazelekayo kumele, ngokumayelana noShedyuli 5 okanye 7 wolwabiwo-mali othunyelwe—
- (a) ephodweni, njengxalenye yengxelo efuneka zingaphelanga iintsuku ezili-15 emva kokuphela kwenyanga nganye ngokwemimiselo yesolotyana 40(4)(c) loMthetho wokuPhathwa kweeMali zikaRhulumente, anike ingxelo ngemiba ekubhekiswa kuyo kwisolotyana (3) aze anike ikopi yaloo ngxelo kunongxowa wephondo kwakunye nakwigosa lothumelo; 40
- (b) kumasipala, njengxalenye yengxelo efuneka zingaphelanga iintsuku ezili-10 emva kokuphela kwenyanga nganye ngokwemimiselo yesolotyana 71 loMthetho wokuPhathwa kweeMali zikaMasipala, anike ingxelo ngemiba ekubhekiswa kuyo kwisolotyana (4) aze anike ikopi yaloo ngxelo kunongxowa wephondo, uNongxowa weSizwe kwakunye negosa lothumelo elichaphazelekayo; kwaye 45
- (c) iphondo okanye umasipala, kumele zithi gqolo ukwenza ingxelo yekota yenkqubela engeyoyemali zingaphelanga iintsuku ezingama-30 emva kwekota nganye. 50
- (3) Ingxelo yephondo ngokwemimiselo yesolotyana (2)(a) kumele idalule inyanga leyo ekubhekiswa kuyo nenonyaka-mali ka-2024/25 kude kuyophela inyanga— 55
- (a) isixa-mali esifunyenwe liphondo;
- (b) isixa-mali esibanjiweyo okanye esimisiweyo ngokwemimiselo yesolotyana 17 okanye 18, isizathu sokumiswa okanye sokubanjwa kwakunye nesisombululo esithe sathatyathwa;
- (c) inkcitho yokwenene yephondo ngokumayelana noShedyuli 5 kunye 7 wolwabiwo-mali; 60

- (d) the amount transferred to any national or provincial public entity to implement a programme funded by a Schedule 5 allocation on behalf of a province or to assist the province in implementing the programme;
- (e) the available figures regarding the expenditure by a public entity referred to in paragraph (d); 5
- (f) the extent of compliance with this Act and with the conditions of the allocation provided for in its framework, based on the available information at the time of reporting;
- (g) an explanation of any material difficulties experienced by the province regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties; 10
- (h) any matter or information that may be determined in the framework for the allocation; and
- (i) such other matters and information as the National Treasury may determine.
- (4) A report for a municipality in terms of subsection (2)(b) must set out for the month in question and for the 2024/25 financial year up to the end of the month— 15
- (a) the amount received by the municipality;
- (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken;
- (c) the extent of compliance with this Act and with the conditions of the allocation or part of the allocation provided for in its framework; 20
- (d) an explanation of any material difficulties experienced by the municipality regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties;
- (e) any matter or information that may be determined in the framework for the allocation; and 25
- (f) such other matters and information as the National Treasury may determine.
- (5) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 financial year applicable to a provincial department or a municipality, as the case may be. 30
- (6)(a) The receiving officer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces must, in consultation with the transferring officer and after consultation with each affected municipality, publish in the *Gazette*, within 14 working days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant and Informal Settlements Upgrading Partnership Grant: Provinces, for the 2024/25 financial year, the 2025/26 financial year and the 2026/27 financial year per municipality with level one or level two accreditation. 35 40
- (b) The planned expenditure must—
- (i) indicate the expenditure to be undertaken directly by the province and transfers to each municipality; and
- (ii) include a payment schedule for transfers to each municipality in the 2024/25 financial year. 45
- (c) The receiving officer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces may, by notice in the *Gazette*, after taking into account the performance of the municipality and after consultation with the affected municipality and in consultation with the transferring officer, amend the planned expenditure for that municipality published in terms of paragraph (a). 50

- (d) isixa-mali esithunyelwe kwinkampani karhulumente yesizwe okanye eyephondo ngelokuqinisekisa ukwenziwa kwale nkqubo exhaswe ngemali nguShedyuli 5 wolwabiwo egameni lephondo okanye ukuncedisa iphondo ukuba likwazi ukwenza le nkqubo;
- (e) amanani avelayo ngokuphathelene nenkcitho yenkampani karhulumente ekubhekiswa kuyo kumhlathi (d); 5
- (f) umgama ohanjiweyo wokuthobela imiqathango ngalo Mthetho kwakunye nemibandela yolwabiwo-mali esikiweyo kwisiseko somsebenzi, ngokusekelezelwe kulwazi obelukhona ngexesha bekunikezwa ingxelo;
- (g) ingcaciso ngobunzima ekuhlangatyezwane nabo liphondo ngokuphathelene nolwabiwo-mali elufumeneyo kwakunye nesishwankathelo samanyathelo athatyathiweyo ukuqubisana nobo bunzima; 10
- (h) nawuphi na umba okanye ulwazi olunokuqingqwa kwisiseko somsebenzi wolwabiwo-mali; kunye
- (i) nezinye iimeko ezinjalo kwakunye nolwazi elinokuqingqwa nguNongxowa weSizwe. 15
- (4) Ingxelo kamasipala ngokwemimiselo yesolotyana (2)(b) kumele idalule inyanga leyo ekubhekiswa kuyo kunye nonyaka-mali ka-2024/25 kude kuyokuba sekugqibeleni kwenyanga—
- (a) isixa esifunyenwe ngumasipala; 20
- (b) isixa-mali esibanjiweyo okanye esimisiweyo ngokwemimiselo yesolotyana 17 okanye 18, isizathu sokumiswa okanye sokubanjwa kwakunye nesisombululo esithe sathatyathwa;
- (c) umgama ohanjiweyo ukuthobela lo Mthetho kwakunye nemibandela yolwabiwo-mali okanye inxalenye yolwabiwo-mali olukhutshiweyo kwisiseko somsebenzi; 25
- (d) ingcaciso ngobunzima ekuhlangatyezwane nabo ngumasipala ngokuphathelene nolwabiwo-mali alufumeneyo kwakunye nesishwankathelo samanyathelo athatyathiweyo ukuqubisana
- (e) nawo nawuphi na umba okanye ulwazi olunokuqingqwa kwisiseko somsebenzi wolwabiwo-mali; kwaye 30
- (f) ezinye iimeko ezinjalo kwakunye nolwazi elinokuqingqwa nguNongxowa weSizwe.
- (5) Igosa elamkelayo kumele liphonononge inkqubela yeemali nengeyoyeemali yesebe lephondo okanye yomasipala, ngokokuya kwemeko, ngokuphathelene neenkqubo ezincedisiweyo okanye ezixhaswe ngokupheleleyo kuShedyuli 5 wolwabiwo-mali ize ingxelo yolo phononongo inikezwe igosa lothumelo kwakunye nonongxowa welo phondo zingaphelanga iinyanga ezimbini emva kokuphela konyaka-mali ka-2024/25 welo sebe lephondo okanye kamasipala, nanjengoko ingabe isitsho imeko. 40
- (6)(a) Igosa lolwamkelo leSibonelelo soPhuhliso soKuhlaliswa kwaBantu kwakunye neSibonelelo soBudlelwane bokuPhucula iNtlalo yooGobityholo: iPhondo kumele, ngothethathwano negosa lothumelo kwaye emva kokuba bebonisene nomasipala ngamnye ochaphazelekayo, lipapashe *kwiGazethi*, zingaphelanga iintsuku zomsebenzi ezili-14 emva kokuba lo Mthetho uqalisile ukusebenza, isicwangciso senkcitho esuka kwiSibonelelo soPhuhliso soKuhlaliswa kwaBantu kwakunye neSibonelelo soBudlelwane bokuPhucula iNtlalo yooGobityholo: amaPhondo, kunyaka-mali ka-2024/25, unyaka-mali ka-2025/26, kwakunye nonyaka-mali ka-2026/27 womasipala ngamnye onebakala lokuqala okanye onebakala lesibini logunyaziso. 45
- (b) Isicwangciso senkcitho kumele— 50
- (i) sibonakalise inkcitho eza kwenziwa ngqo liphondo kwakunye nothumelo oluya kumasipala ngamnye; kwaye
- (ii) siquke ishedyuli yentlawulo yothunyelwe oluza kwenziwa kumasipala ngamnye kunyaka-mali ka-2024/25.
- (c) Igosa lolwamkelo leSibonelelo soPhuhliso soKuhlaliswa kwaBantu kwakunye neSibonelelo soBudlelwane bokuPhucula iNtlalo yooGobityholo: amaPhondo anako, ngokwenza isaziso *kwiGazethi*, emva kokuthathela ingqalelo indlela oqhube ngayo umasipala nasemva kokubonisa nomasipala ochaphazelekayo kwakunye nokubonisa negosa lothumelo, ahlomele isicwangciso senkcitho yaloo masipala epapashwe ngokwemimiselo yomhlathi (a). 55 60

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

13. (1) The receiving officer of the Education Infrastructure Grant, Health Facility Revitalisation Grant, Human Settlements Development Grant, Provincial Roads Maintenance Grant and any other conditional allocation partially or fully funding infrastructure must— 5

- (a) submit to the relevant provincial treasury a list of all infrastructure projects partially or fully funded by the relevant Grant over the medium-term expenditure framework for tabling as part of the estimates of provincial expenditure in the provincial legislature in the format determined by the National Treasury; 10
- (b) within seven days after the tabling in the legislature, submit the list to the transferring officer and the National Treasury;
- (c) after consultation with the relevant provincial treasury and the transferring officer, submit any amendments to the infrastructure project list, together with reasons for the amendments, to the provincial treasury for tabling with the adjusted estimates of provincial expenditure; 15
- (d) within seven days after the tabling in the legislature, submit the amended list to the transferring officer and the National Treasury;
- (e) report, in the format and on the date determined by the National Treasury, to the transferring officer, the relevant provincial treasury and the National Treasury, on all infrastructure expenditure partially or fully funded by the relevant Grant; 20
- (f) within 15 days after the end of each month, in the format determined by the National Treasury, submit to the relevant provincial treasury and transferring officer, a draft report on infrastructure programmes partially or fully funded from those Grants; 25
- (g) within 22 days after the end of each month, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a final report on infrastructure programmes partially or fully funded from those Grants; and 30
- (h) within two months after the end of the 2024/25 financial year—
 - (i) based on the infrastructure budget of the province, evaluate the financial and non-financial performance of the province in respect of programmes partially or fully funded by the Grant; and
 - (ii) submit the evaluation to the transferring officer, the relevant provincial treasury and the National Treasury. 35

(2) The receiving officer of the Education Infrastructure Grant or Health Facility Revitalisation Grant must—

- (a) within 22 days after the end of each quarter, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a report on the filling of posts on the approved establishment for the infrastructure unit of the affected provincial department; and 40
- (b) ensure that projects comply with infrastructure delivery management best practice standards and guidelines, as identified and approved by the National Treasury. 45

Duties in respect of annual financial statements and annual reports for 2024/25

14. (1) The 2024/25 financial statements of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—

- (a) indicate the total amount of that allocation transferred to a province or municipality; 50
- (b) indicate any transfer withheld or stopped in terms of section 17 or 18 in respect of each province or municipality and the reason for the withholding or stopping;

Imisebenzi yegosa lolwamkelo ngokumayelana nemibandela yolwabiwo-mali yolwakhiwo lweziseko emaphondweni

- 13.** (1) Igosa lolwamkelo leSibonelelo seZiseko zeMfundo, iSibonelelo soHlaziyo lweZiseko zeMpilo, iSibonelelo soLungiso lweNdlela zePhondo kwakunye nalo naluphi na ulwabiwo-mali olunemibandela lokuncedisa okanye lokuxhasa ngokupheleleyo iziseko kumele—
- (a) linike unongxowa wephondo ochaphazelekayo uluhlu lwazo zonke iiprojekthi zeziseko ezincediswayo nezixhaswa ngokupheleleyo siSibonelelo nesciwangciso senkcitho saphakathi enyakeni ukuze sibekwe etafileni njengenxalenye yoqikelelo lwenkcitho yamaphondo kwindlu yowiso-mthetho yephondo kwifomathi eqingqwe nguNongxowa wePhondo;
- (b) zingaphelanga iintsuku ezisixhenxe emva kokuyibeka kwindlu-yowiso mthetho, linike olo luhlu igosa lothumelo kwakunye noNongxowa weSizwe;
- (c) emva kokuthethana nonongxowa wephondo ochaphazelekayo kwakunye negosalothumelo, kumele linike naziphi na izihlomelo zoluhlu lweprojekthi yeziseko, kwakunye nezizathu zezo zihlomelo, kunongxowa wephondo ukuze azibeke etafileni noqikelelo olulungisiweyo lwenkcitho yephondo;
- (d) zingaphelanga iintsuku ezisixhenxe emva kokubeka ngaphambi kwendlu yowiso-mthetho, linike uluhlu oluhlonyelweyo kwigosa lothumelo kwakunye nakuNongxowa weSizwe;
- (e) ingxelo, kwifomathi kwaye ngomhla oqingqwe nguNongxowa weSizwe, kwigosa lothumelo, kunongxowa wephondo nakuNongxowa weSizwe, ngazo zonke iinkcitho zeziseko ezincediswayo okanye ezixhaswa ngokupheleleyo siSibonelelo;
- (f) zingaphelanga iintsuku ezili-15 emva kokuba iphelile inyanga nganye, kwifomathi eqingqwe nguNongxowa weSizwe, linike unongxowa wephondo elichaphazelekayo kwakunye negosa lothumelo, ingxelo yengabula-zigcawu yeenkqubo zeziseko ezincediswayo nezixhaswa ngokupheleleyo zezo Zibonelelo;
- (g) zingaphelanga iintsuku ezingama-22 emva kokuphela kwenyanga nganye, linike igosa lothumelo, unongxowa wephondo ochaphazelekayo kwakunye noNongxowa weSizwe, ingxelo yokugqibela yeenkqubo zeziseko ezincediswayo okanye ezixhaswa ngokupheleleyo zezo Zibonelelo; kwaye
- (h) zingaphelanga iinyanga ezimbini zonyaka-mali ka-2024/25—
- (i) ngokusekelezwe kuhlalolwabiwo-mali leziseko zephondo, liphonononge inkqubela yemali neyezinto ezingachaphazeli imali zephondo ngokumayelana neenkqubo ezincediswayo okanye ezixhaswa ngokupheleleyo siSibonelelo; kwaye
- (ii) linike olo phononongo igosa lothumelo, unongxowa wephondo kwakunye noNongxowa weSizwe.
- (2) Igosa lolwamkelo leSibonelelo seZiseko zeMfundo okanye leSibonelelo soHlaziyo lweZiseko zeMpilo kumele—
- (a) zingaphelanga iintsuku ezingama-22 emva kokuphela kwekota nganye, linike igosa lothumelo, unongxowa wephondo ochaphazelekayo kwakunye noNongxowa weSizwe, ingxelo yokuzaliswa kwezithuba kwisiseko esiphunyeziweyo secandelo leziseko lweesebe lephondo elichaphazelekayo; kwaye
- (b) liqinisekise ukuba iiprojekthi zithobela imiqondiso namabakala asemganga-thweni olawulo lweziseko, nanjengoko kutyunjiwe kwaze kwaphunyezwa nguNongxowa weSizwe.

Imisebenzi ngokumayelana neengxelo zemali zonyaka kunye neengxelo zonyaka ka-2024/25

- 14.** (1) Iingxelo zemali zika-2024/25 zesebe lesizwe elijongene nokuthunyelwa kolwabiwo-mali kuShedyuli 4, 5 okanye 7 kumele, ukongeza kuyo nayiphi na imfuno yowiso-mthetho—
- (a) ibonise umyinge ophelileyo wolo lwabiwo-mali oluye kwiphondo okanye kumasipala;
- (b) ibonise nayiphi na intlawulo ethe yabanjwa okanye yamiswa ngokwemimiselo yesoloty 17 okanye 18 ngephondo ngalinye okanye umasipala ngamnye kwakunye nezizathu zokubanjwa okanye zokumiswa;

- (c) indicate any transfer not made in accordance with the payment schedule or amended payment schedule, unless withheld or stopped in terms of section 17 or 18, and the reason for the non-compliance;
- (d) indicate any reallocations by the National Treasury in terms of section 19;
- (e) certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality; and 5
- (f) indicate the funds, if any, used for the administration of the allocation by the receiving officer.
- (2) The 2024/25 annual report of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation, indicate— 10
- (a) the reasons for the withholding or stopping of all transfers to a province or municipality in terms of section 17 or 18;
- (b) the systems used to monitor compliance with this Act by provinces or municipalities; 15
- (c) the extent that the allocation achieved its objectives and outputs; and
- (d) any non-compliance with this Act and the steps taken to address the non-compliance.
- (3) The 2024/25 financial statements of a provincial department receiving an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation— 20
- (a) indicate the total amount of all allocations received;
- (b) indicate the total amount of allocations received that were budgeted to be transferred to municipalities and public entities, including— 25
- (i) the amounts transferred to municipalities and public entities, respectively; and
- (ii) the reasons for any discrepancies;
- (c) indicate the total amount of actual expenditure on each Schedule 5 or 7 allocation; and
- (d) certify that all transfers of allocations in Schedules 4, 5 and 7 to the province were deposited into the primary bank account of the province. 30
- (4) The 2024/25 annual report of a provincial department receiving an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—
- (a) indicate the extent that the provincial department complied with this Act;
- (b) indicate the steps taken to address non-compliance with this Act; 35
- (c) indicate the extent that the allocation achieved its objectives and outputs;
- (d) contain any other information that may be specified in the framework for the allocation; and
- (e) contain such other information as the National Treasury may determine.
- (5) The 2024/25 financial statements and annual report of a municipality receiving an allocation in Schedule 4, 5 or 7 must be prepared in accordance with the Municipal Finance Management Act. 40
- (6) To facilitate the monitoring of performance and the audit of the allocations for the 2024/25 financial year, the National Treasury may determine the format in which receiving officers must report on conditional allocations to municipalities in terms of sections 11(2)(c) and 12(2)(c). 45

Part 3

Matters relating to Schedule 4 to 7 allocations

Publication of allocations and frameworks

15. (1) The National Treasury must, within 14 working days after this Act takes effect, publish by notice in the *Gazette*— 50
- (a) the conditional allocations per municipality for Part B of Schedule 5 allocations;

- (c) ibonise nayiphi na intlawulo engenziwanga ngokuhambelana neshedyuli yentlawulo okanye ishedyuli yentlawulo ehlonyelweyo, ngaphandle kokuba ibanjwe okanye imiswe ngokwemimiselo yesolotya 17 okanye 18, kwakunye nesizathu sokungathobeli imiqathango;
- (d) ibonise nalo naluphi na ulwabiwo-mali ngokutsha olwenziwe nguNongxowa weSizwe ngokwemimiselo yesolotya 19; 5
- (e) iqinisekise ukuba zonke iintlawulo zephondo okanye ezikamasipala zifakiwe kwi-akhawunti yebhanki yephondo okanye ekamasipala; kwaye
- (f) ibonise iimali, ukuba zikhona, ezisetyenziswe kumsebenzi wolwabiwo-mali ligosa lolwamkelo. 10
- (2) Iingxelo yonyaka ka-2024/25 yesebe lesizwe elijongene nokuthunyelwa kolwabiwo-mali kuShedyuli 4, 5 okanye 7 kumele, ukongeza kuyo nayiphi na imfuno yowiso-mthetho, ibonise—
- (a) izizathu zokubanjwa okanye zokumiswa kwazo zonke iintlawulo zephondo okanye ezikamasipala ngokwemimiselo yesolotya 17 okanye 18; 15
- (b) iinkqubo ezisetyenzisiweyo ukuqinisekisa ukuthotyelwa kwemiqathango ngalo Mthetho ngamaphondo okanye ngoomasipala;
- (c) umgama ohanjwe lolo lwabiwo-mali ukuphumeza injongo yalo; kwaye
- (d) nako nakuphi na ukungathotyelwa kwemiqathango yalo Mthetho kwakunye namanyathelo athatyathiweyo ukuqubisana nokungathotyelwa kwemiqathango. 20
- (3) Iingxelo zonyaka ka-2024/25 zesebe lesizwe elifumana ulwabiwo-mali kuShedyuli 4, 5 okanye 7 kumele, ukongeza kuyo nayiphi na imfuno yowiso-mthetho—
- (a) ibonise umyinge ophелеleyo wolwabiwo-mali oluthe lwafunyanwa;
- (b) ibonise ngokupheleleyo umyinge wolwabiwo-mali othe wafunyanwa obukuhlahlolwabiwo-mali ebeluza kuthunyelwa koomasipala nakumashishini karhulumente, nkqu— 25
- (i) nemyinge yeemali ezithunyelwe koomasipala nakumashishini karhulumente; kunye
- (ii) nezizathu zokungavisisani; 30
- (c) ibonise nomying ophēleleyo weyona nkcitho yokwenene kwiShedyuli nganye 5 okanye 7 yolwabiwo-mali; kwaye
- (d) igunyazise ukuba zonke iintlawulo zolwabiwo-mali ezikuShedyuli 4, 5 kunye 7 eziya emaphondweni ziye zahlawulwa kwi-akhawunti yebhanki yephondo.
- (4) Iingxelo yonyaka ka-2024/25 yesebe lephondo elifumana ulwabiwo-mali likaShedyuli 4, 5 okanye 7 kumele, ukongeza kuyo nayiphi na imfuno yowiso-mthetho— 35
- (a) ibonise umgama isebe lephondo eliyithobele ngayo imiqathango yalo Mthetho;
- (b) ibonise amanyathelo athatyathiweyo wokungathobeli imiqathango yalo Mthetho; 40
- (c) ibonise umgama ohanjwe lulwabiwo-mali ekuphumezeni iinjongo nemigomo yayo;
- (d) iqulathe naluphi na ulwazi olunokucacisa ngokukhethekileyo ngesiseko somsebenzi wolwabiwo-mali; kwaye 45
- (e) iqulathe naluphi na ulwazi olunjalo ngokwemiyalelo kaNongxowa weSizwe.
- (5) Iingxelo zemali zika-2024/25 zikamasipala ofumanayo kulwabiwo-mali lukuShedyuli 4, 5 okanye 7 kumele zilungiswe zihambelane noMthetho wokuPhathwa kweeMali zikaMasipala.
- (6) Ukuququzelela ukujongwa komsebenzi kwakunye nophendlo lolwabiwo-mali lonyaka-mali ka-2024/25, uNongxowa weSizwe ungaqingqa ifomathi nalapho amagosa olwamkelo angasebenzisa yona ukunika ingxelo yolwabiwo-mali olunemibandela koomasipala ngokwemimiselo yamasolotya 11(2)(c) kwakunye 12(2)(c). 50

Isigaba 3

Imiba emayelana noShedyuli 4 ukuya ku-7 wolwabiwo-mali 55

Upapasho lolwabiwo-mali kunye neenkqubo zokusebenza

15. (1) UNongxowa weSizwe kumele, zingaphelanga iintsuku zomsebenzi ezili-14 zokusebenza kwalo Mthetho, apapashe kwi*Gazethi*—

- (a) ulwabiwo-mali olunemibandela lomasipala ngamnye kwiSigaba B sika-Shedyuli 5 wolwabiwo-mali; 60

- (b) the indicative conditional allocations per province for Part A of Schedule 6 allocations and per municipality for Part B of Schedule 6 allocations; and
- (c) the framework for each conditional allocation in Schedules 4 to 7.
- (2) For purposes of correcting an error or omission in an allocation or framework published in terms of subsection (1)(a) or (c), the National Treasury must— 5
- (a) on its initiative and after consultation with the relevant transferring officer; or
- (b) at the written request of the relevant transferring officer,
- by notice in the *Gazette*, amend the affected allocation or framework.
- (3) The National Treasury may, after consultation with the relevant transferring officer and by notice in the *Gazette*, amend an indicative conditional allocation in Schedule 6 10 published in terms of subsection (1)(b).
- (4) Before amending a framework in terms of subsection (2), the National Treasury must submit the proposed amendment to Parliament for comment for a period of 14 days when Parliament is in session.
- (5) An amendment of an allocation or framework in terms of subsection (2) or (3) 15 takes effect on the date of publication of the notice in the *Gazette*.

Expenditure in terms of purpose and subject to conditions

- 16.** (1) Despite any other legislation to the contrary, an allocation referred to in Schedules 4 to 7 may only be used for the purpose stipulated in the Schedule concerned and in accordance with the applicable framework. 20
- (2)(a) A framework may provide for components within a conditional allocation that are subject to specific conditions.
- (b) A transferring officer may shift funds from one component to another—
- (i) after consulting the relevant receiving officer;
- (ii) with the approval of the National Treasury; and 25
- (iii) in accordance with the applicable appropriation legislation.
- (c) The National Treasury must publish a notice in the *Gazette* of a shift of funds in terms of paragraph (b) and include in the notice, the effective date of the shift.
- (3) A receiving officer may not allocate any portion of a Schedule 4 or 5 allocation to any other organ of state for the performance of a function, unless the receiving officer 30 and the organ of state agree on the obligations of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and the National Treasury of the agreed payment schedule and—
- (a) the allocation— 35
- (i) is approved in the budget for the receiving provincial department or municipality; or
- (ii) if not already so approved—
- (aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant provincial department or municipality and 40 indicates the reasons for the allocation; and
- (bb) the National Treasury approves the allocation; or
- (b) the allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a)(ii) applies with 45 the necessary changes.
- (4) Section 21(1) and (2) applies to funds referred to in subsection (3).
- (5) The receiving officer must—
- (a) submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury; and 50

- (b) ubonakaliso lolabiwo-mali olunemibandela lephondo ngalinye kwiSigaba A sikaShedyuli 6 kwakunye nomasipala ngamnye kwiSigaba B sikaShedyuli 6; kunye
- (c) nesiseko somsebenzi ngamnye wolwabiwo-mali olunemibandela kuShedyuli 4 ukuya ku-7. 5
- (2) Ngezizathu zokulungisa impazamo kulwabiwo-mali okanye kwisiseko somsebenzi esipapashiweyo ngokwemimiselo yesolotyana (1)(a) okanye (c), uNongxowa weSizwe kumele—
- (a) ngokwakhe kwaye emva kokuba eboniseni negosa lothumelo elichaphazelekayo; okanye 10
- (b) ngesicelo esibhaliweyo segosa lothumelo elichaphazelekayo, ngesaziso kwiGazethi,
- ahlomele ulwabiwo-mali okanye isiseko somsebenzi esichaphazelekayo.
- (3) UNongxowa weSizwe unako, emva kokuba ebonisene negosa lothumelo elichaphazelekayo kwakunye nangesaziso kwiGazethi, ukuhlomela ubonakaliso lolwabiwo-mali olunemibandela kuShedyuli 6 opapashwe ngokwemimiselo yesolotyana (1)(b). 15
- (4) Ngaphambili kokuhlomela isiseko somsebenzi ngokwemimiselo yesolotyana (2), uNongxowa weSizwe kumele athumele isihlomelo esiyilwayo ePalamente ukuze siveze izimvo zayo ixesha elingaka ngeentsuku ezili-14 xa iPalamente iqhuba. 20
- (5) Isihlomelo solwabiwo-mali okanye esesiseko somsebenzi ngokwemimiselo yesolotyana (2) okanye (3) siqala ukusebenza ngomhla owaziswe kwiGazethi.

Inkcitho ngokwemimiselo yenjongo kwakunye nemibandela

16. (1) Ngaphandle kowiso-mthetho olunokuchasana, ulwabiwo-mali ekubhekiswa kulo kuShedyuli 4 ukuya ku-7 lungasetyenziswa kuphela ngesizathu esidakacwe kwiShedyuli enxulumeneyo kwaye nangokuhambelana nesiseko somsebenzi esichaphazelekayo. 25
- (2)(a) Isiseko somsebenzi singanawo amacandelo ngaphakathi kolwabiwo-mali olunemibandela naxhomekeke kwimibandela ekhethekileyo.
- (b) Igosa lothumelo lingayisusa imali kwelinye icandelo liyise kwelinye— 30
- (i) emva kokuthethana negosa lolwamkelo elichaphazelekayo;
- (ii) ibe loo nto igunyazisiwe nguNongxowa weSizwe; kwaye
- (iii) ihambelane nowiso-mthetho lolwabiwo olusebenzayo kule meko.
- (c) UNongxowa weSizwe kumele apapashe kwiGazethi isaziso esingokususwa kwemali ngokwemimiselo ekumhlathi (b) aze aqube kweso saziso, umhla eza kususwa ngawo. 35
- (3) Igosa lolwamkelo alinokwaba nentwana kaShedyuli 4 okanye 5 liyabela amacandelo karhulumente ukuba akwazi ukwenza umsebenzi, ngaphandle kokuba igosa lolwamkelo kunye necandelo likarhulumente bathe bavumelana ngemigomo phakathi kwezi ntlaka zombini kwakunye neshedyuli yentlawulo, libe igosa lolwamkelo lilazisile igosa lothumelo, unongxowa wephondo ochaphazelekayo kwakunye noNongxowa weSizwe ngesivumelwano seshedyuli yentlawulo kwaye— 40
- (a) ulwabiwo-mali—
- (i) luphunyeziwe kuhlalolwabiwo-mali lesebe lephondo elifumanayo okanye likamasipala; okanye 45
- (ii) ukuba alikaphunyezwa—
- (aa) igosa lolwamkelo lwazisa uNongxowa weSizwe ukuba injongo yolu lwabiwo-mali ayokokonyusa uqikelelo lwenkcitho engekho yo lesebe lephondo elichaphazelekayo okanye umasipala lize lidakace 50
- (bb) uNongxowa weSizwe agunyazise olo lwabiwo-mali; okanye
- (b) ulwabiwo-mali lolokuhlulula izinto okanye iinkonzo ezenziweyo ngokuhambelana nemigqaliselo yonaniswano lweezinto neenkono kwelo phondo okanye kuloo masipala uchaphazelekayo kwaye, ukuba yintlawulo ehamba ngaphambili komsebenzi, umhlathi (a)(ii) iba nguwo osebenzayo ngotshintsho oluyimfuneko. 55
- (4) Isolotyana 21(1) kunye (2) ngawo asebenzayo kule mali ekubhekiswa kuyo kwisolotyana (3).
- (5) Igosa lolwamkelo kumele—
- (a) linike ikopi yesivumelwano esidakacwe kwisolotyana (3) kwigosa lothumelo nakuNongxowa weSizwe; lize 60

- (b) publish by notice in the *Gazette*, the allocations envisaged in subsection (3) before payment is made.
- (6)(a) For purposes of the implementation of a Schedule 6 allocation to a municipality—
- (i) Eskom Holdings Limited may receive funds directly from the transferring officer of the Department of Mineral Resources and Energy; or 5
 - (ii) a water board, as defined in section 1 of the Water Services Act, 1997 (Act No. 108 of 1997), may receive funds directly from the transferring officer of the Department of Water and Sanitation.
- (b) A transferring officer may withhold the funds allocated in terms of paragraph (a), or any portion thereof, for a period not exceeding 30 days, if— 10
- (i) Eskom Holdings Limited or the relevant water board does not comply with this Act;
 - (ii) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or 15
 - (iii) there is significant under-expenditure on previous transfers during the 2024/25 financial year.
- (c) A transferring officer must, at least seven working days before withholding an allocation in terms of paragraph (b)—
- (i) give Eskom Holdings Limited or the relevant water board— 20
 - (aa) notice of the intention to withhold the allocation; and
 - (bb) an opportunity to submit written representations as to why the allocation should not be withheld; and
 - (ii) inform the relevant municipality, the National Treasury, the relevant provincial treasury and the provincial department responsible for local government of the withholding. 25
- (d) A notice envisaged in paragraph (c)(i)(aa) must include the reasons for withholding the allocation and the intended duration of the withholding.
- (e)(i) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of paragraph (b) for a period of 30 to 120 days, if the withholding shall— 30
- (aa) facilitate compliance with this Act; or
 - (bb) minimise the risk of under-spending by Eskom Holdings Limited or the relevant water board.
- (ii) When requesting the withholding of an allocation in terms of this subsection, a transferring officer must submit to the National Treasury proof of compliance with paragraph (c) and any representations received from Eskom Holdings Limited or the relevant water board. 35
 - (iii) The transferring officer must comply with paragraph (c) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (e)(i). 40
- (f) Despite paragraph (b), a transferring officer may reallocate funds in terms of section 19(3).
- (g)(i) Section 21(1) and (2) applies to funds referred to in paragraph (a). 45
 - (ii) Eskom Holdings Limited or the relevant water board must ensure that any funds that must revert to the National Revenue Fund in terms of section 21(1) are paid into that Fund by the date determined by the National Treasury.
 - (iii) Eskom Holdings Limited or the relevant water board must request the roll-over of unspent funds through the relevant transferring officer.
- (7)(a) For purposes of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces, a receiving officer and a municipality with level one or two accreditation or functions assigned in terms of section 126 of the Constitution to administer all aspects, including financial administration of a national housing programme (herein called “assigned functions”) as at 1 April 2024, must, by the date determined by the National Treasury— 50
- (i) agree on a payment schedule; and 55
 - (ii) submit, through the relevant provincial treasury, the payment schedule to the National Treasury.

