



Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 733

Cape Town
Kaapstad

3 July 2026

No. 54940

THE PRESIDENCY

No. 7657

3 July 2026

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

Act No. 9 of 2026: Division of Revenue Act, 2026

BOPORESIDENTE

No. 7657

3 July 2026

Go itsisiwe fano gore Moporesidente o amogetse Molao o o latelang, o o phasaladiwang fano go bona tshedimose tso ka kakaretso:—

Molao wa bo 9 wa 2026: Molao wa Karoganyo ya Lotseno, 2026

ISSN 1682-5845



9 771682 584003



5 4 9 4 0



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

(English text signed by the President)
(Assented to 1 July 2026)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2026/27 financial year; the determination of each province's equitable share; allocations to provinces and municipalities from national government's equitable share; the responsibilities of all three spheres of government pursuant to such division and allocations; and to provide for matters connected therewith.

PREAMBLE

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

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

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

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

ARRANGEMENT OF SECTIONS

Sections

CHAPTER 1

5

INTERPRETATION AND OBJECTS OF ACT

1. Interpretation
2. Objects of Act

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

10

3. Equitable division of revenue raised nationally among spheres of government
4. Equitable division of provincial share among provinces
5. Equitable division of local government share among municipalities
6. Shortfalls, excess revenue and increasing equitable share

(English text signed by the President)
(Assented to 1 July 2026)

MOLAO

Go laela mabapi le karoganyo ya tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a bosetšhaba, a diporofense le a selegae a puso mo ngwageng wa ditšhelete wa 2026/27; tlhomamiso ya tekano ya dišere tsa porofense nngwe le nngwe, dikabo go diporofense, pusoselegae le bommasepala go tswa mo dišereng tsa tekano tsa puso ya bosetšhaba; maikarabelo a makala otlhe a mararo a puso go ya ka karoganyo le dikabo tseo; le go laela mabapi le merero e e amanang le ona.

KETAPELE

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

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

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

O DIRILWE MOLAO JALO ke Palamente ya Rephaboleki ya Aforika Borwa, jaana:—

THULAGANYO YA DIKAROLO

Dikarolo

KGAOLO 1

THANOLO LE MAITLHOMO A MOLAO

1. Thanolo
2. Maitlhommo a Molao

5

KGAOLO 2

DIKABO TSA DIŠERE TSA TEKANO

3. Karoganyo ka tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a puso
4. Karoganyo ka tekano ya šere ya diporofense magareng ga diporofense
5. Karoganyo ya šere ya tekano ya pusoselegae magareng ga bommasepala
6. Ditlhaelo, lotseno le le feteletseng le koketso ya šere ya tekano

10

15

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

- 7. Conditional allocations to provinces 5
- 8. Conditional allocations to municipalities

Part 2***Duties of accounting officers in respect of Schedule 4 to 7 allocations***

- 9. Duties of transferring officer in respect of Schedule 4 allocations
- 10. Duties of transferring officer in respect of Schedule 5 or 6 allocations 10
- 11. Duties of receiving officer in respect of Schedule 4 allocations
- 12. Duties of receiving officer in respect of Schedule 5 or 7 allocations
- 13. Duties of receiving officer in respect of infrastructure conditional allocations to provinces
- 14. Duties in respect of annual financial statements and annual reports for 2026/27 15
financial year

Part 3***Matters relating to Schedule 4 to 7 allocations***

- 15. Publication of allocations and frameworks
- 16. Expenditure in terms of purpose and subject to conditions 20
- 17. Withholding of allocations
- 18. Stopping of allocations
- 19. Reallocation of funds
- 20. Conversion of allocations
- 21. Unspent conditional allocations 25

CHAPTER 4**MATTERS RELATING TO ALL ALLOCATIONS**

- 22. Payment requirements
- 23. Amendment of payment schedule
- 24. Transfers made in error or fraudulently 30
- 25. New allocations during financial year and Schedule 7 allocations
- 26. Preparations for 2027/28 financial year and 2028/29 financial year
- 27. Transfers before commencement of Division of Revenue Act for 2027/28 financial year

CHAPTER 5

35

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

- 28. Duties of municipalities
- 29. Duties and powers of provincial treasuries
- 30. Duties and powers of National Treasury 40

CHAPTER 6**GENERAL**

- 31. Liability for costs incurred in violation of principles of cooperative governance and intergovernmental relations
- 32. Irregular expenditure 45
- 33. Financial misconduct
- 34. Delegations and assignments

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

- | | | |
|----|---------------------------------------|---|
| 7. | Dikabo tsa peelomabaka go diporofense | 5 |
| 8. | Dikabo tsa peelomabaka go bommasepala | |

Karolo 2***Ditiro tsa batlhankedi ba ba rweleng maikarabelo malebana le dikabo tsa Šejule 4 go fitlha go 7***

- | | | |
|-----|---|----|
| 9. | Ditiro tsa batlhankedi ba phetiso malebana le dikabo tsa Šejule 4 | 10 |
| 10. | Ditiro tsa batlhankedi ba phetiso malebana le dikabo tsa Šejule 5 kgotsa 6 | |
| 11. | Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa Šejule 4 | |
| 12. | Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa Šejule 5 kgotsa 6 | |
| 13. | Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa peelomabaka mo mafaratlhatlheng go diporofense | 15 |
| 14. | Ditiro malebana le ditshupatlotlo tsa ngwaga le dipegelo tsa ngwaga wa ditšhelete wa 2026/27 | |

Karolo 3***Merero e e amanang le dikabo tsa Šejule 4 go fitlha go 7*** 20

- | | | |
|-----|---|----|
| 15. | Phasalatso ya dikabo le matlhomeso | |
| 16. | Tshenyegelo go ya ka maitlhomiso le go latela dipeelo | |
| 17. | Go tshwarelelwa ga dikabo | |
| 18. | Go emisiwa ga dikabo | |
| 19. | Kabosešwa ya matlole | 25 |
| 20. | Phetolelo ya dikabo | |
| 21. | Dikabo tsa peelomabaka tse di sa dirisiwang | |

KGAOLO 4**MERERO E E AMANANG LE DIKABO TSOTLHE**

- | | | |
|-----|--|----|
| 22. | Ditlhokego tsa tuelo | 30 |
| 23. | Tlhabololo ya thulaganyo ya tuelo | |
| 24. | Diphetiso tse di dirilweng ka phoso kgotsa ka tsietso | |
| 25. | Dikabo tse dišwa mo ngwageng wa ditšhelete le dikabo tsa Šejule 7 | |
| 26. | Dipaakanyetso tsa ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29 | 35 |
| 27. | Diphetiso pele ga tshimololo ya Molao wa Karoganyo ya Lotseno wa ngwaga wa ditšhelete wa 2027/28 | |

KGAOLO 5**DITIRO LE DITHATA TSA BOMMASEPALA, BA MATLOTLO A DIPOROFENSE LE BA MATLOTLO A BOSETŠHABA**

40

- | | | |
|-----|---|--|
| 28. | Ditiro tsa bommasepala | |
| 29. | Ditiro le dithata tsa ba matlotlo a diporofense | |
| 30. | Ditiro le dithata tsa ba Matlotlo a Bosetšhaba | |

KGAOLO 6**KAKARETISO**

45

- | | | |
|-----|--|----|
| 31. | Maikarabelosemolao a ditshenyegelo tse di bonweng ka go tlolwa ga meono ya tirisano mmogo ya dipuso le dikamano tsa magareng ga puso | |
| 32. | Tiriso e e sa tlhomamang ya madi | |
| 33. | Maitsholomabe a ditšhelete | |
| 34. | Ditholelo le dikabelotiro | 50 |

- 35. Departures
- 36. Regulations
- 37. Transitional measures for municipal election in 2026
- 38. Repeal of laws and savings
- 39. Short title and commencement 5

SCHEDULE 1

Equitable division of revenue raised nationally among the three spheres of government

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) 10

SCHEDULE 3

Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally

SCHEDULE 4**Part A** 15

Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets

Part B

Allocations to municipalities to supplement the funding of programmes or functions funded from municipal budgets 20

SCHEDULE 5**Part A**

Specific purpose allocations to provinces

Part B

Specific purpose allocations to municipalities 25

SCHEDULE 6**Part A**

Allocations-in-kind to provinces for designated special programmes

Part B

Allocations-in-kind to municipalities for designated special programmes 30

SCHEDULE 7**Part A**

Allocations to provinces for immediate disaster response

Part B

Allocations to municipalities for immediate disaster response 35

- 35. Diphapogo
- 36. Melawanataolo
- 37. Dikgato tsa phetogo tsa ditlhopho tsa bommasepala ka 2026
- 38. Phimolo ya melao le ditshomarelo
- 39. Setlhogokhutswe le tshimololo 5

ŠEJULE 1

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

ŠEJULE 2

Tlhomamiso ya dišere tsa tekano tsa porofense nngwe le nngwe tsa šere ya lekala la porofense ya lotseno le le kgobokantsweng bosetšhaba (jaaka tuediso ka tlhamalalo kgatlhanong le Letlole la Lotseno la Bosetšhaba) 10

ŠEJULE 3

Tlhomamiso ya šere ya tekano ya mmasepala ya šere ya lotseno la lekala la pusoselegae le le kgobokantsweng bosetšhaba 15

ŠEJULE 4**Karolo A**

Dikabo go diporofense go tlaletsa go thusiwa ga matlole ga mananeo kgotsa ditiro tse di tlamelwang ka matlole go tswa mo ditekanyetsokabong tsa diporofense

Karolo B

Dikabo go bommasepala go tlaletsa go thusiwa ga matlole ga mananeo kgotsa ditiro tse di tlamelwang ka matlole go tswa mo ditekanyetsokabong tsa bommasepala 20

ŠEJULE 5**Karolo A**

Dikabo tsa maitlhommo a a totobetseng go diporofense 25

Karolo B

Dikabo tsa maitlhommo a a totobetseng go bommasepala

ŠEJULE 6**Karolo A**

Ditekanyetso ka thoto go diporofense mabapi le mananeo a a kgethegileng a a tlhomilweng 30

Karolo B

Ditekanyetso ka thoto go bommasepala mabapi le mananeo a a kgethegileng a a tlhomilweng

ŠEJULE 7**Karolo A**

Dikabo go diporofense mabapi le tsibogelo ya ka bonako ya matlhotlhapelo

Karolo B

Dikabo go bommasepala mabapi le tsibogelo ya ka bonako ya matlhotlhapelo

CHAPTER 1

INTERPRETATION AND OBJECTS OF ACT

Interpretation

1. (1) In this Act, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in the Public Finance Management Act or the Municipal Finance Management Act has the meaning assigned to it in the Act in question, and—

“**accreditation**” means accreditation of a municipality, in terms of section 10(2) of the Housing Act, 1997 (Act No. 107 of 1997), to administer national housing programmes, read with Part 3 of the National Housing Code, 2009 (Financial Interventions: Accreditation of Municipalities);

“**allocation**” means the equitable share allocation to the national sphere of government in Schedule 1, a province in Schedule 2 or a municipality in Schedule 3, or a conditional allocation;

“**category A, B or C municipality**” means a category A, B or C municipality as envisaged in section 155(1) of the Constitution;

“**classified disaster**” means a disaster classified as a national, provincial or local state of disaster in terms of section 23 of the Disaster Management Act, 2002 (Act No. 57 of 2002);

“**Community Library Services Grant**” means the Community Library Services Grant referred to in Part A Schedule 5;

“**conditional allocation**” means an allocation to a province or municipality from the national government’s share of revenue raised nationally, as envisaged in section 214(1)(c) of the Constitution, as set out in Schedule 4, 5, 6 or 7;

“**Constitution**” means the Constitution of the Republic of South Africa, 1996;

“**corporation for public deposits account**” means a bank account of the Provincial Revenue Fund held with the Corporation for Public Deposits, established by section 2 of the Corporation for Public Deposits Act, 1984 (Act No. 46 of 1984);

“**Education Infrastructure Grant**” means the Education Infrastructure Grant referred to in Part A of Schedule 4;

“**financial year**” means, in relation to—

- (a) a national or provincial department, the year ending 31 March; or
- (b) a municipality, the year ending 30 June;

“**framework**” means the conditions and other information in respect of a conditional allocation published in terms of section 15 or 25;

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

“**Human Resources and Training Grant**” means the Human Resources and Training Grant referred to in Part A of Schedule 5;

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

“**Informal Settlements Upgrading Partnership Grant: Provinces**” means the Informal Settlements Upgrading Partnership Grant: Provinces referred to in Part A of Schedule 5;

“**intermediate city municipality**” means a category B1 municipality as envisaged in the Integrated Urban Development Framework, 2016;

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

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

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

“**Maths, Science and Technology Grant**” means the Maths, Science and Technology Grant referred to in Part A of Schedule 5;

“**medium term expenditure framework**” means a budgeting framework applied by the National Treasury which—

- (a) translates government policies and plans into a multi-year spending plan; and
- (b) promotes transparency, accountability and effective public financial management;

KGAOLO 1

THANOLO LE MAITLHOMO A MOLAO

Thanolo

1. (1) Mo Molaong ono, ntle le fa bokao bo kaya ka mokgwa osele, lefoko kgotsa tthagiso e e neilweng bokao mo *Public Finance Management Act* kgotsa *Municipal Finance Management Act* e na le bokao jo e bo neilweng mo Molaong o o umakwang, ebile—

“**tetlelelo-semmuso**” go tewa tetlelelo-semmuso ya mmasepala, go ya ka karolo 10(2) ya *Housing Act*, 1997 (Molao 107 wa 1997), go laola mananeo a bosetšhaba a matlo, ka go buisiwa mmogo le Karolo 3 ya Melawana ya Bosetšhaba ya Matlo, 2009 (Tseraganyo go tsa Ditšhelete: Tetlelelo-semmuso ya Bommasepala);

“**kabo**” go tewa kabo ya šere ya tekano go lekala la bosetšhaba la puso mo Šejuleng 1, go porofense mo Šejuleng 2 kgotsa go mmasepala mo Šejuleng 3, kgotsa kabo ya peelomabaka;

“**mmasepala wa setlhopho A, B kgotsa C**” go tewa mmasepala wa setlhopho A, B kgotsa C jaaka go rulaganyeditswe mo karolong 155(1) ya Molaotheo;

“**matlhotlhapelo a a tlaotsweng**” go tewa matlhotlhapelo a a tlaotsweng jaaka matlhotlhapelo a maemo a bosetšhaba, porofense kgotsa selegae go ya ka karolo 23 ya *Disaster Management Act*, 2002 (Molao 57 wa 2002);

“**Thusotlole ya Ditirelo tsa Laeborari ya Baagi**” go tewa Thusotlole ya Ditirelo tsa Laeborari ya Baagi e e umakilweng mo Šejuleng 5 ya Karolo A;

“**kabo ya peelomabaka**” go tewa kabo go porofense kgotsa mmasepala go tswa mo šereng ya lotseno la puso ya bosetšhaba le le kgobokantsweng bosetšhaba, jaaka go rulaganyeditswe mo karolong 214(1)(c) ya Molaotheo, jaaka go tthagisitswe mo Šejuleng 4, 5, 6 kgotsa 7;

“**Molaotheo**” go tewa Molaotheo wa Rephaboleki ya Aforika Borwa, 1996;

“**koporasi ya akhaonto ya ditipositi tsa setšhaba**” go tewa akhaonto ya banka ya Letlole la Lotseno la Porofense e e tshotsweng le Koporasi ya Ditipositi tsa Setšhaba, e e tlhomilweng ka karolo 2 ya *Corporation for Public Deposits Act*, 1984 (Molao 46 wa 1984);

“**Thusotlole ya Mafaratlhatlha a Thuto**” go tewa Thusotlole ya Mafaratlhatlha a Thuto e e umakilweng mo Karolong A ya Šejule 4;

“**ngwaga wa ditšhelete**” go tewa, mabapi le—

(a) lefapha la bosetšhaba kgotsa porofense, ngwaga o o felang ka di 31 Mopitlwe; kgotsa

(b) mmasepala, ngwaga o o felang ka di 30 Seetebosigo;

“**letlhomeso**” go tewa dipeelo le tshedimotsetso e nngwe mabapi le kabo ka peelomabaka tse di phasaladitsweng go ya ka karolo 15 kgotsa 25;

“**Thusotlole ya Tsosoloso ya Lefelo la Tlhokomelo ya Boitekanelo**” go tewa Thusotlole ya Tsosoloso ya Lefelo la Tlhokomelo ya Boitekanelo e e umakilweng mo Karolong A ya Šejule 5;

“**Thusotlole ya Lephata la Bodiri le Katiso**” go tewa Thusotlole ya Lephata la Bodiri le Katiso e e umakilweng mo Karolong A ya Šejule 5;

“**Thusotlole ya Tlhabololo ya Bonno**” go tewa Thusotlole ya Tlhabololo ya Bonno e e umakilweng mo Karolong A ya Šejule 5;

“**Thusotlole ya Tirisanommogo ya Tlhabololo ya Mafelo a Baipei: Diporofense**” go tewa Thusotlole ya Tirisanommogo ya Tlhabololo ya Mafelo a Baipei: Diporofense tse di umakilweng mo Karolong A ya Šejule 5;

“**mmasepala wa toropo ya magareng**” go tewa mmasepala wa legato la B1 jaaka go rulaganyeditswe mo Letlhomesong le le Kopanetsweng la Tlhabololo ya Ditoropokgolo, 2016;

“**molao**” go tewa molao wa bosetšhaba kgotsa porofense jaaka go tlhalositswe mo karolong 239 ya Molaotheo;

“**tetlo-semmuso ya kemo ya ntlha**” go tewa tetlo-semmuso go abelana ka taolo ya moamogelatshiamelo, togamaano ya tekanyetsokabo ya ketleetso le kabo, taolo le tsamaiso ya mananeo a a tlhomileng kwa pele, ya mananeo a bosetšhaba a matlo;

“**tetlo-semmuso ya kemo ya bobedi**” go tewa tetlo-semmuso go abelana ka taolo e e feletseng ya mananeo le tsamaiso ya didiriswa tsa matlo le mananeo a bosetšhaba a matlo mo godimo ga maikarabelo a a ka fa tlase ga tetlo-semmuso ya kemo ya ntlha;

“**Thusotlole ya Dipalo, Saense le Thekenoloji**” go tewa Thusotlole ya Dipalo, Saense le Thekenoloji e e umakilweng mo Karolong A ya Šejule 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); 5

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

“**overpayment**” means the transfer of more than the allocated amount of an allocation or the transfer of an allocation in excess of the applicable amount in a payment schedule; 10

“**payment schedule**” means a schedule which sets out—

- (a) the amount of each transfer of a provincial equitable share or a conditional allocation for a province or municipality to be transferred in terms of this Act;
- (b) the date on which each transfer must be paid; and 15
- (c) to whom, and to which bank account, each transfer must be paid;

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

“**primary bank account**”, in relation to—

- (a) a province, means a bank account of the Provincial Revenue Fund as envisaged in section 21(2) of the Public Finance Management Act and which the accounting officer of the provincial treasury has certified to the National Treasury; or 20
- (b) a municipality, means the bank account of the municipality as determined in terms of section 8 of the Municipal Finance Management Act;

“**Provincial Roads Maintenance Grant**” means the Provincial Roads Maintenance Grant referred to in Part A of Schedule 4; 25

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

“**Public Transport Network Grant**” means the Public Transport Network Grant referred to in Part B of Schedule 5; 30

“**quarter**” means, in relation to—

- (a) a national or provincial department, the period from—
 - (i) 1 April to 30 June;
 - (ii) 1 July to 30 September;
 - (iii) 1 October to 31 December; or 35
 - (iv) 1 January to 31 March; or
- (b) a municipality, the period from—
 - (i) 1 July to 30 September;
 - (ii) 1 October to 31 December;
 - (iii) 1 January to 31 March; or 40
 - (iv) 1 April to 30 June;

“**receiving officer**” means, in relation to—

- (a) a Schedule 4, 5 or 7 allocation transferred to a province, the accounting officer of the provincial department which receives that allocation or a portion thereof for expenditure through an appropriation from its Provincial Revenue Fund; or 45
- (b) a Schedule 4, 5 or 7 allocation transferred to a municipality, the accounting officer of the municipality;

“**receiving provincial department**”, in relation to a Schedule 4, 5 or 7 allocation transferred to a province, means the provincial department which receives that allocation or a portion thereof for expenditure through an appropriation from its Provincial Revenue Fund; 50

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

“**this Act**” includes any framework or allocation published, or any regulation made, in terms of this Act; 55

“**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;

“**Urban Development Financing Grant**” means the Urban Development Financing Grant referred to in Part B of Schedule 4; 60

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

“letlhomese la ditshenyegelo tsa pakagare” le kaya letlhomese la tekanyetsokabo le le dirisiwang ke ba Matlotlo a Bosetšhaba le le—

- (a) fetolelang dipholisi le maano a puso go leano la tiriso mo dingwageng di le dintsi; le
- (b) ntshetsang pele boseng-bofitlha, go rwala maikarabelo le taolo e e nonofileng ya ditšhelete tsa setšhaba; 5

“Molao wa Taolo ya Matlotlo a Mmassepala” go tewa *Local Government: Municipal Finance Management Act*, 2003 (Molao. 56 wa 2003);

“Molao wa Dithulaganyo tsa Bommasepala” go tewa *Local Government: Municipal Structures Act*, 1998 (Molao 117 wa 1998); 10

“Molao wa Dithulaganyo tsa Bommasepala” go tewa *Local Government: Municipal Systems Act*, 2000 (Molao 32 wa 2000);

“setheo sa puso” go tewa setheo sa puso jaaka go tlhalositswe mo karolong 239 ya Molaotheo;

“tuelo e e feteletseng” go tewa phetiso ya go feta madi a a abilweng a kabo kgotsa phetiso ya kabo go feta madi a a dirisiwang mo thulaganyong ya tuelo; 15

“thulaganyo ya tuelo” go tewa thulaganyo e e tlhagisang—

- (a) madi a phetiso nngwe le nngwe ya šere ya tekano ya porofense kgotsa kabo ya peelomabaka ya porofense kgotsa mmasepala e e tlileng go fetisetswa go ya ka Molao ono; 20
- (b) letlha le ka lona phetiso nngwe le nngwe e tshwanetseng go duelwa; le
- (c) gore phetiso nngwe le nngwe e tshwanetse go duelwa kwa go mang, le mo akhaontong efe ya banka;

“go laela” go tewa go laela ka molawanataolo go ya ka karolo 36;

“akhaontokgolo ya banka”, mabapi le— 25

- (a) porofense, go tewa akhaonto ya banka ya Letlale la Lotseno la Porofense, e e bonelwang pele mo karolong 21(2) ya Molao wa Taolo ya Matlotlo a Setšhaba le e motlhankedi yo o rweleng maikarabelo wa ba matlotlo a porofense ba e letleletseng semmuso kwa go ba Matlotlo a Bosetšhaba; kgotsa
- (b) mmasepala, e kaya akhaonto ya banka ya mmasepala jaaka go tlhomamisitswe go ya ka karolo 8 ya Molao wa Taolo ya Matlotlo a Mmassepala; 30

“Thusotlole ya Tlhokomelo ya Ditsela tsa Diporofense” go tewa Thusotlole ya Tlhokomelo ya Ditsela tsa Porofense e e umakilweng mo Karolong A ya Šejule 4;

“Molao wa Taolo ya Matlotlo a Setšhaba” go tewa *Public Finance Management Act*, 1999 (Molao 1 wa 1999); 35

“Thusotlole ya Mafaratlhatlha a Dipalangwa tsa Botlhe” go tewa Thusotlole ya Mafaratlhatlha a Dipalangwa tsa Botlhe e e umakilweng mo Karolong B ya Šejule 5;

“kotara” go tewa, mabapi le—

- (a) lefapha la bosetšhaba kgotsa porofense, paka e e simololang— 40
 - (i) ka di 1 Moranag go fitlha ka di 30 Seetebosigo
 - (ii) ka di 1 Phukwi go fitlha ka di 30 Lwetse;
 - (iii) ka di 1 Diphlane go fitlha ka di 31 Sedimonthole; kgotsa
 - (iv) ka di 1 Ferikgong go fitlha ka di 31 Mopitlwe; kgotsa
- (b) mmasepala, paka e e simololang— 45
 - (i) ka di 1 Phukwi go fitlha ka di 30 Lwetse;
 - (ii) ka di 1 Diphlane go fitlha ka di 31 Sedimonthole;
 - (iii) ka di 1 Ferikgong go fitlha ka di 31 Mopitlwe; kgotsa
 - (iv) ka di 1 Moranag go fitlha ka di 30 Seetebosigo

“motlhankedi yo o amogelang” go tewa, mabapi le— 50

- (a) kabo ya Šejule 4, 5 kgotsa 7 e e fetisetswang kwa porofenseng, motlhankedi yo o rweleng maikarabelo wa lefapha la porofense le le amogelang kabo kgotsa karolo ya yona mabapi le tshenyegelo ka tekanyetso go tswa mo Letlolang la Lotseno la Porofense la lona; kgotsa
- (b) kabo ya Šejule 4, 5 kgotsa 7 e e fetisetswang kwa mmasepaleng, motlhankedi yo o rweleng maikarabelo wa mmasepala; 55

“lefapha la porofense le le amogelang”, mabapi le kabo ya Šejule 4, 5 kgotsa 7 e e fetisetswang kwa porofenseng, go tewa lefapha la porofense le le amogelang kabo eo kgotsa karolo ya yona mabapi le tshenyegelo ka tekanyetso go tswa mo Letlolang la Lotseno la Porofense la lona; 60

“Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo” go tewa Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo e e umakilweng mo Karolong A ya Šejule 6;

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

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

Objects of Act

5

2. The objects of this Act are—

- (a) as required by section 214(1) of the Constitution, to provide for—
 - (i) the equitable division of revenue raised nationally among the three 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;
- (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
- (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.

10

15

20

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

25

Equitable division of revenue raised nationally among spheres of government

3. (1) Revenue raised nationally in respect of the 2026/27 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1.

(2) The envisaged division among the national, provincial and local spheres of government of revenue anticipated to be raised nationally in respect of the 2027/28 financial year and the 2028/29 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.

30

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 2026/27 financial year is set out in Column A of Schedule 2.

35

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

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

“**motlhankedi wa phetiso**” go tewa motlhankedi yo o rweleng maikarabelo a lefapha la bosetšhaba le le fetisang kabo ya Šejule 4, 5 kgotsa 7 kwa porofenseng kgotsa kwa mmasepaleng kgotsa le le dirisang kabo ya Šejule 6 mo boemong jwa porofense kgotsa mmasepala; 5

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

Thusotlole e e umakilweng mo Karolong B ya Šejule 4;

“**Thusotlole ya Tlhabololo ya Bonno kwa Ditoropong**” go tewa Thusotlole ya Tlhabololo ya Bonno kwa Ditoropong e e umakilweng mo Karolong B ya Šejule 4; le 10

“**letsatsi la tiro**” go tewa letsatsi lefe, ntle le Lamatlhatso, Sontaga kgotsa letsatsi la khunologo la botlhe jaaka go tlhalositswe mo *Public Holidays Act*, 1994 (Molao 36 wa 1994).

(2) Tumalano, thebolo, kanelo, tshwetso, tlhomamiso, taelo, kitsiso kgotsa kopo efe go ya ka Molao ono e tshwanetse go kwalwa. 15

Maitlthomo a Molao

2. Maitlthomo a Molao ono ke—

- (a) jaaka go tlhokega go ya ka karolo 214(1) ya Molaotheo, go laela mabapi le—
 - (i) Karoganyo ka tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a mararo a puso; 20
 - (ii) tlhomamiso ya dišere tsa tekano tsa porofense nngwe le nngwe tsa šere ya diporofense ya lotseno leo; le
 - (iii) dikabo tse dingwe go diporofense, pusoselegae kgotsa bommassepala go tswa mo šereng ya puso ya bosetšhaba ya lotseno leo, le dipeelo tse ka tsona dikabo tseo di dirwang; 25
- (b) go ntshetsa pele ponelopele le tlhomamo mabapi le dikabo tsothe go diporofense le bommassepala, gore diporofense le bommassepala bao ba loge maano a ditekanyetsokabo tsa tsona mo pakeng ya dingwaga tse dintsi mme ka go dira jalo go ntshetsa pele thulaganyo e e botoka magareng ga pholisi, togamaano le go dira ditekanyetsokabo; le 30
- (c) go ntshetsa pele boseng-bofitlha le go rwala maikarabelo mo tsamaisong ya kabo ya ditlamelo, ka go netefatsa gore dikabo tsothe, ntle le dikabo tsa Šejule 6, di a tlhagelela mo ditekanyetsokabong tsa diporofense le bommassepala le tshenyegelo ya dikabo tsa peelomabaka e a begwa ke mafapha a diporofense le bommassepala ba ba di amogelang. 35

KGAOLO 2

DIKABO TSA DIŠERE TSA TEKANO

Karoganyo ka tekano ya lotseno le le kgobokantsweng bosetšhaba magareng ga makala a puso 40

3. (1) Lotseno le le kgobokantsweng mabapi le ngwaga wa ditšhelete wa 2026/27 le tshwanetse go aroganngwa magareng ga makala a puso a bosetšhaba, a diporofense le a selegae jaaka go tlhagisitswe mo Kholomong A ya Šejule 1.

(2) Karoganyo e e bonelwang pele magareng ga makala a puso a bosetšhaba, diporofense le a selegae ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba mabapi le ngwaga wa ditšhelete wa 2027/28, le ngwaga wa ditšhelete wa 2028/29, le leo le leng go ya ka Molao ya Karoganyo ya Lotseno ya dingwaga tseo tsa ditšhelete, e tlhagisitswe mo Kholomong B ya Šejule 1. 45

Karoganyo ka tekano ya šere ya diporofense magareng ga diporofense

4. (1) Šere ya tekano ya porofense nngwe le nngwe ya lotseno le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 e tlhagisitswe mo Kholomong A ya Šejule 2. 50

(2) Šere ya tekano e e bonelwang pele ya porofense nngwe le nngwe go tswa mo šereng ya porofense ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, le eo e leng 55

the 2028/29 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 2026/27 financial year is set out in Column A of Schedule 3.

(2) The envisaged equitable share for each municipality from local government's share of revenue anticipated to be raised nationally in respect of the 2027/28 financial year and the 2028/29 financial year, and which is subject to the Division of Revenue Acts for those financial years, is set out in Column B of Schedule 3.

10

(3) The national department responsible for local government must, unless otherwise determined by the National Treasury, transfer a municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 8 July 2026, 9 December 2026 and 10 March 2027, in the amounts determined in terms of section 22(2).

15

Shortfalls, excess revenue and increasing equitable share

6. (1) If the actual revenue raised nationally in respect of the 2026/27 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall.

20

(2) If the actual revenue raised nationally in respect of the 2026/27 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), in accordance with the applicable legislation envisaged in section 12 of the Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009), to—

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

30

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2026, 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

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

Part 1

Conditional allocations

Conditional allocations to provinces

45

7. (1) Conditional allocations to provinces for the 2026/27 financial year from the national government's share of revenue raised nationally are set out in—

go ya ka Molao ya Karoganyo ya Lotseno ya dingwaga tseo tsa ditšhelete, e tlhagisitswe mo Kholomong B ya Šejule 2.

(3) Ba Matlotlo a Bosetšhaba ba tshwanetse go fetisa šere ya tekano ya porofense nngwe le nngwe e e umakilweng mo karolwaneng (1) mo akhaontong ya koporasi ya ditiposi tsa setšhaba ya porofense go ya ka thulaganyo ya tuelo e e tlhomamisitsweng go ya ka karolo 22. 5

Karoganyo ya šere ya tekano ya pusoselegae magareng ga bommasepala

5. (1) Šere ya tekano ya mmasepala mongwe le mongwe ya šere ya lotseno la pusoselegae le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 e tlhagisitswe mo Kholomong A ya Šejule 3. 10

(2) Šere ya tekano e e bonelwang pele ya mmasepala mongwe le mongwe go tswa mo šereng ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, le leo le leng go ya ka Molao ya Karoganyo ya Lotseno ya dingwaga tseo tsa ditšhelete, e tlhagisitswe mo Kholomong B ya Šejule 3. 15

(3) Lefapha la bosetšhaba le le rweleng maikarabelo a pusoselegae le tshwanetse, ntle le fa ka mokgwa osele go tlhomamisitswe ke ba Matlotlo a Bosetšhaba, go fetisa šere ya tekano ya mmasepala e e umakilweng mo karolwaneng (1) mo akhaontong e kgolo ya banka ya mmasepala ka diphetiso di le tharo ka di 8 Phukwi 2026, 9 Sedimonthole 2026 le 10 Mopitlwe 2027, mo ditlhotlhweng tse di tlhomamisitsweng go ya ka karolo 22(2). 20

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

6. (1) Fa lotsenotota le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 le tlhaela ka lotseno le le solofetsweng le le tlhagisitsweng mo Kholomong A ya Šejule 1, puso ya bosetšhaba e rwala maikarabelo a tlhaelo.

(2) Fa lotsenotota le le kgobokantsweng bosetšhaba mabapi le ngwaga wa ditšhelete wa 2026/27 le feta lotseno le le solofetsweng le le tlhagisitsweng mo Kholomong A ya Šejule 1, phetelelo e bonwa ke puso ya bosetšhaba ebile e ka dirisiwa go fokotsa kadimo kgotsa go duela sekoloto jaaka karolo ya šere ya yona ya lotseno le le kgobokantsweng bosetšhaba. 25

(3) Dikabo tse dingwe di ka dirwa go tswa mo lotsenong le le fetang le le bonelwang pele mo karolwaneng (2), go ya ka molao o o dirisiwang o o bonelwang pele mo karolong 12 ya *Money Bills and Related Matters Act, 2009* (Molao 9 wa 2009), mo— 30

(a) mafapheng a bosetšhaba;

(b) diporofenseng; kgotsa

(c) bommasepaleng. 35

(4)(a) fa tshenyegelo efe go tswa mo ditshoganyetsong e rebolwa go ya ka Molao wa Tekanyetso, 2026, go oketsa šere ya tekano ya diporofense kgotsa bommasepala, ba Matlotlo a Bosetšhaba ba tshwanetse go oketsa šere ya tekano mo porofenseng nngwe le nngwe kgotsa mo mmasepaleng mongwe le mongwe ka kitsiso mo Lekwalodikgannyeng la Puso. 40

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

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

KGAOLO 3

45

DIKABO TSA PEELOMABAKA GO DIPOROFENSE LE BOMMASEPALA

Karolo 1

Dikabo tsa peelomabaka

Dikabo tsa peelomabaka go diporofense

7. (1) Dikabo tsa peelomabaka go diporofense mabapi le ngwaga wa ditšhelete wa 2026/27 go tswa mo šereng ya lotseno la puso ya bosetšhaba le le kgobokantsweng bosetšhaba di tlhagisitswe mo— 50

- (a) Part A of Schedule 4, specifying allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets;
 - (b) Part A of Schedule 5, specifying specific purpose allocations to provinces;
 - (c) Part A of Schedule 6, specifying allocations-in-kind to provinces for designated special programmes; and
 - (d) Part A of Schedule 7, specifying funds that are not allocated to specific provinces, which may be released to provinces to fund an immediate response to a classified disaster.
- (2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2027/28 financial year and the 2028/29 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1).
- (3)(a) A Member of the Executive Council responsible for finance in a province may pledge a conditional allocation or an envisaged conditional allocation, or a portion thereof, as security for any borrowing in terms of the Borrowing Powers of Provincial Governments Act, 1996 (Act No. 48 of 1996), in accordance with this subsection.
- (b) If a Member of the Executive Council responsible for finance in a province intends to pledge as envisaged in paragraph (a), he or she must—
- (i) consult the relevant transferring officer; and
 - (ii) obtain the approval of the Loan Co-ordinating Committee, referred to in section 2 of the Borrowing Powers of Provincial Governments Act, 1996.
- (c) The pledging envisaged in paragraph (a) must comply with any conditions imposed by the Loan Co-ordinating Committee.
- (d) The relevant receiving officer must submit financial and non-financial reports, in the format and on the dates determined by the National Treasury, for any project pledged to be partially or fully funded by using a conditional allocation or an envisaged conditional allocation, or a portion thereof, as security as envisaged in paragraph (a).
- (4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2026, 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*.
- (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).

Conditional allocations to municipalities

8. (1) Conditional allocations to municipalities in respect of the 2026/27 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;
 - (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.

