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THE PRESIDENCY

No. 454 1 June 2015

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

Act No. 1 of 2015: Division of Revenue Act, 2015



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

(English text signed by the President)
(Assented to 30 May 2015)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2015/16 financial year, the determination of each province's equitable share and allocations to provinces, local government and municipalities from national government's equitable share and the responsibilities of all three spheres pursuant to such division and allocations; and to provide for matters connected therewith.

PREAMBLE

WHEREAS section 214(1) of the Constitution of the Republic of South Africa, 1996, requires an Act of Parliament to provide for—

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

WHEREAS section 7(3) of the Money Bills Amendment Procedure and Related Matters Act, 2009 (Act No. 9 of 2009), requires the introduction of the Division of Revenue Bill at the same time as the Appropriation Bill is introduced,

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

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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— 15

“**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 20 Interventions: Accreditation of Municipalities);

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

“**category A, B or C municipality**” means a category A, B or C municipality envisaged in section 155(1) of the Constitution; 25

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

“**Constitution**” means the Constitution of the Republic of South Africa, 1996; 30

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

“**Education Infrastructure Grant**” means the Education Infrastructure Grant referred to in Part A of Schedule 4; 35

“**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 16 or 26; 40

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

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

- “**Integrated City Development Grant**” means the Integrated City Development Grant referred to in Part B of Schedule 4;
- “**Integrated National Electrification Programme Grant**” means the Integrated National Electrification Programme Grant referred to in Part B of Schedule 5 or Part B of Schedule 6; 5
- “**legislation**” means national legislation or provincial legislation as defined in section 239 of the Constitution;
- “**level one accreditation**” means accreditation to render beneficiary management, subsidy budget planning and allocation, and priority programme management and administration, of national housing programmes; 10
- “**level three accreditation**” means an executive assignment to administer all aspects, including financial 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; 15
- “**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; 20
- “**metropolitan municipality**” means a metropolitan municipality as defined in section 1 of the Municipal Structures Act;
- “**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); 25
- “**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); 30
- “**Neighbourhood Development Partnership Grant**” means the Neighbourhood Development Partnership Grant referred to in Part B of Schedule 5 or Part B of Schedule 6;
- “**organ of state**” means an organ of state as defined in section 239 of the Constitution; 35
- “**overpayment**” means the transfer of more than the allocated amount of an allocation or the transfer of an allocation not in accordance with a payment schedule;
- “**payment schedule**” means a schedule which sets out—
- (a) the amount of each transfer of an equitable share or any conditional allocation in terms of this Act to be transferred to a province or municipality in the 2015/16 financial year; 40
 - (b) the date on which each transfer must be paid; and
 - (c) to whom, and to which bank account, each transfer must be paid;
- “**prescribe**” means prescribe by regulation in terms of section 38; 45
- “**primary bank account**” in relation to—
- (a) a province, means a bank account of the Provincial Revenue Fund, envisaged in section 21(2) of the Public Finance Management Act and which the accounting officer of the provincial treasury has certified to the National Treasury; or 50
 - (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;

“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; 5

“Public Transport Operations Grant” means the Public Transport Operations Grant referred to in Part A of Schedule 4;

“quarter” means, in relation to—

(a) a national or provincial department, the period from— 10

- (i) 1 April to 30 June;
- (ii) 1 July to 30 September;
- (iii) 1 October to 31 December; or
- (iv) 1 January to 31 March; or

(b) a municipality— 15

- (i) 1 July to 30 September;
- (ii) 1 October to 31 December;
- (iii) 1 January to 31 March; or
- (iv) 1 April to 30 June;

“receiving officer” means, in relation to— 20

(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 via an appropriation from its Provincial Revenue Fund; or

(b) a Schedule 4, 5 or 7 allocation transferred or provided in kind to a municipality, the accounting officer of the municipality; 25

“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 via an appropriation from its Provincial Revenue Fund; 30

“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;

“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; and 35

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

(2) Any approval, certification, decision, determination, instruction, notification, notice or request in terms of this Act must be in writing. 40

Objects of Act

2. The objects of this Act are—

(a) as required by section 214(1) of the Constitution, to provide for— 45

- (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;
- (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; 50

(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) 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. 5

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue raised nationally among spheres of government 10

3. (1) Revenue raised nationally in respect of the 2015/16 financial year must be divided among the national, provincial and local spheres of government as set out in Column A of Schedule 1.

(2) An envisaged division of revenue anticipated to be raised in respect of the 2016/17 financial year and the 2017/18 financial year, and which is subject to the provisions of the annual Division of Revenue Acts for those financial years, is set out in Column B of Schedule 1. 15

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 2015/16 financial year is set out in Column A of Schedule 2. 20

(2) An envisaged division for each province of revenue anticipated to be raised nationally in respect of the 2016/17 financial year and the 2017/18 financial year, and which is subject to the annual 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 23. 25

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 2015/16 financial year is set out in Column A of Schedule 3. 30

(2) An envisaged division between municipalities of revenue anticipated to be raised nationally in respect of the 2016/17 financial year and the 2017/18 financial year, and which is subject to the annual Division of Revenue Acts for those financial years, is set out in Column B of Schedule 3. 35

(3) The National Treasury must transfer each municipality's equitable share referred to in subsection (1) to the primary bank account of the municipality in three transfers on 6 July 2015, 27 November 2015 and 18 March 2016, in accordance with the payment schedule determined in terms of section 23.

Shortfalls and excess revenue 40

6. (1) If the actual revenue raised nationally in respect of the 2015/16 financial year falls short of the anticipated revenue set out in Column A of Schedule 1, the national government bears the shortfall.

(2) If the actual revenue raised nationally in respect of the 2015/16 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. 45

(3) A portion of national government's equitable share or excess revenue envisaged in subsection (2), may be appropriated through the applicable legislation envisaged in section 12 of the Money Bills Amendment Procedure and Related Matters Act, 2009 (Act No. 9 of 2009), to make further allocations to—

- (a) national departments; or 5
- (b) provinces or municipalities, as a conditional or an unconditional allocation.

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

Part 1

Conditional allocations 10

Conditional allocations to provinces

7. (1) Conditional allocations to provinces for the 2015/16 financial year from the national government's share of revenue raised nationally are set out in—

- (a) Part A of Schedule 4, specifying allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets; 15
- (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 that may be released to provinces to fund immediate disaster response. 20

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the 2016/17 financial year and the 2017/18 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). 25

Conditional allocations to municipalities

8. (1) Conditional allocations to local government in respect of the 2015/16 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; 30
- (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 35
- (d) Part B of Schedule 7, specifying funds that are not allocated to specific municipalities that may be released to municipalities to fund immediate disaster response.

(2) An envisaged division of conditional allocations to local government from the national government's share of revenue anticipated to be raised nationally for the 2016/17 financial year and the 2017/18 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). 40

(3) If approved by the National Treasury after consultation with the national Department of Transport, allocations for specific transport contracts for capital projects from the envisaged conditional allocations for the Public Transport Network Grant listed in Column B of Part B of Schedule 5, may not be altered downwards in the Division of Revenue Acts for the 2016/17 financial year and 2017/18 financial year. 45

(4) (a) A municipality may only with the approval of the National Treasury pledge, offer as security or commit to a person or institution any envisaged conditional allocation to the municipality for the 2016/17 financial year and the 2017/18 financial 50

year, for the purpose of securing a loan or any other form of financial or other support from that person or institution.

(b) Before making a decision, the National Treasury must—

- (i) notify the relevant transferring officer of the approval sought by a municipality and that the officer may submit comment to the National Treasury regarding the approval sought, within five working days after notification or such longer period as the National Treasury may approve; and
- (ii) consider any comment so submitted by the officer.

(c) A municipality must report on any project pledged to be partially or fully funded in terms of paragraph (a) in the format and on the dates determined by the National Treasury.

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— 15

- (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 23, unless allocations are withheld or stopped in terms of section 18 or 19; 20
- (b) monitor information on financial and non-financial performance of programmes partially or fully funded by an allocation in Part A of Schedule 4, in accordance with subsection (2) and the applicable framework;
- (c) monitor information on financial and non-financial performance of the Urban Settlements Development Grant and Integrated City Development Grant against the capital budget and the service delivery and budget implementation plan; 25
- (d) comply with the applicable framework;
- (e) submit a monthly provincial report on infrastructure expenditure partially or fully funded by the allocation within 30 days after the end of each month to the National Treasury, in the format determined by the National Treasury; 30
- (f) submit a quarterly non-financial performance report within 45 days after the end of each quarter to the National Treasury in terms of the applicable framework; and 35
- (g) evaluate the performance of programmes funded or partially funded by the allocation and the submission of such evaluations to the National Treasury—
 - (i) in respect of a provincial department, within four months after the end of the 2015/16 financial year of the provincial department; and
 - (ii) in respect of a municipality, within four months after the end of the 2015/16 financial year of the municipality. 40

(2) Any monitoring programme or system that is utilised 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; 45

- (b) not impose any excessive administrative responsibility on receiving officers beyond the provision of standard management information;
- (c) be compatible and integrated with and not unnecessarily duplicate other relevant national, provincial and local systems; and
- (d) support compliance with section 11(2). 5

(3) A transferring officer may only transfer the Urban Settlements Development Grant to a recipient metropolitan municipality, if the municipality has submitted a built environment performance plan in terms of section 14(1).

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— 10

- (a) not later than 14 days after this Act takes effect, certify to the National Treasury that—
 - (i) any monitoring programme or system that is utilised, is compatible and integrated with and does not duplicate other relevant national, provincial and local systems; and 15
 - (ii) in respect of a Schedule 5 allocation, any plans requested in respect of how allocations will be utilised by a province or municipality, as the case may be, have been approved before the start of the financial year.
- (b) in respect of Schedule 5 allocations—
 - (i) transfer funds only after receipt of all information required to be submitted by the receiving officer in terms of this Act and submission of all relevant information to the National Treasury; 20
 - (ii) transfer funds in accordance with the payment schedule determined in terms of section 23, unless allocations are withheld or stopped in terms of section 18 or 19; and 25
 - (iii) deposit funds only into the primary bank account of the relevant province or municipality; and
- (c) ensure that all other provisions of this Act and the relevant framework for the transfer of the allocation are complied with.

(2) The transferring officer must submit all relevant information and documentation referred to in subsection (1)(a) to the National Treasury within 14 days after this Act takes effect. 30

(3) A transferring officer, who has not complied with subsection (1), must transfer the allocation in the manner instructed by the National Treasury, including transferring the allocation as an unconditional allocation. 35

(4) Before making the first transfer of any allocation in terms of subsection (1)(b), the transferring officer must take note of any notice in terms of section 31(1) containing the details of the relevant primary bank accounts.

(5) The transferring officer of a Schedule 5 allocation to a municipality is responsible for monitoring financial and non-financial performance information on programmes funded by the allocation. 40

(6) 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, submit information, in the format determined by the National Treasury, for the month in question, and for the 2015/16 financial year up to the end of that month, on— 45

- (a) the amount of funds transferred to a province or municipality;
- (b) the amount of funds for any province or municipality withheld or stopped in terms of section 18 or 19, the reasons for the withholding or stopping and the steps taken by the transferring officer and the receiving officer to deal with the matters or causes that necessitated the withholding or stopping of the payment; 50

- (c) the actual expenditure incurred by the province or municipality in respect of a Schedule 5 allocation;
- (d) the actual expenditure incurred by the transferring officer in respect of a Schedule 6 allocation;
- (e) any matter or information that may be required by the relevant framework for the particular allocation; and 5
- (f) such other matters as the National Treasury may determine.
- (7) A transferring officer must submit to the National Treasury—
 - (a) a monthly provincial report on infrastructure expenditure partially or fully funded by the Health Facility Revitalisation Grant, National Health Grant, School Infrastructure Backlogs Grant or Maths, Science and Technology Grant within 22 days after the end of each month, in the format determined by the National Treasury; and 10
 - (b) a quarterly performance report of 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 relevant framework. 15
- (8) The transferring officer must evaluate the performance of all programmes partially or fully funded by a Schedule 5 or 6 allocation and submit such evaluations to the National Treasury—
 - (a) in respect of a provincial department, within four months after the end of the 2015/16 financial year of the provincial department; and 20
 - (b) in respect of a municipality, within four months after the end of the 2015/16 financial year of the municipality.
- (9) The transferring officer for the Public Transport Network Grant, Neighbourhood Development Partnership Grant or Integrated National Electrification Programme Grant to a metropolitan municipality— 25
 - (a) may only transfer the grant if the municipality has submitted a built environment performance plan in terms of section 14(1);
 - (b) must take into account that built environment performance plan when monitoring and evaluating the performance of the municipality and assessing envisaged plans and allocations for the municipality. 30

Duties of receiving officer in respect of Schedule 4 allocations

- 11. (1) The receiving officer of a Schedule 4 allocation is responsible for—
 - (a) complying with the relevant framework for the Schedule 4 allocation; and
 - (b) the manner in which the Schedule 4 allocation received from a transferring officer is allocated and spent. 35
- (2) The receiving officer of a municipality must—
 - (a) ensure and certify to the National Treasury that the municipality—
 - (i) indicates each programme partially or fully funded by a Schedule 4 allocation in its annual budget and that the Schedule 4 allocation is specifically and exclusively appropriated in that budget for utilisation only according to the purpose of the allocation; and 40
 - (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 2015, December 2015, March 2016 and June 2016, report to the transferring officer, the relevant provincial treasury and the National Treasury—