- (b) lipapashe isaziso *kwiGazethi*, ulwabiwo-mali oludakacwe kwisolotyana (3) ngaphambili kokuba intlawulo yenziwe.
- (6)(a) Ngezizathu zokwenziwa kolwabiwo-mali elikuShedyuli 6 oluya kumasipala—
- (i) I-Eskom Holdings Limited ingafumana imali esuka ngqo kwigosa lothumelo leSebe leZimbiwa naMandla; okanye 5
- (ii) kwibhodi yamanzi, nanjengoko kucacisiwe kwisolotyana 1 loMthetho weeNkonzo zaManzi, ka-1997 (uMthetho No. 108 ka-1997), ingafumana imali esuka ngqo kwigosa lothumelo leSebe loGutyulo Lelindle naManzi.
- (b) Igosa lothumelo lingayibamba imali eyabiwe ngokwemimiselo yomhlathi (a), okanye nayiphi na inxalenye yoko, ixesha elingagqithanga kwiintsuku ezingama-30, ukuba— 10
- (i) i-Eskom Holdings Limited okanye ibhodi yamanzi echaphazelekayo ithe ayayithobela imiqathango yalo Mthetho;
- (ii) ukwandiswa kwemibandela yolwabiwo olugunyaziswe nguNongxowa weSizwe ngokwemimiselo yesolotyana 21 engasetyenziswanga; okanye 15
- (iii) kukhona imali enkulu engasetyenziswanga kwiintlawulo zangaphambili zikanyaka-mali ka-2024/25.
- (c) Igosa lothumelo kumele, kwiintsuku ezisixhenxe ngaphambili kokuba alubambe ulwabiwo-mali ngokwemimiselo yomhlathi (b)—
- (i) anike i-Eskom Holdings Limited okanye ibhodi yamanzi echaphazelekayo— 20
- (aa) isaziso senjongo yokubamba ulwabiwo-mali; kunye
- (bb) nethuba lokufaka ingcaciso ebhaliweyo yokuba kutheni ulwabiwo-mali kungamelanga lubanjwe; lize
- (ii) lazise umasipala ochaphazelekayo, uNongxowa weSizwe, unongxowa wephondo ochaphazelekayo kwakunye nesebe lephondo elijongene noorhulumente basemakhaya ngolu banjo. 25
- (d) Isaziso esidakacwe kumhlathi (c)(i)(aa) kumele siquke izizathu zokubanjwa kolwabiwo-mali kwakunye nexesha eliza kulithatha olo banjo.
- (e)(i) UNongxowa weSizwe kumele ayalele, okanye agunyazise isicelo esisuka, kwigosa lothumelo lokubamba ulwabiwo-mali ngokwemimiselo yomhlathi (b) ixesha elingaka ngeentsuku ezingama-30 ukuya kwezili-120, ukuba ubanjo olo luza— 30
- (aa) kuququzelela ukuthotyelwa kwalo Mthetho; okanye
- (bb) luza kwehlisa umngcipheko wokungasetyenziswa yonke imali yi-Eskom Holdings Limited okanye yibhodi yamanzi echaphazelekayo.
- (ii) Xa licela ukubanjwa kolwabiwo-mali ngokwemimiselo yeli solotyana, igosa lothumelo kumele linike uNongxowa weSizwe ubungqina bokuthotyelwa kwemiqathangoekumhlathi (c) kwakunye nako nakuphi na ukumelwa kwe-Eskom Holdings Limited okanye ibhodi yamanzi echaphazelekayo. 35
- (iii) Igosa lothumelo kumele lithobele imiqathango ekumhlathi (c) xa uNongxowa weSizwe ethe wayalele okanye waphumeza isicelo segosa lothumelo ngokwemimiselo yomhlathi (e)(i). 40
- (f) Ngaphandle komhlathi (b), igosa lothumelo linako ukuphinde liyabe imali ngokwemimiselo yesolotyana 19(3).
- (g)(i) ISolotyana 21(1) kunye (2) ngawo asebenzayo kwimali ekubhekiswa kuyo kumhlathi (a). 45
- (ii) I-Eskom Holdings Limited okanye ibhodi yamanzi echaphazelekayo kumele ziqinisekise ukuba nayiphi na imali ekumele ibuyele kwiNgxowa yeNgeniso yeSizwe ngokwemimiselo yesolotyana 21(1) ihlawuliwe kuloo Ngxowa ngomhla oqingqwe nguNongxowa weSizwe.
- (iii) I-Eskom Holdings Limited okanye ibhodi yamanzi echaphazelekayo kumele zicele ukwandiselwa ixesha ngemali ezingayichithanga zikwenze oko ngegosa lothumelo 50
- (7)(a) Ngezizathu zeSibonelelo soPhuhliso lweNtlalo yaBantu kwaneSibonelelo soBudlelwane bokuPhucula iNtlalo yooGobityholo; amaPhondo, igosa lolwamkelo kwakunye nomasipala onebakala lokuqala okanye elesibini logunyaziso okanye lemisebenzi ayinikiweyo ngokwemimiselo yesolotyana 126 loMgaqo-siseko lokuvelela zonke iinkalo, eziquka ukuphathwa kweemali zenkqubo yezindlu yesizwe (ebizwa ke ngoko “imisebenzi enikiweyo”) ukusukela ngomhla woku-1 kwekaTshazimpunzi 2024, kumele, ngomhla oqingqwe nguNongxowa weSizwe— 55
- (i) bavumelane ngeshedyuli yentlawulo; baze 60
- (ii) bayinike, phofu beqale bayigqithisa kunongxowa wephondo elichaphazelekayo, ishedyuli yentlawulo kuNongxowa weSizwe.

(b) If a municipality receives accreditation after 1 April 2024, the National Treasury may approve that paragraph (a) applies.

(c) If the transfer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces to a municipality with assigned functions is withheld or stopped in terms of section 17 or 18, the receiving officer must request the National Treasury to amend the payment schedule in terms of section 23. 5

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

(a) the funds from the conditional allocation for the province for the function must be stopped in terms of section 18 and reallocated in terms of section 19 to the municipality, which has been assigned the function; 10

(b) if possible, the province must finalise any project or fulfil any contract regarding the function before the date the function is assigned and, if not finalised, the province must notify the relevant municipality and the National Treasury; 15

(c) any project or contract regarding the function not finalised or fulfilled at the date at which the function is assigned, must be subjected to an external audit and the province and the municipality must enter into an agreement to complete the project or fulfil the contract through ceding it to the municipality; 20

(d) money that is retained by the province for any contract related to the function that is not ceded to the municipality must be spent by 31 March 2025 and shall not be available in terms of section 30 of the Public Finance Management Act or section 22(2) of this Act; 25

(e) the receiving officer of the province must, within seven days after the function is assigned, submit to the transferring officer and the National Treasury a list of liabilities that are attached to the function, but that were not transferred to the municipality, to provide for the adjustment of the applicable allocations; and 30

(f) the receiving officer of the municipality must, within one month from the date of the stopping of funds in paragraph (a), submit to the transferring officer a revised plan for its planned expenditure.

Withholding of allocations

17. (1) Subject to subsections (2) and (3), a transferring officer may withhold the transfer of a Schedule 4 or 5 allocation, or any portion thereof, for a period not exceeding 30 days, if— 35

(a) the province or municipality does not comply with any provision of this Act;

(b) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or 40

(c) there is significant under-expenditure on previous transfers during the 2024/25 financial year.

(2) If an allocation is withheld in terms of subsection (1), it suspends the applicable payment schedule, approved in terms of section 22(3), until it is amended in terms of section 23. 45

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

(4) A transferring officer must, at least seven working days before withholding an allocation in terms of subsection (1)— 50

(a) give the relevant receiving officer—

(i) notice of the intention to withhold the allocation; and

(ii) an opportunity to submit written representations as to why the allocation should not be withheld; and 55

(b) Ukuba umasipala ufumana isigunyaziso emva komhla woku-1 kwekaTshazimpuzi 2024, uNongxowa weSizwe unako ukugunyazisa ukusebenza komhlathi (a).

(c) Ukuba intlawulo yeSibonelelo soPhuhliso lweNtlalo yaBantu kwakunye neSibonelelo soBudlelwane bokuPhucula iNtlalo yooGobityholo: amaPhondo kumasipala onemisebenzi ayinikiweyo ebanjiweyo okanye emisiweyo ngokwemimiselo yesoloty 17 okanye 18, igosa lolwamkelo kumele licele uNongxowa weSizwe ukuba ahlomele ishedyuli yentlawulo ngokwemimiselo yesoloty 23. 5

(8) Ukuba imisebenzi, encedisiweyo okanye exhaswe ngokupheleleyo lulwabiwo-mali olunemibandela, ithe yanikwa umasipala, nanjengoko kudakaciwe kwisoloty 10 loMthetho weeNkqubo zikaMasipala— 10

(a) imali esuka kulwabiwo-mali olunemibandela lephondo lomsebenzi kumele limiswe ngokwemimiselo yesoloty 18 kunye nokwabiwa ngokutsha ngokwemimiselo yesoloty 19 kumasipala, obeye wanikwa umsebenzi; 15

(b) ukuba kuyenzeka, kumele igqibezele iprojekthi okanye izalisekise nasiphi na isivumelwano ngokumayelana nomsebenzi ngaphambili komhla umsebenzi onikwe ngawo kwaye, ukuba awugqityezelwanga, iphondo kumele lazise umasipala ochaphazelekayo kwakunye noNongxowa weSizwe; 20

(c) nayiphi na iprojekthi okanye isivumelwano esimayelana nomsebenzi ongagqitywanga okanye ongazalisekiswa ngomhla umsebenzi osikelwe wona, kumele unikelwe kumphicothi wangaphandle nephondo kwakunye nomasipala kumele bangene kwisivumelwano sokugqibezela loo projekthi okanye sokuzalisekisa eso sivumelwano ngokusinikela kumasipala; 25

(d) imali engasetyenziswanga liphondo kwisivumelwano esinxulumene nomsebenzi ongagqithiselwanga kumasipala kumele ichithwe ngaphambi komhla wama-31 kweyoKwindla 2025 kwaye ayizukufumaneka ngokwemimiselo yesoloty 30 loMthetho wokuPhathwa kweeMali zikaRhulumente okanye ngokwesoloty 22(2) lalo Mthetho; 30

(e) igosa lolwamkelo lephondo kumele, zingaphelanga iintsuku ezisixhenxe emva kokuba lo msebenzi unikiwe, linike igosa lothumelo noNongxowa weSizwe uluhlu lwezinto ekumele zenziwe neziqhoshelwe kulo msebenzi, kodwa ebezingathunyelwanga kumasipala, ukuze kukwazi ukuhlangahle-ngiswa kolo lwabiwo-mali; kwaye 35

(f) igosa lolwamkelo lomasipala kumele, ingaphelanga inyanga ukusukela ngala mhla yamiswa ngayo imali ekumhlathi (a), linike igosa lothumelo isicwangciso esihlaziye weyo senkcitho. 35

Ukubanjwa kolwabiwo-mali

17. (1) Ngokuxhomekeke kumasolotyana (2) kunye (3), igosa lothumelo linako ukuyibamba intlawulo yolwabiwo-mali kaShedyuli 4 okanye 5, okanye nayiphi na inxalenye, ixesha elingadlulanga kwiintsuku ezingama-30, ukuba— 40

(a) iphondo okanye umasipala aziyithobeli imiyalelo yalo Mthetho;

(b) uhlangahleliso lolwabiwo-mali oluphunyeziweyo nguNongxowa weSizwe ngokwemimiselo yesoloty 21 luthelalasetyenziswa; okanye

(c) kukhona imali enkulu engasetyenziswanga kwiintlawulo zangaphambili zikanyaka-mali ka-2024/25. 45

(2) Ukuba ulwabiwo-mali luthelalwabanjwa ngokwemimiselo yesolotyana (1), iyamiswa ishedyuli yentlawulo echaphazelekayo, nethe yagunyaziswa ngokwemimiselo yesoloty 22(3), kude ihlonyelwe ngokwemimiselo yesoloty 23.

(3) Umyinge wemali ebanjiweyo ngokwemimiselo yeli soloty kwiimeko apho uHuman Resources kwakunye neSibonelelo soQeqesho okanye iSibonelelo seeNkonzo zamaZiko aPhakamileyo eSizwe adweliswe kwiSigaba A sikaShedyuli 3 awugqithanga kwiiphesenti ezintlanu zentlawulo elandelayo nanjengoko iqulathiwe kwishedyuli yentlawulo echaphazelekayo. 50

(4) Igosa lothumelo kumele, kwiintsuku ezisixhenxe ngaphambili kokubanjwa kolabiwo-mali ngokwemimiselo yesolotyana (1)— 55

(a) linike igosa lolwamkelo elichaphazelekayo—

(i) isaziso senjongo yokubanjwa kolabiwo-mali; kwaye

(ii) linethuba lokufaka ingcaciso ebhaliweyo yokuba kutheni ulwabiwo-mali kungamelanga lubanjwe; lize

- (b) inform the relevant provincial treasury and the National Treasury, and in respect of any conditional allocation to a municipality, also the provincial department responsible for local government of the withholding.
- (5) A notice envisaged in subsection (4)(a)(i) must include the reasons for withholding the allocation and the intended duration of the withholding to inform the amendment of the payment schedule in terms of section 23. 5
- (6)(a) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of subsection (1) for a period of 30 to 120 days, if the withholding shall—
- (i) facilitate compliance with this Act; or 10
- (ii) minimise the risk of under-spending by the relevant provincial department or municipality.
- (b) When requesting the withholding of an allocation in terms of this subsection, a transferring officer must submit to the National Treasury proof of compliance with subsection (4) and any representations received from the receiving officer. 15
- (c) The transferring officer must comply with subsection (4) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (a).

Stopping of allocations

- 18.** (1) Despite section 17, the National Treasury may, in its discretion or on request of a transferring officer or a receiving officer, stop the transfer of a Schedule 4 or 5 allocation, or a portion thereof, to a province or municipality— 20
- (a) in the case of—
- (i) a province, if a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, occurs; or 25
- (ii) a municipality, if—
- (aa) a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, read with section 38(1)(b)(i) of the Municipal Finance Management Act, occurs; or
- (bb) a breach or failure to comply, as envisaged in section 38(1)(b)(ii) of the Municipal Finance Management Act, occurs; 30
- (b) if the National Treasury anticipates that a province or municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2024/25 financial year; or
- (c) for purposes of the assignment of a function from a province to a municipality, as envisaged in section 10 of the Municipal Systems Act. 35
- (2) A request by a transferring officer or a receiving officer to stop the transfer of a Schedule 4 or 5 allocation, or a portion thereof to a province or municipality in terms of section 18(1)(a) or (b) must, in the case of—
- (a) a province, be submitted to the National Treasury by 30 December 2024; and 40
- (b) a municipality, be submitted to the National Treasury by 31 January 2025.
- (3) The National Treasury must, before stopping an allocation in terms of subsection (1)(a)(i) or (b)—
- (a) comply with the procedures in section 17(4)(a), with the necessary changes; and 45
- (b) inform the relevant transferring officer and provincial treasury of its intention to stop the allocation.
- (4) The National Treasury must, before stopping an allocation in terms of subsection (1)(a)(ii), comply with the applicable provisions of section 38 of the Municipal Finance Management Act. 50

- (b) lazise unongxowa wephondo ochaphazelekayo noNongxowa weSizwe, kwaye ngokumayelana nalo lonke ulwabiwo-mali olunemibandela koomasipala, kwaye nesebe lephondo elijongene noorhulumente basemakhaya ngokubanjwa.
- (5) Isaziso esidakacwe kwisolotyana (4)(a)(i) kumele siquke izizathu zokubanjwa kolwabiwo-mali kwakunye nexesha eliza kulithatha olo banjo ukuze kwaziswe ukuhlonyelwa kweshedyuli yentlawulo ngokwemimiselo yesolotyana 23. 5
- (6)(a) UNongxowa weSizwe angayalela, okanye agunyazise isicelo esisuka, kwigosa lothumelo ukuba lilubambe ulwabiwo-mali ngokwemimiselo yesolotyana (1) ixesha elingaka ngeentsuku ezingama-30 ukuya kwezili-120, ukuba ubanjo olo luza— 10
- (i) kuququzelela ukuthotyelwa kwalo Mthetho; okanye
- (ii) kwehlise umngcipheko wokungasetyenziswa yonke imali lisebe lephondo elichaphazelekayo okanye ngumasipala.
- (b) Xa kucelwa ukubanjwa kolwabiwo-mali ngokwemimiselo yeli solotyana, igosa lothumelo kumele linike uNongxowa weSizwe ubungqina bokuthotyelwa kwesolotyana (4) kwakunye nazo zonke iingcaciso ezifunyenweyo kwigosa lolwamkelo. 15
- (c) Igosa lothumelo kumele lithobele imiqathango yesolotyana (4) xa uNongxowa weSizwe ethe wayalela okanye waphumeza isicelo segosa lothumelo ngokwemimiselo yomhlathi (a).
- Ukumiswa kolwabiwo-mali** 20
- 18.** (1) Ngaphandle kwesolotyana 17, uNongxowa weSizwe unako, ngokokubona kwakhe okanye ngesicelo esivela kwigosa lothumelo okanye kwigosa lolwamkelo, ukumisa intlawulo kaShedyuli 4 okanye 5 yolwabiwo-mali, okanye inxalenye yayo, ebisiya kwiphondo okanye kumasipala—
- (a) kwimeko apho— 25
- (i) kwiphondo kukhona ulwaphulo lwesivumelwano olungqingqa okanye lithe gqolo ukwaphula isivumelwano salo Mthetho, nanjengoko udakaciwe kwisolotyana 216(2) loMgaqo-siseko, kwenzeka; okanye
- (ii) umasipala, ukuba—
- (aa) kukhona ulwaphulo lwesivumelwano okanye uthe gqolo ukwaphula isivumelwano salo Mthetho, nanjengoko udakaciwe kwisolotyana 216(2) loMgaqo-siseko, funda kunye nesolotyana 38(1)(b)(i) loMthetho wokuPhathwa kweeMali zikaMasipala, kwenzeka; okanye 30
- (bb) ulwaphulo okanye usilelo lokuthobela imiqathango, edakacwe kwisolotyana 38(1)(b)(ii) loMthetho wokuPhathwa kweeMali zikaMasipala, kwenzeka; 35
- (b) ukuba uNongxowa weSizwe uqikelela ukuba iphondo okanye umasipala kungenzeka angayisebenzi yonke imali ayabelweyo, okanye nayiphi na inkqubo, encediswayo okanye exhaswa ngokupheleleyo lulwabiwo-mali, kunyaka-mali ka-2024/25; okanye 40
- (c) ngeenjongo zomsebenzi osuka kwiphondo usiya kumasipala, nanjengoko udakaciwe kwisolotyana 10 loMthetho weeNkqubo zikaMasipala.
- (2) Isicelo segosa lothumelo okanye segosa lolwamkelo sokumiswa kwentlawulo kaShedyuli 4 okanye 5 yolwabiwo-mali, okanye inxalenye yayo kwiphondo okanye kumasipala ngokwemimiselo yesolotyana 18(1)(a) okanye (b) kumele, kwimeko apho— 45
- (a) iphondo, limnikile uNongxowa weSizwe ngomhla wama-30 kweyoMnga 2024; kwaye
- (b) umasipala, emnikile uNongxowa weSizwe ngomhla wama-31 kweyoMqungu 2025. 50
- (3) UNongxowa weSizwe kumele, ngaphambili kokuba amise ulwabiwo-mali ngokwemimiselo yesolotyana (1)(a)(i) okanye (b)—
- (a) athobele imiqathango yeenkqubo zesolotyana 17(4)(a), kwakunye notshintsho oluyimfuneko; kwaye
- (b) azise igosa lothumelo elichaphazelekayo kunye nonongxowa wephondo ngenjongo yakhe yokumisa ulwabiwo-mali. 55
- (4) UNongxowa weSizwe kumele, ngaphambili kokuba amise ulwabiwo-mali ngokwemimiselo yesolotyana (1)(a)(ii), athobele imiqathango yesolotyana 38 loMthetho wokuPhathwa kweeMali zikaMasipala.

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

(6)(a) If—

- (i) an allocation, or any portion thereof, is stopped in terms of subsection (1)(a) or (b); and 5
- (ii) the relevant transferring officer certifies, in writing, to the National Treasury that the payment of an amount in terms of a statutory or contractual obligation is overdue and the allocation, or a portion thereof, was intended for payment of the amount, 10

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

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

Reallocation of funds 15

19. (1) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(a) or (b), the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year. 20

(2)(a) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(c), the National Treasury must, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to the affected municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year. 25

(b) The portion of the allocation reallocated in terms of paragraph (a) is, with effect from the date of the notice in the *Gazette* in terms of subsection (4)(a), regarded as having been converted to an allocation in Part B of the same Schedule it appears before the reallocation. 30

(3)(a) If the transferring officer of a Schedule 6 allocation indicates, in writing, to the National Treasury that a portion of the allocation is likely to be underspent, or needs to be reprioritised to meet a priority, the National Treasury may, at the request of the transferring officer, determine that the portion be reallocated, as the same type of allocation as it was allocated originally, to a provincial department of another province or to another municipality. 35

(b) Before requesting a reallocation, the transferring officer must notify the affected provincial department or municipality of the proposed reallocation and give the provincial department or municipality at least 14 days to provide comments and propose changes. 40

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

(d) The reallocated portion must be spent by the end of the 2024/25 financial year. 45

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

(4)(a) The National Treasury must—

- (i) give notice in the *Gazette* of a reallocation in terms of subsection (1), (2) or (3); and 50
- (ii) provide a copy of the notice to the transferring officer and each affected receiving officer.

(b) The reallocation of a portion of an allocation not spent by the end of the 2024/25 financial year is eligible for a roll-over in terms of section 21(2). 55

(5)(a) When an intervention in terms of section 100 or 139 of the Constitution or section 137, 139 or 150 of the Municipal Finance Management Act takes place, the

(5) UNongxowa weSizwe kumele enze isaziso *kwiGazethi* ngokumiswa kolwabiwo-mali okanye inxalenye yalo ngokwemimiselo yeli solotyana, kwaye aquke kwisaziso, umhla wokuqala wokumiswa kwakunye nezizathu zokumiswa.

(6)(a) ukuba—

(i) ulwabiwo-mali, okanye inxalenye yalo, imisiwe ngokwemimiselo yesolotyana (1)(a) okanye (b); kwaye 5

(ii) igosa lothumelo elichaphazelekayo liyagunyazisa, ngokubhala phantsi, libhalela uNongxowa weSizwe ukuba intlawulo yomyinge ngokwemimiselo yemigomo yesivumelwano esityikityiweyo sishiywe lixesha kwaye ulwabiwo-mali, okanye inxalenye yalo, ibiyenzelwe ukuhlawula umyinge, 10

uNongxowa weSizwe unako, ngokwenza isaziso *kwiGazethi*, ukugunyazisa olo lwabiwo-mali, okanye nayiphi na inxalenye yalo, ingasetyenziselwa ukuhlawula loo myinge ngesiqingatha okanye ngokupheleleyo.

(b) Ukusetyenziswa kwemali ngokubhalwe kweli solotyana kungqala ngqo kwiNngxowa yeNgeniso yeSizwe. 15

Ukwabiwa ngokutsha kwemali

19. (1) Xa ulwabiwo-mali luka Shedyuli 4 okanye 5, okanye inxalenye yalo, imisiwe ngokwemimiselo yesolotyana 18(1)(a) okanye (b), uNongxowa weSizwe unako, emva kokuthethana negosa lothumelo kwakunye nonongxowa wephondo ochaphazelekayo, ukuqingqa inxalenye yolwabiwo ekumele liphinde labiwe, njengohlobo lolwabiwo ebekulilo ngaphambili, kwelinye nangaphezulu amaphondo okanye oomasipala, ngomqathango nje othi ulwabiwo-mali kumele lusetyenziswe ngaphambili kokuphela konyaka-mali ka-2024/25. 20

(2)(a) Xa ulwabiwo-mali lukaShedyuli 4 okanye 5, okanye inxalenye yalo, imisiwe ngokwemimiselo yesolotyana 18(1)(c), uNongxowa weSizwe kumele, emva kokuba ethethene negosa lothumelo kwakunye nonongxowa wephondo ochaphazelekayo, aqingqe umyinge wolwabiwo-mali ekumele liphinde labiwe, njengohlobo lolwabiwo ebekulilo ngaphambili, kwabo masipala abachaphazelekileyo, ngomqathango nje othi olo lwabiwo-mali kumele lusetyenziswe ungaphelanga unyaka-mali ka-2024/25. 25

(b) Inxalenye yolwabiwo-mali ephinde yabiwa ngokwemimiselo yomhlathi (a) izothi, iqalise ukusebenza ukusukela ngomhla wesaziso *kwiGazethi* ngokwemimiselo yesolotyana (4)(a), yaziwe njengetshintshiweyo yaba lulwabiwo-mali leSigaba B sale Shedyuli inye ebivela ngaphambili ulwabiwo-mali kwakhona. 30

(3)(a) Ukuba igosa lothumelo lukaShedyuli 6 lolwabiwo-mali lithe labonisa, ngokubhala phantsi, uNongxowa weSizwe ukuba inxalenye yolwabiwo-mali kungenzeka lungasetyenziswa lonke, okanye lufuna ukubekwa phambili kwakhona ukuze luphumeze okuphambili kuqala, uNongxowa weSizwe unako, ngesicelo segosa lothumelo, ukuqingqa loo nxalenye iphinde yabiwe, njengohlobo lolwabiwo ebekulilo ngaphambili, kwisebe lephondo lwelinye iphondo okanye komnye umasipala. 35

(b) Ngaphambili kokucela ulwabiwo kwakhona, igosa lothumelo kumele lwazise isebe lephondo elichaphazelekayo okanye umasipala ngolu lwabiwo lutsha luyilwayo lize linike isebe lephondo okanye umasipala iintsuku ezili-14 ukuba unike izimvo zawo ngolu tshintsho luyilwayo. 40

(c) Xa kusenziwa esi sicelo ngokwemimiselo yomhlathi (a), igosa lothumelo kumele linike uNongxowa weSizwe izimvo kwakunye notshintsho oluyilwayo lelo sebe lephondo elichaphazelekayo okanye umasipala ngokwemimiselo yomhlathi (b). 45

(d) Inxalenye yolwabiwo-mali oluphindiweyo kumele lusetyenziswe ngaphambili kokuphela konyaka-mali ka-2024/25.

(e) Inxalenye ephinde yabiwa ithathwa njengejikisiweyo yaba lulwabiwo-mali lesebe lephondo elichaphazelekayo okanye olukamasipala neliza kuqala ukusebenza ngomhla okwisaziso *kwiGazethi* ngokwemimiselo yesolotyana (4)(a). 50

(4)(a) UNongxowa weSizwe kumele—

(i) anike isaziso *kwiGazethi* ngolwabiwo kwakhona ngokwemimiselo yesolotyana (1), (2) okanye (3); kwaye

(ii) anike ikopi yesaziso kwigosa lothumelo kwakunye namagosa olwamkelo achaphazelekileyo. 55

(b) Inxalenye yolwabiwo-mali oluphinde lwabiwa olungasetyenziswanga ngaphambili kokuphela konyaka-mali ka-2024/25 lingandiselwa ixesha ngokwemimiselo yesolotyana 21(2).

(5)(a) Xa ungenelelo ngokwemimiselo yesolotyana 100 okanye 139 loMgaqo-siseko okanye isolotyana 137, 139 okanye 150 loMthetho wokuPhathwa kweeMali zikaMasipala 60

National Treasury may, despite subsection (1) and on such conditions as it may determine, authorise in relation to—

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

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

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

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

(c) The reallocated funds must be used in the 2024/25 financial year in the same sphere that the allocation was originally made and for the same functional area that the original allocation relates to.

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

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

Conversion of allocations

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

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

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

- (a) the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question;
- (b) the affected national or provincial department has demonstrated the capacity to implement projects;

lithatha indawo, uNongxowa weSizwe unako, nangona likhona isolotyana (1) kwaye ngaphantsi kwemibandela ekwaqingqwe nguye, angagunyazisa ngokumayelana—

- (i) nesolotyana 100 loMgaqo-siseko, igosa lothumelo ukuba lilusebenzise ulwabiwo-mali olumisiweyo ngokwemimiselo yesolotyana 18 lalo Mthetho egameni lephondo; 5
- (ii) isolotyana 139 loMgaqo-siseko okanye isolotyana 137 okanye 139 loMthetho wokuPhathwa kweeMali zikaMasipala, iphondo elingenelelayo eliza kusebenzisa ulwabiwo-mali olumisiweyo ngokwemimiselo yesolotyana 18 lalo Mthetho egameni lomasipala ochaphazelekayo; okanye
- (iii) isolotyana 150 loMthetho wokuPhathwa kweeMali zikaMasipala, igosa lothumelo elichaphazelekayo lingasebenzisa olu lwabiwo-mali lumisiweyo ngokwemimiselo yesolotyana 18 lalo Mthetho egameni lomasipala ochaphazelekayo. 10
- (b) Ulwabiwo-mali olusetyenzisiweyo ligosa lothumelo okanye liphondo elingeneleleyo nekubhekiswa kulo kumhlathi (a) kumele, ngenxa yeenjongo zalo Mthetho, luthathwe njengolwabiwo-mali likaShedyuli 6 ukusukela ngomhla esinikwe ngayo isigunyaziso. 15
- (6)(a) Ngesicelo esidibeneyo segosa lothumelo kwakunye neBhunga eliLawula iiNtlekele zeSizwe, nelasekwa ngesolotyana 8 loMthetho wokuLawulwa kweeNtlekele, ka-2002 (uMthetho No. 57 ka-2002), uNongxowa weSizwe angagunyazisa ukuba ulwabiwo-mali lukaShedyuli 4, 5 okanye 6, okanye inxalenye yalo, iphinde yabiwe ukuze ihlawule ngelokuphungula ulwamvila lwegalelo laloo ntlekele ecacisiweyo okanye ulwakhiwo ngokutsha okanye ulungiso lwesakhiwo esonakaliswe yiloo ntlekele icacisiweyo. 20
- (b) Ngaphambili kokuba uNongxowa weSizwe agunyazise ulwabiwo-mali kwakhona, igosa lolwamkelo lolwabiwo-mali olunemibandela likaShedyuli 4 okanye 5 okanye igosa lothumelo likaShedyuli 6 wolwabiwo-mali kumele liqinisekise ukuba imali echaphazelekayo ayinawo omnye umgomo etyikityiweyo ngokusemthethweni ebiza kusetyenziselwa wona. 25
- (c) Ulwabiwo-mali ngokutsha kumele lusetyenziswe kunyaka-mali ka-2024/25 kwakwinkalo efanayo naleya ulwabiwo-mali lwalenzelwe yona kuqala kwaye lwenze imisebenzi efanayo noluya lwabiwo-mali lokuqala. 30
- (d) Igosa lothumelo kumele, emva kokuthethana neBhunga eliLawula iiNtlekele zeSizwe kwaye ngemvume kaNongxowa weSizwe, liqingqe imibandela yokusebenzisa imali eyabiweyo kwakhona.
- (e) Isolotyana (4) lilo elisebenzayo, ngotshintsho oluyimfuneko, kulwabiwo-mali oluphindwayo ngokwemimiselo yeli solotyana kwelinye iphondo okanye umasipala. 35

Ukutshintshwa kolwabiwo-mali

20.(1) Ukuba uyaneliseka yinto yokuba isebe lephondo okanye umasipala ochaphazelekayo uyabubonakalisa ubunako bokwenza ezi projekthi, uNongxowa weSizwe, ngesicelo segosa lothumelo kwaye libe lithethene negosa lolwamkelo kwakunye nonongxowa wephondo, unako ukutshintsha inxalenye— 40

- (a) yolwabiwo-mali oludweliswe kwiSigaba B sikaShedyuli 6 liye kudweliswa kwiSigaba B sikaShedyuli 5;
- (b) iSibonelelo soMthwalo woLwakhiwo lweZikolo kwiSibonelelo soLwakhiwo lweZikolo; okanye 45
- (c) iSibonelelo se-Inshorensi yeMpilo yeSizwe idweliswe kwiSigaba A sikaShedyuli 6 lweSibonelelo soHlaziyo lweZiseko zeMpilo, iSibonelelo seeNkqubo zeMpilo zeSithili, iSibonelelo soQeqesho kunye neHuman Resources okanye iSibonelelo se-Inshorensi yeMpilo yeSizwe esidweliswe kwiSigaba A sikaShedyuli 5. 50
- (2) UNongxowa weSizwe, emva kokuba ethethene negosa lothumelo, negosa lolwamkelo kwakunye nonongxowa wephondo, unako ukutshintsha nayiphi na inxalenye yolwabiwo-mali edweliswe kwiSigaba B sikaShedyuli 6, ukuba uyaneliseka kukuba—
- (a) utshintsho olu luza kuphepha inkcitho engaphantsi okanye kuphakamise ibakala loziso lweenkonzo ngokumayelana nolwabiwo-mali ekuthethwa ngalo; 55
- (b) isebe lesizwe okanye elephondo elichaphazelekayo libonakalise ubunako bokukwazi ukwenza iiprojekthi;

