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THE PRESIDENCY

No. 1086 15 June 2022

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

Act No. 05 of 2022: Division of Revenue Act, 2022

IHHOVISI LIKAMOGAMELI

Ino. 1086 15 June 2022

Ngalokhu kwaziswa ukuthi uMongameli usewuvumile loMthetho nosewuzoshicilelelwa umphakathi:—

Ino. 05 ka 2022: UMthetho Wokuhlukaniswa Kwemali Engenayo, wezi-2022

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(English text signed by the President)
(Assented to 13 June 2022)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2022/23 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 13 June 2022)

UMTHETHO

Ukuhlinzeka ukwehlukaniswa ngokulinganayo kwemali engenayo eqoqwe kuzwelonke phakathi kwezigaba zikahulumeni kazwelonke, wezifundazwe kanye nowasekhaya onyakeni wezimali zowezi-2022/23; ukunqunywa kwesabelo esilinganayo sesifundazwe ngasinye; izabelo eziya ezifundazweni, kuhulumeni wasekhaya kanye nomasipala kusukela kwisabelo esilinganayo sikahulumeni kazwelonke; izibopho zayo yomithathu imikhakha ngokulandela lokho kwahlukana nokwabiwa; kanye nokuhlinzeka izindaba eziphathelene nalokho.

ISANDULELO

NJENGOBA isigaba sama-214(1) soMthethosisekelo sidinga ukuthi uMthetho wePhalamende uhlinzeke—

- (a) ukwehlukaniswa ngokulinganayo kwemali engenayo eqoqwe kuzwelonke phakathi kwezigaba zikahulumeni kazwelonke, wezifundazwe kanye nowasekhaya;
- (b) ukunqunywa kwesabelo esilinganayo sesifundazwe ngasinye saleyo mali engenayo; futhi
- (c) noma yiziphi ezinye izabelo ezifundazweni, kuhulumeni wasekhaya noma komasipala ezivela esabelweni sikahulumeni kazwelonke saleyo mali engenayo, kanye nanoma yimiphi imibandela lapho lezo zabelo zingenziwa khona; futhi

NJENGOBA isigaba 7(1) *se-Money Bills and Related Matters Act, 2009 (Umthetho we-9 wezi-2009)*, sicela isethulo soKwahlukaniswa koMthethosivinyo Wokwabiwa Kwemali Engenayo kanye kanye ngesikhathi esifanayo lapho uMthethosivinyo Wokwabiwa Kwemali wethulwa,

KUNGABA NJENGOBA UMISWE iPhalamende leRiphabhulikhi yaseNingizimu Afrika, ngale ndlela elandelayo:—

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

ISAHLUKO 1

UKUCHAZWA NEZINHLOSO ZOMTHETHO

Ukuchazwa

1. (1) Kulo Mthetho, ngaphandle uma ingqikithi isho okuhlukile, noma yiliphi igama noma inkulumo enikezwe incazelo eMthethweni Wokuphathwa Kwezimali Zikahulumeni noma uMthetho Wokuphathwa Kwezimali Zomasipala linikeziwe incazelo kulo Mthetho okukhulunywa ngawo, futhi—
- “**ukugunyazwa**” kusho ukugunyazwa kukamasipala, ngokwesigaba se-10(2) soMthetho wezeZindlu, we-1997 (uMthetho 107 we-1997), ukuze ulawule izinhlelo zezindlu zikazwelonke, funda neNgxenywe 3 yeKhodi Yezindlu Kazwelonke, 2009 (Ukungenelela Kwezezimali: Ukugunyazwa Komasi-pala);
- “**isabelo**” kusho ukwabelwa okulinganayo esigabeni sikahulumeni kazwelonke kuShejuli 1, isifundazwe esikuShejuli 2 noma umasipala okuShejuli 3, noma isabelo esinemibandela;
- “**isigaba A, B noma C sikamasipala**” kushiwo umasipala wesigaba A, B noma C ohlongozwe esigabeni sama-155(1) soMthethosisekelo;
- “**inhlekelele ehlelwe ngokwemikhakha**” kusho inhlekelele echazwe njengenhlekelele kazwelonke, yesifundazwe noma yendawo ngokwesigaba sama-23 soMthetho wokuLawulwa kweziNhlekelele wezi-2002 (uMthetho 57 wezi-2002);
- “**isabelo esinemibandela**” kushiwo isabelo esinikezwa isifundazwe noma umasipala esivela kwisabelo sikahulumeni kazwelonke semali engenayo eqoqwe kuzwelonke, ehlongozwe esigabeni sama-214(1)(c) soMthethosisekelo, njengoba kubekiwe kuShejuli 4, 5, 6 noma 7;
- “**Umthethosisekelo**” kusho uMthethosisekelo waseNingizimu Afrika we-1996;
- “**inkampani ye-akhawunti yamadiphozithi omphakathi**” kusho i-akhawunti yasebhangwe yesiKhwama seNgenisomali esiFundazweni esiphethwe yiNkampani yamaDiphozithi Omphakathi, eyasungulwa yi-*Corporation for Public Deposits Act, 1984 (Umthetho 46 we-1984)*;
- “**Isibonelelo seNgqalasizinda yezeMfundo**” kusho Isibonelelo seNgqalasizinda yezeMfundo okukhulunywa ngakho eNgxenyeni A yaShejuli 4;
- “**Unyaka wezezimali**” kusho, maqondana—
- (a) nomnyango kazwelonke noma wesifundazwe, unyaka ophela mhla zingama-31 kuNdasa; noma
- (b) umasipala, unyaka ophela mhla zingama-30 kuNhlanguvana;
- “**uhlaka**” kusho imibandela nolunye ulwazi mayelana nesabelo esinemibandela esishicilelwe ngokwesigaba 15 noma 25;
- “**Isibonelelo Sokuvuselela ingqalasizinda yeSikhungo Sezempilo**” kusho Isibonelelo Sokuvuselela ingqalasizinda yeSikhungo Sezempilo okukhulunywa ngaso eNgxenyeni A yaShejuli 5;
- “**izindlu eziphuthumayo**” kusho isimo esiphuthumayo njengoba kuchaziwe endimeni 2.3.1(a) noma (b) yoHlelo Lwezindlu Eziphuthumayo oluqukethwe kwiKhodi kaZwelonke eshicilelwe ngokwesigaba se-4 soMthetho weZindlu we-1997 (uMthetho 107 we-1997);
- “**Isibonelelo Sokuthuthukiswa Kwezindawo Zokuhlala Abantu**” kusho isibonelelo Sokuthuthukiswa Kwezindawo Zokuhlala Kwabantu okukhulunywa ngaso eNgxenyeni A yaShejuli 5;
- “**umthetho**” kusho umthetho kazwelonke noma umthetho wesifundazwe njengoba kuchaziwe esigabeni sama-239 soMthethosisekelo;
- “**isigaba sokuqala sokugunyazwa**” kushiwo ukugunyazwa ukunikeza abaphathi abahlomulayo, ukuhlela isabelomali soxhaso kanye nokwabiwa, kanye nokuphathwa nokulawulwa kohlelo olubalulekile lwezinhlelo zikazwelonke zezindlu;
- “**isigaba sesibili sokugunyazwa**” kusho ukugunyazwa ukunikeza ukuphathwa kohlelo olugcwele kanye nokuphathwa kwawo wonke amathuluzi ezindlu nezinhlelo zezindlu zikazwelonke ngaphezu kwezibopho ezingaphansi kokugunyazwa kwezinga lokuqala.
- “**Isibonelelo Sezibalo, Isayensi Nezobuchwepheshe**” kusho Isibonelelo Sezibalo, Isayensi Nezobuchwepheshe okukhulunywa ngakho eNgxenyeni A yaShejuli 5;
- “**uhlaka lwezindleko zesikhathi esimaphakathi**” kusho uhlaka lwesabelomali olusetshenziswa nguMgcinimafa kaZwelonke, olu—
- (a) humusha izinqubomgomo nezinhlelo zikahulumeni zibe uhlelo lokusebenzisa imali lweminyaka eminingi; futhi

- “**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; 5
- “**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);
- “**Municipal Structures Act**” means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);
- “**Municipal Systems Act**” means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000); 10
- “**Neighbourhood Development Partnership Grant**” means the Neighbourhood Development Partnership Grant referred to in Part B of Schedule 5 or Part B of Schedule 6;
- “**organ of state**” means an organ of state as defined in section 239 of the Constitution; 15
- “**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;
- “**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; 20
 - (b) the date on which each transfer must be paid; and
 - (c) to whom, and to which bank account, each transfer must be paid;
- “**prescribe**” means prescribe by regulation in terms of section 37;
- “**primary bank account**”, in relation to—
- (a) a province, means a bank account of the Provincial Revenue Fund, envisaged in section 21(2) of the Public Finance Management Act and which the accounting officer of the provincial treasury has certified to the National Treasury; or 25
 - (b) a municipality, means the bank account of the municipality as determined in terms of section 8 of the Municipal Finance Management Act; 30
- “**Provincial Roads Maintenance Grant**” means the Provincial Roads Maintenance Grant referred to in Part A of Schedule 4;
- “**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; 35
- “**Public Transport Operations Grant**” means the Public Transport Operations Grant referred to in Part A of Schedule 4;
- “**quarter**” means, in relation to—
- (a) a national or provincial department, the period from— 40
 - (i) 1 April to 30 June;
 - (ii) 1 July to 30 September;
 - (iii) 1 October to 31 December; or
 - (iv) 1 January to 31 March; or
 - (b) a municipality, the period from— 45
 - (i) 1 July to 30 September;
 - (ii) 1 October to 31 December;
 - (iii) 1 January to 31 March; or
 - (iv) 1 April to 30 June;
- “**receiving officer**” means, in relation to— 50
- (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
 - (b) a Schedule 4, 5 or 7 allocation transferred or provided in kind to a municipality, the accounting officer of the municipality; 55

- (b) khuthaza ukwenza izinto obala, ukuthembeka kanye nokuphathwa ngempumelelo kwezimali zomphakathi;
- Umthetho Wokuphathwa Kwezimali Zomasipala**” kusho uHulumeni Wasekhaya: Umthetho Wokuphathwa Kwezimali Zomasipala wezi-2003 (uMthetho 56 wezi-2003);
- 5 **“Umthetho weZakhiwo Zomasipala**” kushiwo uHulumeni Wasekhaya: Umthetho weZakhiwo Zomasipala we-1998 (uMthetho 117 we-1998);
- “Umthetho Wezinhlelo Zomasipala**” kusho uHulumeni Wasekhaya: Umthetho Wezinhlelo Zomasipala wezi-2000 (uMthetho 32 wezi-2000);
- “Isibonelelo Sokubambisana Kwezokuthuthukiswa Komakhelwane**” kusho Isibonelelo Sokubambisana Kwezokuthuthukiswa Komakhelwane
- 10 okukhulunywa ngakho eNgxenyeni B yaShejuli 5 noma iNgxenyeni B yaShejuli 6;
- “uhlaka lombuso**” kusho uhlaka lombuso njengoba kuchaziwe esigabeni sama-239 soMthethosisekelo;
- “ukukhokha ngokweqile**” kusho ukudluliswa kwemali engaphezu kwenani elinikeziwe lesabelo noma ukudluliswa kwesabelo esingaphezu kwesamba esisebenzayo
- 15 ohlelweni lokukhokha;
- “ishejuli yokukhokha**” kusho ishejuli ebeka—
- (a) inani lokudluliswa ngakunye kwesabelo esilinganayo sesifundazwe noma isabelo esinemibandela sesifundazwe noma umasipala okufanele sidluliselwe ngokwalo Mthetho;
- 20 (b) usuku okufanele kukhokhwe ngalo ukudluliswa ngakunye; futhi
- (c) kumuntu, futhi kuyiphi i-akhawunti yasebhange, ukudluliselwa ngakunye okufanele kukhokhwe kuyo;
- “nquma**” kusho ukunquma ngomthetho ngokwesigaba sama-37;
- “i-akhawunti yasebhange eyinhloko**”, maqondana—
- 25 (a) nesifundazwe, kushiwo i-akhawunti yasebhange yesiKhwama seNgenisomali sesiFundazwe, ehlongozwe esigabeni sama-21(2) soMthetho wokuPhathwa kweziMali zikaHulumeni futhi lapho isikhulu sokucwaninga amabhuku somnyango wezemali zesifundazwe siqinisekisile kumnyango wemali kaZwelonke; noma
- 30 (b) umasipala, kushiwo i-akhawunti yasebhange kamasipala njengoba kunqunywe ngokwesigaba se-8 soMthetho Wokuphathwa Kwezimali Zomasipala;
- “Isibonelelo Sokunakekelwa Kwemigwaqo Yezifundazwe**” kusho Isibonelelo Sokunakekelwa Kwemigwaqo Yezifundazwe okukhulunywa ngaso eNgxenyeni A yaShejuli 4;
- 35 **“Umthetho Wokuphathwa Kwezezimali ZikaHulumeni**” kuchaza Umthetho Wokuphathwa Kwezezimali ZikaHulumeni we-1999 (uMthetho 1 we-1999);
- “Isibonelelo Sokuxhumana Sezokuthutha Zomphakathi**” kusho Isibonelelo Sokuxhumana Sezokuthutha Zomphakathi okukhulunywa ngaso eNgxenyeni B yaShejuli 5;
- “Isibonelelo Sokusebenza Kwezokuthutha Zomphakathi**” kusho Isibonelelo Sokusebenza Kwezokuthutha Zomphakathi okukhulunywa ngayo eNgxenyeni A yaShejuli 4;
- 40 **“ikota**” kusho, maqondana—
- (a) nomnyango kazwelonke noma wesifundazwe, esikhathini esisuka mhla—
- (i) lu-1 kuMbasa kuya ku-30 kuNhlangulana;
- (ii) lu-1 kuNtulikazi kuya ku-30 kuMandulo;
- (iii) lu-1 kuMfumfu kuya ku-31 kuZibandlela; noma
- (iv) lu-1 kuMasingana kuya ku-31 kuNdasa; noma
- 45 (b) nomaspala, esikhathini esisuka mhla—
- (i) lu-1 kuNtulikazi kuya ku-30 kuMandulo;
- (ii) lu-1 kuMfumfu kuya ku-31 kuZibandlela;
- (iii) lu-1 kuMasingana kuya ku-31 kuNdasa; noma
- (iv) lu-1 kuMbasa kuya ku-30 kuNhlangulana;
- 50 **“isikhulu esamukela imali**” kusho, maqondana—
- (a) Isabelo saShejuli 4, 5 noma 7 esidluliselwe esifundazweni, isikhulu esicwaninga amabhuku ezimali zomnyango wesifundazwe esithola lesa
- 55 sabelo noma ingxenyeni yaso yezindleko ngesabelo esivela kwiSikhwama Semali Yesifundazwe; noma
- (b) Isabelo saShejuli 4, 5 noma 7 esidluliswa noma esihlinzekwe ngohlobo kumasipala, isikhulu esicwaninga amabhuku sikamasipala;
- “umnyango wesifundazwe owamukelayo**”, maqondana noShejuli 4, 5 noma 7
- 60 esabelweni esidluliselwe esifundazweni, kushiwo umnyango wesifundazwe owamukela lesa sabelo noma ingxenyeni yaso yezindleko ngesabelo esiphuma esiKhwameni seNgenisomali yesiFundazwe;

- “**receiving provincial department**” means, in relation to a Schedule 4, 5 or 7 allocation transferred to a province, the provincial department which receives that allocation or a portion thereof for expenditure through an appropriation from its Provincial Revenue Fund;
- “**School Infrastructure Backlogs Grant**” means the School Infrastructure Backlogs Grant referred to in Part A of Schedule 6; 5
- “**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; 10
- “**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). 15
- (2) Any agreement, approval, certification, decision, determination, instruction, notification, notice or request in terms of this Act must be in writing.

Objects of Act

2. The objects of this Act are—
- (a) as required by section 214(1) of the Constitution, to provide for— 20
- (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; 25
- (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 30
- (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. 35

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue raised nationally among spheres of government

3. (1) Revenue raised nationally in respect of the 2022/23 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1. 40
- (2) The envisaged division among the national, provincial and local spheres of government of revenue anticipated to be raised nationally in respect of the 2023/24 financial year and the 2024/25 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. 45

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 2022/23 financial year is set out in Column A of Schedule 2.

- “**Isibonelelo Sokusalela emuva Kwengqalasizinda Yesikole**” Isibonelelo Sokusalela emuva Kwengqalasizinda Yesikole okukhulunywa ngakho eNgxenyeni A yaShejuli 6; “**lo Mthetho**” ubandakanya noma yiluphi uhloko noma isabelo esishicilelwe, nanoma yimuphi umthethonqubo owenziwe, ngokwalo Mthetho; “**isikhulu esidlulisa imali**” kushiwo isikhulu esicwaninga amabhuku somnyango kazwelonke esidlulisa isabelo saShejuli 4, 5 noma 7 esifundazweni noma kumasipala noma esisebenzisa isabelo saShejuli 6 egameni lesifundazwe noma umasipala; “**Isibonelelo Sokuthuthukiswa Kwezindawo Zasedolobheni**” kusho Isibonelelo Sokuthuthukiswa Kwezindawo Zasedolobheni okukhulunywa ngaso eNgxenyeni B yaShejuli 4; kanye “**usuku lokusebenza**” kusho noma yiluphi usuku, ngaphandle koMgqibelo, iSonto noma iholide njengoba kuchaziwe kuMthetho Wamaholide Omphakathi we-1994 (uMthetho 36 we-1994). (2) Noma yisiphi isivumelwano, ukuvunywa, ukuqinisekiswa, isinqumo, ukunquma, umyalelo, isaziso noma isicelo ngokwalo Mthetho kufanele sibhalwe phansi.

Izinhloso zoMthetho

2. Izinjongo zalo mthetho yilezi—

- (a) njengoba kudingwa yisigaba sama-214(1) soMthethosisekelo, ukuhlinzela—
- (i) ukwehlukaniswa ngokulinganayo kwemali engenayo eqoqwe kuzwelonke phakathi kwezigaba ezintathu zikahulumeni; 20
 - (ii) ukunqunywa kwesabelo esilinganayo sesifundazwe ngasinye saleyo mali engenayo; futhi
 - (iii) noma yiziphi ezinye izabelo ezifundazweni, kuhulumeni wasekhaya noma komasipala ezivela esabelweni sikahulumeni kazwelonke saleyo mali engenayo, kanye nanoma yimiphi imibandela lapho lezo zabelo zingenziwa khona; 25
- (b) ukukhuthaza ukubikezela kanye nesiqiniseko mayelana nazo zonke izabelo ezifundazweni nakomasipala, ukuze izifundazwe nomasipala bakwazi ukuhlela isabelomali sabo esikhathini esiyiminyaka eminingi futhi ngaleyo ndlela kuthuthukiswe ukusebenzisana okungcono phakathi kwenqubomgomo, ukuhlela kanye nesabelomali; futhi 30
- (c) ukukhuthaza ukungafihli kanye nokuthembeka ohlelweni lokwabiwa kwezinsiza, ngokuqinisekisa ukuthi konke ukwabiwa, ngaphandle kwaShejuli 6, kuyavezwa kwizabelomali zezifundazwe nomasipala kanye nokusetshenziswa kwesabelomali esinemibandela kubikwa ngakho yiminyango yesifundazwe nomasipala abamukelayo. 35

ISAHLUKO 2

UKWABELWA OKULINGANAYO

Ukuhlukaniswa ngokulinganayo kwemali engenayo eqoqwe kuzwelonke phakathi kwezinhloko zikahulumeni 40

3. (1) Imali engenayo eqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2022/23 ihlukaniselwa izigaba zikahulumeni kazwelonke, wezifundazwe kanye nowasekhaya njengoba kubekwe kwikholamu A yaShejuli 1.

(2) Ukuhlukaniswa okucatshangwayo phakathi kwezinhloko zikahulumeni kazwelonke, wesifundazwe kanye nowasekhaya wemali engenayo okulindeleke ukuthi iqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25, futhi engaphansi kweMithetho Yokuhlukaniswa Kwemali Engenayo yaleyo minyaka yezimali, ibekwe kwiKholamu B yaShejuli 1. 45

Ukwahlukaniswa ngokulinganayo kwesabelo sesifundazwe phakathi kwezifundazwe 50

4. (1) Isabelo esilinganayo sesifundazwe ngasinye sesabelomali sesifundazwe semali engenayo nonyaka wezimali wezi-2022/23 sibekwe kwiKholamu A yaShejuli 2.

(2) The envisaged equitable share for each province of revenue anticipated to be raised nationally in respect of the 2023/24 financial year and the 2024/25 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.

(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. 5

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 2022/23 financial year is set out in Column A of Schedule 3. 10

(2) The envisaged equitable share for each municipality of revenue anticipated to be raised nationally in respect of the 2023/24 financial year and the 2024/25 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. 15

(3) The national department responsible for local government must transfer a municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 6 July 2022, 7 December 2022 and 15 March 2023, in the amounts determined in terms of section 22(2).

Shortfalls, excess revenue and increasing equitable share 20

6. (1) If the actual revenue raised nationally in respect of the 2022/23 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall.

(2) If the actual revenue raised nationally in respect of the 2022/23 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. 25

(3) Further allocations may be made from the excess revenue envisaged in subsection (2), through the applicable legislation envisaged in section 12 of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), to— 30

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

(4) (a) If any expenditure from contingencies is approved in terms of section 6 of the Appropriation Act, 2022, 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*. 35

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

(c) Section 22 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a). 40

(2) Isabelo esilinganayo sesifundazwe ngasinye semali engenayo okulindeleke ukuthi siqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25, futhi singaphansi kweMithetho Yokuhlukaniswa Kwemali Engenayo yaleyo minyaka yezimali, ibekwe kwiKholamu B yaShejuli 2.

(3) UMnyango Wezezimali Kazwelonke kufanele udlulisele isabelomali esilinganayo sesifundazwe ngasinye okukhulunywe ngaso esigatshaneni (1) enkampanini yekhawunti yamadiphozithi omphakathi yesifundazwe ngokuhambisana nohlelo lokukhokha olunqunywe ngokwesigaba sama-22. 5

Ukwahlukaniswa ngokulinganayo kwesabelo sikahulumeni wasekhaya phakathi komasipala

10

5. (1) Isabelo esilinganayo sikamasipala ngamunye sesabelomali sikahulumeni wasekhaya semali engenayo eqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2022/23 sibekwe kwiKholamu A yaShejuli 3.

(2) Isabelo esilinganayo sikamasipala ngamunye semali engenayo okulindeleke ukuthi siqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25, futhi singaphansi kweMithetho Yokuhlukaniswa Kwemali Engenayo yaleyo minyaka yezimali, ibekwe kwiKholamu B yaShejuli 3. 15

(3) UMnyango kaZwelonke obhekelela ohulumeni basekhaya kumele udlulisele isabelo esilinganayo kamasipala, okukhulunywe ngaso esigatshaneni (1) kwi-akhawunti yasebhange kamasipala eyinhloko, ngokudluliswa kwemali okuthathu, mhla ziyi-6 kuNtulikazi wezi-2022, ziyi-7 kuZibandlela wezi-2022, nezi-15 kuNdasa wezi-2023, enanini elinqunywe ngokwesigaba sama-22(2). 20

Ukushoda, ingenisomali eyeqile kanye nokwabiwa ngokulinganayo okukhulayo

6. (1) Uma imali yoqobo engenayo eqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2022/23 iba ngaphansi kwemali engenayo elindelwe ebekwe kwiKholamu A yaShejuli 1, uhulumeni kazwelonke uyena obhekana nokushoda. 25

(2) Uma imali yangampela engenayo eqoqwe kuzwelonke mayelana nonyaka wezimali wezi-2022/23 iba ngaphezulu kwemali engenayo elindelwe ebekwe kwiKholamu A yaShejuli 1, leyo mali engaphezulu kuba ngekahulumeni kazwelonke, futhi ingasetshenziselwa ukunciphisa ukuboleka noma ukukhokha isikweletu njengengxenywe yesabelo sayo semali engenayo eqoqwe kuzwelonke. 30

(3) Ukwabiwa okwengeziwe kungenziwa ngenzuzo eyeqile etholakale emalini engenayo ehlongozwe esigatshaneni soMthethosivivinyo (2), ngomthetho osebenzayo ohlongozwe esigabeni se-12 soMthethosivivinyo weMali kanye Nezindaba Ezihlobene, wezi-2009 (uMthetho 9 wezi-2009)— 35

(a) eminyangweni kazwelonke;

(b) ezifundazweni; noma

(c) komasipala.

(4) (a) Uma noma yiziphi izindleko ezivela ezimweni eziphuthumayo zigunyazwa ngokwesigaba se-6 soMthetho Wokwabiwa Kwezimali, wezi-2022, ukuze kwenyuswe isabelo esilinganayo sezifundazwe noma somasipala, Umnyango Wezimali Kazwelonke kufanele unyuse isabelo esilinganayo esifundazweni ngasinye noma kumasipala ngamunye ngesaziso kusoMqulu kahulumeni. 40

(b) Ukwenyuswa okukhulunywe ngakho endimeni (a) kuqala ukusebenza ngosuku okushicilelwe ngalo kusoMqulu kahulumeni. 45

(c) Isigaba sama-22 soMthetho sisebenza nezinguquko ezidingekayo maqondana nokwenyuswa okukhulunywe ngakho endimeni (a).

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

Part 1

Conditional allocations

Conditional allocations to provinces 5

7. (1) Conditional allocations to provinces for the 2022/23 financial year from the national government's share of revenue raised nationally are set out in—

- (a) Part A of Schedule 4, specifying allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets; 10
- (b) Part A of Schedule 5, specifying specific-purpose allocations to provinces; 10
- (c) Part A of Schedule 6, specifying allocations-in-kind to provinces for designated special programmes; and
- (d) Part A of Schedule 7, specifying funds that are not allocated to specific provinces, that may be released to provinces to fund an immediate response to a classified disaster or housing emergency. 15

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2023/24 financial year and the 2024/25 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 20

(3) (a) If any expenditure from contingencies is approved in terms of section 6 of the Appropriation Act, 2022, to increase any conditional allocation to provinces, the 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*. 25

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

(d) Section 23 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a). 30

Conditional allocations to municipalities

8. (1) Conditional allocations to municipalities in respect of the 2022/23 financial year from the national government's share of revenue raised nationally are set out in—

- (a) Part B of Schedule 4, specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets; 35
- (b) Part B of Schedule 5, specifying specific-purpose allocations to municipalities;
- (c) Part B of Schedule 6, specifying allocations-in-kind to municipalities for designated special programmes; and
- (d) Part B of Schedule 7, specifying funds that are not allocated to specific municipalities that may be released to municipalities to fund an immediate response to a classified disaster or housing emergency. 40

(2) An envisaged division of conditional allocations to municipalities from the national government's share of revenue anticipated to be raised nationally for the 2023/24 financial year and the 2024/25 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). 45

(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 50

ISAPHLUKO 3

IZABELO EZINEMIBANDELA EZIFUNDAZWENI NAKOMASIPALA

*Ingxenye 1**Izabelo ezinemibandela***Izabelo ezinemibandela eziya ezifundazweni** 5

7. (1) Izabelo ezinemibandela ezifundazweni zonyaka wezimali wezi-2022/23 ziphuma engxenyeni yemali engenayo kahulumeni kazwelonke eqoqwe kuzwelonke, zibhalwe—

- (a) Engxenyeni A yaShejuli 4, ecacisa izabelo eziya ezifundazweni ukuze zelekelele ukuxhaswa kwezinhlelo noma imisebenzi exhaswe kwisabelomali sesifundazwe; 10
- (b) Engxenyeni A yaShejuli 5, ecacisa izabelo eziya esifundazweni ngenhloso ethile;
- (c) Engxenyeni A yaShejuli 6, ecacisa izabelo ezifanayo eziya ezifundazweni kwenzelwa izinhlelo ezikhethekile eziqokiwe; kanye 15
- (d) Engxenyeni A yaShejuli 7, ecacisa izimali ezingabelwe izifundazwe ezithile, ezingakhishelwa izifundazwe ukuze kuxhaswe ukusabela ngokushesha ezimweni zezinhlekelele noma zezindlu eziphuthumayo.

(2) Ukwabiwa okuhlosiwe kwezabelo ezinemibandela eziya ezifundazweni zisuka engxenyeni yemali engenayo kuhulumeni kazwelonke okulindeleke ukuthi iqoqwe kuzwelonke onyakeni wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25, esingaphansi kweMithetho Yokuhlukaniswa Kwemali Engenayo yaleyo minyaka, ibekwe kwiKholamu B yamaShejuli okukhulunywa ngawo esigatshaneni (1). 20

(3) (a) Uma noma yiziphi izindleko ezivela ezimeni eziphuthumayo zigunyazwa ngokwesigaba se-6 soMthetho Wokwabiwa Kwezimali, wezi-2022, ukuze kwenyuswe izabelo esilinganayo sezifundazwe, Umnyango Wezimali Kazwelonke kufanele unyuse izabelo esilinganayo esifundazweni ngasinye noma kumasipala ngamunye ngesaziso kusoMqulu kahulumeni. 25

(b) Ukwenyuswa okukhulunywa ngakho endimeni (a) kuqala ukusebenza ngosuku okushicilelwe ngalo kusoMqulu kaHulumeni. 30

(c) Uma izabelo ezinemibandela eNgxenyeni A yaShejuli 5 noma 6 sinyuswa ngokwendima (a), Umnyango kaHulumeni Wezimali kumele uchibiyele isaziso esishicilelwe ngokwesigaba se-15 kusoMqulu kaHulumeni.

(d) Isigaba sama-23 salo Mthetho sisebenza nezinguquko ezidingekayo maqondana nokwenyuswa okukhulunywa ngakho endimeni (a). 35

Izabelo ezinemibandela eziya komasipala

8. (1) Izabelo ezinemibandela ezifundazweni zonyaka wezimali wezi-2022/23 ziphuma engxenyeni yemali engenayo kahulumeni kazwelonke eqoqwe kuzwelonke, zibhalwe—

- (a) Engxenyeni B yaShejuli 4, ecacisa izabelo eziya komasipala ukuze zelekelele ukuxhaswa kwemisebenzi exhaswe kwisabelomali somasipala; 40
- (b) Engxenyeni B yaShejuli 5, ecacisa izabelo eziya komasipala ngenhloso ethile;
- (c) Engxenyeni B yaShejuli 6, ecacisa izabelo ezingaqondile komasipala kwenzelwa izinhlelo ezikhethekile eziqokiwe; kanye
- (d) Engxenyeni B yaShejuli 7, ecacisa izimali ezingabelwe omasipala abathile, ezingakhishelwa omasipala ukuze kuxhaswe ukusabela ngokushesha ezimweni zezinhlekelele noma zezindlu eziphuthumayo. 45

(2) Ukwabiwa okuhlosiwe kwezabelo ezinemibandela eziya komasipala zisuka engxenyeni yemali engenayo kuhulumeni kazwelonke okulindeleke ukuthi iqoqwe kuzwelonke onyakeni wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25, esingaphansi kweMithetho Yokuhlukaniswa Kwemali Engenayo wonyaka yaleyo minyaka, ibekwe kwiKholamu B yamaShejuli okukhulunywa ngawo esigatshaneni (1). 50

(3) (a) Umasipala ohlose ukwenza isibambiso ngesabelo ezinemibandela, noma ingxenye yalokho, njengokuphepha kwanoma iziphi izibopho ngokwesigaba sama-48 soMthetho Wokuphathwa Kwezimali Zomasipala, kumele ngaphezu kokwazisa Umnyango Wezimali Zikazwelonke ngokwesigaba sama-46(3) soMthetho ngaleyo nhloso, azise isikhulu esidlulisa imali kanye nomnyango ofanele wezimali ze- 55

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.

(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). 5

(4) (a) If any expenditure from contingencies is approved in terms of section 6 of the Appropriation Act, 2022, to increase any conditional allocation to municipalities, the National Treasury must increase the allocation 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*. 10

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

(d) Section 23 of this Act applies with the necessary changes in relation to the increase referred to in paragraph (a). 15

Part 2

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

Duties of transferring officer in respect of Schedule 4 allocations

9. (1) The transferring officer of a Schedule 4 allocation must— 20

- (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; 25
- (b) monitor information on financial and non-financial performance of programmes partially or fully funded by an allocation in Part A of Schedule 4, in accordance with subsection (2) and the applicable framework;
- (c) monitor information on financial and non-financial performance of the Urban Settlements Development Grant against the capital budget and the service delivery and budget implementation plan; 30
- (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 35
- (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 2022/23 financial year applicable to a provincial department or a municipality, as the case may be. 40

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

- (a) be approved by the National Treasury;
- (b) not impose any excessive administrative responsibility on receiving officers beyond the provision of standard management and budget information; 45
- (c) be compatible and integrated with and not duplicate other relevant national, provincial and local systems; and
- (d) support compliance with section 11(2).

(3) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, that contributes to achieving the purpose of the allocation, and the accounting officer must comply with the duty. 50

sifundazwe, bese ebanika okungenani izinsuku ezingama-21 ukuba baphawule ngaphambi kokufuna imvume yomkhandlu kamasipala.

(b) Umasipala kumele ulethe imibiko yezezimali nemibiko okungesiyo eyezezimali, ngendlela nangosuku olunqunywe Umnyango Wezezimali Kazwelonke, wanoma iyiphi iphrojekthi ethembise ukuthi izoxhaswa ingxenye noma ngokugcwele ngokusebenzisa isabelo esinemibandela, noma ingxenye, njengesibambiso njengoba kuhlangoziwe endimeni (a). 5

(4) (a) Uma noma yiziphi izindleko ezivela ezimweni eziphuthumayo zigunyazwa ngokwesigaba se-6 soMthetho Wokwabiwa Kwezimali, wezi-2022, ukuze kwenyuswe isabelo esilinganayo komasipala, Umnyango Wezimali Kazwelonke kufanele unyuse isabelo esilinganayo kumasipala ngesaziso kusoMqulu kahulumeni. 10

(b) Ukwenyuswa okukhulunywa ngakho endimeni (a) kuqala ukusebenza ngosuku okushicilelwe ngalo kusoMqulu kahulumeni.

(c) Uma isabelo esinemibandela eNgxenyeni B yaShejuli 5 noma 6 sinyuswa ngokwendima (a), Umnyango kaHulumeni Wezimali kumele uchibiyele isaziso esishicilelwe ngokwesigaba se-15 kusoMqulu kaHulumeni. 15

(d) Isigaba sama-23 salo Mthetho sisebenza nezinguquko ezidingekayo maqondana nokwenyuswa okukhulunywa ngakho endimeni (a).

Ingxenye 2

Imisebenzi yezikhulu ezigcina amabhuku ezimali maqondana neShejuli 4 kuya ku-7 okwabiwa 20

Imisebenzi yesikhulu esidlulisa imali maqondana nezabelo zeShejuli 4

9. (1) Isikhulu esidlulisa imali sesabelo saShejuli 4 kumele—

- (a) siqinisekise ukuthi zonke izimali eziya ezifundazweni nakomasipala—
 - (i) zifakwa kuphela kwi-akhawunti yebhange eyinhloko yesifundazwe esifanele noma umasipala ofanele; futhi 25
 - (ii) senziwa ngokuhambisana nohlelo lokukhokha olunqunyiwe ngokwesigaba sama-22, ngaphandle uma izabelo zibanjiwe noma zimisiwe ngokwesigaba se-12 noma se-18;
- (b) ukuqapha imininingwane yokusebenza kwezezimali nokungeyona eyezimali yezinhlelo ezixhaswe ingxenye noma ngokugcwele ngesabelo esiseNgxenyeni A yaShejuli 4, ngokuhambisana nesigatshana (2) nohlaka olusebenzayo; 30
- (c) ukuqapha imininingwane yokusebenza kwezezimali nokungeyona eyezimali yeSibonelelo Sokuthuthukiswa Kwezindawo Zasemadolobheni kuqhathaniswe nesabelomali semali enkulu kanye nohlelo lokuqaliswa kokulethwa kwezidingo nesabelomali; 35
- (d) ukuthobela uhlaka olusebenzayo;
- (e) ngokohlaka olusebenzayo, ukungenisa kuMnyango Wezezimali Kazwelonke umbiko wekota wokusebenza kwezezimali kanye nokungewona owezezimali, ezinsukwini ezingama-45 ngemuva kokuphela kwikota ngayinye; futhi 40
- (f) Ukuhlola ukusebenza kwezinhlelo ezixhaswe ngokugcwele noma ezixhaswe ingxenye ngesabelo bese ethumela loko kuhlolwa Emnyangweni Wezezimali Kazwelonke zingakapheli izinyanga ezine ngemva kokuphela konyaka wezezimali wezi-2022/23, kusebenza emnyangweni yezifundazwe noma komasipala. 45

(2) Noma iluphi uhlelo lokuqapha noma indlela esetshenziswayo ukuqapha imininingwane yokusebenza kwezezimali nokungeyona eyezimali yohlelo oluxhaswe ingxenye noma oluxhaswe ngokugcwele ngesabelo saShejuli 4, kumele—

- (a) kufanele igunyazwe Umnyango Wezezimali Kazwelonke;
- (b) akumele kuthweswe umthwalo ongaphezulu wokuphatha ekwamukeleni izikhulu ngaphezu kokunikezwa kokuphathwa okujwayelekile nolwazi lwesabelomali; 50
- (c) kufanele ihambisane futhi ihlanganiswe futhi ingaphindaphindi ezinye izinhlelo ezifanele zikazwelonke, zezifundazwe kanye nezasekhaya; futhi 55
- (d) iseke ukuthotshelwa nesigaba se-11(2).

(3) Uhlaka lungabeka umsebenzi esikhulwini esigcina amabhuku ezimali somnyango kazwelonke noma sesifundazwe, ngaphandle kwesikhulu esidlulisa imali noma esamukela imali esifaka isandla ekufezweni kwenhloso yokwabiwa futhi isikhulu sokugcina amabhuku emali kumele sithobele umsebenzi.