- (i) in respect of the Urban Settlements Development Grant and the Integrated City Development Grant, on financial performance against its 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 5
- (c) within 30 days after the end of each quarter, report to the transferring officer and the National Treasury—
 - (i) in respect of the Urban Settlements Development Grant and the Integrated City 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 Settlements Development Grant, Public Transport Network Grant and Integrated National Electrification Programme Grant and the accounting officer of any other national department having responsibilities relating to the applicable allocation. 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. 30
- (5) The receiving officer must report on programmes partially or fully funded by a Schedule 4 allocation against the relevant framework in its annual financial statements and annual report.
- (6) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 4 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months— 35
 - (a) in respect of a provincial department, after the end of the 2015/16 financial year of the provincial department; and
 - (b) in respect of a municipality, after the end of the 2015/16 financial year of the municipality. 40

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 ensure compliance with the relevant framework.
- (2) The relevant receiving officer must, in respect of a Schedule 5 or 7 allocation transferred to— 45
 - (a) a province, as part of the report required in section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (3)

- and submit a copy of that report to the relevant provincial treasury and the transferring officer;
- (b) a municipality, as part of the report required in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and submit a copy of that report to the relevant provincial treasury, the National Treasury and the relevant transferring officer; and 5
- (c) a province or municipality, submit a quarterly non-financial performance report within 30 days after the end of each quarter to the transferring officer and the relevant provincial treasury.
- (3) A report for a province in terms of subsection (2)(a) must set out for the month in question and for the 2015/16 financial year up to the end of the month— 10
- (a) the amount received by the province;
- (b) the amount of funds stopped or withheld in terms of section 18 or 19 and the reason for the stopping or withholding;
- (c) the actual expenditure by the province in respect of Schedule 5 and 7 allocations; 15
- (d) the amount transferred to any national or provincial public entity to implement a programme funded by a Schedule 5 allocation on behalf of a province or to assist the province in implementing the programme;
- (e) the available figures regarding the expenditure by a public entity referred to in paragraph (d); 20
- (f) the extent of compliance with this Act and with the conditions of the allocation provided for in its framework, based on the available information at the time of reporting;
- (g) an explanation of any material difficulties experienced by the province regarding an allocation which has been received and a summary of the steps taken to deal with such difficulties; 25
- (h) any matter or information that may be determined in the framework for the allocation; and
- (i) such other matters and information as the National Treasury may determine. 30
- (4) A report for a municipality in terms of subsection (2)(b) must set out for the month in question and for the 2015/16 financial year up to the end of the month—
- (a) the amount received by the municipality;
- (b) the amount of funds stopped or withheld in terms of section 18 or 19 and the reason for the stopping or withholding; 35
- (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 problems experienced by the municipality regarding an allocation which has been received and a summary of the steps taken to deal with such problems; 40
- (e) any matter or information that may be determined in the framework for the allocation; and
- (f) such other matters and information as the National Treasury may determine.
- (5) The receiving officer must evaluate the financial and non-financial performance of the provincial department or municipality, as the case may be, in respect of programmes partially or fully funded by a Schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within one month— 45
- (a) in respect of a provincial department, after the end of the 2015/16 financial year of the provincial department; and
- (b) in respect of a municipality, after the end of the 2015/16 financial year of the municipality. 50
- (6) (a) The receiving officer of the Human Settlements Development Grant must, in consultation with the transferring officer, publish in the *Gazette* within 14 days after this Act takes effect, the planned expenditure from the Human Settlements Development Grant, for the 2015/16 financial year, the 2016/17 financial year and the 2017/18 financial year per municipality with level one or level two accreditation. 55

(b) The planned expenditure must indicate the expenditure to be undertaken directly by the province and transfers to each municipality.

(c) The receiving officer of the Human Settlements Development Grant may by notice in the *Gazette*, after taking into account the performance of the municipality and after consultation with the affected municipality and in consultation with the transferring officer, amend the planned expenditure for that municipality published in terms of paragraph (a). 5

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

13. (1) The receiving officer of the Education Infrastructure Grant, Health Facility Revitalisation Grant or Provincial Roads Maintenance Grant must— 10

- (a) submit to the relevant provincial treasury a list of all infrastructure projects partially or fully funded by the relevant grant over the medium term expenditure framework for tabling as part of the estimates of provincial expenditure in the provincial legislature in the format determined by the National Treasury; 15
- (b) within seven days after the tabling in the legislature, submit the list to the transferring officer and the National Treasury;
- (c) submit any amendments to the list, together with reasons for the amendments, to the provincial treasury for tabling with the adjusted estimates of provincial expenditure; 20
- (d) within seven days after the tabling in the legislature, submit the amended list to the transferring officer and the National Treasury; and
- (e) report on all infrastructure expenditure partially or fully funded by the relevant grant to the transferring officer, relevant provincial treasury and the National Treasury in the format and on the date determined by the National Treasury. 25

(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, 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 in a format determined by the National Treasury; 30
- (b) ensure that projects comply with infrastructure delivery management best practice standards and guidelines, as identified and approved by the National Treasury; and 35
- (c) within two months after the end of the 2015/16 financial year—
 - (i) evaluate the financial and non-financial performance of the province in respect of programmes partially or fully funded by the grant based on the infrastructure budget of the province; and 40
 - (ii) submit the evaluation to the transferring officer, the relevant provincial treasury and the National Treasury.

Infrastructure conditional allocations to metropolitan municipalities

14. (1) The receiving officer of a metropolitan municipality must, by 29 May 2015, submit to the National Treasury a built environment performance plan that includes all projects partially or fully funded by— 45

- (a) the Integrated City Development Grant, Urban Settlements Development Grant, Public Transport Network Grant, Neighbourhood Development Partnership Grant or Integrated National Electrification Programme Grant referred to in Part B of Schedule 5; and
- (b) money allocated for the Human Settlements Development Grant received from a province. 5
- (2) The built environment performance plan, referred to in subsection (1), must—
- (a) be in the format determined by the National Treasury;
- (b) include the following information for each project for the period of the medium term expenditure framework: 10
- (i) Project name;
- (ii) budgeted value of the project;
- (iii) sources of funding for the project;
- (iv) location of the project with respect to the municipality's integration zones; 15
- (v) planned expenditure in the municipality's integration zones from each of the grants referred to in subsection (1)(a), demonstrating an annual increase in the planned expenditure from such grants collectively; and
- (c) be approved by its municipal council.
- (3) The National Treasury must, within seven days after the submission in terms of subsection (1), make available each built environment performance plan to all affected transferring officers and provincial departments. 20
- (4) (a) The receiving officer must report in its annual financial statements on the expenditure from each of the grants mentioned in subsection (1)(a), in each integration zone of the municipality against its built environment performance plan. 25
- (b) The transferring officer of the Integrated National Electrification Programme Grant referred to in Part B of Schedule 6 must report in its annual financial statements on the expenditure in each integration zone of every municipality against the built environment performance plan of the municipality.

Duties in respect of annual financial statements and annual reports for 2015/16 30

- 15.** (1) The 2015/16 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; 35
- (b) indicate any transfer withheld or stopped in terms of section 18 or 19 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 18 or 19, and the reason for the non-compliance; 40
- (d) indicate any reallocations by the National Treasury in terms of section 20;
- (e) certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality; and
- (f) indicate the funds, if any, utilised for the administration of the allocation by the receiving officer. 45
- (2) The 2015/16 annual report of a national department responsible for transferring an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation indicate—
- (a) the reasons for the withholding or stopping of all transfers to a province or municipality in terms of section 18 or 19; 50

- (b) the extent that compliance with this Act by provinces or municipalities was monitored;
- (c) the extent that the allocation achieved its objectives and outputs; and
- (d) any non-compliance with this Act, and the steps taken to address the non-compliance. 5
- (3) The 2015/16 financial statements of a provincial department responsible for receiving an allocation in Schedule 4, 5 or 7 must, in addition to any requirement of any other legislation—
- (a) indicate the total amount of all allocations received;
- (b) indicate the total amount of actual expenditure on each Schedule 5 or 7 allocation; and 10
- (c) 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 2015/16 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— 15
- (a) indicate the extent that the provincial department complied with this Act;
- (b) indicate the steps taken to address non-compliance with this Act;
- (c) indicate the extent that the allocation achieved its objectives and outputs;
- (d) contain any other information that may be specified in the framework for the allocation; and 20
- (e) contain such other information as the National Treasury may determine.
- (5) The 2015/16 financial statements and annual report of a municipality receiving an allocation in Schedule 4, 5 or 7 must be prepared in accordance with the Municipal Finance Management Act.
- (6) The National Treasury may determine how transferring officers and receiving officers must report on conditional allocations to municipalities within 30 days after the end of each quarter to facilitate the audit of the allocations for the 2015/16 financial year. 25

Part 3

Matters relating to Schedule 4 to 7 allocations

Publication of allocations and frameworks 30

- 16.** (1) The National Treasury must, within 14 days after this Act takes effect, publish by notice in the *Gazette*—
- (a) the conditional allocations per municipality for Part B of Schedule 5 allocations;
- (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 35
- (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, or amending an indicative conditional allocation for Schedule 6, published in terms of subsection (1), the National Treasury must— 40
- (a) after consultation with or at the written request of a transferring officer; and
- (b) in the case of a proposed amendment of a framework, after submitting the proposed amendment to Parliament for comment for a period of 14 days when Parliament is in session,
- by notice in the *Gazette* amend the affected allocation or framework. 45
- (3) An amendment in terms of subsection (2) takes effect on the date of publication of the notice in the *Gazette*.

Expenditure in terms of purpose and subject to conditions

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

(2) A receiving officer may not transfer any portion of a Schedule 5 allocation to any other organ of state for the performance of a function to be funded by the allocation, unless before the transfer is made, the receiving officer and the organ of state agree to a payment schedule, the receiving officer has notified the transferring officer and the National Treasury approves the agreed payment schedule and—

(a) the transfer— 10

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

(ii) if not 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 15

(bb) the National Treasury approves the transfer; or

(b) the transfer is for the payment for services or goods procured in accordance with the supply chain management policy or procurement policy of the relevant province or municipality and, if it is an advance payment, paragraph (a)(ii) applies with the necessary changes. 20

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

(a) Eskom Holdings Limited may receive funds directly from the transferring officer of the Department of Energy; 25

(b) 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.

(4) (a) For purposes of the Human Settlements Development Grant, a receiving officer and a municipality with level one, two or three accreditation as at 1 April 2015, must, by the date determined by the National Treasury, comply with subsection (2) by— 30

(i) entering into a payment schedule; and

(ii) submitting the payment schedule to the National Treasury.

(b) If a municipality receives accreditation after 1 April 2015, the National Treasury may approve that paragraph (a) applies. 35

(c) If the transfer of the Human Settlements Development Grant to a municipality with level three accreditation is withheld or stopped in terms of section 18 or 19, the receiving officer must request the National Treasury to amend the payment schedule in terms of section 24.

(5) 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— 40

(a) the funds from the conditional allocation for the province for the function must be stopped in terms of section 19 and reallocated in terms of section 20 to the municipality which has been assigned the function; 45

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

- (c) any project or contract regarding the function not finalised or fulfilled at the date at which the function is assigned, must be subjected to an external audit and the province and the municipality must enter into an agreement to complete the project or fulfil the contract through ceding it to the municipality; 5
- (d) money that is retained by the province for any contract related to the function that is not ceded to the municipality must be spent by 31 March 2016 and will not be available in terms of section 30 of the Public Finance Management Act or section 22(2);
- (e) the receiving officer of the province must submit to the transferring officer and the National Treasury a list of liabilities attached to the function, that were not transferred to the municipality, within seven days after the function is assigned to provide for the adjustment of the applicable allocations; and 10
- (f) the receiving officer of the municipality must, within one month from the date of the stopping of funds in terms of paragraph (a), submit to the transferring officer a revised plan for its planned expenditure. 15

Withholding of allocations

18. (1) Subject to subsections (2) and (3), a transferring officer may withhold the transfer of a Schedule 4 or 5 allocation, or any portion thereof, for a period not exceeding 30 days, if— 20

- (a) the province or municipality does not comply with any provision of this Act; 20
- (b) roll-overs of conditional allocations approved by the National Treasury in terms of section 22 have not been spent; or
- (c) a satisfactory explanation is not given for significant under-expenditure on previous transfers during the 2015/16 financial year. 25

(2) If an allocation is withheld in terms of subsection (1), it suspends the applicable payment schedule approved in terms of section 23(3) until it is amended in terms of section 24.

(3) The amount withheld in terms of this section in the case of the Health Professions Training and Development Grant or the National Tertiary Services Grant listed in Part A of Schedule 4 may not exceed five per cent of the next transfer as contained in the relevant payment schedule. 30

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

- (a) give the relevant receiving officer— 35
 - (i) notice of the intention to withhold the allocation; and
 - (ii) an opportunity to submit written representations as to why the allocation should not be withheld; and
- (b) inform the relevant provincial treasury and the National Treasury, and in respect of any conditional allocation to a municipality, also the provincial department responsible for local government. 40

(5) A notice envisaged in subsection (4) must include the reasons for withholding the allocation and the intended duration of the withholding to inform the amendment of the payment schedule in terms of section 24.

(6) (a) The National Treasury may instruct, or approve a request from, the transferring officer to withhold an allocation in terms of subsection (1) for a period longer than 30 days, but not exceeding 120 days, if the withholding will—

- (i) facilitate compliance with this Act; or
- (ii) minimise the risk of under-spending.