- (c) the transferring officer has made a demonstrable effort to strengthen the capacity of the receiving officer to implement the allocation, but the receiving officer is still not capable of meeting all the requirements of the allocation; and
- (d) there is a history of poor performance in the previous two financial years for the relevant allocation to the receiving officer, including withholding and stopping of allocations. 5
- (3) If satisfied that a municipality has failed to follow the applicable procurement prescriptions prescribed in terms of the Municipal Finance Management Act, the National Treasury may, at the request of the transferring officer or in its discretion, after consultation with the relevant transferring officer and receiving officer, convert any portion of an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6. 10
- (4)(a) Any portion of an allocation, except the School Infrastructure Backlogs Grant, converted in terms of subsection (1), (2) or (3) must—
- (i) be used for the same province or municipality to which the allocation was originally made; and 15
- (ii) if—
- (aa) possible, be used to implement the same project or projects that were planned if the allocation had not been converted; or
- (bb) not possible, the receiving officer must sign an agreement that defines any new project to be funded, before it is implemented. 20
- (b) The School Infrastructure Backlogs Grant must be used—
- (i) for the same province to which the allocation was originally made; and
- (ii) to implement the same project or projects that were planned if the allocation had not been converted. 25
- (5) The National Treasury must—
- (a) give notice in the *Gazette* of a conversion in terms of subsection (1), (2) or (3); and
- (b) provide a copy of the notice to the transferring officer and each affected receiving officer. 30
- (6) A conversion in terms of subsection (1), (2) or (3) takes effect on the date of publication of the notice in terms of subsection (5)(a).
- (7) If an allocation listed in Schedule 7 is insufficient for a classified disaster referred to in section 25(3)(a), the National Treasury may, after consultation with, or on the request of, the relevant transferring officer, convert any portion of— 35
- (a) the Provincial Disaster Response Grant listed in Part A of Schedule 7 to the Municipal Disaster Response Grant listed in Part B of Schedule 7; or
- (b) the Municipal Disaster Response Grant listed in Part B of Schedule 7 to the Provincial Disaster Response Grant listed in Part A of Schedule 7.
- (8) The National Treasury must— 40
- (a) in the notice published in terms of section 25(3)(c), include notification of the conversion in terms of subsection (7) and the effective date referred to in subsection (9); and
- (b) provide a copy of the notice to the transferring officer.
- (9) A conversion in terms of subsection (7) takes effect on the date that the National Treasury approves it. 45

Unspent conditional allocations

- 21.** (1) Despite a provision to the contrary in the Public Finance Management Act or the Municipal Finance Management Act, any conditional allocation, or a portion thereof, that is not spent at the end of the 2024/25 financial year reverts to the National Revenue Fund, unless the roll-over of the allocation is approved in terms of subsection (2). 50

- (c) igosa lothumelo libonakalise igalelo lalo lokomeleza ubunako begosa lolwamkelo ukuze likwazi ukusebenzisa ulwabiwo-mali, kodwa igosa lolwamkelo alikabinabo ubunako bokumelana neemfuno zolwabiwo-mali; kwaye
- (d) kukhona imbali yokungaqhubi kakuhle koonyaka-mali bade babe babini abadlulileyo ngolu lwabiwo-mali lunye kwigosa lolwamkelo, oko kuquka nokubanjwa kunye nokumiswa kolwabiwo-mali. 5
- (3) Ukuba uyoneliseka ukuba ngenene umasipala usilele ukulandela imigqaliselo yokusebenza ebekiweyo ngokwemimiselo yoMthetho wokuPhathwa kweeMali zikaMasipala, uNongxowa weSizwe, ngesicelo segosa lothumelo okanye ngokwembono yakhe, emva kokuthethana negosa lothumelo kwakunye negosa lolwamkelo elichaphazelekayo, unako ukutshintsha nayiphi na inxalenye yolwabiwo-mali edweliswe kwiSigaba B sikaShedyuli 5 ukuba lube kuluhlu olunye kwiSigaba B sikaShedyuli 6. 10
- (4)(a) Nayiphi na inxalenye yolwabiwo-mali, ngaphandle kweSibonelelo soMthwalo woLwakhiwo lweZikolo, etshintshiweyo ngokwemimiselo yesolotyana (1), (2) okanye (3) kumele— 15
- (i) isetyenziswe kwakwelo phondo okanye kwakuloo masipala ibiyabelwe wona ekuqaleni; kwaye
- (ii) ukuba— 20
- (aa) kuyenzeka, isetyenziselwe ukwenza kwalaa projekthi inye okanye eziya projekthi ezazicwangciselwe ukuzenza ukuba ulwabiwo-mali lwalungatshintshwanga; okanye
- (bb) ukuba akwenzeki, igosa lolwamkelo kumele lityikitye isivumelwano esicacisa nayiphi na iprojekthi entsha ekumele ixhaswe ngemali, ngaphambili kokuba yenziwe. 25
- (b) ISibonelelo soMthwalo woLwakhiwo lweZikolo kumele sisetyenziswe—
- (i) kweliya phondo ulwabiwo-mali belubhekiswa khona ekuqaleni; kwaye
- (ii) lwenze laa projekthi inye eyayicwangciselwe ukwenziwa ukuba ulwabiwo-mali lwalungatshintshwanga. 30
- (5) UNongxowa weSizwe kumele—
- (a) azizise utshintsho kwiGazethi ngokwemimiselo yesolotyana (1), (2) okanye (3); aze
- (b) anike ikopi yesaziso kwigosa lothumelo kwakunye namagosa olwamkelo achaphazelekileyo. 35
- (6) Utshintsho ngokwemimiselo yesolotyana (1), (2) okanye (3) luqalisa ngomhla wopapasho lwesaziso ngokwemimiselo yesolotyana (5)(a).
- (7) Ukuba ulwabiwo-mali oludweliswe kuShedyuli 7 alwanelanga ukwenza umsebenzi wentlekele ekubhekiswa kuyo kwisolotyana 25(3)(a), uNongxowa weSizwe, emva kokuthethana, okanye emva kwesicelo segosa lothumelo, unako ukujika nayiphi na inxalenye— 40
- (a) yeSibonelelo sokuXhasa iNtlekele ePhondweni edweliswe kwiSigaba A sikaShedyuli 7 iye kwiSibonelelo sokuXhasa iNtlekele ePhondweni edweliswe kwiSigaba B sikaShedyuli 7; okanye
- (b) iSibonelelo sokuXhasa iNtlekele ePhondweni edweliswe kwiSigaba B sikaShedyuli 7 iye kwiSibonelelo sokuXhasa iNtlekele ePhondweni edweliswe kwiSigaba A sikaShedyuli 7. 45
- (8) UNongxowa weSizwe kumele—
- (a) kwisaziso esipapashwe ngokwemimiselo yesolotyana 25(3)(c), aqube isaziso sotshintsho ngokwemimiselo yesolotyana (7) kwakunye nomhla wokuqaliswa kwalo okubhekiswe kulo kwisolotyana (9); kwaye 50
- (b) anike ikopi yesaziso kwigosa lothumelo.
- (9) Utshintsho ngokwemimiselo yesolotyana (7) luqalisa ukusebenza ngomhla uNongxowa weSizwe alugunyazisa ngalo. 55

Imali enemibandela engasetyenziswanga

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21. (1) Ngaphandle kokuphikisana noMthetho wokuPhathwa kweeMali zeSizwe okanye uMthetho wokuPhathwa kweeMali zikaMasipala, naluphi na ulwabiwo-mali olunemibandela, okanye inxalenye yalo, engasetyenziswanga ekupheleni konyaka-mali ka-2024/25 lubuyela kwiNongxowa yeNgeniso yeSizwe, ngaphandle kokuba ulwandiso lwexesha lolwabiwo-mali luye lwagunyaziswa ngokwemimiselo yesolotyana (2). 60

- (2) The National Treasury may, at the request of a transferring officer, receiving officer or provincial treasury, approve a roll-over of a conditional allocation to the 2025/26 financial year if the unspent funds are committed to identifiable projects.
- (3)(a) The receiving officer must ensure that any funds that must revert to the National Revenue Fund in terms of subsection (1), are paid into that Fund by the date determined by the National Treasury. 5
- (b) The receiving officer must—
- (i) in the case of a provincial department, request the roll-over of unspent funds through its provincial treasury; and
 - (ii) inform the transferring officer of all processes regarding the request. 10
- (4)(a) The National Treasury may, subject to paragraphs (b) and (c), offset any funds that must revert to the National Revenue Fund in terms of subsection (1), but not paid into that Fund by the date determined in terms of subsection (3)(a)—
- (i) in respect of a province, against future transfers of conditional allocations to that province; or 15
 - (ii) in respect of a municipality, against future transfers of the equitable share or conditional allocations to that municipality.
- (b) Before any funds are offset in terms of paragraph (a), the National Treasury must give the relevant transferring officer, province or municipality—
- (i) notice of the intention to offset amounts against future allocations, the intended amount to be offset against allocations, the intended date for the offsetting and the reasons for the offsetting; and 20
 - (ii) an opportunity, within 14 days of receipt of the notice, to—
 - (aa) propose an alternative date for offsetting;
 - (bb) make written submissions why the full or a part of the amount should not be offset; or 25
 - (cc) propose an alternative date or dates by which the amount, or portions thereof, must be paid into the National Revenue Fund.
- (c) The National Treasury must—
- (i) accept the date or dates proposed in terms of paragraph (b)(ii)(aa) or (cc) or determine a different date or dates; or 30
 - (ii) accept or reject the submissions made in terms of paragraph (b)(ii)(bb).
- (5)(a) The National Treasury may amend the amount of the equitable share or a conditional allocation offset in terms of subsection (4).
- (b) If the amendment envisaged in paragraph (a) results in an underpayment to a municipality— 35
- (i) in respect of the equitable share of the municipality, the department responsible for local government must, despite section 5(3), transfer the difference to the municipality within 10 days; or
 - (ii) in respect of a conditional allocation of the municipality, the transferring officer must, despite the payment schedule envisaged in section 22(3), transfer the difference to the municipality within 10 days. 40
- (c) If the amendment in terms of paragraph (a) results in an overpayment to a municipality, section 24 applies. 45

CHAPTER 4

45

MATTERS RELATING TO ALL ALLOCATIONS

Payment requirements

- 22.** (1)(a) The National Treasury must, after consultation with the provincial treasury, determine the payment schedule for the transfer of a province's equitable share allocation. 50
- (b) In determining the payment schedule, the National Treasury must take into account the monthly expenditure commitments of provinces and seek to minimise risk and debt servicing costs for national and provincial government.

- (2) UNongxowa weSizwe, ngesicelo segosa lothumelo, esegosa lolwamkelo okanye esikanongxowa wephondo, unako ukugunyazisa ulwandiso lwexesha lolwabiwo-mali olunemibandela luye kunyaka-mali ka-2025/26 ukuba le mali ingasetyenziswanga inomsebenzi ocacileyo weprojekthi.
- (3)(a) Igosa lolwamkelo kumele liqinisekise ukuba nayiphi imali ekumele ibuyiselwe kwiNngxowa yeNgeniso yeSizwe ngokwemimiselo yesolotyana (1), iyabuyiselwa ngomhla oqingqwe nguNongxowa weSizwe. 5
- (b) Igosa lolwamkelo kumele—
- (i) kwimeko yesebe lephondo, apho licele ukwandiselwa ixesha ngemali elingayisebenzisanga ngonongxowa walo wephondo; kwaye 10
- (ii) lazise igosa lothumelo ngazo zonke iinkqubo eziphathelelene nesi sicelo.
- (4)(a) UNongxowa weSizwe, ngokuxhomekeke kwimihlathi (b) kunye (c), unako ukuguqula naziphi na iimali ekumele zibuyele kwiNngxowa yeNgeniso yeSizwe ngokwemimiselo yesolotyana (1), kodwa ezingahlawulwanga kwiNngxowa ngomhla oqingqiweyo ngokwemimiselo yesolotyana (3)(a)— 15
- (i) ngokumayelana nephondo, ngokuchasene neentlawulo ezizayo zolwabiwo-mali olunemibandela kweliya phondo; okanye
- (ii) ngokumayelana noomasipala, ngokuchasene neentlawulo ezizayo zolwabiwo olufanelekileyo okanye ulwabiwo-mali olunemibandela lwaloo masipala.
- (b) Ngaphambili kokuba iimali ziguqulwe ngokwemimiselo yomhlathi (a), uNongxowa weSizwe kumele anike igosa lothumelo elichaphazelekayo, iphondo okanye umasipala— 20
- (i) isaziso senjongo yokuguqulwa komyinge kulwabiwo-mali oluzayo, umyinge ofunwayo okuze uguqulwe kulwabiwo-mali, umhla ojongiweyo wokuguqulwa kwakunye nezizathu zokuguqulwa; kwaye 25
- (ii) ithuba, zingaphelanga iintsuku ezili-14 sifunyenwe isaziso,—
- (aa) sokucela omnye umhla woguqulo;
- (bb) kwenziwe izicelo ezibhalwe phantsi ukuba kutheni inxalenye okanye wonke lo myinge ungenakuguqulwa; okanye
- (cc) kucelwe omnye umhla okanye imihla apho umyinge, okanye inxalenye yawo, iza kuhlawulwa ngawo kwiNngxowa yeNgeniso yeSizwe. 30
- (c) UNongxowa weSizwe kumele—
- (i) amkele loo mhla okanye loo mihla iceliweyo ngokwemimiselo yomhlathi (b)(ii)(aa) okanye (cc) okanye aqingqe umhla okanye imihla; okanye
- (ii) amkele okanye achithe eso sicelo senziweyo ngokwemimiselo yomhlathi (b)(ii)(bb). 35
- (5)(a) UNongxowa weSizwe unako ukwenza isihlomelo ngoguqulo lomyinge wolwabiwo olufanelekileyo okanye ngolwabiwo-mali olunemibandela ngokwemimiselo yesolotyana (4).
- (b) Ukuba isihlomelo esidakacwe kumhlathi (a) sibangela angahlawulwa ngokupheleleyo umasipala— 40
- (i) ngokumayela nolwabiwo olufanelekileyo lomasipala, isebe elijongene noorhulumente basemakhaya kumele, ngaphandle kwesolotyana 5(3), lithumele leyo ishotayo kumasipala zingaphelanga iintsuku ezili-10; okanye
- (ii) ngokumayelana nolwabiwo-mali olunemibandela likamasipala, igosa lothumelo kumele, nangona nje idakaciwe nje ishedyuli yentlawulo kwisolotyana 22(3), lithumele le ishotayo kumasipala zingaphelanga iintsuku ezili-10. 45
- (c) Ukuba isihlomelo ngokwemimiselo kumhlathi (a) sibangela ahlawulwe imali egqithisileyo umasipala, kuzosebenza isolotyana 24.

ISAHLUKO 4

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IMIBA EMAYELANA NALO LONKE ULWABIWO-MALI

Izinto ezifunekayo ukuze kuphume intlawulo

22. (1)(a) UNongxowa weSizwe, emva kokuthethana nonongxowa wephondo, kumele aqingqe ishedyuli yentlawulo yolwabiwo-mali olufanelekileyo lwephondo.

(b) Ekuqingqeni ishedyuli yentlawulo, uNongxowa weSizwe kumele acinge ngenkcitho yanyanga zonke yamaphondo aze azamele ukwehlisa umngcipheko kwakunye neendleko zokuhlawula ityala likarhulumente wephondo nowesizwe. 55

- (c) Despite paragraph (a), the National Treasury may advance funds to a province in respect of its equitable share, or a portion thereof, which has not yet fallen due for transfer in terms of the payment schedule—
- (i) for cash management purposes relating to the corporation for public deposits account or when an intervention in terms of section 100 of the Constitution takes place; and 5
 - (ii) on such conditions as it may determine.
- (d) Any advance in terms of paragraph (c) must be offset against future transfers to the province, which would otherwise become due in terms of the payment schedule.
- (2)(a) The National Treasury must, after consultation with the national department responsible for local government, determine the amount of a municipality's equitable share allocation to be transferred on each date referred to in section 5(3). 10
- (b) If an amount less than the amount approved in terms of paragraph (a) is paid to a municipality, the difference must, despite section 5(3), be paid within 10 days after it comes to the attention of the national department responsible for local government, unless it is amended in terms of paragraph (e). 15
- (c) Despite paragraph (a), the National Treasury may approve a request or direct that the equitable share, or a portion thereof, which has not yet fallen due for transfer in terms of section 5(3), be advanced to a municipality—
- (i) after consultation with the national department responsible for local government; 20
 - (ii) for purposes of cash management in the municipality or an intervention in terms of section 139 of the Constitution or section 137, 139 or 150 of the Municipal Finance Management Act; and
 - (iii) on such conditions as the National Treasury may determine. 25
- (d) Any advance in terms of paragraph (c) must be offset against future transfers to the municipality, which would otherwise become due in terms of section 5(3).
- (e) The equitable share amount envisaged in paragraph (a) may be amended if the transfer of funds is stopped in terms of section 216(2) of the Constitution, read with sections 38 and 39 of the Municipal Finance Management Act, or offset in terms of section 21(4)(a)(ii) of this Act. 30
- (3)(a) Subject to section 27(1), the National Treasury must, within 14 days after this Act takes effect, approve the payment schedule for the transfer of an allocation listed in Schedule 4 or 5 to a province or municipality.
- (b) The transferring officer of a Schedule 4 or 5 allocation must submit a payment schedule to the National Treasury for approval before the first transfer is made. 35
- (c) Before the submission of a payment schedule in terms of paragraph (b), the transferring officer must, in relation to a Schedule 4 or 5 allocation, consult the relevant receiving officer.
- (4) The transferring officer of a Schedule 4 or 5 allocation must provide the receiving officer and the relevant provincial treasury with a copy of the approved payment schedule before making the first transfer in terms thereof. 40
- (5) The transfer of a Schedule 4 or 5 allocation to a municipality must accord with the financial year of the municipality.
- (6) Each transfer of an equitable share or a conditional allocation to a municipality in terms of this Act must be made through a payment system provided by the National Treasury. 45

Amendment of payment schedule

- 23.** (1)(a) Subject to subsection (2), a transferring officer of a Schedule 4 or 5 allocation must, within seven days of the withholding or stopping of an allocation in terms of section 17 or 18, submit an amended payment schedule to the National Treasury for approval. 50
- (b) No transfers may be made until the National Treasury has approved the amended payment schedule.

- (c) Nangona kudakaciwe kumhlathi (a), uNongxowa weSizwe unako ukuyikhupha kwangoko imali eya kwiphondo ngokumayelana nesabelo sayo esifanelekileyo, okanye inxalenye yaso, ebelingekafiki ixesha layo lokuhlululwa ngokwemimiselo yeshedyuli yentlawulo—
- (i) ngenxa yezizathu zokuphathwa kwemali okumayelana nentsebenziswayo ne-akhawunti yentlawulo yoluntu okanye ungenelelo ngokwemimiselo yesolotyana 100 loMgaqo-siseko lithatha indawo; kwaye 5
- (ii) kwimibandela enjalo nanjengoko kuqingqiwe.
- (d) Nayiphi na imali eza ngaphambili kwexesha ngokwemimiselo yomhlathi (c) kumele iguqulwe ukuphepha iintlawulo ezizayo zephondo, neziza kufikelwa lixesha lazo ngokwemimiselo yeshedyuli yentlawulo. 10
- (2)(a) UNongxowa weSizwe, emva kokuthethana nesebe lesizwe elijongene noorhulumente basemakhaya, kumele aqingqe umyinge wolwabiwo-mali olufanelekileyo loomasipala usuku ngalunye ekubhekiswa kulo kwisolotyana 5(3).
- (b) Ukuba umyinge ongaphantsi kunalowo uphunyeziweyo ngokwemimiselo yomhlathi (a) ithe yahlawulwa kumasipala, le ishotayo, nangona nje kudakaciwe kwisolotyana 5(3), kumele ihlawulwe zingaphelanga iintsuku ezili-10 emva kokuba ifikile ezindlebeni zesebe lesizwe elijongene noorhulumente basemakhaya, ngaphandle kokuba iye yahlonyelwa ngokwemimiselo yomhlathi (e). 15
- (c) Nangona nje kudakaciwe kumhlathi (a), uNongxowa weSizwe unako ukuphumeza isicelo okanye ayalele olo lwabiwo olufanelekileyo, okanye inxalenye yalo, nebelingekafiki ixesha layo lentlawulo ngokwemimiselo yesolotyana 5(3), inikwe umasipala ngaphambili kwexesha— 20
- (i) emva kokuthethana nesebe lesizwe elijongene noorhulumente basemakhaya;
- (ii) ngezizathu zokuphathwa kwemali koomasipala okanye ungenelelo ngokwemimiselo yesolotyana 139 loMgaqo-siseko okanye isolotyana 137, 139 okanye 150 loMthetho wokuPhathwa kweMali zikaMasipala; kwaye 25
- (iii) ngokwemibandela eya kubonwa nguNongxowa weSizwe.
- (d) Nayiphi na imali eza ngaphambili kwexesha ngokwemimiselo yomhlathi (c) kumele iguqulwe ukuphepha iintlawulo ezizayo zikamasipala, nekuza kufika ixesha lazo ngokwemimiselo yesolotyana 5(3). 30
- (e) Ulwabiwo olufanelekileyo oludakacwe kumhlathi (a) lungahlonyelwa ukuba intlawulo yemali imisiwe ngokwemimiselo yesolotyana 216(2) loMgaqo-siseko, funda amasolotyana 38 kunye 39 oMthetho wokuPhathwa kweMali zikaMasipala, okanye ukuguqulwa ngokwemimiselo yesolotyana 21(4)(a)(ii) lalo Mthetho. 35
- (3)(a) Ngokuxhomekeke kwisolotyana 27(1), uNongxowa weSizwe kumele, zingaphelanga iintsuku ezili-14 emva kokuba lo Mthetho uqalisile ukusebenza, agunyazise ishedyuli yentlawulo yokuthunyelwa kolwabiwo-mali oludweliswe kuShedyuli 4 okanye 5 wephondo okanye kumasipala.
- (b) Igosa lothumelo likaShedyuli 4 okanye 5 lolwabiwo-mali kumele linike ishedyuli yentlawulo kuNongxowa weSizwe ukuze ayigunyazise ngaphambili kokuba kwenziwe intlawulo yokuqala. 40
- (c) Ngaphambili kokugqithiswa kweshedyuli yentlawulo ngokwemimiselo yomhlathi (b), igosa lothumelo kumele, ngokumayelana nolwabiwo-mali lukaShedyuli 4 okanye 5, lithethane negosa lolwamkelo elichaphazelekayo. 45
- (4) Igosa lothumelo lolwabiwo-mali likaShedyuli 4 okanye 5 kumele linike igosa lolwamkelo kwakunye nonongxowa wephondo ochaphazelekayo ikopi yesigunyaziso seshedyuli yentlawulo ngaphambili kokwenza intlawulo yokuqala ngokwemimiselo yoko.
- (5) Intlawulo yolwabiwo-mali lukaShedyuli 4 okanye 5 eliya kumasipala kumele luhambelane nonyaka-mali womasipala. 50
- (6) Intlawulo nganye yolwabiwo olufanelekileyo okanye ulwabiwo-mali olunemibandela oluya kumasipala ngokwemimiselo yalo Mthetho kumele yenziwe ngenkqubo yentlawulo eyalelwe nguNongxowa weSizwe.

Uhlonyelo lweshedyuli yentlawulo

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23. (1)(a) Ngokuxhomekeke kwisolotyana (2), igosa lothumelo likaShedyuli 4 okanye 5 wolwabiwo-mali kumele, zingaphelanga iintsuku ezisixhenxe zokubanjwa okanye zokumiswa kolabiwo-mali ngokwemimiselo yesolotyana 17 okanye 18, linike ishedyuli yentlawulo ehlonyelweyo kuNongxowa weSizwe ukuze igunyaziswe.

(b) Akukho ntlawulo emayenziwe ade uNongxowa weSizwe agunyazise ishedyuli yentlawulo ehlonyelweyo. 60

- (2) For purposes of—
- (a) better management of debt and cash-flow; or
 - (b) addressing financial mismanagement, financial misconduct or slow or accelerated expenditure, the National Treasury may amend any payment schedule for an allocation listed in Schedule 2, 4 or 5, after notifying, in the case of—
 - (i) an allocation to a province, its provincial treasury;
 - (ii) an allocation to a municipality, the national department responsible for local government; and
 - (iii) a Schedule 4 or 5 allocation, the relevant transferring officer.
- (3) The amendment of a payment schedule in terms of subsection (1) or (2) must take into account—
- (a) the monthly expenditure commitments of provinces or municipalities;
 - (b) the revenue at the disposal of provinces or municipalities; and
 - (c) the minimisation of risk and debt servicing costs for all three spheres of government.
- (4) The transferring officer must immediately inform the receiving officer of any amendment to a payment schedule in terms of subsection (1) or (2).

Transfers made in error or fraudulently

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

New allocations during financial year and Schedule 7 allocations

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

- (2) Ngezizathu—
- (a) zokuphathwa ngcono kwetyala kwakunye nokuhanjiswa kwemali; okanye
 - (b) zokuqubisana nokungaphathwa kakuhle kwemali, ukungaqhutywa kakuhle kwemali okanye ukucothiswa okanye ukudiyarhwa kwenkcitho, uNongxowa weSizwe unako ukuhlomela nayiphi na ishedyuli yentlawulo yolwabiwo-mali oludweliswe kuShedyuli 2, 4 okanye 5, emva kokwazisa, kwimeko apho—
 - (i) ulwabiwo-mali lephondo, unongxowa walo;
 - (ii) ulwabiwo-mali lukamasipala, isebe lesizwe elijongene noorhulumente basemakhaya; kwaye
 - (iii) ulwabiwo-mali lukaShedyuli 4 okanye 5, igosa lothumelo elichaphazelekayo. 10
- (3) Uhlonyelo lweshedyuli yentlawulo ngokwemimiselo yesolotyana (1) okanye (2) kumele liggale—
- (a) inkcitho yanyanga zonke yezinto iphondo okanye umasipala azibophelele kuzo; 15
 - (b) ingeniso ekhoyo emaphondweni okanye koomasipala; kwaye
 - (c) ukwehliswa komngcipheko kwakunye neendleko zokuhlawula ityala kuzo zozithathu izigaba zikarhulumente.
- (4) Igosa lothumelo kumele ngokukhawuleza lazise igosa lolwamkelo ngalo naluphi na uhlonnyelo lweshedyuli yentlawulo ngokwemimiselo yesolotyana (1) okanye (2). 20

Iintlawulo ezenziwe ngempazamo okanye ngobuqhophololo

24. (1) Ngaphandle kwayo nayiphi na imithetho echasayo, intlawulo yolwabiwo-mali ehlawulwe yangaphezulu kunaleyo ilindelekileyo kwiphondo, kumasipala okanye kwiqumrhu likarhulumente, eyenziwe ngempazamo okanye ngobuqhophololo, ngokomthetho ayoyelo phondo, loo masipala okanye eloo qumrhu likarhulumente, nanjengoko ingabe isitsho imeko. 25
- (2) Igosa lothumelo elinoxanduva lokuthumela kumele, ngokukhawuleza, libuyisele eso sixa-mali singaphezulu ekubhekiswa kuso kwisolotyana (1), ngaphandle kokuba kukhona omnye umyalelo onikiweyo ngokwemimiselo yesolotyana (3).
- (3) UNongxowa weSizwe unako ukuyalela ukubuyiselwa kwesi sixa-mali kubhekiswa kuso kwisolotyana (2) ukuba sithathwe kwintlawulo elandelayo yelo phondo, yaloo masipala okanye yelo qumrhu likarhulumente ngokwemimiselo yeshedyuli yentlawulo. 30

Ulwabiwo-mali olutsha phakathi konyaka-mali kunye noShedyuli 7 wolwabiwo-mali

25. (1) Ukuba kukhona olunye ulwabiwo-mali oluza kwabelwa amaphondo okanye oomasipala, nanjengoko kudakaciwe kwisolotyana 6(3), uNongxowa weSizwe kumele, ngaphambili kokuba kuthunyelwe nayiphi na imali ephondweni okanye kumasipala, ngesaziso *kwiGazethi* nanjengoko kulindelekile—
- (a) ahlomele naluphi na ulwabiwo-mali okanye isiseko somsebenzi esipapashwe ngokwemimiselo yesolotyana 15; 40
 - (b) apapashe ulwabiwo-mali lomasipala ngamnye ngalo naluphi na ulwabiwo-mali olutsha lweSigaba B sikaShedyuli 5; okanye
 - (c) apapashe isiseko somsebenzi salo naluphi na ulwabiwo-mali lukaShedyuli 4, 5, 6 okanye 7. 45
- (2) Isolotyana 15(2) ukuya (5) ngawo asebenzayo, ngotshintsho oluyimfuneko, kulwabiwo-mali nakwisiseko somsebenzi esipapashwe ngemimiselo yesolotyana (1).
- (3)(a) Igosa lothumelo linako, ngesigunyaziso sikaNongxowa weSizwe, ukwenza intlawulo enye okanye engaphezulu kulwabiwo-mali lukaShedyuli 7 oluya ephondweni okanye kumasipala ngenxa yentlekele ecacisiweyo, zingaphelanga iintsuku ezili-100 emva kosuku lokucaciswa kwentlekele. 50
- (b) Igosa lothumelo kumele lazise, ngokubhala phantsi, unongxowa wephondo elichaphazelekayo kunye noNongxowa weSizwe zingaphelanga iintsuku ezintlanu ngentlawulo yolwabiwo-mali kaShedyuli 7 eya kwiphondo okanye kumasipala.
- (c) UNongxowa weSizwe kumele, zingaphelanga iintsuku ezingama-21 emva kokuphela kwexesha leentsuku ezili-100 ezidakacwe kumhlathi (a), ngesaziso *kwiGazethi*, apapashe zonke iintlawulo zolwabiwo-mali lukaShedyuli 6 eyenzwe intlekele ecacisiweyo. 55

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

(e) The transferring officer may, after consultation with the National Treasury, amend the period referred to in paragraph (d), provided that it ends in the financial year. 5

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

Preparations for 2025/26 financial year and 2026/27 financial year

26. (1)(a) A category C municipality that receives a conditional allocation in terms of this Act must, using the indicative conditional allocations to that municipality for the 2025/26 financial year and the 2026/27 financial year as set out in Column B of the Schedules to this Act, by 13 September 2024— 10

(i) agree with each category B municipality within the category C municipality's area of jurisdiction on the provisional allocations and the projects to be funded from those allocations in the 2025/26 financial year and the 2026/27 financial year; and 15

(ii) submit to the transferring officer—

(aa) the provisional allocations referred to in subparagraph (i); and

(bb) the projects referred to in subparagraph (i), listed per municipality. 20

(b) If a category C municipality and a category B municipality cannot agree on the allocations and projects referred to in paragraph (a), the category C municipality must request the relevant transferring officer to facilitate agreement.

(c) The transferring officer must take all necessary steps to facilitate agreement as soon as possible, but no later than 60 days after receiving a request referred to in paragraph (b). 25

(d) Any proposed amendment or adjustment of the allocations that is intended to be published in terms of section 29(3)(b) must be agreed with the relevant category B municipality, the transferring officer and the National Treasury, before publication and the submission of the allocations referred to in paragraph (a)(ii). 30

(e) If agreement is not reached between the category C municipality and the category B municipality on the provisional allocations and projects referred to in paragraph (a) before 1 October 2024, the National Treasury, after consultation with the relevant provincial treasury, must determine the provisional allocations and provide those provisional allocations to the affected municipalities and the transferring officer. 35

(f)(i) The transferring officer must submit the final allocations, based on the provisional allocations referred to in paragraphs (a)(i) and (ii) and (e), to the National Treasury by 2 December 2024.

(ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 2 December 2024, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2025/26 financial year. 40

(2)(a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2025/26 financial year and the 2026/27 financial year, as set out in Column B of the affected Schedules to this Act, must, by 1 October 2024, submit to the National Treasury— 45

(i) the provisional allocations to each province or municipality in respect of new conditional allocations to be made in the 2025/26 financial year;

(ii) any amendments to the indicative allocations for each province or municipality set out in Column B of the affected Schedules in respect of existing conditional allocations; 50

(d) Igosa lothumelo, emva kokuthethana noNongxowa weSizwe, kumele liqingqe ixesha kunyaka-mali nalapho imali eza kuthunyelwa ngalo ngokwemimiselo yomhlathi (a) ekumele ibe isetyenzisiwe ngalo.

(e) Igosa lothumelo linako, emva kokuthethana noNongxowa weSizwe, ukuhlomela ixesha ekubhekiswa kulo kumhlathi (d), kodwa liqinisekise ukuba liphela kwakunyaka-mali. 5

(f) Imali egunyazisiweyo ngokwemimiselo yomhlathi (a) kumele iquke umthetho wezilungiso zolwabiwo zephondo, ulungiso lohlahlolwabiwo-mali likamasipala okanye eminye imithetho yolwabiwo.