- (a) Karolong A ya Šejule 4, tse di totobatsang dikabo go diporofense go tlaleletsa go abelwa matlole ga mananeo kgotsa ditiro tse di abelwang matlole go tswa mo ditekanyetsokabong tsa diporofense;
- (b) Karolong A ya Šejule 5, tse di totobatsang dikabo tsa maitlhommo a a rileng go diporofense; 5
- (c) Karolong A ya Šejule 6, tse di totobatsang dikabo ka thoto go diporofense mabapi le mananeo a a kgethegileng a a tlhomilweng; le
- (d) Karolong A ya Šejule 7, tse di totobatsang matlole a a sa abelwang diporofense tse di rileng, a a ka gololwang go diporofense go thusa tsibogelo ya ka bonako ya matlhotlhapelo a a tlaotsweng. 10
- (2) Karoganyo e e bonelwang pele ya dikabo tsa peelomabaka go diporofense go tswa mo šereng ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba ya puso ya bosetšhaba mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, eo e leng go ya ka Molao wa Karoganyo ya Lotseno ya ngwaga ya dingwaga tseo, e tlhagisitsweng mo Kholomong B ya Dišejule tse di umakilweng mo karolwaneng (1). 15
- (3)(a) Molekgotlakhuduthamaga yo o rweleng maikarabelo a matlotlo mo porofenseng o ka solofetsa kabo ya peelomabaka kgotsa kabo ya peelomabaka e e bonelwang pele, kgotsa karolo ya yona, jaaka tshireletso ya kadimo efe go ya ka *Borrowing Powers of Provincial Governments Act, 1996* (Molao 48 wa 1996), go ya ka karolwana eno. 20
- (b) Fa Molekgotlakhuduthamaga yo o rweleng maikarabelo a matlotlo mo porofenseng a ikaelela go solofetsa jaaka go rulaganyeditswe mo temeng (a), o tshwanetse go—
- (i) rerisana le motlhankedi yo o maleba wa phetiso; le
- (ii) fitlhelela thebolo ya Komiti e e Rulaganyang Kadimo, e e umakilweng mo karolong 2 ya *Borrowing Powers of Provincial Governments Act, 1996*. 25
- (c) Tsholofetso e e bonelwang pele mo temeng (a) e tshwanetse go obamela dipeelo dife tse di beilweng ke Komiti e e Rulaganyang Kadimo.
- (d) Motlhankedi yo o amogelang yo o maleba o tshwanetse go romela dipegelo tsa matlotlo le tse e seng tsa matlotlo, tse di mo kagegong le ka matlha a a tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, mabapi le porojeke efe e e solofeditsweng gore bontlhabongwe jwa yona bo tla tlamelwa ka matlole kgotsa ka botlalo go dirisiwa kabo ya peelomabaka kgotsa kabo ya peelomabaka e e rulaganyeditsweng, kgotsa karolo ya yona, jaaka tshireletso jaaka go rulaganyeditswe mo temeng (a). 30
- (4)(a) Fa tshenyegelo efe go tswa mo ditshoganyetsong e rebolwa go ya ka Molao wa Tekanyetso, 2026, go oketsa kabo efe ya peelomabaka go diporofense, ba Matlotlo a Bosetšhaba ba tshwanetse go oketsa kabo mo porofenseng nngwe le nngwe ka kitsiso mo Lekwalodikgannyeng la Puso. 35
- (b) Koketso e e umakilweng mo temeng (a) e diragala ka letlha la phasalatso mo Lekwalodikgannyeng la Puso. 40
- (c) Fa kabo ya peelomabaka mo Karolong A ya Šejule 5 kgotsa 6 e oketswa go ya ka tema (a), ba Matlotlo a Bosetšhaba ba tshwanetse go baakanya kitsiso e e phasaladitsweng go ya ka karolo 15 ka kitsiso mo Lekwalodikgannyeng la Puso.
- (d) Karolo 23 ya Molao ono e dirisiwa ka diphetogo tse di tlhokegang mabapi le koketso e e umakilweng mo temeng (a). 45

Dikabo tsa peelomabaka go bommasepala

8. (1) Dikabo tsa peelomabaka go bommasepala mabapi le ngwaga wa ditšhelete wa 2026/27 go tswa mo šereng ya lotseno la puso ya bosetšhaba le le kgobokantsweng bosetšhaba di tlhagisitswe mo— 50
- (a) Karolong B ya Šejule 4, tse di totobatsang dikabo go bommasepala go tlaleletsa go thusiwa ga matlole ga ditiro tse di tlamelwang ka matlole go tswa mo ditekanyetsokabong tsa bommasepala;
- (b) Karolong B ya Šejule 5, tse di totobatsang dikabo tsa maitlhommo a a rileng go bommasepala; 55
- (c) Karolong B ya Šejule 6, tse di totobatsang dikabo ka thoto go bommasepala mabapi le mananeo a a kgethegileng a a tlhomilweng; le
- (d) Karolong B ya Šejule 7, tse di totobatsang matlole a a sa abelwang bommasepala tse di rileng, a a ka gololwang go bommasepala go thusa tsibogelo ya ka bonako ya matlhotlhapelo a a tlaotsweng. 60

(2) An envisaged division of conditional allocations to municipalities from the national government's share of revenue anticipated to be raised nationally for the 2027/28 financial year and the 2028/29 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1).

5

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

10

(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).

15

(4)(a) If any expenditure from contingencies is approved in terms of the Appropriation Act, 2026, 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*.

20

(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).

25

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—

- (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, or portions thereof, are withheld or stopped in terms of section 17 or 18;
- (b) monitor information on financial and non-financial performance of programmes partially or fully funded by an allocation in Part A of Schedule 4, in accordance with subsection (2) and the applicable framework;
- (c) monitor information on financial and non-financial performance of the Urban Development Financing Grant and Urban Settlements Development Grant against the capital budget and the service delivery and budget implementation plan;
- (d) comply with the applicable framework;
- (e) submit a quarterly financial and non-financial performance report within 45 days after the end of each quarter to the National Treasury in terms of the applicable framework; and
- (f) evaluate the performance of programmes funded or partially funded by the allocation and submit such evaluations to the National Treasury within four months after the end of the 2026/27 financial year applicable to a provincial department or a municipality, as the case may be.

30

35

40

45

50

(2) Karoganyo e e bonelwang pele ya dikabo tsa peelomabaka go bommasepala go tswa mo šereng ya lotseno le le solofetsweng go kgobokanngwa bosetšhaba la puso ya bosetšhaba mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, leo le le leng go ya ka Molao ya Karoganyo ya Lotseno ya ngwaga ya dingwaga tseo, e tlhagisitsweng mo Kholomong B ya Dišejule tse di umakilweng mo karolwaneng (1). 5

(3)(a) Mmasepala yo o ikaelelang go solofetsa kabo ya peelomabaka, kgotsa karolo ya yona, jaaka tshireletso mabapi le ditlamego dife go ya ka karolo 48 ya Molao wa Taolo ya Matlotlo a Setšhaba, o tshwanetse, mo godimo ga go itsise ba Matlotlo a Bosetšhaba go ya ka karolo 46(3) ya Molao oo, go itsise motlhankedi wa phetiso le ba matlotlo a porofense ba ba maleba ka ga maikaelelo le go tlamela motlhankedi wa phetiso le ba Matlotlo a Bosetšhaba bonnye malatsi a le 21 go tshwaela pele a bona thebolo ya lekgotla la mmasepala. 10

(b) Mmasepala o tshwanetse go romela dipegelo tsa matlotlo le tse e seng tsa matlotlo, ka sebopego le ka matlha a a tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, mabapi le porojeke efe e bontlhabongwe kgotsa botlalo jwa yona bo solofeditsweng go thusiwa ka matlale go dirisiwa kabo ya peelomabaka kgotsa kabo ya peelomabaka e e bonelwang pele, kgotsa karolo ya yona, jaaka tshireletso jaaka go rulaganyeditswe mo temeng (a). 15

(4)(a) Fa tshenyegelo efe go tswa mo ditshoganyetsong e rebolwa go ya ka Molao wa Tekanyetso, 2026, go oketsa kabo efe ya peelomabaka go bommasepala, ba Matlotlo a Bosetšhaba ba tshwanetse go oketsa kabo mo mmasepaleng mongwe le mongwe ka kitsiso mo Lekwalodikgannyeng la Puso. 20

(b) Koketso e e umakilweng mo temeng (a) e diragala ka letlha la phasalatso mo Lekwalodikgannyeng la Puso. 25

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

(d) Karolo 23 ya Molao ono e dirisiwa ka diphetogo tse di tlhokegang mabapi le koketso e e umakilweng mo temeng (a). 30

Karolo 2

Ditiro tsa batlhankedi ba ba rweleng maikarabelo malebana le dikabo tsa Šejule 4 go fitlha go 7

Ditiro tsa batlhankedi ba phetiso malebana le dikabo tsa Šejule 4

9. (1) Motlhankedi wa phetiso wa kabo ya Šejule 4 o tshwanetse go— 35

(a) netefatsa gore diphetiso go diporofense le bommasepala tsotlhe di—

(i) tsentswe fela mo akhaontong e kgolo ya banka ya porofense kgotsa ya mmasepala yo o maleba; ebile

(ii) dirilwe go ya ka thulaganyo ya tuelo e e tlhomamisitsweng go ya ka karolo 22, ntle le fa dikabo, kgotsa dikarolo tsa tsona, di tshwareletswe kgotsa di emisitswe go ya ka karolo 17 kgotsa 18; 40

(b) baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya mananeo a bontlhabongwe jwa ona a thusiwa ka kgotsa ka botlalo ka kabo mo Karolong A ya Šejule 4, go ya ka karolwana (2) le leitlhomiso le le dirisiwang; 45

(c) baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya Thuso ya Matlole ya Tlhabololo ya Ditoropo le Thusotlole ya Tlhabololo ya Bonno mo Ditoropong kgatlhanong le tekanyetsokabo ya khapetlele le kabo ya ditirelo le leano la go tsennngwa tirisong la tekanyetsokabo; 50

(d) obamela leitlhomiso le le dirisiwang;

(e) romelela ba Matlotlo a Bosetšhaba pegelo ya kotara ya tiragatso ya matlotlo kgotsa e e seng ya matlotlo mo malatsing a le 45 morago ga go ya bokhutlong ga kotara nngwe le nngwe go ya ka leitlhomiso le le dirisiwang; le

(f) lekola tiragatso ya mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo le go romelela ba Matlotlo a Bosetšhaba ditekolo tseo mo dikgweding di le nne morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2026/27 e e dirisiwang ke lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng. 55

(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; 5
- (c) be compatible and integrated with and not duplicate other relevant national, provincial and local systems; and
- (d) support compliance with section 11(2).

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

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— 15

- (a) monitor financial and non-financial performance information on programmes funded by the allocation;
- (b) not later than 14 working 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 20
 - (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; 25
 - or
 - (bb) a municipality, shall be approved before the start of the financial year;
- (c) in respect of Schedule 5 allocations—
 - (i) transfer funds only after receipt of all information required to be submitted by the receiving officer in terms of this Act and after submission of all relevant information to the National Treasury; 30
 - (ii) transfer funds in accordance with the payment schedule determined in terms of section 22, unless allocations, or a portion thereof, are withheld or stopped in terms of section 17 or 18; and 35
 - (iii) deposit funds only into the primary bank account of the relevant province or municipality; and
- (d) comply with the applicable framework.

(2) The transferring officer must submit all relevant information and documentation referred to in subsection (1)(b) to the National Treasury within 14 working days after this Act takes effect. 40

(3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, which instruction may include transferring the allocation as an unconditional allocation.

(4) Before making the first transfer of any allocation in terms of subsection (1)(c), the transferring officer must ensure that the banking details of the relevant province or municipality are as contained in the notice issued by the National Treasury in terms of section 30(1). 45

(5)(a) The transferring officer of a Schedule 5 or 6 allocation must, as part of the reporting envisaged in section 40(4)(c) of the Public Finance Management Act, but subject to paragraph (b), submit information, in the format determined by the National Treasury, for the month in question, and for the 2026/27 financial year up to the end of that month, on— 50

- (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 55

(2) Lenaneo lefe la peoleitlho kgotsa la thulaganyo le le dirisiwang go baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4 le tshwanetse go—

- (a) rebolwa ke ba Matlotlo a Bosetšhaba; 5
- (b) se pateletse maikarabelo afe a a feteletseng a tsamaiso mo batlhankeding ba ba amogelang go feta tlamelo ya taolo ya maemo le tshedimosetso ya tekanyetsokabo;
- (c) tsamaelana le go kopanngwa le mme le sa boeletse gabedi dithulaganyo tse dingwe tse di maleba tsa bosetšhaba, porofense le selegae; le 10
- (d) tshegetsa kobamelo ya karolo 11(2).

(3) Letlhomeso le ka pateletsa tiro mo motlhankeding yo o rweleng maikarabelo wa lefapha la bosetšhaba kgotsa porofense, ntle le motlhankedi wa phetiso kgotsa motlhankedi yo o amogelang, le le nang le seabe mo go fitlheleng maitlomo a kabo, e bile motlhankedi yo o rweleng maikarabelo o tshwanetse go obamela tiro. 15

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

10. (1) Motlhankedi wa phetiso wa kabo ya Šejule 4 o tshwanetse go—

- (a) baya leitlho tshedimosetso e e ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo e e ka ga mananeo a a tshegetswang ka matlole a kabo;
- (b) mo malatsing a a sa feteng a le 14 morago ga go tsenngwa mo tirisong ga Molao ono, go netefatsa ba Matlotlo a Bosetšhaba gore— 20
 - (i) peoleitlho kgotsa thulaganyo efe e e dirisiwang, e tsamaelana le go kopanngwa le e bile ga e boeletse gabedi dithulaganyo tse dingwe tse di maleba tsa bosetšhaba, porofense le selegae; le
 - (ii) maano afe a a tlhokegang go ya ka letlhomeso la kabo ya Šejule 5 25
 - (aa) porofense, a rebotswe pele ga tshimololo ya ngwaga wa ditšhelete; kgotsa
 - (bb) mmasepala, a tlile go rebolwa pele ga tshimololo ya ngwaga wa ditšhelete; 30
- (c) malebana le dikabo tsa Šejule 5—
 - (i) fetisa matlole fela morago ga go amogela tshedimosetso yotlhe e e tlhokang go romelwa ke motlhankedi yo o amogelang go ya ka Molao ono le morago ga go romelwa ga tshedimosetso yotlhe e e maleba go ba Matlotlo a Bosetšhaba; 35
 - (ii) fetisa matlole go ya ka thulaganyo ya tuelo e e tlhomamisitsweng go ya ka karolo 22, ntle le fa dikabo, kgotsa dikarolo tsa tsona, di tshwareletswe kgotsa di emisitswe go ya ka karolo 17 kgotsa 18; le
 - (iii) tsenya fela matlole mo akhaontong e kgolo ya banka ya porofense kgotsa ya mmasepala yo o maleba; le 40
- (d) obamela letlhomeso le le dirisiwang;

(2) Motlhankedi wa phetiso o tshwanetse go romelela ba Matlotlo a Bosetšhaba tshedimosetso yotlhe e e maleba le dikwalo tse di umakilweng mo karolwaneng (1)(b) mo malatsing a le 14 morago ga go tsenngwa mo tirisong ga Molao ono.

(3) Motlhankedi wa phetiso, yo o sa obamelang karolwana (1), o tshwanetse go fetisa kabo ka mokgwa o o laetsweng ke ba Matlotlo a Bosetšhaba, taelo e e ka akaretsang go fetisetswa ga kabo jaaka kabo ntle le peelomabaka. 45

(4) Pele a dira phetiso ya ntsha ya kabo efe go ya ka karolwana (1)(c), motlhankedi wa phetiso o tshwanetse go netefatsa gore dintlha tsa go banka tsa porofense kgotsa mmasepala yo o maleba di tswana le tse di mo kitsisong e e rebotsweng ke ba Matlotlo a Bosetšhaba go ya ka karolo 30(1). 50

(5)(a) Motlhankedi wa phetiso wa kabo ya Šejule 5 kgotsa 6 o tshwanetse, jaaka karolo ya pegelo e e bonelwang pele mo karolong 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, mme go latela tema (b), go romela tshedimosetso, ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, ya kgwedi e e umakwang, le ya ngwaga wa ditšhelete wa 2026/27 go fitlhela kwa bokhutlong jwa kgwedi eo, ka ga— 55

- (i) boleng jwa matlole a a fetiseditsweng kwa porofenseng kgotsa mmasepaleng;
- (ii) boleng jwa matlole a porofense kgotsa mmasepala ofe a a tshwareletswe kgotsa a a emisitsweng go ya ka karolo 17 kgotsa 18, mabaka a go tshwarelelwa kgotsa go emiswa le dikgato tse di tserweng ke motlhankedi wa phetiso le 60

- 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;
- (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; 5
 - (v) any matter or information that may be required by the applicable framework for the particular allocation; and
 - (vi) such other matters as the National Treasury may determine.
- (b) For purposes of the application of paragraph (a) to Part B of Schedule 5, the period of 15 days envisaged in section 40(4)(c) of the Public Finance Management Act must be construed to mean a period of 20 days. 10
- (6) A transferring officer must submit to the National Treasury—
- (a) a monthly provincial report on infrastructure expenditure partially or fully funded by the Health Facility Revitalisation Grant, National Health Insurance Indirect Grant, School Infrastructure Backlogs Grant or Maths, Science and Technology Grant, referred to in Part A of Schedules 5 and 6, within 22 days after the end of each month, in the format determined by the National Treasury; and 15
 - (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. 20
- (7) The transferring officer must evaluate the performance of all programmes partially or fully funded by a Schedule 5 or 6 allocation and submit such evaluations to the National Treasury within four months after the end of the 2026/27 financial year applicable to a provincial department or a municipality, as the case may be. 25
- (8) The transferring officer of the Human Settlements Development Grant may only transfer the Grant to a province after the relevant receiving officer has complied with section 12(6)(a) and (b).
- (9) A framework may impose a duty on the accounting officer of a national or provincial department, other than the transferring officer or receiving officer, which contributes to achieving the purpose of the allocation and the accounting officer must comply with the duty. 30

Duties of receiving officer in respect of Schedule 4 allocations

11. (1) The receiving officer of a Schedule 4 allocation is responsible for— 35
- (a) complying with the applicable framework; and
 - (b) the manner in which the allocation received from a transferring officer is allocated and spent.
- (2) The receiving officer of a municipality must—
- (a) ensure and certify to the National Treasury that the municipality— 40
 - (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
 - (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; 45
 - (b) when submitting the municipality's statements in terms of section 71 of the Municipal Finance Management Act for September 2026, December 2026, March 2027 and June 2027, report to the transferring officer, the relevant provincial treasury and the National Treasury— 50
 - (i) in respect of the Urban Development Financing Grant and Urban Settlements Development Grant, on financial performance against its

- motlhankedi yo o amogelang go samagana le merero kgotsa tseo di bakileng go tshwarelelwa kgotsa go emisiwa ga tuelo;
- (iii) tshenyegelo tota e e bonweng ke porofense kgotsa mmasepala malebana le kabo ya Šejule 5;
- (iv) tshenyegelo tota e e itemogetsweng ke motlhankedi wa phetiso malebana le kabo ya Šejule 6; 5
- (v) morero ofe kgotsa tshedimosetso e e ka tlhokwang ke letlhomeso le le dirisiwang mabapi le kabo e e rileng; le
- (vi) merero e mengwe e e jalo e e ka tlhomamiswang ke ba Matlotlo a Bosetšhaba.
- (b) Mabapi le maitlomo a tiriso ya tema (a) ya Karolo B ya Šejule 5, paka ya malatsi a le 15 e e bonetsweng pele mo karolong 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba e tshwanetse go tsewa e kaya paka ya malatsi a le 20. 10
- (6) Motlhankedi wa phetiso o tshwanetse go romelela ba Matlotlo a Bosetšhaba—
- (a) pegelo ya kgwedi ya porofense e e ka ga tshenyegelo ya mafaratlhatlha a bontlhabongwe jwa ona a tshegetswang ka matlole kgotsa ka botlalo ke Thusotlole ya Tsosoloso ya Lefelo la Tlhokomelo ya Boitekanelo, Thusotlole e e Seng ya Tlhamalalo ya Inšorensa ya Boitekanelo ya Bosetšhaba, Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo kgotsa Thusotlole ya Dipalo, Saense le Thekenoloji, e e umakilweng mo Karolong A ya Dišejule 5 le 6, mo malatsing a le 22 morago ga bokhutlo jwa kgwedi nngwe le nngwe, ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba; le 15
- (b) pegelo ya kotara ya mananeo a bontlhabongwe jwa ona a tshegetswang ka matlole kgotsa ka botlalo ke kabo ya Šejule 5 kgotsa 6 mo malatsing a le 45 morago ga go ya bokhutlong ga kotara nngwe le nngwe, go ya ka letlhomeso le le dirisiwang. 25
- (7) Motlhankedi wa phetiso o tshwanetse go lekola tiragatso ya mananeo otlhe a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 5 kgotsa 6 le go romelela ba Matlotlo a Bosetšhaba ditekolo tseo mo dikgweding di le nne morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2026/27 e e dirisiwang ke lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng. 30
- (8) Motlhankedi wa phetiso wa Thusotlole ya Tlhabololo ya Bonno o ka fetisa Thusotlole kwa porofenseng fela morago ga fa motlhankedi yo o amogelang yo o maleba a sena go obamela karolo 12(6)(a) le (b).
- (9) Letlhomeso le ka pateletsa tiro mo motlhankeding yo o rweleng maikarabelo wa lefapha la bosetšhaba kgotsa porofense, ntle le motlhankedi wa phetiso kgotsa motlhankedi yo o amogelang, e e nang le seabe mo go fitlheleleng maitlomo a kabo, e bile motlhankedi yo o rweleng maikarabelo o tshwanetse go obamela tiro. 35

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

11. (1) Motlhankedi yo o amogelang wa kabo ya Šejule 4 o rwele maikarabelo mabapi le— 40
- (a) go obamela letlhomeso le le dirisiwang; le
- (b) mokgwa o kabo e e amogetsweng go tswa go motlhankedi wa phetiso e lekanyeditsweng le go dirisiwa ka teng.
- (2) Motlhankedi yo o amogelang wa mmasepala o tshwanetse go— 45
- (a) netefatsa le go letla semmuso ba Matlotlo a Bosetšhaba gore mmasepala—
- (i) o tthagise lenaneo lengwe le lengwe le bontlhabongwe jwa lona le tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4 mo tekanyetsokabong ya ona ya ngwaga le gore kabo e lekanyeditswe ka tsepamo le ka kgethego mo tekanyetsokabong eo gore e dirisiwe fela go ya ka maitlomo a kabo; le 50
- (ii) baya mo phatlhalatseng, go ya ka karolo 21A ya Molao wa Dithulaganyo tsa Bommasepala, dipeelo le tshedimosetso e nngwe malebana le kabo, go nolofatsa tekanyetso ya tiragatso le tiriso ya tseo di tsentsweng le ditlamorago tse di tlhokegang; 55
- (b) fa a romela ditshupatlotlo tsa mmasepala go ya ka karolo 71 ya Molao wa Taolo ya Matlotlo a Mmasepala tsa Lwetse 2026, Sedimonthole 2026, Mopitlwe 2027 le Seetebosigo 2027, a begele motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba—
- (i) malebana le Thuso ya Matlole ya Tlhabololo ya Ditoropo le Thusotlole ya Tlhabololo ya Bonno mo Ditoropong, ka ga tiragatso ya matlotlo 60

- capital budget and the measures defined in its service delivery and budget implementation plan; and
- (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— 5
- (i) in respect of the Urban Development Financing Grant and Urban Settlements Development Grant, on non-financial performance for that quarter against the measures defined in its service delivery and budget implementation plan; and 10
- (ii) in respect of any other Schedule 4 allocation, on non-financial performance of programmes partially or fully funded by the allocation.
- (3) The National Treasury must make the report submitted to it in terms of subsection (2)(b) or (c) available to the transferring officer of the Urban Development Financing Grant, Urban Settlements Development Grant, Public Transport Network Grant and Integrated National Electrification Programme Grant referred to in Part B of Schedules 5 and 6, and the accounting officer of any other national department having responsibilities relating to the applicable allocation. 15
- (4) The receiving officer of a provincial department must submit to the relevant provincial treasury and the transferring officer— 20
- (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;
- (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 25
- (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. 30
- (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, where applicable, the relevant provincial treasury, within two months after the end of the 2026/27 financial year of the provincial department or a municipality, as the case may be. 35

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

- 12.** (1) The receiving officer of a Schedule 5 or 7 allocation must comply with the applicable framework. 40
- (2) The relevant receiving officer must, in respect of a Schedule 5 or 7 allocation transferred to—
- (a) a province, as part of the report required within 15 days of the end of each month in terms of section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (3) and submit a copy of that report to the relevant provincial treasury and the transferring officer; 45
- (b) a municipality, as part of the report required no later than 10 working days after the end of each month in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and 50

- kgatthanong le tekanyetsokabo ya yona ya khapetlele le mekgwa e e tlhalositsweng mo leanong la yona la kabo ya ditirelo le go tsennngwa tirisong ga tekanyetsokabo; le
- (ii) mabapi le kabo nngwe efe ya Šejule 4, ka ga tiragatso ya matlotlo a mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo; le 5
- (c) mo malatsing a le 30 morago ga go ya bokhutlong ga kotara nngwe le nngwe, a bebele motlhankedi wa phetiso le ba Matlotlo a Bosetšhaba—
- (i) malebana le Thuso ya Matlole ya Tlhabololo ya Ditoropo le Thusotlole ya Tlhabololo ya Bonno mo Ditoropong, ka ga tiragatso e e seng ya matlotlo ya kotara eo kgatthanong le mekgwa e e tlhalositsweng mo leanong la yona la kabo ya ditirelo le go tsennngwa tirisong ga tekanyetsokabo; le 10
- (ii) mabapi le kabo nngwe efe ya Šejule 4, ka ga tiragatso e e seng ya matlotlo ya mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo. 15
- (3) Ba Matlotlo a Bosetšhaba ba tshwanetse go dira gore pegelo e ba e romeletsweng go ya ka karolwana (2)(b) kgotsa (c) e fitlhelwe ke motlhankedi wa phetiso wa Thuso ya Matlole ya Tlhabololo ya Ditoropo, Thusotlole ya Tlhabololo ya Bonno mo Ditoropong, Thusotlole ya Mafaratlhatlha a Dipalangwa tsa Botlhe le Thusotlole ya Lenaneo le le Kopantsweng la Bosetšhaba la go Tsennngwa ga Motlakase le le umakilweng mo Karolong B ya Dišejule 5 le 6, le motlhankedi wa dipalotlotlo wa lefapha lengwe le lengwe la bosetšhaba yo o rweleng maikarabelo a a amanang le kabo e e maleba. 20
- (4) Motlhankedi yo o amogelang wa lefapha la porofense o tshwanetse go romelelela ba matlotlo a porofense ba ba maleba le motlhankedi wa phetiso— 25
- (a) jaaka karolo ya pegelo e e tlhokegang mo karolong 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, dipegelo ka ga tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4; 30
- (b) pegelo ya kotara ya mananeo a bontlhabongwe jwa ona tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4 mo malatsing a le 30 morago ga go ya bokhutlong ga kotara nngwe le nngwe; le
- (c) pegelo ya kgwedi ya porofense e e ka ga mananeo a mafaratlhatlha a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4 mo malatsing a le 15 morago ga go ya bokhutlong ga kgwedi nngwe le nngwe, ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba. 35
- (5) Motlhankedi yo o amogelang o tshwanetse go bega ka ga mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4 kgatthanong le lethomeso le le dirisiwang mo ditshupatlotlong tsa ona tsa matlotlo tsa ngwaga le mo pegelong ya ngwaga. 40
- (6) Motlhankedi yo o amogelang o tshwanetse go sekaseka tiragatso ya, le e e seng ya matlole ya lefapha la porofense kgotsa la bommasepala, go ya ka fa maemo a ka nnang ka teng, mabapi le mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 4 le go romela tshekatsheko eo go motlhankedi wa phetiso le, fa go tlhokega, ba matlotlo a diporofense ba ba maleba, mo nakong ya dikgwedi tse pedi morago ga bokhutlo jwa ngwaga wa ditšhelete wa 2026/27 wa lefapha la porofense kgotsa bommasepala, go ya ka fa maemo a ka nnang ka teng. 45

Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa Šejule 5 kgotsa 6

- 12.** (1) Motlhankedi yo o amogelang wa kabo ya Šejule 5 kgotsa 7 o tshwanetse go obamela lethomeso le le dirisiwang. 50
- (2) Motlhankedi yo o amogelang yo o maleba o tshwanetse, mabapi le kabo ya Šejule 5 kgotsa 7 e e fetiseditsweng kwa—
- (a) porofenseng, jaaka karolo ya pegelo e e tlhokegang mo malatsing a le 15 a bokhutlo jwa kgwedi nngwe le nngwe go ya ka karolo 40(4)(c) ya Molao wa Taolo ya Matlotlo a Setšhaba, go bega ka ga merero e e umakilweng mo karolwaneng (3) le go romelela ba matlotlo a porofense ba ba maleba le motlhankedi wa phetiso khopi ya pegelo eo; 55
- (b) mmasepaleng, jaaka karolo ya pegelo e e tlhokegang mo malatsing a a sa feteng a le 10 a tiro morago ga go ya bokhutlong ga kgwedi nngwe le nngwe go ya ka karolo 71 ya Molao wa Taolo ya Matlotlo a Mmasepala, pegelo ka ga 60

- submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant transferring officer; and
- (c) a province or municipality, submit a quarterly non-financial performance report to the relevant provincial treasury, the National Treasury and the relevant transferring officer within 30 days after the end of each quarter. 5
- (3) A report for a province in terms of subsection (2)(a) must set out for the month in question and for the 2026/27 financial year up to the end of the month—
- (a) the amount received by the province;
- (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 10
- (c) the actual expenditure by the province in respect of Schedules 5 and 7 allocations;
- (d) the amount transferred to any national or provincial public entity to implement a programme funded by a Schedule 5 allocation on behalf of a province or to assist the province in implementing the programme; 15
- (e) the available figures regarding the expenditure by a public entity referred to in paragraph (d);
- (f) the extent of compliance with this Act and with the conditions of the allocation provided for in its framework, based on the available information at the time of reporting; 20
- (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 25
- (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 2026/27 financial year up to the end of the month—
- (a) the amount received by the municipality;
- (b) the amount of funds withheld or stopped in terms of section 17 or 18, the reason for the stopping or withholding and any remedial action taken; 30
- (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; 35
- (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. 40
- (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, where applicable, the relevant provincial treasury, within two months after the end of the 2026/27 financial year applicable to a provincial department or a municipality, as the case may be. 45
- (6)(a) The receiving officer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces must, in consultation with the transferring officer and after consultation with each affected municipality, publish in the *Gazette*, within 14 working days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant and Informal Settlements Upgrading Partnership Grant: Provinces, for the 2026/27 financial year, the 2027/28 50

- merero e e umakilweng mo karolwaneng (4) le go romelela ba matlotlo a porofense ba ba maleba, ba Matlotlo a Bosetšhaba le motlhankedi wa phetiso yo o maleba khopi ya pegelo eo; le
- (c) porofenseng kgotsa mmasepaleng, go romela pegelo ya kotara ya tiragatso e e seng ya matlotlo mo malatsing a le 30 morago ga go ya bokhutlong ga kotara nngwe le nngwe. 5
- (3) Pegelo ya porofense go ya ka karolwana (2)(a) e tshwanetse go tlhagisa mabapi le kgwedi e e umakwang le mabapi le ngwaga wa ditšhelete wa 2026/27 go fitlha kwa bokhutlong jwa kgwedi—
- (a) tlhotlha e e amogetsweng ke porofense; 10
- (b) boleng jwa matlole a a tshwerweng kgotsa a a emisitsweng go ya ka karolo 17 kgotsa 18, mabaka a go tshwarwa kgotsa go emisiwa le dikgato dife tse di tserweng;
- (c) tshenyegelo tota e e bonweng ke porofense malebana le dikabo tsa Dišejule 5 le 7; 15
- (d) tlhotlha e e fetiseditsweng kwa setheong sefe sa puso sa bosetšhaba kgotsa kwa porofenseng go tsenya mo tirisong lenaneo le le abelwang matlole ka kabo ya Šejule 5 mo boemong jwa porofense kgotsa mabapi le thuso e e tlamelwang porofense mo go tsenyeng lenaneo mo tirisong;
- (e) dipalo tse di leng teng mabapi le tshenyegelo ya setheo sa puso se se umakilweng mo temeng (d); 20
- (f) bogolo jwa kobamelo ya Molao ono le jwa dipeelo tsa kabo tse di laetsweng mo letlhomesong la ona, ka go ikaega mo tshedimosetso e e leng teng motsing wa pego;
- (g) tlhaloso ya mathata a magolo a a itemogetsweng ke porofense mabapi le kabo e e amogetsweng le tshobokanyo ya dikgato tse di tserweng go samagana le mathata ao; 25
- (h) morero ofe kgotsa tshedimosetso e e ka tlhomamisiwang mo letlhomesong mabapi le kabo; le
- (i) merero e mengwe e e jalo le tshedimosetso e e ka tlhomamisiwang ke ba Matlotlo a Bosetšhaba. 30
- (4) Pegelo ya mmasepala go ya ka karolwana (2)(b) e tshwanetse go tlhagisa mabapi le kgwedi e e umakwang le mabapi le ngwaga wa ditšhelete wa 2026/27 go fitlha kwa bokhutlong jwa kgwedi—
- (a) tlhotlha e e amogetsweng ke mmasepala; 35
- (b) boleng jwa matlole a a tshwareletsweng kgotsa a a emisitsweng go ya ka karolo 17 kgotsa 18, mabaka a go tshwarelelwa kgotsa go emisiwa le dikgato dife tse di tserweng;
- (c) bogolo jwa kobamelo ya Molao ono le jwa dipeelo tsa kabo kgotsa karolo ya kabo tse di laetsweng mo letlhomesong la ona; 40
- (d) tlhaloso ya mathata a magolo a a itemogetsweng ke mmasepala mabapi le kabo e e amogetsweng le tshobokanyo ya dikgato tse di tserweng go samagana le mathata ao;
- (e) morero ofe kgotsa tshedimosetso e e ka tlhomamisiwang mo letlhomesong mabapi le kabo; le 45
- (f) merero e mengwe e e jalo le tshedimosetso e e ka tlhomamisiwang ke ba Matlotlo a Bosetšhaba.
- (5) Motlhankedi yo o amogelang o tshwanetse go lekola tiragatso ya matlotlo kgotsa e e seng ya matlotlo ya lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng, malebana le mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka kabo ya Šejule 5 le go romelela motlhankedi wa phetiso le ba matlotlo a porofense ba ba maleba tekolo eo mo dikgweding tse pedi morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2026/27 e e dirisiwang ke lefapha la porofense kgotsa mmasepala, go ya ka moo go leng maleba ka teng. 50
- (6)(a) Motlhankedi yo o amogelang wa Thusotlole ya Tlhabololo ya Bonno le Thusotlole ya Semphato sa Tlhabololo ya Bonno jwa Baipei: Diporofense di tshwanetse, ka therisano le motlhankedi wa phetiso le morago ga go rerisana le mmasepala mongwe le mongwe o o amegang, go phasalatsa mo Lekwalodikgannyeng la Puso, mo malatsing a le 14 a tiro morago ga go tsennngwa mo tirisong ga Molao ono, tshenyegelo e e logetsweng maano go tswa mo Thusotloleng ya Tlhabololo ya Bonno le Thusotlole ya Semphato sa Tlhabololo ya Bonno jwa Baipei: Diporofense, mabapi le ngwaga wa ditšhelete wa 2026/27, ngwaga wa ditšhelete wa 2027/28 le wa 2028/29 wa 60

financial year and the 2028/29 financial year per municipality with level one or level two accreditation.

(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 2026/27 financial year.

(c) The receiving officer of the Human Settlements Development Grant and the Informal Settlements Upgrading Partnership Grant: Provinces may, by notice in the *Gazette*, after taking into account the performance of the municipality and after consultation with the affected municipality and in consultation with the transferring officer, amend the planned expenditure for that municipality published in terms of paragraph (a).

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—

- (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;
- (b) within seven working days after the tabling in the legislature, submit the list to the transferring officer and the National Treasury;
- (c) after consultation with the relevant provincial treasury and the transferring officer, submit any amendments to the infrastructure project list, together with reasons for the amendments, to the provincial treasury for tabling with the adjusted estimates of provincial expenditure;
- (d) within seven working days after the tabling in the legislature, submit the amended list to the transferring officer and the National Treasury;
- (e) report, in the format and on the date determined by the National Treasury, to the transferring officer, the relevant provincial treasury and the National Treasury, on all infrastructure expenditure partially or fully funded by the relevant Grant;
- (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 transferring officer, the relevant provincial treasury and the National Treasury, a final report on infrastructure programmes partially or fully funded from those Grants; and
- (h) within two months after the end of the 2026/27 financial year—
 - (i) based on the infrastructure budget of the province, evaluate the financial and non-financial performance of the province in respect of programmes partially or fully funded by the Grant; and
 - (ii) submit the evaluation to the transferring officer, the relevant provincial treasury and the National Treasury.

mmasepala mongwe le mongwe o o neilweng tetla semmuso ya kemo ya ntlha kgotsa kemo ya bobedi.

(b) Tshenyegelo e e rulagantsweng e tshwanetse go—

- (i) tlhagisa tshenyegelo e e tlileng go dirwa ka tlhamalalo ke porofense le diphetiso kwa mmasepaleng mongwe le mongwe; le 5
- (ii) akaretse thulaganyo ya tuelo ya diphetiso kwa mmasepaleng mongwe le mongwe mo ngwageng wa ditšhelete wa 2026/27.

(c) Motlhankedi yo o amogelang wa Thusotlole ya Tlhabololo ya Bonno le Thusotlole ya Semphato sa Tlhabololo ya Bonno jwa Baipei: Diporofense di ka, ka kitsiso mo Lekwalodikgannyeng la Puso, morago ga go tsaya tsia tiragatso ya mmasepala le morago ga go rerisana le mmasepala yo o amegang le ka therisano le motlhankedi wa phetiso, tlhabolola tshenyegelo e e rulagantsweng ya mmasepala oo e e phasaladitsweng go ya ka tema (a). 10

Ditiro tsa motlhankedi yo o amogelang malebana le dikabo tsa peelomabaka mo mafaratlathheng go diporofense 15

13. (1) Motlhankedi yo o amogelang wa Thusotlole ya Mafaratlathlha a Thuto, Thusotlole ya Tlhabololo ya Bonno, Thusotlole ya Tlhokomelo ya Ditsela tsa Porofense le kabo nngwe efe ya peelomabaka e e tlamelang bontlhabongwe jwa mafaratlathlha ka matlole kgotsa ka botlalo o tshwanetse go—

- (a) romelela ba matlotlo a porofense ba ba maleba lenaane la diporojeke tsotlhe tsa mafaratlathlha tse bontlhabongwe jwa tsona di tlamelwang ka matlole kgotsa ka botlalo ka Thusotlole e e maleba mo letlhomesong la ditshenyegelo tsa pakagare mabapi le go itsisiwe jaaka karolo ya ditekanyetso tsa tshenyegelo ya porofense kwa kgotlaepeomolaong ya porofense ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba; 20 25
- (b) mo malatsing a le supa morago ga go itsisiwe kwa kgotlaepeomolaong, romela lenaane kwa motlhankeding wa phetiso le kwa go ba Matlotlo a Bosetšhaba;
- (c) morago ga go rerisana le ba matlotlo a porofense ba ba le motlhankedi wa phetiso, romela ditlhabololo dife tsa lenaane la porojeke ya mafaratlathlha, mmogo le mabaka a tlhabololo, kwa go ba matlotlo a porofense mabapi le go itsisiwe ka ditekanyetso tse di baakantsweng tsa tshenyegelo ya porofense; 30
- (d) mo malatsing a le supa morago ga go itsisiwe kwa kgotlaepeomolaong, romela lenaane le le tlhabolotsweng kwa motlhankeding wa phetiso le kwa go ba Matlotlo a Bosetšhaba;
- (e) bega, ka sebopego le ka letlha le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, go motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba, ka ga tshenyegelo ya mafaratlathlha otlhe a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka Thusotlole e e maleba; 35
- (f) mo malatsing a le 15 morago ga go ya bokhutlong ga kgwedi nngwe le nngwe, ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, go romelela ba matlotlo a porofense ba ba maleba le motlhankedi wa phetiso, pegelo e e thadilweng ka ga mananeo a mafaratlathlha a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo go tswa mo Dithusotloleng tseo; 40 45
- (g) mo malatsing a le 22 morago ga go ya bokhutlong ga kgwedi nngwe le nngwe, go romelela motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba, pegelo ya bofelo ka ga mananeo a mafaratlathlha a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo go tswa mo Dithusotloleng tseo; le 50
- (h) mo dikgweding di le pedi morago ga go ya bokhutlong ga ngwaga wa ditšhelete wa 2026/27—
 - (i) go ikaegilwe mo tekanyetsokabong ya porofense, go lekola tiragatso ya matlotlo kgotsa e e seng ya matlotlo malebana le mananeo a bontlhabongwe jwa ona a tlamelwang ka matlole kgotsa ka botlalo ka Thusotlole; le 55
 - (ii) romelela motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba tekolo.