(b) When requesting the withholding of an allocation in terms of this subsection, a transferring officer must submit to the National Treasury proof of compliance with subsection (4) and any representations received from the receiving officer. 50

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

Stopping of allocations

19. (1) Despite section 18, the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a Schedule 4 or 5 allocation, or a portion thereof, to a province or municipality—

- (a) on the grounds of persistent and material non-compliance with this Act;
- (b) if the National Treasury anticipates that a province or municipality will substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2015/16 financial year;
- (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; or
- (d) if a province implementing an infrastructure project does not comply with construction industry best practise standards and guidelines, as identified and approved by the National Treasury.

(2) The National Treasury must, before stopping an allocation in terms of subsection (1)(a), (b) or (d)—

- (a) comply with the procedures in section 18(4)(a), and in respect of a municipality, also with section 38 of the Municipal Finance Management Act; and
- (b) inform the relevant provincial treasury of its intention to stop the allocation.

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

(4) (a) If—

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

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

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

Reallocation of funds

20. (1) When a Schedule 4 or 5 allocation or a portion thereof is stopped in terms of section 19(1)(a), (b) or (d), the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2015/16 financial year or the 2016/17 financial year.

(2) (a) When a Schedule 4 or 5 allocation, or a portion thereof, is stopped in terms of section 19(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 2015/16 financial year or the 2016/17 financial year.

(b) The portion of the allocation reallocated in terms of paragraph (a) is, with effect from the notice in the *Gazette* in terms of subsection (3)(a), regarded as having been

converted to an allocation in Part B of the same Schedule it appears before the reallocation.

(3) (a) The National Treasury must—

- (i) give notice in the *Gazette* of a reallocation; and
- (ii) provide a copy of the notice to the transferring officer and each affected receiving officer. 5

(b) The reallocation of an allocation or a portion thereof on condition that it must be spent by the end of the 2016/17 financial year, must be regarded as a roll-over approved by the National Treasury in terms of section 22(2), and any regulations or instructions regarding the process for roll-overs, made or issued in terms of section 76 of the Public Finance Management Act, do not apply. 10

(4) (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— 15

- (i) section 100 of the Constitution, the transferring officer to spend an allocation stopped in terms of section 19 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 19 of this Act on behalf of the relevant municipality; or 20
- (iii) section 150 of the Municipal Finance Management Act, the relevant transferring officer to spend an allocation stopped in terms of section 19 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. 25

(5) (a) If it is unlikely that a conditional allocation related to infrastructure in Schedule 4, 5 or 6, or a portion thereof, will be spent by the end of the 2015/16 financial year, the National Treasury may, after consultation with the transferring officer and the national department responsible for local government, authorise that any part of the portion of the allocation likely to be unspent be reallocated to pay for the reconstruction and rehabilitation of infrastructure damage caused by a disaster. 30

(b) The reallocated funds must be utilised in the 2015/16 financial year and for the same conditional allocation and the same province or municipality to which the allocation was originally made. 35

(c) The transferring officer must determine the conditions for spending the reallocated funds, after consultation with the national department responsible for local government and with the approval of the National Treasury.

Conversion of allocations

21. (1) If satisfied that— 40

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

the National Treasury may, in its discretion after consultation with the relevant transferring officer or at the request of the transferring officer or the affected receiving officer, convert any portion of— 45

- (i) an allocation listed in Part B of Schedule 5 to one listed in Part B of Schedule 6;
- (ii) an allocation listed in Part B of Schedule 6 to one listed in Part B of Schedule 5; 50
- (iii) the School Infrastructure Backlogs Grant to the Education Infrastructure Grant; or
- (iv) the National Health Grant listed in Part A of Schedule 6 to the Health Facility

Revitalisation Grant or the National Health Insurance Grant listed in Part A of Schedule 5.

- (2) Any portion of an allocation converted in terms of subsection (1) must be utilised for the same province or municipality to which the allocation was originally made.
- (3) The National Treasury must— 5
- (a) give notice in the *Gazette* of a conversion in terms of subsection (1); and
 - (b) provide a copy of the notice to the transferring officer and each affected receiving officer.
- (4) A conversion in terms of subsection (1) takes effect on the date of publication of the notice in terms of subsection (3)(a). 10
- (5) If an allocation listed in Part B of Schedule 7 is insufficient for a disaster envisaged in section 26(3)(a), the National Treasury may, after consultation with or on the request of the relevant transferring officer, convert any portion of an allocation listed in—
- (a) Part A of Schedule 7 to one listed in Part B of Schedule 7; or
 - (b) Part B of Schedule 7 to one listed in Part A of Schedule 7. 15
- (6) The National Treasury must—
- (a) in the notice published in terms of section 26(3)(c), include notification of the conversion in terms of subsection (5) and the effective date referred to in subsection (7); or
 - (b) provide a copy of the notice to the transferring officer. 20
- (7) A conversion in terms of subsection (5) takes effect on the date that the National Treasury approves it.

Unspent conditional allocations

- 22.** (1) Despite anything 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 2015/16 financial year reverts to the National Revenue Fund, unless the roll-over of the allocation is approved in terms of subsection (2). 25
- (2) The National Treasury may, at the request of a transferring officer, receiving officer or provincial treasury, approve a roll-over of a conditional allocation to the 2016/17 financial year if the unspent funds are committed to identifiable projects. 30
- (3) (a) The receiving officer must ensure that any funds that must revert to the National Revenue Fund in terms of subsection (1), are paid into that Fund by the date determined by the National Treasury.
- (b) The receiving officer must— 35
- (i) in the case of a provincial department, request the roll-over of unspent funds through its provincial treasury; and
 - (ii) inform the transferring officer of all processes regarding the request.
- (4) The National Treasury may, subject to subsection (5), offset any funds that must revert to the National Revenue Fund in terms of subsection (1), but not paid into that Fund by the date determined in terms of subsection (3)(a)— 40
- (a) in the case of a province, against future advances for conditional allocations to that province; or
 - (b) in the case of a municipality, against future advances for the equitable share or conditional allocations to that municipality.

- (5) Before any funds are offset in terms of subsection (4), the National Treasury must give the relevant transferring officer, province or municipality—
- (a) notice of the intention to offset amounts against future advances for allocations, the intended amount to be offset against allocations and the reasons for the offsetting; and 5
 - (b) an opportunity, within 14 days of receipt of the notice, to—
 - (i) submit written representations and other written proof that the allocation, or a portion thereof, was either spent in terms of the relevant framework or is committed to identifiable projects;
 - (ii) propose alternative means acceptable to the National Treasury by which the unspent allocations can be paid into the National Revenue Fund; and 10
 - (iii) propose an alternative payment schedule in terms of which the unspent allocations will be paid into the National Revenue Fund.

CHAPTER 4

MATTERS RELATING TO ALL ALLOCATIONS 15

Payment schedule

- 23.** (1) (a) The National Treasury must, after consultation with the accounting officer of 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 of it which has not yet fallen due for transfer in terms of the payment schedule— 25
- (i) for cash management purposes relating to the corporation for public deposits account or when an intervention in terms of section 100 of the Constitution takes place; and
 - (ii) on such conditions as it may determine.
- (d) Any advances in terms of paragraph (c) must be offset against 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 accounting officer of the national department responsible for local government, determine the payment schedule for the transfer of a municipality's equitable share allocation.
- (b) Despite paragraph (a), the National Treasury may approve a request or direct that the equitable share or a portion of the equitable share which has not yet fallen due for transfer in terms of the payment schedule, be advanced to a municipality— 35
- (i) after consultation with the accounting officer of the national department responsible for local government;
 - (ii) for purposes of cash management in the municipality or an intervention in terms of section 139 of the Constitution or section 137, 139 or 150 of the Municipal Finance Management Act; and 40
 - (iii) on such conditions as it may determine.
- (c) Any advances in terms of paragraph (b) must be offset against transfers to the municipality which would otherwise become due in terms of the payment schedule. 45
- (3) (a) Subject to section 28(1), the National Treasury must, within 14 days after this Act takes effect, approve the payment schedule for the transfer of an allocation listed in Schedule 4 or 5 to a province or municipality.

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(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

Amendment of payment schedule

24. (1) (a) Subject to subsection (2), a transferring officer of a Schedule 4 or 5 allocation must, within seven days of the withholding or stopping of an allocation in terms of section 18 or 19, 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.

(2) For purposes of better management of debt and cash-flow or addressing financial mismanagement or financial misconduct or slow or accelerated expenditure, the National Treasury may amend any payment schedule for an allocation listed in Schedule 2, 3, 4 or 5, after notifying, in the case of— 20

(a) an allocation to a province, the accounting officer of the provincial treasury in question;

(b) an allocation to a municipality, the accounting officer of the national department responsible for local government; or 25

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

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

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

(b) the revenue at the disposal of provinces or municipalities; and 30

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

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

Transfers made in error or fraudulently 35

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

(2) The responsible transferring officer must, without delay, recover an overpayment referred to in subsection (1), unless an instruction has been issued in terms of subsection (3). 40

(3) The National Treasury may instruct that the recovery referred to in subsection (2) be effected by set-off against future transfers to the affected province, municipality or public entity in terms of a payment schedule. 45

New allocations during financial year and Schedule 7 allocations

26. (1) If further allocations are made to provinces or municipalities, as envisaged in

section 6(3), the National Treasury must, before the transfer of any funds to a province or municipality, by notice in the *Gazette* and as applicable—

- (a) amend any allocation or framework published in terms of section 16;
- (b) publish the allocation per municipality for any new Part B of Schedule 5 allocation or the indicative allocation per municipality for any new Part B of Schedule 6 allocation; or
- (c) publish a framework for any new Schedule 4, 5, 6 or 7 allocation.

(2) Section 16(2) and (3) 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 transfer of a Schedule 7 allocation to a province or municipality for a disaster declared by notice in the provincial gazette in terms of section 41 or 55 of the Disaster Management Act, 2002 (Act No. 57 of 2002), within 100 days after the date of that notice.

(b) The transferring officer must notify the relevant provincial treasury and the National Treasury within 14 days of a transfer of a Schedule 7 allocation to a province or municipality.

(c) The National Treasury must, within 21 days after the end of the 100 day period referred to in paragraph (a), by notice in the *Gazette* publish any transfer of a Schedule 7 allocation made for a disaster.

(d) A Schedule 7 allocation transferred to a province or municipality must be appropriated either in the provincial adjustments appropriation legislation, municipal adjustments budgets or other appropriation legislation.

Preparations for 2016/17 financial year and 2017/18 financial year

27. (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 2016/17 financial year and the 2017/18 financial year as set out in Column B of the Schedules to this Act, by 2 October 2015—

- (i) agree on the provisional allocations and the projects to be funded from those allocations in the 2016/17 financial year and the 2017/18 financial year with each category B municipality within the category C municipality's area of jurisdiction; and
- (ii) submit to the transferring officer—
 - (aa) the provisional allocations referred to in subparagraph (i); and
 - (bb) the projects referred to in subparagraph (i), listed per municipality.

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

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

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

(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 2015, the National Treasury may determine the provisional allocations and provide those provisional allocations to the affected municipalities and the transferring officer.

(f) (i) The transferring officer must submit the final allocations based on the provisional allocations referred to in paragraph (a)(i) and (ii) and (e) to the National Treasury by 4 December 2015.

(ii) If the transferring officer fails to submit the allocations referred to in subparagraph (i) by 4 December 2015, the National Treasury may determine the appropriate allocations, taking into consideration the indicative allocations for the 2016/17 financial year. 5

(2) (a) The transferring officer of a conditional allocation, using the indicative conditional allocations for the 2016/17 financial year and the 2017/18 financial year as set out in Column B of the affected Schedules to this Act, must, by 2 October 2015, 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 2016/17 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; and 15
- (iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii).

(b) The National Treasury must approve any proposed amendment or adjustment for the 2016/17 financial year of the allocation criteria of an existing conditional allocation before the submission of the provisional allocations and draft frameworks. 20

(c) (i) The transferring officer must, under his or her signature, submit the final allocations and frameworks based on the provisional allocations and frameworks to the National Treasury by 4 December 2015.

(ii) The transferring officer may in writing delegate to an employee of his or her department the signing-off envisaged in subparagraph (i), and, in the event of such delegation, a copy of the written delegation must accompany the allocations and frameworks submitted in terms of subparagraph (i). 25

(d) If the transferring officer fails to comply with paragraphs (a), (b) or (c) by the prescribed deadlines, the National Treasury may determine the appropriate draft and final allocations and frameworks taking into consideration the indicative allocations for the 2016/17 financial year. 30

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

(ii) The National Treasury must give notice to the transferring officer of the intention to amend frameworks and allocations and invite the submission of written comment within seven days after the date of the notification. 35

(f) The draft and final frameworks and allocations 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 times before the start of the 2016/17 financial year. 40

(4) (a) For purposes of the Education Infrastructure Grant or Health Facility Revitalisation Grant in the 2016/17 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— 45

- (i) a user asset management plan for all infrastructure programmes for a period of at least 10 years; 50
- (ii) an infrastructure programme management plan including at least a construction procurement strategy for infrastructure programmes or projects envisaged to commence within the period for the medium term expenditure framework;
- (iii) project proposals and concept reports for all projects in the planning stage envisaged to commence within the medium term expenditure framework period; and 55

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

(b) If any substantive change is made to the document referred to in paragraph (a)(iv) during the 2015/16 financial year, the amended document must be approved by the Executive Council of the province before submission to the National Treasury within 14 days after such approval. 5

(c) The National Treasury must notify the transferring officer and the affected provincial departments which infrastructure programmes and projects it will propose for full or partial funding through the grant in the financial years in question. 10

Transfers before commencement of Division of Revenue Act for 2016/17 financial year

28. (1) Despite sections 3(2), 7(2) and 8(2), if the Division of Revenue Act for the 2016/17 financial year has not commenced before or on 1 April 2016, the National Treasury may determine that an amount not exceeding 45 per cent of the total amount of each allocation made in terms of section 3(1), 7(1) or 8(1) be transferred to the relevant province or municipality as a direct charge against the National Revenue Fund. 15

(2) If an amount of an allocation, made in terms of section 7(1) or 8(1), is transferred in terms of subsection (1), the amount is, with the necessary changes, subject to the applicable framework for the 2015/16 financial year and the other requirements of this Act as if it is an amount of an allocation for the 2015/16 financial year. 20

CHAPTER 5

DUTIES AND POWERS OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties of municipalities 25

29. (1) (a) In addition to the requirements of the Municipal Finance Management Act, the accounting officer of a category C municipality must, within 10 days after this Act takes effect, submit to the National Treasury 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 2015/16 financial year, the 2016/17 financial year and the 2017/18 financial year, except if submitted in terms of any other legislation before the end of the 10 day period. 30

(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. 35

(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 will be implemented, and agree in writing which municipality is responsible for the operational costs and the collection of user fees. 40

(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 the fact that— 45

(a) the category C municipality retains 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 has not been concluded.