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

10. (1) The transferring officer of a Schedule 5 or 6 allocation must—
- (a) not later than 14 days after this Act takes effect, certify to the National Treasury that—
 - (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 5
 - (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; 10
 - or
 - (bb) a municipality, shall be approved before the start of the financial year;
 - (b) in respect of Schedule 5 allocations—
 - (i) transfer funds only after receipt of all information required to be submitted by the receiving officer in terms of this Act and after submission of all relevant information to the National Treasury; 15
 - (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 20
 - (iii) deposit funds only into the primary bank account of the relevant province or municipality; and
 - (c) comply with the applicable framework.
- (2) The transferring officer must submit all relevant information and documentation referred to in subsection (1)(a) to the National Treasury within 14 days after this Act takes effect. 25
- (3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, including transferring the allocation as an unconditional allocation.
- (4) Before making the first transfer of any allocation in terms of subsection (1)(b), the transferring officer must take note of any notice in terms of section 30(1) containing the details of the relevant primary bank accounts. 30
- (5) The transferring officer of a Schedule 5 allocation to a municipality is responsible for monitoring financial and non-financial performance information on programmes funded by the allocation. 35
- (6) (a) The transferring officer of a Schedule 5 or 6 allocation must, as part of the reporting envisaged in section 40(4)(c) of the Public Finance Management Act, but subject to paragraph (b), submit information, in the format determined by the National Treasury, for the month in question, and for the 2022/23 financial year up to the end of that month, on— 40
- (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; 45
 - (iii) the actual expenditure incurred by the province or municipality in respect of a Schedule 5 allocation;
 - (iv) the actual expenditure incurred by the transferring officer in respect of a Schedule 6 allocation;
 - (v) any matter or information that may be required by the applicable framework for the particular allocation; and 50
 - (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. 55
- (7) A transferring officer must submit to the National Treasury—
- (a) a monthly provincial report on infrastructure expenditure partially or fully funded by the Health Facility Revitalisation Grant, National Health Insurance Indirect Grant, School Infrastructure Backlogs Grant or Maths, Science and

Imisebenzi yesikhulu esidlulisa imali maqondana nesabelo seShejuli 5 noma 6

10. (1) Isikhulu esidlulisa imali sesabelo seShejuli 5 noma 6 kumele—
- (a) zingakapheli izinsuku eziyi-14 emva kokuba uqalile ukusebenza lo Mthetho, siqinisekise Emnyangweni Wezimali Kazwelonke ukuthi—
- (i) noma ikuphi ukuqapha noma uhlelo olusetshenziswayo, luyahambisana futhi luhlanganisiwe futhi aluphindaphindi ezinye izinhlelo ezifanele zikazwelonke, zezifundazwe noma zasekhaya; futhi 5
- (ii) noma iziphi izinhlelo ezidingeka ngokohlaka lwesabelo saShejuli 5 mayelana nokusetshenziswa kwesabelo—
- (aa) isifundazwe, esigunyazwe ngaphambi kokuqala konyaka wezezi-10 mali; noma
- (bb) umasipala, uzogunyazwa ngaphambi kokuqala konyaka wezimali;
- (b) maqondana nezabelo zaShejuli 5—
- (i) ukudluliswa kwemali kuphela uma sekutholwe yonke imininingwane edingekayo ukuba ilethwe yisikhulu esamukela imali ngokwalo Mthetho nangemva kokuhambisa yonke imininingwane efanele Emnyangweni Wezimali Kazwelonke; 15
- (ii) dlulisa izimali ngokuhambisana nohlelo lokukhokha olunqunyiwe ngokwesigaba sama-22, ngaphandle uma izabelo zibanjiwe noma zimisiwe ngokwesigaba se-12 noma se-18; 20
- (iii) afake izimali kwi-akhawunti yebhange eyinhloko yesifundazwe esifanele noma umasipala ofanele kuphela; futhi
- (c) Ukuthobela uhlaka olusebenzayo.
- (2) Isikhulu esidlulisa imali kufanele sihambise yonke imininingwane efanele kanye nemibhalo okukhulunywa ngayo esigatshaneni (1)(a) Emnyangweni Wezimali Kazwelonke zingakapheli izinsuku eziyi-14 emva kokuba uqalile ukusebenza lo Mthetho. 25
- (3) Isikhulu esidlulisa imali esingakathobeli isigatshana (1), kumele sidlulise isabelo ngendlela eyalelwe Umnyango Wezimali Kazwelonke, okuhlanganisa ukudlulisa isabelo njengesabelo esingenayo imibandela.
- (4) Ngaphambi kokudlulisa okokuqala imali yanoma isiphi isabelo ngokwesigatshana (1)(b), isikhulu esidlulisa imali kumele siqaphele noma yisiphi isaziso ngokwesigaba sama-30(1) esiqukethe imininingwane yama-akhawunti ayinhloko asebhange. 30
- (5) Isikhulu esengamele sesabelo saShejuli 5 kumasipala sinomthwalo wokuqapha imininingwane yokusebenza kwezezimali nokungeyona eyezimali yezinhlelo ezixhaswe isabelo. 35
- (6) (a) Isikhulu esidlulisa imali sesabelo saShejuli 5 noma 6 kumele, njengengxenye yombiko ohlongozwe esigabeni sama-40(4)(c) soMthetho Wokuphathwa Kwezimali, kodwa kuncike endimeni (b), sihambise ulwazi, ngendlela enqunywe Umnyango Wezemali Kazwelonke, kule nyanga okukhulunywa ngayo, nangonyaka wezimali wezi-2022/23 kuze kube sekupheleni kwaleyo nyanga— 40
- (i) emalini edluliselwe esifundazweni noma kumasipala;
- (ii) emalini yanoma isiphi isifundazwe noma umasipala ebanjiwe noma emisiwe ngokwesigaba se-17 noma se-18, izizathu zokugodla noma zokumisa kanye nezinyathelo ezithathwe isikhulu esidlulisa imali nesikhulu esamukela imali ukubhekana nezindaba noma izimbangela zokuthi kube nesidingo sokubamba noma ukumisa ukukhokha; 45
- (iii) izindleko zangempela ezitholwe isifundazwe noma umasipala mayelana nesabelo saShejuli 5;
- (iv) izindleko zangempela ezitholwe isikhulu esidlulisa imali mayelana nesabelo saShejuli 6; 50
- (v) noma yiluphi udaba noma ulwazi olungase ludingwe uhlaka olusebenzayo mayelana nesabelo esithile; futhi
- (vi) ezinye izindaba njengoMnyango Wezimali Kazwelonke zinganquma.
- (b) Ngezinhloso zesicelo sendima (a) kuya eNgxenyeni B yaShejuli 5, esikhathini sezinsuku eziyi-15 esihlongozwe esigabeni sama-40(4)(c) soMthetho Wokuphathwa Kwezimali Zomphakathi kumele kuqondwe ngokuthi kuchaza isikhathi sezinsuku ezingama-20. 55
- (7) A Isikhulu esidlulisa imali kumele sihambise Emnyangweni Wezimali Kazwelonke—
- (a) umbiko wesifundazwe wanyanga zonke mayelana nezindleko zengqalasizinda exhaswe ingxenye noma ngokugcwele ngemali yeSibonelelo Sokuvuselela Ingalasizinda Yezempilo, Isibonelelo Kazwelonke Somshwalense 60

Technology Grant, within 22 days after the end of each month, in the format determined by the National Treasury; and

- (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. 5

(8) The transferring officer must evaluate the performance of all programmes partially or fully funded by a Schedule 5 or 6 allocation and submit such evaluations to the National Treasury within four months after the end of the 2022/23 financial year applicable to a provincial department or a municipality, as the case may be.

(9) The transferring officer of the Human Settlements Development Grant may only transfer the Grant to a province after the relevant receiving officer has complied with section 12(6)(a) and (b). 10

(10) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, that contributes to achieving the purpose of the allocation and the accounting officer must comply with the duty. 15

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. 20

- (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 25

- (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; 30

- (b) when submitting the municipality's statements in terms of section 71 of the Municipal Finance Management Act for September 2022, December 2022, March 2023 and June 2023, 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 35

- (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— 40

- (i) in respect of the Urban Settlements Development Grant, on non-financial performance for that quarter against the measures defined in its service delivery and budget implementation plan; and

- (ii) in respect of any other Schedule 4 allocation, on non-financial performance of programmes partially or fully funded by the allocation. 45

(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

- Wezempilo, Isibonelelo Sokusalela emuva Kwengqalasizinda Yesikole noma Isibonelelo Sezibalo, Isayensi nezobuChwepheshe, zingakapheli izinsuku ezingama-22 emva kokuphela kwenyanga ngayinye, ngendlela enqunye Umnyango Wezemali Kazwelonke; futhi
- (b) umbiko wekota wokusebenza wazo zonke izinhlelo ezixhaswe ingxenye noma ngokugcwele ngesabelo saShejuli 5 noma 6 ezinsukwini ezingama-45 ngemuva kokuphela kwikota ngayinye, ngokuhambisana nohloko olusebenzayo. 5
- (8) Isikhulu esidlulisa imali kumele sihlale ukusebenza kwazo zonke izinhlelo ezixhaswe ngokugcwele noma ezixhaswe ingxenye ngesabelo saShejuli 5 noma 6 bese ethumela loko kuhlolwa Emnyangweni Wezezimali Kazwelonke zingakapheli izinyanga ezine ngemva kokuphela konyaka wezezimali wezi-2022/23, kusebenza emnyangweni yezifundazwe noma komasipala. 10
- (9) Isikhulu esidlulisa imali seSibonelelo Sokuthuthukiswa Kwezindawo Zokuhlala Abantu singadlulisela Isibonelelo esifundazweni kuphela uma isikhulu esamukela imali sesihambisane nesigaba se-12(6)(a) no (b). 15
- (10) Uhlaka lungabeka umsebenzi kwisikhulu sokugcina amabhuku ezimali somnyango kazwelonke noma sesifundazwe, ngaphandle kwesikhulu esidlulisa imali noma esamukela imali esifaka isandla ekufezweni kwenhloso yokwabiwa futhi isikhulu sokugcina amabhuku emali kumele sithobele umsebenzi. 20

Imisebenzi yesikhulu esamukela imali maqondana nezabelo zeShejuli 4

11. (1) Isikhulu esamukela imali sesabelo saShejuli 4 sinomthwalo—
- (a) wokuthobela uhlaka olusebenzayo; kanye
- (b) nendlela isabelo esamukelwe kwisikhulu esidlulisa imali esabiwe ngayo futhi sasetshenziswa ngayo. 25
- (2) Isikhulu esamukela imali sikamasipala kumele—
- (a) siqinisekise Emnyangweni Wezimali Kazwelonke ukuthi umasipala—
- (i) ukhombisa uhlelo ngalunye oluxhaswe ngokugcwele noma ngengxenye ngesabelo saShejuli 4 kusabelomali saso sonyaka nokuthi isabelo sabelwe ngokukhethekile kuleso sabelomali ukuze sisetshenziswe kuphela ngokwenhloso yokwabiwa; futhi 30
- (ii) wenza kube sesidlangalaleni, ngokwesigaba sama-21A soMthetho Wezinhlelo Zomasipala, kwimibandela kanye nolunye ulwazi maqondana nesabelo, ukuze kube lula ukukalwa kokusebenza kanye nokusetshenziswa kwezinto ezifakwayo nemiphumela edingekayo; 35
- (b) lapho wethula izitatimende zikamasipala ngokwesigaba sama-71 soMthetho Wokuphathwa Kwezimali Zomasipala wangoMandulo wezi-2022, kuZibandlela wezi-2022, Ndasas wezi-2023 kanye noNhlangulana wezi-2023, bika kwisikhulu sokudlulisa, umnyango wezimali wesifundazwe ofanele kanye noMnyango Wezimali Kazwelonke— 40
- (i) mayelana neSibonelelo Sokuthuthukiswa Kwezindawo Zasemadolobheni, ekusebenzeni kwezimali uma kuqhathaniswa nesabelomali sayo esikhulu kanye nezinyathelo ezichazwe ekulethweni kwezidingo kwabo kanye nohlelo lokuqalisa isabelomali; kanye
- (ii) mayelana nanoma yisiphi esinye isabelo saShejuli 4, ekusebenzeni kwezimali kwezinhlelo ezixhaswe ingxenye noma ngokugcwele ngesabelo; futhi 45
- (c) zingakapheli izinsuku ezingama-30 ngemuva kokuphela kwikota ngayinye, kwisikhulu esamukela imali kanye nakuMnyango Wezimali Zikazwelonke—
- (i) mayelana neSibonelelo Sokuthuthukiswa Kwezindawo Zasemadolobheni, ekusebenzeni ngendlela engeyona eyezimali kuleyo kota uma kuqhathaniswa nezinyathelo ezichazwe ohlelweni lwayo lokulethwa kwezidingo kanye nohlelo lokuqaliswa kwesabelomali; kanye
- (ii) mayelana nanoma yisiphi esinye isabelo saShejuli 4, ekusebenzeni okungekona okwezimali kwezinhlelo ezixhaswe ingxenye noma ngokugcwele ngesabelo. 55
- (3) Umnyango Wezimali Kazwelonke kumele wenze umbiko oলেখে kuwo ngokwesigatshana (2)(b) noma (c) utholakale kwisikhulu esidlulisa imali weSibonelelo Sikahulumeni Sokuthuthukiswa Kwezindawo Zasemadolobheni, Isibonelelo Sokuxhumana Sezokuthutha Zomphakathi kanye Nesibonelelo Sikazwelonke Sohlelo Oluhlanganisiwe Lokufaka Ugesi kanye nesikhulu esigcina amabhuku emali sanoma 60

Programme Grant and the accounting officer of any other national department having responsibilities relating to the applicable allocation.

(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; 5
- (b) a quarterly non-financial performance report of programmes partially or fully funded by a Schedule 4 allocation within 30 days after the end of each quarter; and 10
- (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. 15

(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— 20

- (a) in respect of a provincial department, after the end of the 2022/23 financial year of the provincial department; and
- (b) in respect of a municipality, after the end of the 2022/23 financial year of the municipality.

Duties of receiving officer in respect of Schedule 5 or 7 allocations 25

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 in section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (3) and submit a copy of that report to the relevant provincial treasury and the transferring officer; 30
- (b) a municipality, as part of the report required in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant transferring officer; and 35
- (c) a province or municipality, submit a quarterly non-financial performance report within 30 days after the end of each quarter.

(3) A report for a province in terms of subsection (2)(a) must set out for the month in question and for the 2022/23 financial year up to the end of the month— 40

- (a) the amount received by the province;
- (b) the amount of funds stopped or withheld in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken;
- (c) the actual expenditure by the province in respect of Schedule 5 and 7 allocations; 45
- (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); 50
- (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;

yimuphi omunye umnyango kazwelonke onezibopho eziphathelele nesabelo esisebenzayo.

(4) Isikhulu esamukela imali somnyango wesifundazwe kufanele sithumele kumnyango wezimali wesifundazwe ofanele kanye nesikhulu sokudlulisa—

- (a) njengengxenywe yombiko odingekayo esigabeni sama-40(4)(c) soMthetho Wokuphathwa Kwezimali Zikahulumeni, imibiko ngokusebenza kwezezimali nokungeyona ezezimali yezinhlelo ezixhaswe ingxenywe noma ngokugcwele ngesabelo saShejuli 4; 5
- (b) umbiko wekota wokusebenza okungewona owezezimali wezinhlelo ezixhaswe ingxenywe noma ngokugcwele ngesabelo saShejuli 4 zingakapheli izinsuku ezingama-30 ngemva kokuphela kwikota ngayinye; futhi 10
- (c) umbiko wanyanga zonke wesifundazwe wezinhlelo zengqalasizinda oxhaswe ingxenywe noma ngokugcwele ngesabelo saShejuli 4 zingakapheli izinsuku eziyi-15 ngemva kokuphela kwenyanga ngayinye, ngendlela enqunye uMnyango Wezezimali Kazwelonke. 15

(5) Isikhulu esamukela imali kufanele sibike ngezinhlelo ezixhaswe ingxenywe noma ngokugcwele ngesabelo saShejuli 4 ngokumelene nohlaka olusebenzayo ezitatimendeni zaso zezezimali zonyaka kanye nombiko wonyaka.

(6) Isikhulu esidlulisa imali kumele sihlale ukusebenza kwazo zonke izinhlelo ezixhaswe ngokugcwele noma ezixhaswe ingxenywe ngesabelo saShejuli 4 bese sithumela loko kuhlolwa kwisikhulu esidlulisa imali naseMnyangweni Wezezimali Kazwelonke ofanele zingakapheli izinyanga ezimbili— 20

- (a) mayelana nomnyango wesifundazwe, ngemuva kokuphela konyaka wezimali wezi-2022/23 womnyango wesifundazwe; futhi 25
- (b) mayelana nomasipala, ngemuva kokuphela konyaka wezimali wezi-2022/23 kamasipala.

Imisebenzi yesikhulu esamukela imali maqondana nezabelo zeShejuli 5 noma 7

12. (1) Isikhulu esamukela imali sesabelo saShejuli 5 noma 7 kumele ahambisane nohlaka olusebenzayo.

(2) Isiphathimandla esamukela imali esifanele, maqondana nesabelo saShejuli 5 noma 7 esidluliselwe— 30

- (a) Isifundazwe, njengengxenywe yombiko odingekayo esigabeni sama-40(4)(c) soMthetho Wokuphathwa Kwezimali Zikahulumeni, sibika ngezindaba okukhulunywe ngazo esigatshaneni (3) bese sihambisa ikhophi yalowo mbiko kumnyango wezimali wesifundazwe esifanele kanye nesikhulu esidlulisa imali; 35
- (b) umasipala, njengengxenywe yombiko odingekayo ngokwesigaba sama-71 soMthetho Wokuphathwa Kwezimali Zomasipala, ubika ngezindaba okukhulunywe ngazo esigatshaneni (4) bese uhambisa ikhophi yalowo mbiko emnyangweni wezimali wesifundazwe ofanele kanye nesikhulu sokudlulisa esifanele; futhi 40
- (c) Isifundazwe noma umasipala, balethe umbiko wokusebenza okungewona owezezimali wekota zingakapheli izinsuku ezingama-30 ngemva kokuphela kwikota ngayinye. 45

(3) Umbiko wesifundazwe ngokwesigatshana (2)(a) kufanele ubekelwe inyanga okukhulunywa ngayo kanye nonyaka wezimali wezi-2022/23 kuze kube sekupheleni kwenyanga—

- (a) inani lemali elamukelwe isifundazwe; 50
- (b) inani lezimali ezimisiwe noma ezibanjiwe ngokwesigaba se-17 noma se-18, isizathu sokumiswa noma ukubanjwa kanye nanoma yiziphi izinyathelo zokulungisa ezithathiwe; 50
- (c) izindleko zangempela zesiFundazwe mayelana nesabelo saShejuli 5 no 7; 55
- (d) inani elidluliselwe kunoma yiluphi uhlelo lukazwelonke noma lwesifundazwe ukuze luqalise uhlelo oluxhaswe ngesabelo saShejuli 5 egameni lesifundazwe noma ukusiza isifundazwe ekusebenziseni lolu hlelo; 55
- (e) izibalo ezitholakalayo mayelana nezindleko zebhizinisi likahulumeni okukhulunywe ngalo endimeni (d); 55
- (f) izinga lokuthotshelwa kwalo Mthetho kanye nemibandela yokwabiwa ehlinzekwe ohlakeni lwawo, okuncike olwazini olutholakalayo ngesikhathi sokubika; 60

- (g) an explanation of any material difficulties experienced by the province regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties;
- (h) any matter or information that may be determined in the framework for the allocation; and 5
- (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 2022/23 financial year up to the end of the month—
- (a) the amount received by the municipality;
- (b) the amount of funds stopped or withheld in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 10
- (c) the extent of compliance with this Act and with the conditions of the allocation or part of the allocation provided for in its framework;
- (d) an explanation of any material difficulties experienced by the municipality regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties; 15
- (e) any matter or information that may be determined in the framework for the allocation; and
- (f) such other matters and information as the National Treasury may determine.
- (5) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2022/23 financial year applicable to a provincial department or a municipality, as the case may be. 20 25
- (6) (a) The receiving officer of the Human Settlements Development Grant must, in consultation with the transferring officer and after consultation with each affected municipality, publish in the *Gazette*, within 14 working days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant, for the 2022/23 financial year, the 2023/24 financial year and the 2024/25 financial year per municipality with level one or level two accreditation. 30
- (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 2022/23 financial year. 35
- (c) The receiving officer of the Human Settlements Development Grant may, by notice in the *Gazette*, after taking into account the performance of the municipality and after consultation with the affected municipality and in consultation with the transferring officer, amend the planned expenditure for that municipality published in terms of paragraph (a). 40

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— 45
- (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; 50
- (b) within seven days after the tabling in the legislature, submit the list to the transferring officer and the National Treasury;

- (g) incazelo yanoma yibuphi ubunzima esibhekana nabo isifundazwe mayelana nesabelo esitholiwe kanye nesifinyezo sezinyathelo ezithathiwe ukubhekana nalobo bunzima;
- (h) noma yiluphi udaba noma ulwazi olunganqunywa ohlakeni lokwabiwa; futhi
- (i) nezinye izindaba ezinje kanye nolwazi olunganqunywa uMnyango Wezimali Kazwelonke. 5
- (4) Umbiko kamasipala ngokwesigatshana (2)(b) kumele ubekelwe inyanga okukhulunywa ngayo kanye nonyaka wezimali wezi-2022/23 kuze kube sekupheleni kwenyanga—
- (a) inani lezimali ezamukelwe umasipala; 10
- (b) inani lezimali ezimisiwe noma ezibanjiwe ngokwesigaba se-17 noma se-18, isizathu sokumiswa noma ukubanjwa kanye nanoma yiziphi izinyathelo zokulungisa ezithathiwe;
- (c) izinga lokuthotshelwa kwalo Mthetho kanye nemibandela yokwabiwa ehlinzekwe ohlakeni lwawo; 15
- (d) incazelo yanoma yibuphi ubunzima umasipala obhekene nabo mayelana nesabelo esamukelwe kanye nesifinyezo sezinyathelo ezithathiwe ukubhekana nalobo bunzima;
- (e) noma yiluphi udaba noma ulwazi olunganqunywa ohlakeni lokwabiwa; futhi
- (f) nezinye izindaba kanye nolwazi olunganqunywa uMnyango Wezimali Kazwelonke. 20
- (5) Isikhulu esamukela imali kufanele sihlale ukusebenza kwezezimali nokungekona okwezezimali komnyango wesifundazwe noma umasipala, ngendlela okungaba ngayo, maqondana nezinhlelo ezixhaswe ingxenye noma ngokugcwele ngesabelo saShejuli 5 futhi sithumele lokho kuhlola kumphathi wokudlulisa kanye nakwisifundazwe esifanele zingakapheli izinyanga ezimbili ngemva kokuphela konyaka wezimali wezi-2022/23 osebenza emnyangweni wesifundazwe noma kumasipala, 25
- (6) (a) Isikhulu esamukela imali seSibonelelo sokuThuthukiswa kwezindawo zokuhlala abantu kumele, ngokubonisana nesikhulu esidlulisa imali futhi emva kokubonisana nomasipala ngamunye othintekayo, sishicilele kusoMqulu kaHulumeni, zingakapheli izinsuku eziyi-14 lo Mthetho uqalile ukusebenza, izindleko ezihleliwe ezivela kwiSibonelelo sokuThuthukiswa Kwezindawo Zokuhlala Abantu, onyakeni wezimali wezi-2022/23, unyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25 umasipala ngamunye ogunyazwe izinga lokuqala noma lesibili lokugunyazwa. 35
- (b) Izindleko ezihleliwe kumele—
- (i) zikhombise izindleko okumele zenziwe yisifundazwe ngqo futhi zidluliselwe kumasipala ngamunye; futhi
- (ii) zihlanganisa ishejuli yokukhokha yokudluliswa kwemali kumasipala ngamunye ngonyaka wezimali wezi-2022/23. 40
- (c) Isikhulu esamukela imali seSibonelelo sokuThuthukiswa kwezindawo zokuhlala abantu singase, ngesaziso kusoMqulu kaHulumeni, ngemva kokucabangela ukusebenza kukamasipala nangemva kokubonisana nomasipala othintekayo nangokubonisana nesikhulu esidlulisa imali, sichibiyele izindleko ezihleliwe zalowo masipala ezishicilelwe ngokwendima (a). 45

Imisebenzi yesikhulu esamukela imali maqondana nezabelo ezinemibandela zengqalasizinda eyabelwe izifundazwe

13. (1) Isikhulu esamukela imali seSibonelelo seNgqalasizinda yezeMfundo, Isibonelelo Sokuvuselela ingqalasizinda yeSikhungo Sezempilo, Isibonelelo Sokuthuthukiswa Kwezindawo zokuhlala abantu, Isibonelelo Sokunakekelwa Kwemigwaqo Yezifundazwe kanye nanoma yisiphi esinye isabelo esinemibandela esixhasa ingqalasizinda ngokwengxenye noma ngokugcwele kumele—
- (a) sithumele Emnyangweni Wezezimali Wesifundazwe uhlu lwawo wonke amaphrojekthi engqalasizinda axhaswe ingxenye noma ngokugcwele yiSibonelelo esifanele esikhathini esimaphakathi sohlaka lwezindleko ukuze lwethulwe njengengxenye yezilinganiso zezindleko zesiShayamthetho sesifundazwe ngendlela enqunywe Umnyango Wezimali Kazwelonke; 55
- (b) ezinsukwini eziyisikhombisa emva kokuthulwa kwisiShayamthetho, sithumele uhlu kwisikhulu esidlulisa imali kanye noMnyango Wezimali Kazwelonke; 60

- (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;
- (d) within seven days after the tabling in the legislature, submit the amended list to the transferring officer and the National Treasury; 5
- (e) report, in the format and on the date determined by the National Treasury, to the transferring officer, relevant provincial treasury and the National Treasury, on all infrastructure expenditure partially or fully funded by the relevant Grant; 10
- (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;
- (g) within 22 days after the end of each month, submit to the National Treasury, a final report on infrastructure programmes partially or fully funded from those Grants; and 15
- (h) within two months after the end of the 2022/23 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 20
 - (ii) submit the evaluation to the transferring officer, the relevant provincial treasury and the National Treasury.
- (2) The receiving officer of the Education Infrastructure Grant or Health Facility Revitalisation Grant must— 25
 - (a) within 22 days after the end of each quarter, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a final report on the filling of posts on the approved establishment for the infrastructure unit of the affected provincial department; and
 - (b) ensure that projects comply with infrastructure delivery management best practice standards and guidelines, as identified and approved by the National Treasury. 30

Duties in respect of annual financial statements and annual reports for 2022/23

14. (1) The 2022/23 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— 35
- (a) indicate the total amount of that allocation transferred to a province or municipality;
 - (b) indicate any transfer withheld or stopped in terms of section 17 or 18 in respect of each province or municipality and the reason for the withholding or stopping; 40
 - (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; 45
 - (e) certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality; and
 - (f) indicate the funds, if any, used for the administration of the allocation by the receiving officer.

- (c) emva kokubonisana nomnyango wezimali wesifundazwe ofanele kanye nesikhulu esidlulisa imali, balethe noma yiziphi izichibiyelo ohlwini lwe-phrojekthi yengqalasizinda, kanye nezizathu zezichibiyelo, emnyangweni wezimali wesifundazwe ukuze kwethulwe izilinganiso ezilungisiwe zezi-ndleko zesifundazwe; 5
- (d) ezinsukwini eziyisikhombisa emva kokuthulwa esiShayamthetho, sithumele uhlu kwisikhulu esidlulisa imali kanye noMnyango Wezimali Kazwelonke; 5
- (e) ukubika, ngendlela kanye nangosuku olunqunywe uMnyango Wezezimali Kazwelonke, kwisikhulu esidluliselayo, umnyango wezimali wesifundazwe esifanele kanye noMnyango Wezezimali Kazwelonke, kuzo zonke izindleko zengqalasizinda exhaswe ingxenye noma ngokugcwele yiSibonelelo esifanele; 10
- (f) zingakapheli izinsuku eziyi-15 ngemva kokuphela kwenyanga ngayinye, ngendlela enqunywe uMnyango Wezezimali Kazwelonke, zithumele emnyangweni wezimali wesifundazwe esifanele kanye nesikhulu esidlulisa imali, umbiko osalungiswa mayelana nezinhlelo zengqalasizinda ezixhaswe ingxenye noma ngokugcwele kulezo Zibonelelo; 15
- (g) zingakapheli izinsuku ezingama-22 ngemva kokuphela kwenyanga ngayinye, lithumele kuMnyango Wezimali Kazwelonke, umbiko wokugcina ngezinhlelo zengqalasizinda ezixhaswe ingxenye noma ngokugcwele ngalezo Zibonelelo; futhi 20
- (h) zingakapheli izinyanga ezimbili emva kokuphela konyaka wezimali wezi-2022/23—
- (i) ngokwesabelomali sengqalasizinda yesifundazwe, sihlole ukusebenza kwezimali nokungasikhona okwezezimali kwesifundazwe maqondana nezinhlelo ezixhaswe ingxenye noma ngokugcwele yiSibonelelo; futhi 25
- (ii) balethe ukuhlolwa kwisikhulu esidlulisa imali, umnyango wezimali wesifundazwe esifanele kanye noMnyango Wezimali Kazwelonke.
- (2) Isikhulu esamukela imali seSibonelelo Sengqalasizinda Yezemfundo noma Sibonelelo Sokuvuselela Isikhungo Sezempilo kufanele— 30
- (a) zingakapheli izinsuku ezingama-22 ngemva kokuphela kwikota ngayinye, sithumele kwisikhulu sokudlulisa, emnyangweni wezimali wesifundazwe esifanele kanye noMnyango Wezimali Kazwelonke, umbiko wokugcina mayelana nokugcwaliswa kwezikhala zomsebenzi mayelana nokusungulwa okugunyaziwe kophiko lwengqalasizinda lomnyango wesifundazwe othintekile; futhi 35
- (b) siqinisekise ukuthi amaphrojekthi ahambisana nemigomo nezinkombandlela zokuphathwa kokulethwa kwengqalasizinda, njengoba kuboniwe futhi kwagunyazwa uMnyango Wezezimali Kazwelonke.

Imisebenzi maqondana nezitatimende zezezimali zonyaka kanye nemibiko yonaka wezi-2022/23 40

14. (1) Iztatimende zezimali zowezi-2022/23 zomnyango kazwelonke obhekele ukudlulisa isabelo esikuShejuli 4, 5 noma 7 kufanele, ngaphezu kwanoma isiphi isidingo sanoma yimuphi omunye umthetho—
- (a) zikhombise inani eliphelele laleso sabelo esidluliselwe esifundazweni noma kumasipala; 45
- (b) zikhombise noma yikuphi ukudlulisa okubanjwe noma okumisiwe ngokwesigaba se-17 noma se-18 maqondana nesifundazwe noma umasipala ngamunye kanye nesizathu sokubamba noma sokumisa; 50
- (c) zikhombise noma yikuphi ukudluliswa kwemali okungenziwanga ngokuhambisana neshejuli yokukhokha noma ishejuli yokukhokha echitshiyelwe, ngaphandle uma kugodliwe noma kumisiwe ngokwesigaba se-17 noma se-18, kanye nesizathu sokungathobeli; 50
- (d) zikhombise noma yikuphi ukwabiwa kabusha koMnyango Wezezimali Kazwelonke ngokwesigaba se-19; 55
- (e) ziqinisekise ukuthi zonke izimali ezidluliselwe esifundazweni noma kumasipala zafakwa ku-akhawunti yasebhange eyinhloko yesifundazwe noma kamasipala; futhi 60
- (f) zikhombisa izimali, uma zikhona, ezisetshenziselwa ukuphatha isabelo yisikhulu esamukela imali.

- (2) The 2022/23 annual report of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation, indicate—
- (a) the reasons for the withholding or stopping of all transfers to a province or municipality in terms of section 17 or 18; 5
 - (b) the extent that compliance with this Act by provinces or municipalities was monitored;
 - (c) the extent that the allocation achieved its objectives and outputs; and
 - (d) any non-compliance with this Act and the steps taken to address the non-compliance. 10
- (3) The 2022/23 financial statements of a provincial department receiving an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—
- (a) indicate the total amount of all allocations received;
 - (b) indicate the total amount of allocations received that were budgeted to be transferred to municipalities and public entities, including— 15
 - (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 20
 - (d) certify that all transfers of allocations in Schedules 4, 5 and 7 to the province were deposited into the primary bank account of the province.
- (4) The 2022/23 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— 25
- (a) indicate the extent that the provincial department complied with this Act;
 - (b) indicate the steps taken to address non-compliance with this Act;
 - (c) indicate the extent that the allocation achieved its objectives and outputs;
 - (d) contain any other information that may be specified in the framework for the allocation; and 30
 - (e) contain such other information as the National Treasury may determine.
- (5) The 2022/23 financial statements and annual report of a municipality receiving an allocation in Schedule 4, 5 or 7 must be prepared in accordance with the Municipal Finance Management Act.
- (6) To facilitate the monitoring of performance and the audit of the allocations for the 2022/23 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). 35

Part 3

Matters relating to Schedule 4 to 7 allocations 40

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*—
- (a) the conditional allocations per municipality for Part B of Schedule 5 allocations; 45
 - (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— 50
- (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.

- (2) Iziphatimende zezimali zowezi-2022/23 zomnyango kazwelonke obhekele ukudlulisa isabelo esikuShejuli 4, 5 noma 7 kufanele, ngaphezu kwanoma isiphi isidingo sanoma yimuphi omunye umthetho, zitshengise—
- (a) izizathu zokugodla noma ukumiswa kwakho konke ukudluliselwa kwemali esifundazweni noma kumasipala ngokwesigaba se-17 noma se-18; 5
 - (b) izinga okwaqashwa ngalo ukuthotshelwa kwalo Mthetho yizifundazwe noma omasipala;
 - (c) izinga isabelo esafeza ngayo izinhloso kanye nemiphumela yaso; kanye
 - (d) noma ikuphi ukungathotshelwa kulo mthetho kanye nezinyathelo ezithathiwe ukubhekana nenkinga yokungathotshelwa. 10
- (3) Iziphatimende zezimali zowezi-2022/23 zomnyango wesifundazwe owamukela isabelo esikuShejuli 4, 5 noma 7 kufanele, ngaphezu kwanoma isiphi isidingo sanoma yimuphi omunye umthetho—
- (a) zikhombise inani eliphelele lazo zonke izabelo ezamukeliwe;
 - (b) zikhombise inani eliphelele lezabelo ezitholiwe ezazihlelwe ukuthi zidluliselwe komasipala nezinhloso zikahulumeni, kuhlangukisa— 15
 - (i) imali ethunyelwe komasipala kanye nezinhloso zikahulumeni, njalo njalo; kanye
 - (ii) izizathu zanoma yikuphi ukungezwani;
 - (c) khombisa inani lesamba sezindleko zangempela esabelweni ngasinye saShejuli 5 noma 7; futhi 20
 - (d) ziqinisekise ukuthi zonke izimali ezidluliswayo ezikwiShejuli 4, 5 kanye 7 esifundazweni zafakwa ku-akhawunti yasebhange eyinhloko yesifundazwe.
- (4) Iziphatimende zezimali zowezi-2022/23 zomnyango wesifundazwe owamukela isabelo esikuShejuli 4, 5 noma 7 kufanele, ngaphezu kwanoma isiphi isidingo sanoma yimuphi omunye umthetho— 25
- (a) zikhombise ukuthi umnyango wesifundazwe uwuthobele kangakanani lo Mthetho;
 - (b) khombisa izinyathelo ezithathiwe ukubhekana nokungalandelwa kwalo Mthetho; 30
 - (c) izinga isabelo esafeza ngayo izinhloso kanye nemiphumela yaso;
 - (d) ziqukethe noma yiluphi olunye ulwazi olungase lubalulwe ohlakeni lo-kwabiwa; futhi
 - (e) iqukethe eminye imininigwane enganqunywa uMnyango Wezezimali Kazwelonke. 35
- (5) Iziphatimende zezimali zonyaka wezi-2022/23 kanye nombiko wonyaka kamasi-pala owamukela isabelo kuShejuli 4, 5 noma 7 kufanele kulungiswe ngokuhambisana noMthetho Wokuphathwa Kwezimali Zomasipala.
- (6) Ukuze kube lula ukuqapha ukusebenza nokuhlolwa kwezimali ezabiwe zonyaka wezimali wezi-2022/23, uMnyango Wezimali Kazwelonke unganquma indlela izikhulu ezemukelayo okufanele zibike ngayo mayelana nezabelo ezinemibandela eziya komasipala ngokwesigaba ze-11(2)(c) kanye nese-12(2)(c). 40

Ingxenye 3

Izindaba ezimaqondana nezabelo zeShejuli 4 kuya ku-7

Ukushicilelwa kwezabelo nezinhloso 45

15. (1) Umnyango Wezimali Kazwelonke kumele zingakapheli izinsuku eziyi-14 lo Mthetho uqalile ukusebenza, ushicilele ngesaziso kusoMqulu kaHulumeni—
- (a) Izabelo ezinemibandela eziya komasipala zeNgxenye B yezabelo zeShejuli 5;
 - (b) Izabelo ezinemibandela ezikhombisayo isifundazwe ngasinye zeNgxenye A yaShejuli 6 kanye nomasipala ngamunye ngeNgxenye B yaShejuli 6; futhi 50
 - (c) uhlaka lwesabelo ngasinye esinemibandela kwiShejuli 4 kuya kwishejuli 7.
- (2) Ngenhloso yokulungisa iphutha noma ukweqiwa esabelweni noma ohlakeni olushicilelwe ngokwesigatshana (1)(a) noma (c), uMnyango Wezimali kaZwelonke kumele—
- (a) ngesinyathelo sayo nangemva kokubonisana nesikhulu esidlulisa imali esifanele; noma 55
 - (b) ngesicelo esibhalwe phansi sesikhulu esidlulisa imali, ngesaziso kusoMqulu kaHulumeni, uchibiyele isabelo esithintekile noma uhlaka.

(3) The National Treasury may, after consultation with the relevant transferring officer and by notice in the *Gazette*, amend an indicative conditional allocation in Schedule 6 published in terms of subsection (1)(b).