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

- (a) within 22 days after the end of each quarter, submit to the transferring officer, the relevant provincial treasury and the National Treasury, a report on the filling of posts on the approved establishment for the infrastructure unit of the affected provincial department; and 5
- (b) ensure that projects comply with infrastructure delivery management best practice standards and guidelines, as identified and approved by the National Treasury.

Duties in respect of annual financial statements and annual reports for 2026/27 financial year 10

14. (1) The 2026/27 financial statements of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—

- (a) indicate the total amount of that allocation transferred to a province or municipality; 15
- (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;
- (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; 20
- (d) indicate any reallocations by the National Treasury in terms of section 19;
- (e) certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality; and 25
- (f) indicate the funds, if any, used for the administration of the allocation by the receiving officer.

(2) The 2026/27 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— 30

- (a) the reasons for the withholding or stopping of all transfers to a province or municipality in terms of section 17 or 18;
- (b) the systems used to monitor compliance with this Act by provinces or municipalities;
- (c) the extent that the allocation achieved its objectives and outputs; and 35
- (d) any non-compliance with this Act and the steps taken to address the non-compliance.

(3) The 2026/27 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; 40
- (b) indicate the total amount of allocations received that were budgeted to be transferred to municipalities and public entities, including—
 - (i) the amounts transferred to municipalities and public entities, respectively; and
 - (ii) the reasons for any discrepancies; 45
- (c) indicate the total amount of actual expenditure on each Schedule 5 or 7 allocation; and
- (d) certify that all transfers of allocations in Schedules 4, 5 and 7 to the province were deposited into the primary bank account of the province.

(4) The 2026/27 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— 50

- (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;

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

- (a) mo malatsing a le 22 morago ga go ya bokhutlong ga kotara nngwe le nngwe, romelela motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba, pegelo e e ka ga go tladiwa ga diphatlhatiro mo kagong e e rebotsweng mabapi le lekala la mafaratlhatlha la lefapha la porofense le le amegang; le 5
- (b) netefatsa gore diporojeke di obamela maemo a a kwa godimo a tiragatso a taolo ya kabo ya mafaratlhatlha le dikaelo, jaaka di tlagisitswe le go rebolwa ke ba Matlotlo a Bosetšhaba. 10

Ditiro malebana le ditshupatloto tsa ngwaga le dipegelo tsa ngwaga wa ditšhelete wa 2026/27

14. (1) Ditshupatloto tsa 2026/27 tsa lefapha la bosetšhaba le le rweleng maikarabelo a phetiso ya kabo mo Šejuleng 4, 5 kgotsa 7 di tshwanetse go, mo godimo ga tlhokego efe ya molao mongwe ofe— 15

- (a) tlhagisa palogotlhe ya boleng jwa kabo eo e fetiseditsweng kwa porofenseng kgotsa kwa mmasepaleng; 15
- (b) tlhagisa phetiso efe e e tshwareletsweng kgotsa e e emisitsweng go ya ka karolo 17 kgotsa 18 malebana le porofense kgotsa mmasepala mongwe le mongwe le lebaka la go tshwarelelwa kgotsa go emisiwa; 20
- (c) tlhagisa phetiso efe e e sa dirwang go ya ka thulaganyo ya tuelo kgotsa thulaganyo ya tuelo e e tlhabolotsweng, ntle le fa e tshwareletswe kgotsa e emisitswe go ya ka karolo 17 kgotsa 18, le lebaka la go se obamele; 20
- (d) tlhagisa dikabosešwa ka ba Matlotlo a Bosetšhaba go ya ka karolo 19; 25
- (e) netefatsa gore diphetiso tsotlhe kwa porofenseng kgotsa kwa mmasepaleng di tsentswe mo akhaontong e kgolo ya banka ya porofense kgotsa mmasepala; le 25
- (f) tlhagisa matlole, fa a le teng, a a drisitsweng ke motlhankedi yo o amogelang mabapi le tsamaiso ya kabo. 25

(2) Pegelo ya ngwaga ya 2026/27 ya lefapha la bosetšhaba le le rweleng maikarabelo a phetiso ya kabo mo Šejuleng 4, 5 kgotsa 7 e tshwanetse, mo godimo ga tlhokego efe ya molao mongwe ofe, go tlhagisa— 30

- (a) mabaka a go tshwarelelwa kgotsa go emisiwa ga diphetiso tsotlhe kwa porofenseng kgotsa kwa mmasepaleng go ya ka karolo 17 kgotsa 18; 30
- (b) dithulaganyo tse di dirisitsweng go baya kobamelo ya diporofense kgotsa bommassepala ya Molao ono leitho; 35
- (c) bogolo jo kabo e fitlheletseng maitlomo le dipelo tsa yona ka jona; le 35
- (d) tsela efe ya go se obamele Molao ono le dikgato tse di tserweng go samagana le go se o obamele. 35

(3) Ditshupatloto tsa 2026/27 tsa lefapha la bosetšhaba le le amogelang kabo e e mo Šejuleng 4, 5 kgotsa 7 di tshwanetse, mo godimo ga tlhokego efe ya molao mongwe ofe— 40

- (a) go tlhagisa palogotlhe ya boleng jwa dikabo tse di amogetsweng; 40
- (b) go tlhagisa palogotlhe ya boleng jwa dikabo tse di amogetsweng tse di neng di diretswe tekanyetsokabo ya go fetisetwa kwa mmasepaleng le kwa ditheong tsa puso, go akaretsa le— 45
 - (i) boleng jo bo fetiseditsweng kwa bommassepale le kwa ditheong tsa puso, ka tatelano; le 45
 - (ii) mabaka a diphapaano dife; 45
- (c) go tlhagisa palogotlhe ya boleng jwa tshenyegelo tota mo kabong nngwe le nngwe ya Šejule 5 kgotsa 7; le 50
- (d) go netefatsa gore diphetiso tsotlhe tsa dikabo mo Dišejuleng 4, 5 le 7 kwa porofenseng di tsentswe mo akhaontong e kgolo ya banka ya porofense. 50

(4) Pegelo ya ngwaga ya 2026/27 ya lefapha la porofense le le amogelang kabo e e mo Šejuleng 4, 5 kgotsa 7 e tshwanetse, mo godimo ga tlhokego efe ya molao mongwe ofe— 55

- (a) go tlhagisa bogolo jo lefapha la porofense bo obametseng Molao ono ka jona; 55
- (b) go tlhagisa dikgato tse di tserweng go samagana le go se obamelweng ga Molao ono; 55
- (c) go tlhagisa bogolo jo kabo e fitlheletseng maitlomo le dipelo tsa yona ka jona; 60

- (d) contain any other information that may be specified in the framework for the allocation; and
 - (e) contain such other information as the National Treasury may determine.
- (5) The 2026/27 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. 5
- (6) To facilitate the monitoring of performance and the audit of the allocations for the 2026/27 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). 10

Part 3

Matters relating to Schedule 4 to 7 allocations

Publication of allocations and frameworks

15. (1) The National Treasury must, within 14 working days after this Act takes effect, publish by notice in the *Gazette*— 15
- (a) the conditional allocations per municipality for Part B of Schedule 5 allocations;
 - (b) the indicative conditional allocations per province for Part A of Schedule 6 allocations and per municipality for Part B of Schedule 6 allocations; and
 - (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— 20
- (a) on its initiative and after consultation with the relevant transferring officer; or
 - (b) at the written request of the relevant transferring officer,
- by notice in the *Gazette*, amend the affected allocation or framework.
- (3) The National Treasury may, after consultation with the relevant transferring officer and by notice in the *Gazette*, amend an indicative conditional allocation in Schedule 6 published in terms of subsection (1)(b). 25
- (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. 30
- (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. 35
- (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— 40
- (i) after consulting the relevant receiving officer;
 - (ii) with the approval of the National Treasury; and
 - (iii) in accordance with the applicable appropriation legislation.
- (c) The National Treasury must publish a notice in the *Gazette* of a shift of funds in terms of paragraph (b) and include in the notice, the effective date of the shift.
- (3) A receiving officer may only transfer any portion of a Schedule 4 or 5 allocation to any other organ of state, other than the department of the relevant transferring officer, for the performance of a function, if the receiving officer and the organ of state have agreed on the obligations of both parties and a payment schedule, the receiving officer 45

- (d) go nna le tshedimose tso nngwe efe e e ka totobatswang mo letlhomesong la kabo; le
- (e) go nna le tshedimose tso e nngwe e e jalo e e ka tlhomamisiwang ke ba Matlotlo a Bosetšhaba.
- (5) Ditshupatloto tsa 2026/27 le pegelo ya ngwaga ya mmasepala yo o amogelang kabo e e mo Šejuleng 4, 5 kgotsa 7 di tshwanetse go kwalwa go ya ka Molao wa Taolo ya Matlotlo a Mmasepala. 5
- (6) Go nolofatsa peoleitlho ya tiragatso le boruni jwa dikabo tsa ngwaga wa ditšhelete wa 2026/27, ba Matlotlo a Bosetšhaba ba ka tlhomamisa sebopego se batlhankedi ba ba amogelang ba ka begang ka ga dikabo tsa peelomabaka go bommasepala ka sona go ya ka dikarolo 11(2)(c) le 12(2)(c). 10

Karolo 3

Merero e e amanang le dikabo tsa Šejule 4 go fitlha go 7

Phasalatso ya dikabo le matlhomeso

15. (1) Ba Matlotlo a Bosetšhaba ba tshwanetse, mo malatsing a le 14 a tiro morago ga go tsenngwa mo tirisong ga Molao ono, go phasalatsa ka kitsiso mo Lekwalodikgannyeng la Puso— 15
- (a) dikabo tsa peelomabaka go mmasepala mongwe le mongwe mabapi le Karolo B ya dikabo tsa Šejule 5;
- (b) dikabo tsa peelomabaka tse di tlhagisang go porofense nngwe le nngwe mabapi le Karolo A ya dikabo tsa Šejule 6 le go mmasepala mabapi le Karolo B ya dikabo tsa Šejule 6; le 20
- (c) letlhomeso la kabo nngwe le nngwe ya peelomabaka e e mo Dišejuleng 4 go fitlha go 7.
- (2) Mabapi le maitlomo a go baakanya phoso kgotsa tlogelo mo kabong kgotsa mo letlhomesong le le phasaladitsweng go ya ka karolwana (1)(a) kgotsa (c), ba Matlotlo a Bosetšhaba ba tshwanetse gore— 25
- (a) ka boitshimolelo jwa bona le morago ga go rerisana le motlhankedi wa phetiso yo o maleba; kgotsa
- (b) ka kopo e e kwadilweng ya motlhankedi wa phetiso yo o maleba, 30
- ka kitsiso mo Lekwalodikgannyeng la Puso, ba tlhabolole kabo kgotsa letlhomeso le le amegang.
- (3) Ba Matlotlo a Bosetšhaba ba ka, morago ga therisano le motlhankedi wa phetiso yo o maleba le ka kitsiso mo Lekwalodikgannyeng la Puso, tlhabolola kabo e e fopholeditsweng ya peelomabaka e e mo Šejuleng 6 e e phasaladitsweng go ya ka karolwana (1)(b). 35
- (4) Pele a tlhabolola letlhomeso go ya ka karolwana (2), ba Matlotlo a Bosetšhaba ba tshwanetse go romelela Palamente tlhabolole e e tshitsintsweng mabapi le tshwaelo sebaka sa paka ya malatsi a le 14 fa Palamente e le mo tirong.
- (5) Tlhabolole ya kabo kgotsa letlhomeso go ya ka karolwana (2) kgotsa (3) e tsenngwa mo tirisong ka letlha la phasalatso ya kitsiso mo Lekwalodikgannyeng la Puso. 40

Tshenyegelo go ya ka maitlomo le go latela dipeelo

16. (1) Go sa nyatswe molao mongwe ofe o o kgalhanong, kabo e e umakilweng mo Dišejuleng 4 go fitlha go 7 e ka dirisiwa fela mabapi le maitlomo a a tlhagisitsweng mo Šejuleng e e amegang le go ya ka letlhomeso le le dirisiwang. 45
- (2)(a) letlhomeso le ka laela mabapi le dikarolo tse di mo kabong ya peelomabaka tseo nngwe le nngwe ya tsona e ka nnang le dipeelo.
- (b) Motlhankedi wa phetiso o ka sutisa matlole go tswa mo karolong e le nngwe go ya go e nngwe—
- (i) morago ga go rerisana le motlhankedi yo o amogelang yo o maleba; 50
- (ii) ka thebolo ya ba Matlotlo a Bosetšhaba; le
- (iii) go ya ka molao wa tekanyetso o o dirisiwang.
- (c) Ba Matlotlo a Bosetšhaba ba tshwanetse go phasalatsa kitsiso mo Lekwalodikgannyeng la Puso ka ga tshutiso ya matlole go ya ka tema (b) le go akaretsa mo kitsisong, letlha la tshutiso. 55
- (3) Motlhankedi yo o amogelang o ka fetisa fela karolwana ya kabo ya Šejule 4 kgotsa 5 kwa setheong sengwe sefe sa puso, ntle le lefapha la motlhankedi wa phetiso yo o maleba, mabapi le tiragatso ya tiro, fa motlhankedi yo o amogelang le setheo sa puso ba

has notified the transferring officer, the relevant provincial treasury and the National Treasury of the agreed payment schedule and—

- (a) the funds—
 - (i) are approved in the budget for the receiving provincial department or municipality; or 5
 - (ii) if not already so approved—
 - (aa) the receiving officer notifies the National Treasury that the purpose of the transfer is not to artificially inflate the expenditure estimates of the relevant provincial department or municipality and indicates the reasons for the transfer; and 10
 - (bb) the National Treasury approves the transfer; or
- (b) the transfer is for the payment for goods or services procured in accordance with the procurement prescripts applicable to the relevant province or municipality and, if it is an advance payment, paragraph (a)(ii) applies with the necessary changes. 15
- (4) Section 21(1) and (2) applies to funds referred to in subsection (3).
- (5) The receiving officer must—
 - (a) submit a copy of the agreement envisaged in subsection (3) to the transferring officer and the National Treasury; and
 - (b) publish by notice in the *Gazette*, the allocations envisaged in subsection (3) before payment is made. 20
- (6)(a) For purposes of the implementation of a Schedule 6 allocation to a municipality—
 - (i) Eskom Holdings Limited may receive funds directly from the transferring officer of the Department of Electricity and Energy; 25
 - (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; or
 - (iii) any organ of state may receive funds directly from the transferring officer of the Department of Cooperative Governance in consultation with the National Treasury. 30
- (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, the relevant water board, or the relevant organ of state does not comply with this Act;
 - (ii) roll-overs of conditional allocations approved by the National Treasury in terms of section 21 have not been spent; or 35
 - (iii) there is significant under-expenditure on previous transfers during the 2026/27 financial year.
- (c) A transferring officer must, at least seven working days before withholding an allocation in terms of paragraph (b)— 40
 - (i) give Eskom Holdings Limited, the relevant water board or the relevant organ of state—
 - (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 45
 - (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. 50
- (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, the relevant water board or the relevant organ of state. 55
- (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, the relevant water board or the relevant organ of state. 60

dumalane ka dipatelesego tsa baamegi ka bobedi le thulaganyo ya tuelo, motlhankedi yo o amogelang a itsisitse motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba ka ga thulaganyo ya tuelo e go dumalanweng ka yona le—

- (a) matlole—
 - (i) a rebotswe mo tekanyetsokabong ya lefapha la porofense le le 5
amogelang kgotsa mmasepala; kgotsa
 - (ii) a ise a rebolwe jalo—
 - (aa) motlhankedi yo o amogelang o itsise ba Matlotlo a Bosetšhaba gore maitlhommo a phetiso ga se go tlhatlosa ka maitirelo ditekanyetso tsa tshenyegelo tsa lefapha la porofense le le maleba kgotsa mmasepala 10
le go tlhagisa mabaka a phetiso; le
 - (bb) Ba Matlotlo a Bosetšhaba ba rebola phetiso; kgotsa
 - (b) phetiso ke ya tuelelo ya dithoto kgotsa ditirelo tse di senkilweng go ya ka ditaelo tsa tshenko tse di dirisiwang mo porofenseng kgotsa mo mmasepaleng o o maleba ebile, fa e le tuelelo pele, tema (a)(ii) e a dirisiwa ka diphetogo tse 15
di tlhokegang.
- (4) Karolo 21(1) le (2) e a dirisiwa mo matloleng a a umakilweng mo karolwaneng (3).
- (5) Motlhankedi yo o amogelang o tshwanetse go—
 - (a) romelela motlhankedi wa phetiso le ba Matlotlo a Bosetšhaba khopi ya 20
tumalano e e bonelwang pele mo karolwaneng (3); le
 - (b) phasalatsa ka kitsiso mo Lekwalodikgannyeng la Puso, dikabo tse di bonelwang pele mo karolwaneng (3) pele tuelo e dirwa.
- (6)(a) Mabapi le maitlhommo a go tsenngwa mo tirisong ga kabo ya Šejule 6 mo mmasepaleng— 25
 - (i) Eskom Holdings Limited e ka amogela matlole ka tlhamalalo go tswa mo motlhankeding wa phetiso wa Lefapha la Motlakase le Eneji;
 - (ii) boto ya metsi, jaaka go tlhalositswe mo karolong 1 ya *Water Services Act*, 1997 (Molao 108 wa 1997), e ka amogela matlole ka tlhamalalo go tswa mo motlhankeding wa phetiso wa Lefapha la Metsi le Kgeleloleswe; kgotsa 30
 - (iii) setheo sefe sa puso se ka amogela matlole ka tlhamalalo go tswa go motlhankedi yo o fetisang wa Lefapha la Tisanommogo ya Dipuso ka therisano le ba Matlotlo a Bosetšhaba.
 - (b) Motlhankedi wa phetiso o ka tshwara matlole a a abilweng go ya ka tema (a), kgotsa karolo efe ya ona, sebaka sa paka e e sa feteng malatsi a le 30, fa— 35
 - (i) Eskom Holdings Limited kgotsa boto ya metsi e e maleba e sa obamele Molao ono;
 - (ii) dikatoloso tsa dikabo tsa peelomabaka tse di rebotsweng ke ba Matlotlo a Bosetšhaba go ya ka karolo 21 di ise di dirisiwe; kgotsa
 - (iii) go na le tirisotlase e kgolo mo diphetisong tse di fetileng mo ngwageng wa 40
ditšhelete wa 2026/27.
 - (c) Motlhankedi wa phetiso o tshwanetse, bonnye mo malatsing a le supa a tiro pele a tshwarelela kabo go ya ka tema (b)—
 - (i) go neela Eskom Holdings Limited kgotsa boto ya metsi e e maleba— 45
 - (aa) kitsiso ya maikaelelo a go tshwarelela kabo; le
 - (bb) tšhono ya go romela ditlhagiso tse di kwadilweng tsa gore goreng kabo e sa tshwanela go tshwarelelwa; le
 - (ii) go itsise mmasepala yo o maleba, ba Matlotlo a Bosetšhaba, ba matlotlo a porofense ba ba maleba, le lefapha la porofense le le rweleng maikarabelo ka pusoselegae ka ga go tshwarelela. 50
 - (d) Kitsiso e e bonelwang pele mo temeng (c)(i)(aa) e tshwanetse go akaretsa mabaka a go tshwarelela kabo le paka e e ikaeletsweng ya go tshwarelela.
 - (e)(i) Ba Matlotlo a Bosetšhaba ba ka laela, kgotsa ba amogela kopo go tswa go, motlhankedi yo o fetisang go tshwara kabo go ya ka tema (b) mo pakeng ya malatsi a le 30 go ya go a le 120, fa e le gore go tshwarelelwa go tla— 55
 - (aa) tlhofofatsa kobamelo ya Molao ono; kgotsa
 - (bb) fokotsa kotsi ya tiriso e e kwa tlase ya madi ke Eskom Holdings Limited, boto e e maleba ya metsi kgotsa setheo se se maleba sa puso.
 - (ii) Fa a dira kopo ya go tshwarelelwa ga kabo go ya ka karolwana eno, motlhankedi wa phetiso o tshwanetse go romelela ba Matlotlo a Bosetšhaba bosupi jwa kobamelo ya tema (c) le ditlhagiso dife tse di amogetsweng go tswa kwa Eskom Holdings Limited kgotsa kwa botong ya metsi e e maleba kgotsa setheo se se maleba sa puso. 60

(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). 5

(g)(i) Section 21(1) and (2) applies to funds referred to in paragraph (a).

(ii) Eskom Holdings Limited, the relevant water board or the relevant organ of state 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, the relevant water board or the relevant organ of state must request the roll-over of unspent funds through the relevant transferring officer. 10

(7)(a) For purposes of the Human Settlements Development Grant, the Informal Settlements Upgrading Partnership Grant: Provinces and the Community Library Services 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 any aspects, including financial administration of a national housing programme or library services (herein called “assigned functions”) as at 1 April 2026, must, by the date determined by the National Treasury— 15

(i) agree on a payment schedule; and

(ii) submit, through the relevant provincial treasury, the payment schedule to the National Treasury. 20

(b) If a municipality receives accreditation after 1 April 2026, the National Treasury may approve that paragraph (a) applies.

(c) If the transfer of the Human Settlements Development Grant, the Informal Settlements Upgrading Partnership Grant: Provinces and the Community Library Services 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. 25

(8) If a function, which is partially or fully funded by a conditional allocation to a province, is assigned to a municipality, as envisaged in section 10 of the Municipal Systems Act— 30

(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; 35

(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; 40

(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 2027 and shall not be available in terms of section 30 of the Public Finance Management Act or section 22(2) of this Act; 45

(e) the receiving officer of the province must, within seven working 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 50

(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. 55

(iii) Motlhankedi wa phetiso o tshwanetse go obamela tema (c) fa ba Matlotlo a Bosetšhaba ba laela kgotsa ba rebola kopo ya motlhankedi wa phetiso go ya ka tema (e)(i).

(f) Go sa nyatswe tema (b), motlhankedi wa phetiso o ka aba matlole sešwa go ya ka karolo 19(3). 5

(g)(i) Karolo 21(1) le (2) e dirisiwa mo matloleng a a umakilweng mo temeng (a).

(ii) Eskom Holdings Limited kgotsa boto ya metsi kgotsa setheo se se maleba sa puso se tshwanetse go netefatsa gore matlole afe a a tshwanetseng go busetswa mo Letloleng la Lotseno la Bosetšhaba go ya ka karolo 21(1) a duelelwa mo Letloleng leo ka letlha le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba. 10

(iii) Eskom Holdings Limited, boto e e maleba ya metsi kgotsa setheo se se maleba sa puso se tshwanetse go kopa go fetisiwa ga madi a a sa dirisiweng ka motlhankedi yo o maleba wa phetiso.

(7)(a) Mabapi le maitlhommo a Thusotlole ya Tlhabololo ya Bonno le Thusotlole ya Semphato sa Tlhabololo ya Bonno jwa Baipei: Diporofense le Thusotlole ya Ditirelo tsa Laeborari ya Baagi, motlhankedi yo o amogelang le mmasepala wa tetlo-semmuso ya kemo ya ntsha kgotsa ya bobedi kgotsa ditiro tse di neilweng go ya ka karolo 126 ya Molaotheo go tsamaisa dintlha tsotlhe, go akaretsa le tsamaiso ya matlotlo ya lenaneo la matlo la bosetšhaba (le fano le bidiwang “ditiro tse di neilweng”) go tloga ka di 1 Moranang 2026, ba tshwanetse, ka letlha le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba— 20

(i) go dumalana ka thulaganyo ya tuelo; le

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

(b) Fa mmasepala a amogela tetlo-semmuso morago ga di 1 Moranang 2026, ba Matlotlo a Bosetšhaba ba ka rebola gore tema (a) e dirisiwe. 25

(c) Fa phetiso ya Thusotlole ya Tlhabololo ya Bonno le Thusotlole ya Semphato sa Tlhabololo ya Bonno jwa Baipei: Diporofense le Thusotlole ya Ditirelo tsa Laeborari ya Baagi go mmasepala yo o nang le ditiro tse di neilweng e tshwarelelwa kgotsa e emisiwa go ya ka karolo 17 kgotsa 18, motlhankedi yo o amogelang o tshwanetse go kopa ba Matlotlo a Bosetšhaba go tlhabolola thulaganyo ya tuelo go ya ka karolo 23. 30

(8) Fa tiro, e bontlhabongwe jwa yona bo tlamelwang ka matlole kgotsa ka botlalo ka kabo ya peelomabaka go porofense, e neelwa mmasepala, jaaka go rulaganyeditswe mo karolong 10 ya Molao wa Dithulaganyo tsa Bommasepala—

(a) matlole go tswa mo kabong ya peelomaka ya porofense mabapi le tiro a tshwanetse go emisiwa go ya ka karolo 18 le go abelwa mmasepala yo o neilweng tiro sešwa go ya ka karolo 19; 35

(b) fa go kgonega, porofense e tshwanetse go konotela porojeke efe kgotsa go diragatsa konteraka efe mabapi le tiro pele ga letlha la go neelwa ga tiro e bile, fa e sa konotelwa, porofense e tshwanetse go itsise mmasepala yo o maleba le ba Matlotlo a Bosetšhaba; 40

(c) porojeke kgotsa konteraka efe mabapi le tiro e e sa konotelwang kgotsa e e sa diragatswang ka letlha le tiro e neelwang ka lona, e tshwanetse go bewa ka fa tlase ga boruni jwa kwa ntle e bile porofense le mmasepala di tshwanetse go dira tumalano ya go konotela porojeke kgotsa go diragatsa konteraka ka go e rolela go mmasepala; 45

(d) madi a a tshotsweng ke porofense mabapi le konteraka e e amanang le tiro e e sa rolelwang kwa mmasepaleng a tshwanetse go dirisiwa ka di 31 Mopitlwe 2027 e bile a ka se nne teng go ya ka karolo 30 ya Molao wa Taolo ya Matlotlo a Mmasepala kgotsa karolo 22(2) ya Molao ono; 50

(e) motlhankedi yo o amogelang wa porofense o tshwanetse, mo malatsing a le supa morago ga fa tiro e sena go neelwa, go rolelela motlhankedi wa phetiso le ba Matlotlo a Bosetšhaba lenaane la maikarabelosemolao a a mametleletsweng mo tirong, mme a sa fetisetwa kwa mmasepaleng, go laela mabapi le paakanyo ya dikabo tse di maleba; le 55

(f) motlhankedi yo o amogelang wa mmasepala o tshwanetse, mo kgwedding e le nngwe go tloga ka letlha la go emisiwa ga matlole mo temeng (a), go rolelela motlhankedi wa phetiso leano le le boeleditsweng la tshenyegelo e e rulagantsweng ya ona.

Withholding of allocations

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

- (a) the province or municipality does not comply with any provision of this Act; 5
- (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 2026/27 financial year.

(2) If an allocation, or a portion thereof, is withheld in terms of subsection (1), it suspends the applicable payment schedule, approved in terms of section 22(3), until it is amended in terms of section 23. 10

(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 Schedules 4 and 5 may not exceed five per cent of the next transfer as contained in the relevant payment schedule. 15

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

- (a) give the relevant receiving officer—
 - (i) notice of the intention to withhold the allocation; and 20
 - (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. 25

(5) A notice envisaged in subsection (4)(a)(i) must include the reasons for withholding the allocation, or a portion thereof, and the intended duration of the withholding to inform the amendment of the payment schedule in terms of section 23.

(6)(a) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation, or a portion thereof, in terms of subsection (1) for a period of 30 to 120 days, if the withholding shall— 30

- (i) facilitate compliance with this Act; or
- (ii) minimise the risk of under-spending by the relevant provincial department or municipality.

(b) When requesting the withholding of an allocation, or a portion thereof, in terms of 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. 35

(c) The transferring officer must comply with subsection (4) when the National Treasury instructs or approves a request by the transferring officer in terms of paragraph (a). 40

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— 45

- (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 50
 - (bb) a breach or failure to comply, as envisaged in section 38(1)(b)(ii) of the Municipal Finance Management Act, occurs;

Go tshwarelelwa ga dikabo

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

- (a) porofense kgotsa mmasepala o sa obamele epe ya ditaelo tsa Molao ono; 5
- (b) dikatoloso tsa dikabo tsa peelomabaka tse di rebotsweng ke ba Matlotlo a Bosetšhaba go ya ka karolo 21 di ise di dirisiwe; kgotsa
- (c) go na le tirisotlase e kgolo mo diphetisong tse di fetileng mo ngwageng wa ditšhelete wa 2026/27.

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

(3) Boleng jo bo tshwareletsweng go ya ka karolo eno mo lebakeng la Thusotlole ya Lephata la Bodiri le Katiso mo lenaaneng la Karolo A ya Šejule 4 le 5 bo ka se fete diphesente tse tlhano tsa phetiso e e latelang jaaka di tlhagisitswe mo thulaganyong ya tuelo e e maleba.

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

- (a) go neela motlhankedi yo o amogelang yo o maleba—
 - (i) kitsiso ya maikaelelo a go tshwarelela kabo; le 20
 - (ii) tšhono ya go romela ditlhagiso tse di kwadilweng tsa gore goreng kabo e sa tshwanela go tshwarelelwa; le
- (b) go itsise ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba, le malebana le kabo efe ya peelomabaka go mmasepala, le lefapha la porofense le le rweleng maikarabelo mabapi le pusoselegae ka ga go tshwarelela. 25

(5) Kitsiso e e bonelwang pele mo karolwaneng (4)(a)(i) e tshwanetse go akaretsa mabaka a go tshwarelelwa ga kabo, kgotsa karolo ya yona, le nako e e ikaeletsweng ya go tshwarelela go itsise ka ga tlhabololo ya thulaganyo ya tuelo go ya ka karolo 23.

(6)(a) Ba Matlotlo a Bosetšhaba ba ka laela, kgotsa go rebola kopo go tswa go, motlhankedi wa phetiso go tshwarelela kabo, kgotsa karolo ya yona, go ya ka karolwana (1) sebaka sa paka ya malatsi a le 30 go ya go a le 120, fa e le gore go tshwarelela go tla—

- (i) tlhofofatsa kobamelo ya Molao ono; kgotsa
- (ii) fokotsa matshosetsi a tirisotlase ka lefapha la porofense le le maleba kgotsa mmasepala. 35

(b) Fa a dira kopo ya go tshwarelelwa ga kabo, kgotsa karolo ya yona, go ya ka karolwana eno, motlhankedi wa phetiso o tshwanetse go romelela ba Matlotlo a Bosetšhaba bosupi jwa kobamelo ya karolwana (4) le ditlhagiso dife tse di amogetsweng go tswa kwa motlhankeding yo o amogelang.

(c) Motlhankedi wa phetiso o tshwanetse go obamela karolwana (4) fa ba Matlotlo a Bosetšhaba ba laela kgotsa ba rebola kopo ya motlhankedi wa phetiso go ya ka tema (a). 40

Go emisiwa ga dikabo

18. (1) Go sa nyatswe karolo 17, ba Matlotlo a Bosetšhaba ba ka, ka tshwetso ya bona kgotsa ka kopo ya motlhankedi wa phetiso kgotsa motlhankedi yo o amogelang, emisa phetiso ya kabo ya Šejule 4 kgotsa 5, kwa porofenseng kgotsa kwa mmasepaleng— 45

- (a) mo lebakeng la—
 - (i) porofense, fa go diragala tlolo e e masisi e e sa kgaotseng ya Molao ono, jaaka go rulaganyeditswe mo karolong 216(2) ya Molaotheo; kgotsa
 - (ii) mmasepala, fa—
 - (aa) go diragala tlolo e e masisi e e sa kgaotseng ya Molao ono, jaaka go rulaganyeditswe mo karolong 216(2) ya Molaotheo, fa go buisiwa mmogo le karolo 38(1)(b)(i) ya Molao wa Taolo ya Matlotlo a Mmasepala; kgotsa 50
 - (bb) tlolo kgotsa go retelelwa ke go obamela, jaaka go rulaganyeditswe mo karolong 38(1)(b)(ii) ya Molao wa Taolo ya Matlotlo a Mmasepala, e diragala; 55

- (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 2026/27 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. 5
 - (2) A request by a transferring officer or a receiving officer to stop the transfer of a Schedule 4 or 5 allocation, or a portion thereof, to a province or municipality in terms of section 18(1)(a) or (b) must, in the case of—
 - (a) a province, be submitted to the National Treasury by 30 December 2026; and
 - (b) a municipality, be submitted to the National Treasury by 29 January 2027. 10
 - (3) The National Treasury must, before stopping an allocation, or a portion thereof, in terms of subsection (1)(a)(i) or (b)—
 - (a) comply with the procedures in section 17(4)(a), with the necessary changes; and
 - (b) inform the relevant transferring officer and provincial treasury of its intention to stop the allocation. 15
 - (4) The National Treasury must, before stopping an allocation, or a portion thereof, in terms of subsection (1)(a)(ii), comply with the applicable provisions of section 38 of the Municipal Finance Management Act.
 - (5) The National Treasury must give notice in the *Gazette* of the stopping of an allocation, or a portion thereof, in terms of this section, and include in the notice, the effective date of and reason for the stopping. 20
 - (6)(a) If—
 - (i) an allocation, or any portion thereof, is stopped in terms of subsection (1)(a) or (b); and 25
 - (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. 30
- (b) The utilisation of funds envisaged in this subsection is a direct charge against the National Revenue Fund.

Reallocation of funds

- 19.** (1)(a) 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 allocation, or a portion thereof, 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 2026/27 financial year. 35 40
- (b) When a Schedule 5 allocation, or a portion thereof, of a category B municipality is stopped in terms of section 18(1)(a)(ii), the National Treasury may, after consultation with the transferring officer, determine that the allocation, or a portion thereof, be reallocated to a category C municipality, as the same type of allocation as it was allocated originally, on condition that the allocation, or portion thereof, must be spent by the end of the 2026/27 financial year. 45
- (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 2026/27 financial year. 50
- (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

- (b) fa ba Matlotlo a Bosetšhaba ba bonela pele gore porofense kgotsa mmasepala o tšile go aba go le gonnye fela thata, kgotsa mo lenaneong lefe le bontlhabongwe jwa lona bo tlamelwang ka matlole kgotsa ka botlalo ka kabo, mo ngwageng wa ditšhelete wa 2026/27; kgotsa
- (c) mabapi le maitlhommo a go neelwa tiro go tswa kwa porofenseng go ya go mmasepala, jaaka go rulaganyeditswe mo karolong 10 ya Molao wa Dithulaganyo tsa Bommasepala. 5
- (2) Kopo ka motlhankedi wa phetiso kgotsa motlhankedi yo o amogelang ya go emisa phetiso ya kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, go porofense kgotsa mmasepala go ya ka karolo 18(1)(a) kgotsa (b) e tshwanetse, mo lebakeng la— 10
- (a) porofense, go romelelwa ba Matlotlo a Bosetšhaba ka di 30 Sedimonthole 2026; le
- (b) mmasepala, go romelelwa ba Matlotlo a Bosetšhaba ka di 29 Ferikgong 2027.
- (3) Ba Matlotlo a Bosetšhaba ba tshwanetse, pele ba emisa kabo, kgotsa karolo ya yona, go ya ka karolwana (1)(a)(i) kgotsa (b)— 15
- (a) go obamela ditsamaiso tse di mo karolong 17(4)(a), ka diphetogo tse di tlhokegang; le
- (b) go itsise motlhankedi wa phetiso yoo maleba le ba matlotlo a porofense ka ga maikaelelo a ona a go emisa kabo.
- (4) Ba Matlotlo a Bosetšhaba ba tshwanetse, pele ba emisa kabo, kgotsa karolo ya yona, go ya ka karolwana (1)(a)(ii), go obamela ditaello tse di maleba tsa karolo 38 ya Molao wa Taolo ya Matlotlo a Mmasepala. 20
- (5) Ba Matlotlo a Bosetšhaba ba tshwanetse go neela kitsiso mo Lekwalodikgannyeng la puso ya go emisiwa ga kabo, kgotsa karolo ya yona, go ya ka karolo eno, le go akaretsa mo kitsisong letlha la kemiso le lebaka la yona. 25
- (6)(a) Fa—
- (i) kabo, kgotsa karolo ya yona, e emisitswe go ya ka karolwana (1)(a) kgotsa (b); le
- (ii) motlhankedi wa phetiso yo o maleba a netefaletsa, ka go kwala, ba Matlotlo a Bosetšhaba gore tuelo ya tlhotlwa go ya ka patelesego ya molao kgotsa konteraka e tshwanetse go duelwa e bile kabo, kgotsa karolo ya yona, e ne e ikaeletswe go duela tlhotlwa, 30
- Ba Matlotlo a Bosetšhaba, ka kitsiso mo Lekwalodikgannyeng la Puso, ba ka rebola gore kabo, kgotsa karolo efe ya yona, e dirisetswe go duela bontlhabongwe jwa tlhotlwa kgotsa ka botlalo. 35
- (b) Tiriso ya matlole a a bonelwang pele mo karolwaneng eno ke tuediso ka tlhamalalo kgatllhanong le Letlole la Lotseno la Bosetšhaba.