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

- (a) entering into a service delivery agreement with the category C municipality which is authorised to perform the function in terms of the Municipal Structures Act; or 5
- (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 that payment schedule to the National Treasury before the commencement of the financial year. 10

(b) A category C municipality must make transfers in accordance with the payment schedule submitted in terms of paragraph (a). 15

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

- (i) make allocations referred to in subsection (1)(b); 20
- (ii) reach an agreement envisaged in subsection (2); or
- (iii) submit a payment schedule in accordance with subsection (5)(a).

(b) Sections 18(4) and 19(2), (3) and (4) of this Act and section 216 of the Constitution apply, with the necessary changes, to the withholding or stopping of an allocation in accordance with paragraph (a). 25

(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 will be spent by the end of the 2015/16 financial year or the 2016/17 financial year. 30

(7) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, that is not reflected in its budget as tabled in accordance with section 16 of the Municipal Finance Management Act, is reflected in its budget to be considered for approval in accordance with section 24 of the Municipal Finance Management Act. 35

Duties and powers of provincial treasuries

30. (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, on the same day that its budget is tabled in the provincial legislature, or a date not later than 14 days after this Act takes effect, approved by the National Treasury, publish by notice in the *Gazette*— 40

- (i) the indicative allocation per municipality for every allocation to be made by the province to municipalities from the province's own funds;
- (ii) the indicative allocation to be made per school and per hospital in the province in a format determined by the National Treasury; 45
- (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 such a programme;
- (iv) the envisaged division of the allocation envisaged in subparagraphs (i) and (ii), in respect of each municipality, school and hospital, for the 2016/17 financial year and the 2017/18 financial year; and 50
- (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. 55

(b) The allocations referred to in paragraph (a) must be regarded as final when the provincial appropriation Act takes effect.

(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 days after the appropriation Act takes effect, and those allocations and budget must be regarded as final.

(3) (a) Despite subsection (2) or any other legislation, a provincial treasury may, in accordance with a framework determined by the National Treasury, amend the allocations referred to in subsection (2) or make additional allocations to municipalities that were not published in terms of subsection (2). 5

(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 12 February 2016 and takes effect on the date of the publication. 10

(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; 15

(b) actual expenditure on such allocations, excluding Schedule 4 allocations, up to the end of that month; and

(c) actual transfers made by the province to municipalities and public entities, and actual expenditure by municipalities and public entities on such allocations, based on the latest information available from municipalities and public entities at the time of reporting. 20

(5) (a) A provincial treasury must—

(i) ensure that a payment schedule 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 25

(iii) submit the payment schedules to the National Treasury within 14 days after this Act takes effect.

(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. 30

(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. 35

(7) If a provincial treasury fails to make the transfer requested by the receiving officer or provide reasons in terms of subsection (6), or the receiving officer disputes the reasons provided by the provincial treasury as to why the transfer has not been made, the receiving officer may request the National Treasury to investigate the matter.

(8) On receipt of a request in terms of subsection (7), the National Treasury must— 40

(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 45

(d) advise the provincial treasury and the receiving officer as to what steps must be taken to ensure the transfer.

Duties and powers of National Treasury

31. (1) The National Treasury must, within 14 days after this Act takes effect, submit a notice to all transferring officers containing the details of the primary bank accounts of each province and municipality.

(2) The National Treasury must, together with the statement envisaged in section 32(2) of the Public Finance Management Act, publish a report on actual transfers of all allocations listed in Schedules 4, 5, 6 and 7 or made in terms of section 26. 5

(3) The National Treasury may in any report it publishes that aggregates statements published by provincial treasuries envisaged in section 71(7) of the Municipal Finance Management Act, and in any report in respect of municipal finances, include a report on the equitable share and conditional allocations provided for in this Act. 10

CHAPTER 6**GENERAL****Liability for costs incurred in violation of principles of cooperative governance and intergovernmental relations 15**

32. (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, before approaching a court to resolve such dispute, make every effort to settle the dispute with the other organ of state concerned, including exhausting all mechanisms provided for the settlement of disputes in relevant legislation. 20

(2) If a dispute is referred back by a court in accordance with section 41(4) of the Constitution, due to the court not being satisfied that the organ of state approaching the court has complied with subsection (1), the expenditure incurred by that organ of state in approaching the court must be regarded as fruitless and wasteful.

(3) The amount of any such fruitless and wasteful expenditure must, in terms of the applicable procedures in the Public Finance Management Act or the Municipal Finance Management Act, be recovered without delay from the person who caused the organ of state not to comply with subsection (1). 25

Irregular expenditure

33. The following transfers must be regarded as irregular expenditure in terms of the Public Finance Management Act or the Municipal Finance Management Act, as the case may be: 30

- (a) A transfer prohibited in terms of section 17(2);
- (b) a transfer by a transferring officer to a bank account of a province or municipality that is not the primary bank account; 35
- (c) a transfer envisaged in section 25(1); or
- (d) a transfer made or expenditure of an allocation in contravention of this Act.

Financial misconduct

34. (1) Despite anything to the contrary in any other legislation, any wilful or negligent non-compliance with a provision of this Act constitutes financial misconduct. 40

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

Delegations and assignments

35. (1) The Minister may, in writing, delegate any of the powers entrusted to, and 45

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—

- (a) is subject to any limitations or conditions that the Minister may impose; 5
- (b) may authorise that official to sub-delegate, in writing, the delegated power or assigned duty to any other official of the National Treasury; and
- (c) does not divest the National Treasury of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.

(3) The Minister may vary or revoke any decision taken by an official as a result of a delegation or assignment, subject to any rights that may have vested as a consequence of the decision. 10

(4) (a) 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. 15

(b) Subsections (2) and (3) apply with the necessary changes to a delegation or assignment in terms of paragraph (a).

Exemptions

36. (1) The Minister may, if good grounds exist, approve a departure from a provision of a framework, a regulation made under section 37 or a condition imposed in terms of this Act. 20

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

- (a) cannot be implemented in practice;
- (b) impedes the achievement of any object of this Act; or 25
- (c) undermines the financial viability of the affected national or provincial department or municipality.

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

Regulations 30

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

- (a) anything which must or may be prescribed in terms of this Act; or
- (b) any ancillary or incidental administrative or procedural matter that it is necessary to prescribe for the proper implementation or administration of this Act. 35

Repeal of laws and savings

38. (1) Subject to subsection (2) and (3)—

- (a) the Division of Revenue Act, 2014 (Act No. 10 of 2014), except sections 16 and 26, is hereby repealed;
- (b) sections 16 and 26 of the Division of Revenue Act, 2014, is hereby repealed with effect from 1 July 2015 or the date that this Act takes effect, whichever is the later date; and 40
- (c) the Division of Revenue Amendment Act, 2014 (Act No. 38 of 2014), is hereby repealed.

(2) Any repeal referred to in subsection (1) does not affect— 45

- (a) any duty to be performed in terms of any provision of an Act referred to in subsection (1) after the end of the 2015/16 financial year; and

(b) any obligation in terms of any provision of an Act referred to in subsection (1), the execution of which is outstanding.

(3) Any framework published in terms of section 16 of the Division of Revenue Act, 2014, as amended in terms of section 16 or 26 of that Act, applies to funds of a conditional allocation approved for roll-over in terms of section 22(2) of that Act, if that conditional allocation does not continue to exist in terms of this Act. 5

Short title and commencement

39. This Act is called the Division of Revenue Act, 2015, and takes effect on 1 April 2015 or the date of publication in the *Gazette*, whichever is the later date.

SCHEDULE 1

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

| Spheres of Government | Column A | Column B | |
|-------------------------|----------------------|----------------------|----------------------|
| | 2015/16 | Forward Estimates | |
| | | 2016/17 | 2017/18 |
| | R'000 | R'000 | R'000 |
| National ^{1,2} | 789 463 526 | 851 811 074 | 936 457 697 |
| Provincial | 382 673 477 | 405 264 594 | 428 892 540 |
| Local | 50 207 698 | 52 868 706 | 55 512 141 |
| TOTAL | 1 222 344 701 | 1 309 944 374 | 1 420 862 378 |

1. National share includes conditional allocations to provincial and local spheres, general fuel levy sharing with metropolitan municipalities, debt-service costs and the contingency reserve
2. 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 | |
|---------------|--------------------|--------------------|--------------------|
| | 2015/16 | Forward Estimates | |
| | | 2016/17 | 2017/18 |
| | R'000 | R'000 | R'000 |
| Eastern Cape | 54 311 819 | 57 367 961 | 60 069 069 |
| Free State | 21 757 298 | 22 775 186 | 23 979 176 |
| Gauteng | 73 413 414 | 78 236 773 | 83 601 741 |
| KwaZulu-Natal | 82 253 946 | 86 885 446 | 91 429 978 |
| Limpopo | 45 377 444 | 48 120 920 | 50 502 078 |
| Mpumalanga | 31 029 509 | 32 970 925 | 35 113 208 |
| Northern Cape | 10 137 746 | 10 730 339 | 11 396 762 |
| North West | 26 150 635 | 27 675 998 | 29 492 553 |
| Western Cape | 38 241 666 | 40 501 046 | 43 307 975 |
| TOTAL | 382 673 477 | 405 264 594 | 428 892 540 |