Amalungiselelo wonyaka-mali ka-2025/26 kunye nonyaka-mali ka-2026/27 10

26. (1)(a) Umasipala okwicandelo C nofumana ulwabiwo-mali olunemibandela ngokwemimiselo yalo Mthetho kumele, ube usebenzisa isiboniso solwabiwo-mali olunemibandela saloo masipala sonyaka-mali ka-2025/26 kunye nonyaka-mali ka-2026/27 adakace kuKholam B weeShedyuli zalo Mthetho, ngomhla we-13 kweyoMsintsi 2024— 15

(i) avumelana necandelo B lomasipala ngamnye ongaphantsi kwemida loomasipala becandelo C ngolwabiwo-mali olunikwayo kwakunye neprojekthi eziza kuxhaswa ngolo lwabiwo-mali kunyaka-mali ka-2025/26 kwakunye nonyaka-mali ka-2026/27; aze 20

(ii) anike igosa lothumelo— 20

(aa) ulwabiwo-mali ekubhekiswa kulo kumhlathana (i); kunye

(bb) neprojekthi ekubhekiswa kuzo kumhlathana (i), ezidweliswe kumasipala ngamnye.

(b) Ukuba umasipala okwicandelo C nomasipala okwicandelo B abakwazi kuvumelana ngolwabiwo-mali nangeprojekthi ekubhekiswa kuzo kumhlathi (a), umasipala okwicandelo C kumele acele igosa lothumelo elichaphazelekayo ukuba ibe lilo eliququzelela esi sivumelwano. 25

(c) Igosa lothumelo kumele lithathe onke amanyathelo ayimfuneko okuququzelela esi sivumelwano ngokukhawuleza, kodwa zibe zingaphelanga iintsuku ezingama-60 emva kokufumana isicelo ekubhekiswa kuso kumhlathi (b). 30

(d) Nasiphi na isihlomelo okanye ulungiso olucetywayo kulwabiwo-mali noluneenjongo zokupapashwa ngokwemimiselo yesoloty 29(3)(b) kumele sivumelana nomasipala okwicandelo B ochaphazelekayo, igosa lothumelo kwakunye noNongxowa weSizwe, ngaphambili kokuba kupapashwe kwaye kufakwe ulwabiwo-mali ekubhekiswa kulo kumhlathi (a)(ii). 35

(e) Ukuba akude kufikelelwe kwisivumelwano phakathi kukamasipala okwicandelo C nomasipala okwicandelo B ngokunikwa kolwabiwo-mali kwakunye neprojekthi ekubhekiswa kuzo kumhlathi (a) ngaphambili komhla woku-1 kweyeDwarha 2024, uNongxowa weSizwe, emva kokuthethana nonongxowa wephondo elichaphazelekayo, kumele aqingqe indlela yokwaba ulwabiwo-mali kwaye anike olo lwabiwo-mali koomasipala abachaphazelekayo nakwigosa lothumelo elichaphazelekayo. 40

(f)(i) Igosa lothumelo kumele likhuphe ulwabiwo-mali lokugqibela, nolusekelezelwe kwimiqathango yolwabiwo-mali ekubhekiswa kuyo kwimihlathi (a)(i) kunye (ii) kunye (e), kuNongxowa weSizwe ngomhla wesi-2 kweyoMnga 2024. 45

(ii) Ukuba igosa lothumelo liyasilela ukugqithisa loo miqathango yolwabiwo-mali ekubhekiswa kulo kumhlathana (i) ngomhla wesi-2 kweyoMnga 2024, uNongxowa weSizwe angaziqingqela indlela eyiyo yokwaba le mali, abe ethathela ingqalelo uboniso lolwabiwo-mali lonyaka-mali ka-2025/26. 45

(2)(a) Igosa lothumelo lolwabiwo-mali olunemibandela, lisebenzisa isiboniso solwabiwo-mali olunemibandela lonyaka-mali ka-2025/26 kwakunye nonyaka-mali ka-2026/27, nanjengoko ludakaciwe kuKholam B weeShedyuli ezichaphazelekayo zalo Mthetho, kumele, ngomhla woku-1 kweyeDwarha 2024, ligqithise kuNongxowa weSizwe— 50

(i) imiqathango yolwabiwo-mali oluya kwiphondo okanye kumasipala ngokumayelana nolwabiwo-mali olunemibandela olutsha oluza kwenziwa kunyaka-mali ka-2025/26; 55

(ii) nasiphi na isihlomelo kwisibonakaliso solwabiwo-mali sephondo okanye sikamasipala ngamnye nesidakacwe kuKholam B weeShedyuli ezichaphazelekayo ngokumayelana nolwabiwo-mali olunemibandela;

- (iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii);
and
- (iv) electronic copies of any guidelines, business plan templates and other documents referred to in the draft frameworks referred to in subparagraph (iii).
- (b) A transferring officer must consult the accounting officer of a national or provincial department on a duty assigned to that accounting officer in the draft framework before submission to the National Treasury in terms of paragraph (a). 5
- (c) When a document referred to in a draft framework that is submitted in terms of paragraph (a)(iii) is amended, the transferring officer must immediately provide the National Treasury and each receiving officer with electronic copies of the revised document. 10
- (d) The National Treasury must approve any proposed amendment or adjustment for the 2025/26 financial year of the allocation criteria of an existing conditional allocation before the submission of the provisional allocations and draft frameworks.
- (e) The transferring officer must, under his or her signature, submit to the National Treasury, by 2 December 2024, the final allocations and frameworks based on the provisional allocations and frameworks. 15
- (f) If the transferring officer fails to comply with paragraph (a) or (e), the National Treasury may determine the appropriate draft or final allocations and frameworks, taking into consideration the indicative allocations for the 2025/26 financial year. 20
- (g)(i) The National Treasury may amend final allocations and frameworks in order to ensure equitable and stable allocations and fair and consistent conditions.
- (ii) The National Treasury must give notice, in writing, to the transferring officer of the intention to amend allocations and frameworks and invite the transferring officer to submit written comments within seven days after the date of the notification. 25
- (h) The draft and final allocations and frameworks must be submitted in the format determined by the National Treasury.
- (3) The National Treasury may instruct transferring officers, accounting officers of the provincial treasuries and receiving officers to submit to it such plans and information for any conditional allocation, as it may determine, at specified dates before the start of the 2025/26 financial year. 30
- (4)(a) For purposes of the Education Infrastructure Grant or Health Facility Revitalisation Grant in the 2025/26 financial year, the receiving officer of the relevant provincial department must, in the format and on the date determined by the National Treasury, submit to the transferring officer, the relevant provincial treasury and the National Treasury— 35
- (i) an infrastructure asset management plan for all infrastructure programmes for a period of at least 10 years;
- (ii) an infrastructure programme management plan, including an infrastructure procurement strategy for infrastructure programmes and projects envisaged to commence within the period for the medium-term expenditure framework; and 40
- (iii) a document that outlines how the infrastructure delivery management system must be implemented in the province and is approved by the Executive Council of the province before or after the commencement of this Act.
- (b) The receiving officer of the relevant provincial department must review the document, referred to in paragraph (a)(iii), and if any substantive change is made to the document during the 2024/25 financial year, the amended document must be approved by the Executive Council of the province before submission to the National Treasury within 14 days after such approval. 45
- (5)(a) Any category B municipality may apply to qualify for the Integrated Urban Development Grant, referred to in Part B of Schedule 5, by submitting an application to the Department of Cooperative Governance by 31 July 2024. 50

- (iii) isiseko somsebenzi esiyilwayo solwabiwo-mali ekubhekiswa kulo kumhlathana (i) kunye (ii); kunye
- (iv) nekopi ethunyelwa ngokubuchwepheshe bale mihla enazo naziphi na izikhokelo, ithemplethi yesicwangciso seshishini kwakunye namanye amaxwebhu ekubhekiswa kuwo kwisiseko somsebenzi esiyilwayo nekubhekiswa kuso kumhlathana (iii). 5
- (b) Igosa lothumelo kumele lithethane negosa lobalo lesebe lesizwe okanye elephondo ngomsebenzi osikelwe elo gosa lobalo kwisiseko somsebenzi esiyilwayo ngaphambili kokuba liyigqithisele kuNongxowa weSizwe ngokwemimiselo yomhlathi (a). 10
- (c) Xa uxwebhu ekubhekiswa kulo kwisiseko somsebenzi esiyilwayo noluzo kugqithiselwa ngokwemimiselo yomhlathi (a)(iii) luhlonyelwe, igosa lothumelo kumele ngokukhawuleza linike uNongxowa weSizwe kwakunye negosa lolwamkelo ngalinye iikopi ezithunyelwe ngobuchwepheshe bala maxesha zoxwebhu olulungisiweyo. 15
- (d) UNongxowa weSizwe kumele agunyazise isihlomelo okanye ulungiso oluyilwayo lonyaka-mali ka-2025/26 lwemigomo yolwabiwo-mali kulwabiwo-mali olunemibandela olukhoyo ngaphambili kokugqithiswa kwemiqathango yolwabiwo-mali kwakunye nesiseko somsebenzi esiyilwayo.
- (e) Igosa lothumelo kumele, ngaphantsi komtyikityo walo, ligqithisele kuNongxowa weSizwe, ngomhla wesi-2 kweyoMnga 2024, ulwabiwo-mali nesiseko somsebenzi sokugqibela ezisekelezwe kwimiqathango yolwabiwo-mali kwakunye nesiseko somsebenzi. 20
- (f) Ukuba igosa lothumelo liyasilela ukuthobela imiqathango ekumhlathi (a) okanye (e), uNongxowa weSizwe unako ukuziqingqela ngokwakhe uyilo okanye ulwabiwo-mali kwanesiseko somsebenzi sokugqibela, ethathela ingqalelo uboniso lolwabiwo-mali lonyaka-mali ka-2025/26. 25
- (g)(i) UNongxowa weSizwe unako ukuhlomela ulwabiwo-mali nesiseko somsebenzi lokugqibela ukuze aqinisekise ukuba ulwabiwo-mali luyalingana kwaye luzinzile kwaye lufanelekile kwaye luhambelana nemibandela. 30
- (ii) UNongxowa weSizwe kumele anike isaziso, esibhalwe phantsi, kwigosa lothumelo esinezizathu zokuhlomela ulwabiwo-mali kwakunye nesiseko somsebenzi aze ameme igosa lothumelo ukuba lizise izimvo zalo ezibhaliweyo zingaphelanga iintsuku ezisixhenxe emva komhla wesaziso.
- (h) Uyilo kwakunye nolwabiwo-mali nesiseko somsebenzi sokugqibela kumele zigqithiselwe zikwifomathi eqingqwe nguNongxowa weSizwe. 35
- (3) UNongxowa weSizwe unako ukuyalela amagosa othumelo, amagosa obalo kanongxowa bamaphondo kwakunye namagosa olwamkelo ukuba azise kuye izicwangciso nolwazi lwalo naluphi na ulwabiwo-mali olunemibandela, nanjengoko enokuqingqa, iintsuku ezithile ngaphambili kokuqala konyaka-mali ka-2025/26. 40
- (4)(a) Ngenxa yezizathu zeSibonelelo soLwakhiwo lwezeMfundo okanye zeSibonelelo soHlaziyo lweZiseko zeMpilo kunyaka-mali ka-2025/26, igosa lolwamkelo lesebe lephondo elichaphazelekayo kumele, kwifomathi kwaye kwiintsuku eziqingqwe nguNongxowa weSizwe, ligqithisele kwigosa lothumelo, kunongxowa wephondo ochaphazelekayo nakuNongxowa weSizwe— 45
- (i) isicwangciso solawulo lweziseko zolwakhiwo sazo zonke iinkqubo zolwakhiwo sexesha elingaka ngeminyaka eli-10;
- (ii) isicwangciso solawulo lwenkqubo yolwakhiwo, kuqukwa nendlela yocino lwezakhiwo kusenzelwa iinkqubo zolwakhiwo kwakunye neeprojekthi ekujongwe ukuba ziqalise kwixesha lenkcitho-mali yaphakathi enyakeni; kwaye 50
- (iii) uxwebhu oludakaca indlela inkqubo yokuphathwa kwesiseko somsebenzi eza kwenziwa ngayo ephondweni nendlela eza kuphunyezwa ngayo siSigqeba seBhunga sephondo ngaphambili okanye emva kokuqalisa kwalo Mthetho.
- (b) Igosa lolwamkelo lesebe lephondo elichaphazelekayo kumele lilijonge uxwebhu, ekubhekiswa kulo kumhlathi (a)(iii), kwaye ukuba lukhona utshintsho olubalulekileyo kolu xwebhu kunyaka-mali ka-2024/25, elo xwebhu luhlonyelweyo kumele luphunyezwe siSigqeba seBhunga lephondo ngaphambili kokuba lugqithiselwe kuNongxowa weSizwe zingaphelanga iintsuku ezili-14 emva kokuba lugunyazisiwe. 55
- (5)(a) Icandelo B lomasipala lingasebenza ukuze kukwazeke ukufumaneka kweSibonelelo soPhuhliso lweZiseko, ekubhekiswa kulo kwiSigaba B sikaShedyuli 5, ngokufaka isicelo kwiSebe loLawulo neNtsebenziswano ngomhla wama-31 kweyeKhala 2024. 60

- (b) The Department of Cooperative Governance must determine the form of the application, including the minimum qualifying conditions.
- (c) The Department of Cooperative Governance must submit, by 1 October 2024, to the National Treasury for comment, a list of any proposed additional qualifying municipalities and any municipalities that have failed to meet the qualifying conditions to continue to qualify for approval. 5
- (d) A municipality that is informed by the Department of Cooperative Governance that it has qualified for the Integrated Urban Development Grant, must submit to the Department of Cooperative Governance—
- (i) by 31 March 2025, a first draft of its three-year capital programme and the 10-year Capital Expenditure Framework; and 10
- (ii) by 30 May 2025, the final versions of its three-year capital programme and the 10-year Capital Expenditure Framework, which must be evaluated by the Department of Cooperative Governance after consultation with relevant stakeholders. 15
- (6)(a) A provincial treasury must, in respect of the 2025/26 financial year—
- (i) on the same date that its budget for the 2025/26 financial year is tabled in the provincial legislature; or
- (ii) on a date not later than 13 June 2025 approved by the National Treasury, publish a notice in the *Gazette* containing the information set out in section 29(2)(a). 20
- (b) This subsection continues in force until 13 June 2025.

Transfers before commencement of Division of Revenue Act for 2025/26 financial year

27. (1) Despite the Division of Revenue Act for the 2025/26 financial year not having commenced on 1 April 2025, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each— 25
- (a) equitable share in terms of section 4(1), be transferred to the relevant province;
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality; and 30
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.
- (2) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2024/25 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2024/25 financial year. 35

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties of municipalities 40

28. (1)(a) In addition to the requirements of the Municipal Finance Management Act, the accounting officer of a category C municipality must, within 10 days after this Act takes effect, submit to the National Treasury, the relevant provincial treasury and all category B municipalities within that municipality's area of jurisdiction, the budget, as tabled in accordance with section 16 of the Municipal Finance Management Act, for the 2024/25 financial year, the 2025/26 financial year and the 2026/27 financial year, except if submitted in terms of any other legislation before the end of the 10-day period. 45
- (b) The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C

- (b) ISebe loLawulo neNtsebenziswano kumele liqingqe ifom yofako-sicelo, iquke neyona mibandela mincinci yokungena.
- (c) ISebe loLawulo neNtsebenziswa kumele ligqithise, ngomhla woku-1 kweyeDwarha 2024, kuNongxowa weSizwe ukuze avakalise izimvo zakhe, uluhlu lawo nawuphi na umasipala ongenayo kunye nawuphi na umasipala oye wasilela ukufikelela kwinqanaba lemibandela elifunekayo lamangenelo ukuze uqhubeke ukuya kwisigaba sokuphunyezwa. 5
- (d) Umasipala othe waziswa liSebe loLawulo ngeNtsebenziswano ukuba ukwazile ukufikelela kwinqanaba lokuzuza iSibonelelo soPhuhliso lweZixeko, kumele ugqithisele kwiSebe loLawulo neNtsebenziswano— 10
- (i) ngomhla wama-31 kweyoKwindla 2025, uyilo lokuqala lawo lwenkqubo yemali yeminyaka emithathu kunye neSiseko Somsebenzi seNkcitho yeMali seminyaka eli-10; kwaye
- (ii) ngomhla wama-30 kwekaCanzibe 2025, izicwangciso zokugqibela zenkqubo yemali yawo yeminyaka emithathu kunye neSiseko Somsebenzi seNkcitho yeMali seminyaka eli-10, nekumele ziphononongwe liSebe loLawulo neNtsebenziswa emva kokuthethana namahlakani abandakanyekayo. 15
- (6)(a) Unongxowa wephondo kumele, ngokumayelana nonyaka-mali ka-2025/26—
- (i) ngomhla omnye nalowo uhlahlolwabiwo-mali lonyaka-mali ka-2025/26 ludakacwa ngawo yindlu yowiso-mthetho yephondo; okanye 20
- (ii) ngomhla ongadlulanga kumhla we-13 kweyeSilimela 2025 iphunyeziwe nguNongxowa weSizwe, apapashe *kwiGazethi* isaziso esiqulathe ulwazi oludakacwe kwisolotyana 29(2)(a).
- (b) Eli solotyana liyaqhubeka nonyanzeliso kude kube ngowe-13 kweyeSilimela 2025. 25

Iintlawulo ngaphambili kokuqala koMthetho woLwabiwo lweNgeniso lonyaka-mali ka-2025/26

27. (1) Nangona uMthetho woLwabiwo lweNgeniso yonyaka-mali ka-2025/26 kungenzeka lube aluqalisanga ngomhla woku-1 kweTshazimpunzi 2025, uNongxowa weSizwe unako ukuqingqa ukuba nawuphi na umyinge, ongagqithanga kwiiphesenti ezingama-45 zomyinge opheleleyo ngamnye— 30
- (a) wolwabiwo olufanelekileyo ngokwemimiselo yesolotyana 4(1), mawuthunyelwe kwiphondo elichaphazelekayo;
- (b) wolwabiwo olufanelekileyo ngokwemimiselo yesolotyana 5(1), mawuthunyelwe kumasipala ochaphazelekayo; kwaye 35
- (c) ulwabiwo-mali olenziwe ngokwemimiselo yesolotyana 7(1) okanye 8(1), ngokuya ngalo meko, maluthunyelwe kwiphondo okanye kumasipala ochaphazelekayo.
- (2) Umyinge othunyelweyo ngokwemimiselo yesolotyana (1)(c) ngotshintsho oluyimfuneko, uxhomekeke kwisiseko somsebenzi esifanelekileyo sonyaka-mali ka-2024/25 kunye nazo naziphi na izinto eziza kuthi zifuneke zalo Mthetho, ngokungathi ngumyinge wolwabiwo-mali lonyaka-mali ka-2024/25. 40

ISIAHLUKO 5

IMISEBENZI NAMANDLA OOMASIPALA, OONONGXOWA BAMAPHONDO KWAKUNYE NONONGXOWA WESIZWE

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Imisebenzi yoomasipala

28. (1)(a) Ukongeza kwiimfuno zoMthetho wokuPhathwa kweeMali zikaMasipala, igosa lobalo lecandelo C lomasipala kumele, zingaphelanga iintsuku ezili-10 emva kokuba lo Mthetho uqalisile ukusebenza, ligqithisele kuNongxowa weSizwe, kunongxowa wephondo kwakunye nakubo bonke oomasipala becandelo B abakumda wokusebenza waloo masipala, uhlahlolwabiwo-mali, nanjengoko ludakaciwe ngokuhambelana nesolotyana 16 loMthetho wokuPhathwa kweeMali zikaMasipala, kunyaka-mali ka-2024/25, kunyaka-mali ka-2025/26 nakunyaka-mali ka-2026/27, ngaphandle kokuba lugqithiselwe ngokwemimiselo yawo nawuphi na omnye umthetho ngaphambili kokuphela kwexesha elizintsuku ezili-10. 55
- (b) Uhlahlolwabiwo-mali kumele lubonakalise lonke ulwabiwo-mali ukusukela kulwabiwo olufanelekileyo kunye nolwabiwo-mali olunemibandela oluza kuthunyelwa

municipality's area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities.

(2) A category C municipality that is providing a municipal service must, before implementing any capital project for water, electricity, roads or any other municipal service, consult the category B municipalities within whose area of jurisdiction the project must be implemented, and agree, in writing, which municipality is responsible for the operational and maintenance costs and the collection of user fees. 5

(3) A category C municipality must ensure that it does not duplicate a function currently performed by a category B municipality and must transfer funds for the provision of services, including basic services, to the relevant category B municipality that is providing municipal services, despite— 10

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

(b) a service delivery agreement for the provision of services by the category B municipality on behalf of the category C municipality not being concluded. 15

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

(a) entering into a service delivery agreement with the category C municipality which is authorised to perform the function in terms of the Municipal Structures Act; or 20

(b) obtaining authorisation to perform the function in terms of the Municipal Structures Act.

(5)(a) A category C municipality and a category B municipality must, before the commencement of a financial year, agree to a payment schedule in respect of the allocations, referred to in subsection (1)(b), to be transferred to the category B municipality in that financial year, and the category C municipality must submit the payment schedule to the National Treasury before the commencement of the financial year. 25

(b) A category C municipality must make transfers in accordance with the payment schedule submitted in terms of paragraph (a). 30

(6)(a) The National Treasury may withhold or stop any allocation to the category C municipality and reallocate the allocation to the relevant category B municipalities if a category C municipality fails to—

(i) make allocations referred to in subsection (1)(b); 35

(ii) reach an agreement envisaged in subsection (2); or

(iii) submit a payment schedule in accordance with subsection (5)(a).

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

(i) Section 216 of the Constitution; 40

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

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

(c) If an allocation is stopped in terms of this subsection, the National Treasury may, after consultation with the transferring officer, determine that a portion of the allocation that will not be spent, be reallocated to one or more municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year. 45

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

kumasipala ngamnye okwicandelo B ongaphakathi kwicandelo C lomda wokusebenza komasipala uze udakace inkqubo-mgomo esetyenzisiweyo yokwaba imali phakathi koomasipala becandelo B.

(2) Umasipala wecandelo C nonika iinkonzo zikamasipala kumele, ngaphambili kokwenza nayiphi na iprojekthi yamanzi, eyombane, eyeendlela okanye nayiphi na inkonzo kamasipala, athethane noomasipala abakwicandelo B abangaphakathi kwaloo mida ekuza kusetyenzwa kuyo, kwaye kuvunyelwane, ngokubhalwa phantsi, ukuba ngowuphi na umasipala onoxanduva lweendleko zokusebenza nolungiso kwakunye nokuqokelela iindleko zokusebenza.

(3) Umasipala wecandelo C kumele aqinisekise ukuba akawuphindi umsebenzi osele wenziwe ngumasipala okwicandelo B kwaye kumele athumele imali yokwenziwa komsebenzi, kuquka iinkonzo ezingundoqo, kuloo masipala okwicandelo B ochaphazelekayo nonika iinkonzo zikamasipala, nangona—

(a) umasipala okwicandelo C ewugcina umsebenzi ngokwemimiselo yoMthetho weZiseko zikaMasipala; kunye

(b) nesivumelwano soziso lweenkonzo ukuze kuziswe iinkonzo ngumasipala okwicandelo B egameni lomasipala okwicandelo C ongaqukwanga.

(4) Umasipala okwicandelo B ongagunyaziswanga ukusebenza ngokwemimiselo yoMthetho weZiseko zikaMasipala akanako ukongeza umsebenzi okanye uhlobo lweenkonzo ozizisayo, ngaphandle

(a) kokuba ungene kwisivumelwano soziso lweenkonzo nomasipala okwicandelo C nogunyazisiweyo ukwenza loo msebenzi ngokwemimiselo yoMthetho weZiseko zikaMasipala; okanye

(b) ngokufumana isigunyaziso sokwenza umsebenzi ngokwemimiselo yoMthetho weZiseko zikaMasipala.

(5)(a) Umasipala okwicandelo C nomasipala okwicandelo B kumele, ngaphambili kokuqala konyaka-mali, bavumelane ngeshedyuli yentlawulo ngokumayelana nolwabiwo-mali, ekubhekiswa kulo kwisolotyana (1)(b), ukuba ithunyelwe kumasipala okwicandelo B kwakuloo nyaka-mali, kwaye umasipala okwicandelo C kumele agqithise loo shedyuli yentlawulo kuNongxowa weSizwe ngaphambili kokuqala konyaka-mali.

(b) Umasipala okwicandelo C kumele enze iintlawulo ngokuhambelana neshedyuli yentlawulo egqithiselwe ngokwemimiselo yomhlathi (a).

(6)(a) UNongxowa weSizwe unako ukulubamba okanye alumise naluphi na ulwabiwo-mali lukamasipala wecandelo C aze ajike olo lwabiwo-mali aluse koomasipala becandelo B abachaphazelekayo ukuba umasipala okwicandelo C uthe wasilela—

(i) ukwenza ulwabiwo-mali ekubhekiswa kulo kwisolotyana (1)(b);

(ii) ukufikelela kwisivumelwano esidakacwe kwisolotyana (2); okanye

(iii) ukugqithisela ishedyuli yentlawulo ngokuhambelana nesolotyana (5)(a).

(b) Ezi zindululo zilandelayo zizo eziza kusetyenziswa ukubamba okanye ukumiswa kolwabiwo-mali ngokuhambelana nomhlathi (a):

(i) Isolotyana 216 loMgaqo-siseko;

(ii) kwimeko yokubanjwa kolwabiwo-mali, isolotyana 17(4)(a), ngotshintsho oluyimfuneko; kunye

(iii) nakwimeko yokumiswa kolwabiwo-mali, isolotyana 18(3)(a), (4), (5) kunye (6), ngotshintsho oluyimfuneko.

(c) Ukuba ulwabiwo-mali luthe lamiswa ngokwemimiselo yeli solotyana, uNongxowa weSizwe unako, emva kokuthethana negosa lothumelo, ukuqingqa inxalenye yolwabiwo-mali engazukusetyenziswa, ukuba ijikwe isiwe kumasipala omnye okanye nangaphezulu, ngemibandela ethi ulwabiwo-mali kumele lusetyenziswe kunyaka-mali ka-2024/25.

(7) Umasipala kumele aqinisekise ukuba naluphi na ulwabiwo-mali olwenziwe ngokwemimiselo yalo Mthetho, okanye iphondo okanye omnye umasipala, olungavelanga kuhlahlolwabiwo-mali lawo nanjengoko kudakaciwe ngokuhambelana nesolotyana 16 loMthetho wokuPhathwa kweeMali zikaMasipala, oluvela kuhlahlolwabiwo-mali olusalindele isigunyaziso ngokuhambelana nesolotyana 24 loMthetho wokuPhathwa kweeMali zikaMasipala.

Duties and powers of provincial treasuries

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

(2)(a) A provincial treasury must not later than seven working days after this Act takes effect, publish by notice in the *Gazette*— 5

- (i) the indicative allocation per municipality for every allocation to be made by the province to municipalities from the province's own funds and from conditional allocations to the province;
- (ii) the indicative allocation to be made per school and per hospital in the province in the format determined by the National Treasury; 10
- (iii) the indicative allocation to any national or provincial public entity for the implementation of a programme funded by an allocation in Part A of Schedule 5 on behalf of a province or for assistance provided to the province in implementing the programme;
- (iv) the envisaged division of the allocation envisaged in subparagraphs (i) and (ii), in respect of each municipality, school and hospital, for the 2025/26 financial year and the 2026/27 financial year; and 15
- (v) the conditions and other information in respect of the allocations, referred to in subparagraphs (i), (ii) and (iii), to facilitate performance measurement and the use of required inputs and outputs. 20

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

(c) If the provincial legislature amends its appropriation Bill, the provincial treasury must publish amended allocations and budgets, by notice in the *Gazette*, within 14 working days after the appropriation Act takes effect, and those allocations and budget must be regarded as final. 25

(d) Allocations to municipalities in terms of subsection (2)(a) must be consistent with the terms of any agreement concluded between the province and a municipality.

(3)(a) Despite subsection (2) or any other legislation, a provincial treasury may, in accordance with a framework determined by the National Treasury, amend the allocations referred to in subsection (2). 30

(b) Any amendments to the allocations published in terms of subsection (2)(a) or (c) must be published, by notice in the *Gazette*, not later than 3 February 2025 or such later date as approved by the National Treasury and takes effect on the date of publication. 35

(4) A provincial treasury must, as part of its report in terms of section 40(4)(b) and (c) of the Public Finance Management Act, in the format determined by the National Treasury, report on—

- (a) actual transfers received by the province from national departments and actual expenditure on such transfers, excluding Schedule 4 allocations, up to the end of that month; and 40
- (b) actual transfers made by the province to municipalities and public entities and actual expenditure by municipalities and public entities on such transfers, based on the latest information available from municipalities and public entities at the time of reporting. 45

(5)(a) A provincial treasury must—

- (i) ensure that a payment schedule, or any amendment thereof, is agreed between each provincial department and receiving institution envisaged in subsection (2)(a);
- (ii) ensure that transfers are made promptly to the relevant receiving officer in terms of the agreed payment schedule; and 50

Imisebenzi namandla oonongxowa bamaphondo

29. (1) Unongxowa wephondo kumele abonise ulwabiwo-mali oludweliswe kwiSigaba A sikaShedyuli 5 kwiphondo lwahlukile kuMthetho-vavanyo wolwabiwo lephondo.

(2)(a) Unongxowa wephondo kumele zingaphelanga iintsuku ezisixhenxe zomsebenzi emva kokuba lo Mthetho uqalisile ukusebenza, apapashe isaziso *kwiGazethi*— 5

(i) esibonisa ulwabiwo-mali lomasipala ngamnye ngolwabiwo-mali oluza kwenziwa liphondo koomasipala ngemali esuka kwingxowa yephondo nesuka kulwabiwo-mali olunemibandela lwephondo; 10

(ii) esibonisa ulwabiwo-mali oluza kwenziwa kwisikolo ngasinye nakwisibhedlele ngasinye ephondweni kwifomathi eza kuthi iqingqwe nguNongxowa weSizwe;

(iii) esibonisa ulwabiwo-mali oluya kulo naliphi na iqumrhu likarhulumente wesizwe okanye owephondo ukuze kwenziwe inkqubo exhaswe ngemali yolwabiwo-mali leSigaba A sikaShedyuli 5 egameni lephondo okanye loncedo lesindululo esiya ephondweni ukuze kwenziwe inkqubo; 15

(iv) ulahlulo lolwabiwo-mali oludakacwe kwimihlathana (i) kunye (ii), ngokumayelana nomasipala ngamnye, isikolo ngasinye kwakunye nesibhedlele ngasinye, kunyaka-mali ka-2025/26 nakunyaka-mali ka-2026/27; kunye

(v) nemibandela nolunye ulwazi ngokumayelana nolwabiwo-mali, ekubhekiswa kulo kwimihlathana (i), (ii) kunye (iii), ukuququzelela iindlela zokumentesha ukuhamba komsebenzi nokusetyenziswa kwamagalelo angenayo naphumayo. 20

(b) Ulwabiwo-mali ekubhekiswa kulo kumhlathi (a) kumele luthathwe njengelona lokugqibela xa uMthetho wokwahlulwa wamaphondo uqalisa ukusebenza okanye, ukuba upapashwe ngomnye umhla, ngomhla wopapasho lwesaziso. 25

(c) Ukuba indlu yowiso-mthetho yephondo iwuhlolele uMthetho-vavanyo wawo, unongxowa wephondo kumele apapashe ulwabiwo-mali oluhlonyelweyo kunye nohlahlolwabiwo-mali, ngesaziso *kwiGazethi*, zingaphelanga iintsuku ezili-14 zokusebenza emva kokuba uqalisile ukusebenza uMthetho wokwahlulwa, kwaye olo lwabiwo-mali nolo hlahlolwabiwo-mali kumele athathwe njengawokugqibela. 30

(d) Ulwabiwo-mali loomasipala ngokwemimiselo yesolotyana (2)(a) kumele ihambelane nemimiselo yaso nasiphi na isivumelwano esiququnjelwe phakathi kwephondo nomasipala.