Kabosešwa ya matlole

19. (1)(a) Fa kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, e emisiwa go ya ka karolo 18(1)(a) kgotsa (b), ba Matlotlo a Bosetšhaba ba ka, morago ga go rerisana le motlhankedi wa phetiso le ba matlotlo a porofense ba ba maleba, tlhomamisa kabo, kgotsa karolo e e tšileng go abiwa sešwa, jaaka mofuta o o tshwanang le wa kabo e e neng e abilwe kwa tshimologong, go nngwe ya diporofense kgotsa bommassepala, ka peelo ya gore kabo e tshwanetse go bo e dirisitswe kwa bokhutlong jwa ngwaga wa ditšhelete wa 2026/27. 40
- (b) Fa kabo ya Šejule 5, kgotsa karolo ya yona, ya mmasepala wa setlhopho B e emisiwa go ya ka karolo 18(1)(a)(ii), ba Matlotlo a Bosetšhaba ba tshwanetse, morago ga go rerisana le motlhankedi wa phetiso le ba matlotlo a porofense ba ba maleba, tlhomamisa karolo ya kabo e e tšileng go abiwa sešwa, jaaka mofuta o o tshwanang le wa kabo e e neng e abilwe kwa tshimologong, go bommassepala ba ba amegang, ka peelo ya gore kabo e tshwanetse go bo e dirisitswe kwa bokhutlong jwa ngwaga wa ditšhelete wa 2026/27. 50
- (2)(a) Fa kabo ya Šejule 4 kgotsa 5, kgotsa karolo ya yona, e emisitswe go ya ka karolo 18(1)(c), ba Matlotlo a Bosetšhaba ba tshwanetse, morago ga go buisana le kantoro e e maleba ya phetiso le ba matlotlo a porofense ba ba maleba, go tlhomamisa karolo ya kabo e e tshwanetseng go abiwa sešwa, jaaka mofuta o o tshwanang wa kabo jaaka e ne e abilwe kwa tshimologong, go bommassepala ba ba amegang, mo maemong a gore kabo e tshwanetse go bo e dirisitswe mo bokhutlong jwa ngwaga wa 2026/27. 55
- (b) Karolo ya kabo e e abilweng sešwa go ya ka tema (a) e, go tloga ka letlha la kitsiso mo Lekwalodikgannyeng la Puso go ya ka karolwana (4)(a), tsewa gore e fetoletswe mo 60

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. 5

(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 working days to provide comments and propose changes. 10

(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). 15

(d) The reallocated portion must be spent by the end of the 2026/27 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). 20

(4)(a) The National Treasury must— 20

- (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 2026/27 financial year is eligible for a roll-over in terms of section 21(2). 25

(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— 30

- (i) section 100 of the Constitution, the transferring officer to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant province;
- (ii) section 139 of the Constitution or section 137 or 139 of the Municipal Finance Management Act, the intervening province to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant municipality; or 35
- (iii) section 150 of the Municipal Finance Management Act, the relevant transferring officer to spend an allocation stopped in terms of section 18 of this Act on behalf of the relevant municipality.

(b) An allocation that is spent by the transferring officer or intervening province referred to in paragraph (a) must, for the purposes of this Act, be regarded as a Schedule 6 allocation from the date on which the authorisation is given. 40

(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. 45

(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. 50

(c) The reallocated funds must be used in the 2026/27 financial year in the same sphere that the allocation was originally made and for the same functional area that the original allocation relates to.

(d) The transferring officer must, after consultation with the National Disaster Management Centre and with the approval of the National Treasury, determine the conditions for spending the reallocated funds. 55

kabong mo Karolong B ya Šejule eo e neng e tlhagelela mo go yona pele ga go abiwa sešwa.

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

(b) Pele a lopa kabosešwa, motlhankedi wa phetiso o tshwanetse go itsise lefapha la porofense kgotsa mmasepala yo o amegang ka ga kabosešwa e e tshitsintsweng le go naya lefapha la porofense kgotsa mmasepala bonnye malatsi a le 14 a tiro go tshwaela le go tshitsinya diphetogo.

(c) Fa a dira kopo go ya ka tema (a), motlhankedi wa phetiso o tshwanetse go romelela ba Matlotlo a Bosetšhaba ditshwaelo le diphetogo tse di tshitsintsweng ke lefapha la porofense kgotsa mmasepala yo o amegang go ya ka tema (b).

(d) Karolo e e abilweng sešwa e tshwanetse go dirisiwa pele ga ngwaga wa ditšhelete wa 2026/27 a ya bokhutlong.

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

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

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

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

(b) Kabosešwa ya karolo ya kabo e e sa dirisiwang kwa bokhutlong jwa ngwaga wa ditšhelete wa 2026/27 e siametse go atolosiwa go ya ka karolo 21(2).

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

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

(ii) karolo 139 ya Molaotheo kgotsa karolo 137 kgotsa 139 ya Molao wa Taolo ya Matlotlo a Mmasepala, porofense e e tsereganyang go dirisa kabo e e emisitsweng go ya ka karolo 18 ya Molao ono mo boemong jwa mmasepala yo o maleba; kgotsa

(iii) karolo 150 ya Molao wa Taolo ya Matlotlo a Mmasepala, motlhankedi wa phetiso yo o maleba go dirisa kabo e e emisitsweng go ya ka karolo 18 ya Molao ono mo boemong jwa mmasepala yo o maleba.

(b) Kabo e e dirisitsweng ke motlhankedi wa phetiso kgotsa porofense e e tsereganyang e e umakilweng mo temeng (a) e tshwanetse, mabapi le maitlhommo a Molao ono, go tsewa jaaka kabo ya Šejule 6 go tloga ka letlha le thebolo e dirilweng ka lona.

(6)(a) Mo kopong e e tlhakanetsweng ke motlhankedi wa phetiso le Senthara ya Bosetšhaba ya Taolo ya Matlotlo, e e tlhomilweng ka karolo 8 ya *Disaster Management Act*, 2002 (Molao 57 wa 2002), ba Matlotlo a Bosetšhaba ba ka rebola gore kabo ya peelomabaka mo Šejuleng 4, 5 kgotsa 6, kgotsa karolo ya yona, e abiwe sešwa go duelela phokotso ya ditlamorago tsa matlotlo a a tlaotsweng kgotsa kagosešwa kgotsa tsosoloso ya tshenyego ya mafaratlhatlha e e bakilweng ke matlotlo a a tlaotsweng.

(b) Pele ba Matlotlo a Bosetšhaba ba rebola kabosešwa, motlhankedi yo o amogelang wa kabo ya peelomabaka mo Šejuleng 4 kgotsa 5 kgotsa motlhankedi wa phetiso wa kabo ya Šejule 6 o tshwanetse go netefatsa gore matlole a a amegang ga a tlangwe go ya ka patelesego efe ya molao kgotsa konteraka.

(c) Matlole a a abilweng sešwa a tshwanetse go bo a dirisitswe mo ngwageng wa ditšhelete wa 2026/27 mo karolong e e tshwanang e kabo e neng e dirilwe mo go yona kwa tshimologong le mabapi le karolo eo ya tiriso e kabo ya kwa tshimologong e amanang le yona.

(d) Motlhankedi wa phetiso o tshwanetse, morago ga go rerisana le Senthara ya Bosetšhaba ya Taolo ya Matlotlo a Bosetšhaba le ka thebolo ya ba Matlotlo a Bosetšhaba, go tlhomamisa dipeelo mabapi le tiriso ya matlole a a abilweng sešwa.

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

Conversion of allocations

20. (1) If satisfied that the relevant provincial department or municipality has demonstrated the capacity to implement projects, the National Treasury may, at the request of the transferring officer and after consultation with the receiving officer and provincial treasury, convert any portion of— 5

- (a) an allocation listed in Part B of Schedule 6 to one listed in Part B of Schedule 5; 10
- (b) the School Infrastructure Backlogs Grant to the Education Infrastructure Grant; or 10
- (c) the National Health Insurance Indirect Grant listed in Part A of Schedule 6 to the Health Facility Revitalisation Grant, District Health Programmes Grant, Human Resources and Training Grant or the National Health Insurance Grant listed in Part A of Schedule 5. 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—

- (a) the conversion shall prevent under-expenditure or improve the level of service delivery in respect of the allocation in question; 20
- (b) a national, provincial department or an organ of state has demonstrated the capacity to implement projects; 20
- (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 25
- (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. 25

(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. 30

(4)(a) Any portion of an allocation, except the School Infrastructure Backlogs Grant, converted in terms of subsection (1), (2) or (3) must— 35

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

(b) The School Infrastructure Backlogs Grant must be used—

- (i) for the same province to which the allocation was originally made; and 45
- (ii) to implement the same project or projects that were planned if the allocation had not been converted.

(5) The National Treasury must—

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

(6) A conversion in terms of subsection (1), (2) or (3) takes effect on the date of publication of the notice in terms of subsection (5)(a).

(e) Karolwana (4) e a dirisiwa, ka diphetogo tse di tlhokegang, mo kabong sešwa go ya ka karolwana eno mo porofenseng kgotsa mmasepaleng o mongwe.

Phetolelo ya dikabo

20. (1) Fa ba kgotsofetse gore lefapha la porofense le le maleba le bontshitse bokgoni jwa go tsenya diporojeke mo tirisong, ba Matlotlo a Bosetšhaba ba ka, ka kopo ya motlhankedi wa phetiso le morago ga go rerisana le motlhankedi yo o amogelang le ba matlotlo a porofense, fetolela karolo efe ya—

- (a) kabo e e tlhagisitsweng mo lenaaneng mo Karolong B ya Šejule 6 go e e tlhagisitsweng mo lenaaneng le le mo Karolong B ya Šejule 5;
- (b) Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo go Thusotlole ya Mafaratlhatlha a Thuto; kgotsa
- (c) Thusotlole e e Seng ya Tlhamalalo ya Inšorense ya Boitekanelo ya Bosetšhaba e e tlhagisitsweng mo lenaaneng mo Karolong A ya Šejule 6 go Thusotlole ya Tsosoloso ya Lefelo la Tlhokomelo ya Boitekanelo, Thusotlole ya Mananeo a Dikgaolo tsa Boitekanelo, Thusotlole ya Lephata la Bodiri le Katiso kgotsa Thusotlole ya Inšorense ya Boitekanelo ya Bosetšhaba e e tlhagisitsweng mo lenaaneng mo Karolong A ya Šejule 5.

(2) Ba Matlotlo a Bosetšhaba ba ka, morago ga therisano le motlhankedi wa phetiso yo o maleba, motlhankedi yo o amogelang le ba matlotlo a porofense, fetolela karolo efe ya kabo e e tlhagisitsweng mo lenaaneng mo Karolong B ya Šejule 5 go e e mo lenaaneng mo Karolong B ya Šejule 6, fa ba kgotsofetse gore—

- (a) phetolelo e tšile go thibela tiriso e e kwa tlase ya matlole kgotsa e ka tokafatsa maemo a kabo ya ditirelo malebana le kabo e e umakwang;
- (b) lefapha la bosetšhaba, porofense kgotsa setheo sa puso se bontshitse bokgoni jwa go tsenya diporojeke mo tirisong;
- (c) motlhankedi wa phetiso o tsere matsapa a a bonalang go maatlafatsa bokgoni jwa motlhankedi yo o amogelang jwa go tsenya kabo mo tirisong, mme motlhankedi yo o amogelang o santse a sa kgone go fitlhelela ditlhokego tsothe tsa kabo; le
- (d) go na le hisitori ya tiragatso e e bokoa mo dingwageng tsa ditšhelete tse pedi tse di fetileng mabapi le kabo e e maleba go motlhankedi yo o amogelang, go akaretsa le go tshwarelela le go emisiwa ga dikabo.

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

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

- (i) go dirisiwa mabapi le porofense kgotsa mmasepala o mabapi le ona kabo e neng e dirilwe kwa tshimologong; le
- (ii) fa—
 - (aa) go kgonega, go dirisetswa go tsenya tirisong porojeke kgotsa diporojeke tseo di neng di rulaganyeditswe fa kabo e ne e sa fetolwa; kgotsa
 - (bb) go sa kgonege, motlhankedi yo o amogelang o tshwanetse go saena tumalano e e tlhalosang porojeke e ntšwa e e tšileng go tlamelwa ka matlole, pele ga e tsennngwa tirisong.
- (b) Thusotlole ya Ditshalelomorago tsa Mafaratlhatlha a Dikolo e tshwanetse go dirisiwa—
- (i) mabapi le porofense kgotsa mmasepala o mabapi le ona kabo e neng e dirilwe kwa tshimologong; le
- (ii) go tsenya tirisong porojeke kgotsa diporojeke tseo di neng di rulaganyeditswe fa kabo e ne e sa fetolwa.

(5) Ba Matlotlo a Bosetšhaba ba tshwanetse go—

- (a) dira kitsiso mo Lekwalodikgannyeng la Puso ya phetolelo go ya ka karolwana (1), (2) kgotsa (3); le
- (b) tlamela motlhankedi wa phetiso le motlhankedi mongwe le mongwe yo o amogelang yo o amegang khopi ya kitsiso.

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

(7) If an allocation listed in Schedule 7 is insufficient for a classified disaster referred to in section 25(3)(a), the National Treasury may, after consultation with, or on the request of, the relevant transferring officer, convert any portion of—

- (a) the Provincial Disaster Response Grant listed in Part A of Schedule 7 to the Municipal Disaster Response Grant listed in Part B of Schedule 7; or 5
- (b) the Municipal Disaster Response Grant listed in Part B of Schedule 7 to the Provincial Disaster Response Grant listed in Part A of Schedule 7.

(8) The National Treasury must—

- (a) in the notice published in terms of section 25(3)(c), include notification of the conversion in terms of subsection (7) and the effective date referred to in subsection (9); and 10
- (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.

Unspent conditional allocations

15

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 2026/27 financial year reverts to the National Revenue Fund, unless the roll-over of the allocation is approved in terms of subsection (2). 20

(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 2027/28 financial year if the unspent funds are committed to identifiable projects.

(3)(a) The receiving officer must ensure that any funds that must revert to the National Revenue Fund in terms of subsection (1), are paid into that Fund by the date determined by the National Treasury. 25

(b) The receiving officer must—

- (i) in the case of a provincial department, request the roll-over of unspent funds through its provincial treasury; and
- (ii) inform the transferring officer of all processes regarding the request. 30

(4)(a) The National Treasury may, subject to paragraphs (b) and (c), offset any funds that must revert to the National Revenue Fund in terms of subsection (1), but not paid into that Fund by the date determined in terms of subsection (3)(a)—

- (i) in respect of a province, against future transfers of conditional allocations to that province; or 35
- (ii) in respect of a municipality, against future transfers of the equitable share or conditional allocations to that municipality.

(b) Before any funds are offset in terms of paragraph (a), the National Treasury must give the relevant transferring officer, province or municipality—

- (i) notice of the intention to offset amounts against future allocations, the intended amount to be offset against allocations, the intended date for the offsetting and the reasons for the offsetting; and 40
- (ii) an opportunity, within 14 working days of receipt of the notice, to—
 - (aa) propose an alternative date for offsetting;
 - (bb) make written submissions why the full or a part of the amount should not be offset; or 45
 - (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 50
- (ii) accept or reject the submissions made in terms of paragraph (b)(ii)(bb).

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

- (a) Thusotlole ya Tsibogelo ya Matlhotlhapelo a Porofense e e mo lenaaneng mo Karolong A ya Šejule 7 go Thusotlole ya Tsibogelo ya Matlhotlhapelo a Mmasepala e e mo lenaaneng mo Karolong B ya Šejule 7; kgotsa 5
- (b) Thusotlole ya Tsibogelo ya Matlhotlhapelo a Mmasepala e e mo lenaaneng mo Karolong B ya Šejule 7 go Thusotlole ya Tsibogelo ya Matlhotlhapelo a Porofense e e mo lenaaneng mo Karolong A ya Šejule 7. 10
- (8) Ba Matlotlo a Bosetšhaba ba tshwanetse go—
 - (a) mo kitsisong e e phasaladitsweng go ya ka karolo 25(3)(c), akaretsa kitsiso ka ga phetolelo go ya ka karolwana (7) le letlha la tshimololo le le umakilweng mo karolwaneng (9); le
 - (b) tlamela motlhankedi wa phetiso ka khopi ya kitsiso. 15
- (9) Phetolelo go ya ka karolwana (7) e tsenngwa tirisong ka letlha le ba Matlotlo a Bosetšhaba ba e rebolang ka lona.

Dikabo tsa peelomabaka tse di sa dirisiwang

21. (1) Go sa nyatswe taelo ya kganetso ya Molao wa Taolo ya Matlotlo a Setšhaba kgotsa Molao wa Taolo ya Matlotlo a Mmasepala, kabo efe ya peelomabaka, kgotsa karolo ya yona, e e sa dirisiwang kwa bokhutlong jwa ngwaga wa ditšhelete wa 2026/27 e boela mo Letloleng la Lotseno la Bosetšhaba, ntle le fa katoloso ya kabo e rebotswe go ya ka karolwana (2). 20

(2) Ba Matlotlo a Bosetšhaba ba ka, ka kopo ya motlhankedi wa phetiso, motlhankedi yo o amogelang kgotsa ba matlotlo a porofense, rebolela katoloso ya kabo ya peelomabaka go ngwaga wa ditšhelete wa 2027/28 fa matlole a a sa dirisiwang a tlamilwe mo diporojekeng tse di tlhagisitsweng. 25

(3)(a) Motlhankedi yo o amogelang o tshwanetse go netefatsa gore matlole afe a a tshwanetseng go boela mo Letloleng la Lotseno la Bosetšhaba go ya ka karolwana (1), a duelelwa mo Letloleng leo ka letlha le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba. 30

(b) Motlhankedi yo o amogelang o tshwanetse go—

- (i) mo lebakeng la lefapha la porofense, kopa katoloso ya matlole a a sa dirisiwang go ba matlotlo a lona a porofense; le
- (ii) itsise motlhankedi wa phetiso ka ga ditsamaiso mabapi le kopo. 35
- (4)(a) Ba Matlotlo a Bosetšhaba ba ka, go latela ditema (b) le (c), lekalekanya matlole afe a a tshwanetseng go boela mo Letloleng la Lotseno la Bosetšhaba go ya ka karolwana (1), mme a sa duelelwe mo Letloleng leo ka letlha le le tlhomamisitsweng go ya ka karolwana (3)(a)—

(i) malebana le porofense, kgatllhanong le diphetiso tsa isago tsa dikabo tsa peelomabaka go porofense eo; kgotsa 40

(ii) malebana le mmasepala, kgatllhanong le diphetiso tsa isago tsa šere ya tekano kgotsa dikabo tsa peelomabaka go mmasepala.

(b) Pele matlole afe a lekalekanngwa go ya ka tema (a), ba Matlotlo a Bosetšhaba ba tshwanetse go neela motlhankedi wa phetiso yo o maleba, porofense kgotsa mmasepala— 45

(i) kitsiso ya maikaelelo a go lekalekanya ditlhotlha kgatllhanong le dikabo tsa isago, tlhotlha e e ikaeletseng go lekalekanngwa kgatllhanong le dikabo, letlha le le ikaeletseng la go lekalekanngwa le mabaka a go lekalekanya; le

(ii) tšhono, mo malatsing a le 14 a kamogelo ya kitsiso, go— 50

(aa) tšhonsinya letlha le lengwe la go lekalekanya;

(bb) dira ditlhagiso tse di kwadilweng gore goreng tlhotlha ka botlalo kgotsa karolo ya yona e sa tshwanela go lekalekanngwa; kgotsa

(cc) tšhonsinya letlha kgotsa matlha a mangwe a ka ona tlhotlha, kgotsa karolo ya yona, e tshwanetseng go duelelwa mo Letloleng la Lotseno la Bosetšhaba. 55

(c) Ba Matlotlo a Bosetšhaba ba tshwanetse go—

- (i) amogela letlha kgotsa matlha a a tšhonsintsweng go ya ka tema (b)(ii)(aa) kgotsa (cc) kgotsa go tlhomamisa letlha kgotsa matlha a mangwe; kgotsa
- (ii) amogela kgotsa go gana ditlhagiso tse di dirilweng go ya ka tema (b)(ii)(bb). 60

(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—

- (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 5
- (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. 10

(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

Payment requirements 15

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. 20

(c) Despite paragraph (a), the National Treasury may advance funds to a province in respect of its equitable share, or a portion thereof, which has not yet fallen due for transfer in terms of the payment schedule—

- (i) for cash management purposes relating to the corporation for public deposits account or when an intervention in terms of section 100 of the Constitution takes place; and 25
- (ii) on such conditions as it may determine.

(d) Any advance in terms of paragraph (c) must be offset against future transfers to the province, which would otherwise become due in terms of the payment schedule. 30

(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, unless it is amended in terms of paragraph (e). 35

(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— 40

- (i) after consultation with the national department responsible for local government; 40
- (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 45
- (iii) on such conditions as the National Treasury may determine.

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

(e) The equitable share amount envisaged in paragraph (a) may be amended if the transfer of funds is stopped in terms of section 216(2) of the Constitution, read with sections 38 and 39 of the Municipal Finance Management Act, or offset in terms of section 21(4)(a)(ii) of this Act. 50

(3)(a) Subject to section 27(1), the National Treasury must, within 14 working 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. 55

(5)(a) Ba Matlotlo a Bosetšhaba ba ka tlhabolola tlhotlha ya šere ya tekano kgotsa kabo ya peelomabaka e e lekalekantsweng go ya ka karolwana (4).

(b) Fa tlhabololo e e bonelwang pele mo temeng (a) e nna le ditlamorago tsa tuelo-tlase go mmasepala—

(i) mabapi le šere ya tekano ya mmasepala, lefapha le le rweleng maikarabelo a pusoselegae le tshwanetse, go sa nyatswe karolo 5(3), fetisa phapaano go mmasepala mo malatsing a le 10; kgotsa 5

(ii) mabapi le kabo ya peelomabaka ya mmasepala, motlhankedi wa phetiso o tshwanetse, go sa nyatswe thulaganyo ya tuelo e e bonelwang pele mo karolong 22(3), fetisa phapaano go mmasepala mo malatsing a le 10. 10

(c) Fa tlhabololo go ya ka tema (a) e nna le ditlamorago tsa tuelo e e feteletseng go mmasepala, karolo 24 e a dirisiwa.

KGAOLO 4

MERERO E E AMANANG LE DIKABO TSOTLHE

Ditlhokego tsa tuelo

15

22. (1)(a) Ba Matlotlo a Bosetšhaba ba tshwanetse, morago ga go rerisana le ba matlotlo a porofense, go tlhomamisa thulaganyo ya tuelo mabapi le phetiso ya kabo ya šere ya tekano ya porofense.

(b) Mo go tlhomamiseng thulaganyo ya tuelo, ba Matlotlo a Bosetšhaba ba tshwanetse go tsaya tsia ditlamego tsa ditshenyegelo tsa kgwedi le kgwedi tsa diporofense le go batla go fokotsa ditshenyegelo tsa tlhokomelo ya matshosetsi le sekoloto sa puso ya bosetšhaba le ya porofense. 20

(c) Go sa nyatswe tema (a), ba Matlotlo a Bosetšhaba ba ka duelela kwa pele matlole mo porofenseng malebana le šere ya tekano ya ona, kgotsa karolo ya ona, a a iseng a siamele go duelwa mabapi le phetiso go ya ka, thulaganyo ya tuelo— 25

(i) mabapi le maitlhommo a taolo ya madi e e amanang le koporasi ya akhaonto ya ditipositi tsa setšhaba kgotsa fa tsereganyo go ya ka karolo 100 ya Molaotheo e diragala; le

(ii) ka dipeelo tseo ba ka di tlhomamisang.

(d) Tuelelopele efe go ya ka tema (c) e tshwanetse go lekalekanngwa kgaatlhanong le diphetiso tsa isago go porofense, tse ka mokgwa ofe di ka tshwanelang go duelwa go ya ka thulaganyo ta tuelo. 30

(2)(a) Ba Matlotlo a Bosetšhaba ba tshwanetse, morago ga go rerisana le lefapha la bosetšhaba le le rweleng maikarabelo a pusoselegae, go tlhomamisa tlhotlha ya kabo ya šere ya tekano ya mmasepala e e tlileng go fetisetsewa ka letlha lengwe le lengwe le le umakilweng mo karolong 5(3). 35

(b) Fa tlhotlha e e kwa tlase ga tlhotlha e e rebotsweng go ya ka tema (a) e duetswe kwa mmasepaleng, phapaano e tshwanetse, go sa nyatswe karolo 5(3), go duelwa mo malatsing a le 10 morago ga fa e sena go elwa tlhoko ke lefapha la bosetšhaba le le rweleng maikarabelo a pusoselegae, ntle le fa e tlhabolotswe go ya ka tema (e). 40

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

(i) morago ga go rerisana le lefapha la bosetšhaba le le rweleng maikarabelo a pusoselegae; 45

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

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

(d) Tuelelopele efe go ya ka tema (c) e tshwanetse go lekalekanngwa kgaatlhanong le diphetiso tsa isago go mmasepala, tse ka mokgwa ofe di ka tshwanelang go duelwa go ya ka karolo 5(3). 50

(e) Tlhotlha ya šere ya tekano e e bonelwang pele mo temeng (a) e ka tlhabololwa fa phetiso ya matlole e emisitswe go ya ka karolo 216(2) ya Molaotheo, ka go buisiwa mmogo le dikarolo 38 le 39 tsa Molao wa Taolo ya Matlotlo a Mmasepala, kgotsa ya lekalekanngwa go ya ka karolo 21(4)(a)(ii) ya Molao ono. 55

(3)(a) Go latela karolo 27(1), ba Matlotlo a Bosetšhaba ba tshwanetse, mo malatsing a le 14 morago ga go tsenngwa tirisong ga Molao ono, go rebola thulaganyo ya tuelo mabapi le phetiso ya kabo e e mo lenaaneng mo Šejuleng 4 kgotsa 5 go porofense kgotsa mmasepala. 60

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

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

(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.

(5) The transfer of a Schedule 4 or 5 allocation to a municipality must accord with the financial year of the municipality. 10

(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.

Amendment of payment schedule

23. (1)(a) Subject to subsection (2), a transferring officer of a Schedule 4 or 5 allocation must, within seven working days of the withholding or stopping of an allocation, or a portion thereof, in terms of section 17 or 18, submit an amended payment schedule to the National Treasury for approval. 15

(b) No transfers may be made until the National Treasury has approved the amended payment schedule. 20

(2) For purposes of—

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

(b) addressing financial mismanagement, financial misconduct or slow or accelerated expenditure,

the National Treasury may amend any payment schedule for an allocation listed in Schedule 2, 4 or 5, after notifying, in the case of— 25

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

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

(iii) a Schedule 4 or 5 allocation, the relevant transferring officer. 30

(3) The amendment of a payment schedule in terms of subsection (1) or (2) must take into account—

(a) the monthly expenditure commitments of provinces or municipalities;

(b) the revenue at the disposal of provinces or municipalities; and

(c) the minimisation of risk and debt servicing costs for all three spheres of government. 35

(4) The transferring officer must immediately inform the receiving officer of any amendment to a payment schedule in terms of subsection (1) or (2).

Transfers made in error or fraudulently

24. (1) Despite any other legislation to the contrary, the transfer of an allocation that is an overpayment to a province, municipality or public entity, made in error or fraudulently, is regarded as not legally due to that province, municipality or public entity, as the case may be. 40

(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). 45

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

New allocations during financial year and Schedule 7 allocations

50

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—

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

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

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

(5) Phetiso ya kabo ya Šejule 4 kgotsa 5 go mmasepala e tshwanetse go ya ka ngwaga wa ditšhelete wa mmasepala. 10

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

Tlhabololo ya thulaganyo ya tuelo

15

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

(b) Ga go phetiso epe e e ka dirwang go fitlhela ba Matlotlo a Bosetšhaba ba rebola thulaganyo ya tuelo e e tlhabolotsweng. 20

(2) Mabapi le maitlomo a—

(a) taolo e e botoka ya dikoloto le tseno le tiriso-madi; kgotsa

(b) go samagana le taolo e e sokameng ya matlotlo, maitsholomabe a ditšhelete kgotsa tshenyegelo e e bonya kgotsa e e itlhaganedisitsweng, 25

ba Matlotlo a Bosetšhaba ba ka tlhabolola thulaganyo efe ya tuelo mabapi le kabo e e mo lenaaneng mo Šejuleng 2, 4 kgotsa 5, morago ga go itsise, mo lebakeng la—

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

(ii) kabo go mmasepala, lefapha la bosetšhaba le le rweleng maikarabelo a pusoselegae; le 30

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

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

(a) ditlamego tsa ditshenyegelo tsa kgwedi le kgwedi tsa diporofense kgotsa bommassepala; 35

(b) lotseno le diporofense kgotsa bommassepala ba nang le lona; le

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

(4) motlhankedi yo o fetisang o tshwanetse go itsise motlhankedi yo o amogelang ka bonako ga ga phetolo nngwe le nngwe ya thulaganyo ya dituelo go ya ka karolwana (1) kgotsa (2). 40

Diphetiso tse di dirilweng ka phoso kgotsa ka tsietso

24. (1) Go sa nyatswe molao mongwe ofe o o kgaatlhanong, phetiso ya kabo eo e leng tuelo e e feteletseng go porofense, mmasepala kgotsa setheo sa puso, e e dirilweng ka phoso kgotsa ka tsietso, e tsewa gore ga e a tshwanela go duelwa porofense ka molao, mmasepala kgotsa setheo seo sa puso, go ya ka moo go leng maleba ka teng. 45

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

(3) Ba Matlotlo a Bosetšhaba ba ka laela gore pusetso e e umakilweng mo karolwaneng (2) e lekalekanngwe kgaatlhanong le diphetiso tsa isago go porofense, mmasepala kgotsa setheo sa puso se se amegang go ya ka thulaganyo ya tuelo. 50

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

25. (1) Fa dikabo tse dingwe di dirilwe go diporofense kgotsa bommassepala, jaaka go rulaganyeditswe mo karolong 6(3), ba Matlotlo a Bosetšhaba ba tshwanetse, pele ga phetiso ya matlole afe go porofense kgotsa mmasepala, ka kitsiso mo Lekwalodikgannyeng la Puso le jaaka go le maleba— 55

- (a) amend any allocation or framework published in terms of section 15;
 - (b) publish the allocation per municipality for any new Part B of Schedule 5 allocation or the indicative allocation per municipality for any new Part B of Schedule 6 allocation; or
 - (c) publish a framework for any new Schedule 4, 5, 6 or 7 allocation. 5
- (2) Section 15(2) to (5) applies, with the necessary changes, to allocations and frameworks published in terms of subsection (1).
- (3)(a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster. 10
- (b) The transferring officer must notify, in writing, the relevant provincial treasury and the National Treasury within five working 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. 15
- (d) The transferring officer, after consultation with the National Treasury, must determine the period in the financial year within which funds transferred in terms of paragraph (a) must be spent.
- (e) The transferring officer may, after consultation with the National Treasury, amend 20 the period referred to in paragraph (d), provided that it ends in the financial year.
- (f) The funds approved in terms of paragraph (a) must be included either in the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriation legislation.

Preparations for 2027/28 financial year and 2028/29 financial year 25

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 2027/28 financial year and the 2028/29 financial year as set out in Column B of the Schedules to this Act, by 15 September 2026—
- (i) agree with each category B municipality within the category C municipality's 30 area of jurisdiction on the provisional allocations and the projects to be funded from those allocations in the 2027/28 financial year and the 2028/29 financial year; and
 - (ii) submit to the transferring officer—
 - (aa) the provisional allocations referred to in subparagraph (i); and 35
 - (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.
- (c) The transferring officer must take all necessary steps to facilitate agreement as 40 soon as possible, but not later than 60 days after receiving a request referred to in paragraph (b).
- (d) Any proposed amendment or adjustment of the allocations that is intended to be published in terms of section 29(3)(b) must be agreed with the relevant category B municipality, the transferring officer and the National Treasury, before publication and 45 the submission of the allocations referred to in paragraph (a)(ii).
- (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 2 October 2026, the National Treasury, after consultation with the relevant provincial treasury, must determine the provisional allocations and provide those 50 provisional allocations to the affected municipalities and the transferring officer.

- (a) go tlhabolola kabo kgotsa letlhomeso lefe le le phasaladitsweng go ya ka karolo 15;
- (b) go phasalatsa kabo ya mmasepala mongwe le mongwe mabapi le Karolo B efe e ntšhwa ya kabo ya Šejule 5 kgotsa kabo e e fopholeditsweng ya mmasepala mongwe le mongwe mabapi le Karolo B efe e ntšhwa ya kabo ya Šejule 6; 5 kgotsa
- (c) go phasalatsa letlhomeso la kabo efe e ntšhwa ya Šejule 4, 5, 6 kgotsa 7.
- (2) Karolo 15(2) go fitlha go (5) e a dirisiwa, ka diphetogo tse di tlhokegang, mo kabong le mo matlhomesong a a phasaladitsweng go ya ka karolwana (1).
- (3)(a) Motlhankedi wa phetiso o ka, ka thebolo ya ba Matlotlo a Bosetšhaba, dira 10 phetiso e le nosi kgotsa go feta ya kabo ya Šejule 7 go porofense kgotsa mmasepala mabapi le matlhotlhapelo a a tlaotsweng, mo malatsing a le 100 morago ga letlha la go tlaolwa ga matlhotlhapelo.
- (b) Motlhankedi wa phetiso o tshwanetse go itsise, ka go kwala, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba mo malatsing a le matlhano a 15 phetiso ya kabo ya Šejule 7 go porofense kgotsa mmasepala.
- (c) Ba Matlotlo a Bosetšhaba ba tshwanetse, mo malatsing a le 21 morago ga go ya bokhutlong ga paka ya malatsi a le 100 e e bonelwang pele mo temeng (a), ka kitsiso mo Lekwalodkgannyeng la Puso, go phasalatsa diphetiso tsotlhe tsa kabo ya Šejule 7 tse di dirilweng mabapi le matlhotlhapelo a a tlaotsweng. 20
- (d) Motlhankedi wa phetiso, morago ga go rerisana le ba Matlotlo a Bosetšhaba, o tshwanetse go tlhomamisa paka mo ngwageng wa ditšhelete e mo go yona matlole a a fetisitsweng go ya ka tema (a) a tshwanetseng go dirisiwa.
- (e) Motlhankedi wa phetiso o ka, morago ga go rerisana le ba Matlotlo a Bosetšhaba, tlhabolola paka e e umakilweng mo temeng (d), fa fela e ya bokhutlong mo ngwageng wa ditšhelete. 25
- (f) Matlole a a rebotsweng go ya ka tema (a) a tshwanetse go akaretswa mo molaong wa tekanyetso ya dipaakanyo wa porofense, mo ditekanyetsokabong tsa dipaakanyo tsa mmasepala kgotsa mo melaong e mengwe ya tekanyetso.

Dipaakanyetso tsa ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29 30

26. (1)(a) Mmasepala wa setlhopha C o o amogelang kabo ya peelomabaka go ya ka Molao ono o tshwanetse, ka go dirisa dikabo tse di fopholeditsweng tsa peelomabaka mo mmasepaleng oo mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29 jaaka go tlhagisitswe mo Kholomong B ya Dišejule tsa Molao 35 ono, ka di 15 Lwetse 2026—
- (i) go dumalana le mmasepala mongwe le mongwe wa setlhopha B mo lefelong la taolo la mmasepala wa setlhopha C ka ga dikabo tsa nakwana le diporojeke tse di tlileng go abelwa matlole go tswa mo dikabong tseo tsa ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29; le 40
- (ii) go romelela motlhankedi wa phetiso—
- (aa) dikabo tsa nakwana tse di umakilweng mo temaneng (i); le
- (bb) diporojeke tse di umakilweng mo temaneng (i), tse di tlhagisitsweng mo lenaaneng la mmasepala mongwe le mongwe. 45
- (b) Ba mmasepala wa setlhopha C le mmasepala wa setlhopha B ba sa dumalane ka ga dikabo le diporojeke tse di umakilweng mo temeng (a), mmasepala wa setlhopha C o tshwanetse go kopa motlhankedi wa phetiso go nolofatsa tumalano.
- (c) Motlhankedi wa phetiso o tshwanetse go tsaya dikgato tsotlhe tse di tlhokegang go nolofatsa tumalano ka bonako jo bo kgonegang, mme e seng morago ga malatsi a le 60 morago ga go amogela kopo e e umakilweng mo temeng (b). 50
- (d) Tlhabolola kgotsa paakanyo efe e e tshitsintsweng ya dikabo e e ikaeletsweng go phasaladiwa go ya ka karolo 29(3)(b) e tshwanetse go dumalanwa le mmasepala yo o maleba wa setlhopha B, motlhankedi wa phetiso le ba Matlotlo a Bosetšhaba, pele ga phasalatso le thomelo ya dikabo tse di umakilweng mo temeng (a)(ii).
- (e) Fa tumalano e sa fitlhelwa magareng ga mmasepala wa setlhopha C le 55 mmasepala wa setlhopha B ka ga dikabo tsa nakwana le diporojeke tse di umakilweng mo temeng (a) pele ga di 2 Diphallane 2026, ba Matlotlo a Bosetšhaba, morago ga go rerisana le ba matlotlo a porofense ba ba maleba, ba tshwanetse go tlhomamisa dikabo tsa nakwana le go tlamela dikabo tseo tsa nakwana go bommasepala ba ba amegang le go motlhankedi wa phetiso. 60

(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 27 November 2026.

(ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 27 November 2026, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2027/28 financial year. 5

(2)(a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2027/28 financial year and the 2028/29 financial year, as set out in Column B of the affected Schedules to this Act, must, by 2 October 2026, 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 2027/28 financial year;
- (ii) any amendments to the indicative allocations for each province or municipality set out in Column B of the affected Schedules in respect of existing conditional allocations; 15
- (iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii); and
- (iv) electronic copies of any guidelines, business plan templates and other documents referred to in the draft frameworks referred to in subparagraph (iii). 20

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

(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. 25

(d) The National Treasury must approve any proposed amendment or adjustment for the 2027/28 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 27 November 2026, the final allocations and frameworks based on the provisional allocations and frameworks.