(4) Before amending a framework in terms of subsection (2), the National Treasury must submit the proposed amendment to Parliament for comment for a period of 14 days when Parliament is in session. 5

(5) An amendment of an allocation or framework in terms of subsection (2) or (3) takes effect on the date of publication of the notice in the *Gazette*.

Expenditure in terms of purpose and subject to conditions

16. (1) Despite any other legislation to the contrary, an allocation referred to in Schedules 4 to 7 may only be used for the purpose stipulated in the Schedule concerned and in accordance with the applicable framework. 10

(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— 15

(i) after consulting the relevant receiving officer;

(ii) with the approval of the National Treasury; and

(iii) in accordance with the applicable appropriation legislation.

(c) The National Treasury must publish a notice in the *Gazette* of a shift of funds in terms of paragraph (b). 20

(3) A receiving officer may not allocate any portion of a Schedule 5 allocation to any other organ of state for the performance of a function, unless the receiving officer and the organ of state agree on the obligations of both parties and a payment schedule, the receiving officer has notified the transferring officer, the relevant provincial treasury and the National Treasury of the agreed payment schedule and— 25

(a) the allocation—

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

(ii) if not already so approved—

(aa) the receiving officer notifies the National Treasury that the purpose of the allocation is not to artificially inflate the expenditure estimates of the relevant provincial department or municipality and indicates the reasons for the allocation; and 30

(bb) the National Treasury approves the allocation; or

(b) the allocation is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a)(ii) applies with the necessary changes. 35

(4) The receiving officer must submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury before payment is made. 40

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

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

(ii) a water board, as defined in section 1 of the Water Services Act, 1997 (Act No. 108 of 1997), may receive funds directly from the transferring officer of the Department of Water and Sanitation. 45

(b) A transferring officer may withhold the funds allocated in terms of paragraph (a), or any portion thereof, for a period not exceeding 30 days, if—

(i) Eskom Holdings Limited or the water board does not comply with this Act; 50

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

(iii) there is significant under-expenditure on previous transfers during the 2022/23 financial year.

(3) UMnyango Wezezimali Kazwelonke, ngemva kokubonisana nesikhulu esidlulisa imali esifanele nangesaziso kusoMqulu kaHulumeni, ungachibiyela isabelo esinemibandela esiyinkomba kwuShejuli 6 eshicilelwe ngokwesigatshana (1)(b).

(4) Ngaphambi kokuchibiyela uhlaka ngokwesigatshana (2), uMnyango Wezezimali Kazwelonke kufanele alethe isichibiyelo esihlongozwayo ePhalamende ukuze kuphawulwe ngaso esikhathini esiphakathi kwezinsuku eziyi-14 ngeskhathi iPhalamende lisebenza. 5

(5) Ukuchitshiyelwa kokwabiwa noma kohlaka ngokwesigatshana (2) noma (3) kuqala ukusebenza ngosuku lokushicilelwa kwesaziso kusoMqulu kahulumeni.

Ukusetshenziswa kwezimali ngokwenhloso nangokuhambisana nemibandela 10

16. (1) Nangaphezu kwanoma yimuphi omunye umthetho ophikisana nalokho, isabelo okukhulunywe ngaso kumaShejuli 4 kuya kushejuli 7 singasetshenziselwa kuphela inhloso eshiwo kwiShejuli ethintekayo futhi ehambisana nohlaka olusebenzayo.

(2) (a) Uhlaka lungahlinzeka ngezixenye ngaphakathi kwesabelo esinemibandela ezincike kwimibandela ethile. 15

(b) Isikhulu esidlulisa imali singase sishintshe izimali zisuke engxenyeni ethile ziye kwenye—

(i) ngemva kokuxhumana nesikhulu esamukela imali esifanele;

(ii) ngemvume yoMnyango Wezezimali Kazwelonke; futhi 20

(iii) ngokuhambisana nomthetho wokwabiwa kwezimali osebenzayo.

(c) UMnyango Wezezimali Kazwelonke kufanele ushicilele isaziso kusoMqulu kaHulumeni sokushintshwa kwezimali ngokwendima (b).

(3) Isikhulu esamukela imali angeke sabele noma iyiphi ingxenye yeShejuli 5 kunoma iyiphi enye inhlangothi yombuso ukuze yenze umsebenzi, ngaphandle uma isikhulu esamukela imali kanye nohlaka lukahulumeni bevumelana ngezibopho zazo zombili izinhlangothi kanye neshejuli yokukhokha, isikhulu esamukela imali sazise isikhulu esidlulisa imali, umnyango wezezimali wesifundazwe othintekayo kanye noMnyango Wezezimali Kazwelonke ngohlelo lokukhokha okuvunyelenwe ngalo, kanye— 30

(a) isabelo—

(i) isabelo sivunyiwe kwisabelomali somnyango wesifundazwe owamukelayo noma umasipala; noma

(ii) uma kungakavunyelwana kanjalo—

(aa) isikhulu esamukela imali sazisa uMnyango Wezezimali Kazwelonke ukuthi inhloso yokwabiwa akukhona ukukhuphula ngokungemthetho izilinganiso zezindleko zomnyango wesifundazwe othintekayo noma umasipala futhi sisho izizathu zokwabiwa; futhi 35

(bb) Umnyango Wezezimali Kazwelonke uyasivuma isabelo; noma

(b) isabelo esokukhokhela izimpahla noma izinsizakalo ezithengiwe ngokuhambisana nemibandela yokuthengwa kwempahla esebenza esifundazweni noma kumasipala othintekayo futhi, uma kuyinkokhelo ehamba phambili, isigaba (a)(ii) sisebenza nezinguquko ezidingekayo. 40

(4) Isikhulu esamukela imali kufanele sihambise ikhophi yesivumelwano esihlongozwe esigatshaneni (3) kwisikhulu esidlulisa imali kanye naseMnyangweni Wezezimali Kazwelonke ngaphambi kokuba kukhokhwe. 45

(5) (a) Ngenhloso yokusetshenziswa kwaShejuli 6 kumasipala—

(i) *I-Eskom Holdings Limited* ingase ithole izimali ezisuka ngqo kwisikhulu sokudlulisa soMnyango Wezimbiwa Namandla; noma

(ii) ibhodi lamanzi, njengoba kuchazwe esigabeni se-1 se-*Water Services Act, 1997* (*uMthetho 108 we-1997*), lingathola izimali ezivela ngqo kwisikhulu sokudlulisa imali soMnyango Wezamanzi Nokuthuthwa Kwendle. 50

(b) Isikhulu esidlulisa imali singabamba izimali ezabiwe ngokwendima (a), nanoma iyiphi ingxenye yalokho, isikhathi esingeqile ezinsukwini ezingama-30, uma—

(i) uma i-*Eskom Holdings Limited* noma ibhodi lamanzi lingahambisani nalo Mthetho; 55

(ii) ukwedluliswa kwezabelo ezinemibandela ezigunyazwe nguMnyango Wezezimali Kazwelonke ngokwesigaba sama-21 zingakasetshenziswa; noma

(iii) kunemali enkulu engasatshenziswanga ezimali ezidluliswe ngaphambilini ngesikhathi sonyaka wezimali wezi-2022/23. 60

- (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 water board—
 - (aa) notice of the intention to withhold the allocation; and
 - (bb) an opportunity to submit written representations as to why the allocation should not be withheld; and
 - (ii) inform the relevant municipality, the National Treasury, the relevant provincial treasury and the provincial department responsible for local government of the withholding.
- (d) A notice envisaged in paragraph (c)(i)(aa) must include the reasons for withholding the allocation and the intended duration of the withholding.
- (e) (i) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of paragraph (b) for a period of 30 to 120 days, if the withholding shall—
- (aa) facilitate compliance with this Act; or
 - (bb) minimise the risk of under-spending by Eskom Holdings Limited or the 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 water board.
- (iii) The transferring officer must comply with paragraph (c) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (e)(i).
- (f) Despite paragraph (b), a transferring officer may reallocate funds in terms of section 19(3).
- (g) (i) Section 21(1) and (2) applies to funds referred to in paragraph (a).
- (ii) Eskom Holdings Limited or the 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 water board must request the roll-over of unspent funds through the relevant transferring officer.
- (6) (a) For purposes of the Human Settlements Development Grant, a receiving officer and a municipality with level one or two accreditation or functions assigned in terms of section 126 of the Constitution to administer all aspects, including financial administration of a national housing programme (herein called “assigned functions”) as at 1 April 2022, must, by the date determined by the National Treasury—
- (i) agree on a payment schedule; and
 - (ii) submit, through the relevant provincial treasury, the payment schedule to the National Treasury.
- (b) If a municipality receives accreditation after 1 April 2022, the National Treasury may approve that paragraph (a) applies to that municipality.
- (c) If the transfer of the Human Settlements Development Grant to a municipality with assigned functions is withheld or stopped in terms of section 17 or 18, the receiving officer must request the National Treasury to amend the payment schedule in terms of section 23.
- (7) If a function, which is partially or fully funded by a conditional allocation to a province, is assigned to a municipality, as envisaged in section 10 of the Municipal Systems Act—
- (a) the funds from the conditional allocation for the province for the function must be stopped in terms of section 18 and reallocated in terms of section 19 to the municipality, which has been assigned the function;
 - (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;

- (c) Isikhulu esidlulisa imali kufanele, okungenani izinsuku eziyisikhombisa zokusebenza ngaphambi kokubamba isabelo ngokwendima (b)—
- (i) sinike i-*Eskom Holdings Limited* noma ibhodi lamanzi—
- (aa) isaziso senhloso yokubamba/yokugodla isabelo;
- (bb) ithuba lokuhambisa izethulo ezibhalwe ophansi zokuthi kungani kungafanele kugodlwe isabelo; futhi 5
- (ii) yazise umasipala ofanele, uMnyango Wezezimali Kazwelonke, umnyango wezezimali wesifundazwe othintekayo kanye nomnyango wesifundazwe obhekelela ohulumeni basekhaya ngokubanjwa kwesabelo.
- (d) Isaziso esishiwo endimeni (c)(i)(aa) kufanele sifake izizathu zokubamba isabelo kanye nesikhathi okuhloswe ngaso ukubamba. 10
- (e) (i) UMnyango Wezezimali Kazwelonke ungayalela, noma ugunyaze isicelo esivela kwisikhulu esidlulisa imali ukuba abambe isabelo ngokwendima (b) isikhathi esiyizinsuku ezingama-30 kuya kweziyi-120, uma ukugodla—
- (aa) ukwenza kube lula ukuthotshelwa kwalo Mthetho; noma 15
- (bb) ukunciphisa ubungozi bokusebenzisa imali encane kakhulu kule eyabelwe u-*Eskom Holdings Limited* noma ibhodi lamanzi.
- (ii) Lapho ecela ukugodlwa kwesabelo ngokwalesi sigatshana, isikhulu esidlulisa imali kufanele sihambise Emnyangweni Kazwelonke ubufakazi bokuhambisana nendima (c) kanye nanoma yiziphi izethulo ezitholwe kwa-*Eskom Holdings Limited* noma ibhodi lamanzi. 20
- (iii) Isikhulu esidlulisa imali kufanele sihambisane nendima (c) lapho uMnyango Wezezimali Kazwelonke eyala noma egunyaza isicelo sesikhulu esidlulisa imali ngokwendima (e)(i).
- (f) Naphezu kwendima (b), isikhulu esidlulisa imali singaphinde sabe kabusha izimali ngokwesigaba se-19(3). 25
- (g) (i) Isigaba sama-21(1) no-(2) sisebenza ezimalini okukhulunywe ngazo endimeni (a).
- (ii) I-*Eskom Holdings Limited* noma ibhodi lamanzi kufanele liqinisekise ukuthi noma yiziphi izimali okufanele zibuyele Esikhwameni Semali Kazwelonke ngokwesigaba sama-21(1) ukuthi zikhokhwa kuleso Sikhwama ngosuku olunqunywe uMnyango Wezezimali Kazwelonke. 30
- (iii) I-*Eskom Holdings Limited* noma ibhodi lamanzi kufanele licele ukudluliselwa kwezimali ezingakasetshenziswa ngokusebenzisa isikhulu esidlulisa imali esifanele.
- (6) (a) Ngenhloso yeSibonelelo sokuThuthukiswa kwezindawo Zokuhlala abantu, isikhulu esamukela imali kanye nomasipala onezinga lokuqala noma lesibili lokugunyazwa noma imisebenzi eyabelwe ngokwesigaba sama-126 soMthethosisekelo ukuphatha zonke izingxenye, okuhlanganisa nokuphathwa kwezimali zohlelo lukazwelonke lwezindlu (lapha olubizwa ngokuthi "imisebenze eyabelwe") kusukela mhla ziyi-1 kuMbaso 2022, kufanele, ngosuku olunqunywe nguMnyango Wezezimali Kazwelonke kufanele— 40
- (i) bavumelane ngohlelo lokukhokha; futhi
- (ii) balethe, ngokusebenzisa umnyango wezezimali wesifundazwe esifanele, ishejuli yokukhokha kuMnyango Wezezimali Kazwelonke.
- (b) Uma umasipala uthola ukugunyazwa ngemva komhla lu-1 kuMbaso 2022, uMnyango Wezezimali Kazwelonke ungagunyaza ukuthi indima (a) sisebenze kulowo masipala. 45
- (c) Uma ukudluliselwa kweSibonelelo sokuThuthukiswa kwezindawo zokuhlala abantu kumasipala onikwe imisebenzi kugodliwe noma kuyekiswa ngokwesigaba se-17 noma se-18, isikhulu esamukela imali kufanele sicele uMnyango Wezezimali Kazwelonke ukuthi uchibiyele ishejuli yokukhokha ngokwesigaba sama-23. 50
- (7) Uma umsebenzi, oxhaswe ingxenye noma ngokugcwele ngesabelo esinemibandela esifundazweni, unikezwa umasipala, njengoba kuhlangozwe esigabeni se-10 soMthetho Wezinhlelo Zomasipala—
- (a) Izimali eziphuma esabelweni esinemibandela sesifundazwe somsebenzi kufanele zimiswe ngokwesigaba se-18 futhi zabelwe kabusha ngokwesigaba se-19 kumasipala, onikezwe umsebenzi; 55
- (b) uma kungenzeka, isifundazwe kufanele siqedele noma iyiphi iphrojekthi noma sigcwalise noma iyiphi inkontileka ephathelene nomsebenzi ngaphambi kosuku owabelwe ngalo umsebenzi futhi, uma ungaqedwanga, isifundazwe kufanele sazise umasipala ofanele kanye noMnyango Wezezimali Kazwelonke; 60

- (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; 5
- (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 2023 and shall not be available in terms of section 30 of the Public Finance Management Act or section 22(2);
- (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 10
- (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. 15

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— 20

- (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
- (c) there is significant under-expenditure on previous transfers during the 2022/23 financial year. 25

(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.

(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. 30

(4) A transferring officer must, at least seven working days before withholding an allocation in terms of subsection (1)— 35

- (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
- (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. 40

(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. 45

(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
- (ii) minimise the risk of under-spending by the relevant provincial department or municipality. 50

(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.

(c) The transferring officer must again comply with subsection (4) when the National Treasury instructs, or approves a request by, the transferring officer in terms of paragraph (a). 55

- (c) noma iyiphi iphrojekthi noma inkontileka emayelana nomsebenzi ongaphothulwanga noma ongaqedwanga ngosuku umsebenzi owabelwe ngawo, kumele uhlolwe wucwaningomabhuku lwangaphandle futhi isifundazwe kanye nomasipala kumele wenze isivumelwano sokuphuthula iphrojekthi noma ukugcwalisa inkontileka ngokuyishiya kumasipala; 5
- (d) imali egcinwe yisifundazwe nganoma iyiphi inkontileka ehlobene nomsebenzi ongazange inikezelwe kumasipala kufanele kufike umhlaka 31 kuNdasa 2023 futhi ngeke ibe khona ngokwesigaba sama-30 soMthetho Wokuphathwa Kwezimali Zomphakathi noma isigaba sama-22(2);
- (e) isikhulu esamukela imali sesifundazwe kumele, zingakapheli izinsuku eziyisikhombisa sinikezwe umsebenzi, sihambise kwisikhulu esidlulisa imali kanye naseMnyangweni Wezezimali kaZwelonke uhlu lwezikweletu ezinyatheliswe kulowo msebenzi, kodwa ezingadluliselwanga kumasipala, ukuze kuhlinzekwe ukulungiswa kwezabelo ezisebenzayo; futhi 10
- (f) isikhulu esamukela imali sikamasipala kumele, ingakapheli inyanga eyodwa kusukela osukwini lokumiswa kwezimali endimeni (a), sithumele kwisikhulu esidlulisa imali uhlelo olubuyekeziwe lwezindleko zalo ezihleliwe. 15

Ukubanjwa kwezabelo

17. (1) Ngokwesigatshana (2) no (3), isikhulu esidlulisa imali singagodla ukudluliswa kwesabelo saShejuli 4 noma 5, nanoma iyiphi ingxenye yalo, isikhathi esingeqile ezinsukwini ezingama-30, uma— 20

- (a) isifundazwe noma umasipala awuhambisani nanoma yimiphi imihlinzeko yalo Mthetho;
- (b) izandiso zezabelo ezinemibandela ezigunyazwe nguMnyango Wezezimali Kazwelonke ngokwesigaba sama-21 azikasetshenziswa; noma 25
- (c) kunemali enkulu engasetshenzisiwe kwizimali ezidluliswe ngokudlule ngonyaka wezimali wezi-2022/23.

(2) Uma isabelo sibanjiwe ngokwesigatshana (1), simisa ishejuli yokukhokha esebenzayo, evunywe ngokwesigaba sama-22(3), kuze kube iyachitshiyelwa ngokwesigaba sama-23. 30

(3) Imali ebanjwe ngokwalesi sigaba esimeni seSibonelelo Sezabasebenzi Nokuqeqesha noma Isibonelelo Sezinsiza Zemfundo Ephakeme Kazwelonke esohlwini lweNngxenye A yaShejuli 4 angeke yeqe ngamaphesenti amahlanu ekudluliselweni okulandelayo njengoba kuqukethwe kwishejuli yokukhokha efanele.

(4) Isikhulu esidlulisa imali kufanele, okungenani izinsuku eziyisikhombisa zokusebenza ngaphambi kokugodla isabelo ngokwesigatshana (1)— 35

- (a) sinikeze isikhulu esamukela imali esifanele—
- (i) isaziso ngenhloso yokubamba isabelo;
- (ii) ithuba izethulo ezibhalwe phansi ezichaza ukuthi kungani isabelo kungafanele sibanjwe; futhi 40
- (b) yazisa umnyango wezezimali kazwelonke ofanele kanye nomnyango wezezimali kazwelonke, maqondana nanoma isabelo esinemibandela sikamasipala, kanye nomnyango wesifundazwe obhekelele uhulumeni wasekhaya mayelana nokubamba.

(5) Isaziso esihlongozwe esigatshaneni (4)(a)(i) kufanele sifake izingathu zokubamba isabelo kanye nesikhathi okuhloswe ukubamba ngaso ukuze sazise ukuchitshiyelwa kweshejuli yokukhokha ngokwesigaba sama-23. 45

(6) (a) Umnyango Wezezimali Kazwelonke ungayalela, noma uvume isicelo esivela kwisikhulu esidlulisa imali ukuba sibambe isabelo ngokwesigatshana (1) isikhathi esiyizinsuku ezingama-30 kuye kweziyi-120, uma ukubamba— 50

- (i) kuzokwenza kube lula ukuhambisana nalowo Mthetho; noma
- (ii) Ukunciphisa ubungozi bokusebenzisa imali kancane komnyango wesifundazwe noma kwamasipala;

(b) Uma kucelwa ukubamba isabelo ngokwalesi sigatshana, isikhulu esidlulisa imali kumele sithumele Emnyangweni Wezezimali Kazwelonke ubufakazi bokuthobela isigatshana (4) kanye nanoma iziphi izethulo ezamukelwe kwisikhulu esamukela imali. 55

(c) Isikhulu esidlulisa imali kumele siphinde sithobele isigatshana (4) uma Umnyango Wezezimali Kazwelonke uyalela kanjalo, noma uvuma isicelo sesikhulu esidlulisa imali ngokwendima (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—
- (a) in the case of—
 - (i) a province, if a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, occurs; or
 - (ii) a municipality, if—
 - (aa) a serious or persistent material breach of this Act, as envisaged in section 216(2) of the Constitution, read with section 38(1)(b)(i) of the Municipal Finance Management Act, occurs; or
 - (bb) a breach or failure to comply, as envisaged in section 38(1)(b)(ii) of the Municipal Finance Management Act, occurs;
 - (b) if the National Treasury anticipates that a province or municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2022/23 financial year; or
 - (c) for purposes of the assignment of a function from a province to a municipality, as envisaged in section 10 of the Municipal Systems Act.
- (2) The National Treasury must, before stopping an allocation in terms of subsection (1)(a)(i) or (b)—
- (a) comply with the procedures in section 17(4)(a); and
 - (b) inform the relevant provincial treasury of its intention to stop the allocation.
- (3) The National Treasury must, before stopping an allocation in terms of subsection (1)(a)(ii), comply with the applicable provisions of section 38 of the Municipal Finance Management Act.
- (4) The National Treasury must give notice in the *Gazette* of the stopping of an allocation in terms of this section and include in the notice the effective date of, and reason for, the stopping.
- (5) (a) If—
- (i) an allocation, or any portion thereof, is stopped in terms of subsection (1)(a) or (b); and
 - (ii) the relevant transferring officer certifies, in writing, to the National Treasury that the payment of an amount in terms of a statutory or contractual obligation is overdue and the allocation, or a portion thereof, was intended for payment of the amount,
- the National Treasury may, by notice in the *Gazette*, approve that the allocation, or any portion thereof, be used to pay that amount partially or fully.
- (b) The utilisation of funds envisaged in this subsection is a direct charge against the National Revenue Fund.

Reallocation of funds

- 19.** (1) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(a) or (b), the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2022/23 financial year.
- (2) (a) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 18(1)(c), the National Treasury must, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to the affected municipalities, on condition that the allocation must be spent by the end of the 2022/23 financial year.

Ukumiswa kwezabelo

- 18.** (1) Ngaphandle kwesigaba se-17, Umnyango Wezezimali Kazwelonke, ngokubona kwawo noma ngokucelwa yisikhulu esamukela imali, ungamisa ukudluliswa kwesabelo saShejuli 4 noma 5, noma ingxenye, esifundazweni noma kumasipala—
- (a) odabeni— 5
- (i) lwesifundazwe, uma lo Mthetho wephulwa ngendlela ejulile ngempela neqhubekayo, njengoba kuhlangoziwe esigabeni 216(2) soMthethosisekelo;
- (ii) umasipala, uma—
- (aa) lo mthetho uphulwa ngendlela ejulile ngempela neqhubekayo, njengoba kuhlangoziwe esigabeni sama-216(2) soMthethosisekelo, funda nesigaba sama-38(1)(b)(i) soMthetho Wokuphathwa Kwezimali Zomasipala; 10
- (bb) uma ukwephulwa komthetho noma ukuhluleka ukuwuthobela kwenzeka, njengoba kuhlangoziwe esigabeni sama-38(1)(b)(ii) soMthetho Wokuphathwa Kwezimali Zomasipala; 15
- (b) uma Umnyango Wezezimali Kazwelonke ulindele ukuthi isifundazwe noma umasipala uzosebenzisa imali encane kakhulu kule owabelwe yona, noma olunye uhlelo oluxhaswe isabelo ngokuyingxenye noma ngokugcwele, ngonyaka wezimali wezi-2022/23; noma 20
- (c) Ngezinhlolo zokwabiwa komsebenzi kusuka esifundazweni kuya kumasipala, njengoba kuhlangozwe esigabeni se-10 soMthetho Wezinhlolo Zomasipala.
- (2) Umnyango Wezezimali Kazwelonke kumele, ngaphambi kokumisa isabelo ngokwesigatshana (1)(a)(i) noma (b)— 25
- (a) uhambisane nezinqubo esigabeni se-17(4)(a); futhi
- (b) wazise umnyango wezezimali wesifundazwe ofanele izinhloso zawo zokumisa ukwabiwa.
- (3) Umnyango Wezezimali Kazwelonke kumele, ngaphambi kokumisa isabelo ngokwesigatshana (1)(a)(ii), uhambisane nemihlinzeko esebenzayo yesigaba sama-38 soMthetho Wokuphathwa Kwezimali Zomasipala. 30
- (4) Umnyango Wezezimali Kazwelonke kufanele unike isaziso kusoMqulu kaHulumeni sokumiswa kwesabelo ngokwalesi sigaba bese ufaka kwisaziso usuku okuzoqala ngakho ukumiswa kanye nesizathu sokumisa. 35
- (5) (a) Uma—
- (i) isabelo, nanoma iyiphi ingxenye yaso, imisiwe ngokwesigatshana(1)(a) noma (b); futhi
- (ii) isikhulu esidlulisa imali esifanele siqinisekisa, ngokubhala phansi, kuMnyango Wezezimali Kazwelonke ukuthi ukukhokha kwemali ngokwesibopho somthetho noma senkontileka sekudlulelwe isikhathi futhi isabelo, noma ingxenye yaso sasihloselwe ukukhokha kwaleyo mali; 40
- uMnyango Wezezimali Kazwelonke, ngesaziso kusoMqulu kaHulumeni engagunyaza ukuthi isabelo noma ingxenye yaso, ukuthi isetshenziswe ukukhokha imali ingxenye noma ngokugcwele.
- (b) Ukusetshenziswa kwezimali okuhlangozwe esigatshaneni kuyimali ethathwa ngqo esiKhwameni Semali Engenayo Sikazwelonke 45

Ukwabiwa kabusha kwezimali

- 19.** (1) Uma isabelo saShejuli 4 noma 5, noma ingxenye yaso, imiswa ngokwesigaba se-18(1)(a) noma (b), Umnyango Wezezimali Kazwelonke emva kokubonisa nesikhulu esidlulisa imali kanye nomnyango wezezimali wesifundazwe, unganquma ingxenye yesabelo ezokwabiwa kabusha, njengohlobo lwesabelo olufanayo njengoba lwalwabiwe ekuqaleni, esifundazweni esisodwa noma eziningi noma omasipala, ngaphansi kombandela wokuthi lesa sabelo kumele sisetshenziwe siphele ungakapheli unyaka wezimali wezi-2022/23. 50
- (2) (a) Uma isabelo saShejuli 4 noma 5, noma ingxenye yaso, imiswa ngokwesigaba se-18(1)(a) noma (b), Umnyango Wezezimali Kazwelonke emva kokubonisa nesikhulu esidlulisa imali kanye nomnyango wezezimali wesifundazwe, unganquma ingxenye yesabelo ezokwabiwa kabusha, njengohlobo lwesabelo olufanayo njengoba lwalwabiwe ekuqaleni, komasipala abathintekayo, ngaphansi wombandela wokuthi lesa sabelo kumele sisetshenziwe siphele ungakapheli unyaka wezimali wezi-2022/23. 60

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

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

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

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

(d) The reallocated portion must, as far as possible, be spent by the end of the 2022/23 financial year.

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

(4) (a) The National Treasury must—

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

(b) The reallocation of a portion of an allocation not spent by the end of the 2022/23 financial year is eligible for a roll-over in terms of section 21(2).

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

- (i) section 100 of the Constitution, the transferring officer to spend an allocation stopped in terms of section 18 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 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 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 2022/23 financial year in the same sphere that the allocation was originally made and for the same functional area that the original allocation relates to.

(b) Ingxenye yesabelo esabiwe ngokwendima (a) iqala ukusebenza kusukela ngosuku lwesaziso kusoMqulu kaHulumeni ngokwesigatshana (4)(a), ithathwa njengeguqulwe yenziwa isabelo esiseNgxeneni B yaShejuli efanayo, ivela ngaphambi kokwabiwa kabusha.

(3) (a) Uma ngabe isikhulu esidlulisa imali sesabelo saShejuli 6 sikhombisa ngokubhala phansi kuMnyango Wezezimali Kazwelonke ukuthi ingxenye yesabelo maningi amathuba okuthi isetshenziswe kancane, noma idinga ukuphinda ibekwe eqhulwini ukuze kuhlangatshezwane nokubalulekile, Umnyango Wezezimali Kazwelonke, ngesicelo sesikhulu esidlulisa imali, unganquma ukuthi ingxenye yabiwe kabusha, njengohlobo olufanayo lwesabelo njengoba lwalwabiwe ekuqaleni, emnyangweni wesifundazwe wesinye isifundazwe noma komunye umasipala. 5 10

(b) Ngaphambi kokufaka isicelo sokwabiwa kabusha, isikhulu esidlulisa imali kumele sazise umnyango wesifundazwe othintekayo noma umasipala ngesicelo sokwabiwa kabusha esihlongozwayo futhi sinikeze umnyango wesifundazwe noma umasipala okungenani izinsuku eziyi-14 ukuba unike imibono futhi uphakamise izinguquko. 15

(c) Lapho senza isicelo ngokwendima (a), isikhulu esidlulisa imali kumele sithumele kuMnyango Wezezimali kaZwelonke imibono kanye nezinguquko ezihlongozwayo ezihlinzekwe umnyango wesifundazwe noma umasipala othintekile ngokwendima (b).

(d) Ingxenye eyabiwe kabusha kufanele, ngayo yonke imizamo, isetshenziswe ungakapheli unyaka wezimali ka-2022/23. 20

(e) Ingxenye eyabiwe kabusha ithathwa njengeguquliwe yenziwa isabelo somnyango wesifundazwe ofanele noma umasipala kusukela ngosuku lwesaziso kusoMqulu kaHulumeni ngokwesigatshana (4)(a).

(4) (a) Umnyango Wezezimali Kazwelonke kumele— 25

(i) unikeze isaziso kusoMqulu kaHulumeni sokwabiwa kabusha ngokwesigatshana (1), (2) noma (3); futhi

(ii) hlinzeka ngekhophi yesaziso kwisikhulu esidlulisa imali kanye nakwisikhulu esamukela imali ngasinye esithintekayo.

(b) Ukwabiwa kabusha kwengxenye yesabelo esingasetshenziswanga ekupheleni konyaka wezimali ka-2022/23 kufanele ukuthi kudluliselwe phambili ngokwesigaba 21(2). 30

(5) (a) Lapho ukungenelela ngokwesigaba se-100 noma se-139 soMthethosisekelo noma isigaba se-137, 139 noma se-150 soMthetho Wokuphathwa Kwezimali Zomasipala kwenzeka, uMnyango Wezimali kaZwelonke, naphezu kwesigatshana (1) nangaleyo mibandela ongayinquma, ungagunyaza maqondana ne— 35

(i) isigaba se-100 soMthethosisekelo, isikhulu esidlulisa imali ukuze sichithe isabelo esimisiwe ngokwesigaba se-18 egameni lesifundazwe esifanele;

(ii) isigaba se-139 soMthetho Wokuphathwa Kwezimali Zomasipala, isifundazwe esingenelelayo ukuze sichithe isabelo esimisiwe ngokwesigaba se-18 egameni likamasipala ofanele; noma 40

(iii) isigaba se-150 soMthetho Wokuphathwa Kwezimali Zomasipala, isikhulu esidlulisa imali ukuze sichithe isabelo esimisiwe ngokwesigaba se-18 egameni likamasipala ofanele.

(b) Isabelo esisetshenziswa yisikhulu esidlulisa imali noma isifundazwe esingenelelayo okukhulunywe ngaso endimeni (a) kufanele, ngokwezinjongo zalo Mthetho, sithathwe njengesabelo saShejuli 6 kusukela ngosuku okugunyazwe ngalo. 45

(6) (a) Ngesicelo esihlanganyelwe sesikhulu esidlulisa imali kanye neSikhungo Sikazwelonke Sokulawulwa Kwezinhlekelele, esasungulwa ngokwesigaba se-8 soMthetho Wokulawulwa Kwezinhlekelele, 2002 (uMthetho 57 wezi-2002), uMnyango Wezezimali Kazwelonke angagunyaza ukuthi isabelo esinembandela kuShejuli 4, 5 noma 6, noma ingxenye yakhona, iphinde yabelwe ukukhokhela ukudambisa umthelela wenhlekelele ehlukaniswe noma ukwakhiwa kabusha noma ukuvuselelwa komonakalo wengqalasizinda odalwe yinhlekelele ethile. 50

(b) Ngaphambi kokuba uMnyango Wezezimali Kazwelonke ugunyaze ukwabiwa kabusha, isikhulu esamukela isabelo semibandela esikuShejuli 4 noma 5 noma isikhulu esidlulisa imali esabelweni saShejuli 6 kufanele siqinisekise ukuthi izimali ezithintekayo azenziwanga ngokwanoma isiphi isibopho somthetho noma senkontileka. 55

(c) Izimali ezabiwe kabusha kufanele zisetshenziswe onyakeni wezimali wezi-2022/23 kumkhakha ofanayo nalowo isabelo esanikezwa khona ekuqaleni kanye nendawo yokusebenza efanayo naleyo isabelo sokuqala esihlobene nayo. 60

(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. 5

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, convert any portion of— 10

- (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 Programme Grant, Human Resources and Training Grant or the National Health Insurance Grant listed in Part A of Schedule 5. 15

(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— 20

- (a) the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question;
- (b) the affected national or provincial department or municipality has demonstrated the capacity to implement projects; 25
- (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. 30

(3) If satisfied that a municipality has failed to follow the applicable procurement prescripts prescribed in terms of the Municipal Finance Management Act, the National Treasury may, at the request of the transferring officer or in its discretion, after consultation with the relevant transferring officer and receiving officer, convert any portion of an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6. 35

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

- (i) be used for the same province or municipality to which the allocation was originally made; and 40
- (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. 45

(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. 50

(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. 55

(d) Isikhulu esidlulisa imali kufanele, ngemva kokubonisana neSikhungo Sikazwelonke Sokulawulwa Kwezinhlekelele futhi ngemvume yoMnyango Wezezimali Kazwelonke, sinqume izimo zokusebenzisa izimali ezabiwe kabusha.

(e) Isigatshana (4) sisebenza, nezinguquko ezidingekayo, ekwabiweni kabusha ngokwemibandela yalesi sigatshana kwesinye isifundazwe noma umasipala. 5

Ukuguqulwa kwezabelo

20. (1) Uma wanelisekile ngokuthi umnyango wesifundazwe ofanele noma umasipala ukhombisile amandla okuqalisa amaphrojekthi, uMnyango Wezezimali Kazwelonke, ngokwesicelo sesikhulu esidlulisa imali futhi emva kokubonisana nesikhulu esamukela imali, uguqule noma iyiphi ingxenye ye— 10

(a) yesabelo esisohlwini lweNgxenye B yaShejuli 6 kuya kolunye esohlwini lweNgxenye B yaShejuli 5;

(b) Isibonelelo Sokusalela emuva Kwengqalasizinda Yesikole Esiya kwisibonelelo Sengqalasizinda Yezemfundo; noma

(c) Isibonelelo esingaqondile Somshwalense Wezempilo Kazwelonke esohlwini lweNgxenye A yaShejuli 6 lweSibonelelo Sokuvuselela Isikhungo Sezempilo, Isibonelelo Sohlelo Lwezempilo Lwesifunda, Isibonelelo Sezabasebenzi Nokuqeqeshwa noma Isibonelelo Sikazwelonke Somshwalense Wezempilo esohlwini lweNgxenye A yeShejuli 5. 15

(2) Umnyango Wezezimali Kazwelonke, emva kokubonisana nesikhulu esidlulisa imali esithintekayo, isikhulu esamukela imali kanye nomnyango wezezimali wesifundazwe, ungase uguqule noma iyiphi ingxenye yesabelo esisohlwini lweNgxenye B yaShejuli 5 lube olusohlwini lweNgxenye B yaShejuli 6, uma wanelisekile ukuthi— 20

(a) ukuguqulwa kuzovimbela ukusebenzisa imali kancane noma kuthuthukise izinga lokulethwa kwezinsiza mayelana nesabelo okukhulunywa ngaso; 25

(b) umnyango kazwelonke noma wesifundazwe othintekile noma umasipala ubonise amandla okuqalisa amaphrojekthi;

(c) isikhulu esidlulisa imali senze umzamo obonakalayo wokuqinisa amandla esikhulu esamukela imali ukuze siqalise ukwabiwa, kodwa isikhulu esamukela imali asikakwazi ukuhlangabezana nazo zonke izidingo zokwabiwa; futhi 30

(d) kunomlando wokungaqhubi kahle komsebenzi eminyakeni yezimali emibili edlule yesabelo esifanele sesikhulu esamukela imali, okuhlanganisa ukubanjwa nokumiswa kwezabelo.