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 | | |
|---|---|-------------------------|-------------------|------------------|
| | | 2015/16 | Column B | |
| | | | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | | R'000 | R'000 | R'000 |
| EASTERN CAPE | | | | |
| A | BUF Buffalo City | 655 141 | 643 419 | 649 421 |
| A | NMA Nelson Mandela Bay | 774 616 | 789 729 | 834 568 |
| B | EC101 Camdeboo | 43 279 | 43 753 | 44 555 |
| B | EC102 Blue Crane Route | 44 654 | 44 143 | 43 491 |
| B | EC103 Ikwezi | 20 720 | 21 057 | 20 950 |
| B | EC104 Makana | 75 767 | 76 049 | 77 157 |
| B | EC105 Ndlambe | 73 102 | 76 509 | 79 625 |
| B | EC106 Sundays River Valley | 55 182 | 59 228 | 62 773 |
| B | EC107 Baviaans | 23 452 | 24 047 | 24 192 |
| B | EC108 Kouga | 82 099 | 91 310 | 100 056 |
| B | EC109 Kou-Kamma | 37 662 | 39 415 | 41 035 |
| C | DC10 Sarah Baartman District Municipality | 80 759 | 82 444 | 83 373 |
| Total: Cacadu Municipalities | | 536 676 | 557 955 | 577 207 |
| B | EC121 Mbashe | 209 735 | 210 574 | 204 695 |
| B | EC122 Mnquma | 234 405 | 232 254 | 224 029 |
| B | EC123 Great Kei | 42 202 | 41 379 | 39 588 |
| B | EC124 Amahlathi | 124 034 | 121 326 | 115 916 |
| B | EC126 Ngqushwa | 82 854 | 80 993 | 77 425 |
| B | EC127 Nkonkobe | 130 357 | 129 198 | 124 581 |
| B | EC128 Nxuba | 26 561 | 26 185 | 25 223 |
| C | DC12 Amathole District Municipality | 699 595 | 740 645 | 794 777 |
| Total: Amatole Municipalities | | 1 549 743 | 1 582 554 | 1 606 234 |
| B | EC131 Inxuba Yethemba | 40 912 | 38 527 | 36 043 |
| B | EC132 Tsolwana | 38 820 | 39 300 | 38 537 |
| B | EC133 Inkwanca | 24 998 | 25 145 | 24 581 |
| B | EC134 Lukhanji | 117 676 | 115 174 | 111 362 |
| B | EC135 Intsika Yethu | 145 974 | 146 337 | 142 352 |
| B | EC136 Emalahleni | 116 537 | 117 289 | 114 454 |
| B | EC137 Engcobo | 134 844 | 135 694 | 132 108 |
| B | EC138 Sakhisizwe | 59 581 | 59 362 | 57 411 |
| C | DC13 Chris Hani District Municipality | 446 759 | 478 364 | 512 703 |
| Total: Chris Hani Municipalities | | 1 126 101 | 1 155 192 | 1 169 551 |
| B | EC141 Elundini | 132 110 | 133 807 | 131 096 |
| B | EC142 Senqu | 135 985 | 135 567 | 131 602 |
| B | EC143 Maletswai | 27 487 | 27 646 | 27 673 |
| B | EC144 Gariep | 27 626 | 26 779 | 25 626 |
| C | DC14 Joe Gqabi District Municipality | 209 607 | 224 702 | 240 509 |
| Total: Joe Gqabi Municipalities | | 532 815 | 548 501 | 556 506 |
| B | EC153 Ngquza Hill | 200 197 | 201 455 | 196 020 |
| B | EC154 Port St Johns | 120 534 | 121 258 | 117 951 |
| B | EC155 Nyandeni | 216 750 | 217 959 | 212 536 |
| B | EC156 Mhlontlo | 159 404 | 157 780 | 151 549 |
| B | EC157 King Sabata Dalindyebo | 251 210 | 253 935 | 251 266 |
| C | DC15 O.R. Tambo District Municipality | 622 201 | 671 954 | 721 881 |
| Total: O.R. Tambo Municipalities | | 1 570 296 | 1 624 341 | 1 651 203 |
| B | EC441 Matatiele | 176 181 | 176 031 | 170 532 |
| B | EC442 Umzimvubu | 169 767 | 168 185 | 161 716 |
| B | EC443 Mbizana | 181 314 | 180 170 | 173 758 |
| B | EC152 Ntabankulu | 98 871 | 97 675 | 93 611 |
| C | DC44 Alfred Nzo District Municipality | 365 517 | 387 616 | 410 995 |
| Total: Alfred Nzo Municipalities | | 991 650 | 1 009 677 | 1 010 612 |
| Total: Eastern Cape Municipalities | | 7 737 038 | 7 911 368 | 8 055 302 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | 2016/17 | 2017/18 | |
| | | R'000 | R'000 | R'000 |
| FREE STATE | | | | |
| A | MAN Mangaung | 596 652 | 590 539 | 608 267 |
| B | FS161 Letsemeng | 49 784 | 46 735 | 43 779 |
| B | FS162 Kopanong | 78 370 | 69 687 | 61 096 |
| B | FS163 Mohokare | 54 870 | 53 785 | 52 936 |
| B | FS171 Naledi | 40 967 | 40 211 | 39 380 |
| C | DC16 Xhariep District Municipality | 30 091 | 30 500 | 30 273 |
| Total: Xhariep Municipalities | | 254 082 | 240 918 | 227 464 |
| B | FS181 Masilonyana | 88 321 | 86 013 | 83 576 |
| B | FS182 Tokologo | 44 637 | 42 864 | 41 018 |
| B | FS183 Tswelopele | 62 570 | 58 858 | 54 941 |
| B | FS184 Matjhabeng | 402 909 | 377 726 | 359 950 |
| B | FS185 Nala | 120 422 | 107 030 | 93 457 |
| C | DC18 Lejweleputswa District Municipality | 110 390 | 111 991 | 112 917 |
| Total: Lejweleputswa Municipalities | | 829 249 | 784 482 | 745 859 |
| B | FS191 Setsoto | 166 309 | 157 720 | 149 764 |
| B | FS192 Dihlabeng | 125 216 | 121 929 | 121 212 |
| B | FS193 Nketoana | 80 525 | 77 945 | 76 015 |
| B | FS194 Maluti-a-Phofung | 451 439 | 465 235 | 475 003 |
| B | FS195 Phumelela | 60 462 | 59 025 | 57 739 |
| B | FS196 Mantsopa | 69 174 | 66 756 | 64 723 |
| C | DC19 Thabo Mofutsanyana District Municipality | 96 978 | 98 550 | 98 822 |
| Total: Thabo Mofutsanyana Municipalities | | 1 050 103 | 1 047 160 | 1 043 278 |
| B | FS201 Moqhaka | 161 083 | 156 489 | 154 096 |
| B | FS203 Ngwathe | 159 059 | 156 313 | 155 181 |
| B | FS204 Metsimaholo | 115 423 | 124 038 | 135 456 |
| B | FS205 Mafube | 78 587 | 76 201 | 74 250 |
| C | DC20 Fezile Dabi District Municipality | 140 135 | 142 101 | 143 726 |
| Total: Fezile Dabi Municipalities | | 654 287 | 655 142 | 662 709 |
| Total: Free State Municipalities | | 3 384 373 | 3 318 241 | 3 287 577 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | R'000 | R'000 | R'000 | |
| GAUTENG | | | | |
| A | EKU Ekurhuleni | 2 181 182 | 2 385 328 | 2 640 836 |
| A | JHB City of Johannesburg | 2 864 065 | 3 201 671 | 3 578 411 |
| A | TSH City of Tshwane | 1 654 390 | 1 886 413 | 2 131 544 |
| B | GT421 Emfuleni | 600 889 | 596 234 | 611 980 |
| B | GT422 Midvaal | 68 291 | 76 430 | 85 618 |
| B | GT423 Lesedi | 82 794 | 91 538 | 100 941 |
| C | DC42 Sedibeng District Municipality | 245 760 | 250 824 | 255 332 |
| Total: Sedibeng Municipalities | | 997 734 | 1 015 026 | 1 053 871 |
| B | GT481 Mogale City | 259 185 | 286 333 | 317 887 |
| B | GT482 Randfontein | 95 613 | 98 270 | 104 449 |
| B | GT483 Westonaria | 121 466 | 129 865 | 138 671 |
| B | GT484 Merafong City | 168 320 | 158 626 | 154 062 |
| C | DC48 West Rand District Municipality | 184 842 | 188 849 | 192 250 |
| Total: West Rand Municipalities | | 829 426 | 861 943 | 907 319 |
| Total: Gauteng Municipalities | | 8 526 797 | 9 350 381 | 10 311 981 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | 2016/17 | 2017/18 | |
| | | R'000 | R'000 | R'000 |
| KWAZULU-NATAL | | | | |
| A | ETH eThekweni | 2 115 453 | 2 289 678 | 2 510 109 |
| B | KZN211 Vulamehlo | 62 870 | 63 294 | 61 523 |
| B | KZN212 uMmdoni | 60 678 | 64 415 | 65 936 |
| B | KZN213 Umzumbe | 127 112 | 125 089 | 119 861 |
| B | KZN214 uMuziwabantu | 76 322 | 77 571 | 76 242 |
| B | KZN215 Ezinqoleni | 43 543 | 44 037 | 43 046 |
| B | KZN216 Hibiscus Coast | 125 965 | 132 233 | 136 793 |
| C | DC21 Ugu District Municipality | 362 776 | 396 722 | 431 686 |
| Total: Ugu Municipalities | | 859 266 | 903 361 | 935 087 |
| B | KZN221 uMshwathi | 84 824 | 86 127 | 85 373 |
| B | KZN222 uMngeni | 44 316 | 47 340 | 50 609 |
| B | KZN223 Mpofana | 27 603 | 27 815 | 27 611 |
| B | KZN224 Impendle | 32 943 | 32 909 | 31 995 |
| B | KZN225 Msunduzi | 395 786 | 421 033 | 458 801 |
| B | KZN226 Mkhambathini | 51 341 | 52 669 | 52 170 |
| B | KZN227 Richmond | 54 162 | 56 174 | 56 317 |
| C | DC22 Umgungundlovu District Municipality | 398 469 | 432 422 | 468 463 |
| Total: Umgungundlovu Municipalities | | 1 089 444 | 1 156 489 | 1 231 339 |
| B | KZN232 Ennambithi/Ladysmith | 120 062 | 120 269 | 119 645 |
| B | KZN233 Indaka | 75 580 | 73 820 | 70 701 |
| B | KZN234 Umtshezi | 50 138 | 52 557 | 53 690 |
| B | KZN235 Okhahlamba | 98 494 | 98 317 | 95 287 |
| B | KZN236 Imbabazane | 84 471 | 82 623 | 79 084 |
| C | DC23 Uthukela District Municipality | 310 472 | 331 219 | 355 197 |
| Total: Uthukela Municipalities | | 739 217 | 758 805 | 773 604 |
| B | KZN241 Endumeni | 41 242 | 42 121 | 42 690 |
| B | KZN242 Nquthu | 115 965 | 115 953 | 112 456 |
| B | KZN244 Msinga | 134 627 | 137 741 | 136 043 |
| B | KZN245 Umvoti | 85 271 | 89 352 | 90 391 |
| C | DC24 Umzinyathi District Municipality | 240 374 | 262 086 | 284 764 |
| Total: Umzinyathi Municipalities | | 617 479 | 647 253 | 666 344 |
| B | KZN252 Newcastle | 298 215 | 299 978 | 307 066 |
| B | KZN253 Emadlangeni | 21 017 | 21 232 | 20 783 |
| B | KZ254 Dannhauser | 74 181 | 74 141 | 71 921 |
| C | DC25 Amajuba District Municipality | 120 927 | 128 857 | 136 941 |
| Total: Amajuba Municipalities | | 514 340 | 524 208 | 536 711 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | R'000 | R'000 | R'000 | |
| B | KZN261 eDumbe | 57 632 | 57 919 | 56 452 |
| B | KZN262 uPhongolo | 96 890 | 98 096 | 96 501 |
| B | KZN263 Abaqulusi | 106 693 | 108 233 | 107 572 |
| B | KZN265 Nongoma | 123 997 | 124 259 | 120 410 |
| B | KZN266 Ulundi | 128 213 | 127 325 | 122 413 |
| C | DC26 Zululand District Municipality | 322 706 | 346 723 | 372 861 |
| Total: Zululand Municipalities | | 836 131 | 862 555 | 876 209 |
| B | KZN271 Umhlabuyalingana | 121 138 | 125 459 | 124 997 |
| B | KZN272 Jozini | 136 441 | 138 632 | 136 049 |
| B | KZN273 The Big Five False Bay | 31 134 | 32 633 | 32 708 |
| B | KZN274 Hlabisa | 49 368 | 50 337 | 49 344 |
| B | KZN275 Mtubatuba | 116 487 | 121 754 | 122 015 |
| C | DC27 Umkhanyakude District Municipality | 265 376 | 292 876 | 320 377 |
| Total: Umkhanyakude Municipalities | | 719 944 | 761 691 | 785 490 |
| B | KZN281 Mfólozi | 93 949 | 97 078 | 96 332 |
| B | KZN282 uMhlathuze | 229 925 | 245 576 | 261 960 |
| B | KZN283 Ntambanana | 42 362 | 42 422 | 40 486 |
| B | KZN284 uMlalazi | 145 537 | 148 146 | 145 948 |
| B | KZN285 Mthonjaneni | 38 963 | 39 112 | 38 061 |
| B | KZN286 Nkandla | 82 242 | 81 438 | 78 045 |
| C | DC28 uThungulu District Municipality | 410 276 | 444 127 | 480 348 |
| Total: Uthungulu Municipalities | | 1 043 254 | 1 097 899 | 1 141 180 |
| B | KZN291 Mandeni | 119 361 | 123 461 | 123 733 |
| B | KZN292 KwaDukuza | 105 352 | 114 767 | 124 033 |
| B | KZN293 Ndwedwe | 110 311 | 111 944 | 109 596 |
| B | KZN294 Maphumulo | 74 233 | 73 361 | 70 399 |
| C | DC29 iLembe District Municipality | 338 090 | 375 152 | 413 009 |
| Total: iLembe Municipalities | | 747 347 | 798 685 | 840 770 |
| B | KZN431 Ingwe | 83 132 | 83 714 | 81 755 |
| B | KZN432 Kwa Sani | 15 076 | 15 032 | 14 642 |
| B | KZN433 Greater Kokstad | 47 497 | 43 752 | 39 622 |
| B | KZN434 Ubuhlebezwe | 85 227 | 86 003 | 84 025 |
| B | KZN435 Umzimkhulu | 151 222 | 154 042 | 151 986 |
| C | DC43 Harry Gwala District Municipality | 241 033 | 256 784 | 275 160 |
| Total: Sisonke Municipalities | | 623 187 | 639 327 | 647 190 |
| Total: KwaZulu-Natal Municipalities | | 9 905 062 | 10 439 951 | 10 944 033 |