(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 2027/28 financial year. 35

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

(ii) The National Treasury must give notice, in writing, to the transferring officer of the intention to amend allocations and frameworks and invite the transferring officer to submit written comments within seven working days after the date of the notification. 40

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

(3) The National Treasury may instruct transferring officers, accounting officers of the provincial treasuries and receiving officers to submit to it such plans and information for any conditional allocation, as it may determine, at specified dates before the start of the 2027/28 financial year. 45

(4)(a) For purposes of the Education Infrastructure Grant or the Health Facility Revitalisation Grant in the 2027/28 financial year, the receiving officer of the relevant provincial department must, in the format and on the date determined by the National Treasury, submit to the transferring officer, the relevant provincial treasury and the National Treasury— 50

(f)(i) Motlhankedi wa phetiso o tshwanetse go romelela ba Matlotlo a Bosetšhaba dikabo tsa bofelo, tse di ikaegileng ka dikabo tsa nakwana tse di umakilweng mo ditemeng (a)(i) le (ii) le (e), ka di 27 Ngwanatsele 2026.

(ii) Fa motlhankedi wa phetiso a retelelwa ke go romela dikabo tse di umakilweng mo temaneng (i) ka di 27 Ngwanatsele 2026, ba Matlotlo a Bosetšhaba ba ka tlhomamisa dikabo tse di maleba, ka go tsaya tsia dikabo tse di tlhagisang tsa ngwaga wa ditšhelete wa 2027/28. 5

(2)(a) Motlhankedi wa phetiso wa kabo ya peelomabaka, yo o dirisang dikabo tsa peelomabaka tse di fopholeditsweng mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, jaaka di tlhagisitswe mo Kholomong B ya Dišejule tse di amegang tsa Molao ono, o tshwanetse, ka di 2 Diphlane 2026, go romelela ba Matlotlo a Bosetšhaba— 10

(i) dikabo tsa nakwana go porofense kgotsa mmasepala mongwe le mongwe malebana le dikabo tsa peelomabaka tse dišwa tse di tlleng go dirwa mo ngwageng wa ditšhelete wa 2027/28; 15

(ii) ditlhabololo dife go dikabo tse di fopholeditsweng tsa porofense kgotsa mmasepala mongwe le mongwe tse di tlhagisitsweng mo Kholomong B ya Dišejule tse di amegang malebana le dikabo tse di leng teng tsa peelomabaka; 20

(iii) matlhomeso a a thadilweng a dikabo tse di umakilweng mo ditemaneng (i) le (ii); le 20

(iv) dikhopi tsa seileketeroniki tsa dikaedi, dithepoleite tsa lenaane la kgwebo le dikwalo tse dingwe tse di umakilweng mo matlhomesong a a thadilweng a a umakilweng mo temaneng (iii).

(b) Motlhankedi wa phetiso o tshwanetse go rerisana le motlhankedi yo o rweleng maikarabelo a lefapha la bosetšhaba kgotsa porofense ka ga tiro e e neilweng motlhankedi yoo yo o rweleng maikarabelo mo letlhomesong le le thadilweng pele le romelwa kwa go ba Matlotlo a Bosetšhaba go ya ka tema (a). 25

(c) Fa lokwalo le le umakilweng mo letlhomesong le le thadilweng le le rometsweng go ya ka tema (a)(iii) le tlhabololwa, motlhankedi wa phetiso o tshwanetse ka bonako go tlamela ba Matlotlo a Bosetšhaba le motlhankedi mongwe le mongwe yo o amogelang ka dikhopi tsa seileketeroniki tsa lokwalo le le tlhabolotsweng. 30

(d) Ba Matlotlo a Bosetšhaba ba tshwanetse go rebola tlhabololo kgotsa paakanyo efe e e tshitsintsweng ya ngwaga wa ditšhelete wa 2027/28 ya mokgwa wa go abiwa ga kabo ya peelomabaka e e leng teng pele ga thomelo ya dikabo tsa nakwana le matlhomeso a a thadilweng. 35

(e) Motlhankedi wa phetiso o tshwanetse, ka fa tlase ga tshaeno ya gagwe, go romelela ba Matlotlo a Bosetšhaba, ka di 27 Ngwanatsele 2026, dikabo tsa bofelo le matlhomeso tse di ikaegileng ka dikabo tsa nakwana le matlhomeso.

(f) Fa motlhankedi wa phetiso a retelelwa ke go obamela tema (a) kgotsa (e), ba Matlotlo a Bosetšhaba ba ka tlhomamisa dikabo tse di thadilweng kgotsa tsa bofelo tse di maleba le matlhomeso, ka go tsaya tsia dikabo tse di fopholeditsweng tsa ngwaga wa ditšhelete wa 2027/28. 40

(g)(i) Ba Matlotlo a Bosetšhaba ba ka tlhabolola dikabo tsa bofelo le matlhomeso go netefatsa dikabo tse di lekanang e bile di tlhomame le dipeelo tse di lolameng e bile e le tsa tlhomamo. 45

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

(h) Dikabo tse di thadilweng le tsa bofelo le matlhomeso di tshwanetse go romelwa ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba. 50

(3) Ba Matlotlo a Bosetšhaba ba ka laela batlhankedi ba phetiso, batlhankedi ba dipalotlotlo ba matlotlo a diporofense le batlhankedi ba ba amogelang go romela kwa go bona maano ao le tshedimosetso mabapi le kabo efe ya peelomabaka, jaaka ba ka tlhomamisa, ka matlha a a totobaditsweng pele ga tshimololo ya ngwaga wa ditšhelete wa 2027/28. 55

(4)(a) Mabapi le maitlhomamo a Thusotlhole ya Mafaratlhatlha a Thuto kgotsa Thusotlhole ya Tsosoloso ya Lefelo la Tlhokomelo ya Boitekanelo mo ngwageng wa ditšhelete wa 2027/28, motlhankedi yo o amogelang wa lefapha la porofense le le maleba o tshwanetse, ka sebopego le ka letlha le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, go romelela motlhankedi wa phetiso, ba matlotlo a porofense ba ba maleba le ba Matlotlo a Bosetšhaba— 60

- (i) an infrastructure asset management plan for all infrastructure programmes for a period of at least 10 years;
- (ii) an infrastructure programme management plan, including an infrastructure procurement strategy for infrastructure programmes and projects envisaged to commence within the period for the medium-term expenditure framework; and 5
- (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 2026/27 financial year, the amended document must be approved by the Executive Council of the province before submission to the National Treasury within 14 working days after such approval. 10

(5)(a) An intermediate city municipality may apply to qualify for the Integrated Urban Development Grant referred to in Part B of Schedule 5, by submitting an application to the Department of Cooperative Governance by 31 July 2026. 15

(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 2 October 2026, 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. 20

(d) A municipality that is informed by the Department of Cooperative Governance that it has qualified for the Integrated Urban Development Grant, must submit to the Department of Cooperative Governance— 25

- (i) by 30 March 2027, a first draft of its three-year capital programme and the 10-year Capital Expenditure Framework; and
- (ii) by 1 June 2027, 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. 30

(6)(a) A provincial treasury must, in respect of the 2027/28 financial year—

- (i) on the same date that its budget for the 2027/28 financial year is tabled in the provincial legislature; or
- (ii) on a date not later than 15 June 2027, approved by the National Treasury, 35

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 2027.

Transfers before commencement of Division of Revenue Act for 2027/28 financial year

27. (1) Despite the Division of Revenue Act for the 2027/28 financial year not having commenced on 1 April 2027, the National Treasury, subject to subsection (2), may determine an amount of— 40

- (a) equitable share in terms of section 4(1), that may be transferred to the relevant province;
- (b) equitable share in terms of section 5(1), that may be transferred to the relevant municipality; or 45
- (c) allocation made in terms of section 7(1) or 8(1), as the case may be, that may be transferred to the relevant province or municipality.

(2) An amount transferred in terms of subsection (1) may not—

- (a) during the first four months of that financial year, exceed 45 per cent of the total amount allocated in the 2026/27 financial year; 50

- (i) leano la taolo ya thoto ya mafaratlhatlha la mananeo otlhe a mafaratlhatlha sebaka sa paka ya bonnye dingwaga di le 10;
- (ii) leano la taolo ya thoto ya mafaratlhatlha, go akaretsa le togamaano ya tshenko ya mafaratlhatlha ya mananeo otlhe a mafaratlhatlha le diporojeke tse di bonelwang pele go simolola mo pakeng ya letlhomeso la tshenyegelo la pakagare; le 5
- (iii) lokwalo le le tlhagisang ka moo thulaganyo ya taolo ya kabo ya mafaratlhatlha e tshwanetseng go tsenngwa tirisong mo porofenseng ka teng le ka moo le rebolwang ka teng ke Lekgotlakhuduthamaga la porofense pele kgotsa morago ga tshimololo ya Molao ono.
- (b) Motlhankedi yo o amogelang wa lefapha la porofense le le maleba o tshwanetse go sekaseka lokwalo, le le umakilweng mo temeng (a)(iii), e bile fa go le phetogo e kgolo e e dirwang mo lokwalong mo ngwageng wa ditšhelete wa 2026/27, lokwalo le le tlhabolotsweng le tshwanetse go rebolwa ke Lekgotlakhuduthamaga la porofense pele ga thomelo go ba Matlotlo a Bosetšhaba mo malatsing a le 14 a tiro morago ga thebolo eo. 15
- (5)(a) Mmasepala ofe wa setlhopho B o ka dira kopu ya go siamela Thusotlole ya Tlhabololo ya Ditoropo e e Kopantsweng, e e umakilweng mo Karolong B ya Šejule 5, ka go romelela Lefapha la Tirisanommogo ya Dipuso kopu ka di 31 Phukwi 2026.
- (b) Lefapha la Tirisanommogo ya Dipuso le tshwanetse go tlhomamisa foromo ya kopu, go akaretsa le bobotlana jwa dipeelo tse di siametseng. 20
- (c) Lefapha la Tirisanommogo ya Dipuso le tshwanetse go romela, ka di 2 Diphallane 2026, go ba Matlotlo a Bosetšhaba mabapi le ditshwaelo, lenaane la bommasepala bafe ba tlaletso ba ba tshitsintsweng ba ba siametseng le bommasepala bafe ba ba reteletsweng ke go fitlhelela dipeelo tse di siametseng go tswelala go siamela go rebolwa. 25
- (d) Mmasepala yo o itsisitsweng ke Lefapha la Tirisanommogo ya Dipuso gore o siametse Thusotlole ya Tlhabololo ya Ditoropo e e Kopantsweng, o tshwanetse go romelela Lefapha la Tirisanommogo ya Dipuso—
- (i) ka di 30 Mopitlwe 2027, thalo ya ntlha ya lenaneo la ona la khapetlele ya dingwaga tse tharo le Letlhomeso la Ditshenyegelo tsa Khapetlele la dingwaga tse 10; le 30
- (ii) ka di 1 Seetebosigo 2027, mefuta ya bofelo ya lenaneo la ona la khapetlele ya dingwaga tse tharo le Letlhomeso la Ditshenyegelo tsa Khapetlele la dingwaga tse 10, e e tshwanetseng go lekolwa ke Lefapha la Tirisanommogo ya Dipuso morago ga go rerisana le bannaleseabe ba ba maleba. 35
- (6)(a) Ba Matlotlo a porofense ba tshwanetse, malebana le ngwaga wa ditšhelete wa 2027/28—
- (i) ka letlha le tekanyetsokabo ya ona ya ngwaga wa ditšhelete wa 2027/28 e tla beng e begwa ka lona kwa kgotlapeomolaong ya porofense; kgotsa
- (ii) ka letlha le le sa feteng la di 15 Seetebosigo 2027 le le rebotsweng ke ba Matlotlo a Bosetšhaba, go phasalatsa kitsiso mo Lekwalodikgannyeng la Puso e e nang le tshedimosetso e e tlhagisitsweng mo karolong 29(2)(a). 40
- (b) Karolwana eno e tswelala go nna mo tirisong go fitlhela ka di 15 Seetebosigo 2027.

Diphetiso pele ga tshimololo ya Molao wa Karoganyo ya Lotseno ya ngwaga wa ditšhelete wa 2027/28

45

27. (1) Go sa nyatswe go se tsene tirisong ga Molao wa Karoganyo ya Lotseno wa ngwaga wa ditšhelete wa 2027/28 ka di 1 Moranang 2027, ba Matlotlo a Bosetšhaba, go latela karolwana (2), ba ka tlhomamisa tlhotlha ya—

- (a) šere nngwe le nngwe ya tekano go ya ka karolo 4(1), e e ka fetisetwang go porofense e e maleba; 50
- (b) šere nngwe le nngwe ya tekano go ya ka karolo 5(1), e e ka fetisetwang go mmasepala yo o maleba; kgotsa
- (c) kabo e e dirilweng go ya ka karolo 7(1) kgotsa 8(1), go ya ka moo go leng maleba ka teng, e e ka fetisetwang go porofense e e maleba kgotsa mmasepala. 55
- (2) Madi a a fetisitsweng go ya ka karolwana (1) a ka se—
- (a) mo dikgweding tse nne tsa ntlha tsa ngwaga oo wa ditšhelete, fete diphesente tse 45 tsa palogotlhe ya madi a a abilweng mo ngwageng wa ditšhelete wa 2026/27;

- (b) during each of the following months, exceed 10 per cent of the total amount appropriated in the 2026/27 financial year; and
 - (c) in aggregate, exceed the total amount allocated in the 2026/27 financial year.
- (3) An amount transferred in terms of subsection (1)(c) is, with the necessary changes, subject to the applicable framework for the 2026/27 financial year and the other requirements of this Act, as if it is an amount of an allocation for the 2026/27 financial year. 5

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY 10

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 14 working 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 2026/27 financial year, the 2027/28 financial year and the 2028/29 financial year, except if submitted in terms of any other legislation before the end of the 14 working day period. 15

(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. 20

(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. 25

(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— 30

(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. 35

(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 40

(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. 45

(b) A category C municipality must make transfers in accordance with the payment schedule submitted in terms of paragraph (a). 50

(6)(a) The National Treasury may withhold or stop any allocation, or a portion thereof, to the category C municipality and reallocate the allocation or portion to the relevant category B municipalities if a category C municipality fails to— 55

- (b) mo go nngwe le nngwe ya dikgwedi tse di latelang, fete diphesente tse 10 tsa palogotlhe ya madi a a abilweng mo ngwageng wa ditšhelete wa 2026/27; e bile
- (c) ka kakaretso, fete palogotlhe ya madi a a abilweng mo ngwageng wa ditšhelete wa 2026/27. 5
- (3) Madi a a fetisitsweng go ya ka karolwana (1)(c), ka diphetogo tse di tlhokegang, le go ya ka letlhomiso le le maleba la ngwaga wa ditšhelete wa 2026/27 le ditlhokego tse dingwe tsa Molao ono, jaaka e kete ke madi a kabo ya ngwaga wa ditšhelete wa 2026/27.

KGAOLO 5

10

DITIRO LE DITHATA TSA BOMMASEPALA, BA MATLOTLO A DIPOROFENSE LE BA MATLOTLO A BOSETŠHABA**Ditiro tsa bommasepala**

28. (1)(a) Mo godimo ga ditlhokego tsa Molao wa Taolo ya Matlotlo a Mmasepala, motlhankedi wa dipalotlotlo wa mmasepala wa setlhophha C o tshwanetse, mo malatsing a le 14 morago ga go tsenngwa tirisong ga Molao ono, go romelela ba Matlotlo a Bosetšhaba, ba matlotlo a porofense ba ba maleba le bommasepala botlhe ba setlhophha B mo lefelotaolong la mmasepala oo, tekanyetsokabo, jaaka e itsisitswe go ya ka karolo 16 ya Molao wa Taolo ya Matlotlo a Mmasepala, mabapi le ngwaga wa ditšhelete wa 2026/27, ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, ntle le fa e rometswe go ya ka molao mongwe ofe pele ga go ya bokhutlong ga paka ya malatsi a le 14. 15

(b) Tekanyetsokabo e tshwanetse go thagisa dikabo tsotlhe go tswa mo šereng ya yona ya tekano e bile dikabo tsa peelomabaka di tlile go fetisetswa go mmasepala mongwe le mongwe wa setlhophha B mo lefelong la taolo la mmasepala wa setlhophha C le go senola mokgwa wa go aba matlole magareng ga bommasepala ba setlhophha B. 25

(2) Mmasepala wa setlhophha C o o tlamelang ka tirelo ya mmasepala o tshwanetse, pele o tsenya tirisong porojeke efe ya khapetlele mabapi le metsi, motlakase, ditsela kgotsa tirelo nngwe efe ya mmasepala, go rerisana le bommasepala ba setlhophha B bao porojeke e tshwanetseng go tsenngwa tirisong mo mafelong a bona a taolo, le go dumalana, ka go kwala, gore ke mmasepala ofe yo o rweleng maikarabelo a ditshenyegelo tsa tiro le tlhokomelo le go kokoanngwa ga dituelo tsa badirisi. 30

(3) Mmasepala wa setlhophha C o tshwanetse go netefatsa gore ga o dire gabedi tiro e gajaana e dirwang ke mmasepala wa setlhophha B e bile o tshwanetse go fetisa matlole mabapi le tlamelo ya ditirelo, go akaretse le ditirelo tsa motheo, go mmasepala yo o maleba wa setlhophha B o o tlamelang ka ditirelo tsa mmasepala, le fa— 35

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

(b) tumalano ya kabo ya tirelo mabapi le tlamelo ya ditirelo ka mmasepala wa setlhophha B mo boemong jwa mmasepala wa setlhophha C e sa konotelwa. 40

(4) Mmasepala wa setlhophha B o o sa rebolelwang go dira tiro go ya ka Molao wa Dithulaganyo tsa Bommasepala o ka se atolose bogolo kgotsa mofuta wa ditirelo tse o di tlamelang gajaana, ntle le—

(a) go dira tumalano ya kabo ya tirelo le mmasepala wa setlhophha C o o reboletsweng go dira tiro go ya ka Molao wa Dithulaganyo tsa Bommasepala; kgotsa 45

(b) go bona thebolo ya go dira tiro go ya ka Molao wa Dithulaganyo tsa Bommasepala.

(5)(a) Mmasepala wa setlhophha C le mmasepala wa setlhophha B ba tshwanetse, pele ga tshimololo ya ngwaga wa ditšhelete, go dumalana ka thulaganyo ya tuelo malebana le dikabo, tse di umakilweng mo karolwaneng (1)(b), tse di tlileng go fetisetswa go mmasepala wa setlhophha B mo ngwageng wa ditšhelete, e bile mmasepala wa setlhophha C o tshwanetse go romelela ba Matlotlo a Bosetšhaba thulaganyo ya tuelo pele ga tshimologo ya ngwaga wa ditšhelete. 50

(b) Mmasepala wa setlhophha C o tshwanetse go dira diphetiso go ya ka thulaganyo ya tuelo e e rometsweng go ya ka tema (a). 55

(6)(a) Ba Matlotlo a Bosetšhaba ba ka tshwarelela kgotsa ba emisa kabo efe, kgotsa karolo ya yona, go mmasepala wa setlhophha C le go aba sešwa kabo kgotsa karolo ya yona go bommasepala ba ba maleba ba setlhophha B fa mmasepala wa setlhophha C a retelelwa ke go— 60

- (i) make allocations referred to in subsection (1)(b);
- (ii) reach an agreement envisaged in subsection (2); or
- (iii) submit a payment schedule in accordance with subsection (5)(a).

(b) The following provisions apply to the withholding or stopping of an allocation, or a portion thereof, in accordance with paragraph (a): 5

- (i) Section 216 of the Constitution;
- (ii) in the case of withholding an allocation, or a portion thereof, section 17(4)(a), with the necessary changes; and
- (iii) in the case of stopping an allocation, or a portion thereof, section 18(3)(a), (4), (5) and (6), with the necessary changes. 10

(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 2026/27 financial year.

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

Duties and powers of provincial treasuries 20

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

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

- (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 2027/28 financial year and the 2028/29 financial year; and 35
- (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.

(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. 45

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

(3)(a) Despite subsection (2) or any other legislation, a provincial treasury may, in accordance with a framework determined by the National Treasury, amend the allocations referred to in subsection (2). 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 5 February 2027 or such later date as approved by the National Treasury and takes effect on the date of publication.

- (i) dira dikabo tse di umakilweng mo karolwaneng (1)(b);
- (ii) fitlhelela tumalano e e bonelwang pele mo karolwaneng (2); kgotsa
- (iii) romela thulaganyo ya tuelo go ya ka karolwana (5)(a).
- (b) Ditaello tse di latelang di dirisiwa mo go tshwarelelweng kgotsa mo go emisiweng ga kabo, kgotsa karolo ya yona, go ya ka tema (a): 5
- (i) Karolo 216 ya Molaotheo;
- (ii) mo lebakeng la go tshwarelela kabo, kgotsa karolo ya yona, karolo 17(4)(a), ka diphetogo tse di tlhokegang; le
- (iii) mo lebakeng la go emisa kabo, kgotsa karolo ya yona, karolo 18(3)(a), (4), (5) le (6), ka diphetogo tse di tlhokegang. 10
- (c) Fa kabo e emisitswe go ya ka karolwana, ba Matlotlo a Bosetšhaba ba ka, morago ga go rerisana le motlhankedi wa phetiso, tlhomamisa gore karolo ya kabo e e sa tleng go dirisiwa, e abelwe mmasepala a le nosi sešwa kgotsa go feta, ka peelo ya gore kabo e tshwanetse go bo e dirisitswe kwa bokhutlong jwa ngwaga wa ditšhelete wa 2026/27.
- (7) Mmasepala o tshwanetse go netefatsa gore kabo efe e e dirilweng go ya ka Molao ono, kgotsa ke porofense kgotsa mmasepala yo mongwe, e e sa tlhageleleng mo tekanyetsokabong ya ona jaaka e itsisitswe go ya ka karolo 16 ya Molao wa Taolo ya Matlotlo a Mmasepala, e tlhagelela mo tekanyetsokabong ya ona e e tllileng go sekasekwa mabapi le thebolo go ya ka karolo 24 ya Molao wa Taolo ya Matlotlo a Mmasepala. 20

Ditiro le dithata tsa ba matlotlo a diporofense

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

(2)(a) Ba Matlotlo a porofense ba tshwanetse, mo malatsing a a sa feteng a le supa a tiro morago ga tshimololo ya Molao ono, go phasalatsa ka kitsiso mo Lekwalodikgannyeng la Puso— 25

- (i) kabo e e fopholeditsweng ya mmasepala mongwe le mongwe mabapi le kabo nngwe le nngwe e e tllileng go dirwa ke porofense go bommasepala go tswa mo matloleng a porofense le go tswa mo dikabong tsa peelomabaka tsa porofense; 30
- (ii) kabo e e fopholeditsweng e e tllileng go dirwa mo sekolong sengwe le sengwe le mo bookelong bongwe le bongwe mo porofenseng ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba;
- (iii) kabo e e fopholeditsweng go setheo sefe sa puso sa bosetšhaba kgotsa porofense mabapi le go tsenngwa mo tirisong ga lenaneo le le tlamelwang ka matlole ka kabo mo Karolong A ya Šejule 5 mo boemong jwa porofense kgotsa mabapi le thuso e e tlamelwang porofense mo go tsenyeng lenaneo mo tirisong; 35
- (iv) karoganyo e e bonelwang pele ya kabo e e bonelwang pele mo ditemaneng (i) le (ii), malebana le mmasepala, sekolo le bookelo bongwe le bongwe, mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29; le 40
- (v) dipeelo le tshedimosetso e nngwe malebana le dikabo, tse di umakilweng mo ditemaneng (i), (ii) le (iii), go nolofatsa tekanyetso ya tiragatso le tiriso ya ditsenngwa le dipholo tse di tlhokegang.

(b) Dikabo tse di umakilweng mo temeng (a) di tshwanetse go tsewa jaaka tsa bofelo fa Molao wa tekanyetso wa porofense o tsenngwa mo tirisong kgotsa, fa o phasaladiwa moragonyana, ka letlha la phasalatso ya kitsiso. 45

(c) Fa kgotlapeomolao ya porofense e tlhabolola Molaotlhomong wa yona wa tekanyetso, ba matlotlo a porofense ba tshwanetse go phasalatsa dikabo tse di tlhabolotsweng le ditekanyetsokabo, ka kitsiso mo Lekwalodikgannyeng la Puso, mo malatsing a le 14 a tiro morago ga go tsenngwa tirisong ga Molao wa tekanyetso, e bile dikabo tseo le tekanyetsokabo di tshwanetse go tsewa jaaka tsa bofelo. 50

(d) Dikabo go bommasepala go ya ka karolwana (2)(a) di tshwanetse go ya ka melawana ya tumalano efe e e sweditsweng magareng ga porofense le mmasepala.

(3)(a) Go sa natswe karolwana (2) kgotsa molao mongwe ofe, ba matlotlo a porofense ba ka, go ya ka letlhomiso le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, tlhabolola dikabo tse di umakilweng mo karolwaneng (2). 55

(b) Ditlhabololo dife tsa dikabo tse di phasaladitsweng go ya ka karolwana (2)(a) kgotsa (c) di tshwanetse go phasaladiwa, ka kitsiso mo Lekwalodikgannyeng la Puso, mo letlheng le le seng kwa morago ga la di 5 Tlhakole 2027 kgotsa letlha leo le le kwa morago fa le rebotswe ke ba Matlotlo a Bosetšhaba le go tsenngwa tirisong ka letlha la phasalatso. 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);
- (ii) ensure that transfers are made promptly to the relevant receiving officer in terms of the agreed payment schedule; and 15
- (iii) submit the payment schedules to the National Treasury within 14 working days after this Act takes effect and any amended payment schedule, agreed to, within 14 working 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 working 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

(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 50
- (b) in respect of municipal finances.

(4) Ba Matlotlo a porofense ba tshwanetse, jaaka karolo ya pegelo ya bona go ya ka karolo 40(4)(b) le (c) ya Molao wa Taolo ya Matlotlo a Setšhaba, ka sebopego se se tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, pegelo e e ka ga—

- (a) diphetiso tota tse di amogetsweng ke porofense go tswa mo mafapheng a bosetšhaba le ditshenyegelo tota tsa diphetiso tseo, go sa akarediwe dikabo tsa Šejule 4, go fitlha kwa bofelong jwa kgwedi eo; le 5
- (b) diphetiso tota tse di dirilweng ke porofense go bommasepala le ditheo tsa puso le ditshenyegelo tota ka bommasepala le ditheo tsa puso mo diphetisong tseo, go ikaegilwe ka tshedimosetso ya gajaana e e tswang mo bommasepaleng le mo ditheong tsa puso motsing wa pegelo. 10

(5)(a) Ba Matlotlo a porofense ba tshwanetse go—

- (i) netefatsa gore thulaganyo ya tuelo, kgotsa tlhabololo efe ya yona, e dumalanwe magareng ga lefapha lengwe le lengwe la porofense le setheo se se amogelang se se bonelwang pele mo karolwaneng (2)(a); 15
- (ii) netefatsa gore diphetiso di dirwa ka bonako go motlhankedi yo o amogelang yo o maleba go ya ka thulaganyo ya tuelo e go dumalanweng ka yona; le
- (iii) romelela ba Matlotlo a Bosetšhaba dithulaganyo tsa tuelo mo malatsing a le 14 a tiro morago ga go tsenngwa tirisong ga Molao ono le thulaganyo efe e e tlhabolotsweng ya tuelo, e go dumalanweng ka yona, mo malatsing a le 14 a tiro morago ga go dumalanwa ka yona. 20

(b) Fa lefapha la porofense le setheo se se amogelang di sa dumalane ka thulaganyo ya tuelo ka nako mabapi le gore e romelwe go ba Matlotlo a Bosetšhaba, ba matlotlo a porofense ba tshwanetse, morago ga go rerisana le motlhankedi wa phetiso, go tlhomamisa thulaganyo ya tuelo.

(6) Fa ba matlotlo a porofense ba retelelwa ke go dira phetiso go ya ka karolwana (5)(a), motlhankedi yo o amogelang yo o maleba o ka kopa ba matlotlo a porofense go dira phetiso ka bonako kgotsa go neelana ka mabaka a a kwadilweng, mo malatsing a le mararo a tiro, a gore goreng phetiso e ise e dirwe. 25

(7) Fa ba matlotlo a porofense ba retelelwa ke go dira phetiso e e kopilweng ke motlhankedi yo o amogelang kgotsa go tlamela ka mabaka go ya ka karolwana (6), kgotsa motlhankedi yo o amogelang a ganetsana le mabaka a a tlametsweng ke ba matlotlo a porofense a gore goreng phetiso e ise e dirwe, motlhankedi yo o amogelang o ka kopa ba Matlotlo a Bosetšhaba go batlisisa morero. 30

(8) Fa ba amogela kopo go ya ka karolwana (7), ba Matlotlo a Bosetšhaba ba tshwanetse go— 35

- (a) rerisana le motlhankedi wa phetiso ka ga morero;
- (b) batlisisa morero, go sekaseka mabaka afe a a tlametsweng ke ba matlotlo a porofense a gore goreng phetiso e sa dirwa;
- (c) laela ba matlotlo a porofense go diragatsa phetiso ka bonako kgotsa go tlamela motlhankedi yo o amogelang ka mabaka, a a netefatsang gore goreng ba matlotlo a porofense ba ne ba nepile ka go se dire phetiso; le 40
- (d) gakolola ba matlotlo a porofense le motlhankedi yo o amogelang ka ga dikgato tse di tshwanetseng go tsewa go netefatsa phetiso.

Ditiro le dithata tsa ba Matlotlo a Bosetšhaba

30. (1) Ba Matlotlo a Bosetšhaba ba tshwanetse, mo malatsing a le 14 morago ga go tsenngwa tirisong ga Molao ono, go romelela batlhankedi botlhe ba phetiso kitsiso e e nang le dintlha tsa diakhaonto tse dikgolo tsa dibanka tsa porofense le mmasepala mongwe le mongwe. 45

(2) Ba Matlotlo a Bosetšhaba ba tshwanetse, mmogo le tshupatlotlo e e bonelwang pele mo karolong 32(2) sa Molao wa Taolo ya Matlotlo a Setšhaba, go phasalatsa pegelo e e ka ga diphetiso tota tsa dikabo tsotlhe tse di mo lenaaneng mo Dišejuleng 4, 5, 6 le 7 kgotsa e e dirilweng go ya ka karolo 25. 50

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

- (a) e e kgobokanyang ditshupatlotlo tse di phasaladitsweng ke ba matlotlo a diporofense tse di bonelwang pele mo karolong 71(7) ya Molao wa Taolo ya Matlotlo a Mmassepala; le 55
- (b) malebana le matlotlo a bommassepala.

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— 5

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

(2) If an organ of state does not comply with subsection (1), the expenditure incurred by that organ of state in approaching the court must be regarded as fruitless and wasteful. 15

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

Irregular expenditure 20

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

Financial misconduct 25

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.

(2) A delegation or assignment in terms of subsection (1) to an official of the National Treasury— 35

- (a) is subject to any limitations or conditions that the Minister may impose;
- (b) may authorise that official to sub-delegate, in writing, the delegated power or assigned duty, to any other official of the National Treasury; and
- (c) does not divest the National Treasury of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty. 40

(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. 45

(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. 50

KGAOLO 6 KAKARETSE

Maikarabelosemolao ditshenyegelo tse di bonweng ka go tloiswa ga meono ya tirisanommogo ya dipuso le dikamano tsa magareng ga dipuso

31. (1) Setheo sa puso se se amegang mo dingangisanong magareng ga dipuso mabapi le taelo efe ya Molao ono kgotsa morero ofe wa karoganyo ya lotseno kgotsa kabo se tshwanetse— 5

- (a) go obamela karolo 41 ya Molaotseo le Kgaolo 4 ya *Intergovernmental Relations Framework Act*, 2005 (Molao 13 wa 2005); le
- (b) fa se tsaya tshwetso ya go diragatsa ditsamaiso tsa boatlhodi kgatlhanong le setheo se sengwe sa puso, mo malatsing a le 10 a tiro a tshwetso ya sona, go itsise ba Matlotlo a Bosetšhaba, ba matlotlo a porofense ba ba maleba, Lefapha la Tirisanommogo ya Dipuso le Morunikakaretso, ka ga dintlha tsa kobamelo ya Kgaolo 4 ya *Intergovernmental Relations Framework Act*, 2005, go akaretsa le tlhaloso ya go reteletwa ke go rarabolola ngangisano. 10 15

(2) Fa setheo sa puso se sa obamele karolwana (1), ditshenyegelo tse di itemogetsweng ke setheo seo sa puso fa se ya kwa kgotlatshekelong di tshwanetse go tsewa di se na mosola e bile e le tiriso ya madi e e botlhaswa.

(3) Boleng jwa go tlhoka mosola go go ntseng jalo le tiriso eo ya madi e e botlhaswa e e itemogetsweng go ya ka karolwana (2) bo tshwanetse go busetswa kgotsa go phimolwa go ya ka ditsamaiso tse di maleba mo Molaong wa Taolo ya Matlotlo a Setšhaba kgotsa mo Molaong wa Taolo ya Matlotlo a Mmasepala. 20

Tiriso e e sa tlhomamang ya madi

32. Tshenyegelo ya kabo mo Karolong B ya Šejule 4 kgotsa Karolo B ya Šejule 5 e e sa tsamaelaneng le Molao ono ke tiriso e e sa tlhomamang ya madi e bile e tshwanetse go sekasekwa go ya ka Molao wa Taolo ya Matlotlo a Mmasepala, ntle le fa e le tshenyelo e e sa rebolwang go ya ka Molao wa Taolo ya Matlotlo a Mmasepala. 25

Maitsholomabe a ditšhelete

33. (1) Go sa nyatswe molao mongwe ofe o o sa tsamaelaneng, go se obamelwe ka boomo kgotsa ka go ithokomolosa taelo ya Molao ono ke maitsholomabe a ditšhelete. 30

(2) Karolo 84 ya Molao wa Taolo ya Matlotlo a Setšhaba kgotsa karolo 171 ya Molao wa Taolo ya Matlotlo a Mmasepala, go ya ka moo go leng maleba ka teng, e dirisiwa malebana le maitsholomabe a ditšhelete a a bonelwang pele mo karolwaneng (1).

Ditholelo le dikabelotiro

34. (1) Tona o ka, ka go kwala, rolela efe ya dithata tsa, le go neela efe ya ditiro tse di pateleditsweng, ba Matlotlo a Bosetšhaba go ya ka Molao ono, go modiredi wa ba Matlotlo a Bosetšhaba. 35

(2) Tholelo kgotsa kabelotiro go ya ka karolwana (1) go modiredi wa ba Matlotlo a Bosetšhaba—

- (a) e ka lekanyediwa kgotsa go beelwa mabaka a Tona a ka a pateletsang; 40
- (b) e ka rebolela modiredi yoo go rolela tlase, ka go kwala, thata e e roletsweng kgotsa tiro e e neetsweng, go modiredi mongwe ofe wa ba Matlotlo a Bosetšhaba; e bile
- (c) ga e amoge ba Matlotlo a Bosetšhaba maikarabelo a a amanang le tiragatso ya thata e e roletsweng kgotsa tiro e e neetsweng. 45

(3) Tona o ka farologanya kgotsa phimola tshwetso efe e e tserweng ke modiredi ka ntlha ya tholelo kgotsa kabelotiro, go latela ditshwanelo dife tse di ka tswang di neetswe ka ntlha ya tshwetso.

(4) Molekgotlakhuduthamaga yo o rweleng maikarabelo a matlotlo a porofense o ka, ka go kwala, rolela efe ya dithata tsa, le go rolela efe ya ditiro tse di pateleditsweng, ba matlotlo a porofense go ya ka Molao ono, go modiredi wa ba matlotlo a porofense. 50

(5)(a) Motlhankedi wa phetiso o ka, ka go kwala, rolela efe ya dithata tsa, le go neela efe ya ditiro tse di pateleditsweng, motlhankedi wa phetiso go ya ka Molao ono, go modiredi mo lefapheng la gagwe.

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

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

Departures

35. (1) The Minister may, if good grounds exist, approve a departure from a provision of a framework, a regulation made under section 36 or a condition imposed in terms of this Act. 5

(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; 10
- (b) impedes the achievement of any object of this Act;
- (c) impedes an immediate response to a classified disaster; or
- (d) undermines the financial viability of the affected national department, provincial department or municipality.

(3) Any departure approved in terms of subsection (1) must set out the period and conditions of the departure, if any, and must be published, by notice in the *Gazette*. 15

Regulations

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

- (a) any matter which must or may be prescribed in terms of this Act; or
- (b) any ancillary or incidental administrative or procedural matter that is necessary to prescribe for the proper implementation or administration of this Act. 20

Transitional measures for municipal election in 2026

37. (1)(a) Despite section 5(1) and (2), if the date set for an election of all municipal councils in terms of section 24 of the Municipal Structures Act, is after 30 June 2026, the National Treasury must, within 14 working days after this Act takes effect, determine and publish by notice in the *Gazette*— 25

- (i) each municipality's equitable share of local government's share of revenue raised nationally in respect of the 2026/27 financial year; and
- (ii) the envisaged division between municipalities of revenue anticipated to be raised nationally in respect of the 2027/28 financial year and the 2028/29 financial year, and which is subject to the annual Division of Revenue Acts for those financial years. 30

(b) The notice takes effect on the date of its publication in the *Gazette*.

(c) The National Treasury must submit the notice to Parliament for its approval.

(d) Parliament may, within 60 days after submission of the notice, approve amendments to the notice. 35

(e) If Parliament amends the notice, the National Treasury must, within 14 working days, after the approval of Parliament, publish the amended notice in the *Gazette*.

(f) The amended notice takes effect from the date that the notice took effect as envisaged in paragraph (b). 40

(g) Any increase in the equitable share of a municipality because of the amended notice must be effected through a fourth transfer provided for in subsection (2) and any decrease through a proportional reduction of the remaining transfers to the affected municipality.

(h) If required, as a result of different municipalities in existence from the date of the election, the National Treasury may amend the notice published in terms of paragraph (a) or (e). 45

(b) Khopi ya tholelo e e kwadilweng e tshwanetse go romelwa ba Matlotlo a Bosetšhaba.

(6) Dikarolwana (2) le (3) di a dirisiwa, ka diphetogo tse di tlhokegang, mo tholelong kgotsa mo neelong ya tiro go ya ka karolwana (4) kgotsa (5).

Diphapogo

5

35. (1) Tona o ka, fa go na le mabaka a a utlwalang, rebola phapogo go tswa mo taelong ya letlhomeso, molawanataolo o o dirilweng ka fa tlase ga karolo 36 kgotsa peelo e e pateleditsweng go ya ka Molao ono.