(3)(a) Nangona likhona isolotyana (2) okanye nawo nawuphi na omnye umthetho, unongxowa wephondo yena unako, ngokuhambelana nesiseko somsebenzi esiqingqwe nguNongxowa weSizwe, ukuhlomela ulwabiwo-mali ekubhekiswa kulo kwisolotyana (2). 35

(b) Naziphi na izihlomelo kulwabiwo-mali ezipapashwe ngokwemimiselo yesolotyana (2)(a) okanye (c) kumele zipapashwe, ngesaziso *kwiGazethi*, ungangqithanga umhla wesi-3 kweyoMqungu 2025 okanye ngaloo mhla ophunyezwe nguNongxowa weSizwe uze uqalise ukusebenza ngomhla wopapasho. 40

(4) Unongxowa wephondo, njengenxalenye yengxelo yakhe ngokwemimiselo yesolotyana 40(4)(b) kunye (c) loMthetho wokuPhathwa kweeMali zikaMasipala, kwifomathi eqingqwe nguNongxowa weSizwe, kumele anike ingxelo— 45

(a) ngezona ntlawulo ezithe zafunyanwa liphondo zisuka kumasebe wesizwe kwakunye nenkcitho yokwenene yezo ntlawulo, ngaphandle kukaShedyuli 4, kude kube sekupheleni kwaloo nyanga; kunye

(b) nezona ntlawulo ezenziweyo liphondo koomasipala nakumaqumrhu karhulumente kwakunye neyona nkcitho yokwenene eyenziwe ngoomasipala namaqumrhu karhulumente ngezo ntlawulo, ngokuxhomekeka kulwazi lwamvanje olusuka koomasipala nakumaqumrhu karhulumente ngexesha lokunikeza ingxelo. 50

(5)(a) Unongxowa wephondo kumele—

(i) aqinisekise ukuba ishedyuli yentlawulo, okanye nasiphi na isihlomelo, kuvunyelwana ngaso phakathi kwesebe lephondo ngalinye kwakunye neziko elizuzayo elidakacwe kwisolotyana (2)(a); 55

(ii) aqinisekise ukuba iintlawulo zenziwa ngokukhawuleza kwelo gosa lolwamkelo elichaphazelekayo ngokwemimiselo ekuvunyelwene ngayo kwishedyuli yentlawulo; aze 60

- (iii) submit the payment schedules to the National Treasury within 14 days after this Act takes effect and any amended payment schedule, agreed to, within 14 days of it being agreed to.
- (b) If a provincial department and receiving institution do not agree to a payment schedule in time for submission to the National Treasury, the provincial treasury must, after consultation with the transferring officer, determine the payment schedule. 5
- (6) If a provincial treasury fails to make a transfer in terms of subsection (5)(a), the relevant receiving officer may request the provincial treasury to immediately make the transfer or to provide written reasons, within three working days, as to why the transfer has not been made. 10
- (7) If a provincial treasury fails to make the transfer requested by the receiving officer or provide reasons in terms of subsection (6), or the receiving officer disputes the reasons provided by the provincial treasury as to why the transfer has not been made, the receiving officer may request the National Treasury to investigate the matter.
- (8) On receipt of a request in terms of subsection (7), the National Treasury must— 15
- (a) consult the transferring officer on the matter;
- (b) investigate the matter, assess any reasons given by the provincial treasury as to why the transfer was not made;
- (c) direct the provincial treasury to immediately effect the transfer or provide reasons to the receiving officer, confirming why the provincial treasury was correct in not making the transfer; and 20
- (d) advise the provincial treasury and the receiving officer as to what steps must be taken to ensure the transfer.

Duties and powers of National Treasury

- 30.** (1) The National Treasury must, within 14 days after this Act takes effect, submit a notice to all transferring officers containing the details of the primary bank accounts of each province and municipality. 25
- (2) The National Treasury must, together with the statement envisaged in section 32(2) of the Public Finance Management Act, publish a report on actual transfers of all allocations listed in Schedules 4, 5, 6 and 7 or made in terms of section 25. 30
- (3) The National Treasury may include in a report on the equitable share and conditional allocations in terms of this Act, any report it publishes—
- (a) that aggregates statements published by provincial treasuries envisaged in section 71(7) of the Municipal Finance Management Act; and
- (b) in respect of municipal finances. 35

CHAPTER 6

GENERAL

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

- 31.** (1) An organ of state involved in an intergovernmental dispute regarding any provision of this Act or any division of revenue matter or allocation must— 40
- (a) comply with section 41 of the Constitution and Chapter 4 of the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005); and
- (b) if it decides to institute judicial proceedings against another organ of state, within 10 working days of its decision, notify the National Treasury, the relevant provincial treasury, the Department of Cooperative Governance and the Auditor-General, of the details of compliance with Chapter 4 of the 45

- (iii) agqithisele ezo shedyuli zentlawulo kuNongxowa weSizwe zingaphelanga iintsuku ezili-14 emva kokuba lo Mthetho uqalisile ukusebenza kwaye nayiphi na ishedyuli yentlawulo ehlonyelweyo, ekuvunyelwene ngayo, zingaphelanga iintsuku ezili-14 zayo kuvunyelwene.
- (b) Ukuba isebe lephondo neziko lolwamkelo azivumelani ngeshedyuli yentlawulo kwangexesha kude kufike ixesha lokugqithisele kuNongxowa weSizwe, unongxowa wephondo kumele, emva kokuthethana negosa lothumelo, aqingqe ngokwakhe ishedyuli yentlawulo. 5
- (6) Ukuba unongxowa wephondo uyasilela ukwenza intlawulo ngokwemimiselo yesolotyana (5)(a), igosa lolwamkelo elichaphazelekayo linako ukucela unongxowa wephondo ukuba enze intlawulo ngokukhawuleza okanye anike izizathu ezibhaliweyo, zingaphelanga iintsuku ezintathu zomsebenzi, acacise ukuba kutheni ingekahlawulwa imali. 10
- (7) Ukuba unongxowa wephondo uyasilela ukwenza intlawulo ecelwe ligosa lolwamkelo okanye ukunika izizathu ngokwemimiselo yesolotyana (6), okanye igosa lolwamkelo alizankeli izizathu ezibekwa ngunongxowa wephondo zokuba kutheni intlawulo ingekenziwa, igosa lolwamkelo lingacela uNongxowa weSizwe ukuba awuphande lo mba. 15
- (8) Xa sifika isicelo ngokwemimiselo yesolotyana (7), uNongxowa weSizwe kumele— 20
- (a) athethe negosa lothumelo ngalo mba;
- (b) awuphande lo mba, aphonononge izizathu ezibekwe ngunongxowa wephondo zokuba kutheni engayenzanga intlawulo;
- (c) ayalele unongxowa wephondo ukuba enze intlawulo ngokukhawuleza okanye anike izizathu kwigosa lolwamkelo, ezingqinisisa ukuba kutheni unongxowa wephondo ebelungile ngokungayenzi intlawulo; kwaye 25
- (d) acebise unongxowa wephondo kwakunye negosa lolwamkelo ngamanyathelo ekumele bawathabathe ukuqinisekisa intlawulo.

Imisebenzi namandla kaNongxowa weSizwe

30. (1) UNongxowa weSizwe kumele, zingaphelanga iintsuku ezili-14 emva kokusebenza kwalo Mthetho, agqithise isaziso kuwo onke amagosa othumelo esiqulathe iinkcukacha zee-akhawunti zebhanki zephondo ngalinye kunye nomasipala ngamnye. 30
- (2) UNongxowa weSizwe kumele, kunye nengxelo edakacwe kwisolotyana 32(2) loMthetho wokuPhathwa kweeMali zikaRhulumente, apapashe ingxelo yeyona ntlawulo yokwenene yalo lonke ulwabiwo-mali oludweliswe kwiiShedyuli 4, 5, 6 kunye 7 okanye ezenziwe ngokwemimiselo yesolotyana 25. 35
- (3) uNongxowa weSizwe unako ukuquka ingxelo yolwabiwo olufanelekileyo kunye neyolwabiwo-mali olunemibandela ngokwemimiselo yalo Mthetho, nayiphi na ingxelo ayipapashayo—
- (a) equka iingxelo zoonongxowa bamaphondo ezidakacwe kwisolotyana 71(7) loMthetho wokuPhathwa kweeMali zikaMasipala; kwaye 40
- (b) engokumayelana neemali zikamasipala.

ISAHLUKO 6

GABALALA

Amatyala eendleko ezenziweyo ngexesha kusaphulwa imigomo yorhulumente wentsebenziswano kwakunye nobudlelwane nabanye koorhulumente 45

31. (1) Inqanaba likarhulumente elichaphazelekayo kwingxabano ephakathi koorhulumente ngokumayelana nesindululo salo Mthetho okanye naluphi na ulwabiwo lwemiba yengeniso okanye ulwabiwo-mali kumele—
- (a) lithobele isolotyana 41 loMgaqo-siseko kunye neSahluko 4 soMthetho weSiseko Somsebenzi soBudlelwane Phakathi koorhulumente, ka-2005 (uMthetho No. 13 ka-2005); kwaye 50
- (b) ukuba ligqiba ekumangaleni libe limangalela inqanaba likarhulumente, zingaphelanga iintsuku ezili-10 zomsebenzi, kumele lazise uNongxowa weSizwe, unongxowa wephondo elichaphazelekayo, iSebe loLawulo lweNtsebenziswano kwakunye noMphicothi weSizwe (Auditor-General), ngeenkukacha zokuthotyelwa kweSahluko 4 soMthetho weSiseko 55

Intergovernmental Relations Framework Act, 2005, including an explanation of the failure to resolve the dispute.

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

(3) The amount of any such fruitless and wasteful expenditure incurred in terms of subsection (2) must be recovered or written off in terms of the applicable procedures in the Public Finance Management Act or the Municipal Finance Management Act. 5

Irregular expenditure

32. Expenditure of an allocation in Part B of Schedule 4 or Part B of Schedule 5 contrary to this Act is irregular expenditure and must be dealt with in terms of the Municipal Finance Management Act, except if it is unauthorised expenditure in terms of the Municipal Finance Management Act. 10

Financial misconduct

33. (1) Despite any other legislation to the contrary, any wilful or negligent non-compliance with a provision of this Act constitutes financial misconduct. 15

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

Delegations and assignments

34. (1) The Minister may, in writing, delegate any of the powers entrusted to, and assign any of the duties imposed on, the National Treasury in terms of this Act, to an official of the National Treasury. 20

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

- (a) is subject to any limitations or conditions that the Minister may impose; 25
- (b) may authorise that official to sub-delegate, in writing, the delegated power or assigned duty, to any other official of the National Treasury; and
- (c) does not divest the National Treasury of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.

(3) The Minister may vary or revoke any decision taken by an official as a result of a delegation or assignment, subject to any rights that may have vested as a consequence of the decision. 30

(4) A Member of the Executive Council responsible for finance in a province may, in writing, delegate any power entrusted to, and assign any duty imposed on, the provincial treasury in terms of this Act, to an official of the provincial treasury. 35

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

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

(6) Subsections (2) and (3) apply, with the necessary changes, to a delegation or assignment in terms of subsection (4) or (5). 40

Departures

35. (1) The Minister may, if good grounds exist, approve a departure from a provision of a framework, a regulation made under section 36 or a condition imposed in terms of this Act. 45

Somsebenzi soBudlelwane Phakathi kooRhulumente, ka-2005, kuquke nengcaciso yokusilela ngelizama ukusombulula le ngxabano.

(2) Ukuba inqanaba likarhulumente alilithobeli isolotyana (1), inkcitho eyenziwe linqanaba likarhulumente ngexesha belisiya enkundleni kumele ibonwe njengengavelisanga ziqhamo kwanenkitha-mali. 5

(3) Nawuphi na umyinge wenkcitha-mali enjalo owenzeke kwisolotyana (2) kumele ubuyiswe okanye ucinywe ngokwemimiselo yeenkqubo ezisebenzayo kuMthetho wokuPhathwa kweeMali zikaRhulumenteku okanye kuMthetho wokuPhathwa kweeMali zikaMasipala.

Ukungachithwa kakuhle kwemali 10

32. Inkcitho yolwabiwo-mali kwiSigaba B sikaShedyuli 4 okanye kwiSigaba B sikaShedyuli 5 nesichasana nalo Mthetho wokungachithwa kakuhle kwemali kwaye kumele kuqutyiswane nako ngokwemimiselo yoMthetho wokuPhathwa kweeMali zikaMasipala, ngaphandle kokuba yinkcitho engagunyaziswa ngokwemimiselo yoMthetho wokuPhathwa kweeMali zikaMasipala. 15

Ukungaphathwa kakuhle kwemali

33. (1) Ngaphandle kwawo nawuphi na umthetho ophikisayo, naluphi na undlandlathekiso okanye ukungahoywa kwemiqathango yezindululo zalo Mthetho kubonwa njengokungaphathwa kakuhle kwemali.

(2) Isolotyana 84 loMthetho wokuPhathwa kweeMali zikaRhulumente okanye isolotyana 171 loMthetho wokuPhathwa kweeMali zikaMasipala, ngokuxhomekeka kuloo meko, lilo elisebenzayo xa kusiziwa ekungaphathweni kakuhle kwemali okudakacwe kwisolotyana (1). 20

Ulwabiwo lwemisebenzi nemisebenzi ekumele yenziwe

34. (1) UMphathiswa unako, ngokubhala phantsi, ukuthuma nokuba sesiphi na isiphathamandla esithenjiweyo, aze asinike nawuphi na umsebenzi obekwe kuNongxowa weSizwe ngokwemimiselo yalo Mthetho, ukuya kwilungu likaNongxowa weSizwe. 25

(2) Umthunywa okanye umsebenzi ngokwemimiselo yesolotyana (1) kwilungu likaNongxowa weSizwe— 30

- (a) lixhomekeke kuyo nayiphi na imida okanye imibandela ebekwe nguloo Mphathiswa;
- (b) angagunyazisa umthunywa ongaphantsi kwakhe, ngokubhala phantsi, isiphathamandla esithunyiweyo okanye umsebenzi obekiweyo, kuye nawuphi na omnye umsebenzi kaNongxowa weSizwe; kwaye 35
- (c) akamthinteli uNongxowa weSizwe uxanduva lwakhe xa kusiziwe kumsebenzi wesiphathamandla esithunyiweyo okanye ukwenza imisebenzi esiyithunyiweyo.

(3) UMphathiswa unako ukwahlula okanye ukusijika isigqibo esithathwe ngumsebenzi ngenxa yokuthunywa okanye umsebenzi, kuxhomekeka kuwo nawuphi na amalungelo abekiweyo ngenxa yeziphumo zesigqibo. 40

(4) Ilungu leSigqeba soLawulo elijongene neemali ephondweni linako, ngokubhala phantsi, ukuthumela nasiphi na isiphathamandla esithembekileyo, aze asinike umsebenzi kanongxowa wephondo ngokwemimiselo yalo Mthetho, kwilungu likanongxowa wephondo. 45

(5)(a) Igosa lothumelo linako, ngokubhala phantsi, ukuthumela nasiphi na isiphathamandla esithembekileyo, lize lisinike umsebenzi wegosa lothumelo ngokwemimiselo yalo Mthetho, kwilungu elikwisebe lalo.

(b) Ikopi ebhaliweyo yomthunywa kumele igqithiselwe kuNongxowa weSizwe.

(6) Amasolotyana (2) kunye (3) ngawo asebenzayo, ngotshintsho oluyimfuneko, kumthunywa okanye kumsebenzi ngokwemimiselo yesolotyana (4) okanye (5). 50

Ukusuka

35. (1) UMphathiswa unako, ukuba imeko iyavuma, ukugunyazisa ukusuka kwesindululo sesiseko somsebenzi, umqathango owenziwe ngaphantsi kwesolotyana 36 okanye imibandela enyanzeliswayo ngokwemimiselo yeli solotyana. 55

- (2) For purposes of subsection (1), good grounds include the fact that the provision of the framework, regulation or condition—
- (a) cannot be implemented in practice;
 - (b) impedes the achievement of any object of this Act;
 - (c) impedes an immediate response to a classified disaster; or
 - (d) undermines the financial viability of the affected national department, provincial department or municipality.
- (3) Any departure approved in terms of subsection (1) must set out the period and conditions of the departure, if any, and must be published, by notice in the *Gazette*.

Regulations

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

Repeal of laws and savings

37. (1) Subject to subsection (2)—
- (a) the Division of Revenue Act, 2023 (Act No. 5 of 2023), except sections 15 and 25, is hereby repealed;
 - (b) sections 15 and 25 of the Division of Revenue Act, 2023, are hereby repealed with effect from 1 July 2024 or the date that this Act takes effect, whichever is the later date; and
 - (c) the Division of Revenue Amendment Act, 2023 (Act No. 15 of 2023), is hereby repealed.
- (2) Any repeal referred to in subsection (1) does not affect—
- (a) any duty to be performed in terms of any provision of an Act, referred to in subsection (1), after the end of the 2024/25 financial year; and
 - (b) any obligation in terms of any provision of an Act, referred to in subsection (1), the execution of which is outstanding.
- (3) Any framework published in terms of section 15 of the Division of Revenue Act, 2023, as amended in terms of section 15 or 25 of that Act, applies to funds of a conditional allocation approved for roll-over in terms of section 21(2) of that Act if that conditional allocation does not continue to exist in terms of this Act.

Short title and commencement

38. This Act is called the Division of Revenue Act, 2024, and takes effect on 1 April 2024 or the date of publication in the *Gazette*, whichever is the later date.

- (2) Ngeenjongo zesolotyana (1), imeko evumayo iquka into yokuba izindululo zesiseko somsebenzi, imiqathango okanye imibandela—
- (a) ayikwazi ukuba yenzeke;
 - (b) inqanda impumelelo yayo nayiphi na into yalo Mthetho;
 - (c) inqanda ukuphendula ngokukhawuleza kwintlekele; okanye 5
 - (d) ijongela phantsi impumelelo yemali yesebe lesizwe elichaphazelekayo, isebe lephondo elichaphazelekayo okanye umasipala ochaphazelekayo.
- (3) Nakuphi na ukusuka okugunyazisiweyo ngokwemimiselo yesolotyana (1) kumele kudakace ixesha kunye nemibandela yokusuka, ukuba ikhona, ize ipapashe, isaziso *kwiGazethi*. 10

Imiqathango

36. UMphathiswa unako, ngokwenza isaziso *kwiGazethi*, ukwenza imiqathango ngokumayelana—
- (a) nawo nawuphi na umba ekumele okanye ekunokwenzeka ukuba ucinyiwe ngokwemimiselo yalo Mthetho; okanye 15
 - (b) naliphi na ihlakani okanye imeko yethutyana okanye umba wenkqubo ekunyanzelekileyo ukuba ucinywe ukuze kukwazekwe ukwenzeka kakuhle okanye ukwenziwa ngendlela lo Mthetho.

Ukucinywa kwemithetho nolongiwo

37. (1) Ngokuxhomekeka kwisolotyana (2)— 20
- (a) uMthetho woLwabiwo lweNgeniso, ka-2023 (uMthetho No. 5 ka-2023), ngaphandle kwamasolotyana 15 kunye 25, ucinyiwe;
 - (b) amasolotyana 15 kunye 25 oMthetho woLwabiwo lweNgeniso, ka-2023, aye acinywa ukusukela ngomhla woku-1 kweyeKhala 2024 okanye ngomhla lo Mthetho uqalisa ngawo, nokuba ngowuphi na umhla ogqibelayo; kwaye 25
 - (c) uMthetho-Sihlomelo woLwabiwo lweNgeniso, ka-2023 (uMthetho No. 15 ka-2023), uye wacinywa.
- (2) Naluphi na ucinyo ekubhekiswa kulo kwisolotyana (1) aluchaphazeli—
- (a) nawo nawuphi na umsebenzi ekumele wenziwe ngokwemimiselo yaso nasiphi na isindululo salo Mthetho, ekubhekiswa kuwo kwisolotyana (1), emva kokuphela konyaka-mali ka-2024/25; kwaye 30
 - (b) nawo nawuphi na umgomo ngokwemimiselo yaso nasiphi na isindululo salo Mthetho, ekubhekiswa kuwo kwisolotyana (1), nokwenziwa kwawo ekusalindelekileyo.
- (3) Nasiphi na isiseko somsebenzi esithe sapapashwa ngokwemimiselo yesolotyana 15 loMthetho woLwabiwo lweNgeniso, ka-2023, nanjengoko uhlonyelwe ngokwemimiselo yesolotyana 15 okanye 25 laloo Mthetho, lilo ke elisebenzayo kwinkxaso-mali yolwabiwo-mali olunemibandela eliye landiselwa ixesha ngokwemimiselo yesolotyana 21(2) laloo Mthetho ukuba ulwabiwo-mali olunemibandela aluqhubeki nokubakhona ngokwemimiselo yalo Mthetho. 40

Isihloko esifutshane kunye nexesha lokuqalisa

38. Lo Mthetho ubizwa ngokuba nguMthetho woLwabiwo lweNgeniso, ka-2024, kwaye uza kuqalisa ukusebenza ngomhla woku-1 kwekaTshazimpuzi 2024 okanye ngomhla opapashwe ngawo *kwiGazethi*, nokuba ngowuphi na umhla ogqibelayo.

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

Spheres of Government	Column A	Column B	
	2024/25	Forward Estimates	
		2025/26	2026/27
	R'000	R'000	R'000
National ^{1,2}	1 434 313 321	1 522 047 226	1 606 856 491
Provincial	600 475 640	627 441 853	655 704 215
Local	101 177 734	106 087 022	110 661 361
TOTAL	2 135 966 695	2 255 576 101	2 373 222 067

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

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

Province	Column A	Column B	
	2024/25	Forward Estimates	
		2025/26	2026/27
	R'000	R'000	R'000
Eastern Cape	78 093 492	81 550 032	84 494 979
Free State	33 090 807	34 582 024	36 187 895
Gauteng	127 992 244	133 770 871	139 994 304
KwaZulu-Natal	121 145 053	126 359 814	131 972 012
Limpopo	69 624 859	72 925 123	76 481 608
Mpumalanga	49 499 498	51 738 590	54 149 998
Northern Cape	16 142 917	16 905 233	17 726 629
North West	42 815 602	44 881 770	47 108 870
Western Cape	62 071 168	64 728 396	67 587 920
TOTAL	600 475 640	627 441 853	655 704 215

ISHEDYULI 1

ISABELO SENGENISO EFANELEKILEYO EQOKELELWE KWIZIGABA ZOZITHATHU ZORHULUMENTO

Izigaba zikaRhulumente	Umhlathi A	Umhlathi B	
	2024/25	Uqikelelo oluze ngaphambili	
		2025/26	2026/27
	R'000	R'000	R'000
Elizweni ^{1,2}	1 434 313 321	1 522 047 226	1 606 856 491
Kumaphondo	600 475 640	627 441 853	655 704 215
Koomasipala	101 177 734	106 087 022	110 661 361
Iyonke	2 135 966 695	2 255 576 101	2 373 222 067

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

2. Imali ezisalwa ngqo zesabelo esifanelekileyo sephondo sezisalwe irhafu.

ISHEDYULI 2

UKUQINGQWA KWESABELO ESIFANELEKILEYO SEPHONDO NGALINYE KWISABELO SEPHONDO SENGENISO EQOKELELWE ELIZWENI LONKE (sitsalwa ngqo kwiNngxowa-mali yeNgeniso yeSizwe)

Iphondo	Umhlathi A	Umhlathi B	
	2024/25	Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27
	R'000	R'000	R'000
Eastern Cape	78 093 492	81 550 032	84 494 979
Free State	33 090 807	34 582 024	36 187 895
Gauteng	127 992 244	133 770 871	139 994 304
KwaZulu-Natal	121 145 053	126 359 814	131 972 012
Limpopo	69 624 859	72 925 123	76 481 608
Mpumalanga	49 499 498	51 738 590	54 149 998
Northern Cape	16 142 917	16 905 233	17 726 629
North West	42 815 602	44 881 770	47 108 870
Western Cape	62 071 168	64 728 396	67 587 920
IYONKE	600 475 640	627 441 853	655 704 215

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
2025/26	2026/27			
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 218 324	1 298 635	1 381 886
A	NMA Nelson Mandela Bay	1 523 361	1 643 573	1 775 087
B	EC101 Dr Beyers Naude	121 571	126 403	130 353
B	EC102 Blue Crane Route	71 200	73 285	74 582
B	EC104 Makana	129 656	134 913	139 266
B	EC105 Ndlambe	136 636	141 940	146 192
B	EC106 Sundays River Valley	117 539	122 707	127 204
B	EC108 Kouga	192 664	203 746	214 723
B	EC109 Kou-Kamma	69 003	71 946	74 473
C	DC10 Sarah Baartman District Municipality	111 120	112 927	113 947
Total: Sarah Baartman Municipalities		949 389	987 867	1 020 740
B	EC121 Mbashe	327 167	323 549	310 893
B	EC122 Mnquma	340 893	337 059	323 777
B	EC123 Great Kei	55 432	54 983	53 118
B	EC124 Amahlathi	138 370	136 786	131 397
B	EC126 Ngqushwa	108 015	106 822	102 691
B	EC129 Raymond Mhlaba	226 658	223 845	214 676
C	DC12 Amathole District Municipality	1 140 317	1 204 982	1 275 672
Total: Amathole Municipalities		2 336 852	2 388 026	2 412 224
B	EC131 Inxuba Yethemba	57 496	58 990	59 735
B	EC135 Intsika Yethu	208 343	206 051	198 032
B	EC136 Emalahleni	161 888	159 967	153 560
B	EC137 Dr. A.B. Xuma	194 093	191 982	184 555
B	EC138 Sakhisizwe	88 876	88 002	84 760
B	EC139 Enoch Mgijima	243 341	244 771	240 940
C	DC13 Chris Hani District Municipality	736 966	778 541	821 440
Total: Chris Hani Municipalities		1 691 003	1 728 304	1 743 022
B	EC141 Elundini	200 668	199 337	192 820
B	EC142 Senqu	196 724	195 162	188 420
B	EC145 Walter Sisulu	80 712	82 802	83 825
C	DC14 Joe Gqabi District Municipality	377 427	398 021	418 930
Total: Joe Gqabi Municipalities		855 531	875 322	883 995
B	EC153 Ngquza Hill	346 720	343 108	329 996
B	EC154 Port St Johns	203 985	202 150	194 864
B	EC155 Nyandeni	348 923	345 648	332 948
B	EC156 Mhlontlo	241 156	238 062	228 166
B	EC157 King Sabata Dalindyebo	460 442	464 075	458 103
C	DC15 O.R. Tambo District Municipality	1 193 994	1 263 903	1 336 259
Total: O.R. Tambo Municipalities		2 795 220	2 856 946	2 880 336
B	EC441 Matatiele	320 321	317 882	307 006
B	EC442 Umzimvubu	289 930	286 840	275 791
B	EC443 Winnie Madikizela-Mandela	359 441	356 151	343 179
B	EC444 Ntabankulu	165 408	163 128	156 149
C	DC44 Alfred Nzo District Municipality	779 701	824 699	870 977
Total: Alfred Nzo Municipalities		1 914 801	1 948 700	1 953 102
Total: Eastern Cape Municipalities		13 284 481	13 727 373	14 050 392

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 218 324	1 298 635	1 381 886
A	NMA Nelson Mandela Bay	1 523 361	1 643 573	1 775 087
B	EC101 Dr Beyers Naude	121 571	126 403	130 353
B	EC102 Blue Crane Route	71 200	73 285	74 582
B	EC104 Makana	129 656	134 913	139 266
B	EC105 Ndlambe	136 636	141 940	146 192
B	EC106 Sundays River Valley	117 539	122 707	127 204
B	EC108 Kouga	192 664	203 746	214 723
B	EC109 Kou-Kamma	69 003	71 946	74 473
C	DC10 Sarah Baartman uMasipala oMbaxa	111 120	112 927	113 947
Iyonke: ooMasipala baseSarah Baartman		949 389	987 867	1 020 740
B	EC121 Mbashe	327 167	323 549	310 893
B	EC122 Mquma	340 893	337 059	323 777
B	EC123 Great Kei	55 432	54 983	53 118
B	EC124 Amahlathi	138 370	136 786	131 397
B	EC126 Ngqushwa	108 015	106 822	102 691
B	EC129 Raymond Mhlaba	226 658	223 845	214 676
C	DC12 Amathole uMasipala oMbaxa	1 140 317	1 204 982	1 275 672
Iyonke: ooMasipala base-Amathole		2 336 852	2 388 026	2 412 224
B	EC131 Inxuba Yethemba	57 496	58 990	59 735
B	EC135 Intsika Yethu	208 343	206 051	198 032
B	EC136 Emalahleni	161 888	159 967	153 560
B	EC137 Dr. A.B. Xuma	194 093	191 982	184 555
B	EC138 Sakhisizwe	88 876	88 002	84 760
B	EC139 Enoch Mgijima	243 341	244 771	240 940
C	DC13 Chris Hani uMasipala oMbaxa	736 966	778 541	821 440
Iyonke: ooMasipala baseChris Hani		1 691 003	1 728 304	1 743 022
B	EC141 Elundini	200 668	199 337	192 820
B	EC142 Senqu	196 724	195 162	188 420
B	EC145 Walter Sisulu	80 712	82 802	83 825
C	DC14 Joe Gqabi uMasipala oMbaxa	377 427	398 021	418 930
Iyonke: ooMasipala baseJoe Gqabi		855 531	875 322	883 995
B	EC153 Ngquza Hill	346 720	343 108	329 996
B	EC154 Port St Johns	203 985	202 150	194 864
B	EC155 Nyandeni	348 923	345 648	332 948
B	EC156 Mhlontlo	241 156	238 062	228 166
B	EC157 King Sabata Dalindyebo	460 442	464 075	458 103
C	DC15 O.R. Tambo uMasipala oMbaxa	1 193 994	1 263 903	1 336 259
Iyonke: ooMasipala base-O.R. Tambo		2 795 220	2 856 946	2 880 336
B	EC441 Matatiele	320 321	317 882	307 006
B	EC442 Umzimvubu	289 930	286 840	275 791
B	EC443 Winnie Madikizela-Mandela	359 441	356 151	343 179
B	EC444 Ntabankulu	165 408	163 128	156 149
C	DC44 Alfred Nzo uMasipala oMbaxa	779 701	824 699	870 977
Iyonke: ooMasipala base-Alfred Nzo		1 914 801	1 948 700	1 953 102
Iyonke: ooMasipala baseEastern Cape		13 284 481	13 727 373	14 050 392

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
FREE STATE				
A	MAN Mangaung	1 113 938	1 201 841	1 298 009
B	FS161 Letsemeng	90 162	93 664	96 485
B	FS162 Kopanong	117 449	121 954	125 540
B	FS163 Mohokare	99 365	102 401	104 370
C	DC16 Xhariep District Municipality	52 396	52 664	52 231
Total: Xhariep Municipalities		359 372	370 683	378 626
B	FS181 Masilonyana	168 168	172 975	175 816
B	FS182 Tokologo	79 467	81 546	82 648
B	FS183 Tswelopele	102 959	105 664	107 094
B	FS184 Matjhabeng	733 077	777 846	822 985
B	FS185 Nala	163 318	168 522	172 029
C	DC18 Lejweleputswa District Municipality	153 059	155 598	157 072
Total: Lejweleputswa Municipalities		1 400 048	1 462 151	1 517 644
B	FS191 Setsoto	267 230	276 616	283 533
B	FS192 Dihlabeng	246 088	259 213	271 732
B	FS193 Nketoana	138 783	143 781	147 561
B	FS194 Maluti-a-Phofung	851 701	876 263	890 621
B	FS195 Phumelela	105 892	109 260	111 538
B	FS196 Mantsopa	116 938	120 953	123 872
C	DC19 Thabo Mofutsanyana District Municipality	139 749	140 537	139 508
Total: Thabo Mofutsanyana Municipalities		1 866 381	1 926 623	1 968 365
B	FS201 Moqhaka	298 568	312 620	325 210
B	FS203 Ngwathe	278 095	288 372	296 205
B	FS204 Metsimaholo	295 487	314 063	332 997
B	FS205 Mafube	136 158	140 691	143 887
C	DC20 Fezile Dabi District Municipality	177 399	183 477	190 008
Total: Fezile Dabi Municipalities		1 185 707	1 239 223	1 288 307
Total: Free State Municipalities		5 925 446	6 200 521	6 450 951

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		Umhlathi A	Umhlathi B	
		2024/25	Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
FREE STATE				
A	MAN Mangaung	1 113 938	1 201 841	1 298 009
B	FS161 Letsemeng	90 162	93 664	96 485
B	FS162 Kopanong	117 449	121 954	125 540
B	FS163 Mohokare	99 365	102 401	104 370
C	DC16 Xhariep uMasipala oMbaxa	52 396	52 664	52 231
Iyonke: ooMasipala baseXhariep		359 372	370 683	378 626
B	FS181 Masilonyana	168 168	172 975	175 816
B	FS182 Tokologo	79 467	81 546	82 648
B	FS183 Tswelopele	102 959	105 664	107 094
B	FS184 Matjhabeng	733 077	777 846	822 985
B	FS185 Nala	163 318	168 522	172 029
C	DC18 Lejweleputswa uMasipala oMbaxa	153 059	155 598	157 072
Iyonke: ooMasipala baseLejweleputswa		1 400 048	1 462 151	1 517 644
B	FS191 Setsoto	267 230	276 616	283 533
B	FS192 Dihlabeng	246 088	259 213	271 732
B	FS193 Nketoana	138 783	143 781	147 561
B	FS194 Maluti-a-Phofung	851 701	876 263	890 621
B	FS195 Phumelela	105 892	109 260	111 538
B	FS196 Mantsopa	116 938	120 953	123 872
C	DC19 Thabo Mofutsanyana uMasipala oMbaxa	139 749	140 537	139 508
Iyonke: ooMasipala baseThabo Mofutsanyana		1 866 381	1 926 623	1 968 365
B	FS201 Moqhaka	298 568	312 620	325 210
B	FS203 Ngwathe	278 095	288 372	296 205
B	FS204 Metsimaholo	295 487	314 063	332 997
B	FS205 Mafube	136 158	140 691	143 887
C	DC20 Fezile Dabi uMasipala oMbaxa	177 399	183 477	190 008
Iyonke: ooMasipala baseFezile Dabi		1 185 707	1 239 223	1 288 307
Iyonke: ooMasipala baseFree State		5 925 446	6 200 521	6 450 951

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	5 534 652	5 971 405	6 449 217
A	JHB City of Johannesburg	7 571 601	8 169 095	8 822 758
A	TSH City of Tshwane	4 287 120	4 625 428	4 995 539
B	GT421 Emfuleni	1 142 879	1 225 804	1 314 392
B	GT422 Midvaal	172 049	185 364	199 912
B	GT423 Lesedi	217 143	230 183	243 305
C	DC42 Sedibeng District Municipality	309 742	320 017	330 886
Total: Sedibeng Municipalities		1 841 813	1 961 368	2 088 495
B	GT481 Mogale City	647 792	698 911	754 835
B	GT484 Merafong City	305 514	327 280	350 406
B	GT485 Rand West City	466 457	499 207	533 845
C	DC48 West Rand District Municipality	244 123	250 687	256 817
Total: West Rand Municipalities		1 663 886	1 776 085	1 895 903
Total: Gauteng Municipalities		20 899 072	22 503 381	24 251 912