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 | |
| | | 2015/16 | Forward Estimates | |
| 2016/17 | 2017/18 | | | |
| | | R'000 | R'000 | R'000 |
| LIMPOPO | | | | |
| B | LIM331 Greater Giyani | 221 971 | 224 360 | 220 158 |
| B | LIM332 Greater Letaba | 208 866 | 209 992 | 205 548 |
| B | LIM333 Greater Tzaneen | 288 642 | 293 532 | 292 259 |
| B | LIM334 Ba-Phalaborwa | 107 805 | 110 912 | 110 792 |
| B | LIM335 Maruleng | 92 441 | 93 956 | 92 470 |
| C | DC33 Mopani District Municipality | 631 553 | 689 900 | 750 934 |
| Total: Mopani Municipalities | | 1 551 278 | 1 622 652 | 1 672 161 |
| B | LIM341 Musina | 47 735 | 51 088 | 53 794 |
| B | LIM342 Mutale | 88 938 | 91 791 | 91 163 |
| B | LIM343 Thulamela | 433 020 | 442 734 | 440 450 |
| B | LIM344 Makhado | 354 731 | 360 778 | 358 823 |
| C | DC34 Vhembe District Municipality | 681 432 | 748 796 | 818 144 |
| Total: Vhembe Municipalities | | 1 605 856 | 1 695 187 | 1 762 374 |
| B | LIM351 Blouberg | 147 635 | 148 335 | 144 712 |
| B | LIM352 Aganang | 122 831 | 122 653 | 118 801 |
| B | LIM353 Molemole | 106 287 | 105 489 | 102 169 |
| B | LIM354 Polokwane | 522 595 | 568 208 | 616 043 |
| B | LIM355 Lepelle-Nkumpi | 204 754 | 205 856 | 200 863 |
| C | DC35 Capricorn District Municipality | 502 417 | 539 932 | 579 927 |
| Total: Capricorn Municipalities | | 1 606 519 | 1 690 473 | 1 762 515 |
| B | LIM361 Thabazimbi | 60 064 | 59 287 | 60 525 |
| B | LIM362 Lephalale | 87 409 | 90 304 | 96 015 |
| B | LIM364 Mookgopong | 41 540 | 44 331 | 46 436 |
| B | LIM365 Modimolle | 59 775 | 58 486 | 57 795 |
| B | LIM366 Bela-Bela | 63 428 | 68 288 | 72 970 |
| B | LIM367 Mogalakwena | 341 563 | 352 996 | 360 879 |
| C | DC36 Waterberg District Municipality | 111 232 | 113 698 | 115 381 |
| Total: Waterberg Municipalities | | 765 011 | 787 390 | 810 001 |
| B | LIM471 Ephraim Mogale | 118 546 | 121 195 | 120 142 |
| B | LIM472 Elias Motsoaledi | 212 959 | 216 012 | 212 886 |
| B | LIM473 Makhuduthamaga | 228 571 | 230 641 | 226 428 |
| B | LIM474 Fetakgomo | 83 169 | 84 331 | 82 555 |
| B | LIM475 Greater Tubatse | 234 852 | 244 658 | 246 367 |
| C | DC47 Sekhukhune District Municipality | 546 538 | 605 864 | 666 284 |
| Total: Sekhukhune Municipalities | | 1 424 635 | 1 502 701 | 1 554 662 |
| Total: Limpopo Municipalities | | 6 953 299 | 7 298 403 | 7 561 713 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | R'000 | R'000 | R'000 | |
| MPUMALANGA | | | | |
| B | MP301 Albert Luthuli | 219 137 | 226 756 | 232 189 |
| B | MP302 Msukaligwa | 114 641 | 119 148 | 127 385 |
| B | MP303 Mkhondo | 153 190 | 162 922 | 170 990 |
| B | MP304 Pixley Ka Seme | 91 201 | 89 095 | 87 184 |
| B | MP305 Lekwa | 83 027 | 84 444 | 88 022 |
| B | MP306 Dipaleseng | 52 509 | 53 758 | 55 387 |
| B | MP307 Govan Mbeki | 194 986 | 197 366 | 208 046 |
| C | DC30 Gert Sibande District Municipality | 270 971 | 275 627 | 279 802 |
| Total: Gert Sibande Municipalities | | 1 179 662 | 1 209 116 | 1 249 005 |
| B | MP311 Victor Khanye | 67 348 | 72 518 | 77 844 |
| B | MP312 Emalahleni | 229 575 | 256 739 | 288 276 |
| B | MP313 Steve Tshwete | 119 935 | 136 945 | 156 145 |
| B | MP314 Emakhazeni | 48 486 | 51 585 | 54 519 |
| B | MP315 Thembisile Hani | 288 644 | 302 262 | 313 991 |
| B | MP316 Dr JS Moroka | 314 082 | 320 052 | 321 994 |
| C | DC31 Nkangala District Municipality | 326 223 | 333 595 | 340 394 |
| Total: Nkangala Municipalities | | 1 394 293 | 1 473 696 | 1 553 163 |
| B | MP321 Thaba Chweu | 104 771 | 114 508 | 124 626 |
| B | MP322 Mbombela | 462 073 | 503 877 | 544 750 |
| B | MP323 Umjindi | 67 369 | 71 926 | 76 257 |
| B | MP324 Nkomazi | 423 037 | 448 779 | 467 584 |
| B | MP325 Bushbuckridge | 635 931 | 661 704 | 678 874 |
| C | DC32 Ehlanzeni District Municipality | 217 441 | 222 950 | 226 639 |
| Total: Ehlanzeni Municipalities | | 1 910 622 | 2 023 744 | 2 118 730 |
| Total: Mpumalanga Municipalities | | 4 484 577 | 4 706 556 | 4 920 898 |

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 | | |
|--|--|-------------------------|-------------------|------------------|
| | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | | R'000 | R'000 | R'000 |
| NORTHERN CAPE | | | | |
| B | NC061 Richtersveld | 13 401 | 13 428 | 13 555 |
| B | NC062 Nama Khoi | 36 818 | 37 439 | 38 799 |
| B | NC064 Kamiesberg | 17 563 | 18 075 | 18 187 |
| B | NC065 Hantam | 20 662 | 20 157 | 19 958 |
| B | NC066 Karoo Hoogland | 15 812 | 16 426 | 17 034 |
| B | NC067 Khâi-Ma | 14 782 | 15 260 | 15 777 |
| C | DC6 Namakwa District Municipality | 35 005 | 35 407 | 35 579 |
| Total: Namakwa Municipalities | | 154 043 | 156 192 | 158 889 |
| B | NC071 Ubuntu | 25 241 | 26 260 | 26 845 |
| B | NC072 Umsobomvu | 34 931 | 35 704 | 36 711 |
| B | NC073 Emthanjeni | 35 929 | 35 088 | 34 668 |
| B | NC074 Kareeberg | 18 021 | 18 843 | 19 256 |
| B | NC075 Renosterberg | 18 179 | 18 558 | 18 669 |
| B | NC076 Thembelihle | 18 676 | 19 187 | 19 447 |
| B | NC077 Siyathemba | 24 220 | 24 934 | 25 709 |
| B | NC078 Siyancuma | 39 475 | 38 633 | 37 704 |
| C | DC7 Pixley Ka Seme District Municipality | 35 320 | 35 988 | 36 007 |
| Total: Pixley Ka Seme Municipalities | | 249 992 | 253 195 | 255 016 |
| B | NC081 Mier | 14 577 | 14 878 | 14 736 |
| B | NC082 !Kai !Garib | 52 338 | 53 123 | 55 103 |
| B | NC083 //Khara Hais | 57 629 | 58 936 | 62 196 |
| B | NC084 !Kheis | 19 697 | 20 020 | 20 082 |
| B | NC085 Tsantsabane | 28 192 | 28 784 | 30 150 |
| B | NC086 Kgatelopele | 17 104 | 17 693 | 18 665 |
| C | DC8 Z.F. Mgcawu District Municipality | 50 237 | 51 229 | 51 783 |
| Total: Siyanda Municipalities | | 239 774 | 244 663 | 252 715 |
| B | NC091 Sol Plaatje | 143 335 | 140 315 | 142 006 |
| B | NC092 Dikgatlong | 58 153 | 59 655 | 60 568 |
| B | NC093 Magareng | 34 766 | 34 948 | 34 778 |
| B | NC094 Phokwane | 77 299 | 78 145 | 78 493 |
| C | DC9 Frances Baard District Municipality | 98 936 | 105 379 | 111 650 |
| Total: Frances Baard Municipalities | | 412 489 | 418 442 | 427 495 |
| B | NC451 Joe Morolong | 115 253 | 117 673 | 117 381 |
| B | NC452 Ga-Segonyana | 109 444 | 117 316 | 123 402 |
| B | NC453 Gamagara | 22 923 | 24 527 | 27 669 |
| C | DC45 John Taolo Gaetsewe District Municipality | 64 383 | 66 295 | 67 960 |
| Total: John Taolo Gaetsewe Municipalities | | 312 003 | 325 811 | 336 412 |
| Total: Northern Cape Municipalities | | 1 368 301 | 1 398 303 | 1 430 527 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | R'000 | R'000 | R'000 | |
| NORTH WEST | | | | |
| B | NW371 Moretele | 260 987 | 269 294 | 271 533 |
| B | NW372 Madibeng | 457 443 | 507 593 | 555 314 |
| B | NW373 Rustenburg | 399 145 | 455 618 | 515 886 |
| B | NW374 Kgetlengrivier | 57 478 | 60 970 | 64 225 |
| B | NW375 Moses Kotane | 322 570 | 331 216 | 335 664 |
| C | DC37 Bojanala Platinum District Municipality | 294 712 | 303 734 | 310 947 |
| Total: Bojanala Platinum Municipalities | | 1 792 335 | 1 928 425 | 2 053 569 |
| B | NW381 Ratlou | 99 822 | 99 176 | 95 982 |
| B | NW382 Tswaing | 86 304 | 86 267 | 84 724 |
| B | NW383 Mafikeng | 173 855 | 176 464 | 175 874 |
| B | NW384 Ditsobotla | 88 789 | 88 817 | 88 273 |
| B | NW385 Ramotshere Moiloa | 127 415 | 128 238 | 125 571 |
| C | DC38 Ngaka Modiri Molema District Municipality | 510 260 | 551 951 | 595 833 |
| Total: Ngaka Modiri Molema Municipalities | | 1 086 445 | 1 130 913 | 1 166 257 |
| B | NW392 Naledi | 39 618 | 39 704 | 39 615 |
| B | NW393 Mamusa | 43 070 | 43 537 | 43 217 |
| B | NW394 Greater Taung | 171 557 | 171 806 | 166 657 |
| B | NW396 Lekwa-Teemane | 37 480 | 38 081 | 38 118 |
| B | NW397 NW397 | 102 421 | 101 937 | 98 604 |
| C | DC39 Dr Ruth Segomotsi Mompati District Municipality | 260 500 | 283 870 | 305 823 |
| Total: Dr Ruth Segomotsi Mompati Municipalities | | 654 646 | 678 935 | 692 034 |
| B | NW401 Ventersdorp | 63 366 | 66 182 | 68 344 |
| B | NW402 Tlokwe | 119 625 | 133 969 | 149 587 |
| B | NW403 City of Matlosana | 339 737 | 335 009 | 339 718 |
| B | NW404 Maquassi Hills | 91 878 | 92 709 | 93 814 |
| C | DC40 Dr Kenneth Kaunda District Municipality | 165 682 | 169 296 | 172 358 |
| Total: Dr Kenneth Kaunda Municipalities | | 780 288 | 797 165 | 823 821 |
| Total: North West Municipalities | | 4 313 714 | 4 535 438 | 4 735 681 |

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 | |
| | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 |
| | | R'000 | R'000 | |
| WESTERN CAPE | | | | |
| A | CPT City of Cape Town | 1 809 797 | 2 036 500 | 2 263 607 |
| B | WC011 Matzikama | 41 409 | 42 968 | 45 926 |
| B | WC012 Cederberg | 34 235 | 36 690 | 39 235 |
| B | WC013 Bergrivier | 30 454 | 33 442 | 36 704 |
| B | WC014 Saldanha Bay | 55 497 | 62 559 | 69 815 |
| B | WC015 Swartland | 51 772 | 60 348 | 68 762 |
| C | DC1 West Coast District Municipality | 80 458 | 82 466 | 83 957 |
| Total: West Coast Municipalities | | 293 825 | 318 473 | 344 399 |
| B | WC022 Witzenberg | 54 850 | 59 924 | 65 615 |
| B | WC023 Drakenstein | 96 845 | 106 929 | 117 664 |
| B | WC024 Stellenbosch | 84 962 | 97 590 | 109 738 |
| B | WC025 Breede Valley | 81 661 | 88 862 | 96 734 |
| B | WC026 Langeberg | 57 378 | 58 933 | 62 262 |
| C | DC2 Cape Winelands District Municipality | 217 006 | 220 761 | 224 219 |
| Total: Cape Winelands Municipalities | | 592 702 | 632 999 | 676 232 |
| B | WC031 Theewaterskloof | 63 908 | 68 752 | 74 003 |
| B | WC032 Overstrand | 64 598 | 72 270 | 79 604 |
| B | WC033 Cape Agulhas | 20 679 | 22 195 | 23 939 |
| B | WC034 Swellendam | 21 922 | 22 885 | 24 591 |
| C | DC3 Overberg District Municipality | 51 338 | 52 532 | 53 057 |
| Total: Overberg Municipalities | | 222 445 | 238 634 | 255 194 |
| B | WC041 Kannaland | 22 391 | 22 534 | 22 673 |
| B | WC042 Hessequa | 31 529 | 33 203 | 35 792 |
| B | WC043 Mossel Bay | 63 673 | 69 978 | 76 343 |
| B | WC044 George | 100 693 | 110 264 | 121 141 |
| B | WC045 Oudtshoorn | 54 373 | 57 338 | 60 437 |
| B | WC047 Bitou | 57 298 | 65 012 | 71 575 |
| B | WC048 Knysna | 56 163 | 62 237 | 67 761 |
| C | DC4 Eden District Municipality | 138 902 | 142 206 | 145 104 |
| Total: Eden Municipalities | | 525 022 | 562 772 | 600 826 |
| B | WC051 Laingsburg | 12 015 | 12 315 | 12 427 |
| B | WC052 Prince Albert | 15 247 | 16 035 | 16 556 |
| B | WC053 Beaufort West | 44 160 | 46 322 | 48 220 |
| C | DC5 Central Karoo District Municipality | 19 324 | 19 700 | 19 476 |
| Total: Central Karoo Municipalities | | 90 746 | 94 372 | 96 679 |
| Total: Western Cape Municipalities | | 3 534 537 | 3 883 750 | 4 236 937 |
| Unallocated | | - | 26 315 | 27 492 |
| National Total | | 50 207 698 | 52 868 706 | 55 512 141 |