(2) Mabapi le maitlhommo a karolwana (1), mabaka a a utlwalang a akaretsa ntlha ya gore taelo ya letlhomeso, molawanataolo kgotsa peelo—

10

(a) e ka se tsenngwe tirisong mo tiragatsong;

(b) e kgoreletsa phitlhelelo ya maitlhommo afe a Molao ono;

(c) e kgoreletsa tsibogelo ya ka bonako go matlhotlhapelo a a tlhaotsweng; kgotsa

(d) e koafatsa bokgoni jwa matlotlo jwa lefapha le le amegileng la bosetšhaba, lefapha la porofense kgotsa mmasepala.

15

(3) Phapogo efe e e rebotsweng go ya ka karolwana (1) e tshwanetse go tlhagisa paka le dipeelo tsa phapogo, fa di le teng, ka kitsiso mo Lekwalodikannyeng la Puso.

Melawanataolo

36. Tona o ka, ka kitsiso mo lekwalodikannyeng la Puso, dira melawanataolo mabapi le—

20

(a) morero ofe o o tshwanetseng kgotsa o o ka laelwang go ya ka Molao ono; kgotsa

(b) morero ofe wa tsamaiso wa tshegetso kgotsa o o seng botlhokwa o o tlhokegang go laela mabapi le go tsenngwa tirisong go go nepagetseng kgotsa tsamaiso ya Molao ono.

25

Dikgato tsa phetogo tsa ditlhopho tsa bommasepala ka 2026

37. (1)(a) Go sa nyatswe karolo 5(1) le (2), fa letlha le le beilweng la ditlhopho tsa makgotla otlhe a bommasepala go ya ka karolo 24 ya Molao wa Dithulaganyo tsa Bommasepala, morago ga di 30 Seetebosigo 2026, ba Matlotlo a Bosetšhaba ba tshwanetse, mo malatsing a le 14 morago ga go dira ga Molao ono, go tlhomamisa le go phasalatsa ka kitsiso mo lekwalodikannyeng la puso—

30

(i) šere e e lekanang ya mmasepala mongwe le mongwe ya lekala la pusoselegae ya lotseno le le kgobokantsweng mo nageng mabapi le ngwaga wa ditšhelete wa 2026/27; le

(ii) karoganyo e e bonetsweng pele ya lotseno le le solofetsweng go kokoanngwa mo nageng magareng ga bommasepala mabapi le ngwaga wa ditšhelete wa 2027/28 le ngwaga wa ditšhelete wa 2028/29, mme e le ka fa tlase ga Molao wa Karoganyo ya Lotseno ya ngwaga le ngwaga ya dingwaga tseo tsa ditšhelete.

35

(b) Kitsiso e tsena tirisong ka letlha la phasalatsa ya yona mo lekwalodikannyeng la puso.

40

(c) Ba Matlotlo a Bosetšhaba ba tshwanetse go romela kitsiso kwa Palamenteng gore e amogelwe.

(d) Palamente e ka nna, mo malatsing a le 60 morago ga thomelo ya kitsiso, ya amogela diphetogo tsa kitsiso.

(e) Fa Palamente e ka tlhabolola kitsiso, ba Matlotlo a Bosetšhaba ba tshwanetse, mo malatsing a le 14 a tiro, morago ga tumalano ya Palamente ba phasalatsa kitsiso e e tlhabolotsweng mo lekwalodikannyeng la puso.

45

(f) Kitsiso e e tlhabolotsweng e tsena tirisong go tloga ka letlha le kitsiso e tseneng tirisong ka lona jaaka go rulaganyeditswe mo temeng (b).

(g) Koketsego nngwe le nngwe ya šere e e lekanang ya mmasepala ka ntlha ya kitsiso e e tlhabolotsweng e tshwanetse go diragadiwa ka phetiso ya bone e e tlametsweng mo karolwaneng (2) le phokotsego efe ka phokotso e e lekanang ya diphetiso tse di setseng go mmasepala yo o amegang.

50

(h) Fa go tlhokega ka ntlha ya bommasepala ba ba farologaneng ba ba leng teng go tloga ka letlha la ditlhopho, ba Matlotlo a Bosetšhaba ba ka fetola kitsiso e e phasaladitsweng go ya ka temana (a) kgotsa (e).

55

(i) Paragraphs (b) to (g) apply with the necessary changes to an amendment in terms of paragraph (h).

(2) If the date set for the election is after 30 June 2026 as envisaged in subsection (1), the National Treasury may, after consultation with the Department of Cooperative Governance and by notice in the *Gazette*—

- (a) amend the date of 8 July 2026 referred to in section 5(3); and
- (b) in addition to the three transfers referred to in section 5(3), approve a fourth transfer on a date before 9 December 2026 for one or more municipalities and the date for that transfer.

(3)(a) If the date set for an election is after 30 June 2026 as envisaged in subsection (1), the National Treasury must, for purposes of alignment of the allocation with municipalities as in existence from the date of election, amend, by notice in the *Gazette*—

- (i) a conditional allocation for a municipality in Part B of Schedule 4;
- (ii) a conditional allocation for a municipality in Part B of Schedule 5 published in terms of section 16(1)(a); and
- (iii) an indicative conditional allocation for a municipality in Part B of Schedule 6, published in terms of section 16(1)(b);

(b) Before making any amendments, the National Treasury must consult the relevant transferring officer.

(c) An amendment in terms of paragraph (a) takes effect on the date of publication of the notice in the *Gazette*.

(4)(a) The transferring officer of a Schedule 4 or 5 allocation may, after consultation with the Department of Cooperative Governance, request a coordinating structure established by the provincial department responsible for local government for a re-demarcated municipality to prepare a draft business plan for the allocation, in accordance with the framework for that allocation.

(b) All transfers for the 2026/27 financial year may be made based on the draft business plan.

(c) The receiving officer must, within two months after the election of all municipal councils, submit the business plan to the transferring officer.

(d) All subsequent transfers must be based on business plans approved by the relevant receiving officer.

(5)(a) A category B municipality (herein called “the releasing municipality”) from which a particular area is transferred with effect from the date of the municipal election, must continue to spend its allocations, in that particular area, as if that area was not transferred to another category B municipality (herein called “the receiving municipality”), unless the affected municipalities have entered into an agreement that ensures that the relocated area is not negatively affected.

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

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

(6)(a) Sections 18 and 19 apply, with the necessary changes, if a releasing municipality fails to comply with subsection (5)(a) or (c) in respect of a conditional allocation.

(b) If an allocation is stopped in terms of paragraph (a), the National Treasury may, after consultation with the transferring officer, determine that a portion of the allocation be reallocated to the receiving municipality.

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

(8)(a) The envisaged allocation contemplated in section 5(2) or subsection (1)(a)(ii), as the case may be, and section 8(2) are subject to adjustments necessitated by the re-demarcation of any municipal boundaries.

(b) The transferring officer of a conditional allocation must, by the date determined by the National Treasury, inform the National Treasury of any adjustments to the envisaged

(i) Ditema (b) go ya go (g) di dira ka diphetogo tse di tlhokegang tsa tlhabololo go ya ka tema (h).

(2) Fa letlha le le beilweng la ditlhopho le le fa morago ga la di 30 Seetebosigo 2026 jaaka go rulaganyeditswe mo karolwaneng (1), ba Matlotlo a Bosetšhaba ba ka, morago ga ditherisano le Lefapha la Tirisano mmogo ya Dipuso le ka kitsiso mo 5 Lekwalodikgannyeng la puso—

(a) tlhabolola letlha la di 8 Phukwi 2026 le le umakilweng mo karolong 5(3); le

(b) mo godimo ga diphetiso tse tharo tse di umakilweng mo karolong 5(3), amogela phetiso ya bona ka letlha la pele ga di 9 Sedimonthole 2026 go mmasepala o le mongwe kgotsa go feta le letlha la phetiso eo. 10

(3)(a) Fa letlha le le beilweng la ditlhopho e le morago ga la di 30 Seetebosigo 2026 jaaka go rulaganyeditswe mo karolwaneng (1), ba Matlotlo a Bosetšhaba ba tshwanetse, ka maikaelelo a go lepalepanya kabo le bommassepala jaaka ba nnile teng go tloga ka letlha la ditlhopho, ba tlhabolole ka kitsiso mo lekwalodikgannyeng la puso—

(i) kabo e e nang le dipeelomabaka ya mmasepala mo Karolong B ya Šejule 4; 15

(ii) kabo e e nang le dipeelomabaka ya mmasepala mo Karolong B ya Šejule 5; e e phasaladitsweng go ya ka karolo 16(1)(a); le

(iii) kabo e e fopholeditsweng e e nang le dipeelomabaka ya mmasepala mo Karolong B ya Šejule 6, e e phasaladitsweng go ya ka karolo 16(1)(b);

(iv) Pele ga go dira ditlhabololo dife, ba Matlotlo a Bosetšhaba ba tshwanetse go dira ditherisano le motlhankedi yo o maleba wa phetiso. 20

(b) Tlhabololo go ya ka tema (a) e tsena tirisong ka letlha la phasalatso ya kitsiso mo Lekwalodikgannyeng la Puso

(4)(a) Motlhankedi yo o fetisang kabo ya Šejule 4 kgotsa 5 a ka, morago ga go dira ditherisano le Lefapha la Tirisano mmogo ya Dipuso, kopa sebopego sa kgokagano se se tlhomilweng ke lefapha la porofense le le rweleng maikarabelo a pusoselegae sa mmasepala yo o kgaogantsweng sešwa go dira lenaane la kgwebo la kabo, go ya ka letlhomiso la kabo e e jalo. 25

(b) Diphetiso tsotlhe tsa ngwaga wa ditšhelete wa 2026/27 di ka dirwa go ikaegilwe ka lenaane la kgwebo le le kwadilweng. 30

(c) Motlhankedi yo o amogelang o tshwanetse, mo dikgweding di le pedi morago ga go tlhophiwa ga makgotla otlhe a bommassepala, a romele lenaane la kgwebo go motlhankedi yo o fetisang.

(d) Diphetiso tsotlhe tse di latelang di tshwanetse go ikaega ka manaane a kgwebo a a amogetsweng ke motlhankedi yo o maleba yo o amogelang. 35

(5)(a) Mmassepala wa setlhopho sa B (o o bidiwang fano “mmassepala yo o gololang”) o kgaolo e e rileng e fudusiwang go tswa mo go ona go tloga ka letlha la ditlhopho tsa mmasepala, o tshwanetse go tswelela go dirisa dikabo tsa ona, mo kgaolong eo e e rileng, jaaka e kete kgaolo eo e ne e sa fudusediwa kwa mmasepaleg wa setlhopho sa B (o o bidiwang fano “mmassepala yo o amogelang”), ntle le fa bommassepala ba ba amegang ba tsene mo tumalanong e e netefatsang gore lefelo le le fudusitsweng ga le amege ka tsela e e sa siamang. 40

(b) Motlhankedi yo o fetisang kabo le mmasepala yo o amogelang ba tshwanetse go ela tlhoko gore mmasepala yo o gololang o obamela tema (a).

(c) Mmassepala yo o gololang o tshwanetse, ka kopo ya motlhankedi yo o fetisang, mmasepala yo o amogelang kgotsa ba Matlotlo a Bosetšhaba, go supa kobamelo ya tema (a). 45

(6)(a) Dikarolo 18 le 19 di a dira, ka diphetogo tse di tlhokegang, fa mmasepala yo o gololang o palelwa ke go obamela karolwana (5)(a) kgotsa (c) mabapi le kabo e e nang le dipeelomabaka. 50

(b) Fa kabo e emisiwa go ya ka tema (a), ba Matlotlo a Bosetšhaba ba ka, morago ga go dira ditherisano le motlhankedi yo o fetisang, tlhomamisa gore karolo ya kabo e abelwe mmasepala yo o amogelang gape.

(7) Fa mmasepala yo o gololang a palelwa ke go obamela karolwana (5)(a) kgotsa (c), ba Matlotlo a Bosetšhaba ba ka aba gape karolo ya kabo ya dišere e e lekanang ya mmasepala yo o gololang e e umakilweng mo karolong 5(1) kgotsa (3)(a) go mmasepala yo o amogelang. 55

(8)(a) Kabo e e solofetsweng e e rulaganyeditsweng mo karolong 5(2) kgotsa karolwana (1)(a)(ii), go ya ka fa go ka nnang ka teng, le 8(2) di ka nna le diphetogo tse di tlhokegang ka ntlha ya go kgaoganngwa gape ga meelwane efe ya bommassepala. 60

(b) Motlhankedi yo o fetisang kabo e e nang le dipeelomabaka o tshwanetse, ka letlha le le tlhomamisitsweng ke ba Matlotlo a Bosetšhaba, go itsise ba Matlotlo a Bosetšhaba ka diphetogo dife tsa dikabo tse di solofetsweng tse di rulaganyeditsweng mo karolong

allocations contemplated in section 8(2) that must be reflected in the Division of Revenue Act for the next financial year.

Repeal of laws and savings

38. (1) Subject to subsection (2)—
- (a) the Division of Revenue Act, 2025 (Act No. 2 of 2025), except sections 15 and 25, is hereby repealed; 5
 - (b) sections 15 and 25 of the Division of Revenue Act, 2025, are hereby repealed with effect from 1 July 2026 or the date that this Act takes effect, whichever is the later date; and
 - (c) the Division of Revenue Amendment Act, 2025 (Act No. 12 of 2025), is hereby repealed. 10
- (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 2026/27 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. 15
- (3) Any framework published in terms of section 15 of the Division of Revenue Act, 2025, 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. 20

Short title and commencement

39. This Act is called the Division of Revenue Act, 2026, and takes effect on 1 April 2026 or the date of publication in the *Gazette*, whichever is the later date.

8(2) tse di tshwanetseng go tlhagisiwa mo Molaong wa Karoganyo ya Lotseno wa ngwaga wa ditšhelete o o latelang.

Phimolo ya melao le ditshomarelo

- 38.** (1) Go ikaegilwe ka karolwana (2)—
- (a) Molao wa Karoganyo ya Lotseno, 2025 (Molao 2 wa 2025), ntle le dikarolo 15 le 25, o a phimolwa fano; 5
 - (b) dikarolo 15 le 25 tsa Molao wa Karoganyo ya Lotseno, 2025, di a phimolwa fano go simolola ka di 1 Phukwi 2026 kgotsa ka letlha le Molao ono o tsenang tirisong ka lona, go ikaegile ka gore ke letlha lefe la moragonyana; le
 - (c) Molao wa Karoganyo ya Lotseno, 2025 (Molao 12 wa 2025), o a phimolwa fano. 10
- (2) Phimolo efe e e umakilweng mo karolwaneng (1) ga e ame—
- (a) tiro epe e e tla dirwang go ya ka taelo efe ya Molao, e e umakilweng mo karolwaneng (1), morago ga bokhutlo jwa ngwaga wa ditšhelete wa 2026/27; le 15
 - (b) tlamego efe go ya ka taelo efe ya Molao, e e umakilweng mo karolwaneng (1), e go dirwa ga yona go saletseng kwa morago.
- (3) Letlhomiso lefe le le phasaladitsweng go ya ka karolo 15 ya Molao wa Karoganyo ya Lotseno, 2025, jaaka le tlhabolotswe go ya ka karolo 15 kgotsa 25 ya Molao oo, le dirisiwa mo matloleng a kabo ya peelomabaka e e reboletsweng katoloso go ya ka 20 karolo 21(2) ya Molao oo fa kabo eo ya peelomabaka e sa tswellele go nna teng go ya ka Molao ono.

Setlhogokhutswe le tshimololo

- 39.** Molao ono o bidiwa Molao wa Karoganyo ya Lotseno, 2026, e bile o tsena mo tirisong ka di 1 Moranang 2026 kgotsa ka letlha la phasalatso mo Lekwalodikgannyeng la Puso, go ikaegile ka gore ke letlha lefe la moragonyana. 25

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

Spheres of Government	Column A	Column B	
	2026/27	Forward Estimates	
		2027/28	2028/29
	R'000	R'000	R'000
National ^{1,2}	1 602 840 029	1 662 255 195	1 742 618 772
Provincial	670 322 736	698 625 733	720 409 289
Local	110 090 001	114 483 348	118 041 399
TOTAL	2 383 252 766	2 475 364 276	2 581 069 460

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	
	2026/27	Forward Estimates	
		2027/28	2028/29
	R'000	R'000	R'000
Eastern Cape	86 598 556	89 812 902	92 198 807
Free State	36 761 457	38 247 209	39 363 882
Gauteng	140 951 906	147 063 095	151 711 122
KwaZulu-Natal	136 378 118	142 177 502	146 678 660
Limpopo	78 951 229	82 363 593	84 978 627
Mpumalanga	56 019 282	58 585 273	60 580 447
Northern Cape	18 242 252	19 096 640	19 764 502
North West	46 867 158	48 522 477	49 860 269
Western Cape	69 552 778	72 757 042	75 272 973
TOTAL	670 322 736	698 625 733	720 409 289

ŠEJULE 1

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

Makala a Puso	Kholomo A	Kholomo B	
	2026/27	Ditekanyetso Pele	
		2027/28	2028/29
	R'000	R'000	R'000
Bosetšhaba ^{1,2}	1 602 840 029	1 662 255 195	1 742 618 772
Porofense	670 322 736	698 625 733	720 409 289
Selegae	110 090 001	114 483 348	118 041 399
PALOGOTLHE	2 383 252 766	2 475 364 276	2 581 069 460

1. Sere ya Bosetšhaba e akaretsa dipeelo ka mabaka go makala a diporofense le a selegae, lekgethwana la leokwane ka kakaretso

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

ŠEJULE 2

**TLHOMAMISO YA ŠERE YA TEKANO YA POROFENSE NNGWE LE
NNGWE YA ŠERE YA LOTSENO LA LEKALA LA POROFENSE LE LE
KGOBOKANTSWENG BOSETŠHABA
(jaaka tuediso ka tlhamalalo kgatlhanong le Letlole la Lotseno la Bosetšhaba)**

Porofense	Kholomo A	Kholomo B	
	2026/27	Ditekanyetso Pele	
		2027/28	2028/29
	R'000	R'000	R'000
Kapa Botlhaba	86 598 556	89 812 902	92 198 807
Foreisetata	36 761 457	38 247 209	39 363 882
Gauteng	140 951 906	147 063 095	151 711 122
KwaZulu-Natal	136 378 118	142 177 502	146 678 660
Limpopo	78 951 229	82 363 593	84 978 627
Mpumalanga	56 019 282	58 585 273	60 580 447
Kapa Bokone	18 242 252	19 096 640	19 764 502
Bokone Bophirima	46 867 158	48 522 477	49 860 269
Kapa Bophirima	69 552 778	72 757 042	75 272 973
PALOGOTLHE	670 322 736	698 625 733	720 409 289

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
EASTERN CAPE				
A	BUF Buffalo City	1 363 341	1 432 070	1 462 480
A	NMA Nelson Mandela Bay	1 740 504	1 841 721	1 867 588
B	EC101 Dr Beyers Naude	130 306	134 705	139 662
B	EC102 Blue Crane Route	74 969	76 953	80 313
B	EC104 Makana	139 159	143 934	149 155
B	EC105 Ndlambe	146 218	151 062	156 720
B	EC106 Sundays River Valley	126 877	131 509	136 005
B	EC108 Kouga	212 694	222 318	228 081
B	EC109 Kou-Kamma	74 323	76 965	79 656
C	DC10 Sarah Baartman District Municipality	114 938	117 389	123 067
Total: Sarah Baartman Municipalities		1 019 484	1 054 835	1 092 659
B	EC121 Mbhashe	317 595	314 403	337 969
B	EC122 Mnquma	330 798	327 421	352 019
B	EC123 Great Kei	54 214	53 838	57 721
B	EC124 Amahlathi	134 325	132 977	142 970
B	EC126 Ngqushwa	104 969	103 962	111 735
B	EC129 Raymond Mhlaba	219 561	217 164	233 674
C	DC12 Amathole District Municipality	1 271 415	1 339 255	1 370 912
Total: Amathole Municipalities		2 432 877	2 489 020	2 607 000
B	EC131 Inxuba Yethemba	59 478	60 395	63 217
B	EC135 Intsika Yethu	202 328	200 328	215 325
B	EC136 Emalahleni	157 016	155 384	167 119
B	EC137 Dr. A.B. Xuma	188 551	186 714	200 667
B	EC138 Sakhisizwe	86 575	85 827	92 156
B	EC139 Enoch Mgijima	242 955	243 232	258 293
C	DC13 Chris Hani District Municipality	822 193	866 120	888 028
Total: Chris Hani Municipalities		1 759 096	1 798 000	1 884 805
B	EC141 Elundini	196 347	195 004	208 918
B	EC142 Senqu	192 058	190 570	204 367
B	EC145 Walter Sisulu	83 456	84 724	88 696
C	DC14 Joe Gqabi District Municipality	419 740	441 606	453 308
Total: Joe Gqabi Municipalities		891 601	911 904	955 289
B	EC153 Ngquza Hill	336 935	333 692	358 535
B	EC154 Port St Johns	198 786	197 104	211 537
B	EC155 Nyandeni	339 681	336 660	361 441
B	EC156 Mhlontlo	233 431	230 814	248 440
B	EC157 King Sabata Dalindyebo	461 270	462 420	490 350
C	DC15 O.R. Tambo District Municipality	1 337 290	1 410 805	1 445 092
Total: O.R. Tambo Municipalities		2 907 393	2 971 495	3 115 395
B	EC441 Matatiele	312 797	310 405	332 811
B	EC442 Umzimvubu	281 659	278 914	299 728
B	EC443 Winnie Madikizela-Mandela	350 052	346 992	372 471
B	EC444 Ntabankulu	159 907	158 033	170 214
C	DC44 Alfred Nzo District Municipality	872 031	919 468	942 293
Total: Alfred Nzo Municipalities		1 976 446	2 013 812	2 117 517
Total: Eastern Cape Municipalities		14 090 742	14 512 857	15 102 733

ŠEJULE 3

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

Nomoro Mmasepala			Ngwaga wa Ditšhelete wa Bosetšhaba		
			Kholomo A	Kholomo B	
			2026/27	Ditekanyetso Pele	
				2027/28	2028/29
			R'000	R'000	R'000
KAPA BOTLHABA					
A	BUF	Buffalo City	1 363 341	1 432 070	1 462 480
A	NMA	Nelson Mandela Bay	1 740 504	1 841 721	1 867 588
B	EC101	Dr Beyers Naude	130 306	134 705	139 662
B	EC102	Blue Crane Route	74 969	76 953	80 313
B	EC104	Makana	139 159	143 934	149 155
B	EC105	Ndlambe	146 218	151 062	156 720
B	EC106	Sundays River Valley	126 877	131 509	136 005
B	EC108	Kouga	212 694	222 318	228 081
B	EC109	Kou-Kamma	74 323	76 965	79 656
C	DC10	Sarah Baartman District Municipality	114 938	117 389	123 067
Palogothhe: Bommasepala ba Sarah Bartman			1 019 484	1 054 835	1 092 659
B	EC121	Mbhashe	317 595	314 403	337 969
B	EC122	Mnquma	330 798	327 421	352 019
B	EC123	Great Kei	54 214	53 838	57 721
B	EC124	Amahlathi	134 325	132 977	142 970
B	EC126	Ngqushwa	104 969	103 962	111 735
B	EC129	Raymond Mhlaba	219 561	217 164	233 674
C	DC12	Amathole District Municipality	1 271 415	1 339 255	1 370 912
Palogothhe: Bommasepala ba Amathole			2 432 877	2 489 020	2 607 000
B	EC131	Inxuba Yethemba	59 478	60 395	63 217
B	EC135	Intsika Yethu	202 328	200 328	215 325
B	EC136	Emalahleni	157 016	155 384	167 119
B	EC137	Dr. A.B. Xuma	188 551	186 714	200 667
B	EC138	Sakhisizwe	86 575	85 827	92 156
B	EC139	Enoch Mgijima	242 955	243 232	258 293
C	DC13	Chris Hani District Municipality	822 193	866 120	888 028
Palogothhe: Bommasepala ba Chris Hani			1 759 096	1 798 000	1 884 805
B	EC141	Elundini	196 347	195 004	208 918
B	EC142	Senqu	192 058	190 570	204 367
B	EC145	Walter Sisulu	83 456	84 724	88 696
C	DC14	Joe Gqabi District Municipality	419 740	441 606	453 308
Palogothhe: Bommasepala ba Joe Gqabi			891 601	911 904	955 289
B	EC153	Ngquza Hill	336 935	333 692	358 535
B	EC154	Port St Johns	198 786	197 104	211 537
B	EC155	Nyandeni	339 681	336 660	361 441
B	EC156	Mhlontlo	233 431	230 814	248 440
B	EC157	King Sabata Dalindyebo	461 270	462 420	490 350
C	DC15	O.R. Tambo District Municipality	1 337 290	1 410 805	1 445 092
Palogothhe: Bommasepala ba O.R. Tambo			2 907 393	2 971 495	3 115 395
B	EC441	Matatiele	312 797	310 405	332 811
B	EC442	Umtzimvubu	281 659	278 914	299 728
B	EC443	Winnie Madikizela-Mandela	350 052	346 992	372 471
B	EC444	Ntabankulu	159 907	158 033	170 214
C	DC44	Alfred Nzo District Municipality	872 031	919 468	942 293
Palogothhe: Bommasepala ba Alfred Nzo			1 976 446	2 013 812	2 117 517
Palogothhe: Bommasepala ba Kapa Botlhaba			14 090 742	14 512 857	15 102 733

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
FREE STATE				
A	MAN Mangaung	1 272 720	1 346 734	1 365 649
B	FS161 Letsemeng	96 491	99 682	103 411
B	FS162 Kopanong	125 588	129 705	134 600
B	FS163 Mohokare	104 848	107 724	112 342
B	FS164 New Municipality	-	-	-
C	DC16 Xhariep District Municipality	53 059	53 658	56 754
Total: Xhariep Municipalities		379 986	390 769	407 107
B	FS181 Masilonyana	176 843	181 475	189 501
B	FS182 Tokologo	83 224	85 249	89 152
B	FS183 Tswelopele	107 845	110 487	115 539
B	FS184 Matjhabeng	813 898	852 537	873 022
B	FS185 Nala	172 716	177 632	185 092
C	DC18 Lejweleputswa District Municipality	158 406	161 807	169 600
Total: Lejweleputswa Municipalities		1 512 932	1 569 187	1 621 906
B	FS191 Setsoto	284 175	292 909	304 590
B	FS192 Dihlabeng	269 775	281 275	289 320
B	FS193 Nketoana	147 809	152 428	158 415
B	FS194 Maluti-a-Phofung	895 917	919 678	960 344
B	FS195 Phumelela	111 975	115 146	119 986
B	FS196 Mantsopa	124 190	127 927	133 089
C	DC19 Thabo Mofutsanyana District Municipality	141 686	143 366	151 571
Total: Thabo Mofutsanyana Municipalities		1 975 527	2 032 729	2 117 315
B	FS201 Moqhaka	323 918	336 430	347 341
B	FS203 Ngwathe	296 619	306 101	317 991
B	FS204 Metsimaholo	329 025	345 005	352 936
B	FS205 Mafube	144 344	148 587	154 688
C	DC20 Fezile Dabi District Municipality	189 592	196 383	203 217
Total: Fezile Dabi Municipalities		1 283 498	1 332 506	1 376 173
Total: Free State Municipalities		6 424 663	6 671 925	6 888 150

ŠEJULE 3

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

Nomoro Mmasepala		Ngwaga wa Ditšhelete wa Bosetšhaba		
		2026/27	Kholomo B	
			Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
FOREISETATA				
A	MAN Mangaung	1 272 720	1 346 734	1 365 649
B	FS161 Letsemeng	96 491	99 682	103 411
B	FS162 Kopanong	125 588	129 705	134 600
B	FS163 Mohokare	104 848	107 724	112 342
B	FS164 Mmasepala o mošwa	-	-	-
C	DC16 Xhariep District Municipality	53 059	53 658	56 754
Palogotlhe: Bommasepala ba Xhariep		379 986	390 769	407 107
B	FS181 Masilonyana	176 843	181 475	189 501
B	FS182 Tokologo	83 224	85 249	89 152
B	FS183 Tswelopele	107 845	110 487	115 539
B	FS184 Matjhabeng	813 898	852 537	873 022
B	FS185 Nala	172 716	177 632	185 092
C	DC18 Lejweleputswa District Municipality	158 406	161 807	169 600
Palogotlhe: Bommasepala ba Lejweleputswa		1 512 932	1 569 187	1 621 906
B	FS191 Setsoto	284 175	292 909	304 590
B	FS192 Dihlabeng	269 775	281 275	289 320
B	FS193 Nketoana	147 809	152 428	158 415
B	FS194 Maluti-a-Phofung	895 917	919 678	960 344
B	FS195 Phumelela	111 975	115 146	119 986
B	FS196 Mantsopa	124 190	127 927	133 089
C	DC19 Thabo Mofutsanyana District Municipality	141 686	143 366	151 571
Palogotlhe: Bommasepala ba Thabo Mofutsanyana		1 975 527	2 032 729	2 117 315
B	FS201 Moqhaka	323 918	336 430	347 341
B	FS203 Ngwathe	296 619	306 101	317 991
B	FS204 Metsimaholo	329 025	345 005	352 936
B	FS205 Mafube	144 344	148 587	154 688
C	DC20 Fezile Dabi District Municipality	189 592	196 383	203 217
Palogotlhe: Bommasepala ba Fezile Dabi		1 283 498	1 332 506	1 376 173
Palogotlhe: Bommasepala ba Foreisetata		6 424 663	6 671 925	6 888 150

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	6 323 571	6 691 310	6 785 292
A	JHB City of Johannesburg	8 650 870	9 153 951	9 282 521
A	TSH City of Tshwane	4 898 214	5 183 063	5 255 861
B	GT421 Emfuleni	1 292 642	1 362 989	1 386 858
B	GT422 Midvaal	196 126	207 358	210 400
B	GT423 Lesedi	240 707	251 978	258 146
C	DC42 Sedibeng District Municipality	330 371	341 897	354 076
Total: Sedibeng Municipalities		2 059 846	2 164 222	2 209 480
B	GT481 Mogale City	740 129	783 170	794 170
B	GT484 Merafong City	344 823	363 318	369 945
B	GT485 Rand West City	525 600	553 468	563 883
C	DC48 West Rand District Municipality	257 403	265 005	275 720
Total: West Rand Municipalities		1 867 955	1 964 961	2 003 718
Total: Gauteng Municipalities		23 800 456	25 157 507	25 536 872

ŠEJULE 3

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

Nomoro		Ngwaga wa Ditšhelete wa Bosetšhaba		
		2026/27	Kholomo B	
			Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
GAUTENG				
A	EKU City of Ekurhuleni	6 323 571	6 691 310	6 785 292
A	JHB City of Johannesburg	8 650 870	9 153 951	9 282 521
A	TSH City of Tshwane	4 898 214	5 183 063	5 255 861
B	GT421 Emfuleni	1 292 642	1 362 989	1 386 858
B	GT422 Midvaal	196 126	207 358	210 400
B	GT423 Lesedi	240 707	251 978	258 146
C	DC42 Sedibeng District Municipality	330 371	341 897	354 076
Palogotlhe: Bommasepala ba Sedibeng		2 059 846	2 164 222	2 209 480
B	GT481 Mogale City	740 129	783 170	794 170
B	GT484 Merafong City	344 823	363 318	369 945
B	GT485 Rand West City	525 600	553 468	563 883
C	DC48 West Rand District Municipality	257 403	265 005	275 720
Palogotlhe: Bommasepala ba West Rand		1 867 955	1 964 961	2 003 718
Palogotlhe: Bommasepala ba Gauteng		23 800 456	25 157 507	25 536 872

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		
		2026/27	Column B	
			Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekweni	5 516 093	5 836 875	5 918 856
B	KZN212 uMdoni	179 468	178 434	190 950
B	KZN213 uMzumbe	165 070	162 991	175 717
B	KZN214 uMuziwabantu	120 515	119 626	128 253
B	KZN216 Ray Nkonyeni	308 900	311 912	328 230
C	DC21 Ugu District Municipality	744 602	784 454	804 162
Total: Ugu Municipalities		1 518 555	1 557 417	1 627 312
B	KZN221 uMshwathi	139 335	139 384	148 199
B	KZN222 uMngeni	113 175	116 505	120 157
B	KZN223 Mpofana	49 481	49 786	52 630
B	KZN224 iMpendle	49 492	49 226	52 695
B	KZN225 Msunduzi	925 767	974 653	993 191
B	KZN226 Mkhambathini	86 737	86 515	92 288
B	KZN227 Richmond	97 091	96 915	103 294
C	DC22 uMgungundlovu District Municipality	826 344	866 473	890 035
Total: uMgungundlovu Municipalities		2 287 422	2 379 457	2 452 489
B	KZN235 Okhahlamba	162 727	161 337	173 172
B	KZN237 iNkosi Langaibalele	240 742	239 184	256 140
B	KZN238 Alfred Duma	326 208	327 123	346 766
C	DC23 uThukela District Municipality	686 038	723 013	741 003
Total: uThukela Municipalities		1 415 715	1 450 657	1 517 081
B	KZN241 eNdumeni	73 722	75 094	78 326
B	KZN242 Nquthu	182 897	180 872	194 663
B	KZN244 uMsinga	226 596	224 818	241 114
B	KZN245 uMvoti	185 191	185 178	196 960
C	DC24 uMzinyathi District Municipality	580 091	611 258	626 652
Total: uMzinyathi Municipalities		1 248 497	1 277 220	1 337 715
B	KZN252 Newcastle	582 810	604 108	624 924
B	KZN253 eMadlangeni	39 220	39 014	41 759
B	KZN254 Dannhauser	116 776	115 446	124 309
C	DC25 Amajuba District Municipality	240 133	249 768	258 234
Total: Amajuba Municipalities		978 939	1 008 336	1 049 226

ŠEJULE 3

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

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
KWAZULU-NATAL				
A	ETH eThekwini	5 516 093	5 836 875	5 918 856
B	KZN212 uMdoni	179 468	178 434	190 950
B	KZN213 uMzumbhe	165 070	162 991	175 717
B	KZN214 uMuziwabantu	120 515	119 626	128 253
B	KZN216 Ray Nkonyeni	308 900	311 912	328 230
C	DC21 Ugu District Municipality	744 602	784 454	804 162
Palogotlhe: Bommasepala ba Ugu		1 518 555	1 557 417	1 627 312
B	KZN221 uMshwathi	139 335	139 384	148 199
B	KZN222 uMngeni	113 175	116 505	120 157
B	KZN223 Mpofana	49 481	49 786	52 630
B	KZN224 iMpendle	49 492	49 226	52 695
B	KZN225 Msunduzi	925 767	974 653	993 191
B	KZN226 Mkhambathini	86 737	86 515	92 288
B	KZN227 Richmond	97 091	96 915	103 294
C	DC22 uMgungundlovu District Municipality	826 344	866 473	890 035
Palogotlhe: Bommasepala ba uMgungundlovu		2 287 422	2 379 457	2 452 489
B	KZN235 Okhahlamba	162 727	161 337	173 172
B	KZN237 iNkosi Langalibalele	240 742	239 184	256 140
B	KZN238 Alfred Duma	326 208	327 123	346 766
C	DC23 uThukela District Municipality	686 038	723 013	741 003
Palogotlhe: Bommasepala ba uThukela		1 415 715	1 450 657	1 517 081
B	KZN241 eNdumeni	73 722	75 094	78 326
B	KZN242 Nquthu	182 897	180 872	194 663
B	KZN244 uMsinga	226 596	224 818	241 114
B	KZN245 uMvoti	185 191	185 178	196 960
C	DC24 uMzinyathi District Municipality	580 091	611 258	626 652
Palogotlhe: Bommasepala ba uMzinyathi		1 248 497	1 277 220	1 337 715
B	KZN252 Newcastle	582 810	604 108	624 924
B	KZN253 eMadlangeni	39 220	39 014	41 759
B	KZN254 Dannhauser	116 776	115 446	124 309
C	DC25 Amajuba District Municipality	240 133	249 768	258 234
Palogotlhe: Bommasepala ba Amajuba		978 939	1 008 336	1 049 226

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
B	KZN261 eDumbe	101 507	100 634	108 041
B	KZN262 uPhongolo	188 714	187 697	200 777
B	KZN263 AbaQulusi	215 845	216 311	229 468
B	KZN265 Nongoma	203 083	200 226	216 185
B	KZN266 Ulundi	208 936	205 725	222 431
C	DC26 Zululand District Municipality	749 176	789 763	809 375
Total: Zululand Municipalities		1 667 261	1 700 356	1 786 277
B	KZN271 uMhlabyalingana	236 972	235 258	252 138
B	KZN272 Jozini	252 286	249 894	268 468
B	KZN275 Inkosi uMtubatuba	238 060	235 702	253 339
B	KZN276 Big Five Hlabisa	150 676	149 219	160 364
C	DC27 uMkhanyakude District Municipality	692 822	730 222	748 558
Total: uMkhanyakude Municipalities		1 570 816	1 600 295	1 682 867
B	KZN281 uMfolozi	180 242	178 189	191 843
B	KZN282 uMhlathuze	610 321	636 553	654 560
B	KZN284 uMlalazi	246 839	244 484	262 681
B	KZN285 Mthonjaneni	99 291	97 921	105 723
B	KZN286 Nkandla	121 850	120 305	129 719
C	DC28 King Cetshwayo District Municipality	797 598	837 764	859 228
Total: King Cetshwayo Municipalities		2 056 141	2 115 216	2 203 754
B	KZN291 Mandeni	240 637	239 920	255 964
B	KZN292 KwaDukuza	297 020	305 644	315 241
B	KZN293 Ndwedwe	198 488	196 613	211 234
B	KZN294 Maphumulo	116 782	115 735	124 297
C	DC29 iLembe District Municipality	883 493	932 330	954 417
Total: iLembe Municipalities		1 736 420	1 790 242	1 861 153
B	KZN433 Greater Kokstad	88 189	89 301	93 735
B	KZN434 Johannes Phumani Phungula	142 800	141 544	151 974
B	KZN435 uMzimkhulu	253 469	251 633	269 690
B	KZN436 Dr Nkosazana Dlamini Zuma	166 587	165 256	177 275
C	DC43 Harry Gwala District Municipality	548 684	577 955	592 713
Total: Harry Gwala Municipalities		1 199 729	1 225 689	1 285 387
Total: KwaZulu-Natal Municipalities		21 195 588	21 941 760	22 722 117