(3) Uma usunesiqiniseko ngokuthi umasipala wehlulekile ukulandela imigomo esebenzayo yokuthengwa kwempahla ebekwe ngokoMthetho Wokuphathwa Kwezimali Zomasipala, uMnyango Wezezimali Kazwelonke, ngokwesicelo sesikhulu esidlulisa imali noma ngokubona kwawo, emva kokubonisana nesikhulu esidlulisa imali kanye nesikhulu esamukela imali, ungaguqula noma iyiphi ingxenye yesabelo esohlwini lweNgxenye B yeShejuli 5 ibe esohlwini lweNgxenye B yaShejuli 6. 40

(4) (a) Noma iyiphi ingxenye yesabelo, ngaphandle Kwesibonelelo Sokusalela emuva Kwengqalasizinda Yesikole, esiguquliwe ngokwesigatshana (1), (2) noma (3) kufanele—

(i) zisetshenziselwe isifundazwe noma umasipala ofanayo nalo okwabelwa kuwo ekuqaleni; futhi 45

(ii) uma—

(aa) kungenzeka, isetshenziselwe ukuqalisa iphrojekthi efanayo noma amaphrojekthi ayehleliwe uma isabelo besingaguqulwanga; noma

(bb) kungenzeki, isikhulu esamukela imali kufanele sisayine isivumelwano esichaza noma iyiphi iphrojekthi entsha ezoxhaswa, ngaphambi kokuthi iqaliswe. 50

(b) Isibonelelo Sengqalasizinda Yesikole kufanele sisetshenziswe—

(i) esifundazweni esifanayo okwakwenziwe kuso isabelo ekuqaleni; futhi

(ii) ukuqalisa iphrojekthi efanayo noma amaphrojekthi ayehleliwe uma isabelo besingaguqulwanga. 55

(5) Umnyango Wezezimali Kazwelonke kufanele—

(a) unikeze isaziso soguquko kusoMqulu kaHulumeni ngokwesigatshana (1), (2) noma (3); futhi

(b) hlinzeka ngekhophi yesaziso esikhulwini esidlulisa imali kanye nesikhulu esamukela imali esithintekayo ngasinye. 60

- (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 or housing emergency referred to in section 25(3)(a), the National Treasury may, after consultation with, or on the request of, the relevant transferring officer, convert any portion of— 5
- (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;
 - (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; 10
 - (c) the Provincial Emergency Housing Grant listed in Part A of Schedule 7 to the Municipal Emergency Housing Grant listed in Part B of Schedule 7; or
 - (d) the Municipal Emergency Housing Grant listed in Part B of Schedule 7 to the Provincial Emergency Housing Grant listed in Part A of Schedule 7.
- (8) The National Treasury must— 15
- (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. 20

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 2022/23 financial year reverts to the National Revenue Fund, unless the roll-over of the allocation is approved in terms of subsection (2). 25
- (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 2023/24 financial year if the unspent funds are committed to identifiable projects. 30
- (3) (a) The receiving officer must ensure that any funds that must revert to the National Revenue Fund in terms of subsection (1), are paid into that Fund by the date determined by the National Treasury.
- (b) The receiving officer must— 35
 - (i) in the case of a provincial department, request the roll-over of unspent funds through its provincial treasury; and
 - (ii) inform the transferring officer of all processes regarding the request.
- (4) (a) The National Treasury may, subject to paragraphs (b) and (c), offset any funds that must revert to the National Revenue Fund in terms of subsection (1), but not paid into that Fund by the date determined in terms of subsection (3)(a)— 40
- (i) in respect of a province, against future transfers of conditional allocations to that province; or
 - (ii) in respect of a municipality, against future transfers of the equitable share or conditional allocations to that municipality.
- (b) Before any funds are offset in terms of paragraph (a), the National Treasury must 45 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
 - (ii) an opportunity, within 14 days of receipt of the notice, to— 50
 - (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

- (6) Ukuguqulwa ngokwesigatshana (1), (2) noma (3) kuqala ukusebenza ngosuku lokushicilelwa kwesaziso ngokwesigatshana (5)(a).
- (7) Uma isabelo esikwiShejuli 7 singanele ukubhekana nezinhlekelele noma izimo eziphuthumayo zezindlu okukhulunywe ngazo esigabeni sama-25(3)(a), uMnyango Wezezimali Kazwelonke, emva kokubonisana, noma ngesicelo sesikhulu esidlulisa imali esifanele, ungaguqula noma iyiphi ingxenye—
- (a) Yesibonelelo Sokubhekana Nezinhlekelele Zesifundazwe esisohlwini lwe-Ngxenye A yeShejuli 7 Esibonelelweni Sokubhekana Nezinhlekelele Zikamasipala esisohlwini lweNgxenye B yaShejuli 7;
 - (b) Yesibonelelo Sokubhekana Nezinhlekelele Zikamasipala esisohlwini lwe-Ngxenye B yaShejuli 7 lweSibonelelo Sokubhekana Nezinhlekelele Zesifundazwe esisohlwini lweNgxenye A yaShejuli 7;
 - (c) Yesibonelelo Sezindlu Eziphuthumayo esisohlwini lweNgxenye A yaShejuli 7 lweSibonelelo Sezindlu Eziphuthumayo sikaMasipala esisohlwini lwe-Ngxenye B yaShejuli 7; noma
 - (d) Yesibonelelo Sezindlu Eziphuthumayo Sesifundazwe esisohlwini lwe-Ngxenye B yaShejuli 7 kuya kwiSibonelelo Sezindlu Eziphuthumayo Sesifundazwe esisohlwini lweNgxenye A yaShejuli 7.
- (8) Umnyango Wezezimali Kazwelonke—
- (a) esazisweni esishicilelwe ngokwesigaba sama-25(3)(c), sihlanganisa isaziso sokuguqulwa ngokwesigatshana (7) kanye nosuku lokuqala olushiwo esigatshaneni (9); futhi
 - (b) uhlinzeka ngekhophi yesaziso kumphathi odlulisa imali.
- (9) Ukuguqulwa ngokwesigatshana (7) kuqala ukusebenza ngosuku uMnyango Wezezimali Kazwelonke okugunyaza ngalo.

Izabelo ezinemibandela ezingasetshenziswa

21. (1) Ngaphandle kokuphikisa okuphambene noMthetho Wokuphathwa Kwezimali Zomphakathi noma uMthetho Wokuphathwa Kwezimali Zomasipala, noma yisiphi isabelo esinemibandela, noma ingxenye yalokho, okushaya ukuphela konyaka wezimali wezi-2022/23 singasetshenzisiwe, sibuyela esiKhwameni Semali Kazwelonke, ngaphandle uma ukwandiswa kwesabelo kugunyazwe ngokwesigatshana (2).
- (2) UMnyango Wezezimali Kazwelonke, ngesicelo sesikhulu esidlulisa imali, isikhulu esamukela imali noma umnyango wezezimali wesifundazwe, ungagunyaza ukwandiswa kwesabelo esinemibandela onyakeni wezimali wezi-2023/24 uma izimali ezingakasetshenziswa zibekelwe amaprojekthi abonakalayo.
- (3) (a) Isikhulu esamukela imali kufanele siqinisekise ukuthi noma yiziphi izimali okufanele zibuyiselwe esiKhwameni Semali Kazwelonke ngokwemibandela yesigatshana (1), zikhokhwa kuleso Sikhwama ngosuku olunqunywe uMnyango Wezezimali Kazwelonke.
- (b) Isikhulu esamukela imali kumele—
 - (i) odabeni lomnyango wesifundazwe, sicele ukudluliselwa kwezimali ezingakasetshenziswa ngomnyango wezezimali wesifundazwe; futhi
 - (ii) sazisa isikhulu esidlulisa imali ngazo zonke izinqubo mayelana nesicelo.
- (4) (a) UMnyango Wezezimali Kazwelonke, ngokuncika ezindimeni (b) kanye (c), unganciphisa noma yiziphi izimali okufanele zibuyiselwe esiKhwameni Semali Kazwelonke ngokwesigatshana (1), kodwa ezingakhokhiwe kuleso Sikhwama ngosuku olwanqunywa ngokwesigatshana (3)(a)—
- (i) mayelana nesifundazwe, ngokumelana nokudluliselwa kwezabelo ezinemibandela kuleso sifundazwe esikhathini esizayo; noma
 - (ii) mayelana nomasipala, ngokumelene nokudluliswa kwemali esikhathini esizayo kwesabelo esilinganayo noma izabelo ezinemibandela kulowo masipala.
- (b) Ngaphambi kokulinganiswa kwanoma yiziphi izimali ngokwendima (a), uMnyango Wezezimali Kazwelonke kufanele unikeze isikhulu esidlulisa imali esifanele, isifundazwe noma umasipala—
- (i) isaziso senhloso yokulinganisa izimali mayelana nokwabiwa kwesikhathi esizayo, inani elihlosiwe okufanele lilinganiswe mayelana nezabelo, usuku okuhloswe ngalo ukulinganisa kanye nezizathu zokulinganisa; futhi
 - (ii) ithuba, zingakapheli izinsuku eziyi-14 kutholwe isaziso, loku—
 - (aa) phakamisa olunye usuku lokulinganisa;—
 - (bb) lokwenza izethulo ezibhalwe phansi ukuthi kungani imali egcwele noma ingxenye yemali kungafanele ilinganiswe; noma

- (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 5
 - (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— 10
- (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. 15
- (c) If the amendment in terms of paragraph (a) results in an overpayment to a municipality, section 24 applies.

CHAPTER 4

MATTERS RELATING TO ALL ALLOCATIONS 20

Payment requirements

22. (1) (a) The National Treasury must, after consultation with the provincial treasury, determine the payment schedule for the transfer of a province's equitable share allocation.
- (b) In determining the payment schedule, the National Treasury must take into account the monthly expenditure commitments of provinces and seek to minimise risk and debt servicing costs for national and provincial government. 25
- (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— 30
- (i) for cash management purposes relating to the corporation for public deposits account or when an intervention in terms of section 100 of the Constitution takes place; and
 - (ii) on such conditions as it may determine.
- (d) Any advance in terms of paragraph (c) must be offset against transfers to the province, which would otherwise become due in terms of the payment schedule. 35
- (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).
- (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. 40
- (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— 45
- (i) after consultation with the national department responsible for local government;
 - (ii) for purposes of cash management in the municipality or an intervention in terms of section 139 of the Constitution or section 137, 139 or 150 of the Municipal Finance Management Act; and 50
 - (iii) on such conditions as the National Treasury may determine.
- (d) Any advance in terms of paragraph (c) must be offset against transfers to the municipality, which would otherwise become due in terms of section 5(3).

- (cc) phakamisa olunye usuku noma izinsuku lapho inani, noma izingxenye zalo, kufanele zikhokhe eSikhwameni Sengenisomali Kazwelonke.
- (c) Umnyango Wezezimali Kazwelonke kumele—
- (i) wamukele usuku noma izinsuku eziphakanyisiwe ngokwendima (b)(ii)(aa) noma (cc) noma unqume usuku noma izinsuku ezihlukile; noma 5
- (ii) wamukele noma wenqaba izethulo ezenziwe ngokwendima (b)(ii)(bb).
- (5) (a) UMnyango Wezezimali Kazwelonke ungachibiyela inani lesabelo esilinganayo noma isabelo esinemibandela esilinganisiwe ngokwesigatshana (4).
- (b) Uma ukuchitshiyelwa okushiwo endimeni (a) kuholela ekukhokheleni umasipala imali encane— 10
- (i) mayelana nesabelo esilinganayo sikamasipala, umnyango obhekele ohulumeni basekhaya kumele, ngaphandle kwesigaba se-5(3), udlulisele umehluko kumasipala zingakapheli izinsuku eziyi-10; noma
- (ii) mayelana nesabelo esinemibandela sikamasipala, isikhulu esidlulisa imali kumele, ngaphandle kohlelo lokukhokha olushiwo esigabeni sama-22(3), 15 sidlulisele umehluko kumasipala zingakapheli izinsuku eziyi-10.
- (c) Uma ukuchitshiyelwa ngokwendima (a) kuholela ekukhokheni ngokweqile kumasipala, isigaba sama-24 siyasebenza.

ISAHLUKO 4

IZINDABA EZIMAQONDANA NAZO ZONKE IZABELO 20

Izidingo zokukhokha

22. (1) (a) UMnyango Wezezimali Kazwelonke kufanele, emva kokubonisana nomnyango wezezimali wesifundazwe, unqume ishejuli yokukhokha yokudluliswa kwesabelo esilinganayo sesifundazwe.
- (b) Ekunqumeni ishejuli yokukhokha, uMnyango Wezezimali Kazwelonke kufanele 25 ucabangele izibopho zezindleko zanyanga zonke zezifundazwe futhi azame ukunciphisa ubungozi kanye nezindleko zokukhokhela izikweletu kuhulumeni kazwelonke nowesifundazwe.
- (c) Naphezu kwendima (a), uMnyango Wezezimali Kazwelonke ungase udlulisele 30 izimali esifundazweni mayelana nesabelo saso esilinganayo, noma ingxenye yaso, okungakafaneli ukuba idluliswe ngokwaShejuli yokukhokha—
- (i) ngezinhloso zokuphathwa kwemali mayelana nenkampani kwenzelwa amakhawunti ediphozithi omphakathi noma lapho kwenzeka khona ukungenelela ngokwesigaba se-100 soMthethosisekelo; futhi
- (ii) Ngaleyo mibandela enganqunywa. 35
- (d) Noma iyiphi inkokhelo ekhokhwa ngaphambili ngokwesigaba (c) kufanele ilingane nokudluliswa kwemali esiFundazweni, obekungenzeka ukuthi ikhokhwe ngokwaShejuli yokukhokha.
- (2) (a) UMnyango Wezezimali Kazwelonke kufanele, emva kokubonisana nomnyango kazwelonke obhekele ohulumeni basekhaya, unqume inani lemali lesabelo 40 esilinganayo sikamasipala okufanele sidluliselwe ngosuku ngalunye olushiwo esigabeni se-5(3).
- (b) Uma imali engaphansi kwenani eligunyaziwe ngokwendima (a) ikhokhwa kumasipala, umehluko kufanele, ngale kwesigaba se-5(3), ukhokhwe zingakapheli 45 izinsuku eziyi-10 ngemuva kokufika ezindlebeni zomnyango kazwelonke obhekelele ohulumeni basekhaya.
- (c) Ngale kwendima (a), uMnyango Wezezimali Kazwelonke ungagunyaza isicelo noma uyalele ukuthi isabelo esilinganayo, noma ingxenye yaso, okungakadingeki ukuthi idluliselwe ngokwesigaba se-5(3), idluliselwe kumasipala—
- (i) ngemuva kokubonisana nomnyango kazwelonke obhekele ohulumeni basekhaya; 50
- (ii) ngezinhloso zokuphathwa kwemali kumasipala noma ukungenelela ngokwesigaba se-139 soMthethosisekelo noma isigaba se-137, 139 noma se-150 soMthetho Wokuphathwa Kwezimali Zomasipala; futhi
- (iii) on kuleyo mibandela enganqunywa uMnyango Wezezimali Kazwelonke. 55
- (d) Noma iyiphi imali ekhokhwa phambili ngokwendima (c) kufanele ilingane nemali edluliselwa kumasipala, okuvele izogcina ifanele ikhokhiwe ngokwesigaba 5(3).

(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. 5

(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. 10

(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. 15

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. 20

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

(2) For purposes of—

(a) better management of debt and cash-flow; or 25

(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; 30

(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— 35

(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). 40

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. 45

(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. 50

- (3) (a) Ngokwesigaba se-27(1), uMnyango Wezezimali Kazwelonke kufanele, zingakapheli izinsuku eziyi-14 lo Mthetho uqalile ukusebenza, ugunyaze ishejuli yokukhokha yokudluliselwa kwesabelo esisohlwini olukwiShejuli 4 noma 5 esifundazweni noma kumasipala.
- (b) Isiphathimandla esidlulisa imali sesabelo saShejuli 4 noma 5 kufanele sihambise ishejuli yokukhokha kuMnyango Wezezimali Kazwelonke ukuze ivunywe ngaphambi kokuba kwenziwe ukudluliselwa kokuqala. 5
- (c) Ngaphambi kokulethwa kwaShejuli yokukhokha ngokwendima (b), isikhulu esidlulisa imali kufanele, mayelana nesabelo saShejuli 4 noma 5, sithintane nesikhulu esamukela imali esifanele. 10
- (4) Isikhulu esidlulisa imali sesabelo saShejuli 4 noma 5 kumele sinikeze isikhulu esamukela imali kanye nomnyango wezezimali wesifundazwe esifanele ikhophi yohlelo lokukhokha olugunyaziwe ngaphambi kokwenza ukudluliselwa kokuqala ngokwemibandela yalokho.
- (5) Ukudluliselwa kwaShejuli 4 noma 5 kumasipala kumele kuhambisane nonyaka wezimali kamasipala. 15
- (6) Ukudluliselwa ngakunye kwesabelo esilinganayo noma isabelo esinemibandela kumasipala ngokwalo Mthetho kufanele kwenziwe ngohlelo lokukhokha oluhlinzekwe nguMnyango Wezezimali Kazwelonke.

Ukuchitshiyelwa kweshejuli yokukhokha 20

23. (1) (a) Ngokwesigatshana (2), isikhulu esidlulisa imali sesabelo saShejuli 4 noma 5 kufanele, zingakapheli izinsuku eziyisikhombisa kubanjwe noma kumiswe isabelo ngokwesigaba se-17 noma se-18, sithumele ishejuli yokukhokha echitshiyelwe kuMgcinimafa Kazwelonke ukuze lugunyazwe.
- (b) Akukho ukudluliswa kwemali okungenziwa kuze kube uMnyango Wezezimali Kazwelonke ugunyaze ishejuli yokukhokha echitshiyelwe. 25
- (2) Ngezinhloso—
- (a) zokuphathwa kangcono kwezikweletu kanye nokuphuma kwemali; noma
- (b) zokubhekana nokuphathwa budlabha kwezimali, ukungaziphathi kahle kwezimali noma ukusetshenziswa kwemali okuthatha kancane noma okusheshayo, 30
- UMnyango Wezezimali Kazwelonke ungachibiyela noma iyiphi ishejuli yokukhokha yesabelo esisohlwini lweShejuli 2, 4 noma 5, ngemva kokwazisa, esimweni lapho—
- (i) isabelo siya esifundazweni, emnyangweni waso wezezimali wesifundazwe;
- (ii) isabelo siya kumasipala, umnyango kazwelonke obhekele ohulumeni basekhaya; futhi 35
- (iii) isabelo saShejuli 4 noma 5, isikhulu esidlulisa imali esifanele.
- (3) Ukuchitshiyelwa kohlelo lokukhokha ngokwesigatshana (1) noma (2) kufanele kucabangele—
- (a) izindleko zanyanga zonke zezifundazwe noma zomasipala; 40
- (b) ingenisomali elitholakala ezifundazweni noma komasipala; futhi
- (c) ukunciphisa ubungozi kanye nezindleko zokukhokhela izikweletu kuzo zontathu izinhlaka zikahulumeni.
- (4) Isikhulu esidlulisa imali kufanele ngokushesha sazise isikhulu esamukela imali nganoma yikuphi ukuchitshiyelwa kohlelo lokukhokha ngokwesigatshana (1) noma (2). 45

Imali ekhokhwe ngephutha noma ngokukhwabanisa

24. (1) Ngaphandle kwanoma yimuphi omunye umthetho ophikisana nalokho, ukudluliselwa kwesabelo okuyinkokhelo engaphezulu eya esifundazweni, umasipala noma inhlango yomphakathi, okwenziwe ngephutha noma ngokukhwabanisa, kuthathwa njengokungafanele ngokomthetho kuleso sifundazwe, umasipala noma inhlango yomphakathi, ngendlela okungaba ngayo. 50
- (2) Isikhulu esidlulisa imali okuwumsebenzi waso kufanele, ngaphandle kokulibala, sibuyise ukukhokhwa ngokweqile okukhulunywe ngakho esigatshaneni (1), ngaphandle uma kukhishwe umyalelo ngokwesigatshana (3).
- (3) UMnyango Wezezimali Kazwelonke ungayalela ukuthi ukubuyiselwa kwemali okukhulunywa ngakho esigatshaneni (2) kuhoxiswe ekudluliseleni esikhathini esizayo esifundazweni esithintekayo, kumasipala noma inhlango yomphakathi ngokohlelo lokukhokha. 55

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; 5
 - (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). 10
- (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 or a housing emergency, within 100 days after the date of the that disaster or emergency. 15
- (b) The transferring officer must notify the relevant provincial treasury and the National Treasury within 14 days of a transfer of a Schedule 7 allocation to a province or municipality.
- (c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the *Gazette*, publish all transfers of a Schedule 7 allocation made for a classified disaster or housing emergency. 20
- (d) Despite any other legislation to the contrary, the National Treasury may approve that funds allocated in Schedule 7 be used at any time.
- (e) The funds approved in terms of paragraph (d) must be included either in the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriation legislation. 25

Preparations for 2023/24 financial year and 2024/25 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 2023/24 financial year and the 2024/25 financial year as set out in Column B of the Schedules to this Act, by 16 September 2022— 30
- (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 2023/24 financial year and the 2024/25 financial year; and 35
 - (ii) submit to the transferring officer—
 - (aa) the provisional allocations referred to in subparagraph (i); and
 - (bb) the projects referred to in subparagraph (i), listed per municipality.
- (b) If a category C municipality and a category B municipality cannot agree on the allocations and projects referred to in paragraph (a), the category C municipality must request the relevant transferring officer to facilitate agreement. 40
- (c) The transferring officer must take all necessary steps to facilitate agreement as soon as possible, but no later than 60 days after receiving a request referred to in paragraph (b).
- (d) Any proposed amendment or adjustment of the allocations that is intended to be published in terms of section 29(3)(b) must be agreed with the relevant category B municipality, the transferring officer and the National Treasury, before publication and the submission of the allocations referred to in paragraph (a)(ii). 45
- (e) If agreement is not reached between the category C municipality and the category B municipality on the provisional allocations and projects referred to in paragraph (a) before 3 October 2022, the National Treasury, after consultation with the relevant 50

Izabelo ezintsha ngesikhathi sonyaka wemali nezabelo zeShejuli 7

25. (1) Uma ezinye izabelo zenziwa ezifundazweni noma komasipala, njengoba kuhlongozwe esigabeni se-6(3), uMnyango Wezezimali Kazwelonke kufanele, ngaphambi kokudluliselwa kwanoma yiziphi izimali esifundazweni noma kumasipala, ngesaziso kusoMqulu kaHulumeni futhi njengoba kufanele— 5
- (a) uchibiyele noma yisiphi isabelo noma uhlaka olushicilelwe ngokwesigaba se-15;
- (b) ashicilele isabelo sikamasipala ngamunye sanoma iyiphi iNgxenye B entsha yaShejuli 5 noma isabelo esiyinkomba ngomasipala ngamunye sanoma iyiphi iNgxenye B entsha yesabelo saShejuli 6; noma 10
- (c) uhlaka lwanoma yisiphi isabelo esisha saShejuli 4, 5, 6 noma 7.
- (2) Isigaba se-15(2) kuya ku-(5) sisebenza, nezinguquko ezidingekayo, ezabelweni nezinhlaka ezishicilelwe ngokwesigatshana (1).
- (3) (a) Isikhulu esidlulisa imali, ngemvume yoMnyango Wezezimali kaZwelonke, singadlulisela isabelo esisodwa noma ngaphezulu saShejuli 7 esifundazweni noma kumasipala ngenxa yenhlekelele noma isimo esiphuthumayo sezindlu, zingakapheli izinsuku eziyi-100 ngemuva kosuku lwaleyo nhlekelele noma isimo esiphuthumayo. 15
- (b) Isikhulu esidlulisa imali kufanele sazise umnyango wezezimali wesifundazwe othintekayo kanye noMgcinimafa Kazwelonke zingakapheli izinsuku eziyi-14 zokudluliselwa kwaShejuli 7 esifundazweni noma kumasipala. 20
- (c) UMnyango Wezezimali Kazwelonke kufanele, zingakapheli izinsuku ezingama-21 ngemuva kokuphela kwesikhathi esiyizinsuku eziyi-100 esishiwo endimeni (a), ngesaziso kusoMqulu kaHulumeni, ushicilele konke ukudluliselwa kwesabelo saShejuli 7 okwenzelwe inhlekelele noma izimo eziphuthumayo zezindlu. 25
- (d) Ngaphandle kwanoma yimuphi omunye umthetho ophikisana nalokho, uMnyango Wezezimali Kazwelonke ungagunyaza ukuthi izimali ezabiwe kwiShejuli 7 zisetshenziswe noma nini. 25
- (e) Izimali ezigunyazwe ngokwendima (d) kufanele noma ngabe zifakwa emthethweni wokwabiwa kwesabelomali wokuchibiyela, kwizabelomali zokulungiswa zomasipala noma kweminye imithetho yokwabiwa kwezimali. 30

Amalungiselelo onyaka wezi-2023/24 nonyaka wezi-2024/25

26. (1) (a) Umasipala wesigaba C othola isabelo esinemibandela ngokwalo Mthetho kumele, ngokusebenzisa izabelo ezinemibandela ezikhomba kulowo masipala ngonyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25 njengoba kubekwe kuKholamu B yeShejuli yalo Mthetho, mhla ziyi-16 kuMandulo 2022— 35
- (i) uvumelana nomasipala ngamunye wesigaba B ongaphansi kwesigaba C endaweni yokuphatha kamasipala mayelana nezabelo zesikhashana kanye namaphrojekthi azoxhaswa ngalezo zabelo ngonyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25; futhi 40
- (ii) uhambisa kwisikhulu esidlulisa imali— 40
- (aa) izabelo zesikhashana okukhulunywe ngazo endinyaneni (i); futhi
- (bb) amaphrojekthi okukhulunywe ngawo endinyaneni (i), abhalwe ohlwini lukamasipala ngamunye.
- (b) Uma umasipala wesigaba C kanye nomasipala wesigaba B bengakwazi ukuvumelana ngezabelo namaphrojekthi okukhulunywe ngawo endimeni (a), umasipala wesigaba C kufanele ucele isikhulu esidlulisa imali esifanelekile ukuthi senze isivumelwano. 45
- (c) Isikhulu esidlulisa imali kufanele sithathe zonke izinyathelo ezidingekayo ngokukhulu ukushesha ukuze senze kube lula ukwenza isivumelwano, kodwa kungakapheli izinsuku ezingama-60 ngemva kokuthola isicelo okukhulunywe ngaso endimeni (b). 50
- (d) Noma yikuphi ukuchitshiyelwa okuhlongozwayo noma ukulungiswa kwezabelo okuhloswe ukuthi kushicilelwe ngokwesigaba sama-29(3)(b) kumele kuvunyelwane nomasipala ofanele wesigaba B, isiphathimandla esidlulisa imali kanye noMnyango Wezezimali Kazwelonke, ngaphambi kokushicilelwa nokwethulwa kwezabelo okukhulunywe ngazo endimeni (a)(ii). 55
- (e) Uma ukuvumelana kungabi khona phakathi kukamasipala wesigaba C kanye nomasipala wesigaba B mayelana nezabelo zesikhashana namaphrojekthi okukhulunywe ngawo endimeni (a) ngaphambi komhla ziyi-3 Mfumu 2022, uMnyango Wezezimali kaZwelonke, ngemuva kokubonisana nomnyango wezezimali wesi- 60

provincial treasury, must determine the provisional allocations and provide those provisional allocations to the affected municipalities and the transferring officer.

(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 2022. 5

(ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 2 December 2022, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2023/24 financial year.

(2) (a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2023/24 financial year and the 2024/25 financial year, as set out in Column B of the affected Schedules to this Act, must, by 3 October 2022, submit to the National Treasury— 10

(i) the provisional allocations to each province or municipality in respect of new conditional allocations to be made in the 2023/24 financial year; 15

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

(iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii); and 20

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

(b) A transferring officer must consult the accounting officer of a national or provincial department, other than the transferring or receiving officer, on a duty in the draft framework, before submission to the National Treasury in terms of paragraph (a). 25

(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.

(d) The National Treasury must approve any proposed amendment or adjustment for the 2023/24 financial year of the allocation criteria of an existing conditional allocation before the submission of the provisional allocations and draft frameworks. 30

(e) The transferring officer must, under his or her signature, submit to the National Treasury, by 2 December 2022, the final allocations and frameworks based on the provisional allocations and frameworks. 35

(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 2023/24 financial year.

(g) (i) The National Treasury may amend final allocations and frameworks in order to ensure equitable and stable allocations and fair and consistent conditions. 40

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

(h) The draft and final allocations and frameworks must be submitted in the format determined by the National Treasury. 45

(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 2023/24 financial year.

(4) (a) For purposes of the Education Infrastructure Grant or Health Facility Revitalisation Grant in the 2023/24 financial year, the receiving officer of the relevant provincial department must, in the format and on the date determined by the National 50

fundazwe othintekayo, kufanele unqume izabelo zesikhashana bese uhlinzeka ngalezo zabelo zesikhashana komasipala abathintekayo kanye nesikhulu esidlulisa imali.

(f) (i) Isikhulu esidlulisa imali kufanele sihambise izabelo zokugcina, ngokusekelwa izabelo zesikhashana okukhulunywe ngazo endimeni (a)(i) kanye no (ii) kanye no-(e), kuMnyango Wezezimali Kazwelonke mhla ziyi-2 kuZibandlela 2022. 5

(ii) Uma isikhulu esidlulisa imali sihluleka ukuhambisa izabelo okukhulunywe ngazo endinyaneni (i) ungakadluli umhlaka-2 kuZibandlela 2022, uMnyango Wezezimali Kazwelonke unganquma izabelo ezifanele, ngokucabangela izabelo eziyizinkomba zonyaka wezimali wezi-2023/24.

(2) (a) Isikhulu esidlulisa imali sesabelo esinemibandela, ngokusebenzisa izabelo ezinemibandela eyizinkomba zonyaka wezimali wezi-2023/24 kanye zonyaka wezimali wezi-2024/25, njengoba kubekwe kuKholamu B yaShejuli ethintekayo yalo Mthetho, kumele sihambise kuMnyango Wezezimali Kazwelonke ungakadluli umhla ziyi-3 kuMfufu 2022— 10

(i) Izabelo zesikhashana esifundazweni ngasinye noma kumasipala maqondana nezabelo ezinemibandela ezintsha ezizokwenziwa onyakeni wezimali wezi-2023/24; 15

(ii) noma yiziphi izichibiyelo ezabelweni ezikhombayo zesifundazwe ngasinye noma umasipala ezibekwe kuKholamu B yamaShejuli athintekile mayelana nezabelo ezinemibandela ezikhona vele; 20

(iii) izinhlaka ezingakapheleli zokwabiwa okukhulunywe ngazo ezigatshaneni (i) kanye nesigatshana (ii); futhi

(iv) amakhophi akuhlelokhumano anoma yimiphi imihlahlandlela, imifanekiso yohlelo lwebhizinisi kanye neminye imibhalo okukhulunywe ngayo ohlakeni olusalungiswa okukhulunywe ngalo endinyaneni (iii). 25

(b) Isikhulu esidlulisa imali kufanele sibonisane nesikhulu sokucwaningwa kwamabhuku somnyango kazwelonke noma wesifundazwe, ngaphandle kwesikhulu esidlulisa imali noma esamukela imali, emsebenzini osohlelweni lohla olusalungiswa, ngaphambi kokwethulwa kuMnyango Wezezimali kaZwelonke ngokwendima (a). 30

(c) Uma umqulu, okukhulunywe ngawo ohlakeni olusalungiswa, o lethwe ngokwendima (a)(iii), uchitshiyelwe, isikhulu esidlulisa imali kufanele ngokushesha sinikeze uMnyango Wezezimali Kazwelonke kanye nesikhulu esamukela imali ngasinye amakhophi akuhlelokuxhumana omqulu obuyekeziwe. 35

(d) UMnyango Wezezimali Kazwelonke kufanele ugunyaze noma yikuphi ukuchitshiyelwa noma ukulungiswa okuhlongozwayo konyaka wezimali wezi-2023/24 wenqubo yokwabiwa kwesabelo esinemibandela esikhona ngaphambi kokwethulwa kwesabelo zesikhashana kanye nezinhlaka ezisalungiswa. 40

(e) Isikhulu esidlulisa imali kufanele, ngesiginisha yaso, sithumele kuMnyango Wezezimali Kazwelonke, ungakadluli umhlaka-2 kuZibandlela 2022, izabelo zokugcina nezinhlaka ezisuselwe ezabelweni zesikhashana nezinhlaka. 45

(f) Uma isikhulu esidlulisa imali sehluleka ukuthobela indima (a) noma (e), uMnyango Wezezimali Kazwelonke ungase unqume uhlaka olufanele noma izabelo zokugcina nezinhlaka, ngokucabangela izabelo eziyinkomba zonyaka wezimali ka-2023/24. 50

(g) (i) UMnyango Wezezimali Kazwelonke ungachibiyela izabelo zokugcina nezinhlaka ukuze kuqinisekise ukwabiwa okulinganayo nokuzinzile kanye nezimo ezinobulungiswa nezingashintshi. 55

(ii) UMnyango Wezezimali Kazwelonke kufanele unikeze isaziso, esibhalwe phansi, kwisikhulu esidlulisa imali ngenhloso yokuchibiyela izabelo nezinhlaka futhi umeme isikhulu esidlulisa imali ukuba sithumele imibono ebhalwe phansi zingakapheli izinsuku eziyisikhombisa ngemva kosuku lwesaziso. 60

(h) Uhlaka kanye nezabelo zokugcina kumele kuhanjise ngendlela enqunye nguMnyango Wezezimali Kazwelonke.

(3) UMnyango Wezezimali Kazwelonke ungayalela izikhulu ezidlulisa imali, izikhulu zokucwaningwa kwamabhuku zeminyango yezezimali yezifundazwe kanye nezikhulu ezemukelayo ukuthi zilethe kuwo lezo zinhlelo nolwazi nganoma yisiphi isabelo esinemibandela, njengoba zinganquma, ngezinsuku ezishiwo ngaphambi kokuqala konyaka wezimali wezi-2023/24.

(4) (a) Ngezinhloso zeSibonelelo Sengqalasizinda Yezemfundo noma Isibonelelo Sokuvuselela Isikhungo Sezempilo ngonyaka wezimali wezi-2023/24, isikhulu esamukela imali somnyango wesifundazwe esifanele kufanele, ngendlela nangosuku olunqunye uMnyango Wezezimali Kazwelonke, sithumele kwisikhulu esidlulisa

Treasury, submit to the transferring officer, the relevant provincial treasury and the National Treasury—

- (i) a user asset management plan for all infrastructure programmes for a period of at least 10 years;
- (ii) an infrastructure programme management plan, including a construction procurement strategy for infrastructure programmes and projects envisaged to commence within the period for the medium term expenditure framework; and
- (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 2022/23 financial year, the amended document must be approved by the Executive Council of the province before submission to the National Treasury within 14 days after such approval.

(5) (a) Any category B municipality may apply to qualify for the Integrated Urban Development Grant, by submitting an application to the Department of Cooperative Governance by 29 July 2022.

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

(c) The Department of Cooperative Governance must submit, by 3 October 2022, 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.

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

- (i) by 31 March 2023, a first draft of its three-year capital programme and the 10-year Capital Expenditure Framework; and
- (ii) by 31 May 2023, the final versions of its three-year capital programme and the 10-year Capital Expenditure Framework, which must be evaluated by the Department of Cooperative Governance after consultation with relevant stakeholders.

(6) (a) A provincial treasury must, in respect of the 2023/24 financial year—

- (i) on the same date that its budget for the 2023/24 financial year is tabled in the provincial legislature; or
- (ii) on a date not later than 15 June 2023 approved by the National Treasury, publish a notice in the *Gazette* containing the information set out in section 29(2)(a).

(b) This subsection continues in force until 15 June 2023.

Transfers before commencement of Division of Revenue Act for 2023/24 financial year

27. (1) Despite the Division of Revenue Act for the 2023/24 financial year not having commenced on 1 April 2023, the National Treasury may determine that an amount, not exceeding 45 per cent of the total amount of each—

- (a) equitable share in terms of section 4(1), be transferred to the relevant province;
- (b) equitable share in terms of section 5(1), be transferred to the relevant municipality;
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, be transferred to the relevant province or municipality.

- imali, kumnyango wezezimali wesifundazwe ofanele kanye noMnyango Wezezimali Kazwelonke—
- (i) uhlelo lokuphatha kwempahla yomsebenzisi lwazo zonke izinhlelo zengqalasizinda lwesikhathi okungenani seminyaka eyi-10;
- (ii) uhlelo lokuphatha uhlelo lwengqalasizinda, okubandakanya isu lokuthengwa kwempahla yokwakha lwezinhlelo zengqalasizinda namaphrojekthi okubhekwe ukuthi aqale phakathi nesikhathi sohlaka lwezindleko zesikhathi esimaphakathi; futhi 5
- (iii) umqulu ochaza indlela uhlelo lokuphatha kokulethwa kwengqalasizinda okumele lusetshenziswe ngayo esifundazweni futhi ugunyazwe nguMkhandlu oPhethe wesifundazwe ngaphambi noma ngemuva kokuqala ukusebenza kwalo Mthetho. 10
- (b) Isikhulu esamukela imali somnyango wesifundazwe esifanele kufanele sibuyekeze umqulu, okukhulunywe ngawo endimeni (a)(iii), futhi uma kukhona ushintsho olukhulu olwenziwa kulowo mqulu ngeskhathi sonyaka wezimali wezi-2022/23, umqulu ochitshiyelwe kufanele ugunyazwe uMkhandlu oPhethe wesifundazwe ngaphambi kokwethulwa kuMnyango Wezezimali kaZwelonke zingakapheli izinsuku eziyi-14 ngemuva kwaleyo mvume. 15
- (5) (a) Noma yimuphi umasipala wesigaba B ungafaka isicelo sokuthola Isibonelelo Esihlanganisiwe Sokuthuthukiswa Kwezindawo Zasemadolobheni, ngokufaka isicelo eMnyangweni Wezokubusa Ngokubambisana ungakadluli umhlaka-29 kuNtulikazi 2022. 20
- (b) UMnyango Wezokubusa Ngokubambisana kufanele unqume uhlobo lwesicelo, okuhlanganisa nemibandela emincane evuna ukuthola isabelo. 25
- (c) UMnyango Wezokubusa Ngokubambisana kufanele, kuthi ungakadluli umhlaka 3 kuMfumu 2022, ulethe uhlu lwanoma yibaphi omasipala abahlongozwayo abengeziwe abafanelekile kanye nanoma ibaphi omasipala abahlulekile ukuhlangabezana nemibandela efanelekile ukuze baqhubeke nokufanelekela, ukuze bavunyelwe. 30
- (d) Umasipala owaziswa uMnyango wezokuBusa ngokuBambisana ukuthi uzofaneleka ukuthola iSibonelelo esididiyelwe sokuThuthukiswa kwamaDolobha, kumele uhambise eMnyangweni wezokuBusa ngokuBambisana— 30
- (i) ungakadluli umhlaka 31 kuNdasa 2023, uhlaka lokuqala lohlelo lwayo lwemali enkulu yeminyaka emithathu kanye Nohlaka Lwezindleko Zeminyaka eyi-10; futhi
- (ii) Ungakadluli umhlaka 31 kuNhlabha 2023, izinhlobo zokugcina zohlelo lwayo lwemali yeminyaka emithathu kanye Nohlaka Lwezindleko Zeminyaka eyi-10, okufanele luhlolwe nguMnyango Wezokubusa Ngokubambisana ngemva kokubonisana nababambiqhaza abafanele. 35
- (6) (a) Umnyango wezezimali wesifundazwe kumele, mayelana nonyaka wezimali wezi-2023/24— 40
- (i) ngosuku olufanayo lapho isabelomali sawo sonyaka wezimali wezi-2023/24 sethulwa kwisishayamthetho sesifundazwe; noma
- (ii) ngosuku olungedlulile kusuku langomhlaka 15 kuNtulikazi 2023 olugunyazwe uMnyango Wezezimali Kazwelonke, 45
- shicilela isaziso kusoMqulu kaHulumeni esiqukethe ulwazi olubekwe esigabeni sama-29(2)(a).
- (b) Lesi sigatshana sizoqhubeka nokusebenza kuze kube umhla ziyi-15 kuNhlangulana 2023.