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 | |
|---|---|--|---|-------------------|-------------------|-----------|-----------|-------------------|
| | | | | | 2015/16 | 2016/17 | 2017/18 | Forward Estimates |
| Agriculture, Forestry and Fisheries (Vote 24) | Comprehensive Agricultural Support Programme Grant | To provide effective agricultural support services, promote and facilitate agricultural development by targeting beneficiaries of land restitution and redistribution, and other previously disadvantaged producers who have acquired land through private means and are engaged in value-adding enterprises domestically, or involved in exports; to address damage to infrastructure caused by floods. | General conditional allocation to provinces | Eastern Cape | R'000 | R'000 | R'000 | R'000 |
| | | | | Free State | 261 909 | 268 611 | 284 877 | 284 877 |
| | | | | Gauteng | 171 012 | 179 444 | 190 987 | 190 987 |
| | | | | KwaZulu-Natal | 82 454 | 89 132 | 97 177 | 97 177 |
| | | | | Limpopo | 226 161 | 230 344 | 245 823 | 245 823 |
| | | | | Mpumalanga | 261 844 | 268 169 | 280 768 | 280 768 |
| | | | | Northern Cape | 169 684 | 184 014 | 189 221 | 189 221 |
| | | | | North West | 135 768 | 134 729 | 148 302 | 148 302 |
| | | | | Western Cape | 195 066 | 177 970 | 191 604 | 191 604 |
| | | | | | 147 054 | 169 411 | 179 981 | 179 981 |
| | TOTAL | 1 650 952 | 1 701 824 | 1 808 740 | 1 808 740 | | | |
| Basic Education (Vote 14) | (a) Education Infrastructure Grant | To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education including district and circuit accommodation; to enhance capacity to deliver infrastructure in education; to address damage to infrastructure caused by natural disasters. | General conditional allocation to provinces | Eastern Cape | R'000 | R'000 | R'000 | R'000 |
| | | | | Free State | 1 703 877 | 1 532 003 | 1 400 000 | 1 400 000 |
| | | | | Gauteng | 762 553 | 707 553 | 742 931 | 742 931 |
| | | | | KwaZulu-Natal | 935 725 | 1 274 825 | 1 428 566 | 1 428 566 |
| | | | | Limpopo | 1 978 683 | 1 857 648 | 1 950 530 | 1 950 530 |
| | | | | Mpumalanga | 805 128 | 845 384 | 953 589 | 953 589 |
| | | | | Northern Cape | 857 247 | 802 247 | 842 359 | 842 359 |
| | | | | North West | 446 998 | 359 545 | 300 000 | 300 000 |
| | | | | Western Cape | 995 107 | 853 678 | 842 359 | 842 359 |
| | | | | Unallocated | 1 032 237 | 874 263 | 860 226 | 860 226 |
| | TOTAL | 9 517 555 | 9 773 692 | 10 330 562 | 10 330 562 | | | |
| (b) Occupational Specific Dispensation for Education Sector Therapists Grant | To augment the baseline compensation budget of the Provincial Education Departments (PEDs) to enable them to comply with the Education Labour Relations Council Collective Agreement 1 of 2012. | General conditional allocation to provinces | Eastern Cape | R'000 | R'000 | R'000 | R'000 | |
| | | | Free State | 2 067 | - | - | - | |
| | | | Gauteng | 5 775 | - | - | - | |
| | | | KwaZulu-Natal | 29 442 | - | - | - | |
| | | | Limpopo | 13 079 | - | - | - | |
| | | | Mpumalanga | - | - | - | - | |
| | | | Northern Cape | 337 | - | - | - | |
| North West | 2 | - | - | - | | | | |
| Western Cape | 446 | - | - | - | | | | |
| | 15 852 | - | - | - | | | | |
| | TOTAL | 67 000 | - | - | - | | | |

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 | |
|---------------------|---|--|---|---------------|-------------------|-------------------|-------------------|-------|
| | | | | | 2015/16 | R'000 | 2016/17 | R'000 |
| Health (Vote 16) | (a) Health Professions Training and Development Grant | Support provinces to fund service costs associated with training health science trainees on the public service platform. | Nationally assigned function to provinces | Eastern Cape | 204 430 | 213 212 | 226 566 | |
| | | | | Free State | 149 756 | 156 189 | 165 971 | |
| | | | | Gauteng | 829 604 | 865 244 | 919 438 | |
| | | | | KwaZulu-Natal | 299 513 | 312 377 | 331 943 | |
| | | | | Limpopo | 118 855 | 123 960 | 131 724 | |
| | | | | Mpumalanga | 97 460 | 101 646 | 108 013 | |
| | | | | Northern Cape | 78 445 | 81 815 | 86 939 | |
| | | | | North West | 106 970 | 111 565 | 118 552 | |
| | | | | Western Cape | 489 689 | 510 716 | 542 703 | |
| | | | | TOTAL | 2 374 722 | 2 476 724 | 2 631 849 | |
| | (b) National Tertiary Services Grant | Ensure provision of tertiary health services for all South African citizens; to compensate tertiary facilities for the additional costs associated with provision of these services. | Nationally assigned function to provinces | Eastern Cape | 803 770 | 838 458 | 890 973 | |
| | | | | Free State | 918 387 | 958 021 | 1 018 025 | |
| | | | | Gauteng | 3 572 856 | 3 727 048 | 3 960 484 | |
| | | | | KwaZulu-Natal | 1 530 246 | 1 596 286 | 1 696 266 | |
| | | | | Limpopo | 330 462 | 344 723 | 366 314 | |
| | | | | Mpumalanga | 99 311 | 103 597 | 110 086 | |
| | | | | Northern Cape | 305 477 | 318 661 | 338 620 | |
| | | | | North West | 242 625 | 253 096 | 268 948 | |
| | | | | Western Cape | 2 594 901 | 2 706 888 | 2 876 429 | |
| | | | | TOTAL | 10 398 035 | 10 846 778 | 11 526 145 | |

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 | |
|------------------------|--|---|---|---------------|------------------|-------------------|-------------------|-------------------|
| | | | | | 2015/16 | 2016/17 | 2017/18 | Forward Estimates |
| Transport (Vote 35) | (a) Provincial Roads Maintenance Grant | To supplement provincial investments for routine, periodic and special maintenance; to ensure all roads are classified as per the Road Infrastructure Strategic Framework for South Africa 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 declared natural disasters; to improve the state of the road network serving electricity generation infrastructure; to improve road safety with a special focus on pedestrian safety in rural areas. | General conditional allocation to provinces | Eastern Cape | R'000 | R'000 | R'000 | R'000 |
| | | | | | 1 289 151 | 1 320 312 | 1 408 404 | |
| | | | | Free State | 1 142 796 | 1 209 539 | 1 296 144 | |
| | | | | Gauteng | 455 821 | 482 443 | 516 986 | |
| | | | | KwaZulu-Natal | 1 779 255 | 1 851 165 | 1 983 711 | |
| | | | | Limpopo | 994 762 | 1 056 656 | 1 155 155 | |
| | | | | Mpumalanga | 1 719 418 | 1 656 521 | 1 765 199 | |
| | | | | Northern Cape | 822 430 | 870 464 | 932 790 | |
| | | | | North West | 788 060 | 834 086 | 893 808 | |
| | | | | Western Cape | 858 962 | 856 776 | 855 838 | |
| | TOTAL | | | | 9 850 655 | 10 137 962 | 10 808 035 | |
| | (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 | | 208 115 | 221 150 | |
| | | | | | 220 669 | 230 088 | 244 499 | |
| | | | | Gauteng | 1 860 048 | 1 939 446 | 2 060 920 | |
| | | | | KwaZulu-Natal | 924 766 | 964 241 | 1 024 634 | |
| | | | | Limpopo | 298 298 | 311 031 | 330 512 | |
| | | | | Mpumalanga | 502 272 | 523 712 | 556 513 | |
| | | | | Northern Cape | 44 907 | 46 824 | 49 757 | |
| | | | | North West | 92 313 | 96 253 | 102 282 | |
| | | | | Western Cape | 796 580 | 830 582 | 882 604 | |
| | | | | | TOTAL | | | |

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 | |
|------------------------------------|-------------------------------------|--|-----------------------------------|-----------------------------------|---|-------------------|-------------------|
| | | | | 2015/16 | | Forward Estimates | |
| | | | | R'000 | 2016/17 | R'000 | 2017/18 |
| Human Settlements (Vote 38) | Urban Settlements Development Grant | Supplements the capital revenues of metropolitan municipalities in order to support the national human settlements development programme, focusing on poor households. | Buffalo City | 713 132 | 748 370 | R'000 | 791 090 |
| | | | City of Cape Town | 1 387 760 | 1 456 336 | | 1 539 467 |
| | | | City of Johannesburg | 1 731 220 | 1 816 766 | | 1 920 473 |
| | | | City of Tshwane | 1 500 683 | 1 574 837 | | 1 664 734 |
| | | | Ekurhuleni | 1 842 887 | 1 933 951 | | 2 044 348 |
| | | | eThekweni | 1 838 336 | 1 929 176 | | 2 039 299 |
| | | | Mangaung | 693 847 | 728 133 | | 769 697 |
| | | | Nelson Mandela Bay | 846 480 | 888 308 | | 939 015 |
| | | | TOTAL | 10 554 345 | 11 075 877 | | 11 708 123 |
| | | | National Treasury (Vote 7) | Integrated City Development Grant | To provide a financial incentive for metropolitan municipalities to achieve a more compact urban spatial form through integrating and focusing their use of available infrastructure investment and regulatory instruments. | Buffalo City | 5 605 |
| City of Cape Town | 50 826 | 48 982 | | | | | 53 629 |
| City of Johannesburg | 49 327 | 58 082 | | | | | 63 592 |
| City of Tshwane | 39 702 | 38 262 | | | | | 41 892 |
| Ekurhuleni | 43 194 | 41 627 | | | | | 45 577 |
| eThekweni | 46 781 | 45 083 | | | | | 49 361 |
| Mangaung | 10 157 | 9 789 | | | | | 10 718 |
| TOTAL | 251 300 | 266 805 | | 292 119 | | | |

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

| Vote | Name of allocation | Purpose | Type of allocation | Province | Column A | Column B | |
|--|--|---|------------------------|---------------|------------------|---------------------------------------|------------------|
| | | | | | 2015/16 R'000 | Forward Estimates 2016/17 R'000 | 2017/18 R'000 |
| Agriculture, Forestry and Fisheries (Vote 24) | (a) Ilima/Letsema Projects Grant | To assist vulnerable South African farming communities to achieve an increase in agricultural production and invest in infrastructure that unlocks agricultural production. | Conditional allocation | Eastern Cape | 50 131 | 63 876 | 67 356 |
| | | | | Free State | 60 990 | 59 447 | 63 178 |
| | | | | Gauteng | 24 234 | 26 059 | 27 673 |
| | | | | KwaZulu-Natal | 69 402 | 63 876 | 67 356 |
| | | | | Limpopo | 50 337 | 63 876 | 67 356 |
| | | | | Mpumalanga | 46 270 | 49 136 | 52 213 |
| | | | | Northern Cape | 69 460 | 55 050 | 58 480 |
| | | | | North West | 50 337 | 59 450 | 63 178 |
| | | | | Western Cape | 49 607 | 50 593 | 55 349 |
| | | | | TOTAL | 470 768 | 491 363 | 522 139 |
| | (b) Land Care 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 | 10 666 | 11 155 | 11 812 |
| | | | | Free State | 5 275 | 5 493 | 5 865 |
| | | | | Gauteng | 4 601 | 4 785 | 5 123 |
| | | | | KwaZulu-Natal | 10 666 | 11 157 | 11 812 |
| | | | | Limpopo | 10 001 | 10 456 | 11 072 |
| | | | | Mpumalanga | 5 948 | 6 201 | 6 608 |
| | | | | Northern Cape | 7 302 | 7 616 | 8 094 |
| | | | | North West | 7 971 | 8 324 | 8 838 |
| | | | | Western Cape | 3 933 | 4 078 | 4 380 |
| | | | | TOTAL | 66 363 | 69 265 | 73 604 |
| Arts and Culture (Vote 37) | Community Library Services Grant | To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives. | Conditional allocation | Eastern Cape | 143 694 | 150 431 | 159 750 |
| | | | | Free State | 155 776 | 158 869 | 162 662 |
| | | | | Gauteng | 155 693 | 164 450 | 176 073 |
| | | | | KwaZulu-Natal | 157 696 | 164 273 | 176 737 |
| | | | | Limpopo | 112 156 | 116 407 | 124 831 |
| | | | | Mpumalanga | 150 325 | 156 400 | 166 420 |
| | | | | Northern Cape | 147 121 | 153 424 | 166 645 |
| | | | | North West | 130 096 | 137 605 | 144 735 |
| | | | | Western Cape | 158 469 | 165 273 | 174 907 |
| | | | | TOTAL | 1 311 026 | 1 367 132 | 1 452 760 |