ŠEJULE 3

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

Nomoro	Mmassepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
B	KZN261 eDumbe	101 507	100 634	108 041
B	KZN262 uPhongolo	188 714	187 697	200 777
B	KZN263 AbaQulusi	215 845	216 311	229 468
B	KZN265 Nongoma	203 083	200 226	216 185
B	KZN266 Ulundi	208 936	205 725	222 431
C	DC26 Zululand District Municipality	749 176	789 763	809 375
Palogotlhe: Bommasepala ba Zululand		1 667 261	1 700 356	1 786 277
B	KZN271 uMhlabyalingana	236 972	235 258	252 138
B	KZN272 Jozini	252 286	249 894	268 468
B	KZN275 Inkosi uMtubatuba	238 060	235 702	253 339
B	KZN276 Big Five Hlabisa	150 676	149 219	160 364
C	DC27 uMkhanyakude District Municipality	692 822	730 222	748 558
Palogotlhe: Bommasepala ba uMkhanyakude		1 570 816	1 600 295	1 682 867
B	KZN281 uMfolozi	180 242	178 189	191 843
B	KZN282 uMhlathuze	610 321	636 553	654 560
B	KZN284 uMlalazi	246 839	244 484	262 681
B	KZN285 Mthonjaneni	99 291	97 921	105 723
B	KZN286 Nkandla	121 850	120 305	129 719
C	DC28 King Cetshwayo District Municipality	797 598	837 764	859 228
Palogotlhe: Bommasepala ba King Cetshwayo		2 056 141	2 115 216	2 203 754
B	KZN291 Mandeni	240 637	239 920	255 964
B	KZN292 KwaDukuza	297 020	305 644	315 241
B	KZN293 Ndwedwe	198 488	196 613	211 234
B	KZN294 Maphumulo	116 782	115 735	124 297
C	DC29 iLembe District Municipality	883 493	932 330	954 417
Palogotlhe: Bommasepala ba iLembe		1 736 420	1 790 242	1 861 153
B	KZN433 Greater Kokstad	88 189	89 301	93 735
B	KZN434 Johannes Phumani Phungula	142 800	141 544	151 974
B	KZN435 uMzimkhulu	253 469	251 633	269 690
B	KZN436 Dr Nkosazana Dlamini Zuma	166 587	165 256	177 275
C	DC43 Harry Gwala District Municipality	548 684	577 955	592 713
Palogotlhe: Bommasepala ba Harry Gwala		1 199 729	1 225 689	1 285 387
Palogotlhe: Bommasepala ba KwaZulu-Natal		21 195 588	21 941 760	22 722 117

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	387 823	384 972	412 613
B	LIM332 Greater Letaba	377 862	375 393	401 997
B	LIM333 Greater Tzaneen	549 512	549 696	584 233
B	LIM334 Ba-Phalaborwa	214 272	213 767	227 918
B	LIM335 Maruleng	170 372	169 306	181 277
C	DC33 Mopani District Municipality	1 508 655	1 593 121	1 630 297
Total: Mopani Municipalities		3 208 496	3 286 255	3 438 335
B	LIM341 Musina	232 308	234 015	246 938
B	LIM343 Thulamela	616 264	614 891	655 415
B	LIM344 Makhado	507 068	506 862	539 128
B	LIM345 Collins Chabane	504 619	502 148	536 776
C	DC34 Vhembe District Municipality	1 657 833	1 751 354	1 792 116
Total: Vhembe Municipalities		3 518 092	3 609 270	3 770 373
B	LIM351 Blouberg	240 123	238 140	255 508
B	LIM353 Molemole	183 043	181 583	194 779
B	LIM354 Polokwane	1 541 239	1 606 170	1 652 917
B	LIM355 Lepele-Nkumpi	326 389	322 989	347 330
C	DC35 Capricorn District Municipality	896 736	939 981	966 276
Total: Capricorn Municipalities		3 187 530	3 288 863	3 416 810
B	LIM361 Thabazimbi	164 793	173 888	176 778
B	LIM362 Lephalale	264 473	275 574	283 624
B	LIM366 Bela-Bela	149 236	154 800	159 983
B	LIM367 Mogalakwena	637 638	653 125	683 438
B	LIM368 Modimolle-Mookgophong	167 982	174 579	180 126
C	DC36 Waterberg District Municipality	160 896	164 591	172 228
Total: Waterberg Municipalities		1 545 018	1 596 557	1 656 177
B	LIM471 Ephraim Mogale	197 603	196 293	210 249
B	LIM472 Elias Motsoaledi	367 541	364 204	391 081
B	LIM473 Makhuduthamaga	353 718	350 643	376 368
B	LIM476 Fetakgomo Tubatse	602 957	598 348	641 359
C	DC47 Sekhukhune District Municipality	1 277 711	1 348 559	1 380 713
Total: Sekhukhune Municipalities		2 799 530	2 858 047	2 999 770
Total: Limpopo Municipalities		14 258 666	14 638 992	15 281 465

ŠEJULE 3

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

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
LIMPOPO				
B	LIM331 Greater Giyani	387 823	384 972	412 613
B	LIM332 Greater Letaba	377 862	375 393	401 997
B	LIM333 Greater Tzaneen	549 512	549 696	584 233
B	LIM334 Ba-Phalaborwa	214 272	213 767	227 918
B	LIM335 Maruleng	170 372	169 306	181 277
C	DC33 Mopani District Municipality	1 508 655	1 593 121	1 630 297
Palogotlhe: Bommasepala ba Mopani		3 208 496	3 286 255	3 438 335
B	LIM341 Musina	232 308	234 015	246 938
B	LIM343 Thulamela	616 264	614 891	655 415
B	LIM344 Makhado	507 068	506 862	539 128
B	LIM345 Collins Chabane	504 619	502 148	536 776
C	DC34 Vhembe District Municipality	1 657 833	1 751 354	1 792 116
Palogotlhe: Bommasepala ba Vhembe		3 518 092	3 609 270	3 770 373
B	LIM351 Blouberg	240 123	238 140	255 508
B	LIM353 Molemole	183 043	181 583	194 779
B	LIM354 Polokwane	1 541 239	1 606 170	1 652 917
B	LIM355 Lepele-Nkumpi	326 389	322 989	347 330
C	DC35 Capricorn District Municipality	896 736	939 981	966 276
Palogotlhe: Bommasepala ba Capricorn		3 187 530	3 288 863	3 416 810
B	LIM361 Thabazimbi	164 793	173 888	176 778
B	LIM362 Lephalele	264 473	275 574	283 624
B	LIM366 Bela-Bela	149 236	154 800	159 983
B	LIM367 Mogalakwena	637 638	653 125	683 438
B	LIM368 Modimolle-Mookgophong	167 982	174 579	180 126
C	DC36 Waterberg District Municipality	160 896	164 591	172 228
Palogotlhe: Bommasepala ba Waterberg		1 545 018	1 596 557	1 656 177
B	LIM471 Ephraim Mogale	197 603	196 293	210 249
B	LIM472 Elias Motsoaledi	367 541	364 204	391 081
B	LIM473 Makhuduthamaga	353 718	350 643	376 368
B	LIM476 Fetakgomo Tubatse	602 957	598 348	641 359
C	DC47 Sekhukhune District Municipality	1 277 711	1 348 559	1 380 713
Palogotlhe: Bommasepala ba Sekhukhune		2 799 530	2 858 047	2 999 770
Palogotlhe: Bommasepala ba Limpopo		14 258 666	14 638 992	15 281 465

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	462 146	472 704	495 241
B	MP302 Msukaligwa	299 205	313 048	320 922
B	MP303 Mkhondo	375 180	386 528	402 141
B	MP304 Dr Pixley ka Isaka Seme	176 260	180 997	188 881
B	MP305 Lekwa	198 477	207 650	212 880
B	MP306 Dipaleseng	112 377	115 624	120 421
B	MP307 Govan Mbeki	523 359	553 795	561 573
C	DC30 Gert Sibande District Municipality	358 221	371 605	384 005
Total: Gert Sibande Municipalities		2 505 225	2 601 951	2 686 064
B	MP311 Victor Khanye	163 014	169 477	174 773
B	MP312 Emalahleni	685 541	725 408	735 597
B	MP313 Steve Tshwete	400 090	423 356	429 303
B	MP314 Emakhazeni	99 877	103 369	107 050
B	MP315 Thembisile Hani	621 226	637 043	665 873
B	MP316 Dr JS Moroka	535 672	545 103	573 940
C	DC31 Nkangala District Municipality	438 130	453 990	469 607
Total: Nkangala Municipalities		2 943 550	3 057 746	3 156 143
B	MP321 Thaba Chweu	243 768	254 346	261 396
B	MP324 Nkomazi	882 182	905 900	945 629
B	MP325 Bushbuckridge	1 171 265	1 199 901	1 255 413
B	MP326 City of Mbombela	1 233 444	1 287 910	1 322 907
C	DC32 Ehlanzeni District Municipality	314 251	321 018	336 387
Total: Ehlanzeni Municipalities		3 844 910	3 969 075	4 121 732
Total: Mpumalanga Municipalities		9 293 685	9 628 772	9 963 939

ŠEJULE 3

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

Nomoro Mmasepala		Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
MPUMALANGA				
B	MP301 Chief Albert Luthuli	462 146	472 704	495 241
B	MP302 Msukaligwa	299 205	313 048	320 922
B	MP303 Mkhondo	375 180	386 528	402 141
B	MP304 Dr Pixley ka Isaka Seme	176 260	180 997	188 881
B	MP305 Lekwa	198 477	207 650	212 880
B	MP306 Dipaleseng	112 377	115 624	120 421
B	MP307 Govan Mbeki	523 359	553 795	561 573
C	DC30 Gert Sibande District Municipality	358 221	371 605	384 005
Palogotlhe: Bommasepala ba Gert Sibande		2 505 225	2 601 951	2 686 064
B	MP311 Victor Khanye	163 014	169 477	174 773
B	MP312 Emalahleni	685 541	725 408	735 597
B	MP313 Steve Tshwete	400 090	423 356	429 303
B	MP314 Emakhazeni	99 877	103 369	107 050
B	MP315 Thembisile Hani	621 226	637 043	665 873
B	MP316 Dr JS Moroka	535 672	545 103	573 940
C	DC31 Nkangala District Municipality	438 130	453 990	469 607
Palogotlhe: Bommasepala ba Nkangala		2 943 550	3 057 746	3 156 143
B	MP321 Thaba Chweu	243 768	254 346	261 396
B	MP324 Nkomazi	882 182	905 900	945 629
B	MP325 Bushbuckridge	1 171 265	1 199 901	1 255 413
B	MP326 City of Mbombela	1 233 444	1 287 910	1 322 907
C	DC32 Ehlanzeni District Municipality	314 251	321 018	336 387
Palogotlhe: Bommasepala ba Ehlanzeni		3 844 910	3 969 075	4 121 732
Palogotlhe: Bommasepala Mpumalanga		9 293 685	9 628 772	9 963 939

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
NORTHERN CAPE				
B	NC061 Richtersveld	28 090	28 849	30 079
B	NC062 Nama Khoi	73 887	77 000	79 208
B	NC064 Kamiesberg	34 537	34 944	36 955
B	NC065 Hantam	39 121	40 665	41 925
B	NC066 Karoo Hoogland	36 713	37 754	39 321
B	NC067 Khâi-Ma	30 380	31 111	32 528
C	DC6 Namakwa District Municipality	61 911	63 678	66 315
Total: Namakwa Municipalities		304 639	314 001	326 331
B	NC071 Ubuntu	54 469	55 624	58 328
B	NC072 Umsobomvu	77 410	79 406	82 929
B	NC073 Emthanjeni	68 137	70 555	73 024
B	NC074 Kareeberg	38 491	39 051	41 195
B	NC075 Renosterberg	36 985	37 595	39 583
B	NC076 Thembelihle	39 399	40 145	42 179
B	NC077 Siyathemba	50 738	52 079	54 346
B	NC078 Siyancuma	69 816	71 751	74 798
C	DC7 Pixley Ka Seme District Municipality	64 541	65 355	69 055
Total: Pixley Ka Seme Municipalities		499 986	511 561	535 437
B	NC082 !Kai !Garib	140 648	147 105	150 821
B	NC084 !Kheis	37 953	38 598	40 624
B	NC085 Tsantsabane	64 383	67 069	69 020
B	NC086 Kgatelopele	37 938	39 277	40 650
B	NC087 Dawid Kruiper	139 269	146 243	149 352
C	DC8 Z.F. Mgcawu District Municipality	86 610	88 654	92 734
Total: Z.F. Mgcawu Municipalities		506 801	526 946	543 201
B	NC091 Sol Plaatjie	319 064	336 425	342 319
B	NC092 Dikgatlong	128 662	131 651	137 842
B	NC093 Magareng	66 815	67 920	71 538
B	NC094 Phokwane	148 756	152 298	159 383
C	DC9 Frances Baard District Municipality	148 071	153 119	158 701
Total: Frances Baard Municipalities		811 368	841 413	869 783
B	NC451 Joe Morolong	195 164	198 250	210 571
B	NC452 Ga-Segonyana	255 910	262 007	274 227
B	NC453 Gamagara	75 260	79 550	80 733
C	DC45 John Taolo Gaetsewe District Municipality	114 817	117 631	121 444
Total: John Taolo Gaetsewe Municipalities		641 151	657 438	686 975
Total: Northern Cape Municipalities		2 763 945	2 851 359	2 961 727

ŠEJULE 3

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

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
		R'000	2027/28 R'000	2028/29 R'000
KAPA BOKONE				
B	NC061 Richtersveld	28 090	28 849	30 079
B	NC062 Nama Khoi	73 887	77 000	79 208
B	NC064 Kamiesberg	34 537	34 944	36 955
B	NC065 Hantam	39 121	40 665	41 925
B	NC066 Karoo Hoogland	36 713	37 754	39 321
B	NC067 Khâi-Ma	30 380	31 111	32 528
C	DC6 Namakwa District Municipality	61 911	63 678	66 315
Palogothhe: Bommasepala ba Namakwa		304 639	314 001	326 331
B	NC071 Ubuntu	54 469	55 624	58 328
B	NC072 Umsobomvu	77 410	79 406	82 929
B	NC073 Emthanjeni	68 137	70 555	73 024
B	NC074 Kareeberg	38 491	39 051	41 195
B	NC075 Renosterberg	36 985	37 595	39 583
B	NC076 Thembelihle	39 399	40 145	42 179
B	NC077 Siyathemba	50 738	52 079	54 346
B	NC078 Siyancuma	69 816	71 751	74 798
C	DC7 Pixley Ka Seme District Municipality	64 541	65 355	69 055
Palogothhe: Bommasepala ba Pixley Ka Seme		499 986	511 561	535 437
B	NC082 !Kai !Garib	140 648	147 105	150 821
B	NC084 !Kheis	37 953	38 598	40 624
B	NC085 Tsantsabane	64 383	67 069	69 020
B	NC086 Kgatelopele	37 938	39 277	40 650
B	NC087 Dawid Kruiper	139 269	146 243	149 352
C	DC8 Z.F. Mgcawu District Municipality	86 610	88 654	92 734
Palogothhe: Bommasepala ba Z.F. Mgcawu		506 801	526 946	543 201
B	NC091 Sol Plaatjie	319 064	336 425	342 319
B	NC092 Dikgatlong	128 662	131 651	137 842
B	NC093 Magareng	66 815	67 920	71 538
B	NC094 Phokwane	148 756	152 298	159 383
C	DC9 Frances Baard District Municipality	148 071	153 119	158 701
Palogothhe: Bommasepala ba Frances Baard		811 368	841 413	869 783
B	NC451 Joe Morolong	195 164	198 250	210 571
B	NC452 Ga-Segonyana	255 910	262 007	274 227
B	NC453 Gamagara	75 260	79 550	80 733
C	DC45 John Taolo Gaetsewe District Municipality	114 817	117 631	121 444
Palogothhe: Bommasepala ba John Taolo Gaetsewe		641 151	657 438	686 975
Palogothhe: Bommasepala ba Kapa Bokone		2 763 945	2 851 359	2 961 727

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	484 660	493 863	519 302
B	NW372 Madibeng	1 232 260	1 284 945	1 321 575
B	NW373 Rustenburg	1 314 907	1 391 373	1 410 916
B	NW374 Kgetlengrivier	149 305	154 840	160 056
B	NW375 Moses Kotane	623 943	637 567	668 618
C	DC37 Bojanala Platinum District Municipality	427 573	439 208	457 772
Total: Bojanala Platinum Municipalities		4 232 648	4 401 796	4 538 239
B	NW381 Ratlou	165 544	164 558	176 141
B	NW382 Tswaing	160 230	160 640	170 393
B	NW383 Mafikeng	382 777	384 865	406 836
B	NW384 Ditsobotla	189 842	192 153	201 702
B	NW385 Ramotshere Moiloa	240 282	239 224	255 611
C	DC38 Ngaka Modiri Molema District Municipality	1 244 145	1 312 621	1 343 353
Total: Ngaka Modiri Molema Municipalities		2 382 820	2 454 061	2 554 036
B	NW392 Naledi	74 733	75 763	79 431
B	NW393 Mamusa	75 713	75 842	80 538
B	NW394 Greater Taung	249 987	247 600	266 026
B	NW396 Lekwa-Teemane	69 755	70 271	74 173
B	NW397 Kagisano-Molopo	157 076	155 762	167 159
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	564 612	594 195	609 651
Total: Dr Ruth Segomotsi Mompati Municipalities		1 191 876	1 219 433	1 276 978
B	NW403 City of Matlosana	717 830	754 060	770 051
B	NW404 Maquassi Hills	193 688	199 422	207 583
B	NW405 JB Marks	462 582	486 787	496 264
C	DC40 Dr Kenneth Kaunda District Municipality	231 333	238 735	247 876
Total: Dr Kenneth Kaunda Municipalities		1 605 433	1 679 004	1 721 774
Total: North West Municipalities		9 412 777	9 754 294	10 091 027

ŠEJULE 3

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

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
			2027/28	2028/29
		R'000	R'000	R'000
BOKONE BOPHIRIMA				
B	NW371 Moretele	484 660	493 863	519 302
B	NW372 Madibeng	1 232 260	1 284 945	1 321 575
B	NW373 Rustenburg	1 314 907	1 391 373	1 410 916
B	NW374 Kgetlengrivier	149 305	154 840	160 056
B	NW375 Moses Kotane	623 943	637 567	668 618
C	DC37 Bojanala Platinum District Municipality	427 573	439 208	457 772
Palogotlhe: Bommasepala ba Bojanala Platinum		4 232 648	4 401 796	4 538 239
B	NW381 Ratlou	165 544	164 558	176 141
B	NW382 Tswaing	160 230	160 640	170 393
B	NW383 Mafikeng	382 777	384 865	406 836
B	NW384 Ditsobotla	189 842	192 153	201 702
B	NW385 Ramotshere Moiloa	240 282	239 224	255 611
C	DC38 Ngaka Modiri Molema District Municipality	1 244 145	1 312 621	1 343 353
Palogotlhe: Bommasepala ba Ngaka Modiri Molema		2 382 820	2 454 061	2 554 036
B	NW392 Naledi	74 733	75 763	79 431
B	NW393 Mamusa	75 713	75 842	80 538
B	NW394 Greater Taung	249 987	247 600	266 026
B	NW396 Lekwa-Teemane	69 755	70 271	74 173
B	NW397 Kagisano-Molopo	157 076	155 762	167 159
C	DC39 Dr Ruth Segomotsi Mompati District Municipality	564 612	594 195	609 651
Palogotlhe: Bommasepala ba Dr Ruth Segomotsi Mompati		1 191 876	1 219 433	1 276 978
B	NW403 City of Matlosana	717 830	754 060	770 051
B	NW404 Maquassi Hills	193 688	199 422	207 583
B	NW405 JB Marks	462 582	486 787	496 264
C	DC40 Dr Kenneth Kaunda District Municipality	231 333	238 735	247 876
Palogotlhe: Bommasepala ba Dr Kenneth Kaunda		1 605 433	1 679 004	1 721 774
Palogotlhe: Bommasepala ba Bokone Bophirima		9 412 777	9 754 294	10 091 027

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	
		2026/27	Forward Estimates	
			2027/28	2028/29
		R'000	R'000	R'000
WESTERN CAPE				
A	CPT City of Cape Town	4 987 995	5 278 065	5 352 197
B	WC011 Matzikama	92 383	97 422	99 096
B	WC012 Cederberg	79 368	83 100	85 108
B	WC013 Bergrivier	77 595	82 032	83 241
B	WC014 Saldanha Bay	157 439	166 306	168 888
B	WC015 Swartland	175 682	185 898	188 509
C	DC1 West Coast District Municipality	115 135	118 362	123 325
Total: West Coast Municipalities		697 602	733 120	748 167
B	WC022 Witzenberg	166 475	176 156	178 631
B	WC023 Drakenstein	264 583	279 970	283 902
B	WC024 Stellenbosch	246 336	260 662	264 323
B	WC025 Breede Valley	199 253	210 840	213 801
B	WC026 Langeberg	128 629	135 617	137 972
C	DC2 Cape Winelands District Municipality	283 998	295 155	304 495
Total: Cape Winelands Municipalities		1 289 274	1 358 400	1 383 124
B	WC031 Theewaterskloof	157 971	166 048	169 463
B	WC032 Overstrand	188 321	197 595	201 973
B	WC033 Cape Agulhas	48 191	50 611	51 676
B	WC034 Swellendam	52 038	54 694	55 805
C	DC3 Overberg District Municipality	89 652	91 575	95 991
Total: Overberg Municipalities		536 173	560 523	574 908
B	WC041 Kannaland	40 072	41 370	42 931
B	WC042 Hessequa	71 102	74 840	76 253
B	WC043 Mossel Bay	156 156	163 995	167 474
B	WC044 George	263 324	278 637	282 551
B	WC045 Oudtshoorn	112 882	117 763	121 026
B	WC047 Bitou	166 927	173 234	178 958
B	WC048 Knysna	144 083	150 573	154 502
C	DC4 Garden Route District Municipality	193 449	199 805	207 302
Total: Garden Route Municipalities		1 147 995	1 200 217	1 230 997
B	WC051 Laingsburg	23 664	24 188	25 329
B	WC052 Prince Albert	31 988	32 858	34 256
B	WC053 Beaufort West	95 841	99 310	102 729
C	DC5 Central Karoo District Municipality	38 947	39 201	41 662
Total: Central Karoo Municipalities		190 440	195 557	203 976
Total: Western Cape Municipalities		8 849 479	9 325 882	9 493 369
Unallocated		-	-	-
National Total		110 090 001	114 483 348	118 041 399

ŠEJULE 3

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

Nomoro	Mmasepala	Ngwaga wa Ditšhelete wa Bosetšhaba		
		Kholomo A	Kholomo B	
		2026/27	Ditekanyetso Pele	
		R'000	2027/28 R'000	2028/29 R'000
KAPA BOPHIRIMA				
A	CPT City of Cape Town	4 987 995	5 278 065	5 352 197
B	WC011 Matzikama	92 383	97 422	99 096
B	WC012 Cederberg	79 368	83 100	85 108
B	WC013 Bergrivier	77 595	82 032	83 241
B	WC014 Saldanha Bay	157 439	166 306	168 888
B	WC015 Swartland	175 682	185 898	188 509
C	DC1 West Coast District Municipality	115 135	118 362	123 325
Palogotlhe: Bommasepala ba West Coast		697 602	733 120	748 167
B	WC022 Witzenberg	166 475	176 156	178 631
B	WC023 Drakenstein	264 583	279 970	283 902
B	WC024 Stellenbosch	246 336	260 662	264 323
B	WC025 Breede Valley	199 253	210 840	213 801
B	WC026 Langeberg	128 629	135 617	137 972
C	DC2 Cape Winelands District Municipality	283 998	295 155	304 495
Palogotlhe: Bommasepala ba Cape Winelands		1 289 274	1 358 400	1 383 124
B	WC031 Theewaterskloof	157 971	166 048	169 463
B	WC032 Overstrand	188 321	197 595	201 973
B	WC033 Cape Agulhas	48 191	50 611	51 676
B	WC034 Swellendam	52 038	54 694	55 805
C	DC3 Overberg District Municipality	89 652	91 575	95 991
Palogotlhe: Bommasepala ba Overberg		536 173	560 523	574 908
B	WC041 Kannaland	40 072	41 370	42 931
B	WC042 Hessequa	71 102	74 840	76 253
B	WC043 Mossel Bay	156 156	163 995	167 474
B	WC044 George	263 324	278 637	282 551
B	WC045 Oudtshoorn	112 882	117 763	121 026
B	WC047 Bitou	166 927	173 234	178 958
B	WC048 Knysna	144 083	150 573	154 502
C	DC4 Garden Route District Municipality	193 449	199 805	207 302
Palogotlhe: Bommasepala ba Garden Route		1 147 995	1 200 217	1 230 997
B	WC051 Laingsburg	23 664	24 188	25 329
B	WC052 Prince Albert	31 988	32 858	34 256
B	WC053 Beaufort West	95 841	99 310	102 729
C	DC5 Central Karoo District Municipality	38 947	39 201	41 662
Palogotlhe: Bommasepala ba Central Karoo		190 440	195 557	203 976
Palogotlhe: Bommasepala ba Kapa Bophirima		8 849 479	9 325 882	9 493 369
E e sa abiwang		-	-	-
Palogotlhe ya Bosetšhaba		110 090 001	114 483 348	118 041 399

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	
					2026/27	R'000	2027/28	Forward Estimates
Basic Education (Vote 16)	Education Infrastructure Grant	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to 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	2 319 271	2 009 997	2 100 246	
				Free State	1 045 574	1 048 684	1 095 770	
				Gauteng	1 905 012	1 946 885	2 034 300	
				KwaZulu-Natal	3 018 637	2 627 755	2 745 741	
				Limpopo	1 872 772	1 616 650	1 689 236	
				Mpumalanga	1 377 208	1 395 895	1 458 571	
				Northern Cape	727 268	716 137	748 292	
				North West	1 369 441	1 389 167	1 451 541	
				Western Cape	2 622 218	1 391 044	1 453 502	
				Unallocated	-	2 448 250	2 328 884	
	TOTAL				16 257 401	16 590 464	17 106 083	
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	1 402 989	1 362 148	1 406 695	
				Free State	1 406 465	1 466 305	1 514 258	
				Gauteng	5 811 930	6 032 579	6 229 867	
				KwaZulu-Natal	2 376 370	2 468 600	2 549 331	
				Limpopo	557 215	572 050	590 757	
				Mpumalanga	297 144	300 911	310 753	
				Northern Cape	508 918	521 697	538 757	
				North West	470 879	428 792	442 814	
				Western Cape	3 867 846	4 032 411	4 164 286	
				Unallocated	-	224 767	232 117	
	TOTAL				16 699 756	17 410 240	17 979 635	
Transport (Vote 40)	(a) Provincial Roads Maintenance Grant	To supplement provincial investments for road infrastructure maintenance (routine, periodic and special maintenance); to ensure that all roads are classified as per the Road Infrastructure Strategic Framework for South Africa and the technical recommendations for highways; and the Road Classification and Access Management guidelines; to implement and maintain road asset management systems; to supplement provincial projects for the repair of roads and bridges damaged by unforeseen incidents including natural disasters; to improve road safety with a special focus on pedestrian safety in rural areas.	General conditional allocation to provinces	Eastern Cape	2 590 158	1 623 839	1 674 307	
				Free State	1 817 921	1 519 331	1 566 551	
				Gauteng	1 453 582	772 429	796 435	
				KwaZulu-Natal	3 090 104	2 533 638	2 612 381	
				Limpopo	2 699 755	1 362 853	1 405 210	
				Mpumalanga	1 563 718	1 028 963	1 060 942	
				Northern Cape	1 501 440	1 209 625	1 247 219	
				North West	1 415 888	1 087 019	1 120 802	
				Western Cape	1 790 502	1 090 746	1 124 646	
				Unallocated	-	5 615 998	5 790 538	
	TOTAL				17 923 068	17 844 441	18 399 031	
	(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	363 682	378 195	389 949	
				Free State	369 201	383 934	395 867	
				Gauteng	3 226 718	3 355 487	3 459 771	
				KwaZulu-Natal	1 547 216	1 608 961	1 658 966	
				Limpopo	499 080	518 997	535 127	
				Mpumalanga	840 343	873 879	901 038	
				Northern Cape	75 136	78 133	80 562	
				North West	154 447	160 611	165 603	
				Western Cape	1 332 746	1 385 932	1 429 006	
				TOTAL	8 408 569	8 744 129	9 015 889	

SEJULE 4, KAROLO A

DIKABO GO DIPOROFENSE GO TLATSA KABO YA MATLOLE YA MANANE KGOTSA DITIRO TSE DI NEWANG MATLOLE GO TSWA MO DITEKANYETSO KABONG TSA DIPOROFENSE

Voutu	Leina la kabo	Matlholo	Mofuta wa kabo	Porofense	Kholomo B		
					2026/27	2027/28	Ditekanyetso Pede
Thuto ya Motheo (Voutu 16)	Thutolele ya Thuto	Thutolele ya Thuto	Thutolele ya Thuto	Thutolele ya Thuto	R'000	R'000	R'000
Botikanelo (Voutu 18)	Thutolele ya Thuto	Thutolele ya Thuto	Thutolele ya Thuto	Thutolele ya Thuto	R'000	R'000	R'000
Dipalangwa (Voutu 40)	(a) Thutolele ya Thuto	Thutolele ya Thuto	Thutolele ya Thuto	Thutolele ya Thuto	R'000	R'000	R'000

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	
				2026/27	Forward Estimates	2028/29
				R'000	2027/28 R'000	2028/29 R'000
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	197 397	175 227	144 509
			City of Cape Town	384 137	340 994	281 215
			City of Ekurhuleni	510 118	452 824	373 442
			City of Johannesburg	1 633 208	695 387	350 814
			City of Tshwane	415 394	368 740	304 098
			eThekweni	508 858	451 707	372 520
			Mangaung	195 644	173 671	143 225
			Nelson Mandela Bay	234 309	207 993	171 530
			TOTAL	4 079 065	2 866 543	2 141 352
National Treasury (Vote 8)	Urban Development Financing Grant	To promote spatially transformed cities with financially sustainable trading services that are able to meet their service delivery mandates; to support metropolitan municipalities with resilient infrastructure investment, including programme and project preparation to enable them to leverage additional concessionary and commercial loan finance to enhance sustainable infrastructure investment.	Buffalo City	588 569	664 883	862 541
			City of Cape Town	1 362 645	1 483 164	1 919 109
			City of Ekurhuleni	1 203 176	1 379 979	1 769 775
			City of Johannesburg	2 179 535	2 315 078	2 829 491
			City of Tshwane	1 131 812	1 247 519	1 575 491
			eThekweni	1 367 522	1 518 954	1 920 555
			Mangaung	540 352	610 047	797 588
			Nelson Mandela Bay	650 747	758 123	971 149
			TOTAL	9 024 358	9 977 747	12 645 699

SEJULE 4, KAROLO B

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

Voutu	Leina la kabo	Maitlhommo	Toropo	Kholomo B		
				Kholomo A 2026/27	Ditekanyetso Pele	
				2027/28	2028/29	
Manno a Batho (Voutu 33)	Thusofole ya Thabololo ya Manno mo Ditoropong	Go tlatsa lotseno la khapetlele la bommassepala ba ditropokgolo gore go tsengwe mo tirisong diporojeke tsa mafaratlhatlha tse di ntshetsang pele thabololo ya ditrope ya tekano, e e kopantsweng, e e nonofleteng, e e akaretsang e bile e tswelela.	Buffalo City	R'000	R'000	R'000
			City of Cape Town	197 397	175 227	144 509
			City of Ekurhuleni	384 137	340 994	281 215
			City of Johannesburg	510 118	452 824	373 442
			City of Tshwane	1 633 208	695 387	350 814
			eThekweni	415 394	368 740	304 098
			Mangaung	508 858	451 707	372 520
			Nelson Mandela Bay	195 644	173 671	143 225
			PALOGOTLHE	234 309	207 993	171 530
				4 079 065	2 866 543	2 141 352
Matlotlo a Bosetshaba (Voutu 8)	Thuso ya Matlole ya Thabololo ya Ditoropo	Go nshetisa pele ditrope tsa mafelo a a fetotsweng ka ditirelo tsa kgwebo tsa tsweliso ya ditshelate tse di kgonang go fitlhelela ditalelo tsa tsona tsa kabo ya ditirelo; go tshetsetsa bommassepala ba ditropokgolo ka peletso ya mafaratlhatlha a a isetsepelelang, go akaretsa le paakanyo ya mananeo le diporojeke go di kgonisha go dirisa kadimo ya tlaleletso e e fokotsweng le ya kgwebo go nonotsha peletso ya mafaratlhatlha e e tsweleng.	Buffalo City	588 569	664 883	862 541
			City of Cape Town	1 362 645	1 483 164	1 919 109
			City of Ekurhuleni	1 203 176	1 379 979	1 769 775
			City of Johannesburg	2 179 535	2 315 078	2 829 491
			City of Tshwane	1 131 812	1 247 519	1 575 491
			eThekweni	1 367 522	1 518 954	1 920 555
			Mangaung	540 352	610 047	797 588
			Nelson Mandela Bay	650 747	758 123	971 149
			PALOGOTLHE	9 024 358	9 977 747	12 645 699

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2026/27	R'000	Forward Estimates	
							2027/28	2028/29
Agriculture (Vote 29)	(a) Comprehensive Agricultural Support Programme Grant	To provide effective and coordinated agricultural support services through collaborations with industry transformation initiatives where possible; to promote and facilitate agricultural development by targeting beneficiaries of land reform and other black producers who have acquired land through private means and are engaged in value-adding enterprises domestically, or involved in export, to assist vulnerable South African farming communities to achieve an increase in agricultural production; to invest in infrastructure that unlocks agricultural production within strategically identified production areas; to revitalise agricultural colleges into centres of excellence.	Conditional allocation	Eastern Cape	315 233	353 178	364 985	364 985
				Free State	271 171	296 785	306 302	306 302
				Gauteng	167 209	178 206	183 905	183 905
				KwaZulu-Natal	293 927	328 829	339 893	339 893
				Limpopo	314 179	352 233	364 635	364 635
				Mpumalanga	273 259	285 257	293 870	293 870
				Northern Cape	226 850	240 446	247 580	247 580
				North West	249 706	278 608	288 443	288 443
				Western Cape	186 861	203 918	207 376	207 376
				TOTAL	2 298 395	2 517 460	2 596 989	2 596 989
	(b) LandCare Programme Grant: Poverty Relief and Infrastructure Development	To promote sustainable use and management of natural resources by engaging in community-based initiatives that support the pillars of sustainability (social, economic and environmental), leading to greater productivity, food security, job creation and better well-being for all.	Conditional allocation	Eastern Cape	14 718	15 385	16 822	16 822
				Free State	10 071	10 396	10 604	10 604
				Gauteng	5 894	6 030	6 145	6 145
				KwaZulu-Natal	15 436	16 134	16 457	16 457
				Limpopo	14 942	15 617	15 929	15 929
				Mpumalanga	10 688	11 041	11 262	11 262
				Northern Cape	8 841	9 110	9 292	9 292
				North West	10 324	10 791	11 007	11 007
				Western Cape	7 152	7 475	7 630	7 630
				TOTAL	98 066	101 979	105 148	105 148

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

Voutu	Leina la kabo	Matlhommo	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2026/27	R'000	Ditlanyetso Pele	2028/29
Temothuo (Voutu 29)	(a) Thusodole ya Mananeo a Tshegetso ya Temothuo a a Akaretsweng	Go tlamele ditirelo tsa tshegetso ya temothuo tse di nonofleteng e bile di rulagane ka go dirisanammpogo le ditshimololo tsa phatolo tsa bodiredo fa go kgontsi; go ntsheisa pele le go nolofatsa tlhabololo ya temothuo ka go tota buamogedi ba kabelano ya lefatše le batlhaagisi ba bongwe ba bantsho bao ba filhelatseng lefatše ka mokgwa wa seporafete e bile ba tsaya karolo mo ditgwebong tse di godisang boleng selegae, kgotsa ba tsaya karolo mo thomelong ntle; go tsosolosa dikholole tsa temothuo go nna mafelo a a manontlhedho.	Kabo ya peolomabaka	Kapa Bothaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	R'000 315 233 271 171 167 209 293 927 314 179 273 259 226 850 249 706 186 861	R'000 353 178 296 785 178 206 328 829 352 233 285 257 240 446 278 608 203 918	R'000 364 985 306 302 183 905 339 893 364 635 293 870 247 580 288 443 207 376	R'000 2 596 989
	(b) Thusodole ya Mananeo a Tlhomelole ya Lefatše: Namoleleba le Tlhabololo ya Mafaratlha	Go ntsheisa pele triso e e iswedlang le tado ya metswedi ya tlhologo ka go tsaya karolo mo ditshimololelong tse di thelweg mo baging tse di tshegetsweng dipitlana tsa tsweletso (loigo, ikononi le tikologo), tse di lebising go tlhagiso e kgolo, tsheletso go ya dipi, go tlhola ga ditiro le go tshela ka rikonelo ga bodhe.	Kabo ya peolomabaka	Kapa Bothaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	R'000 14 718 10 071 5 894 15 436 14 942 10 688 8 841 10 324 7 152	R'000 15 385 10 396 6 030 16 134 15 617 11 041 9 110 10 791 7 475	R'000 16 822 10 604 6 145 16 457 15 929 11 262 9 292 11 007 7 630	R'000 2 517 460
PALOGOTLHE					2 298 395	2 517 460	101 979	105 148