Ukudluliswa kwemali ngaphambi kokuqala koMthetho Wokwehlukani kwe-Ngenisomali lonyaka wezimali wezi-2023/24 50

27. (1) Ngaphandle koMthetho Wokwehlukani kweMali engenayo wonyaka wezimali wezi-2023/24 ungakaqali ngomhla ziyi-1 kuMbasa 2023, uMnyango Wezezimali Kazwelonke angase anqume ukuthi inani, elingeqile kumaphesenti angama-45 esamba senani ngasinye—
- (a) isabelo esilinganayo ngokwesigaba se-4(1), sidluliselwe esifundazweni esifanele; 55
- (b) isabelo esilinganayo ngokwesigaba se-5(1), sidluliselwe kumasipala ofanele;
- (c) isabelo okwenziwa ngokwesigaba se-7(1) noma se-8(1), kuye ngokuthi ikuphi, kudluliselwe esifundazweni noma kumasipala ofanele.

(2) An amount is transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2022/23 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2022/23 financial year.

CHAPTER 5

5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties of municipalities

28. (1) (a) In addition to the requirements of the Municipal Finance Management Act, the accounting officer of a category C municipality must, within 10 days after this Act takes effect, submit to the National Treasury, the relevant provincial treasury and all category B municipalities within that municipality's area of jurisdiction, the budget, as tabled in accordance with section 16 of the Municipal Finance Management Act, for the 2022/23 financial year, the 2023/24 financial year and the 2024/25 financial year, except if submitted in terms of any other legislation before the end of the 10-day period.

(b) The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities.

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

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

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

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

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

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

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

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

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

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

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

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

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

(2) Inani elidluliswayo ngokwesigatshana (1)(c), kanye nezinguquko ezidingekayo, kuncike ohlakeni olusebenzayo lonyaka wezimali wezi-2022/23 kanye nezinye izidingo zalo Mthetho, njengokungathi yinani lesabelo lonyaka wezimali wezi-2022/23.

ISAHLUKO 5

IMISEBENZI NAMANDLA OMASIPALA, UMNANYANGO WEZIMALI WEZIFUNDAZWE KANYE NOMNYANGO WEZIMALI KAZWELONKE 5

Imisebenzi yomasipala

28. (1) (a) Ngaphezu kwezidingo zoMthetho Wokuphathwa Kwezimali Zomasipala, isikhulu esifanele sokucwaningwa kwamabhuku somasipala wesigaba C, kufanele ngemva kwezinsuku eziyi-10 uqalile ukusebenza lo Mthetho, sithumele kuMnyango Wezezimali Kazwelonke, kuMnyango Wezezimali wesifundazwe ofanele kanye nabo bonke omasipala abakusigaba B endaweni yalowo masipala. Uhambise Isabelomali, njengoba kwethulwe ngokuhambisana nesigaba se-16 soMthetho Wokuphathwa Kwezimali Zomasipala, wonyaka wezimali wezi-2022/23, unyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25, ngaphandle uma sithunyelwe ngokwanoma yimuphi omunye. umthetho ngaphambi kokuphela kwesikhathi esiyizinsuku eziyi-10. 10

(b) Isabelomali kufanele siveze zonke izabelo ezivela kusabelo saso esilinganayo kanye nezabelo ezinemibandela okufanele zidluliselwe kumasipala wesigaba B ngasinye ngaphansi kukamasipala wesigaba C futhi sidalule imibandela yokwabiwa kwezimali phakathi komasipala besigaba B. 20

(2) Umasipala wesigaba C ohlinzeka ngomsebenzi kamasipala kufanele, ngaphambi kokwenza noma iyiphi iphrojekthi yemali yamanzi, ugesi, imigwaqo nanoma yimuphi omunye umsebenzi kamasipala, uthintane nomasipala besigaba B esingaphansi kwendawo yabo yokuphatha iphrojekthi okufanele isetshenziswe, futhi bavumelane, ngokubhala phansi ukuthi imuphi umasipala onomthwalo wokubheka ukusebenza kwezimali kanye nezindleko zokulungisa, nokuqowa kwemali yabasebenzisi. 25

(3) Umasipala wesigaba C kufanele uqinisekise ukuthi umsebenzi owenzayo awufani nomsebenzi owenziwa umasipala wesigaba B futhi kufanele udlulisele izimali zokuhlinzekwa kwezinsizakalo, okuhlanganisa nezinsizakalo eziyisisekelo, kumasipala wesigaba B ofanele ohlinzeka ngezinsizakalo zikamasipala, ngaphandle— 30

(a) kwamasipala wesigaba C ogcina umsebenzi ngokoMthetho Wezinhlaka Zomasipala; futhi

(b) kokungaphothulwa kwesivumelwano sokulethwa kwezinsizakalo sokuhlinzekwa kwezinsizakalo ngumasipala wesigaba B egameni lomasipala wesigaba C. 35

(4) Umasipala wesigaba B ongagunyaziwe ukwenza umsebenzi ngokoMthetho Wezinhlaka Zomasipala awuvumelekile ukwandisa ububanzi noma uhlobo lwezinsizakalo ozihlinzekayo njengamanje, ngaphandle—

(a) ukungena esivumelwaneni sokulethwa kwezinsiza nomasipala wesigaba C ogunyazwe ukwenza umsebenzi ngokoMthetho Wezinhlaka Zomasipala; noma 40

(b) ukuthola ukugunyazwa ukwenza umsebenzi ngokoMthetho Wezinhlaka Zomasipala.

(5) (a) Umasipala wesigaba C kanye nomasipala wesigaba B kufanele, ngaphambi kokuqala konyaka wezimali, bavumelane ngeshejuli yokukhokha maqondana nezabelo, okukhulunywe ngazo esigatshaneni (1)(b), ezizodluliselwa kumasipala wesigaba B kulowo nyaka wezimali, kanye nomasipala wesigaba C kufanele balethe ishejuli yokukhokha kuMnyango Wezezimali Kazwelonke ngaphambi kokuqala konyaka wezimali. 45

(b) Umasipala wesigaba C kufanele wenze udllise izimali ngokuhambisana neshejuli yokukhokha ethunyelwe ngokwendima (a). 50

(6) (a) UMnyango Wezezimali Kazwelonke ungagodla noma umise noma yisiphi isabelo kumasipala wesigaba C bese ukwabela kabusha isabelo komasipala abathintekayo besigaba B uma umasipala wesigaba C wehluleka— 55

(i) ukwenza izabelo okukhulunye ngazo esigatshaneni (1)(b);

(ii) ukufinyelela esivumelwaneni esihlongozwe esigatshaneni (2); noma

(iii) ukuletha ishejuli yokukhokha ngokuhambisana nesigatshana (5)(a).

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

- (i) Section 216 of the Constitution;
- (ii) in the case of withholding an allocation, section 18(4)(a), with the necessary changes; and 5
- (iii) in the case of stopping an allocation, section 19(2)(a), (3), (4) and (5), 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 2022/23 financial year or the 2023/24 financial year. 10

(7) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, that is not reflected in its budget as tabled in accordance with section 16 of the Municipal Finance Management Act, is reflected in its budget to be considered for approval in accordance with section 24 of the Municipal Finance Management Act. 15

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. 20

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

- (i) the indicative allocation per municipality for every allocation to be made by the province to municipalities from the province's own funds and from conditional allocations to the province; 25
- (ii) the indicative allocation to be made per school and per hospital in the province in the format determined by the National Treasury;
- (iii) the indicative allocation to any national or provincial public entity for the implementation of a programme funded by an allocation in Part A of Schedule 5 on behalf of a province or for assistance provided to the province in implementing the programme; 30
- (iv) the envisaged division of the allocation envisaged in subparagraphs (i) and (ii), in respect of each municipality, school and hospital, for the 2023/24 financial year and the 2024/25 financial year; and
- (v) the conditions and other information in respect of the allocations, referred to in subparagraphs (i), (ii) and (iii), to facilitate performance measurement and the use of required inputs and outputs. 35

(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. 40

(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.

(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. 45

(3) (a) Despite subsection (2) or any other legislation, a provincial treasury may, in accordance with a framework determined by the National Treasury, amend the allocations referred to in subsection (2) or make additional allocations to municipalities that were not published in terms of subsection (2). 50

(b) Any amendments to the allocations published in terms of subsection (2)(a) or (c) must be published, by notice in the *Gazette*, not later than 4 February 2023 or such later date as approved by the National Treasury and takes effect on the date of publication.

(b) Le mihlinzekelo elandelayo iyasebenza ekubanjweni noma ekumisweni kwe-sabelo ngokuhambisana nendima (a):

- (i) Isigaba sama-216 soMthethosisekelo;
- (ii) odabeni lokubamba isabelo, isigaba se-18(4)(a), nezinguquko ezidingekayo; kanye 5
- (iii) nasodabeni lokumisa isabelo, isigaba se-19(2)(a), (3), (4) kanye no (5) nezinguquko ezidingekayo.

(c) Uma isabelo simiswa ngokwalesi sigatshana, uMnyango Wezezimali Kazwelonke, emva kokubonisana nesikhulu esidlulisa imali, ungase unqume ukuthi ingxenye yesabelo esingeke sisetshenziswe, iphinde yabelwe umasipala oyedwa noma ngaphezulu, ngaphansi kwemibandela yokuthi isabelo kufanele kushaye ukuphela konyaka wezimali wezi-2022/23 noma wezi-2023/24 sesisetshenzisiwe. 10

(7) Umasipala kumele aqinisekise ukuthi noma yisiphi isabelo esinikezwe wona ngokwalo Mthetho, noma isifundazwe noma omunye umasipala, esingavezwanga kwisabelomali sawo njengoba kwethulwe ngokuhambisana nesigaba se-16 soMthetho Wokuphathwa Kwezimali Zomasipala, siyavezwa kwisabelomali sawo ngenhloso yokuthi sicatshangelwe ukuba kuvunywe ngokuhambisana nesigaba sama-24 soMthetho Wokuphathwa Kwezimali Zomasipala. 15

Imisebenzi namandla omnyango wezezimali wezifundazwe

29. (1) Umnyango wezezimali wesifundazwe kufanele uveze izabelo ezisohlwini lweNgxenye A yaShejuli 5 esifundazweni ngokwehlukana kuMthethosivivinyo wokwabiwa kwezimali wesifundazwe. 20

(2) (a) Umnyango wezezimali wesifundazwe kumele zingakadluli izinsuku eziyisikhombisa kusukela lo Mthetho uqale ukusebenza, ushicilele ngesaziso kusoMqulu kaHulumeni— 25

- (i) isabelo esikhombayo umasipala ngamunye wakho konke ukwabiwa okufanele kwenziwe yisifundazwe okuya komasipala kusuka ezimalini zesifundazwe kanye nasezabelweni ezinemibandela eziya esifundazweni;
- (ii) isabelo esikhombayo okufanele senziwe esikoleni ngasinye kanye nesibhedlela ngasinye esifundazweni ngendlela enqunywe nguMnyango Wezezimali Kazwelonke; 30
- (iii) isabelo esikhombayo kunoma iyiphi inhlango kahulumeni kazwelonke noma yesifundazwe ukuze kuqaliswe uhlelo oluxhaswe ngesabelo esiseNgxenye A yaShejuli 5 egameni lesifundazwe noma ngosizo olunikezwa isifundazwe ekuqaliseni uhlelo; 35
- (iv) ukuhlukaniswa okuhlosiwe kokwabiwa okuhlongozwe ezigatshaneni (i) kanye (ii), mayelana nomasipala ngamunye, isikole nesibhedlela, ngonyaka wezimali wezi-2023/24 kanye nonyaka wezimali wezi-2024/25; futhi
- (v) Imibandela kanye nolunye ulwazi maqondana nezabelo, okukhulunywe ngakho ezigatshaneni (i), (ii) kanye no-(iii), ukuze kube lula ukukala ukusebenza kanye nokusetshenziswa kokufakwayo okudingekile kanye nemiphumela. 40

(b) Izabelo okukhulunywe ngazo endimeni (a) kumele zithathwe njengokuthi izona ezisemthethweni uma uMthetho wokwabiwa kwezimali wesifundazwe usuqala ukusebenza noma, uma ushicilelwe ngolunye usuku, ngosuku lokushicilelwa kwesaziso. 45

(c) Uma isiShayamthetho sesifundazwe sichibiyela uMthethosivivinyo wokwabiwa kwemali, umnyango wezezimali wesifundazwe kufanele ushicilele izabelo ezichitshiye-lwe nezabelomali, ngesaziso kwiPhephandaba likaHulumeni, zingakapheli izinsuku eziyi-14 zokusebenza ngemva kokuqala ukusebenza koMthetho wokwabiwa kwezimali, futhi lezo zabelo nezabelomali kufanele zithathwe njengokuyizo eziyizona zona. 50

(d) Izabelo eziya komasipala ngokwesigatshana (2)(a) kumele zihambisane nemibandela yanoma yisiphi isivumelwano okuvunyelwene ngaso phakathi kwesifundazwe nomasipala. 50

(3) (a) Ngale kwesigatshana (2) nanoma yimuphi omunye umthetho, umnyango wezezimali wesifundazwe, ngokuhambisana nohlaka olunqunywe uMnyango Wezezimali Kazwelonke, ungachibiyela izabelo okukhulunywe ngazo esigatshaneni (2) noma wenze ezinye izabelo ezengeziwe komasipala ezazingashicilelwanga ngokwesigatshana (2). 55

(b) Noma ikuphi ukuchibiyela ezabelweni ezishicilelwe ngokwesigatshana (2)(a) noma (c) kufanele zishicilelwe, ngesaziso kusoMqulu kaHulumeni, kungakedluli umhlaka 4 kuNhlojanja 2023 noma ngalolo suku lwakamuva olugunyazwe uMnyango Wezezimali Kazwelonke futhi luzoqala ukusebenza ngosuku lokushicilelwa. 60

- (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 5
 - (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. 10
- (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); 15
 - (ii) ensure that transfers are made promptly to the relevant receiving officer in terms of the agreed payment schedule; and
 - (iii) submit the payment schedules to the National Treasury within 14 days after this Act takes effect and any amended payment schedule, agreed to, within 14 days of it being agreed to. 20
- (b) If a provincial department and receiving institution do not agree to a payment schedule in time for submission to the National Treasury, the provincial treasury must, after consultation with the transferring officer, determine the payment schedule.
- (6) If a provincial treasury fails to make a transfer in terms of subsection (5)(a), the relevant receiving officer may request the provincial treasury to immediately make the transfer or to provide written reasons, within three working days, as to why the transfer has not been made. 25
- (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. 30
- (8) On receipt of a request in terms of subsection (7), the National Treasury must—
- (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 35
 - (d) advise the provincial treasury and the receiving officer as to what steps must be taken to ensure the transfer. 40

Duties and powers of National Treasury 40

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.

(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. 45

- (4) Umnyango wezezimali wesifundazwe kumele, njengengxenywe yombiko wawo ngokwesigaba sama-40(4)(b) kanye no (c) soMthetho Wokuphathwa Kwezimali Zomphakathi, ngendlela enqunywe nguMnyango Wezezimali Kazwelonke, abike—
- (a) izimali zangampela ezidlulisiwe ezitholwe yisifundazwe ezivela eminyangweni kazwelonke kanye nezindleko zangempela kulokho kudluliselwa, ngaphandle kwezabelo zaShejuli 4, kuze kube sekupheleni kwaleyo nyanga; futhi 5
- (b) Izimali zoqobo ezidluliswa isifundazwe siyisa komasipala nezinhlaka zikahulumeni kanye nezindleko zangempela zomasipala nezinhlaka zikahulumeni kulokho kudluliselwa, ngokusekelwe olwazini lwakamuva olutholakala komasipala nezinhlaka zikahulumeni ngesikhathi sokubika. 10
- (5) (a) Umnyango wezezimali wesifundazwe kumele—
- (i) uqinisekise ukuthi ishejuli yokukhokha, nanoma yikuphi ukuchitshiyelwa, kuvunyelwana ngakho phakathi komnyango wesifundazwe ngamunye kanye nesikhungo esamukela imali esishiwo esigatshaneni (2)(a); 15
- (ii) uqinisekise ukuthi ukudluliswa kwemali kwenziwa ngokushesha esikhulwini esamukela imali esifanele ngokwaShejuli yokukhokha okuvunyelwene ngayo; futhi
- (iii) ulethe amashejuli okukhokha Emnyangweni Wezezimali Kazwelonke zingakapheli izinsuku eziyi-14 lo Mthetho uqale ukusebenza kanye nanoma iyiluphi ishejuli yokukhokha echitshiyelwe, okuvunyelwene ngalo, zingakapheli izinsuku eziyi-14 kuvunyelwene ngalo. 20
- (b) Uma umnyango wesifundazwe kanye nesikhungo esamukela imali bengavumelani ngeshejuli yokukhokha kusenesikhathi ukuze yethulwe Emnyangweni Wezezimali Kazwelonke, umnyango wezezimali wesifundazwe kufanele, emva kokubonisana nesikhulu esidlulisa imali, unqume ishejuli yokukhokha. 25
- (6) Uma umnyango wezezimali wesifundazwe ehluleka ukudlulisa ngokwesigatshana (5)(a), isikhulu esamukela imali esithintekayo singacela umnyango wezezimali wesifundazwe ukuthi udlulise imali ngokushesha noma unikeze izizathu ezibhalwe phansi, zingakapheli izinsuku ezintathu zokusebenza, ukuthi kungani imali ingakadluliswa. 30
- (7) Uma umnyango wezezimali wesifundazwe uhluleka ukudlulisa imali ecelwe isikhulu esamukela imali noma ukunikeza izizathu ngokwesigatshana (6), noma isikhulu esamukela imali siphikisana nezizathu ezinikezwe umnyango wezezimali wesifundazwe zokuthi kungani imali ingadluliswanga, isikhulu esamukela imali singacela uMnyango Wezezimali Kazwelonke ukuba uluphenye lolo daba. 35
- (8) Lapho kutholwa isicelo ngokwesigatshana (7), uMnyango Wezezimali Kazwelonke kufanele—
- (a) ubonise nesikhulu esidlulisa imali ngalolo daba; 40
- (b) uphenye udaba, uhlole noma yiziphi izizathu ezinikezwe umnyango wezezimali wesifundazwe zokuthi kungani imali ingadluliswanga;
- (c) uyalele umnyango wezezimali wesifundazwe ukuthi udlulise imali ngokushesha noma unikeze isikhulu esamukela imali izizathu, ezivuna ukuthi kungani umnyango wezezimali wesifundazwe wenze into efanele ngokungadlulisi imali; futhi 45
- (d) uyalele umnyango wezezimali wesifundazwe kanye nesikhulu esamukela imali ngokuthi yiziphi izinyathelo okufanele zithathwe ukuze uqinisekise ukudluliswa kwemali.

Imisebenzi namandla oMnyango Wezezimali kaZwelonke 50

30. (1) UMnyango Wezezimali Kazwelonke kufanele, zingakapheli izinsuku eziyi-14 uqalile ukusebenza lo Mthetho, ulethe isaziso kuzo zonke izikhulu ezidlulisa imali esiqukethe imininingwane yama-akhawunti ayinhloko esifundazwe ngasinye kanye nomasipala.

(2) UMnyango Wezezimali Kazwelonke, kanye nesitatimende esihlongozwe esigabeni sama-32(2) soMthetho Wokuphathwa Kwezimali Zikahulumeni, kufanele sishicilele umbiko mayelana nokudluliswa kwangempela kwazo zonke izabelo ezisohlwini lwaShejuli 4, 5, 6 no-7 noma ezenziwe ngokwesigaba sama-25. 55

(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.

5

CHAPTER 6

GENERAL

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

31. (1) An organ of state involved in an intergovernmental dispute regarding any provision of this Act or any division of revenue matter or allocation, must comply with section 41 of the Constitution and Chapter 4 of the Intergovernmental Relations Framework Act, 2005 (Act No. 13 of 2005). 10

(2) If a dispute is referred back by a court in terms of section 41(4) of the Constitution, due to the court not being satisfied that the organ of state approaching the court has complied with section 41(3) of the Constitution, the expenditure incurred by that organ of state in approaching the court must be regarded as fruitless and wasteful. 15

(3) The amount of any such fruitless and wasteful expenditure must, in terms of the applicable procedures in the Public Finance Management Act or the Municipal Finance Management Act, be recovered, without delay, from every person who caused the organ of state not to comply with section 41(3) of the Constitution. 20

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 in terms of the Municipal Finance Management Act, except if it is unauthorised expenditure in terms of the Municipal Finance Management Act. 25

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.

(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). 30

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. 35

(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;
- (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 40
- (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) UMnyango Wezezimali Kazwelonke ungafaka embikweni wesabelo esilinganayo kanye nezabelo ezinemibandela ngokwalo Mthetho, nanoma yimuphi umbiko owushicilelayo—

- (a) ehlanganisa izitatimende ezishicilelwe iminyango yezezimali yezifundazwe ezihlongozwe esigabeni sama-71(7) soMthetho Wokuphathwa Kwezimali Zomasipala; kanye 5
- (b) namayelana nezimali zikamasipala.

ISAHLUKO 6

OKUJWAYELEKILE

Izikweletu zezindleko ezenzeke ngokuphulwa kwemigomo yokubusa ngokubambisana nobudlelwane phakathi kohulumeni 10

31. (1) Uhlaka lombuso oluyingxenywe yengxabano ephakathi kohulumeni mayelana nanoma yikuphi ukuhlinzeka kwalo Mthetho nanoma yikuphi ukuhlukaniswa kodaba lwemali engenayo noma ukwabiwa, kufanele luhambisane nesigaba sama-41 soMthethosisekelo kanye neSahluko sesi-4 soMthetho we-*Intergovernmental Relations Framework Act, 2005 (uMthetho 13 wezi-2005)*. 15

(2) Uma ingxabano ibuyiselwa emuva yinkantolo ngokwesigaba sama-41(4) soMthethosisekelo, ngenxa yokuthi inkantolo ingagculisekile ngokuthi uhlaka lombuso oluya enkantolo luhambisane nesigaba sama-41(3) soMthethosisekelo, izindleko ezenziwe yilolo hlaka lombuso ngokuya enkantolo kumele zithathwe njengezi- ngenanzuzo futhi ezimoshayo. 20

(3) Inani lalezo zindleko ezingenzuzo nezimoshayo kumele, ngokwezinqubo ezisebenzayo kuMthetho Wokuphathwa Kwezimali Zomphakathi noma kuMthetho Wokuphathwa Kwezimali Zikamasipala, libuyiswe, ngaphandle kokulibala, kuwo wonke umuntu obangele ukuthi uhlaka lombuso lungathobeli isigaba sama-41(3) soMthethosisekelo. 25

Izindleko ezingekho emthethweni

32. Izindleko zesabelo esiseNgxenyeni B yaShejuli 4 noma iNgxenywe B yaShejuli 5 okuphambene nalo Mthetho ziyizindleko ezingekho emthethweni ngokoMthetho Wokuphathwa Kwezimali Zomasipala, ngaphandle uma kuyizindleko ezingagunyaziwe ngokoMthetho Wokuphathwa Kwezimali Zikamasipala. 30

Ukuxhashazwa kwezimali

33. (1) Ngaphandle kwanoma yimuphi omunye umthetho ophikisana nalokho, noma yikuphi ukungalandeli ngamabomu noma ngobudedengu izihlinzeka zalo Mthetho kuthathwa njengokuxhashazwa kwezimali. 35

(2) Isigaba sama-84 soMthetho Wokuphathwa Kwezimali Zomphakathi noma isigaba sama-171 soMthetho Wokuphathwa Kwezimali Zomasipala, kuye ngokuthi ikuphi, siyasebenza maqondana nokuxhashazwa kwezimali okuhlongozwe esigatshaneni (1).

Ukuthunywa nemisebenzi

34. (1) UNgqongqoshe angase, ngokubhalwe phansi, adlulisele noma yimaphi amandla awaphathisiwe, futhi anikeze noma yimiphi imisebenzi ebekwe kuMnyango Wezezimali Kazwelonke ngokwalo Mthetho, kwisikhulu soMnyango Wezezimali kaZwelonke. 40

(2) Ukudlulisela amandla noma umsebenzi ngokwesigatshana (1) kumsebenzi woMnyango Wezezimali kaZwelonke— 45

- (a) kuncike kunoma yimiphi imikhawulo noma imibandela uNgqongqoshe angase ayibeke;
- (b) ingagunyaza lesi sikhulu ukuthi sinikeze amandla, ngokubhalwe phansi, amandla esiwaphathisiwe noma umsebenzi esiwunikeziwe, kunoma yisiphi esinye isikhulu soMnyango Wezezimali kaZwelonke; futhi 50
- (c) akususi umthwalo woMnyango Wezezimali Kazwelonke mayelana nokuse- tshenziswa kwamandla awo noma ukwenziwa komsebenzi owabelwe.

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

(4) A Member of the Executive Council responsible for finance in a province may, in writing, delegate any power entrusted to, and assign any duty imposed on, the provincial treasury in terms of this Act, to an official of the provincial treasury. 5

(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. 10

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

Departures

35. (1) The Minister may, if good grounds exist, approve a departure from a provision of a framework, a regulation made under section 36 or a condition imposed in terms of this Act. 15

(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; 20
- (c) impedes an immediate response to a classified disaster; or
- (d) undermines the financial viability of the affected national or provincial department or municipality.

(3) Any departure approved in terms of subsection (1) must set out the period and conditions of the departure, if any, and must be published by notice in the *Gazette*. 25

Regulations

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

- (a) anything which must or may be prescribed in terms of this Act; or
- (b) any ancillary or incidental administrative or procedural matter that is necessary to prescribe for the proper implementation or administration of this Act. 30

Repeal of laws and savings

37. (1) Subject to subsection (2)—

- (a) the Division of Revenue Act, 2021 (Act No. 9 of 2021), except sections 15 and 25, is hereby repealed; 35
- (b) sections 15 and 25 of the Division of Revenue Act, 2021, are hereby repealed with effect from 1 July 2022 or the date that this Act takes effect, whichever is the later date;
- (c) the Division of Revenue Amendment Act, 2021 (Act No. 17 of 2021), is hereby repealed. 40

(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 2022/23 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. 45

(3) Any framework published in terms of section 15 of the Division of Revenue Act, 2021, 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.

(3) UNgqongqoshe angashintsha noma ahoxise noma yisiphi isinqumo esithathwe isikhulu ngenxa yokudluliswa kwamandla noma komsebenzi, kuncike kunoma imaphi amalungelo okungenzeka abenawo ngenxa yesinqumo.

(4) ILungu loMkhandlu oPhethe elibhekele ezezimali esifundazweni, ngokubhalwe phansi, lingadlulisela noma yimaphi amandla eliphathiswe wona, futhi labelwe noma yimuphi umsebenzi othweswe umnyango wezezimali wesifundazwe ngokwalo Mthetho, kwisikhulu somnyango wezezimali wesifundazwe. 5

(5) (a) Isikhulu esidlulisa imali, ngokubhala phansi, singadlulisela noma yimaphi amandla esiphathiswe wona, futhi sinikeze noma yimuphi umsebenzi obekwe esabelwe wona, isikhulu esidlulisa imali ngokwalo Mthetho, kwisikhulu emnyangweni waso. 10

(b) Ikhophi yokudluliswa kwamandla okubhalwe phansi kufanele ihanjiswe kuMnyango Wezezimali Kazwelonke.

(6) Izigatshana (2) no (3) zisebenza nezinguquko ezidingekayo, ekudluliseleni amandla noma umsebenzi ngokwesigatshana (4) noma (5).

Ukuchezuka

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35. (1) UNgqongqoshe, uma kunezizathu eziphusile, angagunyaza ukuchezuka esimisweni sohlaka, umthethonqubo owenziwe ngaphansi kwesigaba sama-36 noma umbandela obekwe ngokwalo Mthetho.

(2) Ngezinhlalo zesigatshana (1), izizathu eziphusile zihlanganisa iqiniso lokuthi ukuhlinzekwa kohlaka, umthethonqubo noma umbandela— 20

(a) akukwazi ukuqaliswa ekusebenzeni;

(b) ivimbela ukufezwa kwanoma iyiphi injongo yalo Mthetho;

(c) ivimbela ukusabela ngokushesha enhlekeleleni ehlukeniswe ngokwezigaba; noma

(d) ibukela phansi ukusebenza kwezimali komnyango kazwelonke noma wesifundazwe othintekayo noma umasipala. 25

(3) Noma yikuphi ukuchezuka okugunyazwe ngokwesigatshana (1) kufanele kubeke isikhathi nemibandela yokuchezuka, uma ikhona, futhi kufanele kushicilelwe, ngesaziso kusoMqulu kaHulumeni.

Imithethonqubo

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36. UNgqongqoshe ngesaziso kusoMqulu kaHulumeni, angenza imithethonqubo mayelana—

(a) noma yini okufanele noma enganqunywa ngokwalo Mthetho; noma

(b) noma yikuphi okuhambisanayo noma okuphathekayo noma udaba lwenqubo oludingekayo ukuze kunqunywe ukuze kusetshenziswe ngendlela efanele lo Mthetho. 35

Ukuchithwa komthetho nokonga

37. (1) Kuncike kwisigatshana (2)—

(a) uMthetho Wokwabiwa Kwengenisomali, wezi-2021 (uMthetho 9 wezi-2021), ngaphandle kwesigaba se-15 nesama-25, ngalokhu uchithiwe; 40

(b) isigaba se-15 kanye nesama-25 zoMthetho Wokuhlukaniswa Kwengenisomali, wezi-2021, ngalokhu ziyachithwa kusukela mhlaka-1 kuNtulikazi 2022 noma usuku lo Mthetho oqala ukusebenza ngalo, kuye ngokuthi yiluphi usuku olusekugcineni;

(c) uMthetho Ochitshiyelwe Wokwahlukaniswa Kwemali Engenayo, wezi-2021 (uMthetho 17 wezi-2021), ngalokhu uchithiwe. 45

(2) Noma yikuphi ukuchithwa okukhulunywe ngakho esigatshaneni (1) akuthinti—

(a) noma yimuphi umsebenzi okufanele wenziwe ngokwanoma yiziphi izihlinzeko zoMthetho, okukhulunywe ngazo esigatshaneni (1), ngemva kokuphela konyaka wezimali wezi-2022/23; futhi 50

(b) noma yisiphi isibopho ngokwanoma yisiphi isihlinzeko soMthetho, okukhulunywe ngaso esigatshaneni (1), ukuqaliswa kwaso okusasele.

(3) Noma yiluphi uhlaka olushicilelwe ngokwesigaba se-15 soMthetho Wokuhlukaniswa Kwemali engenayo wezi-2021, njengoba uchitshiyelwe ngokwesigaba se-15 noma sama-25 salowo Mthetho, lusebenza ezikhwameni zesabelo esinemibandela esigunyazwe ukuqaliswa ngokwesigaba sama-21(2) walowo Mthetho, uma lesa sabelo esinemibandela singaqhubeki nokuba khona ngokwalo Mthetho. 55

Short title and commencement

38. This Act is called the Division of Revenue Act, 2022, and takes effect on 1 April 2022 or the date of publication in the *Gazette*, whichever is the later date.

Isihloko esifishane nokuqalisa ukusebenza

38. Lo Mthetho ubizwa ngokuthi uMthetho Wokuhlukaniswa Kwemali Engenayo, wezi-2022, futhi uqala ukusebenza mhlaka 1 kuMbaso 2022 noma ngosuku oshicilelwa ngalo kusoMqulu kaHulumeni, kuye ngokuthi yiluphi usuku lwakamuva.

SCHEDULE 1

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

Spheres of Government	Column A	Column B	
	2022/23	Forward Estimates	
		2023/24	2024/25
	R'000	R'000	R'000
National ^{1,2}	1 327 188 238	1 354 771 376	1 433 054 261
Provincial	560 756 789	543 149 099	562 018 365
Local	87 311 493	94 086 549	101 486 470
TOTAL	1 975 256 520	1 992 007 024	2 096 559 096

1. National share includes conditional allocations to provincial and local spheres, general fuel levy sharing with metropolitan municipalities, debt-service costs, the contingency reserve and provisional allocations

2. The direct charges for the provincial equitable share are netted out

SCHEDULE 2

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

Province	Column A	Column B	
	2022/23	Forward Estimates	
		2023/24	2024/25
	R'000	R'000	R'000
Eastern Cape	72 230 960	69 779 414	71 841 946
Free State	31 107 440	30 108 911	31 108 873
Gauteng	120 041 881	116 263 997	120 759 712
KwaZulu-Natal	114 509 371	110 785 551	114 372 560
Limpopo	64 055 553	62 073 445	64 127 292
Mpumalanga	45 961 922	44 595 498	46 220 404
Northern Cape	14 942 081	14 434 374	14 894 537
North West	39 540 134	38 297 617	39 701 790
Western Cape	58 367 447	56 810 292	58 991 251
TOTAL	560 756 789	543 149 099	562 018 365

ISHEJULI 1

UKWAHLUKANISWA NGOKULINGANAYO KWENGENISOMALI EQOQWE
KUZWELONKE PHAKATHI KWEMIKHAKHA YOMITHATHU

Imikhakha kaHulumeni	Ikhohlamu A	Ikhohlamu B	
	2022/23	Izibalo Zesikhathi Esizayo	
		2023/24	2024/25
	R'000	R'000	R'000
Kazwelonke ^{1,2}	1 327 188 238	1 354 771 376	1 433 054 261
Wesifundazwe	560 756 789	543 149 099	562 018 365
Wendawo	87 311 493	94 086 549	101 486 470
ISAMBA	1 975 256 520	1 992 007 024	2 096 559 096

1. Isabelo sikazwelonke sihlanganisa ukwabiwa okunemibandela emazingeni ezifundazwe kanye nasezindaweni zasekhaya, ukwabiwa kwentela kaphethiloli jikelele nomasipala basemadolobheni amakhulu izindleko zokukhokhela izikweletu, imali egcinelwe izimo eziphuthumayo kanye nezabelo zesikhshana
2. Zikhokhiwe izindleko zesabelo sesifundazwe esilinganayo

ISHEJULI 2

UKUNQUNYWA KWESABELO ESILINGANAYO SESIFUNDAZWE
NGASINYE SESABELO SEZINGA LESIFUNDAZWE SEMALI EQOQWE
KUZWELONKE (njengenkohelo ebhekiswe ngqo esiKhwameni Semali
Sikazwelonke)

Isifundazwe	Ikhohlamu A	Ikhohlamu B	
	2022/23	Izibalo Zesikhathi Esizayo	
		2023/24	2024/25
	R'000	R'000	R'000
Mpumalanga yeKapa	72 230 960	69 779 414	71 841 946
Free State	31 107 440	30 108 911	31 108 873
Gauteng	120 041 881	116 263 997	120 759 712
KwaZulu-Natal	114 509 371	110 785 551	114 372 560
Limpopo	64 055 553	62 073 445	64 127 292
Mpumalanga	45 961 922	44 595 498	46 220 404
Nyakatho neKapa	14 942 081	14 434 374	14 894 537
Nyakatho Ntshonalanga	39 540 134	38 297 617	39 701 790
Ntshonalanga yeKapa	58 367 447	56 810 292	58 991 251
ISAMBA	560 756 789	543 149 099	562 018 365

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	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 045 448	1 118 513	1 196 538
A	NMA Nelson Mandela Bay	1 288 228	1 389 940	1 499 327
B	EC101 Dr Beyers Naude	107 059	113 403	120 189
B	EC102 Blue Crane Route	63 385	66 766	70 361
B	EC104 Makana	113 634	120 916	128 742
B	EC105 Ndlambe	119 231	127 404	136 203
B	EC106 Sundays River Valley	101 270	109 324	118 080
B	EC108 Kouga	163 292	178 068	194 266
B	EC109 Kou-Kamma	60 474	64 297	68 401
C	DC10 Sarah Baartman District Municipality	104 576	108 076	111 800
Total: Sarah Baartman Municipalities		832 921	888 254	948 042
B	EC121 Mbhashe	294 923	309 715	325 749
B	EC122 Mnquma	307 329	322 690	339 332
B	EC123 Great Kei	50 186	52 669	55 371
B	EC124 Amahlathi	124 987	131 233	138 013
B	EC126 Ngqushwa	97 609	102 491	107 791
B	EC129 Raymond Mhlaba	204 622	214 843	225 922
C	DC12 Amathole District Municipality	1 025 616	1 089 808	1 157 054
Total: Amathole Municipalities		2 105 272	2 223 449	2 349 232
B	EC131 Inxuba Yethemba	50 744	53 513	56 553
B	EC135 Intsika Yethu	187 928	197 362	207 594
B	EC136 Emalahleni	146 186	153 517	161 472
B	EC137 Engcobo	175 143	183 919	193 442
B	EC138 Sakhisizwe	80 323	84 300	88 614
B	EC139 Enoch Mgijima	215 409	227 256	240 103
C	DC13 Chris Hani District Municipality	654 460	694 535	736 185
Total: Chris Hani Municipalities		1 510 193	1 594 402	1 683 963
B	EC141 Elundini	180 384	189 543	199 503
B	EC142 Senqu	177 125	185 969	195 549
B	EC145 Walter Sisulu	70 586	75 058	79 983
C	DC14 Joe Gqabi District Municipality	334 540	355 541	377 446
Total: Joe Gqabi Municipalities		762 635	806 111	852 481
B	EC153 Ngquzu Hill	310 567	328 047	347 096
B	EC154 Port St Johns	182 985	192 993	203 901
B	EC155 Nyandeni	313 293	329 933	348 046
B	EC156 Mhlontlo	217 727	228 667	240 534
B	EC157 King Sabata Dalindyebo	404 115	429 505	457 148
C	DC15 O.R. Tambo District Municipality	1 051 671	1 121 633	1 194 795
Total: O.R. Tambo Municipalities		2 480 358	2 630 778	2 791 520
B	EC441 Matatiele	286 308	302 542	320 232
B	EC442 Umzimvubu	260 936	274 427	289 104
B	EC443 Winnie Madikizela-Mandela	320 095	339 797	361 325
B	EC444 Ntabankulu	149 587	157 110	165 284
C	DC44 Alfred Nzo District Municipality	686 652	732 425	780 318
Total: Alfred Nzo Municipalities		1 703 578	1 806 301	1 916 263
Total: Eastern Cape Municipalities		11 728 633	12 457 748	13 237 366