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		Umhlathi A	Umhlathi B	
		2024/25	Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
GAUTENG				
A	EKU City of Ekurhuleni	5 534 652	5 971 405	6 449 217
A	JHB City of Johannesburg	7 571 601	8 169 095	8 822 758
A	TSH City of Tshwane	4 287 120	4 625 428	4 995 539
B	GT421 Emfuleni	1 142 879	1 225 804	1 314 392
B	GT422 Midvaal	172 049	185 364	199 912
B	GT423 Lesedi	217 143	230 183	243 305
C	DC42 Sedibeng uMasipala oMbaxa	309 742	320 017	330 886
Iyonke: ooMasipala baseSedibeng		1 841 813	1 961 368	2 088 495
B	GT481 Mogale City	647 792	698 911	754 835
B	GT484 Merafong City	305 514	327 280	350 406
B	GT485 Rand West City	466 457	499 207	533 845
C	DC48 West Rand uMasipala oMbaxa	244 123	250 687	256 817
Iyonke: ooMasipala baseWest Rand		1 663 886	1 776 085	1 895 903
Iyonke: ooMasipala baseGauteng		20 899 072	22 503 381	24 251 912

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekweni	4 827 914	5 208 897	5 625 695
B	KZN212 uMdoni	182 950	181 999	176 425
B	KZN213 uMzumbe	171 112	168 548	161 044
B	KZN214 uMuziwabantu	123 326	122 379	118 220
B	KZN216 Ray Nkonyeni	302 729	308 450	309 120
C	DC21 Ugu District Municipality	667 211	704 998	744 121
Total: Ugu Municipalities		1 447 328	1 486 374	1 508 930
B	KZN221 uMshwathi	139 899	140 403	137 846
B	KZN222 uMngeni	105 408	110 647	115 426
B	KZN223 Mpofana	48 961	49 526	49 193
B	KZN224 iMpendle	50 398	50 094	48 551
B	KZN225 Msunduzi	822 072	879 493	940 126
B	KZN226 Mkhambathini	87 712	87 629	85 496
B	KZN227 Richmond	97 995	98 022	95 798
C	DC22 uMgungundlovu District Municipality	749 708	787 450	827 715
Total: uMgungundlovu Municipalities		2 102 153	2 203 264	2 300 151
B	KZN235 Okhahlamba	167 007	165 477	159 481
B	KZN237 iNkosi Langalibalele	245 836	244 341	236 533
B	KZN238 Alfred Duma	325 368	328 087	324 076
C	DC23 uThukela District Municipality	614 024	649 213	685 599
Total: uThukela Municipalities		1 352 235	1 387 118	1 405 689
B	KZN241 eNdumeni	70 647	72 887	74 339
B	KZN242 Nquthu	188 876	186 478	178 773
B	KZN244 uMsinga	232 162	230 293	222 294
B	KZN245 uMvoti	186 113	186 714	183 193
C	DC24 uMzinyathi District Municipality	519 485	549 041	579 441
Total: uMzinyathi Municipalities		1 197 283	1 225 413	1 238 040
B	KZN252 Newcastle	540 119	563 790	584 127
B	KZN253 eMadlangeni	39 936	39 692	38 469
B	KZN254 Dannhauser	120 689	119 066	114 044
C	DC25 Amajuba District Municipality	222 325	231 021	239 622
Total: Amajuba Municipalities		923 069	953 569	976 262

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
KWAZULU-NATAL				
A	ETH eThekwini	4 827 914	5 208 897	5 625 695
B	KZN212 uMdoni	182 950	181 999	176 425
B	KZN213 uMzumbe	171 112	168 548	161 044
B	KZN214 uMuziwabantu	123 326	122 379	118 220
B	KZN216 Ray Nkonyeni	302 729	308 450	309 120
C	DC21 Ugu uMasipala oMbaxa	667 211	704 998	744 121
Iyonke: ooMasipala base-Ugu		1 447 328	1 486 374	1 508 930
B	KZN221 uMshwathi	139 899	140 403	137 846
B	KZN222 uMngeni	105 408	110 647	115 426
B	KZN223 Mpofana	48 961	49 526	49 193
B	KZN224 iMpindle	50 398	50 094	48 551
B	KZN225 Msunduzi	822 072	879 493	940 126
B	KZN226 Mkhambathini	87 712	87 629	85 496
B	KZN227 Richmond	97 995	98 022	95 798
C	DC22 uMgungundlovu uMasipala oMbaxa	749 708	787 450	827 715
Iyonke: ooMasipala base-uMgungundlovu		2 102 153	2 203 264	2 300 151
B	KZN235 Okhahlamba	167 007	165 477	159 481
B	KZN237 iNkosi Langalibalele	245 836	244 341	236 533
B	KZN238 Alfred Duma	325 368	328 087	324 076
C	DC23 uThukela uMasipala oMbaxa	614 024	649 213	685 599
Iyonke: ooMasipala base-uThukela		1 352 235	1 387 118	1 405 689
B	KZN241 eNdumeni	70 647	72 887	74 339
B	KZN242 Nquthu	188 876	186 478	178 773
B	KZN244 uMsinga	232 162	230 293	222 294
B	KZN245 uMvoti	186 113	186 714	183 193
C	DC24 uMzinyathi uMasipala oMbaxa	519 485	549 041	579 441
Iyonke: ooMasipala base-uMzinyathi		1 197 283	1 225 413	1 238 040
B	KZN252 Newcastle	540 119	563 790	584 127
B	KZN253 eMadlangeni	39 936	39 692	38 469
B	KZN254 Dannhauser	120 689	119 066	114 044
C	DC25 Amajuba uMasipala oMbaxa	222 325	231 021	239 622
Iyonke: ooMasipala base-Amajuba		923 069	953 569	976 262

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
B	KZN261 eDumbe	104 192	103 192	99 414
B	KZN262 uPhongolo	192 178	191 306	185 615
B	KZN263 AbaQulusi	215 636	217 209	214 251
B	KZN265 Nongoma	211 260	207 702	197 873
B	KZN266 Ulundi	218 026	213 971	203 295
C	DC26 Zululand District Municipality	670 187	708 723	748 495
Total: Zululand Municipalities		1 611 479	1 642 103	1 648 943
B	KZN271 uMhlabuyalingana	242 421	240 699	232 654
B	KZN272 Jozini	259 516	256 848	247 095
B	KZN275 Mtubatuba	245 141	242 465	233 043
B	KZN276 Big Five Hlabisa	155 064	153 387	147 474
C	DC27 uMkhanyakude District Municipality	620 064	655 524	691 916
Total: uMkhanyakude Municipalities		1 522 206	1 548 923	1 552 182
B	KZN281 uMfolozi	186 274	183 824	176 112
B	KZN282 uMhlathuze	556 251	586 212	614 901
B	KZN284 uMlalazi	253 981	251 316	241 711
B	KZN285 Mthonjaneni	103 227	101 468	96 676
B	KZN286 Nkandla	126 325	124 405	118 837
C	DC28 King Cetshwayo District Municipality	720 633	758 615	799 910
Total: King Cetshwayo Municipalities		1 946 691	2 005 840	2 048 147
B	KZN291 Mandeni	243 588	243 364	237 347
B	KZN292 KwaDukuza	276 746	290 639	303 210
B	KZN293 Ndwedwe	204 167	202 047	194 363
B	KZN294 Maphumulo	119 979	118 778	114 351
C	DC29 iLembe District Municipality	788 188	834 819	883 739
Total: iLembe Municipalities		1 632 668	1 689 647	1 733 010
B	KZN433 Greater Kokstad	85 848	87 738	88 359
B	KZN434 uBuhlebezwe	146 644	145 236	139 891
B	KZN435 uMzimkhulu	259 309	257 466	248 853
B	KZN436 Dr Nkosazana Dlamini Zuma	170 740	169 307	163 360
C	DC43 Harry Gwala District Municipality	491 837	519 538	547 904
Total: Harry Gwala Municipalities		1 154 378	1 179 285	1 188 367
Total: KwaZulu-Natal Municipalities		19 717 404	20 530 433	21 225 416

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
B	KZN261 eDumbe	104 192	103 192	99 414
B	KZN262 uPhongolo	192 178	191 306	185 615
B	KZN263 AbaQulusi	215 636	217 209	214 251
B	KZN265 Nongoma	211 260	207 702	197 873
B	KZN266 Ulundi	218 026	213 971	203 295
C	DC26 Zululand uMasipala oMbaxa	670 187	708 723	748 495
Iyonke: ooMasipala baseZululand		1 611 479	1 642 103	1 648 943
B	KZN271 uMhlabuyalingana	242 421	240 699	232 654
B	KZN272 Jozini	259 516	256 848	247 095
B	KZN275 Mtubatuba	245 141	242 465	233 043
B	KZN276 Big Five Hlabisa	155 064	153 387	147 474
C	DC27 uMkhanyakude uMasipala oMbaxa	620 064	655 524	691 916
Iyonke: ooMasipala base-uMkhanyakude		1 522 206	1 548 923	1 552 182
B	KZN281 uMfolozi	186 274	183 824	176 112
B	KZN282 uMhlathuze	556 251	586 212	614 901
B	KZN284 uMlalazi	253 981	251 316	241 711
B	KZN285 Mthonjaneni	103 227	101 468	96 676
B	KZN286 Nkandla	126 325	124 405	118 837
C	DC28 King Cetshwayo uMasipala oMbaxa	720 633	758 615	799 910
Iyonke: ooMasipala baseKing Cetshwayo		1 946 691	2 005 840	2 048 147
B	KZN291 Mandeni	243 588	243 364	237 347
B	KZN292 KwaDukuza	276 746	290 639	303 210
B	KZN293 Ndwedwe	204 167	202 047	194 363
B	KZN294 Maphumulo	119 979	118 778	114 351
C	DC29 iLembe uMasipala oMbaxa	788 188	834 819	883 739
Iyonke: ooMasipala base-iLembe		1 632 668	1 689 647	1 733 010
B	KZN433 Greater Kokstad	85 848	87 738	88 359
B	KZN434 uBuhlebezwe	146 644	145 236	139 891
B	KZN435 uMzimkhulu	259 309	257 466	248 853
B	KZN436 Dr Nkosazana Dlamini Zuma	170 740	169 307	163 360
C	DC43 Harry Gwala uMasipala oMbaxa	491 837	519 538	547 904
Iyonke: ooMasipala baseHarry Gwala		1 154 378	1 179 285	1 188 367
Iyonke: ooMasipala baKwaZulu-Natal		19 717 404	20 530 433	21 225 416

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	396 848	394 031	380 817
B	LIM332 Greater Letaba	385 877	383 586	371 355
B	LIM333 Greater Tzaneen	551 492	554 078	544 491
B	LIM334 Ba-Phalaborwa	216 586	216 560	211 458
B	LIM335 Maruleng	173 864	172 850	167 399
C	DC33 Mopani District Municipality	1 343 490	1 424 252	1 508 807
Total: Mopani Municipalities		3 068 157	3 145 357	3 184 327
B	LIM341 Musina	229 123	232 462	231 686
B	LIM343 Thulamela	622 657	622 909	608 568
B	LIM344 Makhado	509 837	511 679	502 054
B	LIM345 Collins Chabane	513 239	511 443	496 872
C	DC34 Vhembe District Municipality	1 474 623	1 564 097	1 657 178
Total: Vhembe Municipalities		3 349 479	3 442 590	3 496 358
B	LIM351 Blouberg	246 266	244 154	235 481
B	LIM353 Molemole	187 593	186 040	179 526
B	LIM354 Polokwane	1 407 843	1 481 766	1 551 725
B	LIM355 Lepele-Nkumpi	336 507	332 634	319 397
C	DC35 Capricorn District Municipality	814 002	854 598	896 905
Total: Capricorn Municipalities		2 992 211	3 099 192	3 183 034
B	LIM361 Thabazimbi	145 380	156 118	167 694
B	LIM362 Lephalale	241 654	254 298	266 256
B	LIM366 Bela-Bela	137 989	144 215	149 706
B	LIM367 Mogalakwena	609 555	625 166	632 713
B	LIM368 Modimolle-Mookgophong	154 561	161 999	168 752
C	DC36 Waterberg District Municipality	154 761	157 757	159 819
Total: Waterberg Municipalities		1 443 900	1 499 553	1 544 940
B	LIM471 Ephraim Mogale	201 842	200 571	194 104
B	LIM472 Elias Motosaledi	377 690	374 077	360 220
B	LIM473 Makhuduthamaga	363 154	359 864	346 801
B	LIM476 Fetakgomo Tubatse	617 179	612 972	592 437
C	DC47 Sekhukhune District Municipality	1 139 344	1 206 930	1 277 252
Total: Sekhukhune Municipalities		2 699 209	2 754 414	2 770 814
Total: Limpopo Municipalities		13 552 956	13 941 106	14 179 473

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
LIMPOPO				
B	LIM331 Greater Giyani	396 848	394 031	380 817
B	LIM332 Greater Letaba	385 877	383 586	371 355
B	LIM333 Greater Tzaneen	551 492	554 078	544 491
B	LIM334 Ba-Phalaborwa	216 586	216 560	211 458
B	LIM335 Maruleng	173 864	172 850	167 399
C	DC33 Mopani uMasipala oMbaxa	1 343 490	1 424 252	1 508 807
Iyonke: ooMasipala baseMopani		3 068 157	3 145 357	3 184 327
B	LIM341 Musina	229 123	232 462	231 686
B	LIM343 Thulamela	622 657	622 909	608 568
B	LIM344 Makhado	509 837	511 679	502 054
B	LIM345 Collins Chabane	513 239	511 443	496 872
C	DC34 Vhembe uMasipala oMbaxa	1 474 623	1 564 097	1 657 178
Iyonke: ooMasipala baseVhembe		3 349 479	3 442 590	3 496 358
B	LIM351 Blouberg	246 266	244 154	235 481
B	LIM353 Molemole	187 593	186 040	179 526
B	LIM354 Polokwane	1 407 843	1 481 766	1 551 725
B	LIM355 Lepele-Nkumpi	336 507	332 634	319 397
C	DC35 Capricorn uMasipala oMbaxa	814 002	854 598	896 905
Iyonke: ooMasipala baseCapricorn		2 992 211	3 099 192	3 183 034
B	LIM361 Thabazimbi	145 380	156 118	167 694
B	LIM362 Lephalale	241 654	254 298	266 256
B	LIM366 Bela-Bela	137 989	144 215	149 706
B	LIM367 Mogalakwena	609 555	625 166	632 713
B	LIM368 Modimolle-Mookgophong	154 561	161 999	168 752
C	DC36 Waterberg uMasipala oMbaxa	154 761	157 757	159 819
Iyonke: ooMasipala baseWaterberg		1 443 900	1 499 553	1 544 940
B	LIM471 Ephraim Mogale	201 842	200 571	194 104
B	LIM472 Elias Motsoaledi	377 690	374 077	360 220
B	LIM473 Makhuduthamaga	363 154	359 864	346 801
B	LIM476 Fetakgomo Tubatse	617 179	612 972	592 437
C	DC47 Sekhukhune uMasipala oMbaxa	1 139 344	1 206 930	1 277 252
Iyonke: ooMasipala baseSekhukhune		2 699 209	2 754 414	2 770 814
Iyonke: ooMasipala baseLimpopo		13 552 956	13 941 106	14 179 473

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	443 317	453 763	458 103
B	MP302 Msukaligwa	270 341	286 331	302 260
B	MP303 Mkhondo	353 262	365 407	374 167
B	MP304 Dr Pixley ka Isaka Seme	167 330	172 277	175 333
B	MP305 Lekwa	179 350	189 946	200 499
B	MP306 Dipaleseng	106 114	109 583	111 990
B	MP307 Govan Mbeki	458 066	494 213	533 758
C	DC30 Gert Sibande District Municipality	333 988	346 103	359 426
Total: Gert Sibande Municipalities		2 311 768	2 417 623	2 515 536
B	MP311 Victor Khanye	149 824	157 125	163 834
B	MP312 Emalahleni	600 014	647 363	699 163
B	MP313 Steve Tshwete	350 175	377 808	408 039
B	MP314 Emakhazeni	92 885	96 754	100 019
B	MP315 Thembisile Hani	592 128	608 296	617 022
B	MP316 Dr JS Moroka	520 563	528 962	528 686
C	DC31 Nkangala District Municipality	409 520	423 808	439 249
Total: Nkangala Municipalities		2 715 109	2 840 116	2 956 012
B	MP321 Thaba Chweu	221 892	234 000	245 720
B	MP324 Nkomazi	837 870	862 483	877 235
B	MP325 Bushbuckridge	1 119 258	1 148 167	1 162 355
B	MP326 City of Mbombela	1 120 727	1 183 180	1 243 875
C	DC32 Ehlanzeni District Municipality	303 325	308 576	311 732
Total: Ehlanzeni Municipalities		3 603 072	3 736 406	3 840 917
Total: Mpumalanga Municipalities		8 629 949	8 994 145	9 312 465

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe			
		Umhlathi A	Umhlathi B		
		2024/25	Uqikelelo Oluze Ngaphambili		
		2025/26	2026/27		
MPUMALANGA					
B	MP301	Chief Albert Luthuli	443 317	453 763	458 103
B	MP302	Msukaligwa	270 341	286 331	302 260
B	MP303	Mkhondo	353 262	365 407	374 167
B	MP304	Dr Pixley ka Isaka Seme	167 330	172 277	175 333
B	MP305	Lekwa	179 350	189 946	200 499
B	MP306	Dipaleseng	106 114	109 583	111 990
B	MP307	Govan Mbeki	458 066	494 213	533 758
C	DC30	Gert Sibande uMasipala oMbaxa	333 988	346 103	359 426
Iyonke: ooMasipala baseGert Sibande			2 311 768	2 417 623	2 515 536
B	MP311	Victor Khanye	149 824	157 125	163 834
B	MP312	Emalahleni	600 014	647 363	699 163
B	MP313	Steve Tshwete	350 175	377 808	408 039
B	MP314	Emakhazeni	92 885	96 754	100 019
B	MP315	Thembisile Hani	592 128	608 296	617 022
B	MP316	Dr JS Moroka	520 563	528 962	528 686
C	DC31	Nkangala uMasipala oMbaxa	409 520	423 808	439 249
Iyonke: ooMasipala baseNkangala			2 715 109	2 840 116	2 956 012
B	MP321	Thaba Chweu	221 892	234 000	245 720
B	MP324	Nkomazi	837 870	862 483	877 235
B	MP325	Bushbuckridge	1 119 258	1 148 167	1 162 355
B	MP326	City of Mbombela	1 120 727	1 183 180	1 243 875
C	DC32	Ehlanzeni uMasipala oMbaxa	303 325	308 576	311 732
Iyonke: ooMasipala base-Ehlanzeni			3 603 072	3 736 406	3 840 917
Iyonke: ooMasipala baseMpumalanga			8 629 949	8 994 145	9 312 465

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
			2025/26	2026/27
		R'000	R'000	
NORTHERN CAPE				
B	NC061 Richtersveld	26 627	27 432	27 970
B	NC062 Nama Khoi	67 456	71 010	74 423
B	NC064 Kamiesberg	33 964	34 278	33 978
B	NC065 Hantam	35 954	37 702	39 331
B	NC066 Karoo Hoogland	34 689	35 806	36 594
B	NC067 Khâi-Ma	29 007	29 763	30 179
C	DC6 Namakwa District Municipality	58 871	60 373	61 732
Total: Namakwa Municipalities		286 568	296 364	304 207
B	NC071 Ubuntu	52 389	53 538	53 971
B	NC072 Umsobomvu	73 653	75 731	76 963
B	NC073 Emthanjeni	63 275	65 963	68 271
B	NC074 Kareeberg	37 608	38 093	37 948
B	NC075 Renosterberg	35 956	36 522	36 527
B	NC076 Thembelihle	38 097	38 815	38 978
B	NC077 Siyathemba	48 179	49 592	50 483
B	NC078 Siyancuma	66 107	68 159	69 524
C	DC7 Pixley Ka Seme District Municipality	63 593	63 990	63 583
Total: Pixley Ka Seme Municipalities		478 857	490 403	496 248
B	NC082 !Kai !Garib	127 168	134 625	142 073
B	NC084 !Kheis	36 866	37 464	37 492
B	NC085 Tsantsabane	58 842	61 906	64 830
B	NC086 Kgatelopele	35 236	36 728	38 016
B	NC087 Dawid Kruiper	124 545	132 683	141 157
C	DC8 Z.F. Mgcawu District Municipality	83 266	84 890	86 043
Total: Z.F. Mgcawu Municipalities		465 923	488 296	509 611
B	NC091 Sol Plaatjie	282 104	302 569	324 431
B	NC092 Dikgatlong	123 223	126 236	127 630
B	NC093 Magareng	65 001	66 004	65 953
B	NC094 Phokwane	142 291	145 873	147 613
C	DC9 Frances Baard District Municipality	139 133	143 567	148 192
Total: Frances Baard Municipalities		751 752	784 249	813 819
B	NC451 Joe Morolong	191 089	193 366	192 049
B	NC452 Ga-Segonyana	244 849	250 982	253 900
B	NC453 Gamagara	66 070	71 150	76 699
C	DC45 John Taolo Gaetsewe District Municipality	109 352	112 132	114 453
Total: John Taolo Gaetsewe Municipalities		611 360	627 630	637 101
Total: Northern Cape Municipalities		2 594 460	2 686 942	2 760 986

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
Northern Cape				
B	NC061 Richtersveld	26 627	27 432	27 970
B	NC062 Nama Khoi	67 456	71 010	74 423
B	NC064 Kamiesberg	33 964	34 278	33 978
B	NC065 Hantam	35 954	37 702	39 331
B	NC066 Karoo Hoogland	34 689	35 806	36 594
B	NC067 Khâi-Ma	29 007	29 763	30 179
C	DC6 Namakwa uMasipala oMbaxa	58 871	60 373	61 732
Iyonke: ooMasipala baseNamakwa		286 568	296 364	304 207
B	NC071 Ubuntu	52 389	53 538	53 971
B	NC072 Umsobomvu	73 653	75 731	76 963
B	NC073 Emthanjeni	63 275	65 963	68 271
B	NC074 Kareeberg	37 608	38 093	37 948
B	NC075 Renosterberg	35 956	36 522	36 527
B	NC076 Thembelihle	38 097	38 815	38 978
B	NC077 Siyathemba	48 179	49 592	50 483
B	NC078 Siyancuma	66 107	68 159	69 524
C	DC7 Pixley Ka Seme uMasipala oMbaxa	63 593	63 990	63 583
Iyonke: ooMasipala basePixley Ka Seme		478 857	490 403	496 248
B	NC082 !Kai !Garib	127 168	134 625	142 073
B	NC084 !Kheis	36 866	37 464	37 492
B	NC085 Tsantsabane	58 842	61 906	64 830
B	NC086 Kgatelopele	35 236	36 728	38 016
B	NC087 Dawid Kruiper	124 545	132 683	141 157
C	DC8 Z.F. Mgcawu uMasipala oMbaxa	83 266	84 890	86 043
Iyonke: ooMasipala baseZ.F. Mgcawu		465 923	488 296	509 611
B	NC091 Sol Plaatjie	282 104	302 569	324 431
B	NC092 Dikgatlong	123 223	126 236	127 630
B	NC093 Magareng	65 001	66 004	65 953
B	NC094 Phokwane	142 291	145 873	147 613
C	DC9 Frances Baard uMasipala oMbaxa	139 133	143 567	148 192
Iyonke: ooMasipala baseFrances Baard		751 752	784 249	813 819
B	NC451 Joe Morolong	191 089	193 366	192 049
B	NC452 Ga-Segonyana	244 849	250 982	253 900
B	NC453 Gamagara	66 070	71 150	76 699
C	DC45 John Taolo Gaetsewe uMasipala oMbaxa	109 352	112 132	114 453
Iyonke: ooMasipala baseJohn Taolo Gaetsewe		611 360	627 630	637 101
Iyonke: ooMasipala baseNothern Cape		2 594 460	2 686 942	2 760 986

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2024/25	Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	469 371	477 865	478 895
B	NW372 Madibeng	1 123 765	1 183 885	1 241 275
B	NW373 Rustenburg	1 150 861	1 241 678	1 341 033
B	NW374 Kgetlengrivier	138 118	144 312	149 753
B	NW375 Moses Kotane	600 070	613 320	617 941
C	DC37 Bojanala Platinum District Municipality	407 135	417 302	426 154
Total: Bojanala Platinum Municipalities		3 889 320	4 078 362	4 255 051
B	NW381 Ratlou	168 819	167 896	162 693
B	NW382 Tswaing	159 987	161 108	158 923
B	NW383 Mafikeng	379 249	383 925	381 330
B	NW384 Ditsobotla	184 896	189 068	190 426
B	NW385 Ramotshere Moiloa	244 093	243 361	236 632
C	DC38 Ngaka Modiri Molema District Municipality	1 110 786	1 176 209	1 245 822
Total: Ngaka Modiri Molema Municipalities		2 247 830	2 321 567	2 375 826
B	NW392 Naledi	72 532	74 254	74 957
B	NW393 Mamusa	75 763	76 157	74 962
B	NW394 Greater Taung	257 199	254 523	244 817
B	NW396 Lekwa-Teemane	68 806	69 756	69 486
B	NW397 Kagisano-Molopo	161 140	159 698	153 963
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	507 253	535 249	563 942
Total: Dr Ruth Segomotsi Mompati Municipalities		1 142 693	1 169 637	1 182 127
B	NW403 City of Matlosana	641 421	683 738	727 597
B	NW404 Maquassi Hills	182 628	188 755	193 092
B	NW405 JB Marks	411 298	439 697	469 577
C	DC40 Dr Kenneth Kaunda District Municipality	218 309	224 759	231 200
Total: Dr Kenneth Kaunda Municipalities		1 453 656	1 536 949	1 621 466
Total: North West Municipalities		8 733 499	9 106 515	9 434 470

ISHEDYULI 3

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

Inani	Umaspala	Unyaka-Mali weSizwe		
		Umhlathi A 2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
North West				
B	NW371 Moretele	469 371	477 865	478 895
B	NW372 Madibeng	1 123 765	1 183 885	1 241 275
B	NW373 Rustenburg	1 150 861	1 241 678	1 341 033
B	NW374 Kgetlengrivier	138 118	144 312	149 753
B	NW375 Moses Kotane	600 070	613 320	617 941
C	DC37 Bojanala Platinum uMasipala oMbaxa	407 135	417 302	426 154
Iyonke: ooMasipala baseBojanala Platinum		3 889 320	4 078 362	4 255 051
B	NW381 Ratlou	168 819	167 896	162 693
B	NW382 Tswaing	159 987	161 108	158 923
B	NW383 Mafikeng	379 249	383 925	381 330
B	NW384 Ditsobotla	184 896	189 068	190 426
B	NW385 Ramotshere Moiloa	244 093	243 361	236 632
C	DC38 Ngaka Modiri Molema uMasipala oMbaxa	1 110 786	1 176 209	1 245 822
Iyonke: ooMasipala baseNgaka Modiri Molema		2 247 830	2 321 567	2 375 826
B	NW392 Naledi	72 532	74 254	74 957
B	NW393 Mamusa	75 763	76 157	74 962
B	NW394 Greater Taung	257 199	254 523	244 817
B	NW396 Lekwa-Teemane	68 806	69 756	69 486
B	NW397 Kagisano-Molopo	161 140	159 698	153 963
C	DC39 Dr Ruth Segomotsi Mompati uMasipala oMbaxa	507 253	535 249	563 942
Iyonke: ooMasipala baseDr Ruth Segomotsi Mompati		1 142 693	1 169 637	1 182 127
B	NW403 City of Matlosana	641 421	683 738	727 597
B	NW404 Maquassi Hills	182 628	188 755	193 092
B	NW405 JB Marks	411 298	439 697	469 577
C	DC40 Dr Kenneth Kaunda uMasipala oMbaxa	218 309	224 759	231 200
Iyonke: ooMasipala baseDr Kenneth Kaunda		1 453 656	1 536 949	1 621 466
Iyonke: ooMasipala baseMtla-Ntshona		8 733 499	9 106 515	9 434 470

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		2024/25	Column B	
			Forward Estimates	
		2025/26	2026/27	
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	4 365 700	4 710 208	5 087 103
B	WC011 Matzikama	81 640	87 581	93 964
B	WC012 Cederberg	71 545	75 872	80 249
B	WC013 Bergrivier	68 086	73 344	79 087
B	WC014 Saldanha Bay	138 465	148 957	160 358
B	WC015 Swartland	153 764	165 898	179 172
C	DC1 West Coast District Municipality	109 608	112 321	114 738
Total: West Coast Municipalities		623 108	663 973	707 568
B	WC022 Witzenberg	145 706	157 204	169 783
B	WC023 Drakenstein	231 574	249 848	269 840
B	WC024 Stellenbosch	215 604	232 617	251 231
B	WC025 Breede Valley	174 394	188 156	203 212
B	WC026 Langeberg	113 734	121 970	130 809
C	DC2 Cape Winelands District Municipality	263 660	273 850	285 342
Total: Cape Winelands Municipalities		1 144 672	1 223 645	1 310 217
B	WC031 Theewaterskloof	140 900	150 354	160 211
B	WC032 Overstrand	168 794	179 596	190 729
B	WC033 Cape Agulhas	43 073	45 901	48 854
B	WC034 Swellendam	46 412	49 522	52 787
C	DC3 Overberg District Municipality	86 644	88 069	88 889
Total: Overberg Municipalities		485 823	513 442	541 470
B	WC041 Kannaland	37 479	38 912	40 067
B	WC042 Hessequa	63 158	67 548	72 214
B	WC043 Mossel Bay	139 609	148 759	158 279
B	WC044 George	230 472	248 659	268 556
B	WC045 Oudtshoorn	102 781	108 365	113 789
B	WC047 Bitou	154 148	161 224	167 516
B	WC048 Knysna	130 575	138 048	145 440
C	DC4 Garden Route District Municipality	182 224	187 789	193 452
Total: Garden Route Municipalities		1 040 446	1 099 304	1 159 313
B	WC051 Laingsburg	22 685	23 224	23 483
B	WC052 Prince Albert	30 299	31 231	31 860
B	WC053 Beaufort West	88 849	92 718	96 074
C	DC5 Central Karoo District Municipality	38 885	38 861	38 208
Total: Central Karoo Municipalities		180 718	186 034	189 625
Total: Western Cape Municipalities		7 840 467	8 396 606	8 995 296
National Total		101 177 734	106 087 022	110 661 361

ISHEDYULI 3

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

Inani	Umasipala	Unyaka-Mali weSizwe		
		2024/25	Umhlathi B	
			Uqikelelo Oluze Ngaphambili	
		2025/26	2026/27	
Western Cape				
A	CPT City of Cape Town	4 365 700	4 710 208	5 087 103
B	WC011 Matzikama	81 640	87 581	93 964
B	WC012 Cederberg	71 545	75 872	80 249
B	WC013 Bergrivier	68 086	73 344	79 087
B	WC014 Saldanha Bay	138 465	148 957	160 358
B	WC015 Swartland	153 764	165 898	179 172
C	DC1 West Coast uMasipala oMbaxa	109 608	112 321	114 738
Iyonke: ooMasipala baseWest Coast		623 108	663 973	707 568
B	WC022 Witzenberg	145 706	157 204	169 783
B	WC023 Drakenstein	231 574	249 848	269 840
B	WC024 Stellenbosch	215 604	232 617	251 231
B	WC025 Breede Valley	174 394	188 156	203 212
B	WC026 Langeberg	113 734	121 970	130 809
C	DC2 Cape Winelands uMasipala oMbaxa	263 660	273 850	285 342
Iyonke: ooMasipala baseCape Winelands		1 144 672	1 223 645	1 310 217
B	WC031 Theewaterskloof	140 900	150 354	160 211
B	WC032 Overstrand	168 794	179 596	190 729
B	WC033 Cape Agulhas	43 073	45 901	48 854
B	WC034 Swellendam	46 412	49 522	52 787
C	DC3 Overberg uMasipala oMbaxa	86 644	88 069	88 889
Iyonke: ooMasipala base-Overberg		485 823	513 442	541 470
B	WC041 Kannaland	37 479	38 912	40 067
B	WC042 Hessequa	63 158	67 548	72 214
B	WC043 Mossel Bay	139 609	148 759	158 279
B	WC044 George	230 472	248 659	268 556
B	WC045 Oudtshoorn	102 781	108 365	113 789
B	WC047 Bitou	154 148	161 224	167 516
B	WC048 Knysna	130 575	138 048	145 440
C	DC4 Garden Route uMasipala oMbaxa	182 224	187 789	193 452
Iyonke: ooMasipala baseGarden Route		1 040 446	1 099 304	1 159 313
B	WC051 Laingsburg	22 685	23 224	23 483
B	WC052 Prince Albert	30 299	31 231	31 860
B	WC053 Beaufort West	88 849	92 718	96 074
C	DC5 Central Karoo uMasipala oMbaxa	38 885	38 861	38 208
Iyonke: ooMasipala baseCentral Karoo		180 718	186 034	189 625
Iyonke: ooMasipala baseWestern Cape		7 840 467	8 396 606	8 995 296
Iyonke kwiSizwe		101 177 734	106 087 022	110 661 361