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2026/27	R'000	Forward Estimates	2028/29
Basic Education (Vote 16)	(a) Early Childhood Development Grant	To increase the number of poor children accessing subsidised early childhood development programmes; to support early childhood development providers delivering an early childhood development programme to meet basic health and safety requirements for registration; to construct low-cost early childhood development centres.	General conditional allocation to provinces	Eastern Cape		684 319	R'000	1 015 881
				Free State		333 792		561 822
				Gauteng		855 420		1 282 262
				KwaZulu-Natal		769 769		1 206 687
				Limpopo		743 503		1 170 418
				Mpumalanga		368 570		571 884
				Northern Cape		106 411		169 789
				North West		306 527		424 127
				Western Cape		442 363		714 551
				TOTAL		4 610 674	6 902 886	7 117 421
	(b) HIV and AIDS (Life Skills Education) Grant	To support South Africa's HIV prevention strategy by providing comprehensive sexuality education and access to sexual and reproductive health services to learners; supporting the provision of employee health and wellness programmes for educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners, educators and school support staff; to reduce the vulnerability of children to HIV, TB and sexually transmitted infections, with a particular focus on orphaned children and girls.	Conditional allocation	Eastern Cape		50 050		53 658
				Free State		12 107		12 980
				Gauteng		40 259		41 896
				KwaZulu-Natal		72 042		74 977
				Limpopo		30 688		31 938
				Mpumalanga		20 648		22 137
				Northern Cape		8 084		8 729
				North West		17 660		18 906
				Western Cape		20 681		22 173
				TOTAL		272 219	283 085	291 883
	(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		34 100		37 389
				Free State		35 662		38 607
				Gauteng		41 562		45 497
				KwaZulu-Natal		40 291		42 352
				Limpopo		39 744		42 143
				Mpumalanga		36 164		39 243
				Northern Cape		18 497		19 683
				North West		23 977		26 927
				Western Cape		37 315		38 823
				TOTAL		307 312	322 189	337 258
	(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		59 798		61 932
				Free State		53 532		57 214
				Gauteng		67 445		69 925
				KwaZulu-Natal		77 854		80 803
				Limpopo		53 753		56 910
				Mpumalanga		48 512		51 762
				Northern Cape		30 799		33 395
				North West		44 833		47 585
				Western Cape		41 146		42 458
				TOTAL		477 672	496 735	512 173
	(e) National School Nutrition Programme Grant	To provide nutritious meals to targeted schools.	Conditional allocation	Eastern Cape		1 932 303		1 980 957
				Free State		615 292		631 598
				Gauteng		1 254 139		1 289 445
				KwaZulu-Natal		2 429 551		2 494 913
				Limpopo		1 918 256		1 967 470
				Mpumalanga		1 039 286		1 069 607
				Northern Cape		287 067		295 548
				North West		746 983		769 074
				Western Cape		570 674		586 145
				Unallocated		-		199 399
				TOTAL		10 793 551	11 284 156	11 792 267

Molao wa Karoganyo ya Lotseno, 2026

Molao wa bo 9 wa 2026

101

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

Voutu	Leina la kabo	Matlhommo	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2026/27	Ditlhametso Pale	2027/28	2028/29
Thuto ya Motheo (Voutu 16)	(a) Thuselele ya Kgolo ya Go sa le Gale ya Bana	Go osetsa palo ya bana ba ba sekolong ba ba fihlelang ketsetso ya mananeo a kgolo ya go sa le gale ya bana; go shagetsa bodimedi ba kgolo ya bana go sa le gale ba ba abanang ka lenaneo la kgolo ya bana go sa le gale go fihlela ditlholoko tsa molloho tsa botikanelo le pahalelego mabapi le kwadiso; go aga disenithara tsa kgolo ya go sa le gale ya bana tsa ditshenyegelo-lase .	Kabo ya peconomabaka ka kakaretso go diporofense	Kapa Botlhaba	R'000	R'000	R'000	
				Foreisetata	684 319	1 006 676	1 015 881	
				Gauteng	333 792	522 150	561 822	
				KwaZulu-Natal	855 420	1 263 485	1 282 262	
				Limpopo	769 769	1 161 194	1 206 687	
				Mpumalanga	743 503	1 125 849	1 170 418	
				Kapa Bokone	368 570	553 011	571 884	
				Bokone Bophirima	106 411	159 911	169 789	
				Kapa Bophirima	306 527	435 186	424 127	
				Kapa Bophirima	442 363	675 424	714 551	
				PALOGOTLHE	4 610 674	6 902 886	7 117 421	
	(b) Thuselele ya HIV le AIDS (Thuto ya Dikgoro tsa Boshele)		Kabo ya peconomabaka	Kapa Botlhaba	50 050	52 085	53 658	
				Foreisetata	12 107	12 519	12 980	
				Gauteng	40 259	41 896	43 162	
				KwaZulu-Natal	72 042	74 977	77 236	
				Limpopo	30 688	31 938	32 902	
				Mpumalanga	20 648	21 337	22 137	
				Kapa Bokone	8 084	8 380	8 729	
				Bokone Bophirima	17 660	18 379	18 906	
				Kapa Bophirima	20 681	21 522	22 173	
				PALOGOTLHE	272 219	283 085	291 883	
	(c) Thuselele ya Baithuti ba ba Nang le Bogole jwa Thaloganyo jo bo Tseneletseng		Kabo ya peconomabaka	Kapa Botlhaba	34 100	35 649	37 389	
				Foreisetata	33 662	36 874	38 607	
				Gauteng	41 562	43 461	45 497	
				KwaZulu-Natal	40 291	42 352	44 327	
				Limpopo	39 744	42 143	44 116	
				Mpumalanga	36 164	37 487	39 243	
				Kapa Bokone	18 497	19 683	20 607	
				Bokone Bophirima	23 977	25 717	26 927	
				Kapa Bophirima	37 315	38 823	40 545	
				PALOGOTLHE	307 312	322 189	337 258	
	(d) Thuselele ya Dipalo, Senses le Thekenoloji		Kabo ya peconomabaka	Kapa Botlhaba	59 798	61 932	63 762	
				Foreisetata	53 532	55 383	57 214	
				Gauteng	67 445	69 925	71 752	
				KwaZulu-Natal	77 854	80 803	82 471	
				Limpopo	53 753	56 910	58 538	
				Mpumalanga	48 512	50 136	51 762	
				Kapa Bokone	30 799	31 623	33 395	
				Bokone Bophirima	44 833	47 585	49 213	
				Kapa Bophirima	41 146	42 438	44 066	
				PALOGOTLHE	477 672	496 735	512 173	
	(e) Thuselele ya Lenaneo la Bosetlhaba la Pheto kwa Dikolong		Kabo ya peconomabaka	Kapa Botlhaba	1 932 303	1 980 957	2 068 356	
				Foreisetata	615 292	631 598	659 862	
				Gauteng	1 254 139	1 289 445	1 352 058	
				KwaZulu-Natal	2 429 551	2 494 913	2 604 928	
				Limpopo	1 918 256	1 967 470	2 053 292	
				Mpumalanga	1 039 286	1 069 607	1 116 408	
				Kapa Bokone	287 067	295 548	310 216	
				Bokone Bophirima	746 983	769 074	804 337	
				Kapa Bophirima	586 145	570 674	614 637	
				E e sa abwang	1 99 399	208 173	218 173	
				PALOGOTLHE	10 793 551	11 284 156	11 792 267	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2026/27	Forward Estimates	
Health (Vote 18)	(a) District Health Programmes Grant	To enable the health sector to develop and implement an effective response to HIV/AIDS; to enable the health sector to develop and implement an effective response to tuberculosis; to ensure provision of quality community outreach services through Ward Based Primary Health Care Outreach Teams; to improve efficiencies of the Ward Based Primary Health Care Outreach Teams programme by harmonising and standardising services and strengthening performance monitoring; to enable the health sector to develop and implement an effective response to support the effective implementation of the National Strategic Plan on Malaria Elimination.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape TOTAL	R'000 3 243 220 1 771 382 6 358 455 7 785 465 2 650 569 2 723 670 792 268 1 972 463 2 251 705 29 549 197	R'000 3 379 704 1 845 856 6 625 748 8 112 811 2 761 302 2 837 878 825 468 2 055 075 2 346 285 30 790 127	
	(b) Health Facility Revitalisation Grant	To help to accelerate maintenance, renovations, upgrades, additions, and construction of infrastructure in health; to help on replacement and commissioning of health technology in existing and revitalised health facilities; to enhance capacity to deliver health infrastructure; to accelerate the fulfilment of the requirements of occupational health and safety.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	R'000 818 917 624 036 1 203 468 1 590 814 659 102 504 907 469 950 727 001 1 118 925 - 7 717 120	R'000 757 581 649 406 1 157 738 1 560 836 591 269 430 805 489 055 661 927 1 219 452 658 665 8 176 734	
	(c) Human Resources and Training Grant	To appoint statutory positions in the health sector for systematic realisation of the human resources for health strategy and the phase-in of National Health Insurance; support provinces to fund service costs associated with clinical training and supervision of health science trainees on the public service platform.	Conditional allocation	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape Unallocated TOTAL	R'000 623 758 304 655 2 006 712 824 774 395 971 299 521 163 702 294 646 995 246 - 5 908 985	R'000 641 183 318 318 2 096 702 861 763 407 835 307 989 166 609 302 274 1 039 877 31 337 6 173 977	
	(d) National Health Insurance Grant	To expand the healthcare service benefits through the strategic purchasing of services from healthcare providers.	Nationally assigned function to provinces	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape TOTAL	R'000 65 703 30 293 99 248 91 739 54 785 35 918 24 987 34 086 38 724 475 483	R'000 68 611 31 632 103 634 95 793 57 210 37 505 26 092 35 592 40 435 496 504	

DIKABO TSA MAITLHOMO A TOTOBADITSWENG TSA DIPOROFENSE

Voutu	Letina la kabo	Maidihomo	Moluta wa kabo	Porofense	Kholomo A		Kholomo B	
					2026/27		Ditekanyetso Pele	
					R'000	2026/27	R'000	2026/29
Boitekanelo (Voutu 18)	(a) Thusotole ya Mananeo a Boitekanelo a Kgabo	Go kgomisha lephata la boitekanelo go tlhabolola le go tsenya mo trisong tsibogelo e e nonofileng go HIV/AIDS; go kgomisha lephata la boitekanelo go tlhabolola le go tsenya mo trisong tsibogelo e e nonofileng go bolwetse jwa mafutha; go ntsafatsa dindamo ya ditirelo tse di nang le boleng tsa phitheliso ya bang ka Dithephata tsa Phitheliso tsa Thokomediophlo ya Mofuta tse di haegileng mo Dwateng ka go tisa kutlwano le mueno a a sitwanang a ditirelo le go maadafatsa peoletho ya tragato; go kgomisha lephata la boitekanelo go tlhabolola le go tsenya mo trisong tsibogelo e e nonofileng go Togamano ya Boesetshaba ka ga Phetiso ya Malaria; go kgomisha lephata la boitekanelo go thibela bankere ya popole ka go dira gore meento ya Human Papillomavirus e fithilelewe ke basetsana bohle ba dingwaga tse di magareng ga dingwaga di le 9-14 ka selekanyo se le esi sa meento wa Human Papillomavirus mo matshetlegong othe.	Kabo ya Peolomabaka	Kapa Boithaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	R'000 3 343 220 1 771 382 6 538 455 7 785 465 2 650 569 2 723 670 792 268 825 468 2 065 075 2 251 705	R'000 3 379 704 1 845 856 6 640 368 8 112 811 2 650 302 2 837 878 852 137 2 121 445 2 346 285	R'000 3 379 704 1 845 856 6 640 368 8 112 811 2 650 302 2 837 878 852 137 2 121 445 2 346 285	
	(b) Thusotole ya Tsosoloso ya Lefelo la Boitekanelo	Go thusa go ithagamedisa thokomelo, dipaukanyo, dinthafatsa, ditlaleletso, le go agwa ga mafatrathatha mo boitekanelong; go thusa ka kemisetso le tragatso ya thekenoloji ya boitekanelo mo mafelong a boitekanelo a a leng teng le a a tsosololewang; go nonofatsa bokgoni jwa go abelana ka mafatrathatha a boitekanelo; go ithagamedisa tragatso ya ditloko go tsa boitekanelo le pabaleiso mo tirong.	Kabo ya peolomabaka	Kapa Boithaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abwang	R'000 818 917 624 036 1 203 468 1 590 814 659 102 504 907 469 950 727 001 1 118 925	R'000 757 381 649 406 1 157 738 1 560 836 591 269 430 805 489 055 661 927 1 213 224	R'000 30 790 127 31 786 652	
	(c) Thusotole ya Metswediho ya Setho le Kaniso	Go tlhoma maemo a semolao mo lephateng la boitekanelo mahapi le phitheliso ya maranyane ya metswediho ya setho ya togamano ya boitekanelo le go tsengwa mo trisong ga Inosense ya Boitekanelo ya Boesetshaba; go tshegetsa diporofense go dulela ditshenyegelo tsa ditirelo tse di amanang le kaniso ya setlanki le boolumedi jwa bakatswa ba boetsetshi jwa boitekanelo mo tefelong la tirdoposo.	Kabo ya peolomabaka	Kapa Boithaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abwang	R'000 623 738 304 655 2 096 712 824 774 395 971 299 521 163 702 294 646 995 246	R'000 641 183 318 318 2 096 702 861 763 407 835 307 989 172 385 302 274 1 039 877	R'000 8 717 120 8 176 734	
	(d) Thusotole ya Inosense ya Boitekanelo ya Boesetshaba	Go atlosa ditshamelotso tsa tirdelo ya thokomediophlo ka go reba ka togamano ditirelo go tswa mo mafamding ba thokomelo ya boitekanelo.	Ditiro tse di ntseswang diporofense boesetshaba	Kapa Boithaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abwang	R'000 65 703 30 293 99 248 91 739 54 785 35 918 24 987 34 086 38 724	R'000 68 611 31 632 103 634 99 024 57 210 37 505 26 092 35 592 41 799	R'000 6 173 977 6 384 581	

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A		Column B	
					2026/27	Forward Estimates	2027/28	2028/29
Human Settlements (Vote 35)	(a) Human Settlements Development Grant Partnership Grant: Provinces	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
				Free State	1 473 922	1 537 177	1 588 518	1 588 518
				Gauteng	777 134	810 486	837 556	837 556
				KwaZulu-Natal	3 780 605	3 942 857	4 074 543	4 074 543
				Limpopo	2 434 929	2 539 428	2 624 243	2 624 243
				Mpumalanga	866 898	904 102	934 299	934 299
				Northern Cape	883 591	921 511	952 289	952 289
				North West	261 460	272 681	281 789	281 789
				Western Cape	1 220 328	1 272 700	1 315 207	1 315 207
				TOTAL	13 258 003	13 826 990	14 288 801	14 288 801
Public Works and Infrastructure (Vote 13)	(b) Informal Settlements Upgrading Partnership Grant: Provinces	To provide funding to facilitate a programme and inclusive approach to upgrading informal settlements.	Conditional allocation	Eastern Cape	214 012	218 116	221 465	221 465
				Free State	112 839	115 003	116 769	116 769
				Gauteng	548 942	559 467	568 058	568 058
				KwaZulu-Natal	353 550	360 330	365 863	365 863
				Limpopo	125 873	128 287	130 257	130 257
				Mpumalanga	128 297	130 757	132 765	132 765
				Northern Cape	37 964	38 692	39 286	39 286
				North West	177 191	180 589	183 361	183 361
				Western Cape	226 385	230 727	234 269	234 269
				TOTAL	1 925 053	1 961 968	1 992 093	1 992 093
Sport, Arts and Culture (Vote 37)	(a) Community Library Services Grant	To incentivise provincial departments to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance including but not limited to block paving and pothole patching; maintenance of buildings; low traffic volume roads and rural roads; other economic and social infrastructure; tourism and cultural industries.	Conditional allocation	Eastern Cape	126 939	-	-	-
				Free State	46 838	-	-	-
				Gauteng	80 569	-	-	-
				KwaZulu-Natal	150 354	-	-	-
				Limpopo	68 991	-	-	-
				Mpumalanga	41 548	-	-	-
				Northern Cape	34 543	-	-	-
				North West	55 446	-	-	-
				Western Cape	43 488	-	-	-
				Unallocated	-	681 152	703 119	703 119
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	TOTAL	648 716	681 152	703 119	703 119
				Eastern Cape	196 125	203 274	211 885	211 885
				Free State	105 296	204 274	212 887	212 887
				Gauteng	193 370	200 388	208 996	208 996
				KwaZulu-Natal	205 902	213 375	223 997	223 997
				Limpopo	169 153	175 036	183 618	183 618
				Mpumalanga	185 722	194 250	202 851	202 851
				Northern Cape	194 936	203 897	202 465	202 465
				North West	166 431	174 054	182 637	182 637
				Western Cape	211 662	219 537	218 248	218 248
Sport, Arts and Culture (Vote 37)	(b) Mass Participation and Sport	To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders.	Conditional allocation	TOTAL	1 718 597	1 790 085	1 847 584	1 847 584
				Eastern Cape	80 690	84 826	87 568	87 568
				Free State	42 344	47 426	48 587	48 587
				Gauteng	139 835	123 717	128 188	128 188
				KwaZulu-Natal	104 409	117 730	121 990	121 990
				Limpopo	74 936	78 344	80 811	80 811
				Mpumalanga	54 737	61 389	63 140	63 140
				Northern Cape	34 951	38 464	39 033	39 033
				North West	54 626	55 405	56 903	56 903
				Western Cape	66 090	71 362	73 535	73 535
Sport, Arts and Culture (Vote 37)	(b) Mass Participation and Sport	To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders.	Conditional allocation	TOTAL	652 618	678 663	699 755	699 755
				Eastern Cape	80 690	84 826	87 568	87 568
				Free State	42 344	47 426	48 587	48 587
				Gauteng	139 835	123 717	128 188	128 188
				KwaZulu-Natal	104 409	117 730	121 990	121 990
				Limpopo	74 936	78 344	80 811	80 811
				Mpumalanga	54 737	61 389	63 140	63 140
				Northern Cape	34 951	38 464	39 033	39 033
				North West	54 626	55 405	56 903	56 903
				Western Cape	66 090	71 362	73 535	73 535

Molao wa Karoganyo ya Lotseno, 2026

Molao wa bo 9 wa 2026

105

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

Voutu	Leina la kabo	Matlhommo	Mofuta wa kabo	Porofense	Kholomo A		Kholomo B	
					2026/27	Ditšenyetsa Pele	2028/29	
Manno a Batho (Voutu 33)	(a) Thusotšole ya Tlhabolole ya Manno a Batho	Go tlamela matšhele mahang le go fihlhedla ka tsweledo phihlhedlo ya matlo a a lekanyeng ka go tlama bonno ya batho jo bo tswelwang e bile bo kopanyang.	Kabo ya peclomahaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	R'000	R'000	R'000	
					1 473 922 777 134 3 780 605 2 434 929 866 898 883 591 261 460 1 220 328 1 559 136	1 537 177 810 486 3 942 857 2 539 428 904 102 921 511 272 681 1 272 700 1 626 048	1 588 518 837 556 4 074 543 2 624 243 934 299 952 289 281 789 1 315 207 1 680 357	
Diitiro isa Seithaba le Maforathatho (Voutu 13)	(b) Thusotšole ya Samphato sa Tokafatso ya Manno a a sa Rulaganyetswang; Diporofense	Go tlamela matšhele go nolofatsa tsela e e rulaganyeng e bile e alaretse ya go nolofatsa manno a a sa rulaganyetswang.	Kabo ya peclomahaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	13 258 003	13 826 900	14 288 801	
					214 012 112 839 548 942 353 550 125 873 128 297 37 964 177 191 226 385	218 116 115 003 559 467 360 330 128 287 130 757 38 692 180 589 230 727	221 465 116 769 568 058 365 863 130 257 132 765 39 286 183 361 234 269	
Diitiro isa Seithaba le Maforathatho (Voutu 13)	Thusotšole e e Kopanyetswang ya Lenaneo le Autotšitsweng la Diitiro isa Seithaba la Diporofense	Go nolofatsa mafapha a diporofense go alutisa matsapa a go tlama ditiro ka tiriso ya mekhoa ya kabo ya tiro e e tsenelatseng mo diintleng tse di latelang tse di totlwe, mo kobaneng ya dilaele la Lenaneo la Diitiro isa Seithaba tse di autotšitsweng; tlhomelo ya mebila go alaretse mme go sa idanyetswa mo go alwang ga diboko le go tsalwa ga mesima mo nebeleng; tlhomelo ya meqogo sebo se se kwa tlase sa phatlano mo nebeleng le mebila ya mesamagae; mafathatho a nangwe a lonomi le loago mafatho a bojanala le setso; matšhele a a thelwa mo tefatseng le le tswelwang; kabo ya leswe le ditiro la phaphatso; manano a ditiro ogo le enji go alaretse mme go sa idanyetswa mo go tsenelwang ga dikarolo tse dišwa, tiro ya marang a letšisi.	Kabo ya peclomahaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima E e sa abiwang	1 26 939 46 838 80 569 150 354 68 991 41 548 34 543 55 446 43 488	1 961 968	1 992 093	
					126 939 46 838 80 569 150 354 68 991 41 548 34 543 55 446 43 488	1 961 968	1 992 093	
Metshamka, Bosweretshi le Setso (Voutu 37)	(a) Thusotšole ya Ditiro isa Laeborari ya Metshamka, Bosweretshi le Setso	Go fela mafathatho a dilaborari tsa seithaba tsa ditiro le metshamga, dibotšhele le ditiro (tse segolo di totleng baagi ba ba leqo ba gatelatswe mo matšheng) la lenaneo la pusetso mo maneng a porofense go tšegatsa puosolege le ditšimolodolo tsa bosetšhaba.	Kabo ya peclomahaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	648 716	681 152	703 119	
					196 125 195 296 193 370 205 902 169 153 185 722 194 936 166 431 211 662	203 274 204 274 200 388 215 375 175 036 194 250 203 897 174 054 219 537	211 885 212 887 208 996 223 997 183 618 202 851 202 465 182 637 218 248	
Metshamka, Bosweretshi le Setso (Voutu 37)	(b) Thusotšole ya Botšitskarolo ka Mogoso le Tlhabolole ya Metshamko	Go nolofatsa botšitskarolo mo metšamkong le mo botšopotšong jo bo matlhangatlaga le matlafatso mo tirsanomang le bannalesebe ba ba matšhele.	Kabo ya peclomahaka	Kapa Botlhaba Foreisetata Gauteng KwaZulu-Natal Limpopo Mpumalanga Kapa Bokone Bokone Bophirima Kapa Bophirima	1 718 597	1 790 085	1 847 584	
					80 690 42 344 139 835 104 409 74 936 54 737 34 951 54 626 66 090	84 826 47 426 123 717 117 730 78 344 61 389 38 464 55 405 71 362	87 568 48 587 128 188 121 990 80 811 63 140 39 033 56 903 73 535	
				PALOGOTLHE	652 618	678 663	699 755	

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2026/27	Forward Estimates	
			2027/28	2028/29	
			R'000	R'000	R'000
RECURRENT GRANTS					
National Treasury (Vote 8)	(a) Infrastructure Skills Development Grant	To recruit unemployed graduates into municipalities to be trained and professionally registered as per the requirements of the relevant statutory councils within the built environment.			
	(b) Local Government Financial Management Grant	To promote and support reforms in financial management by building capacity in municipalities to implement the Municipal Finance Management Act.	179 755	186 929	192 738
Public Works and Infrastructure (Vote 13)	Expanded Public Works Programme Integrated Grant for Municipalities	To incentivise municipalities to expand work creation efforts through the use of labour-intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance including but not limited to block paving and pothole patching; maintenance of buildings; low traffic volume roads and rural roads; basic services infrastructure, including water and sanitation reticulation (excluding bulk infrastructure); other economic and social infrastructure; tourism and cultural industries.	613 517	638 001	657 829
			585 594	613 761	632 836
TOTAL			1 378 866	1 438 691	1 483 403

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

Voutu	Leina la kabo	Matlthomo	Kholomo A		Kholomo B	
			2026/27	2027/28	Ditsekanyetso Pele	2028/29
			R'000	R'000	R'000	R'000
DITHUSOTLOLE TSE DI IPOELETSANG						
Matlotlo a Bosetšhaba (Voutu 8)	(a) Thusotlole ya Mafaratlhatlha a Thabololo ya Dikgono (b) Thusotlole ya Taolo ya Matlotlo a Pusoselegae	Go thaotha dialogane tse di sa direng mo mmasepaleng go di katisa le go di kwadisa seporofesene go ya ka ditlhokago isa makgotlataolo a a maleba mo thologeng ya kago. Go ntsheisa pele le go tshegetsa diphetogo mo taolong ya matlotlo ka go aga bokgoni mo bommasepaleng go tsenya mo trisong Molao wa Taolo ya Matlotlo a Mmasepala.	179 755	186 929	192 738	
Ditiro tsa Setšhaba le Mafaratlhatlha (Voutu 13)	Thusotlole e e Kopantsweng ya Lenanco le le Atolotsiweng la Diitiro tsa Setšhaba la Bommasepala	Go robetša bommasepala go atolosa matheko a go tlhama ditiro ka go dirisa mekgwa ya theboto e e tlhokang badiri ba bantsi mo dintlheng tse di supilweng tsa tsepamisomogopolo tse di latelang, go tsamaelana le dikaelo tsa Lenanco le le Atolotsiweng la Diitiro tsa Setšhaba: tlhokomelo ya ditseta go akaretsa mme e seng e lekanyeditswe go tsenya ditseta tsa diboloko le go buakanya dikhutl; tlhokomelo ya dikago; ditseta tse di nang le pharakano e e kwa tlase le ditseta tsa kwa magae; mafaratlhatlha a ditirelo tsa motheco, go akaretsa le go tsenngwa ga metsi le kgetseleswe (ntle le mafaratlhatlha a bonisi); mafaratlhatlha a mangwe a ikononi le logormadirelo a bojanala le a setso.	613 517	638 001	657 829	
			585 594	613 761	632 836	
		PALOGOTLHE	1 378 866	1 438 691	1 483 403	

SCHEDULE 5, PART B
SPECIFIC-PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2026/27	Forward Estimates	2028/29
			R'000	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.	1 379 189	1 434 303	1 478 880
	(b) Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs through the construction of new infrastructure, and the renewal and refurbishment of existing infrastructure for poor households, microenterprises, and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	17 504 197	20 029 611	20 652 115
Electricity and Energy (Vote 10)	Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure; to provide subsidies to municipalities to accelerate the implementation of energy efficiency and demand side management initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency.	1 902 274	1 978 188	2 039 668
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.	4 417 316	5 103 998	5 262 626
National Treasury (Vote 8)	Neighbourhood Development Partnership Grant	To plan, catalyse, and invest in targeted locations to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life, and access to opportunities for residents in South Africa's targeted locations, under-served neighbourhoods, townships and rural towns in metro and non-metro municipalities; to support the targeted municipalities to develop a pipeline of investment ready capital programmes and projects through establishing and institutionalising an effective and efficient system of programme and project preparation as well as facilitate long term programmes/ projects that will attract private investment and assist non-metro municipalities to enhance revenues.	427 956	262 666	66 398
Transport (Vote 40)	(a) Public Transport Network Grant	To provide funding for accelerated construction and improvement of public and non-motorised transport infrastructure that forms part of a municipal integrated public transport network; to support the planning, regulation, control, management and operations of fiscally and financially sustainable municipal public transport network services.	5 711 440	4 509 802	3 746 801
	(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.	131 145	136 379	140 617
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.	3 901 746	3 864 717	3 649 002
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities, including spring protection and groundwater development; support municipalities with refurbishment of water and sanitation infrastructure, including upgrades; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	4 389 052	4 564 206	4 706 058
TOTAL			39 764 315	41 883 870	41 742 165

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2026/27 R'000	Forward Estimates 2027/28 R'000	2028/29 R'000
Basic Education (Vote 16)	School Infrastructure Backlogs Grant	Eradication and upgrading of inappropriate school buildings; provision and upgrading of water and sanitation to schools; provision and upgrading of classrooms to address overcrowding.	447 677	-	-
Health (Vote 18)	National Health Insurance Indirect Grant	To create an alternative track to improve spending, performance as well as monitoring and evaluation on infrastructure in preparation for National Health Insurance; to enhance capacity and capability to deliver infrastructure for National Health Insurance; to accelerate the fulfilment of the requirements of occupational health and safety; to implement the centralised models for the dispensing and distribution of chronic medication; develop and roll-out new health information systems in preparation for National Health Insurance.	2 560 319	2 597 344	2 678 065
TOTAL			3 007 996	2 597 344	2 678 065

ŠEJULE 6, KAROLO A
DIKABO KA THOTO GO DIPOROFENSE MABAPI LE MANAEO A A KGETHEGILENG A A TLHOMILWENG

Voutu	Leina la kabo	Maithomo	Kholomo A		Kholomo B	
			2026/27	2027/28	2028/29	
Thuto ya Motheo (Voutu 16)	Thusotlole ya Ditshalelomorago tsa Mafaratlathla a Dikolo	Phediso le tokafatso ya meago e e sa siamang ya dikolo; tlanelo le tokafatso ya metsi le kgetlelo ya leswe kwa dikolong; tlanelo le tokafatso ya diphaposibornelo go samagana le go tala phetolela.	R'000 447 677	R'000 -	R'000 -	R'000 -
Boitekanelo (Voutu 18)	Thusotlole ya Insoense ya Boitekanelo ya Bosešhaba	Go tlhama tsele e nnye ya go tokafatso tiriso, tiragatso le psoetlho le rekolo ya mafaratlathla go baakanyetsa insoense ya Boitekanelo ya Bosešhaba; go nonofisa bokgoni jwa go abelana ka mafaratlathla a insoense ya Boitekanelo ya Bosešhaba; go itlhaganeisa phitlhelelo ya ditlokego tsa boitekanelo jwa mo tirong le pabalesego; go isenya mo tirisong dikai tse di tlhomiweng mabapi le go nshiwa le go phatlalatswa ga melemo ya malwe a a sa alalegeng; go tlhama le go diragatsa manyane a mašwa a tshedimosetso ya boitekanelo mo go baakanyetseng insoense ya Boitekanelo ya Bosešhaba; go kgontsha lephata la boitekanelo go samagana le ditlhalo mo dibebotšing tsa tlhokomelo ya boitekanelo ya motheo ka tsenyotrisong e e rulaganeng ya lenaneo le le maleba la tlilini; go atolosa melemo ya tirelo ya tlhokomelo ya boitekanelo ka go reka ka togamaano	2 560 319	2 597 344	2 678 065	2 678 065
		PALOGOTLHE	3 007 996	2 597 344	2 678 065	

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2026/27	Forward Estimates 2027/28	Forward Estimates 2028/29
			R'000	R'000	R'000
Cooperative Governance (Vote 3)	Municipal Infrastructure Grant	To provide specific capital finance for eradicating basic municipal infrastructure backlogs through the construction of new infrastructure, and the renewal and refurbishment of existing infrastructure for poor households, microenterprises, and social institutions servicing poor communities; to provide specific funding for the development of asset management plans for infrastructure servicing the poor.	535 566	-	-
Electricity and Energy (Vote 10)	Integrated National Electrification Programme (Eskom) Grant	To implement the Integrated National Electrification Programme by providing capital subsidies to Eskom to increase access to electricity, existing and planned residential dwellings (including informal settlements, farm dwellers, new and existing dwellings) and the installation of relevant bulk infrastructure in Eskom licenced areas.	1 592 711	2 472 493	2 549 336
National Treasury (Vote 8)	Smart Meters Grant	To enable municipalities to implement bi-directional smart metering systems and smart solutions.	795 869	827 630	853 352
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.	3 214 822	3 343 116	3 447 017
	(b) Water Services Infrastructure Grant	Facilitate the planning and implementation of various water and sanitation projects to accelerate backlog reduction and enhance the sustainability of services especially in rural municipalities; provide basic and intermittent water and sanitation supply that ensures provision of services to identified and prioritised communities, including spring protection and groundwater development; support municipalities with refurbishment of water and sanitation infrastructure, including upgrades; support municipalities in implementing water conservation and water demand management projects; support the close-out of the existing Bucket Eradication Programme intervention in formal residential areas; support drought relief projects in affected municipalities.	1 334 331	1 387 579	1 430 704
TOTAL			7 473 299	8 030 818	8 280 409

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

Voutu	Leina la kabo	Maitlhommo	Kholomo A		Kholomo B	
			2026/27	2027/28	2028/29	
Trisanommo go ya Puso (Voutu 3)	Thusotlolo ya Mafaratlhatlha a Mmasepala	Go tlameka ka matlolo a khapetlele a a rileng go fedisa ditshalelomonago tsa mafaratlhatlha a modheo a mmasepala ka go aga mafaratlhatlha a maswa, le nshafatsa le tlhabolole ya mafaratlhatlha a a leng teng a malapa a bathoki, dikgwebopolana, le ditheo tsa loago tse di direlang baagi ba ba thokang; go tlameka matlolo a a rileng mabapi le tlhabolole ya maano a taolo ya thoto a mafaratlhatlha a direlang bathoki; go tlameka ka matlolo a a rileng mabapi le tlhabolole ya maano a taolo ya thoto a a direlang bathoki.	R'000 535 566	R'000 -	R'000 -	
Motlakase le Eneji (Voutu 10)	Thusotlolo ya Lenaneo le le Kopantsweng la Bosetshaba la Tsenyomotlakase (Eskom)	Go tsenya mo tirisong Lenaneo le le Kopantsweng la Bosetshaba la Tsenyomotlakase ka go tlameka ka diketsetso tsa khapetlele go bommasepala go oketsa phithitelo ya motlakase, megwaafatše ya bommo e e leng teng le e e rulaganisweng (go akaretisa le manno a a sa rulaganiswang, baagi ba kwa dipolaseng, megwaafatše e mešwa le e leng teng) le go tsemngwa ga kgoboko ya mafaratlhatlha a a maleba mo mafelong a a abetsweng laesense ya Eskom.	1 592 711	2 472 493	2 549 336	
Matlolo a Bosetshaba (Voutu 8)	Thusotlolo ya Dimetara tsa Motlakase tsa Dijithale	Go kgonisha bommasepala go tsenya mo tirisong maranyane a dimetara tsa motlakase tsa dijithale le dihanabolole tsa dijithale tsa dikaelopedi.	795 869	827 630	853 352	
Metsi le Kgelelo ya Leswe (Voutu 41)	(a) Thusotlolo ya Kgoboko ya Mafaratlhatlha mo Kgolong (b) Thusotlolo ya Mafaratlhatlha a Ditirelo tsa Metsi	Go tlhabolola, baakanya, nshwafatsa le go emisetša kgoboko ya mafaratlhatlha a a onetseng a metsi le kgelelo ya leswe a a bothokwa mo kgolong a a golangyang ditlamelo tsa metsi le mafaratlhatlha a a direlang matlolo a magolo go ralala mehlwane ya mmasepala kgotsa mafaratlhatlha a kgoboko a kgolo a kgalo a a direlang palo e e rileng ya baagi mo lefelong le legolo mo mmasepaleng; go tsenya mo tirisong kgoboko ya mafaratlhatlha e e ka kgonang go samagana le tshomarelo ya metsi le diporojeke tsa taolo ya thokego ya metsi kgotsa go nolofatsa le go nna le seabe mo tsenyotirisong ya tshomarelo ya metsi ya selegae le diporojeke tsa taolo ya thokego ya metsi tse di tiling go ana ka tlhamalalo ditlhokego tsa kgoboko ya mafaratlhatlha. Go nolofatsa go logwa ga maano le tsenyotirisong ya diporojeke tse di farologaneng tsa metsi le kgelelo ya leswe go tlhaganedisa phokotso ya tshalelo morago le go nonofisa tsweletso ya ditirelo segolo thata mo bommasepaleng ba metsemagae; go tlameka ka tlameko ya modheo le e e sa tlhomamang ya metsi le kgelelo ya leswe e e netefatsang tlameko ya ditirelo go baagi ba ba tlhagisitsweng le go bewa kwa pele, go akaretisa le tsheletso ya metswedi le tlhabolole ya didiba; go tshegetsa bommasepala mo go nshwafatseng mafaratlhatlha a metsi le kgelelo ya leswe, go akaretisa le ditokafatso; go tshegetsa bommasepala mo go tsenyeng mo tirisong diporojeke tsa taolo ya tshomarelo le thokego ya metsi; go tshegetsa tsereganyo ya go tswalelwa ga Lenaneo la Phedisio ya Dikgamelole le leng teng mo mafelong a bommo a a rulaganisweng; go tshegetsa diporojeke tsa namoleleba mo bommasepaleng ba ba amegang.	3 214 822	3 343 116	3 447 017	
			1 334 331	1 387 579	1 430 704	
PALOGOTLHE			7 473 299	8 030 818	8 280 409	

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2026/27	Forward Estimates	
				2027/28	2028/29
Cooperative Governance (Vote 3)	Provincial Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	R'000	R'000	R'000
			157 372	163 652	168 738
			TOTAL		

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

Vote	Name of allocation	Purpose	Column A	Column B	
			2026/27	Forward Estimates	
				2027/28	2028/29
Cooperative Governance (Vote 3)	Municipal Disaster Response Grant	To provide for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act.	R'000	R'000	R'000
			411 020	427 422	440 706
			TOTAL		

ŠEJULE 7, KAROLO A

MATLOLE A A SA ABELWANG DIPOROFENSE MABAPI LE TSIBOGELO YA MATLHOTLHAPELO

Voutu	Leina la kabo	Matlhomono	Kholomo A 2026/27	Kholomo B Ditekanyetso Pele	
				2027/28	2028/29
Tirisano mmogo ya Puso (Voutu 3)	Thusotlotele ya Tsibogelo ya Matlhotlhapelo a Porofense	Go laela mabapi le kgoloto ya ka bonako ya matlole mabapi le tsibogelo ya matlhotlhapelo fa uragalo e ka se kgone go rarabololwa sentle go tsamaelana le karolo 2(1)(b) ya Molao wa Taolo ya Matlhotlhapelo.	R'000 157 372	R'000 163 652	R'000 168 738
PALOGOTLHE			157 372	163 652	168 738

ŠEJULE 7, KAROLO B

MATLOLE A A SA ABELWANG BOMMASEPALA MABAPI LE TSIBOGELO YA MATLHOTLHAPELO

Voutu	Leina la kabo	Matlhomono	Kholomo A 2026/27	Kholomo B Ditekanyetso Pele	
				2027/28	2028/29
Tirisano mmogo ya Puso (Voutu 3)	Thusotlotele ya Tsibogelo ya Matlhotlhapelo a Mmasepala	Go laela mabapi le kgoloto ya ka bonako ya matlole mabapi le tsibogelo ya matlhotlhapelo fa uragalo e ka se kgone go rarabololwa sentle go tsamaelana le karolo 2(1)(b) ya Molao wa Taolo ya Matlhotlhapelo.	R'000 411 020	R'000 427 422	R'000 440 706
PALOGOTLHE			411 020	427 422	440 706