ISHEJULI 3

UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			Ikhohlamu A	Ikhohlamu B
		2023/24	2024/25	
		R'000	R'000	R'000
MPUMALANGA KAPA				
A	BUF Buffalo City	1 045 448	1 118 513	1 196 538
A	NMA Nelson Mandela Bay	1 288 228	1 389 940	1 499 327
B	EC101 Dr Beyers Naude	107 059	113 403	120 189
B	EC102 Blue Crane Route	63 385	66 766	70 361
B	EC104 Makana	113 634	120 916	128 742
B	EC105 Ndlambe	119 231	127 404	136 203
B	EC106 Sundays River Valley	101 270	109 324	118 080
B	EC108 Kouga	163 292	178 068	194 266
B	EC109 Kou-Kamma	60 474	64 297	68 401
C	DC10 Sarah Baartman District Municipality	104 576	108 076	111 800
Isamba:	oMasipala base-Sarah Baartman	832 921	888 254	948 042
B	EC121 Mbashe	294 923	309 715	325 749
B	EC122 Mquma	307 329	322 690	339 332
B	EC123 Great Kei	50 186	52 669	55 371
B	EC124 Amahlathi	124 987	131 233	138 013
B	EC126 Ngqushwa	97 609	102 491	107 791
B	EC129 Raymond Mhlaba	204 622	214 843	225 922
C	DC12 Amathole District Municipality	1 025 616	1 089 808	1 157 054
Isamba:	oMasipala be-Amathole	2 105 272	2 223 449	2 349 232
B	EC131 Inxuba Yethemba	50 744	53 513	56 553
B	EC135 Intsika Yethu	187 928	197 362	207 594
B	EC136 Emalahleni	146 186	153 517	161 472
B	EC137 Engcobo	175 143	183 919	193 442
B	EC138 Sakhisizwe	80 323	84 300	88 614
B	EC139 Enoch Mgijima	215 409	227 256	240 103
C	DC13 Chris Hani District Municipality	654 460	694 535	736 185
Isamba:	oMasipala base-Chris Hani	1 510 193	1 594 402	1 683 963
B	EC141 Elundini	180 384	189 543	199 503
B	EC142 Senqu	177 125	185 969	195 549
B	EC145 Walter Sisulu	70 586	75 058	79 983
C	DC14 Joe Gqabi District Municipality	334 540	355 541	377 446
Isamba:	oMasipala be-Joe Gqabi	762 635	806 111	852 481
B	EC153 Ngquza Hill	310 567	328 047	347 096
B	EC154 Port St Johns	182 985	192 993	203 901
B	EC155 Nyandeni	313 293	329 933	348 046
B	EC156 Mhlontlo	217 727	228 667	240 534
B	EC157 King Sabata Dalindyebo	404 115	429 505	457 148
C	DC15 O.R. Tambo District Municipality	1 051 671	1 121 633	1 194 795
Isamba:	oMasipala be-O.R. Tambo	2 480 358	2 630 778	2 791 520
B	EC441 Matatiele	286 308	302 542	320 232
B	EC442 Umzimvubu	260 936	274 427	289 104
B	EC443 Winnie Madikizela-Mandela	320 095	339 797	361 325
B	EC444 Ntabankulu	149 587	157 110	165 284
C	DC44 Alfred Nzo District Municipality	686 652	732 425	780 318
Isamba:	oMasipala base-Alfred Nzo	1 703 578	1 806 301	1 916 263
Isamba: oMasipala baseMpumalanga Kapa		11 728 633	12 457 748	13 237 366

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	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
FREE STATE				
A	MAN Mangaung	938 383	1 016 375	1 101 022
B	FS161 Letsemeng	79 028	84 111	89 598
B	FS162 Kopanong	103 546	109 568	116 036
B	FS163 Mohokare	86 952	93 048	99 665
C	DC16 Xhariep District Municipality	49 161	51 012	53 026
Total: Xhariep Municipalities		318 687	337 739	358 325
B	FS181 Masilonyana	147 095	157 474	168 728
B	FS182 Tokologo	70 432	74 632	79 161
B	FS183 Tswelopele	91 219	96 652	102 508
B	FS184 Matjhabeng	628 523	674 469	723 986
B	FS185 Nala	144 920	152 771	161 094
C	DC18 Lejweleputswa District Municipality	144 044	148 826	153 916
Total: Lejweleputswa Municipalities		1 226 233	1 304 824	1 389 393
B	FS191 Setsoto	234 466	249 436	265 561
B	FS192 Dihlabeng	210 193	227 249	245 781
B	FS193 Nketoana	120 870	129 547	138 964
B	FS194 Maluti-a-Phofung	744 441	795 361	850 194
B	FS195 Phumelela	93 052	99 116	105 672
B	FS196 Mantsopa	102 426	109 296	116 731
C	DC19 Thabo Mofutsanyana District Municipality	130 459	135 676	141 290
Total: Thabo Mofutsanyana Municipalities		1 635 907	1 745 681	1 864 193
B	FS201 Moqhaka	257 433	276 512	297 125
B	FS203 Ngwathe	241 451	258 780	277 488
B	FS204 Metsimaholo	246 748	271 646	299 154
B	FS205 Mafube	118 903	127 257	136 313
C	DC20 Fezile Dabi District Municipality	168 576	172 779	177 162
Total: Fezile Dabi Municipalities		1 033 111	1 106 974	1 187 242
Total: Free State Municipalities		5 152 321	5 511 593	5 900 175

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			Ikholamu A	Ikholamu B
		2023/24	2024/25	
		R'000	R'000	R'000
FREE STATE				
A	MAN Manguang	938 383	1 016 375	1 101 022
B	FS161 Letsemeng	79 028	84 111	89 598
B	FS162 Kopanong	103 546	109 568	116 036
B	FS163 Mohokare	86 952	93 048	99 665
C	DC16 Xhariep District Municipality	49 161	51 012	53 026
Isamba: oMasipala baseXhariep		318 687	337 739	358 325
B	FS181 Masilonyana	147 095	157 474	168 728
B	FS182 Tokologo	70 432	74 632	79 161
B	FS183 Tswelopele	91 219	96 652	102 508
B	FS184 Matjhabeng	628 523	674 469	723 986
B	FS185 Nala	144 920	152 771	161 094
C	DC18 Lejweleputswa District Municipality	144 044	148 826	153 916
Isamba: oMasipala baseLejweleputswa		1 226 233	1 304 824	1 389 393
B	FS191 Setsoto	234 466	249 436	265 561
B	FS192 Dihlabeng	210 193	227 249	245 781
B	FS193 Nketoana	120 870	129 547	138 964
B	FS194 Maluti-a-Phofung	744 441	795 361	850 194
B	FS195 Phumelela	93 052	99 116	105 672
B	FS196 Mantsopa	102 426	109 296	116 731
C	DC19 Thabo Mofutsanyana District Municipality	130 459	135 676	141 290
Isamba: oMasipala baseThabo Mofutsanyana		1 635 907	1 745 681	1 864 193
B	FS201 Moqhaka	257 433	276 512	297 125
B	FS203 Ngwathe	241 451	258 780	277 488
B	FS204 Metsimaholo	246 748	271 646	299 154
B	FS205 Mafube	118 903	127 257	136 313
C	DC20 Fezile Dabi District Municipality	168 576	172 779	177 162
Isamba: oMasipala baseFezile Dabi		1 033 111	1 106 974	1 187 242
Isamba: oMasipala base-Free State		5 152 321	5 511 593	5 900 175

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	4 606 943	5 049 907	5 539 300
A	JHB City of Johannesburg	6 279 400	6 908 453	7 605 792
A	TSH City of Tshwane	3 551 250	3 911 639	4 311 587
B	GT421 Emfuleni	971 061	1 045 887	1 127 310
B	GT422 Midvaal	143 164	157 585	173 669
B	GT423 Lesedi	181 382	200 326	221 527
C	DC42 Sedibeng District Municipality	293 991	301 590	309 550
Total: Sedibeng Municipalities		1 589 598	1 705 388	1 832 056
B	GT481 Mogale City	539 525	591 056	647 957
B	GT484 Merafong City	259 031	279 761	302 376
B	GT485 Rand West City	393 139	427 340	464 870
C	DC48 West Rand District Municipality	230 252	237 384	244 940
Total: West Rand Municipalities		1 421 947	1 535 541	1 660 143
Total: Gauteng Municipalities		17 449 138	19 110 928	20 948 878

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			2023/24	2024/25
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	4 606 943	5 049 907	5 539 300
A	JHB City of Johannesburg	6 279 400	6 908 453	7 605 792
A	TSH City of Tshwane	3 551 250	3 911 639	4 311 587
B	GT421 Emfuleni	971 061	1 045 887	1 127 310
B	GT422 Midvaal	143 164	157 585	173 669
B	GT423 Lesedi	181 382	200 326	221 527
C	DC42 Sedibeng District Municipality	293 991	301 590	309 550
Isambulo:	oMasipala baseSedibeng	1 589 598	1 705 388	1 832 056
B	GT481 Mogale City	539 525	591 056	647 957
B	GT484 Merafong City	259 031	279 761	302 376
B	GT485 Rand West City	393 139	427 340	464 870
C	DC48 West Rand District Municipality	230 252	237 384	244 940
Isamba:	oMasipala be-West Rand	1 421 947	1 535 541	1 660 143
Isamba:	oMasipala baseGauteng	17 449 138	19 110 928	20 948 878

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	
		2022/23	Forward Estimates	
			2023/24	2024/25
		R'000	R'000	
KWAZULU-NATAL				
A	ETH eThekweni	4 057 189	4 405 068	4 784 326
B	KZN212 uMdoni	162 218	172 764	184 404
B	KZN213 uMzombe	154 862	162 624	171 055
B	KZN214 uMuziwabantu	110 541	116 678	123 412
B	KZN216 Ray Nkonyeni	260 646	280 634	302 772
C	DC21 Ugu District Municipality	585 146	629 020	675 761
Total: Ugu Municipalities		1 273 413	1 361 720	1 457 404
B	KZN221 uMshwathi	123 847	131 483	139 905
B	KZN222 uMngeni	88 389	96 528	105 719
B	KZN223 Mpofana	43 460	45 944	48 681
B	KZN224 iMpendle	45 621	47 867	50 309
B	KZN225 Msunduzi	696 056	753 259	815 484
B	KZN226 Mkhambathini	77 519	82 718	88 459
B	KZN227 Richmond	86 421	92 298	98 789
C	DC22 uMgungundlovu District Municipality	669 855	719 625	773 062
Total: uMgungundlovu Municipalities		1 831 168	1 969 722	2 120 408
B	KZN235 Okhahlamba	149 733	158 035	167 146
B	KZN237 iNkosi Langalibalele	218 092	232 136	247 623
B	KZN238 Alfred Duma	285 377	303 422	323 230
C	DC23 uThukela District Municipality	539 912	578 248	618 980
Total: uThukela Municipalities		1 193 114	1 271 841	1 356 979
B	KZN241 eNdumeni	60 247	65 357	71 086
B	KZN242 Nquthu	169 636	179 103	189 496
B	KZN244 uMsinga	206 533	219 494	233 769
B	KZN245 uMvoti	162 289	174 754	188 605
C	DC24 uMzinyathi District Municipality	453 007	488 712	526 952
Total: uMzinyathi Municipalities		1 051 712	1 127 420	1 209 908
B	KZN252 Newcastle	466 902	500 929	537 742
B	KZN253 eMadlangeni	36 076	37 972	40 060
B	KZN254 Dannhauser	108 935	114 623	120 861
C	DC25 Amajuba District Municipality	201 814	214 724	228 494
Total: Amajuba Municipalities		813 727	868 248	927 157

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			2023/24	2024/25
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekwini	4 057 189	4 405 068	4 784 326
B	KZN212 uMdoni	162 218	172 764	184 404
B	KZN213 uMzumbhe	154 862	162 624	171 055
B	KZN214 uMuziwabantu	110 541	116 678	123 412
B	KZN216 Ray Nkonyeni	260 646	280 634	302 772
C	DC21 Ugu District Municipality	585 146	629 020	675 761
Isamba:	oMasipala boGu	1 273 413	1 361 720	1 457 404
B	KZN221 uMshwathi	123 847	131 483	139 905
B	KZN222 uMngeni	88 389	96 528	105 719
B	KZN223 Mpofana	43 460	45 944	48 681
B	KZN224 iMpendle	45 621	47 867	50 309
B	KZN225 Msunduzi	696 056	753 259	815 484
B	KZN226 Mkhambathini	77 519	82 718	88 459
B	KZN227 Richmond	86 421	92 298	98 789
C	DC22 uMgungundlovu District Municipality	669 855	719 625	773 062
oMasipala:	baseMgungundlovu	1 831 168	1 969 722	2 120 408
B	KZN235 Okhahlamba	149 733	158 035	167 146
B	KZN237 iNkosi Langalibalele	218 092	232 136	247 623
B	KZN238 Alfred Duma	285 377	303 422	323 230
C	DC23 uThukela District Municipality	539 912	578 248	618 980
Isamba:	oMasipala boThukela	1 193 114	1 271 841	1 356 979
B	KZN241 eNdumeni	60 247	65 357	71 086
B	KZN242 Nquthu	169 636	179 103	189 496
B	KZN244 uMsinga	206 533	219 494	233 769
B	KZN245 uMvoti	162 289	174 754	188 605
C	DC24 uMzinyathi District Municipality	453 007	488 712	526 952
Isamba:	oMasipala baseMzinyathi	1 051 712	1 127 420	1 209 908
B	KZN252 Newcastle	466 902	500 929	537 742
B	KZN253 eMadlangeni	36 076	37 972	40 060
B	KZN254 Dannhauser	108 935	114 623	120 861
C	DC25 Amajuba District Municipality	201 814	214 724	228 494
Isamba:	oMasipala baseMajuba	813 727	868 248	927 157

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	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
B	KZN261 eDumbe	93 423	98 746	104 590
B	KZN262 uPhongolo	169 597	181 265	194 154
B	KZN263 AbaQulusi	187 494	201 285	216 516
B	KZN265 Nongoma	189 932	200 809	212 753
B	KZN266 Ulundi	196 348	207 441	219 619
C	DC26 Zululand District Municipality	586 391	630 327	677 132
Total: Zululand Municipalities		1 423 185	1 519 873	1 624 764
B	KZN271 uMhlabuyalingana	213 526	228 948	246 023
B	KZN272 Jozini	230 520	245 556	262 128
B	KZN275 Mtubatuba	215 419	232 085	250 611
B	KZN276 Big Five Hlabisa	137 249	146 925	157 631
C	DC27 uMkhanyakude District Municipality	537 398	582 711	631 473
Total: uMkhanyakude Municipalities		1 334 112	1 436 225	1 547 866
B	KZN281 uMfolozi	165 314	176 706	189 299
B	KZN282 uMhlathuze	471 939	513 500	559 016
B	KZN284 uMlalazi	226 733	240 511	255 679
B	KZN285 Mthonjaneni	93 695	98 363	103 439
B	KZN286 Nkandla	114 409	120 091	126 256
C	DC28 King Cetshwayo District Municipality	647 196	692 113	739 935
Total: King Cetshwayo Municipalities		1 719 286	1 841 284	1 973 624
B	KZN291 Mandeni	212 818	229 175	247 341
B	KZN292 KwaDukuza	228 012	251 988	279 137
B	KZN293 Ndwedwe	181 613	193 331	206 251
B	KZN294 Maphumulo	108 314	113 706	119 552
C	DC29 iLembe District Municipality	680 949	742 133	808 493
Total: iLembe Municipalities		1 411 706	1 530 333	1 660 774
B	KZN433 Greater Kokstad	75 091	79 911	85 246
B	KZN434 uBuhlebezwe	131 712	138 861	146 705
B	KZN435 uMzimkhulu	230 678	244 897	260 542
B	KZN436 Dr Nkosazana Dlamini Zuma	152 466	161 516	171 465
C	DC43 Harry Gwala District Municipality	432 161	462 712	495 104
Total: Harry Gwala Municipalities		1 022 108	1 087 897	1 159 062
Total: KwaZulu-Natal Municipalities		17 130 720	18 419 631	19 822 272

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			2023/24	2024/25
		R'000	R'000	R'000
B	KZN261 eDumbe	93 423	98 746	104 590
B	KZN262 uPhongolo	169 597	181 265	194 154
B	KZN263 AbaQulusi	187 494	201 285	216 516
B	KZN265 Nongoma	189 932	200 809	212 753
B	KZN266 Ulundi	196 348	207 441	219 619
C	DC26 Zululand District Municipality	586 391	630 327	677 132
Isamba:	oMasipala base-Zululand	1 423 185	1 519 873	1 624 764
B	KZN271 uMhlabuyalingana	213 526	228 948	246 023
B	KZN272 Jozini	230 520	245 556	262 128
B	KZN275 Mtubatuba	215 419	232 085	250 611
B	KZN276 Big Five Hlabisa	137 249	146 925	157 631
C	DC27 uMkhanyakude District Municipality	537 398	582 711	631 473
Isamba:	oMasipala baseMkhanyakude	1 334 112	1 436 225	1 547 866
B	KZN281 uMfolozi	165 314	176 706	189 299
B	KZN282 uMhlathuze	471 939	513 500	559 016
B	KZN284 uMlalazi	226 733	240 511	255 679
B	KZN285 Mthonjaneni	93 695	98 363	103 439
B	KZN286 Nkandla	114 409	120 091	126 256
C	DC28 King Cetshwayo District Municipality	647 196	692 113	739 935
Isamba:	oMasipala base-King Cetshwayo	1 719 286	1 841 284	1 973 624
B	KZN291 Mandeni	212 818	229 175	247 341
B	KZN292 KwaDukuza	228 012	251 988	279 137
B	KZN293 Ndwedwe	181 613	193 331	206 251
B	KZN294 Maphumulo	108 314	113 706	119 552
C	DC29 iLembe District Municipality	680 949	742 133	808 493
Isamba:	oMasipala beLembe	1 411 706	1 530 333	1 660 774
B	KZN433 Greater Kokstad	75 091	79 911	85 246
B	KZN434 uBuhlebezwe	131 712	138 861	146 705
B	KZN435 uMzimkhulu	230 678	244 897	260 542
B	KZN436 Dr Nkosazana Dlamini Zuma	152 466	161 516	171 465
C	DC43 Harry Gwala District Municipality	432 161	462 712	495 104
Isamba:	oMasipala base-Harry Gwala	1 022 108	1 087 897	1 159 062
Isamba: oMasipala baKwaZulu-Natal		17 130 720	18 419 631	19 822 272

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	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	352 203	374 568	399 166
B	LIM332 Greater Letaba	341 960	363 981	388 217
B	LIM333 Greater Tzaneen	481 161	515 385	553 067
B	LIM334 Ba-Phalaborwa	189 853	203 780	219 209
B	LIM335 Maruleng	153 904	164 158	175 461
C	DC33 Mopani District Municipality	1 170 419	1 262 191	1 360 105
Total: Mopani Municipalities		2 689 500	2 884 063	3 095 225
B	LIM341 Musina	193 793	213 536	235 863
B	LIM343 Thulamela	547 969	584 829	625 454
B	LIM344 Makhado	445 889	476 726	510 634
B	LIM345 Collins Chabane	454 043	483 226	515 331
C	DC34 Vhembe District Municipality	1 276 805	1 381 588	1 493 927
Total: Vhembe Municipalities		2 918 499	3 139 905	3 381 209
B	LIM351 Blouberg	221 256	232 831	245 509
B	LIM353 Molemole	168 761	177 379	186 814
B	LIM354 Polokwane	1 196 549	1 300 435	1 413 976
B	LIM355 Lepele-Nkumpi	301 329	318 557	337 450
C	DC35 Capricorn District Municipality	730 232	777 919	828 511
Total: Capricorn Municipalities		2 618 127	2 807 121	3 012 260
B	LIM361 Thabazimbi	122 061	133 346	145 780
B	LIM362 Lephale	202 071	223 270	246 827
B	LIM366 Bela-Bela	117 909	128 236	139 598
B	LIM367 Mogalakwena	535 476	570 087	607 300
B	LIM368 Modimolle-Mookgophong	134 343	143 095	152 490
C	DC36 Waterberg District Municipality	145 500	150 601	156 119
Total: Waterberg Municipalities		1 257 360	1 348 635	1 448 114
B	LIM471 Ephraim Mogale	178 826	190 583	203 533
B	LIM472 Elias Motsoaledi	334 260	357 024	382 127
B	LIM473 Makhuduthamaga	324 200	343 247	364 150
B	LIM476 Fetakgomo Tubatse	537 000	580 487	628 645
C	DC47 Sekhukhune District Municipality	989 172	1 070 187	1 157 043
Total: Sekhukhune Municipalities		2 363 458	2 541 528	2 735 498
Total: Limpopo Municipalities		11 846 944	12 721 252	13 672 306

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke			
		2022/23	Izibalo Zesikhathi Esizayo		
			2023/24	2024/25	
		R'000	R'000	R'000	
ELIMPOPO					
B	LIM331	Greater Giyani	352 203	374 568	399 166
B	LIM332	Greater Letaba	341 960	363 981	388 217
B	LIM333	Greater Tzaneen	481 161	515 385	553 067
B	LIM334	Ba-Phalaborwa	189 853	203 780	219 209
B	LIM335	Maruleng	153 904	164 158	175 461
C	DC33	Mopani District Municipality	1 170 419	1 262 191	1 360 105
Isamba:	oMasipala baseMopani		2 689 500	2 884 063	3 095 225
B	LIM341	Musina	193 793	213 536	235 863
B	LIM343	Thulamela	547 969	584 829	625 454
B	LIM344	Makhado	445 889	476 726	510 634
B	LIM345	Collins Chabane	454 043	483 226	515 331
C	DC34	Vhembe District Municipality	1 276 805	1 381 588	1 493 927
Isamba:	oMasipala baseVhembe		2 918 499	3 139 905	3 381 209
B	LIM351	Blouberg	221 256	232 831	245 509
B	LIM353	Molemole	168 761	177 379	186 814
B	LIM354	Polokwane	1 196 549	1 300 435	1 413 976
B	LIM355	Lepele-Nkumpi	301 329	318 557	337 450
C	DC35	Capricorn District Municipality	730 232	777 919	828 511
Isamba:	oMasipala base-Capricorn		2 618 127	2 807 121	3 012 260
B	LIM361	Thabazimbi	122 061	133 346	145 780
B	LIM362	Lephalale	202 071	223 270	246 827
B	LIM366	Bela-Bela	117 909	128 236	139 598
B	LIM367	Mogalakwena	535 476	570 087	607 300
B	LIM368	Modimolle-Mookgophong	134 343	143 095	152 490
C	DC36	Waterberg District Municipality	145 500	150 601	156 119
Isamba:	oMasipala base-Waterberg		1 257 360	1 348 635	1 448 114
B	LIM471	Ephraim Mogale	178 826	190 583	203 533
B	LIM472	Elias Motsoaledi	334 260	357 024	382 127
B	LIM473	Makhuduthamaga	324 200	343 247	364 150
B	LIM476	Fetakgomo Tubatse	537 000	580 487	628 645
C	DC47	Sekhukhune District Municipality	989 172	1 070 187	1 157 043
Isamba:	oMasipala baseSekhukhune		2 363 458	2 541 528	2 735 498
Isamba: oMasipala baseLimpopo			11 846 944	12 721 252	13 672 306

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	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	388 235	415 844	445 905
B	MP302 Msukaligwa	227 520	248 969	272 622
B	MP303 Mkhondo	303 974	329 733	358 075
B	MP304 Dr Pixley ka Isaka Seme	146 850	156 643	167 275
B	MP305 Lekwa	152 423	165 184	179 130
B	MP306 Dipaleseng	91 860	99 221	107 305
B	MP307 Govan Mbeki	380 023	417 947	459 878
C	DC30 Gert Sibande District Municipality	317 655	325 322	333 299
Total: Gert Sibande Municipalities		2 008 540	2 158 863	2 323 489
B	MP311 Victor Khanye	127 094	138 966	152 118
B	MP312 Emalahleni	493 518	547 463	607 598
B	MP313 Steve Tshwete	284 669	319 506	358 779
B	MP314 Emakhazeni	80 242	86 552	93 475
B	MP315 Thembisile Hani	513 707	553 358	596 570
B	MP316 Dr JS Moroka	461 561	489 995	520 754
C	DC31 Nkangala District Municipality	388 810	398 773	409 204
Total: Nkangala Municipalities		2 349 601	2 534 613	2 738 498
B	MP321 Thaba Chweu	187 934	205 246	224 390
B	MP324 Nkomazi	725 681	782 264	843 958
B	MP325 Bushbuckridge	979 294	1 046 647	1 119 555
B	MP326 City of Mbombela	948 458	1 033 679	1 127 308
C	DC32 Ehlanzeni District Municipality	284 129	294 616	305 881
Total: Ehlanzeni Municipalities		3 125 496	3 362 452	3 621 092
Total: Mpumalanga Municipalities		7 483 637	8 055 928	8 683 079

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo uMasipala			Unyaka weziMali kaZwelonke		
			2022/23	Izibalo Zesikhathi Esizayo	
				2023/24	2024/25
			R'000	R'000	R'000
EMPUMALANGA					
B	MP301	Chief Albert Luthuli	388 235	415 844	445 905
B	MP302	Msukaligwa	227 520	248 969	272 622
B	MP303	Mkhondo	303 974	329 733	358 075
B	MP304	Dr Pixley ka Isaka Seme	146 850	156 643	167 275
B	MP305	Lekwa	152 423	165 184	179 130
B	MP306	Dipaleseng	91 860	99 221	107 305
B	MP307	Govan Mbeki	380 023	417 947	459 878
C	DC30	Gert Sibande District Municipality	317 655	325 322	333 299
Isamba: oMasipala base-Gert Sibande			2 008 540	2 158 863	2 323 489
B	MP311	Victor Khanye	127 094	138 966	152 118
B	MP312	Emalahleni	493 518	547 463	607 598
B	MP313	Steve Tshwete	284 669	319 506	358 779
B	MP314	Emakhazeni	80 242	86 552	93 475
B	MP315	Thembisile Hani	513 707	553 358	596 570
B	MP316	Dr JS Moroka	461 561	489 995	520 754
C	DC31	Nkangala District Municipality	388 810	398 773	409 204
Isamba: oMasipala baseNkangala			2 349 601	2 534 613	2 738 498
B	MP321	Thaba Chweu	187 934	205 246	224 390
B	MP324	Nkomazi	725 681	782 264	843 958
B	MP325	Bushbuckridge	979 294	1 046 647	1 119 555
B	MP326	City of Mbombela	948 458	1 033 679	1 127 308
C	DC32	Ehlanzeni District Municipality	284 129	294 616	305 881
Isamba: oMasipala baseHlanzeni			3 125 496	3 362 452	3 621 092
Isamba: oMasipala baseMpumalanga			7 483 637	8 055 928	8 683 079

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	
		2022/23	Forward Estimates	
2023/24	2024/25			
		R'000	R'000	R'000
NORTHERN CAPE				
B	NC061 Richtersveld	23 414	25 089	26 935
B	NC062 Nama Khoi	58 610	62 630	66 995
B	NC064 Kamiesberg	30 608	32 295	34 130
B	NC065 Hantam	31 566	33 529	35 660
B	NC066 Karoo Hoogland	30 429	32 611	35 007
B	NC067 Khâi-Ma	25 674	27 373	29 235
C	DC6 Namakwa District Municipality	55 849	57 441	59 151
Total: Namakwa Municipalities		256 150	270 968	287 113
B	NC071 Ubuntu	46 240	49 370	52 782
B	NC072 Umsobomvu	64 182	69 115	74 518
B	NC073 Emthanjeni	55 218	59 027	63 167
B	NC074 Kareeberg	33 449	35 668	38 099
B	NC075 Renosterberg	31 992	34 056	36 311
B	NC076 Thembelihle	33 949	36 032	38 303
B	NC077 Siyathemba	42 278	45 249	48 493
B	NC078 Siyancuma	58 828	61 978	65 330
C	DC7 Pixley Ka Seme District Municipality	59 758	61 982	64 400
Total: Pixley Ka Seme Municipalities		425 894	452 477	481 403
B	NC082 !Kai !Garib	108 332	117 494	127 534
B	NC084 !Kheis	33 197	34 924	36 797
B	NC085 Tsantsabane	50 271	54 625	59 424
B	NC086 Kgatelopele	30 490	32 934	35 629
B	NC087 Dawid Kruiper	106 741	114 912	123 826
C	DC8 Z.F. Mgcawu District Municipality	78 618	81 163	83 906
Total: Z.F. Mgcawu Municipalities		407 649	436 052	467 116
B	NC091 Sol Plaatjie	239 158	258 166	278 751
B	NC092 Dikgatlong	108 029	115 681	123 996
B	NC093 Magareng	57 991	61 400	65 085
B	NC094 Phokwane	126 099	133 513	141 487
C	DC9 Frances Baard District Municipality	132 171	135 523	139 023
Total: Frances Baard Municipalities		663 448	704 283	748 342
B	NC451 Joe Morolong	170 407	180 000	190 277
B	NC452 Ga-Segonyana	210 902	229 604	250 224
B	NC453 Gamagara	53 715	60 588	68 418
C	DC45 John Taolo Gaetsewe District Municipality	102 257	105 917	109 899
Total: John Taolo Gaetsewe Municipalities		537 281	576 109	618 818
Total: Northern Cape Municipalities		2 290 422	2 439 889	2 602 792

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			Ikhohlamu A	Ikhohlamu B
		R'000	2023/24	2024/25
		R'000	R'000	R'000
ENYAKATHO NEKAPA				
B	NC061 Richtersveld	23 414	25 089	26 935
B	NC062 Nama Khoi	58 610	62 630	66 995
B	NC064 Kamiesberg	30 608	32 295	34 130
B	NC065 Hantam	31 566	33 529	35 660
B	NC066 Karoo Hoogland	30 429	32 611	35 007
B	NC067 Khâi-Ma	25 674	27 373	29 235
C	DC6 Namakwa District Municipality	55 849	57 441	59 151
Isamba:	oMasipala baseNamakwa	256 150	270 968	287 113
B	NC071 Ubuntu	46 240	49 370	52 782
B	NC072 Umsobomvu	64 182	69 115	74 518
B	NC073 Emthanjeni	55 218	59 027	63 167
B	NC074 Kareeberg	33 449	35 668	38 099
B	NC075 Renosterberg	31 992	34 056	36 311
B	NC076 Thembelihle	33 949	36 032	38 303
B	NC077 Siyathemba	42 278	45 249	48 493
B	NC078 Siyancuma	58 828	61 978	65 330
C	DC7 Pixley Ka Seme District Municipality	59 758	61 982	64 400
Isamba:	oMasipala base-Pixley Ka Seme	425 894	452 477	481 403
B	NC082 !Kai !Garib	108 332	117 494	127 534
B	NC084 !Kheis	33 197	34 924	36 797
B	NC085 Tsantsabane	50 271	54 625	59 424
B	NC086 Kgatelopele	30 490	32 934	35 629
B	NC087 Dawid Kruiper	106 741	114 912	123 826
C	DC8 Z.F. Mgcawu District Municipality	78 618	81 163	83 906
Isamba:	oMasipala base-Z.F. Mgcawu	407 649	436 052	467 116
B	NC091 Sol Plaatjie	239 158	258 166	278 751
B	NC092 Dikgatlong	108 029	115 681	123 996
B	NC093 Magareng	57 991	61 400	65 085
B	NC094 Phokwane	126 099	133 513	141 487
C	DC9 Frances Baard District Municipality	132 171	135 523	139 023
Isamba:	oMasipala base-Frances Baard	663 448	704 283	748 342
B	NC451 Joe Morolong	170 407	180 000	190 277
B	NC452 Ga-Segonyana	210 902	229 604	250 224
B	NC453 Gamagara	53 715	60 588	68 418
C	DC45 John Taolo Gaetsewe District Municipality	102 257	105 917	109 899
Isamba:	oMasipala base-John Taolo Gaetsewe	537 281	576 109	618 818
Isamba: oMasipala baseNyakatho Kapa		2 290 422	2 439 889	2 602 792

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	
		2022/23	Forward Estimates	
2023/24	2024/25			
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	415 351	441 379	469 519
B	NW372 Madibeng	941 456	1 037 558	1 144 194
B	NW373 Rustenburg	941 352	1 050 064	1 171 812
B	NW374 Kgetlengrivier	117 740	128 323	140 000
B	NW375 Moses Kotane	528 602	563 247	600 772
C	DC37 Bojanala Platinum District Municipality	381 952	395 846	410 921
Total: Bojanala Platinum Municipalities		3 326 453	3 616 417	3 937 218
B	NW381 Ratlou	150 626	159 416	169 085
B	NW382 Tswaing	140 780	149 989	160 171
B	NW383 Mafikeng	327 788	352 887	380 697
B	NW384 Ditsobotla	159 232	171 105	184 258
B	NW385 Ramotshere Moiloa	215 223	229 949	246 232
C	DC38 Ngaka Modiri Molema District Municipality	974 124	1 050 306	1 131 892
Total: Ngaka Modiri Molema Municipalities		1 967 773	2 113 652	2 272 335
B	NW392 Naledi	63 233	67 496	72 233
B	NW393 Mamusa	66 849	71 251	76 127
B	NW394 Greater Taung	231 374	243 432	256 672
B	NW396 Lekwa-Teemane	60 204	64 394	69 047
B	NW397 Kagisano-Molopo	144 818	152 490	160 915
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	448 060	478 601	511 048
Total: Dr Ruth Segomotsi Mompati Municipalities		1 014 538	1 077 664	1 146 042
B	NW403 City of Matlosana	545 300	588 793	636 078
B	NW404 Maquassi Hills	159 404	170 622	182 817
B	NW405 JB Marks	343 436	377 012	414 080
C	DC40 Dr Kenneth Kaunda District Municipality	206 714	212 491	218 574
Total: Dr Kenneth Kaunda Municipalities		1 254 854	1 348 918	1 451 549
Total: North West Municipalities		7 563 618	8 156 651	8 807 144

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke		
		2022/23	Izibalo Zesikhathi Esizayo	
			Ikhohlamu A	Ikhohlamu B
		R'000	R'000	R'000
ENYAKATHO NENTSHONALANGA				
B	NW371 Moretele	415 351	441 379	469 519
B	NW372 Madibeng	941 456	1 037 558	1 144 194
B	NW373 Rustenburg	941 352	1 050 064	1 171 812
B	NW374 Kgetlengrivier	117 740	128 323	140 000
B	NW375 Moses Kotane	528 602	563 247	600 772
C	DC37 Bojanala Platinum District Municipality	381 952	395 846	410 921
Isamba:	oMasipala baseBojanala Platinum	3 326 453	3 616 417	3 937 218
B	NW381 Ratlou	150 626	159 416	169 085
B	NW382 Tswaing	140 780	149 989	160 171
B	NW383 Mafikeng	327 788	352 887	380 697
B	NW384 Ditsobotla	159 232	171 105	184 258
B	NW385 Ramotshere Moiloa	215 223	229 949	246 232
C	DC38 Ngaka Modiri Molema District Municipality	974 124	1 050 306	1 131 892
Isamba:	oMasipala baseNgaka Modiri Molema	1 967 773	2 113 652	2 272 335
B	NW392 Naledi	63 233	67 496	72 233
B	NW393 Mamusa	66 849	71 251	76 127
B	NW394 Greater Taung	231 374	243 432	256 672
B	NW396 Lekwa-Teemane	60 204	64 394	69 047
B	NW397 Kagisano-Molopo	144 818	152 490	160 915
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	448 060	478 601	511 048
Isamba:	oMasipala base-Dr Ruth Segomotsi Mompati	1 014 538	1 077 664	1 146 042
B	NW403 City of Matlosana	545 300	588 793	636 078
B	NW404 Maquassi Hills	159 404	170 622	182 817
B	NW405 JB Marks	343 436	377 012	414 080
C	DC40 Dr Kenneth Kaunda District Municipality	206 714	212 491	218 574
Isamba:	oMasipala base-Dr Kenneth Kaunda	1 254 854	1 348 918	1 451 549
Isamba: oMasipala baseNyakatho neNtshonalanga		7 563 618	8 156 651	8 807 144