SCHEDULE 4, PART A

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

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B					
					2024/25	R'000	2025/26	R'000				
Basic Education (Vote 16)	Education Infrastructure Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to address achievement of the targets set out in the minimum norms and standards for school infrastructure; to address damages to infrastructure; to enhance capacity to deliver infrastructure in education.	General conditional allocation to provinces	Eastern Cape	1 848 180	1 833 206	1 922 558	1 922 558				
				Free State	1 007 305	956 895	1 003 515	1 003 515				
				Gauteng	2 296 649	2 274 364	1 862 920	1 862 920				
				KwaZulu-Natal	2 388 318	2 396 108	2 512 912	2 512 912				
				Limpopo	1 503 403	1 473 916	1 545 773	1 545 773				
				Mpumalanga	1 310 894	1 273 283	1 335 337	1 335 337				
				Northern Cape	716 303	653 639	685 481	685 481				
				North West	1 304 034	1 266 157	1 327 897	1 327 897				
				Western Cape	1 306 354	1 268 558	1 330 391	1 330 391				
				Unallocated	-	837 580	845 738	845 738				
				TOTAL	13 681 440	14 233 706	14 372 522	14 372 522				
				Health (Vote 18)	National Tertiary Services Grant	Ensure the provision of tertiary health services in South Africa, to compensate tertiary facilities for the additional costs associated with the provision of these services.	General conditional allocation to provinces	Eastern Cape	1 255 448	1 249 612	1 306 982	1 306 982
								Free State	1 283 719	1 341 428	1 403 011	1 403 011
Gauteng	5 259 796	5 519 848	5 773 255					5 773 255				
KwaZulu-Natal	2 201 200	2 257 934	2 361 596					2 361 596				
Limpopo	538 981	522 878	546 888					546 888				
Mpumalanga	274 508	275 821	288 487					288 487				
Northern Cape	488 803	477 389	499 309					499 309				
North West	434 394	392 144	410 150					410 150				
Western Cape	3 526 935	3 687 288	3 856 565					3 856 565				
Unallocated	-	194 955	216 162					216 162				
TOTAL	15 263 784	15 919 297	16 662 405					16 662 405				
Transport (Vote 40)	(a) Provincial Roads Maintenance Grant	To supplement provincial investments for road infrastructure maintenance (routine, periodic and special maintenance); to ensure that all roads are classified as per the Road Infrastructure Strategic Framework for South Africa and the technical recommendations for highways, and the Road Classification and Access Management guidelines; to implement and maintain road asset management systems; to supplement provincial projects for the repair of roads and bridges damaged by unforeseen incidents including natural disasters; to improve road safety with a special focus on pedestrian safety in rural areas.	General conditional allocation to provinces					Eastern Cape	2 089 930	1 746 419	1 573 609	1 573 609
								Free State	1 969 791	1 606 726	1 472 334	1 472 334
				Gauteng	1 271 831	714 671	748 535	748 535				
				KwaZulu-Natal	3 152 284	2 588 189	2 455 265	2 455 265				
				Limpopo	1 934 494	1 504 948	1 320 696	1 320 696				
				Mpumalanga	1 600 241	1 196 024	997 134	997 134				
				Northern Cape	1 475 843	1 119 177	1 172 208	1 172 208				
				North West	1 567 433	1 206 738	1 053 394	1 053 394				
				Western Cape	1 610 643	1 009 187	1 057 006	1 057 006				
				Unallocated	-	5 190 700	5 428 509	5 428 509				
				TOTAL	16 672 490	17 882 779	17 278 690	17 278 690				
				(b) Public Transport Operations Grant	To provide supplementary funding towards public transport services provided by provincial departments of transport.	Nationally assigned function to provinces	Eastern Cape	308 298	322 110	336 867	336 867	
							Free State	340 849	356 119	372 434	372 434	
Gauteng	2 978 930	3 112 386	3 254 977				3 254 977					
KwaZulu-Natal	1 428 401	1 492 393	1 560 766				1 560 766					
Limpopo	460 754	481 396	503 451				503 451					
Mpumalanga	775 812	810 568	847 703				847 703					
Northern Cape	69 364	72 472	75 793				75 793					
North West	142 587	148 975	155 800				155 800					
Western Cape	1 230 401	1 285 523	1 344 418				1 344 418					
TOTAL	7 735 396	8 081 942	8 452 209				8 452 209					

ISHEDYULI 4, ISIGABA A

ULWABIWO-MALI LWAMAPHONDO LOKUNCEDISA KWINKXASO-MALI YEENKQUBO OKANYE AMAPHULO ADLA NGOKUXHASWA LUHLALO LWABIWO-MALI LWEPHONDO

Ivoti	Igama lolwabiwo-mali	Injongo	Uhlobo lolwabiwo-mali	Iphondo	Umhlathi A		Umhlathi B	
					2024/25	2025/26	Uqikelelo Olutse Ngaphambili	2026/27
iMfundo Esisiseko (Ivoti 16)	Isibonelelo solwakhwio lwezemfundo	Ukuncedisa ekwakhwini, ekulondolozweni, ekuphuhlulweni nasekuthaziyweni kweemfuneko-ngangqi ezintsha nezikhoyo kwimfundo, kuquka indawo zokuhlala zeshitili nezisiphaklaka, ukuphucula ukukwazi ukumikezelela ngeemfuneko-ngangqi kwimfundo; ukulungisa umonakalo kwimfuneko-ngangqi; ukuqubisana nokufikelelwa kweenjongo ezixelwe kwimlinganiselo esisiseko yeemfuneko-ngangqi zesikolo.	Ulwabiwo-mali olunemibandela olukhokeleke kwimeko zamaphondo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Engabizwanga	R'000 1 848 180 1 007 305 2 296 649 2 388 318 1 503 403 1 310 894 716 303 1 304 034 1 306 354	R'000 1 833 206 956 895 2 274 364 2 396 108 1 473 916 1 273 283 653 639 1 266 157 1 268 558	R'000 1 922 558 1 003 515 1 862 920 2 512 912 1 545 773 1 335 337 685 481 1 327 897 1 330 391	R'000 1 833 206 956 895 2 274 364 2 396 108 1 473 916 1 273 283 653 639 1 266 157 1 268 558
EzeMpilo (Ivoti 18)	Isibonelelo seNkonzo zeMpilo zeeNqanaba lesiThathu	Ukuqinisekisa ubukho beenkonzo zempiyo ezikwinqanaba lesithathu eMzantsi-Afrika; ukubuyekisa izakhwio zeqanaba lesithathu ngeendleko ezongezelelekiyo ezinento yokwenza nokumikezelelwa kwezizifundo.	Ulwabiwo-mali olunemibandela olukhokeleke kwimeko zamaphondo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Engabizwanga	13 681 440	14 233 706	14 372 522	14 372 522
EzoThutho (Ivoti 40)	(a) Isibonelelo solungiso seeNdlela zamaPhondo	Ukuncedisa kwimali zamaphondo zokulungiswa kweendlela okwamaxesha onke, okwamathubi athile nokulungiswa okukhethekileyo; ukuqinisekisa ukuba zonke imidlalo zahluwa ngokweendidi ezichazwe kwiRoad Infrastructure Strategic Framework for South Africa nangokwezindululo zoolahla bendlela, nezikhokelo zeRoad Classification and Access Management; ukuzenza zisebenze inqubo nokulungiswa zokulungiswa kweendlela; ukuncedisa kumaphulo ephondo okulungiswa kweendlela neebulorho ezonakaliswe ziziganeko ebezizigalingalelekanga eziquka imlekele zendalo; ukuphucula ukungabi nazingazi kweendlela kugxininisa ekukhuselakeni kwababamba ngeenyawo emaphandleni nasekuthaziyweni kweemfuneko-ngangqi ezintsha nezikhoyo kwimfundo, kuquka indawo zokuhlala zeshitili nezisiphaklaka, ukuphucula ukukwazi ukumikezelela ngeemfuneko-ngangqi kwimfundo; ukulungisa umonakalo kwimfuneko-ngangqi; ukuqubisana nokufikelelwa kweenjongo ezixelwe kwimlinganiselo esisiseko yeemfuneko-ngangqi zesikolo.	Ulwabiwo-mali olunemibandela olukhokeleke kwimeko zamaphondo	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Engabizwanga	15 263 784	15 919 297	16 662 405	16 662 405
	(b) Isibonelelo sokusebenza kwezoThutho loLuntu	Ukuncedisa ngemali kwimkonzo zikawonke omnye ezimikelelwa ngamasebe ezothutho kumaphondo.	Umsebenzi owabelwe amaphondo ewabelwa ilizwe	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Engabizwanga	16 672 490	17 882 779	17 278 690	17 278 690

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

Vote	Name of allocation	Purpose	City	Column A		Column B	
				2024/25	Forward Estimates	2025/26	2026/27
Human Settlements (Vote 33)	Urban Settlements Development Grant	To supplement the capital revenues of metropolitan municipalities in order to implement infrastructure projects that promote equitable, integrated, productive, inclusive and sustainable urban development.	Buffalo City	R'000	R'000	R'000	R'000
			City of Cape Town	535 365	559 244	662 652	662 652
			City of Ekurhuleni	1 041 825	1 088 295	1 289 526	1 289 526
			City of Johannesburg	1 383 500	1 445 207	1 712 433	1 712 433
			City of Tshwane	1 953 667	2 320 637	1 608 673	1 608 673
			eThekweni	1 126 600	1 176 848	1 394 455	1 394 455
			Mangaung	1 498 083	1 441 639	1 708 207	1 708 207
			Nelson Mandela Bay	530 611	554 277	656 766	656 766
				635 473	663 817	786 561	786 561
			TOTAL	8 705 124	9 249 964	9 819 273	9 819 273

ISHEDYULI 4, ISIGABA B

ULWABIWO-MALI OLUYA KOOMASIPALA LOKUNCEDISA KWIMISEBENZI EXHASWA NGOHLAHO-LWABIWO-MALI LOOMASIPALA

Ivoti	Igama lolwabiwo-mali	Injongo	Isixeko	Umhlatshi A		Umhlatshi B	
				2024/25	2025/26	Uqikelelo Oluze Ngaphambili	2026/27
Eyokuhlaliswa Kwabantu (Ivoti 33)	Isibonelelo sokuphucula ukuhlaliswa kwabantu ezidolophini.	Ukuncedisa kwiingeniso eziyintloko zoomasipala abambaxa ukuze enziwe asebenze amaphulo eemfuneko-ngqangi; akhuthaza uphuhliso olucityanisweyo, oluneziquhamo, oluquka bonke, moluzingisileyo ezidolophini; ukuxhasa ngemali kwindlela yokuphucula abantu abahlala ematyotombeni.	Buffalo City City of Tshwane City of Ekurhuleni City of Johannesburg City of Tshwane eThekweni Mangaung Nelson Mandela Bay	R'000	R'000	R'000	R'000
				535 365	535 365	559 244	662 652
				1 041 825	1 041 825	1 088 295	1 289 526
				1 383 500	1 383 500	1 445 207	1 712 433
				1 953 667	1 953 667	2 320 637	1 608 673
				1 126 600	1 126 600	1 176 848	1 394 455
				1 498 083	1 498 083	1 441 639	1 708 207
				530 611	530 611	554 277	656 766
				635 473	635 473	663 817	786 561
				8 705 124	8 705 124	9 249 964	9 819 273

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B				
					2024/25	R'000	Forward Estimates	R'000			
Agriculture, Land Reform and Rural Development (Vote 29)	(a) Comprehensive Agricultural Support Programme Grant	To provide effective and coordinated agricultural support services through collaborations with industry transformation initiatives where possible; to promote and facilitate agricultural development by targeting beneficiaries of land reform and other black producers who have acquired land through private means and are engaged in value-adding enterprises domestically, or involved in export, to revitalise agricultural colleges into centres of excellence.	Conditional allocation	Eastern Cape	261 158	267 657	280 014	280 014			
				Free State	197 896	202 822	212 187	212 187			
				Gauteng	105 365	107 986	112 972	112 972			
				KwaZulu-Natal	313 640	291 096	243 650	243 650			
				Limpopo	247 211	253 364	265 063	265 063			
				Mpumalanga	171 554	175 824	183 942	183 942			
				Northern Cape	127 656	130 833	136 875	136 875			
				North West	192 437	197 227	206 334	206 334			
				Western Cape	124 426	127 524	133 412	133 412			
				TOTAL	1 741 343	1 754 333	1 774 447	1 774 447			
				(b) Ilima/Leisema Projects Grant	To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production within strategically identified grain, livestock, horticulture and aquaculture production areas.	Conditional allocation	Eastern Cape	55 965	84 557	88 447	88 447
							Free State	53 740	81 195	85 031	85 031
							Gauteng	27 540	41 609	45 523	45 523
							KwaZulu-Natal	55 389	83 685	87 534	87 534
							Limpopo	55 322	83 584	87 484	87 484
Mpumalanga	51 773	78 222	81 922				81 922				
Northern Cape	51 771	78 219	81 819				81 819				
North West	53 521	80 863	82 208				82 208				
Western Cape	43 372	65 455	68 455				68 455				
TOTAL	448 343	677 389	708 423				708 423				
(c) LandCare Programme Grant: Poverty Relief and Infrastructure Development	To promote sustainable use and management of natural resources by engaging in community based initiatives that support the pillars of sustainability (social, economic and environmental), leading to greater productivity, food security, job creation and better well-being for all.	Conditional allocation	Eastern Cape				13 470	14 073	14 718	14 718	
			Free State				9 333	9 751	10 198	10 198	
			Gauteng				5 501	5 748	6 011	6 011	
			KwaZulu-Natal				14 127	14 760	15 436	15 436	
			Limpopo				13 674	14 287	14 942	14 942	
			Mpumalanga	9 898	10 341	10 815	10 815				
			Northern Cape	8 207	8 575	8 968	8 968				
			North West	9 449	9 872	10 324	10 324				
			Western Cape	6 546	6 839	7 152	7 152				
			TOTAL	90 205	94 246	98 564	98 564				

ISHEDYULI 5, ISIGABA A
ULWABIWO-MALI LWENJONGO EKHE/THEKILEYO EYA KUMAPHONDO

Ivoti	Igama lolwabiwo-mali	Injongo	Uhlobo lolwabiwo-mali	Iphondo	Umlathhi A		Umlathhi B			
					2024/25	R'000	Uqikelelo Oluze Ngaphambili	2025/26	R'000	
Ezolimo, Inguqu koMhlaba Nophuhliso lwa Maphandle (Ivoti 29)	(a) Isibonelelo Sokuchaswa Kwezolimo Ngokupheleleyo	Ukunika iinkonzo zokuncedisisa zolimo ngokuphumelalayo, ukukhuthaza nokwenza lula ukuphucutwa kolimo ngokutina abantu abaza kuzaza kvinguqu yomhlaba, kwimbuyiselo nasekwabwini kwawo ngokutsha, nabanye abavelisi abanisundu abazuze umhlaba ngeendlela ezizezabo kwaye bekumashishini anonecedo kweli lizwe, okanye abathumela imveliso zabo kwamanye amazwe ukomeleza kwakhona ikholeji zolimo zibe ngamaziko abalaseleyo.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Frees State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	2024/25	R'000	2025/26	R'000		
									261 158	267 657
									197 896	202 822
									105 365	107 986
									313 640	291 096
									247 211	253 364
									171 554	175 824
									127 656	130 833
									192 437	197 227
									124 426	127 524
		1 741 343	1 754 333	1 774 449						
	(b) Isibonelelo Samaphulo eLima/Lesema	Ukuncedisisa amatama azizisulu aseMzantsi-Afrika achume kwimveliso yolimo kwaye abe nezixhobo zokusebenza ezenza kubekho imveliso ebonakaliyo yolimo kwizilimo ezityalwayo, kwimfuyo, kwizitya, nakwizilwanyana eziphila phantsi kwamanzi.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Frees State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	2024/25	R'000	2025/26	R'000		
									55 965	84 557
									53 740	81 195
									27 540	41 609
									55 389	83 685
									55 322	83 584
									51 773	78 222
									51 771	78 219
									53 521	80 863
									43 322	65 455
		448 343	677 389	708 423						
	(c) Isibonelelo sePhulo Lokukhathalelwa koMhlaba: uNcedo loBuhlwempu Nokuphucutwa Kweziseko	Ukukhuthaza ukusetyenziswa okuqhubekayo nokulawula kobuncwane beridalo ngokubandakanyeka kumaphulo oluntu achasa imiska zokuqhubela phambili (entlalweni, kuqoqosho nakwindalo esingqongileyo), okuthi kukhokelele kwimveliso entudlwana, ekufumanekeni kokutya, ekudalweni kwemisebenzi nakwimphilo-ntle-abantu bonke.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Frees State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	2024/25	R'000	2025/26	R'000		
									13 470	14 073
									9 333	9 751
									5 501	5 748
									14 127	14 760
									13 674	14 287
									9 898	10 341
									8 207	8 575
									9 449	9 872
									6 546	6 839
		90 205	94 246	98 564						

SCHEDULE 5, PART A

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2024/25	2025/26	Forward Estimates	2026/27
Basic Education (Vote 16)	(a) Early Childhood Development Grant	To increase the number of poor children accessing subsidised early childhood development programmes; to support early childhood development providers delivering an early childhood development programme to meet basic health and safety requirements for registration; to pilot the construction of new low-cost early childhood development centres.	General conditional allocation to provinces	Eastern Cape	R'000	R'000	R'000	R'000
				Free State	268 988	316 812	331 324	331 324
				Gauteng	77 036	92 646	96 891	96 891
				KwaZulu-Natal	336 388	376 917	394 181	394 181
				Limpopo	248 650	291 225	304 566	304 566
				Mpumalanga	238 002	287 022	300 167	300 167
				Northern Cape	123 659	147 035	153 772	153 772
				North West	28 797	34 304	35 875	35 875
				Western Cape	143 198	169 809	177 586	177 586
				Unallocated	124 357	141 394	147 872	147 872
			TOTAL	1 589 075	1 946 256	2 035 405	2 035 405	
	(b) HIV and AIDS (Life Skills Education) Grant	To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners; supporting the provision of employee health and wellness programmes for educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners, educators and school support staff; to reduce the vulnerability of children to HIV, TB and sexually transmitted infections, with a particular focus on orphaned children and girls.	Conditional allocation	Eastern Cape	46 020	48 080	50 279	50 279
				Free State	11 107	11 599	12 126	12 126
				Gauteng	37 036	38 696	40 468	40 468
				KwaZulu-Natal	65 952	68 869	71 977	71 977
				Limpopo	28 087	29 334	30 664	30 664
				Mpumalanga	18 980	19 828	20 736	20 736
				Northern Cape	7 435	7 770	8 126	8 126
				North West	16 202	16 923	17 695	17 695
				Western Cape	18 923	19 761	20 657	20 657
							TOTAL	249 742
	(c) Learners with Profound Intellectual Disabilities Grant	To provide the necessary support, resources and equipment to identified special care centres and schools for the provision of education to children with severe to profound intellectual disabilities.	Conditional allocation	Eastern Cape	30 934	32 305	33 769	33 769
				Free State	32 340	33 776	35 309	35 309
				Gauteng	37 706	39 375	41 157	41 157
				KwaZulu-Natal	36 584	38 201	39 926	39 926
				Limpopo	36 062	37 657	39 357	39 357
				Mpumalanga	32 810	34 263	35 813	35 813
				Northern Cape	16 786	17 535	18 333	18 333
				North West	21 795	22 764	23 798	23 798
				Western Cape	33 930	35 431	37 033	37 033
							TOTAL	278 947
	(d) Maths, Science and Technology Grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements for the improvement of mathematics, science and technology teaching and learning at selected public schools.	Conditional allocation	Eastern Cape	55 256	57 141	59 756	59 756
				Free State	49 496	51 185	53 528	53 528
				Gauteng	62 348	64 476	67 429	67 429
				KwaZulu-Natal	71 988	74 445	77 854	77 854
				Limpopo	50 827	52 562	54 969	54 969
				Mpumalanga	44 814	46 345	48 468	48 468
				Northern Cape	28 474	29 445	30 797	30 797
				North West	42 594	44 048	46 066	46 066
				Western Cape	38 045	39 344	41 144	41 144
							TOTAL	443 842
	(e) National School Nutrition Programme Grant	To provide nutritious meals to targeted schools.	Conditional allocation	Eastern Cape	1 737 698	1 801 788	1 884 304	1 884 304
				Free State	578 293	584 031	610 788	610 788
				Gauteng	1 154 073	1 196 180	1 250 966	1 250 966
				KwaZulu-Natal	2 187 840	2 298 299	2 403 245	2 403 245
				Limpopo	1 741 094	1 821 195	1 904 585	1 904 585
				Mpumalanga	942 928	968 359	1 012 722	1 012 722
				Northern Cape	260 461	270 108	282 470	282 470
				North West	664 104	681 625	712 853	712 853
				Western Cape	531 615	543 101	567 967	567 967
				Unallocated	-	149 566	156 418	156 418
			TOTAL	9 798 106	10 314 252	10 786 318	10 786 318	

ISHEDYULI 5, ISIGABA A
ULWABIWO-MALI WENJONGO EKHETHEKILEYO EYA KUMAPHONDO

Ivoti	Igama lolwabiwo-mali	Injongo	Uhlubo lolwabiwo-mali	Iphondo	Umlathi A	Umlathi B	
					2024/25	Uqikelelo Oluze Ngaphambili	2025/26
Imfundo Essiseko (Ivoti 16)	(a) Isibonelelo soPhuhliso lweNisana ziseNeinci	Kukhona inani labantwana abahleleleliyo lokufumana inkxaso yeenkqubo zophuhliso lweentsana zisencinci; ukuxhasa abantwana bophuhliso lweentsana ezisulela inkqubo zophuhliso lweentsana ezisulela ukufikelela kwimitho zobhaliso zisiseko sempilo nokhuseleko; ukucikelela ulwaziwo lwamaqumrhu ophuhliso lwabantwana olungaxabisi kakhulu.	Ulwabiwo-mali jikelele olunemibandela otya emaphondweni	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni Unalocated iyONKE	R'000	R'000	R'000
					268 988 77 036 336 388 248 650 238 002 123 659 28 797 143 198 124 357 -	316 812 92 646 376 917 291 225 287 022 147 035 34 304 169 809 141 394 89 092	331 324 96 891 394 181 304 566 300 167 153 772 35 875 177 586 147 872 93 171
					1 589 075	1 946 256	2 035 405
	a) Isibonelelo seHIV neAIDS (iMlando yeZakhozo zoBomi)	Ukuxhasa icebo loMzantsi-Afrika lokutwala neHIV; ngokumika abafundi imifundo ephetheleyo emayela nendibano yesondo nokufumana imkonzo ezimayela nokucwangcisa izifundo, ukuxhasa ukutshintshiswa koothshala kumaphulo empilo yanasebenzi; ukudambisa ubuzazi beHIV neTB ngokwenza imeko-bume ibe yenekathala kubafundi nakoothshala; ukunephipha ukuba zizisulu kwabantwana kwHIV nakwiTB nakwizifundo ezisulela ngesondo, kugxamiseke kakhulu kubantwana abazinkedama nabangamantombazana.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni iyONKE	46 020 11 107 37 036 65 952 28 087 18 980 7 435 16 202 18 923	48 080 11 599 38 696 68 869 29 334 30 664 7 770 16 923 19 761	50 279 12 126 40 468 71 977 30 664 8 126 17 695 20 657
					249 742	260 860	272 728
	(c) Isibonelelo saBafundi Abadodobele Kakhulu eNgqondweni	Ukumika inkxaso etimekayo, izinto eziluncedo nezixhobo zokuzibenza kumaziko okukhathalelwa alathiweyo nakwiziko ukuzifundisa abantwana abadodobele kakhulu engqondweni.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni iyONKE	30 934 32 340 37 706 36 062 32 810 16 786 21 795 33 930	32 305 33 776 39 375 38 201 34 263 17 535 22 764 35 431	33 769 35 309 41 157 39 926 39 357 35 813 18 333 23 798 37 033
					278 947	291 307	304 495
	(d) Isibonelelo seZifundo, iNzululwazi noBuhwepheshe	Ukumika inkxaso nezimo eziluncedo ezikolweni, koothshala nakubafundi ngokufumelana neCurriculum Assessment Policy Statement ukuzephuhlucelwe ukufundiswa nokufunda izibalo, nobunzululwazi nobuhwepheshe kwiziko zikarhulumente ezikhethiweyo.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni iyONKE	55 256 49 496 62 348 71 988 50 827 44 814 28 474 42 594 38 045	57 141 51 185 64 476 74 445 52 562 46 345 29 445 44 048 39 344	59 756 53 528 67 429 77 854 54 969 48 468 30 797 46 066 41 144
					443 842	458 991	480 011
	(e) Isibonelelo seNkqubo yokutya okunesondlo eZikolweni zeSizwe	Ukumika izifundo ezinesondlo kwiziko ezikhethiweyo.	Ulwabiwo-mali olunemibandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni Unalocated iyONKE	1 737 698 578 293 1 154 073 2 187 840 1 741 094 942 928 260 461 664 104 531 615 -	1 801 788 584 031 1 196 180 2 298 299 1 821 195 968 359 270 108 681 625 543 101 149 566	1 884 304 610 788 1 250 966 2 403 245 1 904 585 1 012 722 282 470 712 853 567 967 156 418
					9 798 106	10 314 252	10 786 318

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2024/25	R'000	2025/26	R'000
					Forward Estimates		2026/27	
Health (Vote 18)	(a) District Health Programmes Grant	To enable the health sector to develop and implement an effective response to HIV/AIDS; to enable the health sector to develop and implement an effective response to tuberculosis; to ensure provision of quality community outreach services through Ward Based Primary Health Care Outreach Teams; to improve efficiencies of the Ward Based Primary Health Care Outreach Teams programme by harmonising and standardising services and strengthening performance monitoring; to enable the health sector to develop and implement an effective response to support the effective implementation of the National Strategic Plan on Malaria Elimination; to enable the health sector to prevent cervical cancer by making available Human Papillomavirus vaccinations for all eligible girls aged 9-14 years with a single dose of Human Papillomavirus vaccine in all settings.	Conditional allocation	Eastern Cape	3 077 003	3 101 623	3 243 950	
				Free State	1 675 360	1 689 996	1 767 552	
				Gauteng	6 023 568	6 076 397	6 355 250	
				KwaZulu-Natal	7 367 534	7 431 491	7 772 528	
				Limpopo	2 500 738	2 533 462	2 649 780	
				Mpumalanga	2 575 224	2 602 359	2 721 806	
				Northern Cape	747 852	756 090	790 798	
				North West	1 863 030	1 884 165	1 970 656	
				Western Cape	2 132 386	2 152 356	2 251 137	
				TOTAL	27 962 695	28 227 939	29 523 487	
	(b) Health Facility Revitalisation Grant	To help to accelerate maintenance, renovations, upgrades, additions, and construction of infrastructure in health; to help on replacement and commissioning of health technology in existing and revitalised health facilities; to enhance capacity to deliver health infrastructure; to accelerate the fulfilment of the requirements of occupational health and safety.	Conditional allocation	Eastern Cape	789 942	699 300	731 482	
				Free State	694 351	599 426	627 015	
				Gauteng	1 143 911	1 069 126	1 118 321	
				KwaZulu-Natal	1 458 192	1 441 233	1 507 542	
				Limpopo	601 321	545 972	571 102	
				Mpumalanga	459 295	397 584	415 887	
				Northern Cape	437 961	451 514	472 298	
				North West	705 561	611 139	639 266	
				Western Cape	861 307	817 606	855 230	
				TOTAL	7 151 841	7 242 660	7 574 522	
	(c) Human Resources and Training Grant	To appoint statutory positions in the health sector for systematic realisation of the human resources for health strategy and the phase-in of National Health Insurance; support provinces to fund service costs associated with clinical training and supervision of health science trainees on the public service platform.	Conditional allocation	Eastern Cape	581 770	581 016	607 747	
				Free State	284 271	288 374	301 642	
				Gauteng	1 875 966	1 903 062	1 990 610	
				KwaZulu-Natal	769 534	780 700	816 619	
				Limpopo	369 609	369 414	386 410	
				Mpumalanga	279 435	279 032	291 870	
				Northern Cape	152 820	151 394	158 356	
				North West	275 019	273 987	286 592	
				Western Cape	928 678	942 066	985 403	
				TOTAL	5 517 102	5 597 735	5 855 253	
	(d) National Health Insurance Grant	To expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	Nationally assigned function to provinces	Eastern Cape	63 501	64 262	65 085	
				Free State	29 154	29 490	30 014	
				Gauteng	94 582	96 044	98 338	
				KwaZulu-Natal	87 732	88 977	90 929	
				Limpopo	52 554	53 237	54 314	
				Mpumalanga	34 310	34 810	35 595	
				Northern Cape	24 264	24 454	24 752	
				North West	32 960	33 409	33 766	
				Western Cape	36 899	37 514	38 357	
				TOTAL	455 956	462 197	471 150	

ISHEDYULI 5, ISIGABA A
ULWABIWO-MALI LWENJONGO EKHETHEKILEYO EYA KUMAPHONDO

Ivoti	Igama lolwabiwo-mali	Injongo	Uhlobo lolwabiwo-mali	Iphondo	Umhlati A		Umhlati B	
					2024/25	R'000	Uqikelelo Ohuze Ngerhambili	2025/26
EzeMpilo (Ivoti 18)	(a) Isibonelelo se-Nqubo zeMpilo zeSibhili	Ukuncedisa icandelo lezempilo ukuba liphuhlise lize lize inkonzo eziluncedo kwHIV/AIDS; ukwenza icandelo lezempilo ukuba liphuhlise lize lize inkonzo eziluncedo kwisifo se-TB; ukuphuhlisa kokuziswa kweenkono zempi ezisengathetheni nge-Ward Based Primary Health Care Outreach Teams; ukuphucula ukusebenza kweinqubo ze-Ward Based Primary Health Care Outreach Teams ngokwenza zibe nochwangco inkonzo nokomeleza ukujingwa komsebenzi; ukwenza icandelo lempilo ukuba liphuhlise lize lize inkonzo zokuxhasa iSizwe seSizwe sokusiphula neeNgambu iMalara; ukwenza icandelo lempilo ukuba lithintele umhlaza wesibeleko ngokwenza iufumaneka ugonyo lweHuman Papillomavirus kumanombazana aphakathi kweminyaka eii-9-14 ngogonyo nje olunye lweHuman Papillomavirus kuwo onke amatshala.	Ulwabiwo-mali olunembandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	27 962 695	R'000	3 101 623	3 243 950
	(b) Isibonelelo Sokuhlaziywa Kwamazko eMpilo	Ukuncedisa ekukhawulezweni kokwakhiwa, kokulondolozwa, kokuphuculwa nokulaziya kweemfuneko-ngangqi ezinisiba nezikhoyo kwezempilo, kuquka ubuchwepheshe bezempilo, inqubo zokuphuculwa kweemfuneko ngangqo komgangatho ophakamileyo; ukuphucula ukukwazi ukumkhezela ngeemfuneko-ngangqi zempi; ukukhawulezisa ukufezekiswa kwemfuneko zempi nokukhuseleka emsebenzini.	Ulwabiwo-mali olunembandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	789 942	R'000	699 300	731 482
	(c) Isibonelelo saBasebenzi noQeqesho	Kukumisela izikhundla ezinokomthetho wepalamente kwicandelo lezempilo ukuze lufumaneka ngokutha ngembe abasebenzi bezempilo nokungeniswa kancinane kancinane kwe-Ishorensi yeMpilo yeSizwe, ukuxhasa amaphondo ukuba ancedise kwindleko zeenkono ezinxulumene noqeqesho nokubekwa esweni kwabaqeqeshelwa inzulwazi yezempilo kumaziko karhulumente.	Ulwabiwo-mali olunembandela	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni Unalibekezela	581 770	R'000	581 016	607 747
	(d) Isibonelelo se-Ishorensi yeMpilo yeSizwe	Kukwabisa izibonelelo zokukhathalelwa kwempilo ngokuthengwa kwenkonzo kwabo benza umsebenzi wokukhathalelwa kwempilo.	Imisebenzi esuka kwisizwe eyabelwa amaphondo	Mpuma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	63 501	R'000	64 262	65 085
					5 517 102	R'000	5 597 735	5 855 253
					455 956		462 197	471 150

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2024/25		Forward Estimates	
					R'000	2025/26	R'000	2026/27
Human Settlements (Vote 33)	(a) Human Settlements Development Grant	To provide funding for the progressive realisation of access to adequate housing through the creation of sustainable and integrated human settlements.	Conditional allocation	Eastern Cape	1 518 104	1 572 985	1 593 320	1 593 320
				Free State	800 430	829 366	840 088	840 088
				Gauteng	3 893 933	4 034 701	4 086 865	4 086 865
				KwaZulu-Natal	2 507 919	2 598 582	2 632 179	2 632 179
				Limpopo	892 884	925 163	937 124	937 124
				Mpumalanga	910 077	942 978	955 168	955 168
				Northern Cape	269 298	279 033	282 641	282 641
				North West	1 256 908	1 302 346	1 319 183	1 319 183
				Western Cape	1 605 872	1 663 926	1 685 438	1 685 438
				TOTAL	13 655 425	14 149 080	14 332 006	14 332 006
Public Works and Infrastructure (Vote 13)	(b) Informal Settlements Upgrading Partnership Grant: Provinces	To provide funding to facilitate a programmatic and inclusive approach to upgrading informal settlements.	Conditional allocation	Eastern Cape	361 420	307 920	103 374	103 374
				Free State	190 561	162 353	54 505	54 505
				Gauteng	927 043	789 815	265 155	265 155
				KwaZulu-Natal	597 069	508 686	170 774	170 774
				Limpopo	212 572	181 106	60 800	60 800
				Mpumalanga	216 666	184 593	61 971	61 971
				Northern Cape	64 112	54 623	18 338	18 338
				North West	299 236	254 942	85 588	85 588
				Western Cape	382 315	325 722	109 350	109 350
				TOTAL	3 250 994	2 769 760	929 855	929 855
Public Works and Infrastructure (Vote 13)	(a) Expanded Public Works Programme Integrated Grant for Provinces	To incentivise provincial departments to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance including but not limited to block paving and pothole patching; maintenance of buildings; low traffic volume roads and rural roads; other economic and social infrastructure; tourism and cultural industries; sustainable land based livelihoods; waste management and cleaning services; energy including but not limited to retro-fitting, solar.	Conditional allocation	Eastern Cape	70 154	-	-	-
				Free State	19 379	-	-	-
				Gauteng	29 563	-	-	-
				KwaZulu-Natal	73 185	-	-	-
				Limpopo	29 664	-	-	-
				Mpumalanga	22 332	-	-	-
				Northern Cape	11 962	-	-	-
				North West	34 906	-	-	-
				Western Cape	20 496	-	-	-
				Unallocated	-	3 15 635	330 095	330 095
TOTAL	311 641	3 15 635	330 095	330 095				
Public Works and Infrastructure (Vote 13)	(b) Social Sector Expanded Public Works Programme Incentive Grant for Provinces	To incentivise provincial social sector departments, identified in the expanded public works programme social sector plan, to increase work opportunities by focusing on the strengthening and expansion of social sector programmes that have employment potential.	Conditional allocation	Eastern Cape	66 757	-	-	-
				Free State	16 100	-	-	-
				Gauteng	38 696	-	-	-
				KwaZulu-Natal	68 213	-	-	-
				Limpopo	43 539	-	-	-
				Mpumalanga	13 023	-	-	-
				Northern Cape	16 639	-	-	-
				North West	18 499	-	-	-
				Western Cape	24 238	-	-	-
				Unallocated	-	3 09 622	323 807	323 807
TOTAL	305 704	3 09 622	323 807	323 807				

ISHEDYULI 5, ISIGABA A
ULWABIWO-MALI LWENJONGO EKHETHEKILEYO EYA KUMAPHONDO

Ivoti	Igama lolwabiwo-mali	Injongo	Uthlobo lolwabiwo-mali	Iphondo	Umhlati A		Umhlati B	
					2024/25	R'000	2025/26	R'000
Ukuhlaliswa Kwabantu (Ivoti 33)	a) Isibonelelo Sokuphuculwa Kokuhlaliswa Kwabantu	Kukunika inkxaso-mali ukuze kube nokwenzeka ngokuthe ngcembe ukufumana izindlu ezaneleyo ngokuthi kuvulwe iindawo zokuhlalisa abantu.	Ulwabiwo-mali olunembandela	Mpumma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	1 518 104 800 430 3 893 933 2 507 919 892 884 910 077 269 298 1 256 908 1 605 872	1 572 985 829 366 4 034 701 2 598 582 925 163 942 978 279 033 1 302 346 1 663 926	1 593 320 840 088 4 086 865 2 632 179 937 124 955 168 282 641 1 319 183 1 685 438	
	b) Isibonelelo Sobuqabane Samaphondo Ekuphuculeni Iindawo Zamatotyombe	Kukunika inkxaso-mali ukuze kubekhona indlela echulwileyo yokuphucula iindawo zamatotyombe.	Ulwabiwo-mali olunembandela	Mpumma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni	361 420 190 561 927 043 597 069 212 572 216 666 64 112 299 236 382 315	307 920 162 353 789 815 508 686 181 106 184 593 54 623 254 942 325 722	103 374 54 505 265 155 170 774 60 800 61 971 18 338 85 588 109 350	
Imisebenzi neZiseko zikaRhulumente (Ivoti 13)	a) Isibonelelo esiPhuculiweyo seeNkqubo zeMisebenzi kaRhulumente eMaphondweni	Ukuvuzisa amasebe ephondo ukuze andise udalo lwezithuba zemisebenzi ngokusebenzisa imkqubo ezinengingqo zomisebenzi kwezi nkalo zilandelayo ziqatshelweyo, ekuthobeleni isibonelelo seNkqubo eYandisiweyo yeMisebenzi kaRhulumente; ulungiso lwendlela okuqka kodwa kungaphelelanga kwindawo yokuhamba eluqilima nasekuvuleni izingqi; ulungiso lwezakhiwo; imithamo ephantsi yeemoto ezindleleni nakwindlela zisazilini; ezinye iziseko zoqoqosho nezentalo; ukhetho neziseko zamasiko; imveliso eziluhlina ezisekelezwe kumhlaba; ulawulo lwenkunkuma neenkono zokucocqi; amandla aqulka kodwa engaphelelanga kwi-retro-fitting, nesolar.	Ulwabiwo-mali olunembandela	Mpumma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni Unalocated	70 154 19 379 29 563 73 185 29 664 22 332 11 962 34 906 20 496	- - - - - - - - 315 635	929 855 - - - - - - - - 330 095	
	b) Isibonelelo samaQhiquthi eeNkqubo zeMisebenzi kaRhulumente ePhuculiweyo kaMaphondo	Ukuvuzisa amasebe ezentalo amaphondo, ahe atyunjwa kwisicwangciso seenkqubo zentalo eziphuculiweyo zemisebenzi kaRhulumente, ukwandisa amathuba emisebenzi ngokuqwalasela ekoncelweni nasekuvulweni imkqubo zentalo ezinamathuba engqesho.	Ulwabiwo-mali olunembandela.	Mpumma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Nishona Nishona Koloni Unalocated	311 641 66 757 16 100 38 696 68 213 43 539 13 023 16 639 18 499 24 238	315 635 - - - - - - - - 315 635	330 095 - - - - - - - - 309 622 323 807	
				IYONKE	13 685 425	14 149 080	14 332 006	
				IYONKE	3 250 994	2 769 760	929 855	
				IYONKE	311 641	315 635	330 095	
				IYONKE	305 704	309 622	323 807	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2024/25	2025/26	2025/26	2026/27
					R'000	R'000	R'000	R'000
Sport, Arts and Culture (Vote 37)	(a) Community Library Services Grant	To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives.	Conditional allocation	Eastern Cape	182 156	186 304	194 777	
				Free State	183 043	186 705	195 233	
				Gauteng	179 454	184 665	192 988	
				KwaZulu-Natal	195 617	197 756	207 232	
				Limpopo	157 664	160 714	168 107	
				Mpumalanga	174 793	178 611	186 368	
				Northern Cape	182 629	186 798	195 390	
				North West	155 383	159 516	167 227	
				Western Cape	201 168	202 228	211 261	
				TOTAL	1 611 907	1 643 297	1 718 583	
	(b) Mass Participation and Sport Development Grant	To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders.	Conditional allocation	Eastern Cape	76 624	77 647	81 354	
Free State				44 243	44 682	46 268		
Gauteng				111 291	112 977	119 083		
KwaZulu-Natal				106 579	108 199	114 062		
Limpopo				70 488	71 401	74 705		
Mpumalanga				56 060	56 712	59 072		
Northern Cape				36 705	36 916	37 683		
North West	50 978	51 538	53 565					
Western Cape	65 494	66 317	69 295					
TOTAL	618 462	626 389	655 087					

ISHEDYULI 5, ISIGABA A
ULWABIWO-MALI LWENJONGO EKHETHIKELEYO EYA KUMAPHONDO

Ivoti	Igamma lolwabiwo-mali	Injongo	Uhlobo lolwabiwo-mali	Iphondo	Umhlatshi A		Umhlatshi B	
					2024/25	R'000	2025/26	R'000
ImiDlalo, ubuGcisa neNkcubeko (Ivoti 37)	(a) Isibonelelo saseNkonzo zaMantlala eeeNcwadi	Ukugquka zisako zamathala eencwadi asenzi(ophini nasezidalini, izakhiwo neenkonzo (kujo)iswe kakhutl kwinimandla, yoluntu ebhilelelekie ngaphambili ngokusebenzisa iphulo elikhaswe ngemali ngokutsha kumaphondo, kuxhaswa inzame zoorhulumente basekukhalemi nowesizwe.	Ulwabiwo-mali olunemibandela.	Mpumma Kapa Free State Gauteng KwaZulu-Natal Limpopo	182 156 183 043 179 454 195 617 157 664	186 304 186 705 184 665 197 756 160 714	194 777 195 233 192 988 207 232 168 107	
	(b) Isibonelelo Sokuthath' INxaxheba yoNinzi lwaBantu Nokuphuculwa kweMidlalo	Ukwenza ukuba kulhatyathwe imxaxheba kwimidlalo nasakuzonwabiseni nokuxhobisa kubanjswene mubaehaphazelekayo.	Ulwabiwo-mali olunemibandela.	Mpumma Kapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Mntla Koloni Mntla-Ntshona Ntshona Koloni	76 624 44 243 111 291 106 579 70 488 56 060 36 705 50 978 65 494	77 647 44 682 112 977 108 199 71 401 56 712 36 916 51 538 66 317	81 354 46 268 119 083 114 062 74 705 59 072 37 683 53 565 69 295	
				IYONKE	1 611 907	1 643 297	1 718 583	
				IYONKE	618 462	626 389	655 087	

SCHEDULE 5, PART B

SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2024/25 R'000	Forward Estimates 2025/26 R'000	2026/27 R'000
RECURRENT GRANTS					
Cooperative Governance (Vote 3)	Municipal Systems Improvement Grant	To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.	-	-	-
National Treasury (Vote 8)	(a) Infrastructure Skills Development Grant	To recruit unemployed graduates into municipalities to be trained and professionally registered as per the requirements of the relevant statutory councils within the built environment.	165 365	172 774	180 688
	(b) Local Government Financial Management Grant	To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act	582 223	589 685	616 701
	(c) Programme and Project Preparation Support Grant	To support metropolitan municipalities to develop a pipeline of investment ready capital programmes and projects through establishing and institutionalising an effective and efficient system of programme and project preparation and the allocation of a growing level of municipal resources to preparation activities.	385 840	390 784	408 688
Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme Integrated Grant for Municipalities	To incentivise municipalities to expand work creation efforts through the use of labour-intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance including but not limited to block paving and pothole patching; low traffic volume roads and rural roads; basic services infrastructure, including water and sanitation reticulation (excluding bulk infrastructure); other economic and social infrastructure tourism and cultural industries; waste management and cleaning services; parks and beautification; sustainable land-based livelihoods; social services programmes; social services programmes and energy including but not limited to retro-fitting, solar.	560 103	567 281	593 271
TOTAL			1 693 531	1 720 524	1 799 348

ISHEDYULI 5, ISIGABA B
ULWABIWO-MALI LWENJONGO EXELIWEYO OLUYA KOOMASIPALA

Ivoti	Igama lolwabiwo-mali	Injongo	Umhlathi A		Umhlathi B	
			2024/25	R'000	Uqikelelo Oluze Ngaphambili	2025/26
IZIBONELELO EZIPHINDWAYO						
Ulawulo lweNtsebenziswano (Ivoti 3)	Isibonelelo Sokuphucula iNkqubo zooMasipala	Ukuncedisa oomasipala ukwenza imisebenzi yabo nokuzinzisa inkqubo zamaziko nolawulo njengoko kufunwa yiMunicipal Systems Act nayeminye imithetho yepalamente eyelele apho yoorhulumente basekuhlaleni.	-	-	-	-
Unongxowa weSizwe (Ivoti 8)	(a) Isibonelelo Seziseko zeZakhono noPhuhliso (b) Isibonelelo Sokuphathwa Kwemali Koorhulumente Basekuhlaleni (c) Isibonelelo soLungiselelo lweeNkqubo naMaphulo	Ukugaya abaphumelele ezivumivesithi ukuba bangene koomasipala baqeqeshwe baze babhaliselwe imisebenzi abayifundeleyo, njengoko kufunwa ngamabhunga alawula imisebenzi abayifundeleyo. Ukukhuthaza nokuxhasa iingqu ekuphathweni kwemali ngokuxhobisa ngezakhono koopmasipala ukusebenzisa koMithetho oLawula ukuPhathwa kweeMali zikaMasipala. Ukuxhasa oomMasipala abambaxa ukuba baqulunge inkqubo namaphulo otyalo-mali ngokumilisela nokubhathisa umzila osebenzayo weenkqubo namaphulo olwabiwo olukhulayo lwebakala lwezinto zikamasipala ezilungiselela imicimbi.	165 365	172 774	180 688	180 688
Imisebenzi neZiseko zikaRhulumente (Ivoti 13)	Isibonelelo Esidityanisweyo sePhulo leMisebenzi kaRhulumente Eyandisiweyo	Ukukhuthaza oomasipala ukuba bandise imigudu yokudala imisebenzi ngokunikezela iinkonzo kuseyenziswa abasebenzi kwimimandla elandelayo, ngokuvisisana nezikhokelelo zePhulo Lemisebenzi kaRhulumente Eyandisiweyo: ukulungiswa kweendlela nokulungiswa kwezakhiwo; iindlela ezinciphisa ukuxinana kwezithuthi neendlela zasemaphandleni; iziseko zeenkonzo ezisisiseko, kuquka amanzi nogutyulo-indle (zingaqukwanga iziseko ezihamba ngobuninzi), ezinye iziseko zoqoqosho ezaseluntwini; amashishini okhenketho nawenkutbeko; ukulawulwa kwenkunkuma; ipaki nokuhonjiswa; iindlela zokuziphilisa ezinokuhubeka njalo ezisebenzisa umhlaba; amaphulo okuncedwa koluntu; amaphulo okukhuseleka koluntu.	582 223	589 685	616 701	616 701
			385 840	390 784	408 688	408 688
			560 103	567 281	593 271	593 271
			1 693 531	1 720 524	1 799 348	1 799 348

IYONKE

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2024/25 R'000	Forward Estimates 2025/26 R'000	Forward Estimates 2026/27 R'000
INFRASTRUCTURE GRANTS					
Cooperative Governance (Vote 3)	(a) Integrated Urban Development Grant	To provide funding for public investment in infrastructure for the poor and to promote increased access to municipal own sources of capital finance in order to increase funding for public investment in economic infrastructure; to ensure that public investments are spatially aligned and to promote the sound management of the assets delivered.	1 145 564	1 202 173	1 303 844
	(b) Municipal Disaster Recovery Grant	To rehabilitate and reconstruct municipal infrastructure damaged by a disaster.	741 003	708 974	-
	(c) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	17 054 355	17 927 319	19 443 504
National Treasury (Vote 8)	Neighbourhood Development Partnership Grant (Capital)	To plan, catalyse, and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, townships and rural towns.	1 290 552	669 249	699 910
Human Settlements (Vote 33)	Informal Settlements Upgrading Partnership Grant: Municipalities	To provide funding to facilitate a programmatic, inclusive and municipality-wide approach to upgrading informal settlements.	4 515 194	4 717 475	4 933 602
Mineral Resources and Energy (Vote 34)	(a) Energy Efficiency and Demand-Side Management Grant	To provide subsidies to municipalities to implement energy efficiency and demand-side management initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency.	235 700	246 260	257 542
	(b) Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure.	1 746 436	1 697 076	1 654 605
Transport (Vote 40)	(a) Public Transport Network Grant	To provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that forms part of a municipal integrated public transport network; to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.	7 473 434	8 084 074	7 619 281
	(b) Rural Roads Asset Management Systems Grant	To assist district municipalities to set up rural roads asset management systems, and collect road, bridges and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa.	120 646	126 051	131 826
Water and Sanitation (Vote 41)	(a) Regional Bulk Infrastructure Grant	To develop new, refurbish, upgrade and replace ageing bulk water and sanitation infrastructure of regional significance that connects water resources to infrastructure serving extensive areas across municipal boundaries or large regional bulk infrastructure serving numerous communities over a large area within a municipality; to implement bulk infrastructure with a potential of addressing water conservation and water demand management projects or facilitate and contribute to the implementation of local water conservation and water demand management projects that will directly impact on bulk infrastructure requirements.	3 852 383	3 756 930	3 005 325
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities, including spring protection and groundwater development; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	4 037 673	4 218 561	4 411 831
TOTAL			42 212 940	43 354 142	43 461 270

ISHEDYULI 5, ISIGABA B
ULWABIWO-MALI LWENJONGO EXELIWEYO OLUYA KOOMASIPALA

Ivoti	Igama lolwabiwo-mali	Injongo	Umhlathi A		Umhlathi B	
			2024/25	R'000	Uqikelelo Oluze Ngaphambili	2026/27
IZIBONELELO ZEZISEKO						
Ulawulo lweNxebenziswano (Ivoti 3)	Isibonelelo Esidityanisiweyo Sokuphuculwa Ezidlophini	Ukuxhasa ngemali utyalo-mali lukarhulumente olulingiselelwe amahlwempu nokuba kufikelelwe kwimithombo kamaspala yemali yokuqalisa ukushiswa kuze kwandise inkxaso-mali karhulumente kwimfinyeke-ngqangi zoqoqosho; utyalo-mali lukarhulumente luphathwa ngendlela efanelekileyo yoncedo ekuzive nalo.	1 145 564	R'000	1 202 173	R'000
			741 003		708 974	
			17 054 355		17 927 319	
Unongxowa weSizwe (Ivoti 8)	Isibonelelo seMbuyekezo yeNtlekele kaMasipala	Ukunika inkxaso-mali eyintloko yokuphelisa ukuxinga kwimfinyeke-ngqangi ezisisiseko zoomaspala zemizi enobuhlwempu, amashishini amaninane namaziko asetlwtini asebenzela oluntu oluhlwempuzekileyo.	1 290 552		669 249	
			4 515 194		4 717 475	
Ukuhlaliswa koluntu (Ivoti 33)	Isibonelelo Sobambiswano Sokuphuculwa amaTyotombe; ooMasipala	Ukunika inkxaso-mali yokuqizelela inkqubo yokuzi ncedo, elidibanisa umasipala ngobubanzi bakhe lokuphuculwa iindawo zamatyotombe.	235 700		246 260	
			1 746 436		1 697 076	
IziMbiwa naMandla (Ivoti 34)	(a) Isibonelelo Sokusebenza Ngokutyibilikayo Kwamandla noKulawulwa kweeMfundo	Ukusebenzisa iPhulo Lokukhanyiswa Kombane ngokunika uncedo-mali koomaspala ukuba baqubisane nokuxilonga umsebenzi wokukhanyisa ngombane kwizindlu ezikhoyo nezisetywa ukwakhiwa (kuquka iindawo zamatyotombe, abantu abahlala ezifama, izindlu ezinisha nebeziko kakade) nokumiselwa kweziseko ezifanelekileyo.	7 473 434		8 084 074	
			120 646		126 051	
Ezo Ithutho (Ivoti 40)	(a) Isibonelelo Sazo Zonke Izithuthi zikaWonke-wonke	Ukunika inkxaso-mali yokwakhiwa okukhawulezileyo nokuphuculwa kweziseko zezithuthi zikawonke-wonke neziseko zothutho ezinqakati imoto ezinyakanye yezithuthi zoomaspala nokuncedisa ekucwangciseni, ukulawula, nokusebenza kweenkonzo zezithuthi zikamasipala ezixhaswa ngemali yerha.	3 852 383		3 756 930	
			4 037 673		4 218 561	
Amanzi noCutyulo (Ivoti 41)	(b) Isibonelelo Sokulawulwa Kwezixhobo zeeNdlela Zasemaphandleni	Ukuncedisa oomaspala besithili kwiiNqubo Zokusebenzisa Kweendlela nokuqokelela ingombolo engeendlela neebhulorho kwindlela zikamasipala ngokuvumelana neRoad Infrastructure Strategic Framework.	4 212 940		43 354 142	
			43 354 142		43 354 142	
			42 212 940		43 354 142	
						43 461 270

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SCHEDULE 6, PART A

ALLOCATIONS-IN-KIND TO PROVINCES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A	Column B	
			2024/25	Forward Estimates	2026/27
Basic Education (Vote 16)	School Infrastructure Backlogs Grant	Eradication and upgrading of inappropriate school buildings; provision and upgrading of water and sanitation to schools; provision and upgrading of classrooms to address overcrowding.	R'000	R'000	R'000
			1 641 606	1 776 576	1 870 075
Health (Vote 18)	National Health Insurance Indirect Grant	To create an alternative track to improve spending, performance as well as monitoring and evaluation on infrastructure in preparation for National Health Insurance; to enhance capacity and capability to deliver infrastructure for National Health Insurance; to accelerate the fulfilment of the requirements of occupational health and safety; to implement the centralised models for the dispensing and distribution of chronic medication; develop and roll-out new health information systems in preparation for National Health Insurance; enable the health sector to address the deficiencies in the primary health care facilities systematically through the implementation of the ideal clinic programme; to expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.		2 417 996	2 306 927
			2 199 527		
TOTAL			3 841 133	4 194 572	4 177 002

ISHEDYULI 6, ISIGABA A

ULWABIWO OLUNGEYOMALI OLUYA KUMAPHONDO IBE ILOLWAMAPHULO AKHETHEKILEYO

Ivoti	Igama lolwabiwo	Injongo	Umhlati A		Umhlati B	
			2024/25	Uqikelelo Oluze Ngephambili 2025/26	2026/27	Uqikelelo Oluze Ngephambili 2026/27
iMfundo Esisiseko (Ivoti 16)	Isibonelelo sokuxingca koLwabiwo lweSikolo	Ukusiphula neengeambu nokuhlaziya kwezakhiwo zezikolo ezingafanelkanga; ukwenziwa nokuphuculwa kwamanzi nogutyulo- lindle ezikolweni; ukwenziwa nokuhlaziya kwamagumbi okufundela ukuze kuphungulwe ukuphuphuma.	R'000 1 641 606	R'000 1 776 576	R'000 1 870 075	R'000 1 870 075
EzeMpilo (Ivoti 18)	Isibonelelo Esiqathanga Ngoqo se-Inshorensi yeMpilo yeSizwe	Ukudala indlela eyenye yokuphucula ukusetyenziswa kwemali; ukwenziwa komsebenzi nokubekwa esweni nokuphononngwa ukulungiselelwa iziseko ze-Inshorensi YeMpilo yeSizwe; ukuphucula ukukwazi ukumikezela ngeziseko ze-Inshorensi YeMpilo yeSizwe; ukukhawulezisa ukuzalisekiswa kweemifuneko zokukhuseleka nempilo emsebenzini; ukwandisa iindlela ezizezinye zokuhanjiswa kwamayeza ezigulo ezingaphel'yo; ukuthi gqi neenkqubo ezintsha zokusasaza ingcombolo ngempilo ukulungiselela i-Inshorensi YeMpilo yeSizwe; ukuqubisana nokunqongophala okukhojo kumaziko empilo asisiseko ukuze iziphumo zikhawuleze ngokusetyenziswa kwe-ideal clinic programme; ukwandisa inkonzo zokukhathalelwa kwempilo ngokuthengwa kweenkonzo kwabakhathalela impilo.	2 199 527	2 417 996	2 306 927	2 306 927
			3 841 133	4 194 572	4 177 002	4 177 002

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

Vote	Name of allocation	Purpose	Column A		Column B	
			2024/25	Forward Estimates	2025/26	2026/27
			R'000	R'000	R'000	R'000
Cooperative Governance (Vote 3)	(a) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	58 309	-	-	-
	(b) Municipal Systems Improvement Grant	To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.	144 596	151 055	158 183	
National Treasury (Vote 8)	(a) Neighbourhood Development Partnership Grant (Technical Assistance)	To plan, catalyse, and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, townships and rural towns.	94 890	99 140	103 683	
	(b) Smart Meters Grant	To enable municipalities to implement bi-directional smart metering systems.	500 000	650 000	800 000	
Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Eskom) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to Eskom to increase access to electricity, existing and planned residential dwellings (including in formal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure in Eskom licenced areas.	2 196 019	2 294 401	2 399 517	
Water and Sanitation (Vote 41)	(a) Regional Bulk Infrastructure Grant	To develop new, refurbish, upgrade and replace ageing bulk water and sanitation infrastructure of regional significance that connects water resources to infrastructure serving extensive areas across municipal boundaries or large regional bulk infrastructure serving numerous communities over a large area within a municipality; to implement bulk infrastructure with a potential of addressing water conservation and water demand management projects or facilitate and contribute to the implementation of local water conservation and water demand management projects that will directly impact on bulk infrastructure requirements.	3 057 957	3 226 507	3 231 507	
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities, including spring protection and groundwater development; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	1 046 718	1 118 932	1 341 256	
TOTAL			7 098 489	7 540 035	8 034 146	

ISHEDYULI 6, ISIGABA B

ULWABIWO OLUNGEYOMALI OLUYA KOOMASIPALA IBE ILOLWENKQUBO EZIKHETHEKILEYO

Ivoti	Igama lolwabiwo	Injongo	Umhlathi A		Umhlathi B	
			2024/25	Uqikelelo Oluze Ngaphambili 2025/26	2024/25	Uqikelelo Oluze Ngaphambili 2026/27
uLawulo lweNisebenziswano (Ivoti 3)	(a) Isibonelelo sezaKhiwo zooMasipala	Ukumika ngxowa yemali ekhethekileyo yokusiphula nengambu ukuxinga kweziseko zikamasipala zezindlu ezingekho sengangathweni, amashishini amancinci kwakunye namaziko ezentalo anika inkonzo kwiindawo zabantu abangathathi nitweni; ukukhupha inkxaso ekhethekileyo yophuhliso lokuphatha kwezixhobo zeziseko zokuzisa inkonzo kubantu abangathathi nitweni.	R'000	R'000	R'000	R'000
uNongxowa weSizwe (Ivoti 8)	(b) Isibonelelo Sokuphucula uNkqubo zooMasipala	Ukunceda oomasipala benze imisebenzi yabo kuziswe uzinzo kubo kunye neenkqubo zolawulo njengoko kugxininiswa kuMithetho weeNkqubo zikaMasipala kunye nemithetho yolawulo loorhulumente basekuhlaleni eyelene noku.	144 596	151 055	158 183	-
iZimbiwa naMandla (Ivoti 34)	(a) IsiBonelelo sokuphuhlisa uBudlelwane boBumelwane (uNcedo lwezobuGcisa)	Ukuceba, ukukhwezela kunye nokutyala imali kwiindawo ezikhethiweyo ukuze kutsalewe futhi kugcinwe nemithombo yoyalo-mali olukhulu kujoliswe kwinguqo, eza kuphucula ubomi babantu, nokufikelela kumathuba kwabemi boMzantsi Afrika abahlala kwiindawo ezihle ekujoliswe kuzo, iingingqi, ilokishi kwanesidolophana zasezilalini ezingahoyekanga.	94 890	99 140	103 683	-
	(b) Isibonelelo seSmart Meters	Ukwenza oomasipala ukuba bakwazi ukufakela inkqubo ze-bi-directional smart metering.	500 000	650 000	800 000	-
Amanzi noGutyulo (Ivoti 41)	(a) Isibonelelo seziSeko zoPhuhliso zeNgingqi zeMithamo eMikhulu	UkuFazekisa iNkqubo yeSizwe eHlangeneyo yokuFakelwa koMbane ngokuthi kunikwe u-Eskom isibonelelo esinokusetyenziswa kwinkcitho yesentengo ezinkulu ukuze kulungise ingxaki yeendawo ezininzi ezihlala uluntu esele zikho kunye nezizacetywayo zingekafakelwa mbane (kuquka iindawo ezingamatyotombe, iindawo ezihlala abasebenzi basezifama, iindawo ezintsha nekudala zikho) kunye nokufakwa kweziseko zophuhliso zemithamo emikhulu kwiindawo ezinamaphepha-nvume ka-Eskom.	2 196 019	2 294 401	2 399 517	-
	(b) Isibonelelo seziSeko zoPhuhliso zeNgingqi zeMithamo eMikhulu	Ukuphuhlisa, ukulungisa, ukuphucula nokushinsha iziseko zophuhliso zemithamo emikhulu zamanzi nogutyulo-lindle ezibulekileyo kwimimandla emikhulu ezintsa amanzi ziwase kwiziseko zophuhliso ezisetyenziswa yimimandla emikhulu koomasipala abahlakeneyo okanye iziseko zophuhliso zengingqi zemithamo emikhulu ezisetyenziswa zindawo ezihlala uluntu ezininzi kwimimandla emikhulu kumasipala; ukufaka iziseko zophuhliso zemithamo emikhulu ezinokuba nakho ukunceda kumba wolondolo lwamanzi nakwiprojekthi zokulawula ukusetyenziswa kwamanzi okanye ukuququzelela nokufaka isandla kumaphulo okuphumeza inkqubo yasekuhlaleni yokulondoloza amanzi kunye neeprojekthi zokulawula ukusetyenziswa kwamanzi eziza kuchaphazela ngqo izinto eziza kufuneka xa kusakhwa iziseko zophuhliso zemithamo emikhulu.	3 057 957	3 226 507	3 231 507	-
	(b) Isibonelelo seziSeko zoPhuhliso zeeNkonzo zaManzi	Ukunceda kwinkqubo yokucwangcisa neyokuqalisa iprojekthi ezahlukeneyo zamanzi nogutyulo-lindle ukuze kukhawulezise umsebenzi wokufakela iziseko zophuhliso ezisemva kuze kuphucule namathuba okuba inkonzo zingawo esithubeni ingakumbi koomasipala basemaphandleni; ukubonelela ngamanzi asisiseko naImaneka ngamaxesha athile kunye neenkonzo zogutyulo-lindle eziza kuqimisekisa ukuba ezi nkonzo ziyafumaneka kwezi ndawo zikhethiweyo futhi zikhokelelise phambili, kuquka nokukhusela imithombo etsetsa amanzi kunye namaphulo okutsala amanzi kumathunjini omhlabi; ukuxhasa oomasipala kumalunge wabo okulondoloza amanzi kunye neeprojekthi zokulawula ukusetyenziswa kwamanzi; ukuxhasa amanyathelo okuncedisa kule Nkqubo yokuPhelisa ukuSetyenziswa kwamaBhakethi njengeziNdlu zangaSese ikhoyo kwimimandla engamatyotombe; ukuxhasa iprojekthi zokulawula imbelela koomasipala abachaphazelekayo.	1 046 718	1 118 932	1 341 256	-
			7 098 489	7 540 035	8 034 146	

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SCHEDULE 7, PART A

UNALLOCATED PROVISIONS FOR PROVINCES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A	Column B	
			2024/25	Forward Estimates 2025/26	Forward Estimates 2026/27
Cooperative Governance (Vote 3)	Provincial Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	R'000 149 345	R'000 151 259	R'000 158 189
TOTAL			149 345	151 259	158 189

SCHEDULE 7, PART B

UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A	Column B	
			2024/25	Forward Estimates 2025/26	Forward Estimates 2026/27
Cooperative Governance (Vote 3)	Municipal Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	R'000 378 342	R'000 395 054	R'000 413 153
TOTAL			378 342	395 054	413 153

ISHEDYULI 7, ISIGABA A

IZIBONELELO EZINGABIWANGA ZAMAPHONDO ZOKULWA HINTLEKELE

Ivoti	Igama lotwabiwo	Injongo	Umhlati A		Umhlati B	
			2024/25	Uqikelelo Oluze Ngaphambili 2025/26	2024/25	Uqikelelo Oluze Ngaphambili 2026/27
Ulawulo lweNtsebenziswano (Ivoti 3)	Isibonelelo sePhondo sokulwa iintlekele	Ukumika ingqwalasela ekhawulezileyo yokukhutshwa kwemali ngelokulwa intlekele kwimeko apho ingenakubhekiswa ngokuhambelana nesotya 2(1)(b) loMthetho wokulawulwa nentlekele.	R'000 149 345	R'000 151 259	R'000 151 259	R'000 158 189
			149 345	151 259	151 259	158 189

USHEDYULI 7, ISIGABA B

IZIBONELELO EZINGABIWANGA ZOOMASIPALA ZOKULWA HINTLEKELE

Ivoti	Igama lotwabiwo	Injongo	Umhlati A		Umhlati B	
			2024/25	Uqikelelo Oluze Ngaphambili 2025/26	2024/25	Uqikelelo Oluze Ngaphambili 2026/27
Ulawulo lweNtsebenziswano (Ivoti 3)	Isibonelelo sikaMasipala sokulwa iintlekele	Ukumika ingqwalasela ekhawulezileyo yokukhutshwa kwemali ngelokulwa intlekele kwimeko apho ingenakubhekiswa ngokuhambelana nesotya 2(1)(b) loMthetho wokulawulwa nentlekele.	R'000 378 342	R'000 395 054	R'000 395 054	R'000 413 153
			378 342	395 054	395 054	413 153

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