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	
		2022/23	Forward Estimates	
		2023/24	2024/25	
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	3 656 394	3 983 337	4 341 849
B	WC011 Matzikama	69 892	74 958	80 473
B	WC012 Cederberg	61 451	66 062	71 096
B	WC013 Bergrivier	57 506	62 388	67 754
B	WC014 Saldanha Bay	115 943	126 971	139 203
B	WC015 Swartland	126 228	140 297	156 017
C	DC1 West Coast District Municipality	103 374	106 615	110 061
Total: West Coast Municipalities		534 394	577 291	624 604
B	WC022 Witzenberg	121 668	132 945	145 345
B	WC023 Drakenstein	194 355	211 292	229 829
B	WC024 Stellenbosch	179 634	196 720	215 547
B	WC025 Breede Valley	147 822	159 120	171 374
B	WC026 Langeberg	97 528	104 474	112 031
C	DC2 Cape Winelands District Municipality	251 295	256 921	262 730
Total: Cape Winelands Municipalities		992 302	1 061 472	1 136 856
B	WC031 Theewaterskloof	120 101	129 283	139 255
B	WC032 Overstrand	141 896	155 547	170 708
B	WC033 Cape Agulhas	37 037	39 750	42 717
B	WC034 Swellendam	39 675	42 788	46 206
C	DC3 Overberg District Municipality	81 486	84 267	87 234
Total: Overberg Municipalities		420 195	451 635	486 120
B	WC041 Kannaland	33 259	35 040	36 934
B	WC042 Hessequa	54 287	58 185	62 442
B	WC043 Mossel Bay	119 020	128 669	139 262
B	WC044 George	193 460	210 287	228 699
B	WC045 Oudtshoorn	89 431	95 294	101 666
B	WC047 Bitou	129 019	143 106	158 928
B	WC048 Knysna	111 170	120 722	131 247
C	DC4 Garden Route District Municipality	172 721	177 411	182 329
Total: Garden Route Municipalities		902 367	968 714	1 041 507
B	WC051 Laingsburg	20 139	21 423	22 856
B	WC052 Prince Albert	26 548	28 467	30 575
B	WC053 Beaufort West	77 265	82 700	88 606
C	DC5 Central Karoo District Municipality	36 456	37 890	39 485
Total: Central Karoo Municipalities		160 408	170 480	181 522
Total: Western Cape Municipalities		6 666 060	7 212 929	7 812 458
National Total		87 311 493	94 086 549	101 486 470

ISHEJULI 3

**UKUNQUNYWA KWESABELO ESILINGANAYO SIKAMASIPALA NGAMUNYE SESABELO
SEZINGA LIKAHULUMENI WASEKHAYA SENGENISOMALI EQOQWE KUZWELONKE**

Inombolo	uMasipala	Unyaka weziMali kaZwelonke			
		2022/23	Izibalo Zesikhathi Esizayo		
			Ikhohlamu A	Ikhohlamu B	
		2023/24	2024/25		
		R'000	R'000	R'000	
ENTSHONALANGA YEKAPA					
A	CPT City of Cape Town	3 656 394	3 983 337	4 341 849	
B	WC011 Matzikama	69 892	74 958	80 473	
B	WC012 Cederberg	61 451	66 062	71 096	
B	WC013 Bergrivier	57 506	62 388	67 754	
B	WC014 Saldanha Bay	115 943	126 971	139 203	
B	WC015 Swartland	126 228	140 297	156 017	
C	DC1 West Coast District Municipality	103 374	106 615	110 061	
Isamba:	oMasipala base-West Coast	534 394	577 291	624 604	
B	WC022 Witzenberg	121 668	132 945	145 345	
B	WC023 Drakenstein	194 355	211 292	229 829	
B	WC024 Stellenbosch	179 634	196 720	215 547	
B	WC025 Breede Valley	147 822	159 120	171 374	
B	WC026 Langeberg	97 528	104 474	112 031	
C	DC2 Cape Winelands District Municipality	251 295	256 921	262 730	
Isamba:	oMasipala base-Cape Winelands	992 302	1 061 472	1 136 856	
B	WC031 Theewaterskloof	120 101	129 283	139 255	
B	WC032 Overstrand	141 896	155 547	170 708	
B	WC033 Cape Agulhas	37 037	39 750	42 717	
B	WC034 Swellendam	39 675	42 788	46 206	
C	DC3 Overberg District Municipality	81 486	84 267	87 234	
Isamba:	oMasipala base-Overberg	420 195	451 635	486 120	
B	WC041 Kannaland	33 259	35 040	36 934	
B	WC042 Hessequa	54 287	58 185	62 442	
B	WC043 Mossel Bay	119 020	128 669	139 262	
B	WC044 George	193 460	210 287	228 699	
B	WC045 Oudtshoorn	89 431	95 294	101 666	
B	WC047 Bitou	129 019	143 106	158 928	
B	WC048 Knysna	111 170	120 722	131 247	
C	DC4 Garden Route District Municipality	172 721	177 411	182 329	
Isamba:	oMasipala base-Garden Route	902 367	968 714	1 041 507	
B	WC051 Laingsburg	20 139	21 423	22 856	
B	WC052 Prince Albert	26 548	28 467	30 575	
B	WC053 Beaufort West	77 265	82 700	88 606	
C	DC5 Central Karoo District Municipality	36 456	37 890	39 485	
Isamba:	oMasipala base-Central Karoo	160 408	170 480	181 522	
Isamba: oMasipala baseNtshonalanga Kapa		6 666 060	7 212 929	7 812 458	
Isamba Sikazwelonke		87 311 493	94 086 549	101 486 470	

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	
					2022/23	2023/24	Forward Estimates	
							2023/24	2024/25
Basic Education (Vote 16)	Education Infrastructure Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to address achievement of the targets set out in the minimum norms and standards for school infrastructure; to address damages to infrastructure; to enhance capacity to deliver infrastructure in education.	General conditional allocation to provinces	Eastern Cape	R'000	R'000	R'000	R'000
				Free State	1 741 459	1 705 711	1 782 388	1 782 388
				Gauteng	958 021	889 595	929 585	929 585
				KwaZulu-Natal	1 686 845	1 651 947	1 726 207	1 726 207
				Limpopo	2 387 952	2 555 766	2 330 249	2 330 249
				Mpumalanga	1 315 811	1 371 984	1 433 659	1 433 659
				Northern Cape	1 134 360	1 184 469	1 237 714	1 237 714
				North West	686 935	607 576	634 887	634 887
				Western Cape	1 236 625	1 179 049	1 232 051	1 232 051
				Unallocated	1 236 077	1 180 389	1 233 451	1 233 451
					767 709	801 665	801 665	
			TOTAL	12 384 085	13 094 195	13 341 856	13 341 856	
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	1 148 953	1 098 416	1 147 745	1 147 745
				Free State	1 225 196	1 199 170	1 253 024	1 253 024
				Gauteng	5 083 886	4 988 103	5 212 116	5 212 116
				KwaZulu-Natal	2 045 854	2 000 300	2 090 132	2 090 132
				Limpopo	481 051	452 963	473 305	473 305
				Mpumalanga	145 385	139 095	145 341	145 341
				Northern Cape	420 514	408 681	427 035	427 035
				North West	354 163	332 476	347 407	347 407
				Western Cape	3 401 057	3 332 007	3 481 646	3 481 646
				Unallocated	-	72 735	76 003	76 003
			TOTAL	14 306 059	14 023 946	14 653 754	14 653 754	
Transport (Vote 40)	(a) Provincial Roads Maintenance Grant	To supplement provincial investments for road infrastructure maintenance (routine, periodic and special maintenance); to ensure that all roads are classified as per the Road Infrastructure Strategic Framework for South Africa and the technical recommendations for highways, and the Road Classification and Access Management guidelines; to implement and maintain road asset management systems; to supplement provincial projects for the repair of roads and bridges damaged by unforeseen incidents including natural disasters; to improve road safety with a special focus on pedestrian safety in rural areas.	General conditional allocation to provinces	Eastern Cape	1 429 653	1 500 409	1 576 947	1 576 947
				Free State	1 337 642	1 403 845	1 475 457	1 475 457
				Gauteng	680 058	713 716	750 123	750 123
				KwaZulu-Natal	2 720 678	2 634 584	2 460 472	2 460 472
				Limpopo	1 199 876	1 259 261	1 323 498	1 323 498
				Mpumalanga	905 915	950 750	999 250	999 250
				Northern Cape	1 064 972	1 117 680	1 174 694	1 174 694
				North West	957 028	1 004 393	1 055 628	1 055 628
				Western Cape	960 309	1 007 837	1 059 248	1 059 248
				Unallocated	-	1 737 845	1 737 845	1 737 845
			TOTAL	11 256 131	13 330 320	13 613 162	13 613 162	
(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	282 593	295 048	308 298	308 298	
			Free State	312 430	326 199	340 849	340 849	
			Gauteng	2 730 550	2 850 898	2 978 930	2 978 930	
			KwaZulu-Natal	1 309 303	1 367 009	1 428 401	1 428 401	
			Limpopo	422 338	440 951	460 754	460 754	
			Mpumalanga	711 126	742 468	775 812	775 812	
			Northern Cape	63 581	66 383	69 364	69 364	
			North West	130 698	136 459	142 587	142 587	
			Western Cape	1 127 813	1 177 519	1 230 401	1 230 401	
						TOTAL	7 090 432	7 402 934

ISHEJULI 4, INGXENYE A

IZABELO EZIYA EZIFUNDAZWENI UKWELEKELELA UXHASO LWEZIMALI LWEZINHLELO NOMA IMISEBENZI EXHASWE KWIZABELOMALI ZEZIFUNDAZWE

Ivoti	Igama lesabelo	Inhloso	Uhlobo lwesabelo	Isifundazwe	Ikhohlamu A		Ikhohlamu B	
					2022/23	2023/24	2023/24	2024/25
Imfundo Eziyisikelo (Ivoti 16)	Isibonelelo seNgqalasisizinda yezeMfundo	Ukuxisa ukushesha ukwakhiswa, ukulungiswa, ukuthuthukiswa kanye nokuvusela ngqalasisizinda enisha noma endida kwezemfundo, kuhlanganisa indawo yokuhlala yesifundo; ukubhekana nempumelo yemithetho nemigomo emincane ebekelwe ngqalasisizinda yesikelo; ukubhekana nokulimala kwengqalasisizinda, ukuthuthukisa indlela yokuletha ngqalasisizinda kwezemfundo.	Isabelo esijwayelekile esinemibandela ezifundazweni	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho Nshomalinga Nyakatho Nshomalinga Nshomalinga yeKapa Okungabive	R'000	R'000	R'000	R'000
					1 741 459 889 595 1 686 845 2 387 952 1 315 811 1 134 360 686 935 1 236 625 1 236 077	1 705 711 879 585 1 651 947 2 555 766 1 371 984 1 184 469 607 576 1 179 049 1 180 389 767 709	1 782 388 929 585 1 726 507 2 330 249 1 433 659 1 237 714 634 887 1 232 051 1 233 451 801 665	
Ezempilo (Ivoti 18)	Isibonelelo Sikazwelonke Sezinsizakalo Zemfundo Ephakeme	Ukuqinisekisa ukuhlinzekwa kwezinsiza zezempilo zemfundo ephakeme eNingizimu Afrika; ukunxephezela izikhungo zemfundo ephakeme ngezindleko ezengeziwe ezibambelana mayelana nokuhlinzekwa kwalezi zinsizakalo.	Isabelo esijwayelekile esinemibandela ezifundazweni	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho Nshomalinga Nyakatho Nshomalinga Nshomalinga yeKapa Okungabive	ISAMBA		ISAMBA	
					12 384 085	13 094 195	13 341 856	
Ezokuthutha (Ivoti 40)	(a) Isibonelelo SesiFundazwe Sokulungiswa Kwemigwaqo	Ukwengeza utshalmali lwesifundazwe lokugcinwa kwengqalasisizinda yemigwaqo (ukugcinwa okujwayelekile, ngezikhathi ezibhile kanye nokugcinwa okukhethekile); ukuqinisekisa ukuthi yonke imigwaqo ihlukamiswa ngokohlaka lweSu Lwengqalasisizinda Yomgwaqo lwaseNingizimu Afrika kanye nezincwadi zobuchwepheshe zemigwaqo emikhulu, kanye nemihlahlandlela Yokuhlukamiswa Kwemigwaqo kanye Nokulawulwa Kokufinyelela, ukusebenzisa nokugcina izibhilelo zokuphatha impahla yomgwaqo; ukweluleka amaphrojekthi ezifundazwe okulungisa imigwaqo namabhulohlo alinyazwe yizigameko ezinjalindekile ezihlanganisa nezihlekelele zemvelo; ukuthuthukisa ukuphatha emigwaqeni ngokuxhila ngokukhethekile ekupheleni kwabambaba ngezinyawo ezindaweni zasemakhaya.	Isabelo esijwayelekile esinemibandela ezifundazweni	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho Nshomalinga Nyakatho Nshomalinga Nshomalinga yeKapa Okungabive	ISAMBA		ISAMBA	
					14 306 059	14 023 946	14 653 754	
	(b) Isibonelelo sokusebenza Kwezokuthutha Zomphakathi	Ukuhlinzela ngezimali ezengeziwe maqondana nezinsiza zokuthutha umphakathi ezihlinzekwa yiminyango yezokuthutha yeziFundazwe.	Umshebenzi owabhelwe izifundazwe kuzwelonke	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho Nshomalinga Nyakatho Nshomalinga Nshomalinga yeKapa Okungabive	ISAMBA		ISAMBA	
					7 090 432	7 402 934	7 735 396	

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	
				2022/23	2023/24	Forward Estimates	2024/25
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'000 496 166	R'000 518 034	R'000 541 299	R'000 541 299
			City of Cape Town	965 544	1 008 100	1 053 373	1 053 373
			City of Ekurhuleni	1 282 202	1 338 713	1 398 834	1 398 834
			City of Johannesburg	1 204 509	1 257 596	1 314 074	1 314 074
			City of Tshwane	1 044 111	1 090 129	1 139 086	1 139 086
			eThekweni	1 279 036	1 335 408	1 395 380	1 395 380
			Mangaung	491 760	513 434	536 492	536 492
			Nelson Mandela Bay	588 945	614 902	642 517	642 517
			TOTAL	7 352 273	7 676 316	8 021 055	

ISHEJULI 4, INGXENYE B

IZABELO EZIYA KOMASIPALA UKUZE ZELEKELELE UKUXHASWA KWEMISEBENZIXHASWE KWISABELOMALI SOMASIPALA

Ivoti	Igama lesabelo	Inbhalo	Idolobha	Ikholamu A		Ikholamu B	
				2022/23	2023/24	Izibalo Zesikhatshi Esizayo	2024/25
Izindawo Zokuhlala Abantu (Ivoti 33)	Isibonelelo Sokuthuthukiswa Kwezindawo Zasedolobheni	Ukwengeza ingenisomali yomasipala bamadolobha amakhulu ukuze kuqaliswe amaphrojekthi engqalasisizinda akhuthaza ukuthuthukiswa kwamadolobha ngokulingana, ngokuhlanganisiwe, ngokunophumela, okuhlanganisa konke futhi okugcinakayo.	Buffalo City City of Cape Town City of Ekurhuleni City of Johannesburg City of Tshwane eThekweni Mangaung Nelson Mandela Bay	R'000	R'000	R'000	R'000
				496 166	518 034	541 299	541 299
				965 544	1 008 100	1 053 373	1 053 373
				1 282 202	1 338 713	1 398 834	1 398 834
				1 204 509	1 257 596	1 314 074	1 314 074
				1 044 111	1 090 129	1 139 086	1 139 086
				1 279 036	1 335 408	1 395 380	1 395 380
				491 760	513 434	536 492	536 492
				588 945	614 902	642 517	642 517
				7 352 273	7 676 316	8 021 055	8 021 055
	ISAMBA						

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B		
					2022/23	2023/24	2023/24	2024/25	
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	R'000	R'000	R'000	R'000	
				Free State	251 233	255 336	266 803		
				Gauteng	190 377	193 483	202 174		
				KwaZulu-Natal	103 014	103 641	107 641		
				Limpopo	218 604	222 174	232 152		
				Mpumalanga	237 816	241 700	252 555		
				Northern Cape	165 033	167 730	175 262		
				North West	125 194	124 811	130 415		
				Western Cape	185 122	188 148	196 597		
				TOTAL	1 599 214	1 618 049	1 690 715		
				(b) Ilima/Lesema Projects Grant	To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production within strategically identified grain, livestock, horticulture and aquaculture production areas.	Eastern Cape	76 210	77 483	80 963
						Free State	73 178	74 402	77 743
						Gauteng	37 262	37 885	39 587
						KwaZulu-Natal	75 424	76 685	80 130
Limpopo	75 333	76 592	80 031						
Mpumalanga	70 499	71 678	74 897						
Northern Cape	70 498	71 675	74 893						
North West	72 881	74 099	77 427						
Western Cape	58 993	59 979	62 672						
TOTAL	610 278	620 478	648 343						
(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.	Eastern Cape	12 700			12 935	13 470		
		Free State	8 516			8 616	9 333		
		Gauteng	5 219			5 360	5 501		
		KwaZulu-Natal	13 110			13 310	14 127		
		Limpopo	13 303	13 480	13 674				
		Mpumalanga	9 762	9 830	9 898				
		Northern Cape	7 825	8 016	8 207				
		North West	8 953	9 101	9 449				
		Western Cape	5 532	5 680	6 546				
		TOTAL	84 920	86 328	90 205				

ISHEJULI 5, INGXENYE A
IZABELO EZIYA EZIFUNDAZWENI NGENHLOSO ETHILE

Ivoti	Igama lesabelo	Inhliso	Uhlobo lwesabelo	Isifundazwe	Ikhohlamu A		Ikhohlamu B	
					2022/23	2023/24	Izibalo Zesikhatshi Esizayo	2024/25
Ezolimo, Ukubuyiswa koMhlaba kanye noku Thuthakiswa Kwezindawo Zasemakhaya (Ivoti 29)	(a) Isihonolelo Sohlelo Oluphelele Lokuxhasa Ezolimo	Ukuhlazeka ngezinsiza ezisebenzayo nezididiyelwe zokwesekwa kwezolimo ngokusebenzisana nezinhlelo zokuqoqula umkhahla lapho kungenzeka khona; ukukhuthaza kanye nokwenza iula ukuthuthukiswa kwezolimo ngokuhlola abahloni bokubuyiselwa kombhala kanye nabanye abakhigazi abamnyama abathole umhlaba ngezindlela ezizimele futhi ababambe iqhaza emabhizinisini nezela inani lakuleli, norma ababandakanyeka ekuhwebeni kwananye amazwe; ukavuselela amakolishi ezolimo abe yizikhungo zemlando ephakeme.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	R'000	R'000	R'000	
					251 233 190 377 103 748 218 604 237 816 165 033 125 194 185 122 122 087	255 336 193 483 103 014 222 174 241 700 167 730 124 811 188 148 121 653	266 803 202 174 107 641 232 152 252 555 175 262 130 415 196 597 127 116	
					1 599 214	1 618 049	1 690 715	
	(b) Isihonolelo Semisebenzi ye-Ilima/Letsema	Ukusiza imiphakathi yaseNingizimu Afrika esengozini ukuze ikhule ukukhigizwa kwezolimo kanye nokushala imali kwingqalazizinda e wala ezolimo ukukhigizwa kokudla okuzinhlamvana, imityo, ukulima kanye nezolimo nezindawo zokukhigizwa kwezolimo.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	R'000	R'000	R'000	
					76 210 73 178 37 262 75 424 75 333 70 499 70 498 72 881 58 993	77 483 74 402 37 885 76 685 76 592 71 678 71 675 74 099 59 979	80 963 77 743 39 587 80 130 80 031 74 897 74 893 77 427 62 672	
					610 278	620 478	648 343	
	(c) Isihonolelo Sohlelo Lokumakelwa Komhlaba; Ukuwa; Nobuphoti kanye Nokuthuthukiswa Kwengqalazizinda	Ukukhuthaza ukusebenziswa okufanele nokuphuthwa kwemifombo semvelo ngokuzibandakanya ezinhlalweni zomiphakathi ezigcisele emiphakathini ezeseka zinsika zokugcina (ezinhlalo, ezomnotho nezemvelo), okuholela ekukhigizeni okukhulu, ukuba khona kokudla okwanele, ukuphisekiswa komsebenzi kanye nenhlalakahle engcono kubo bonke.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	R'000	R'000	R'000	
					12 700 8 516 5 219 13 110 13 303 9 762 7 825 8 953 5 552	12 935 8 616 5 360 13 310 13 480 9 830 8 016 9 101 5 680	13 470 9 333 5 501 14 127 13 674 9 898 8 207 9 449 6 546	
					84 920	86 328	90 205	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2022/23	2023/24	Forward Estimates	2024/25
Basic Education (Vote 16)	(a) Early Childhood Development Grant	To increase the number of poor children accessing subsidised early childhood development services through centre and non-centre based programmes; to support early childhood development providers delivering an early childhood development programme to meet basic health and safety requirements for registration; to pilot the construction of new low-cost early childhood development centres.	General conditional allocation to provinces	Eastern Cape	R1000	199 668	199 728	208 097
				Free State		56 282	58 473	58 473
				Gauteng		232 715	238 615	249 310
				KwaZulu-Natal		187 203	182 053	190 228
				Limpopo		184 858	178 275	186 282
				Mpumalanga		99 860	91 322	95 424
				Northern Cape		23 126	20 007	20 906
				North West		104 104	106 484	111 266
				Western Cape		95 866	87 958	91 908
				Unallocated		-	81 607	85 272
			TOTAL	1 192 682	1 242 487	1 298 286		
	(b) HIV and AIDS (Life Skills Education) Grant	To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners; supporting the provision of employee health and wellness programmes for educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners and educators; to reduce the vulnerability of children to HIV, TB and sexually transmitted infections, with a particular focus on orphaned children and girls.	Conditional allocation	Eastern Cape		44 528	45 077	47 060
				Free State		11 172	10 700	11 172
				Gauteng		37 311	36 385	37 986
				KwaZulu-Natal		61 183	62 910	65 678
				Limpopo		26 875	27 036	28 226
				Mpumalanga		19 530	18 586	19 404
				Northern Cape		6 901	7 234	7 025
				North West		16 953	15 654	16 416
				Western Cape		17 822	18 071	18 939
				TOTAL	242 275	241 653	252 506	
	(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		28 333	29 070	30 232
				Free State		27 125	29 334	31 705
				Gauteng		35 150	35 425	36 728
				KwaZulu-Natal		34 423	34 534	35 524
				Limpopo		34 451	34 228	35 023
				Mpumalanga		31 523	31 354	31 960
				Northern Cape		14 068	15 151	16 528
				North West		16 997	20 259	21 438
				Western Cape		33 451	31 069	32 982
				TOTAL	255 521	260 424	272 120	
	(d) Maths, Science and Technology Grant	To provide support and resources to schools, teachers and learners in line with the Curriculum Assessment Policy Statements for the improvement of mathematics, science and technology teaching and learning at selected public schools.	Conditional allocation	Eastern Cape		53 950	53 793	56 238
				Free State		39 334	48 285	50 454
				Gauteng		60 901	60 778	63 572
				KwaZulu-Natal		70 244	70 193	73 457
				Limpopo		49 721	49 592	51 828
				Mpumalanga		43 833	43 784	45 729
				Northern Cape		27 951	27 902	29 052
				North West		41 075	41 017	43 452
				Western Cape		37 184	37 135	38 746
				TOTAL	424 793	433 079	452 528	
	(e) National School Nutrition Programme Grant	To provide nutritious meals to targeted schools.	Conditional allocation	Eastern Cape		1 494 648	1 551 943	1 621 640
				Free State		488 785	503 449	508 225
				Gauteng		993 367	1 030 565	1 076 847
				KwaZulu-Natal		1 952 777	1 967 842	2 056 217
				Limpopo		1 529 904	1 568 178	1 638 605
				Mpumalanga		806 054	834 685	872 170
				Northern Cape		225 894	229 671	239 985
				North West		565 603	584 855	611 120
				Western Cape		451 289	467 538	488 535
				Unallocated		-	140 216	164 346
				TOTAL	8 508 321	8 878 942	9 277 690	

ISHEJULI 5, INGXENYE A
IZABELO EZIYA EZIFUNDAZWENI NGENHLOSO ETHILE

Ivoti	Igama lesabelo	Inhlalo	Uhlobo lwesabelo	Isifundazwe	Ikhohlamu A		Ikhohlamu B	
					2022/23	2023/24	2022/23	2024/25
Imfundo Eziyisisekelo (Ivoti 16)	(a) Isibonelelo Sokuthuthukiswa Kwezingane Ezisencane	Ukwandisa isibalo sezingane ezilwempu; ezihlala izinsiza zokuthuthukiswa kwezingane ezisencane ezixhaswe ngokwemali, ezigxile ezikhungweni noona emingqophelini ezikhungweni; ukuxhasa abahlalazeki bokuthuthukiswa kwezingane ezisencane abahlela uhlelo lokuthuthukiswa kwezingane ezisencane uhlelo lokuthuthukiswa nezidingo eziyisisekelo zezempilo nokuphatha zokubalulwa; ukushayela ukwakhiwa kwezikhungo ezinsha ezingabizi kakhulu zokuthuthukiswa kwezingane.	Isabelo esiza ezifundazweni esijwayelekile esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa Unallocated	R'000	R'000	R'000	R'000
					199 668	199 728	208 697	208 697
					65 282	58 973	58 973	58 973
					232 715	249 330	249 330	249 330
					187 203	182 053	190 228	190 228
					184 858	178 275	186 282	186 282
					99 860	91 322	95 424	95 424
					23 126	20 007	20 906	20 906
					104 104	106 484	111 266	111 266
					95 866	87 958	91 908	91 908
					-	81 607	85 272	85 272
				ISAMBA	1 192 682	1 242 487	1 298 286	1 298 286
	(b) Isibonelelo se-HIV kanye ne-AIDS (Inifundo Yamakhono Empilo)	Ukweseka isi IaseNingizimu Afrika lokuvikela i-HIV, ngokwenza lobhu; ukuhlazeka ngokufundisa ngezoci si okuphelele kanye nokwenza kube lula kubafundi ukufinyelela kwizinsiza zezempilo zocansi nokuzala, ukusika ukuhlazeka kwezinhlelo zezempilo nempilo yabasebenzi kohlisa; ukunciphisa umthetho we-HIV ne-TB ngokuhlazeka ngendawo emakelweni, esekayo nevemela abafundi nothisha; ukunciphisa ubungozi bezingane ka-HIV; i-TB kanye nezilo ezifihlana ngocansi, kugxilwe ikakhulukazi ezingeni eziyizintandane namantombazane.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	44 528	45 077	47 060	47 060
					11 172	10 700	11 172	11 172
					37 311	36 385	37 986	37 986
					61 183	62 910	65 678	65 678
					26 875	27 036	28 226	28 226
					19 530	18 586	19 404	19 404
					6 901	7 234	7 625	7 625
					16 953	15 654	16 416	16 416
				ISAMBA	17 822	18 071	18 939	18 939
				ISAMBA	242 275	241 653	252 506	252 506
	(c) Isibonelelo Sabafundi Abanokuthuzeka Komqondo Okujulile	Ukuhlazeka ngosizo oludingekayo, izinsiza kanye nezinto zokusebenza ezikhungweni nasezikoleni zokunakelwa okuthethelwe ukaze kuhlazekwe ngemfundo ezingeni ezinokuthuzeka okukhulu kwegingqondo.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	28 333	29 070	30 232	30 232
					27 125	29 334	31 705	31 705
					35 150	35 425	36 728	36 728
					34 423	34 534	35 524	35 524
					34 451	34 228	35 023	35 023
					31 523	31 354	31 960	31 960
					14 068	15 151	16 528	16 528
					16 997	20 259	21 438	21 438
					33 451	31 069	32 982	32 982
				ISAMBA	255 521	260 424	272 120	272 120
	(d) Isibonelelo Sezibalo, Isayensi Nezobuchwepheshe	Ukumikeza usizo nezinsizakusebenza ezikoleni, kohlisa kanye nakubafundi ngokuhlazeka Nezintimende Zengqomgomo Yokuhlola Kwekharikhulamu yokuthuthukiswa kwezibalo, ukufundisa nokufunda kwesayensi nobuchwepheshe ezikoleni ezihlele zikahulumeni.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	53 950	53 793	56 238	56 238
					39 334	48 285	50 454	50 454
					60 901	60 778	63 572	63 572
					70 244	70 193	73 457	73 457
					49 721	49 592	51 828	51 828
					43 833	43 784	45 729	45 729
					27 951	27 902	29 052	29 052
					41 675	41 617	43 452	43 452
					37 184	37 135	38 746	38 746
				ISAMBA	424 793	433 079	452 528	452 528
	(e) Isibonelelo Sezinhlelo Zokudla Ezikoleni Kuzwelonke	Ukuhlazeka ngokudla okunomsoco ezikoleni ezihlele.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa Unallocated	1 494 648	1 551 943	1 621 640	1 621 640
					488 785	503 449	508 225	508 225
					993 367	1 030 565	1 076 847	1 076 847
					1 952 777	1 967 842	2 056 217	2 056 217
					1 529 904	1 568 178	1 638 605	1 638 605
					806 054	834 685	872 170	872 170
					225 894	229 671	239 985	239 985
					565 603	584 855	611 120	611 120
					451 289	467 538	488 535	488 535
					-	140 216	164 346	164 346
				ISAMBA	8 508 321	8 878 942	9 277 690	9 277 690

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B					
					2022/23	Forward Estimates	2024/25				
					R'000	R'000	R'000				
Health (Vote 18)	(a) District Health Programmes Grant	To enable the health sector to develop and implement an effective response to HIV and AIDS; to enable the health sector to develop and implement an effective response to tuberculosis; to ensure provision of quality community outreach services through Ward Based Primary Health Care Outreach Teams; to improve efficiencies of the Ward Based Primary Health Care Outreach Teams programme by harmonising and standardising services and strengthening performance monitoring; to enable the health sector to develop and implement an effective response to support the effective implementation of the National Strategic Plan on Malaria Elimination 2019 – 2023; to enable the health sector to prevent cervical cancer by making available Human Papillomavirus vaccinations for grade seven school girls in all public and special schools and progressive integration of Human Papillomavirus into the integrated school health programme; to enable the health sector to rollout COVID-19 vaccine.	Conditional allocation	Eastern Cape	3 221 279	2 963 416	3 096 501				
				Free State	1 724 306	1 611 598	1 683 974				
				Gauteng	6 295 969	5 793 999	6 054 204				
				KwaZulu-Natal	7 547 069	7 087 769	7 406 077				
				Limpopo	2 621 492	2 388 635	2 495 907				
				Mpumalanga	2 638 302	2 469 999	2 580 926				
				Northern Cape	767 729	716 737	748 927				
				North West	1 938 678	1 784 563	1 864 707				
				Western Cape	2 268 294	2 049 145	2 141 171				
				TOTAL	29 023 118	26 865 861	28 072 394				
					(b) Health Facility Revitalisation Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in health including, health technology, organisational development systems and quality assurance; to enhance capacity to deliver health infrastructure; to accelerate the fulfilment of the requirements of occupational health and safety.	Conditional allocation	Eastern Cape	730 829	695 296	716 990
								Free State	642 446	602 597	621 399
								Gauteng	1 058 859	1 038 555	1 070 959
KwaZulu-Natal	1 389 913	1 383 930	1 427 110								
Limpopo	600 166	552 983	570 237								
Mpumalanga	463 310	415 255	428 211								
Northern Cape	444 942	465 311	479 829								
North West	652 491	613 468	632 609								
Western Cape	796 590	805 103	830 223								
Unallocated	-	547 362	583 614								
TOTAL	6 779 546	7 119 860	7 361 181								
	(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	578 756	567 733	556 604
								Free State	264 004	284 312	276 594
				Gauteng	1 872 229	1 879 548	1 825 127				
				KwaZulu-Natal	754 850	764 447	747 841				
				Limpopo	372 699	375 318	353 623				
				Mpumalanga	274 266	276 739	267 298				
				Northern Cape	155 608	145 748	145 443				
				North West	277 212	271 800	262 601				
				Western Cape	899 442	887 123	903 926				
				Unallocated	-	26 255	27 460				
				TOTAL	5 449 066	5 479 023	5 366 517				
					(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	128 484	88 444	91 392
								Free State	28 404	28 062	28 880
Gauteng	90 399	89 393	91 222								
KwaZulu-Natal	84 726	83 762	85 718								
Limpopo	83 490	68 900	71 039								
Mpumalanga	69 428	38 980	39 998								
Northern Cape	84 530	47 143	49 071								
North West	80 681	60 366	62 437								
Western Cape	43 605	43 272	44 264								
Unallocated	-	146 353	152 924								
TOTAL	693 747	694 675	716 945								

ISHEJULI 5, INCXENYE A
IZABELO EZIYA EZIFUNDAZWE NI NGENHILOSO ETHILE

Ivoti	Igama lesabelo	Inbhalo	Uthlobo lwesabelo	Isifundazwe	Ikholamvu A		Ikholamvu B					
					2022/23	R'000	Izibalo Zesikhathini Ezizayo	2023/24	R'000			
Ezempilo (Ivoti 18)	(a) Isibonelelo Sezinhlelo Zezempilo Zesifunda	Ukwenza umkhakha wezempilo ukwazi ukuthuthukisa nokusebenzisa ngokuzenzakayo kanye nengcutazi; ukuze umkhakha wezempilo ukwazi ukuthuthukisa nokusebenzisa ngempumelelo indlela yokubhekana nesifo sobu; ukunqinisekisa ukuthuthukisa kwezinsiza ezisizingeni eliphuzulu zoku finyelela emphakathini ngamaQumbu Okuninye leka Kokumakela kwezempilo okuyisisekelo azinze emawadini; ukuthuthukisa ukusebenza kahle kohlolo lwamaQumbu Okumakela Kwezempilo Okuyisisekelo azinze emawadini; Ngokuvumelana kanye nokulinganisa izinsizakalo kanye nokuphila ukuphila ukusebenza; ukunika amandla umkhakha wezempilo ukuthuthukisa nokusebenzisa impedulo esebenzayo ukusela ngempumelelo ukugqibisa kofifelo Lwesu Likazwelonke Lokuphila KukaMabaleva 2019 – 2023; ukwenza umkhakha wezempilo uvikele umdlawazi womlomo wesibelelo ngokwenza kuthobakale imishanguzo yegetwane i-papilloma yamantombazane esikole ebanga besikhombisa kuwo wonke umphakathi kanye nezikole zabakhubazekile kanye nokulinganiswa okugqibeskayo kwe-Human Papillomavirus kuhlelo olubhangansiwe wezempilo ezikoleni; ukuze umkhakha wezempilo ukwazi ukukhipha umgomo we-COVID-19.	Isibelo esinemibandela	Mpumalanga, yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomlanga Nishomlanga yeKapa	R'000 3 221 279 1 724 306 6 295 969 7 847 069 2 621 492 2 388 635 2 469 999 767 729 1 938 678 2 268 294	R'000 2 963 416 1 611 598 5 793 999 7 087 769 2 495 907 2 388 635 2 469 999 716 737 1 784 563 2 049 145	2024/25 R'000 3 096 501 1 683 974 6 054 204 7 406 077 2 495 907 2 388 635 2 469 999 748 927 1 864 707 2 141 171	28 072 394				
									ISAMBA	29 023 118	26 865 861	28 072 394
									Mpumalanga yeKapa	730 829	695 296	716 990
									Free State	642 446	602 597	621 399
									Gauteng	1 038 859	1 038 555	1 070 959
									KwaZulu-Natal	1 389 913	1 383 930	1 427 110
									Limpopo	600 166	552 983	570 237
									Mpumalanga	463 310	415 255	428 211
									Nyakatho neKapa	444 942	465 311	479 829
									Nyakatho Nishomlanga	652 491	613 468	632 609
Nishomlanga yeKapa	796 590	805 103	830 223									
Unallocated	-	547 362	583 614									
ISAMBA	6 779 546	7 119 860	7 361 181									
(b) Isibonelelo Sokavuselela ngokuzenzakayo yeSikhongo Sezempilo	Ukusiza ukushesha ukavakhwa, ukumakelwa, ukuthuthukisa kanye nokavuselelwa kabusha kwengqalazizinda enshu nendala kwezempilo, kuhlanganisa, ubucwepteshe bezempilo, inhlangozo zinhlelo zokuthuthukisa kanye nokunqinisekisa kwedwaifuthi; ukuthuthukisa amandla okuthuthukisa ngokuzenzakayo yezempilo; ukushesha ukugqwabisa kwezindongo zempi nokuphepha emsebenzini.	Isibonelelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomlanga Nishomlanga yeKapa Engabive	R'000 578 756 264 004 1 872 229 754 850 372 699 274 266 155 608 277 212 899 442	R'000 567 733 284 312 1 879 548 764 447 375 318 276 739 145 748 271 800 887 123	2024/25 R'000 556 604 276 594 1 825 127 747 841 353 623 267 298 145 443 262 601 903 926	27 460					
								ISAMBA	5 449 066	5 479 023	5 366 517	
								Mpumalanga yeKapa	128 484	88 444	91 392	
								Free State	28 404	28 062	28 880	
								Gauteng	90 399	89 393	91 222	
								KwaZulu-Natal	84 726	83 762	85 718	
								Limpopo	83 490	68 900	71 039	
								Mpumalanga	69 428	38 980	39 998	
								Nyakatho neKapa	84 530	47 143	49 071	
								Nyakatho Nishomlanga	80 681	60 366	62 437	
Nishomlanga yeKapa	43 605	43 272	44 264									
Engabive	-	146 353	152 924									
ISAMBA	693 747	694 675	716 945									
(c) Isibonelelo Sezabasebenzi Nokuqeqeshwa	Ukuqoka izikhundla ezisemthethweni emkhakheni wezempilo ukuze bufuzake ngendlela ehlelele ezabasebenzi ngesu lezempilo kanye nokungena koMshwalense Wezempilo Karzwelonke; ukwesela izifundazwe ukubasa izindleko zesevisi ezilobene nokuqeqeshwa emtholampilo kanye nokugadwa kwabaqeqeshwayo besayensi yezempilo endaweni yesevisi yomphakathi.	Isibonelelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomlanga Nishomlanga yeKapa Engabive	R'000 128 484 28 404 90 399 84 726 83 490 69 428 84 530 80 681	R'000 128 484 28 404 90 399 84 726 83 490 69 428 84 530 80 681	2024/25 R'000 91 392 28 880 91 222 85 718 71 039 39 998 49 071 62 437						
							ISAMBA	5 449 066	5 479 023	5 366 517		
							Mpumalanga yeKapa	128 484	88 444	91 392		
							Free State	28 404	28 062	28 880		
							Gauteng	90 399	89 393	91 222		
							KwaZulu-Natal	84 726	83 762	85 718		
							Limpopo	83 490	68 900	71 039		
							Mpumalanga	69 428	38 980	39 998		
							Nyakatho neKapa	84 530	47 143	49 071		
							Nyakatho Nishomlanga	80 681	60 366	62 437		
Nishomlanga yeKapa	43 605	43 272	44 264									
Engabive	-	146 353	152 924									
ISAMBA	693 747	694 675	716 945									
(d) Isibonelelo Sikazwelonke Somshwalense Wezempilo	Ukwanisa izinto ezinhlale zesevisi yezempilo ngokuthenga ngamasu izinsizakalo kubahlizakele bezezempilo.	Umshebenzi wesifunda omikezwe izifundazwe	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomlanga Nishomlanga yeKapa Engabive	R'000 128 484 28 404 90 399 84 726 83 490 69 428 84 530 80 681	R'000 128 484 28 404 90 399 84 726 83 490 69 428 84 530 80 681	2024/25 R'000 91 392 28 880 91 222 85 718 71 039 39 998 49 071 62 437						
							ISAMBA	5 449 066	5 479 023	5 366 517		
							Mpumalanga yeKapa	128 484	88 444	91 392		
							Free State	28 404	28 062	28 880		
							Gauteng	90 399	89 393	91 222		
							KwaZulu-Natal	84 726	83 762	85 718		
							Limpopo	83 490	68 900	71 039		
							Mpumalanga	69 428	38 980	39 998		
							Nyakatho neKapa	84 530	47 143	49 071		
							Nyakatho Nishomlanga	80 681	60 366	62 437		
Nishomlanga yeKapa	43 605	43 272	44 264									
Engabive	-	146 353	152 924									
ISAMBA	693 747	694 675	716 945									

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2022/23	2023/24	Forward Estimates	2024/25
Human Settlements (Vote 33)	(a) Human Settlements Development Grant	To provide funding for the progressive realisation of access to adequate housing through the creation of sustainable and integrated human settlements.	Conditional allocation	Eastern Cape	R'000	R'000	R'000	R'000
					1 542 022	1 608 515	1 680 752	1 680 752
				Free State	813 041	848 099	886 187	886 187
				Gauteng	3 955 283	4 125 835	4 311 126	4 311 126
				KwaZulu-Natal	2 935 224	3 132 253	2 776 615	2 776 615
				Limpopo	906 953	946 060	988 547	988 547
				Mpumalanga	924 416	964 277	1 007 582	1 007 582
				Northern Cape	273 541	285 336	298 150	298 150
				North West	1 276 712	1 331 763	1 391 572	1 391 572
				Western Cape	1 628 418	1 701 511	1 777 924	1 777 924
	TOTAL			14 255 610	14 943 649	15 118 455	15 118 455	
Public Works and Infrastructure (Vote 15)	(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	458 151	478 343	499 825	499 825
				Free State	241 563	252 209	263 536	263 536
				Gauteng	1 175 155	1 226 949	1 282 051	1 282 051
				KwaZulu-Natal	756 868	790 226	825 715	825 715
				Limpopo	269 465	281 341	293 976	293 976
				Mpumalanga	274 653	286 758	299 637	299 637
				Northern Cape	81 272	84 855	88 664	88 664
				North West	379 324	396 042	413 828	413 828
				Western Cape	484 638	505 998	528 722	528 722
					TOTAL			4 121 089
	(a) Expanded Public Works Programme Integrated Grant for Provinces	To incentivise provincial departments to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance and the maintenance of buildings; low traffic volume roads and rural roads; other economic and social infrastructure; tourism and cultural industries; sustainable land based livelihoods; waste management.	Conditional allocation	Eastern Cape	106 459	-	-	-
				Free State	20 943	-	-	-
				Gauteng	40 105	-	-	-
				KwaZulu-Natal	111 866	-	-	-
				Limpopo	37 280	-	-	-
				Mpumalanga	25 491	-	-	-
				Northern Cape	16 421	-	-	-
				North West	44 394	-	-	-
				Western Cape	30 139	-	-	-
				Unallocated	-	434 762	454 287	454 287
	TOTAL			433 098	434 762	454 287	454 287	
	(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	68 450	-	-	-
				Free State	40 057	-	-	-
				Gauteng	52 249	-	-	-
				KwaZulu-Natal	99 799	-	-	-
				Limpopo	60 066	-	-	-
				Mpumalanga	25 570	-	-	-
				Northern Cape	16 142	-	-	-
				North West	26 770	-	-	-
				Western Cape	35 745	-	-	-
				Unallocated	-	426 480	445 633	445 633
	TOTAL			424 848	426 480	445 633	445 633	

ISHEJULI 5, INGXENYE A
IZABELO EZIYA EZIFUNDAZWE NI NGENHILOSO ETHILE

Ivoti	Igama lesabelo	Imbiso	Uhlobo lwesabelo	Isifundazwe	Ikhohlamu A		Ikhohlamu B		
					2022/23	R'000	Izibalo Zesikhathi Esizayo	2023/24	R'000
Izindawo Zokuhlala Abantu (Ivoti 33)	(a) Isibonelelo Sokuthuthukiswa Kwezindawo Zokuhlala Abantu	Ukukhinzeka ngezimali ukuze kuqhubeka ukuthola ukufinyelela izindlu ezanele ngokwakhiwa kwezindawo zokuhlala kwa bantu okuzinzile nokuhlanganisiwe.	Isibonelelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	1 542 022	1 608 515	1 680 752	R'000	1 680 752
					813 041	848 099	886 187		886 187
					3 955 283	4 125 835	4 311 126		4 311 126
					2 935 224	3 132 253	2 776 615		2 776 615
					906 953	946 060	988 547		988 547
					924 416	964 277	1 007 582		1 007 582
					273 541	285 336	298 150		298 150
					1 276 712	1 331 763	1 391 572		1 391 572
					1 628 418	1 701 511	1 777 924		1 777 924
				ISAMBA	14 255 610	14 943 649	15 118 485		15 118 485
	(b) Isibonelelo Sokuthuthukisa Imijondolo Izifundazwe	Ukukhinzeka ngezimali ukuze kube nenhlela ehlekelele nehlanganisiyo yokuthuthukisa imijondolo.	Isibonelelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	458 151	478 343	499 825		499 825
					241 563	252 209	263 536		263 536
					1 175 155	1 226 949	1 282 051		1 282 051
					756 868	790 226	825 715		825 715
					269 465	281 341	293 976		293 976
					274 653	286 758	299 637		299 637
					81 272	84 855	88 664		88 664
					379 324	396 042	413 828		413 828
					484 638	505 998	528 722		528 722
				ISAMBA	4 121 089	4 302 721	4 495 954		4 495 954
Umnyango Wezemisebenzi Yomphakathi neNgqalazinda (Ivoti 13)	(a) Isibonelelo Esihlanganisiwe Sohlelo Olunweshiwe Lwezemisebenzi Yomphakathi lwezifundazwe	Ukugququzela iminyango yezifundazwe ukuthi yandise imizamo yokudala umsebenzi ngokusebenzisa ukusebenziswa kwezindlela zokuletha abasebenzi kakhulu kulezi zindawo okugxile kuzo ezilandelayo, kukambisana nezinqaniso zohlelo Olunweshiwe Lwezemisebenzi Yomphakathi: ukulungiswa kweminyango ukunakelwa nokunakelwa kw ezakhiwo; iminyango emincane yezimoto kanye neminyango yasemakhasi; enye ingqalazinda yezomnotho nezehlalakahle; izimbongi zezokutivakasha nezamasiko; ukuziphilisa okusekelwe emhlabeni; ukuphathwa kukadoti.	Isibheko esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa Engabw e	106 459	20 943	-		-
					40 105	-	-		-
					111 866	-	-		-
					37 280	-	-		-
					25 491	-	-		-
					16 421	-	-		-
					44 394	-	-		-
					30 139	-	-		-
					-	434 762	454 287		454 287
				ISAMBA	433 098	434 762	454 287		454 287
	(b) Isibonelelo Esinweshiwe Sohlelo Lwezemisebenzi Yomphakathi Ezifundazweni	Ukugququzela iminyango yezifundazwe yomkladda wezenhlalakahle, ehlonzwe ohlelweni lwemisebenzi yemphakathi eyandisiwe Uhlelo lomkladda wezenhlalakahle, ukwandisa amathuba emsebenzi ngokugxila ekuqiniseni kanye nasekwandiseni izimbongi zomkladda wezenhlalakahle ezanamathuba okudala imisebenzi	Isibheko esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa Engabw e	68 450	40 057	-		-
					52 249	-	-		-
					99 799	-	-		-
					60 066	-	-		-
					25 570	-	-		-
					16 142	-	-		-
					26 770	-	-		-
					35 745	-	-		-
					-	426 480	445 633		445 633
				ISAMBA	424 848	426 480	445 633		445 633

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2022/23	2023/24	Forward Estimates	2024/25
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 Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000 181 169 183 761 174 099 186 891 152 619 169 288 181 447 153 174 190 102	R'000 178 089 178 472 176 522 189 050 153 597 170 726 178 562 152 451 193 331	R'000 185 927 186 312 184 360 196 888 161 435 178 564 186 400 160 289 201 169	
	(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 Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	R'000 70 879 41 695 102 073 97 278 64 978 52 236 35 717 47 434	R'000 70 033 41 668 103 489 96 974 64 517 52 305 35 637 47 971	R'000 73 478 43 160 109 375 102 480 67 582 54 529 36 369 49 897	
	TOTAL			TOTAL	1 572 550	1 570 800	1 641 344	
				TOTAL	603 511	603 960	631 084	

ISHEJULI 5, INGXENYE A
IZABELO EZIYA EZIFUNDAZAWENI NGENHILOSO ETHILE

Ivoti	Igama lesabelo	Inhloso	Uhlobo lwesabelo	Isifundazwe	Ikhohlamu A		Ikhohlamu B	
					2022/23	2023/24	Izibalo Zesikhathini Esizayo	2024/25
Ezemidlalo, Ubuco Namasiko (Ivoti 37)	(a) Isibonelelo Sezinsiza Zemitapo YoWazi Yomphakathi	Ukugququla ingqalisizinda yomitapo yolwazi womphakathi wasemadolobheni nasezindaweni zasemakhaya, izindawo kanye nezinsiza (okuhloswe kakhulu imiphakathi eyayucishe amathuba phambili) ngohlobo oluyusekelwe ezingeni lesifundazwe ukuze kusekelwe izinhlelo zikabulumeni wasekhaya kanye nezikazwelonke.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nyakatho Nishomalinga Nishomalinga yeKapa	R'000 181 169 183 761 174 099 186 891 152 619 169 288 181 447 153 174 190 102	R'000 178 089 178 472 176 522 189 050 153 597 170 726 178 562 152 451 193 331	R'000 185 927 186 312 184 360 196 888 161 435 178 564 186 400 160 289 201 169	1 641 344
	(b) Isibonelelo Sokubambiqhaza Kwabaningi Kanye Nokuthukiswa Kwezemidlalo	Ukwenza kube lula ukubamba ahlaza kwezemidlalo nokungebeleka kanye nokumka amandla ngokubambisana nabathintekayo abafanelekile.	Isabelo esinemibandela	Mpumalanga yeKapa Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Nyakatho neKapa Nishomalinga yeKapa	R'000 70 879 41 695 102 073 97 278 64 978 52 236 35 717 47 434 91 221	R'000 70 033 41 668 103 489 96 974 64 517 52 305 35 637 47 971 91 366	R'000 73 478 43 160 109 375 102 480 67 582 54 529 36 369 49 897 94 214	603 960
			ISAMBA		1 572 550	1 570 800	1 641 344	631 084

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A		Column B	
			2022/23	R'000	Forward Estimates	R'000
			2023/24	R'000	2024/25	R'000
RECURRENT GRANTS						
Cooperative Governance (Vote 3)	Municipal Systems Improvement Grant	To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.	-	-	-	-
National Treasury (Vote 8)	(a) Infrastructure Skills Development Grant	To recruit unemployed graduates into municipalities to be trained and professionally registered as per the requirements of the relevant statutory councils within the built environment.	159 246	159 857	167 036	
	(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.	566 395	568 571	594 105	
	(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.	360 886	376 792	393 714	
Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme Integrated Grant for Municipalities	To incentivise municipalities to expand work creation efforts through the use of labour-intensive delivery methods in the following identified focus areas, in compliance with the expanded public works programme guidelines: road maintenance and the maintenance of buildings; low traffic volume roads and rural roads; basic services infrastructure, including water and sanitation reticulation (excluding bulk infrastructure); other economic and social infrastructure; tourism and cultural industries; waste management; parks and beautification; sustainable land-based livelihoods; social services programmes; community safety programmes.	778 395	781 385	816 477	
TOTAL			1 864 922	1 886 605	1 971 332	

ISHEJULI 5, INGXEENYE B
IZABELO EZIYA KOMASIPALA NGENHLOSO ETHILE

Ivoti	Igama lesabelo	Inhloso	Ikhohlamu A		Ikhohlamu B	
			2022/23	R'000	Izibalo Zesikhatshi Esizayo 2023/24	R'000
IZIBONELELO EZIQHUBEKAYO						
Ukubusa Ngokubambisana (Ivoti 3)	Isibonelelo Sokuthuthukiswa Kwezinhlelo Zomasipala	Ukusiza omasipala ukuthi benze imisebenzi yabo kanye nokujinisa izinhlelo zezikhungo kanye nezinhlelo zokubusa njengoba kudingwa kuMthetho Wezinhlelo Zomasipala kanye nomthetho othobene nolumeni wasekhaya.				
Umyango Wezizimali Kazwelonke (Ivoti 8)	(a) Isibonelelo Sikaulumeni Sokuthuthukiswa Kwamakhono (b) Isibonelelo Sikaulumeni wendawo Sokuphathwa Kwezimali (c) Uhlelo kanye Nesibonelelo Sokuseka Ukulungiselelwa KwamaPhrojekthi	Ukuqasha komasipala abantu abafundile abangasebenzi ukuze baqeqeshwe futhi babhaliswe ngokomsebenzi ngokwezidingo zemikhandlu esemithethweni efanene endaweni eyakhele kuyo. Ukukhuthaza nokweseka izingqakodo ekuphathweni kwezimali ngokwakha amandla komasipala ukuze basebenzise uMthetho Wokuphathwa Kwezimali Zomasipala. Ukweseka omasipala basamadolobheni amakhulu ukuthuthukisa uhlelo lwezinhlelo zokutshala izimali ezikulungele ukushahwa kwezimali kanye namaphrojekthi ngokusungula uhlelo olusebenzayo nolusebenza ngokushesha lwezinhlelo nokulungiselela amaphrojekthi kanye nokwabhiwa kwezininga elikhulayo lezinsiza zikomasipala emisebenzini yokulungiselela.	159 246	159 857	167 036	
Umyango Wezemisebenzi Yomphakathi kanye Nengqalasisinda (Ivoti 13)	Isibonelelo Esihlanganisiwe Sohlelo Olunwetsiwe Lwezemisebenzi Yomphakathi Komasipala	Ukugqoquzela omasipala ukuthi bandise imizamo yokudala amathuba emisebenzi ngokusebenzisa izindlela zokulethwa kwezidingo ezidinga abasebenzi abaningi kulezi zindawo okugxilwe kuzo ezilandelayo, ngokutambisana neziqondiso ezandisiwe zohlelo lwezemisebenzi yomphakathi: ukulungiswa kwemigwago kanye nokumakelwa kwezakhiwo; imigwago emincane yezimoto kanye nemigwago yasemakhaya; ingqalasisinda yezidingongqangi, okuhlanganisa amanzi nokuthuthwa kwenhle (ngaphandle kwengqalasisinda eningqi), enye ingqalasisinda yezomotho nezehlalakahle; izimbongi zezokuvakasha nezamasiko; ukuphathwa kukadoti; amapaki nokuhlobisa; izimpilo ezizanze emhlabeni; izinhlelo zezehlalakahle; izinhlelo zokuphepha komphakathi.	566 395	568 571	594 105	
			360 886	376 792	393 714	
			778 395	781 385	816 477	
			1 864 922	1 886 605	1 971 332	
			ISAMBA			

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A		Column B	
			2022/23		Forward Estimates	
			R'000		2023/24	2024/25
		R'000		R'000		
INFRASTRUCTURE GRANTS						
Cooperative Governance (Vote 3)	(a) Integrated Urban Development Grant	To provide funding for public investment in infrastructure for the poor and to promote increased access to municipal own sources of capital finance in order to increase funding for public investment in economic infrastructure; to ensure that public investments are spatially aligned and to promote the sound management of the assets delivered.	1 085 368	1 122 764	1 173 187	
	(b) Municipal Disaster Recovery Grant	To rehabilitate and reconstruct municipal infrastructure damaged by a disaster.	26 023	320 915	-	
	(c) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	16 842 001	17 594 733	18 384 903	
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.	4 180 530	4 364 782	4 560 802	
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.	223 204	224 092	242 515	
	(b) Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to address the electrification backlog of all existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure.	2 118 668	2 212 046	2 311 388	
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.	1 393 074	1 474 813	647 022	
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 and to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.	6 012 892	6 689 045	7 720 162	
	(b) Rural Roads Asset Management Systems Grant	To assist district municipalities to set up rural roads asset management systems, and collect road, bridges and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa.	115 020	115 461	120 646	
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.	2 521 420	2 892 132	2 762 863	
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities, including spring protection and groundwater development; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket-Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	3 701 019	3 864 137	4 037 673	
TOTAL			38 219 219	40 874 920	41 961 161	

ISHEJULI 5, INGXYENYE B
IZABELO EZIYA KOMASIPALA NGENHLOSO ETHILE

Ivoti	Igama lesabelo	Inhlalo	Ikhohlamu A		Ikhohlamu B	
			2022/23	R'000	Izibalo Zesikhathi Esizayo 2023/24	R'000
IZIBONELELO ZENGOALASIZINDA						
Ukubusa Ngokubambisana (Ivoti 3)			Ukuhluzeka ngezimali zokutshala kwezimali komphakathi kwingqalasisizinda yabampofi kanye nokukhuthaza ukufinyelela okwandise emihonjeni komasipala yezimali ezinkulu ukuze kwandise izimali zokutshala kwezimali komphakathi kwingqalasisizinda yezomtho; ukunikekisa ukuthi ukushalwa kwezimali komphakathi kuhambisana nendawo kanye nokukhuthaza ukuphatha ngendlela efanele kwenzimpahla ezilithiwe.	1 085 368	1 122 764	1 173 187
			Ukuvuselela kanye nokwakha kabusha ingqalasisizinda komasipala elinyazwe yinhlakalele.	26 023	320 915	-
			Ukuhluzeka ngezimali ezinqondile zokuqeda ingqalasisizinda komasipala esalele emuva yemindeni empofu, amabizimisi amanecane kanye nezikhungo zezehlalakahle ezisiza imphakathi empofu; ukuhluzeka ngezimali ezinqondile zokuthuthukiswa kwezinhlelo zokulawulwa kwempahla yengqalasisizinda ebhekela abampofi.	16 842 001	17 594 733	18 384 903
Izindawo Zokuhlala Abantu (Ivoti 33)			Ukuhluzeka ngoxhaso lwezimali ukuze kube nohlelo, olublanganisa wonke umuntu kanye nomasipala wonke lokuthuthukisa imijondolo.	4 180 530	4 364 782	4 560 802
			Ukuhluzeka ngoxhaso komasipala ukuze kweluliswe ukusethenziswa kukagesi bese kukhushulwa ukungiva kukagesi.	223 204	224 092	242 515
Okumbiwe Namandla (Ivoti 34)			Ukuhluzeka ngoxhaso lwezimali ukuze kweluliswe ukusethenziswa kukagesi bese kukhushulwa ukungiva kukagesi.	2 118 668	2 212 046	2 311 388
			Ukuhluzeka ngoxhaso lwezimali ukuze kweluliswe ukusethenziswa kukagesi bese kukhushulwa ukungiva kukagesi.	2 118 668	2 212 046	2 311 388
Umyango Wezimali Kazwelonke (Ivoti 8)			Ukuhluzeka ngoxhaso lwezimali ukuze kweluliswe ukusethenziswa kukagesi bese kukhushulwa ukungiva kukagesi.	1 393 074	1 474 813	647 022
			Ukuhluzeka ngoxhaso lwezimali ukuze kweluliswe ukusethenziswa kukagesi bese kukhushulwa ukungiva kukagesi.	1 393 074	1 474 813	647 022
Ezokuthutha (Ivoti 40)			Ukuhluzeka ngezimali zokwakha okusheshayo kanye nokwenza ngcono ingqalasisizinda yezokuthutha zomphakathi nengyona eyezimto eyingxenywe yenehliweki komasipala ehangamisiwe yezokuthutha zomphakathi kanye nokweseka ukhulela, ukulawulwa, ukulawula, ukuphatha kanye nokusebenza kwezinsizakalo zenethiweki yezokuthutha zomphakathi zikomasipala ngokwezimali nangezimali.	6 012 892	6 689 045	7 720 162
			Ukusiza omasipala bezifunda ukuthi bakhe izinhlelo zokulawulwa kwempahla yemigwaqo yasemakhaya, futhi baqoqe imininingwane yemigwaqo, amahulohlo kanye neminingwane yemigwaqo kuxhaxha lwemigwaqo komasipala ngokubambisana noHlaka Lwesu Lokusebenza Lwengqalasisizinda Yemigwaqo eNingizimu Afrika.	115 020	115 461	120 646
Amanzi Nokuthutha Kwendle (Ivoti 41)			Ukuhluzeka ngezimali zokwakha kabusha, ukuthuthukisa kanye nokushimsha ingqalasisizinda emingi endala yamanzi kanye nokukhushulwa kwendle ebalulekile yesifunda exhumisa imithombo yamanzi nengqalasisizinda esebenza ezindaweni ezibanzi kuyo yonke imingcele komasipala noma ingqalasisizinda emikhulu yesifunda esebenza imiphakathi eminingi endaweni enkulu komasipala; ukuhluzeka ngezimali zokwakha emandla okubhekana nokulondolozwa kwamanzi kanye namaphrojekthi okulawulwa kwesidingo samanzi noma ukugququzelela nokubamba iqhaza ekuqaliseni kokulondolozwa kwamanzi endawo kanye namaphrojekthi okulawulwa kwesidingo samanzi azoba nomthetho ngqo ebumingini.	2 521 420	2 892 132	2 762 863
			Ukuhluzeka ngezimali zokwakha kabusha, ukuthuthukisa kanye nokushimsha ingqalasisizinda emingi endala yamanzi kanye nokukhushulwa kwendle ebalulekile yesifunda exhumisa imithombo yamanzi nengqalasisizinda esebenza ezindaweni ezibanzi kuyo yonke imingcele komasipala noma ingqalasisizinda emikhulu yesifunda esebenza imiphakathi eminingi endaweni enkulu komasipala; ukuhluzeka ngezimali zokwakha emandla okubhekana nokulondolozwa kwamanzi kanye namaphrojekthi okulawulwa kwesidingo samanzi noma ukugququzelela nokubamba iqhaza ekuqaliseni kokulondolozwa kwamanzi endawo kanye namaphrojekthi okulawulwa kwesidingo samanzi azoba nomthetho ngqo ebumingini.	2 521 420	2 892 132	2 762 863
Amanzi Nokuthutha Kwendle (Ivoti 41)			Ukuhluzeka ngezimali zokwakha kabusha, ukuthuthukisa kanye nokushimsha ingqalasisizinda emingi endala yamanzi kanye nokukhushulwa kwendle ebalulekile yesifunda exhumisa imithombo yamanzi nengqalasisizinda esebenza ezindaweni ezibanzi kuyo yonke imingcele komasipala noma ingqalasisizinda emikhulu yesifunda esebenza imiphakathi eminingi endaweni enkulu komasipala; ukuhluzeka ngezimali zokwakha emandla okubhekana nokulondolozwa kwamanzi kanye namaphrojekthi okulawulwa kwesidingo samanzi noma ukugququzelela nokubamba iqhaza ekuqaliseni kokulondolozwa kwamanzi endawo kanye namaphrojekthi okulawulwa kwesidingo samanzi azoba nomthetho ngqo ebumingini.	3 701 019	3 864 137	4 037 673
			Ukuhluzeka ngezimali zokwakha kabusha, ukuthuthukisa kanye nokushimsha ingqalasisizinda emingi endala yamanzi kanye nokukhushulwa kwendle ebalulekile yesifunda exhumisa imithombo yamanzi nengqalasisizinda esebenza ezindaweni ezibanzi kuyo yonke imingcele komasipala noma ingqalasisizinda emikhulu yesifunda esebenza imiphakathi eminingi endaweni enkulu komasipala; ukuhluzeka ngezimali zokwakha emandla okubhekana nokulondolozwa kwamanzi kanye namaphrojekthi okulawulwa kwesidingo samanzi noma ukugququzelela nokubamba iqhaza ekuqaliseni kokulondolozwa kwamanzi endawo kanye namaphrojekthi okulawulwa kwesidingo samanzi azoba nomthetho ngqo ebumingini.	3 701 019	3 864 137	4 037 673
			38 219 219	40 874 920	41 961 161	
			ISAMBA			

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2022/23 R'000	Forward Estimates 2023/24 R'000	2024/25 R'000
Basic Education (Vote 16)	School Infrastructure Backlogs Grant	Eradication of all inappropriate school infrastructure; provision of water, sanitation and electricity to schools.	2 403 119	2 078 506	2 171 849
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 the National Health Insurance; to enhance capacity and capability to deliver infrastructure for the National Health Insurance; to accelerate the fulfilment of the requirements of occupational health and safety; expand the alternative models for the dispensing and distribution of chronic medication; develop and roll-out new health information systems in preparation for the National Health Insurance; enable the health sector to address the deficiencies in the primary health care facilities systematically to yield fast results through the implementation of the Ideal Clinic programme; to expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	2 209 108	2 471 275	1 842 903
TOTAL			4 612 227	4 549 781	4 014 752

ISHEJULI 6, INGXEENYE A
IZABELO EZINGAQONDILE EZIFUNDAZWENI EZABELWA IZINHLELO EZIKHETHEKILE EZIQOKIWE

Ivoti	Igama lesabelo	Inhloso	Ikhohlamu A		Ikhohlamu B	
			2022/23	R'000	Izibalo Zesikhatshi Esizayo	R'000
Imfundo Eyisisekelo (Ivoti 16)	Isibonelelo Sokusalela emuva Kwengqalasizinda Yesikole	Ekuqedeni yonke ingqalasizinda yezikole engafanele; ukuhlizekwa kwamanzi, ukuthuthwa kwendle kanye ngesi ezikoleni. Ukwakha enye indlela yokuthuthukisa ukuseshenziswa kwemali, ukusebenza kanye nokutapha kanye nokuhlolwa kwengqalasizinda kulungiselela uMshwalense Wezempilo Kazwelonke; ukuthuthukisa amandla okuletha ingqalasizinda yoMshwalense Wezempilo Kazwelonke; ukushshisa ukufezeka kwezidingo zempilo nokuphepha emsebenzini; ukwandisa ezinye izindlela zokukhishwa nokusabalalisa imithi yezifo ezingelapheki; ukuthuthukisa kanye nokwethula izinhlelo ezintsha zolwazi lwezempilo ukulungiselela uMshwalense Wezempilo Kazwelonke; ukumela umkhakha wezempilo ukuthi ubhekane nokushoda ezikhungweni zokumakelwa kwezempilo okuyisisekelo ngendlela ehlelekile ukuze ulethe imiphumela esheshayo ngokuqaliswa kohlolo loMholampilo Ohlelekile; ukwandisa izinzuzo zesevisi yokumakelwa kwezempilo ngokuthengwa kwezinsiza kubahlinzeki bezempilo.	R'000	R'000	R'000	R'000
	Ezempilo (Ivoti 18)		2 403 119	2 078 506	2 471 275	2 171 849
			4 612 227	4 549 781	4 014 752	
			ISAMBA			

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2022/23 R'000	Forward Estimates 2023/24 R'000	2024/25 R'000
Cooperative Governance (Vote 3)	(a) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, microenterprises and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	-	-	-
	(b) Municipal Systems Improvement Grant	To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related local government legislation.	140 331	146 516	153 096
Mineral Resources and Energy (Vote 34)	Integrated National Electrification Programme (Eskom) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to Eskom to address the electrification backlog of all existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure in Eskom licenced areas.	3 588 162	3 821 156	3 992 762
National Treasury (Vote 8)	Neighbourhood Development Partnership Grant (Technical Assistance)	To plan, catalyse, and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, generally townships and rural towns.	100 526	100 902	105 433
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.	3 455 050	3 607 327	3 769 330
	(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.	771 336	805 332	841 499
TOTAL			8 055 405	8 481 233	8 862 120

ISHEJULI 6, INGXENYE B
IZABELO EZINGAQONDILE KOMASIPALA EZABELWA IZINHLELO EZIKHETHEKILE EZIQOKIWE

Ivoti	Igama lesabelo	Inhloso	Ikhohlamu A		Ikhohlamu B	
			2022/23	R'000	Izibalo Zesikhathi Esizayo 2023/24	R'000
Ukubusa Ngokubambisana (Ivoti 3)	(a) Isibonelelo Sengqalasisinda Kamasipala Kwezinhlelo Zomasipala	Ukuhlazisa ngezimali ezinqondile zokuqeda ingqalasisinda kamasipala esalele ngemuva yemindeni empofu, amabizimisi amancane kanye nezikhungo zezehlalakahle ezisiza imiphakathi empofu; ukuhlazisa ngezimali ezinqondile zokuthuthukiswa kwezinhlelo zokulawulwa kwempahla yengqalasisinda ebekelele abampofu.	-	-	-	R'000
Okumbiwe Namandla (Ivoti 34)	(b) Isibonelelo Sokuthuthukiswa Kwezinhlelo Zomasipala	Ukuzisa omasipala ukuthi benze imisebenzi yabo kanye nokujinisa izinhlelo zezikhungo kanye nokubusa njengoba kudingwa kuMthetho Wezinhlelo Zomasipala kanye nomthetho ohlobene nobulumeni wasekhaya.	140 331	146 516	153 096	
Unnyango Wezezimali Kazwelonke (Ivoti 8)	Isibonelelo Sohlelo Oluhlanganisiwe Lukazwelonke Lokufaka Ugesi (ku-Eskom)	Ukuqalisa uHlelo Oluhlanganisiwe Lukazwelonke Lokufaka Ugesi ngokuhlazisa ngokhaso lwezimali ku-Eskom ukuze kubhekwane nokusilela emuva kokufakwa kukagesi kuzo zonke izindawo zokuhlala ezikhona nezihleliwe (okuhlanganisa imijondolo, abahlali basemapulazini, izindawo zokuhlala ezimsha nebezikhona vele) kanye nokufakwa kwengqalasisinda eyinqwaba efanale ezindaweni ezinelayisensi yakwa-Eskom.	3 588 162	3 821 156	3 992 762	
Amanzi Nokuthuthwa Kwandle (Ivoti 41)	Isibonelelo Sokubambisana Kwezokuthuthukiswa Komakhelwane	Ukuhlala, ukugququzelela, kanye nokutshala izimali ezindaweni okuhloswe kuzo ukuze kuhelwe futhi kusimamiswa ukutshala kwezimali kwezinkampani zangaphandle okuhloswe ngayo ukuqoko lwezindawo, okuzokwenza ngcono izinga tempilo, kanye nokufinyelela kumathuba ezakhamuzi zaseNingizimu Afrika okuqondiswe kuzo, izindawo ezinogomakhelwane ezinganakekeiwa kahle, ngokuvumile emalokishini nasemadolobheni asemaphandleni.	100 526	100 902	105 433	
	(a) Isibonelelo Sengqalasisinda Yesifunda Emngi	Ukuthuthukisa, ukulungisa kabusha, ukuthuthukisa kanye nokusihintsha ingqalasisinda eningi endala yamanzi kanye nokukhucululwa kwende ebatulekile yesifunda exhumanisa imithombo yamanzi nengqalasisinda esebenza ezindaweni ezibanzi kuyo yonke imingeele kamasipala noma ingqalasisinda emikhulu yesifunda esebenzela imiphakathi eminingi endaweni enkulu kumasipala; ukuqalisa ingqalasisinda ngobuningi enamandla okubhekana nokulondolozwa kwamanzi kanye namaprojekthi okulawulwa kwesidingo samanzi noma ukugququzelela nokubamba iqhaza ekuqaliseni kokulondolozwa kwamanzi endawo kanye namaprojekthi okulawulwa kwesidingo samanzi azoba nomthelela ngqo ebumingini.	3 455 050	3 607 327	3 769 330	
	(b) Isibonelelo Sengqalasisinda Yezinsizakalo Zamanzi	Ukugququzelela ukhethwa nokupaliswa kwamaprojekthi ahlukene amanzi nokuthuthwa kwendelele ukuze kusheshiswe ukuncishiswa kokusilela emuva kanye nokuthuthukisa ukugcineka kwezidingongqangi ikakhulukazi komasipala basemakhaya; ukuhlazisa ngamanzi ayisisekelo ngezikhathi ezithile kanye nokuhlazisa kwezindlu zangasese okuqinisekisa ukuhlazisekwa kwezinsizakalo emiphakathini ehlonziwe futhi ebekwe equlwini, okuhlanganisa ukuvikelela kweziphethu kanye nokuthuthukiswa kwamanzi angaphansi komhlaba; ukweseka omasipala ekongeni amanzi kanye namaprojekthi okulawula ukufunwa kwamanzi; ukweseka ukuvalela ukungenelela kohlelo olukhona lokuqeda amaBhakede ezindaweni zokuhlala ezisemithethweni; ukusekela amaProjekthi okuqeda isomiso komasipala abathintekile.	771 336	805 332	841 499	
ISAMBABA			8 055 405	8 481 233	8 862 120	

SCHEDULE 7, PART A

UNALLOCATED PROVISIONS FOR PROVINCES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A	Column B	
			2022/23	Forward Estimates 2023/24	Forward Estimates 2024/25
Cooperative Governance (Vote 3)	Provincial Disaster Response Grant	To provide for the immediate release of funds for disaster response subject to compliance with section 2(1)(b) of the Disaster Management Act.	R'000 145 328	R'000 145 843	R'000 152 393
Human Settlements (Vote 33)	Provincial Emergency Housing Grant	To provide funding to provinces for provision of temporary shelter assistance to households affected by disasters or a housing emergency; to provide funding to provinces to repair the damage to housing for low-income households following a disaster or housing emergency if the costs of repairs are less than the cost of relocation and provision of temporary shelter.	325 764	340 122	355 397
TOTAL			471 092	485 965	507 790

SCHEDULE 7, PART B

UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

Vote	Name of allocation	Purpose	Column A	Column B	
			2022/23	Forward Estimates 2023/24	Forward Estimates 2024/25
Cooperative Governance (Vote 3)	Municipal Disaster Response Grant	To provide for the immediate release of funds for disaster response subject to compliance with section 2(1)(b) of the Disaster Management Act.	R'000 371 420	R'000 372 732	R'000 389 471
Human Settlements (Vote 33)	Municipal Emergency Housing Grant	To provide funding to municipalities for provision of temporary shelter assistance to households affected by disasters or a housing emergency; to provide funding to municipalities to repair the damage to housing for low-income households following a disaster or housing emergency if the costs of repairs are less than the cost of relocation and provision of temporary shelter.	175 412	183 143	191 368
TOTAL			546 832	555 875	580 839

ISHEJULI 7, INGXENYE A

IMIHLINZEKO ENGABELWANGA IZIFUNDAZWE UKUZE KUBHEKANWE NENHLEKELELE

Ivoti	Igama lesabelo	Inhloso	Ikhohlamu A		Ikhohlamu B	
			2022/23	2023/24	Izibalo Zesikhathi Esizayo	2024/25
Ukubusa Ngokubambisana (Ivoti 3)	Isibonelelo Sokubhekana Nezinhlekelele Zesifundazwe	Ukuhlinzeka ukukhishwa ngokushesha kwezimali zokubhekana nezinhlekelele kuncike ekuthotshelweni kwesigaba 2(1)(b) soMthetho Wokulawulwa Kwezinhlekelele.	R'000	R'000	R'000	R'000
Izindawo Zokuhlala Abantu (Ivoti 33)	Isibonelelo Sezindlu Eziphuthumayo SesiFundazwe	Ukuhlinzeka ngezimali ezifundazweni zokuhlinzeka ngosizo lwezindawo zokuhlala zesikhshana emizini ekhahlaneyzwe yizinhlekelele noma izimo eziphuthumayo zezindlu; ukuhlinzeka ngezimali ezifundazweni zokulungisa umonakalo wezindlu emizini ehola kancane kulandela inhlekelele noma isimo esiphuthumayo sezindlu uma izindleko zokulungisa zingaphansi kwezindleko zokuthutha kanye nokuhlinzeka kwendawo yokukhosela yesikhshana.	145 328	145 843	152 393	152 393
			325 764	340 122	355 397	355 397
		ISAMBA	471 092	485 965	507 790	507 790

ISHEJULI 7, INGXENYE B

IMIHLINZEKO ENGABELWANGA OMASIPALA UKUZE KUBHEKANWE NENHLEKELELE

Ivoti	Igama lesabelo	Inhloso	Ikhohlamu A		Ikhohlamu B	
			2022/23	2023/24	Izibalo Zesikhathi Esizayo	2024/25
Ukubusa Ngokubambisana (Ivoti 3)	Isibonelelo Sokubhekana Nezinhlekelele Zikamasipala	Ukuhlinzeka ukukhishwa ngokushesha kwezimali zokubhekana nezinhlekelele kuncike ekuthotshelweni kwesigaba 2(1)(b) soMthetho Wokulawulwa Kwezinhlekelele.	R'000	R'000	R'000	R'000
Izindawo Zokuhlala Abantu (Ivoti 33)	Isibonelelo Sezindlu Eziphuthumayo	Ukuhlinzeka ngezimali ezifundazweni zokuhlinzeka ngosizo lwezindawo zokuhlala zesikhshana emizini ekhahlaneyzwe yizinhlekelele noma izimo eziphuthumayo zezindlu; ukuhlinzeka ngezimali komasipala zokulungisa umonakalo wezindlu emizini ehola kancane kulandela inhlekelele noma isimo esiphuthumayo sezindlu uma izindleko zokulungisa zingaphansi kwezindleko zokuthutha kanye nokuhlinzeka kwendawo yokukhosela yesikhshana.	371 420	372 732	389 471	389 471
			175 412	183 143	191 368	191 368
		ISAMBA	546 832	555 875	580 839	580 839

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