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

| Vote | Name of allocation | Purpose | Type of allocation | Province | Column A | | Column B | |
|--------------------------------------|--|---|------------------------|---------------|----------------|----------------|----------------|-------------------|
| | | | | | 2015/16 | 2017/18 | 2016/17 | Forward Estimates |
| Basic Education (Vote 14) | (a) HIV and AIDS (Life Skills Education) Grant | To support South Africa's HIV prevention strategy by increasing sexual and reproductive health knowledge, skills and appropriate decision making among learners and educators; to mitigate the impact of HIV and TB by providing a caring, supportive and enabling environment for learners and educators; to ensure the provision of a safe, rights-based environment in schools that is free of discrimination, stigma and any form of sexual harassment/abuse; to reduce the vulnerability of children to HIV, TB and sexually transmitted infections (STIs), with a particular focus on orphaned and vulnerable children. | Conditional allocation | Eastern Cape | R'000 | R'000 | R'000 | |
| | | | | Free State | 37 086 | 39 591 | 41 936 | |
| | | | | Gauteng | 10 462 | 12 967 | 13 980 | |
| | | | | KwaZulu-Natal | 29 945 | 32 449 | 34 436 | |
| | | | | Limpopo | 50 588 | 53 096 | 56 115 | |
| | | | | Mpumalanga | 30 875 | 33 310 | 35 339 | |
| | | | | Northern Cape | 19 631 | 18 798 | 20 102 | |
| | | | | North West | 5 281 | 5 281 | 5 547 | |
| | | | | Western Cape | 17 531 | 16 629 | 17 825 | |
| | | | | TOTAL | 221 030 | 230 849 | 245 308 | |
| | (b) Maths, Science and Technology Grant | To provide support and resources to schools, teachers and learners for the improvement of Mathematics, Sciences and Technology (MST) teaching and learning at selected public schools; to improve the achievement of learner participation and success rates, teacher demand, supply, utilisation, development and support, school resourcing and partnerships, consistent with targets set in the Action Plan 2019 and the National Development Plan. | Conditional allocation | Eastern Cape | 45 059 | 46 898 | 48 907 | |
| | | | | Free State | 32 145 | 33 466 | 35 963 | |
| | | | | Gauteng | 47 842 | 49 810 | 53 493 | |
| | | | | KwaZulu-Natal | 59 998 | 62 452 | 63 882 | |
| | | | | Limpopo | 40 979 | 42 553 | 45 019 | |
| | | | | Mpumalanga | 39 136 | 41 639 | 41 978 | |
| | | | | Northern Cape | 22 113 | 23 030 | 25 858 | |
| | | | | North West | 33 378 | 34 754 | 37 606 | |
| | | | | Western Cape | 26 535 | 27 842 | 32 439 | |
| | | | | TOTAL | 347 185 | 362 444 | 385 145 | |

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

| Vote | Name of allocation | Purpose | Type of allocation | Province | Column A | | Column B | |
|-------------------------------------|---|--|------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | 2015/16 | Forward Estimates | 2016/17 | 2017/18 |
| Basic Education (Vote 14) | (c) National School Nutrition Programme Grant | To provide nutritious meals and deworming to targeted learners. | Conditional allocation | Eastern Cape | R'000 | R'000 | R'000 | R'000 |
| | | | | Free State | 1 020 116 | 1 074 182 | 1 127 891 | 1 127 891 |
| | | | | Gauteng | 317 157 | 333 966 | 350 665 | 350 665 |
| | | | | KwaZulu-Natal | 678 974 | 714 960 | 750 709 | 750 709 |
| | | | | Limpopo | 1 287 034 | 1 355 247 | 1 423 009 | 1 423 009 |
| | | | | Mpumalanga | 1 030 799 | 1 085 431 | 1 139 703 | 1 139 703 |
| | | | | Northern Cape | 545 910 | 574 843 | 603 585 | 603 585 |
| | | | | North West | 142 724 | 150 289 | 157 803 | 157 803 |
| | | | | Western Cape | 381 566 | 401 789 | 421 878 | 421 878 |
| | | | | TOTAL | 5 703 715 | 6 006 012 | 6 306 313 | 6 306 313 |
| Health (Vote 16) | (a) Comprehensive HIV and AIDS Grant | To enable the health sector to develop an effective response to HIV and AIDS and TB; to support the national Department of Health Emergency Plan for AIDS Relief transition process. | Conditional allocation | Eastern Cape | 1 577 065 | 1 775 590 | 2 002 178 | 2 002 178 |
| | | | | Free State | 911 946 | 1 026 745 | 1 157 770 | 1 157 770 |
| | | | | Gauteng | 2 928 300 | 3 296 924 | 3 717 652 | 3 717 652 |
| | | | | KwaZulu-Natal | 3 813 094 | 4 293 096 | 4 840 948 | 4 840 948 |
| | | | | Limpopo | 1 056 975 | 1 190 031 | 1 341 893 | 1 341 893 |
| | | | | Mpumalanga | 927 214 | 1 043 934 | 1 177 153 | 1 177 153 |
| | | | | Northern Cape | 371 253 | 417 987 | 471 327 | 471 327 |
| | | | | North West | 1 012 984 | 1 140 501 | 1 286 043 | 1 286 043 |
| | | | | Western Cape | 1 138 481 | 1 281 795 | 1 445 369 | 1 445 369 |
| | | | | TOTAL | 13 737 312 | 15 466 603 | 17 440 333 | 17 440 333 |
| | (b) Health Facility Revitalisation Grant | To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in health including health technology, organisational development systems and quality assurance; to enhance capacity to deliver health infrastructure. | Conditional allocation | Eastern Cape | 592 073 | 533 068 | 559 721 | 559 721 |
| | | | | Free State | 564 950 | 492 698 | 492 698 | 492 698 |
| | | | | Gauteng | 313 630 | 697 868 | 841 234 | 841 234 |
| | | | | KwaZulu-Natal | 1 229 775 | 1 047 521 | 1 099 898 | 1 099 898 |
| | | | | Limpopo | 194 255 | 393 468 | 443 141 | 443 141 |
| | | | | Mpumalanga | 287 942 | 291 839 | 336 431 | 336 431 |
| | | | | Northern Cape | 593 591 | 380 727 | 378 727 | 378 727 |
| | | | | North West | 695 404 | 498 657 | 496 657 | 496 657 |
| | | | | Western Cape | 804 142 | 589 566 | 587 460 | 587 460 |
| | | | | Unallocated | - | 547 268 | 581 043 | 581 043 |
| TOTAL | 5 275 762 | 5 472 680 | 5 817 010 | 5 817 010 | | | | |

SCHEDULE 5, PART A
SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

| Vote | Name of allocation | Purpose | Type of allocation | Province | Column A | Column B | |
|---------------------------------------|--|---|------------------------|---------------|-------------------|-------------------|-------------------|
| | | | | | 2015/16 | Forward Estimates | |
| | | | | | R'000 | 2016/17 | 2017/18 |
| Health (Vote 16) | (c) National Health Insurance Grant | Test innovations in health services delivery and provision for implementing National Health Insurance, allowing for each district to interpret and design innovations relevant to its specific context in line with the vision for realising universal health coverage for all; to undertake health system strengthening activities in identified focus areas; to assess the effectiveness of interventions/activities undertaken in the districts funded through this grant. | Conditional allocation | Eastern Cape | 7 204 | 7 543 | 8 016 |
| | | | | Free State | 7 204 | 7 543 | 8 016 |
| | | | | Gauteng | 7 204 | 7 543 | 8 013 |
| | | | | KwaZulu-Natal | 14 408 | 15 086 | 16 032 |
| | | | | Limpopo | 7 204 | 7 543 | 8 016 |
| | | | | Mpumalanga | 7 206 | 7 546 | 8 016 |
| | | | | Northern Cape | 7 204 | 7 543 | 8 016 |
| | | | | North West | 7 204 | 7 543 | 8 016 |
| | | | | Western Cape | 7 204 | 7 543 | 8 016 |
| | | | | TOTAL | 72 042 | 75 433 | 80 157 |
| Human Settlements (Vote 38) | Human Settlements Development Grant | To provide funding for the creation of sustainable and integrated human settlements. | Conditional allocation | Eastern Cape | 1 962 372 | 2 167 156 | 2 332 862 |
| | | | | Free State | 1 057 284 | 1 210 630 | 1 285 972 |
| | | | | Gauteng | 4 979 844 | 5 473 336 | 5 769 301 |
| | | | | KwaZulu-Natal | 3 235 475 | 3 414 957 | 3 632 106 |
| | | | | Limpopo | 1 283 877 | 1 311 709 | 1 362 651 |
| | | | | Mpumalanga | 1 265 162 | 1 419 973 | 1 488 961 |
| | | | | Northern Cape | 380 408 | 402 276 | 427 374 |
| | | | | North West | 2 063 131 | 2 297 286 | 2 435 403 |
| | | | | Western Cape | 1 975 122 | 2 186 668 | 2 325 713 |
| | | | | TOTAL | 18 202 675 | 19 883 991 | 21 060 343 |
| Public Works (Vote 11) | (a) Expanded Public Works Programme Integrated Grant for Provinces | To incentivise provincial departments to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance and the maintenance of buildings, low traffic volume roads and rural roads, other economic and social infrastructure, tourism and cultural industries, sustainable land based livelihoods and waste management. | Conditional allocation | Eastern Cape | 75 937 | - | - |
| | | | | Free State | 22 825 | - | - |
| | | | | Gauteng | 24 627 | - | - |
| | | | | KwaZulu-Natal | 90 143 | - | - |
| | | | | Limpopo | 25 115 | - | - |
| | | | | Mpumalanga | 36 810 | - | - |
| | | | | Northern Cape | 17 723 | - | - |
| | | | | North West | 33 061 | - | - |
| | | | | Western Cape | 24 371 | - | - |
| | | | | Unallocated | - | 402 009 | 423 802 |
| TOTAL | 350 612 | 402 009 | 423 802 | | | | |

SCHEDULE 5, PART A

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

| Vote | Name of allocation | Purpose | Type of allocation | Province | Column A | Column B | |
|--|---|---|------------------------|----------------|----------------|-------------------|---------|
| | | | | | 2015/16 | Forward Estimates | 2017/18 |
| | | | | | R'000 | R'000 | R'000 |
| Public Works (Vote 11) | (b) Social Sector Expanded Public Works Programme Incentive Grant for Provinces | To incentivise provincial social sector departments, identified in the 2014 Social Sector Expanded Public Works Programme log-frame to increase job creation by focusing on the strengthening and expansion of social sector programmes that have employment potential. | Conditional allocation | Eastern Cape | 11 054 | - | - |
| | | | | Free State | 21 379 | - | - |
| | | | | Gauteng | 72 702 | - | - |
| | | | | KwaZulu-Natal | 21 502 | - | - |
| | | | | Limpopo | 26 935 | - | - |
| | | | | Mpumalanga | 29 733 | - | - |
| | | | | Northern Cape | 16 004 | - | - |
| | | | | North West | 31 254 | - | - |
| | | | | Western Cape | 10 000 | - | - |
| | | | | Unallocated | - | 359 662 | 385 583 |
| | TOTAL | | | 240 563 | 359 662 | 385 583 | |
| Social Development (Vote 17) | Substance Abuse Treatment Grant | To provide funding for the construction of substance dependency treatment facilities in the provinces of Eastern Cape, Free State, Northern Cape and North West. | Conditional allocation | Eastern Cape | 2 000 | - | - |
| | | | | Free State | 6 500 | 29 500 | - |
| | | | | Gauteng | - | - | - |
| | | | | KwaZulu-Natal | - | - | - |
| | | | | Limpopo | - | - | - |
| | | | | Mpumalanga | - | - | - |
| | | | | Northern Cape | 22 000 | 18 000 | - |
| | | | | North West | 17 000 | - | - |
| | | | | Western Cape | - | - | - |
| | | | | | TOTAL | | |
| Sport and Recreation South Africa (Vote 40) | Mass Participation and Sport Development Grant | To facilitate sport and recreation participation and empowerment in partnership with relevant stakeholders. | Conditional allocation | Eastern Cape | 61 066 | 69 031 | 73 173 |
| | | | | Free State | 64 526 | 42 574 | 45 128 |
| | | | | Gauteng | 89 864 | 101 586 | 107 680 |
| | | | | KwaZulu-Natal | 89 191 | 91 254 | 96 730 |
| | | | | Limpopo | 63 459 | 63 086 | 66 870 |
| | | | | Mpumalanga | 44 039 | 51 706 | 54 808 |
| | | | | Northern Cape | 29 181 | 32 986 | 36 444 |
| | | | | North West | 40 752 | 46 067 | 48 832 |
| | | | | Western Cape | 55 216 | 62 418 | 66 163 |
| | | | | | TOTAL | | |

SCHEDULE 5, PART B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

| Vote | Name of allocation | Purpose | Column A | Column B | |
|--|---|--|------------------|-------------------|------------------|
| | | | 2015/16 | Forward Estimates | 2017/18 |
| | | | R'000 | R'000 | R'000 |
| RECURRENT GRANTS | | | | | |
| Cooperative Governance and Traditional Affairs (Vote 4) | (a) Municipal Demarcation Transition Grant | To subsidise the additional institutional and administrative costs arising from type C boundary changes due to come into effect at the time of the 2016 local government elections. | 39 000 | 50 000 | 50 000 |
| | (b) Municipal Systems Improvement Grant | To assist municipalities to perform their functions and stabilise institutional and governance systems as required in the Municipal Systems Act and related legislations. | 251 442 | 258 540 | 278 957 |
| Energy (Vote 26) | Energy Efficiency and Demand Side Management Grant | To provide subsidies to municipalities to implement Energy Efficiency and Demand Side Management initiatives within municipal infrastructure in order to reduce electricity consumption and improve energy efficiency. | 177 899 | 185 625 | 203 236 |
| Human Settlements (Vote 38) | Municipal Human Settlements Capacity Grant | To build capacity in municipalities to deliver and subsidise the operational costs of administering human settlements programmes. | 100 000 | 100 000 | 115 000 |
| National Treasury (Vote 7) | (a) Infrastructure Skills Development Grant | To recruit unemployed graduates in municipalities to be trained as per the requirements of the relevant Statutory Councils within the built environment. | 124 465 | 130 471 | 140 774 |
| | (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. | 452 491 | 465 264 | 502 006 |
| Public Works (Vote 11) | Expanded Public Works Programme Integrated Grant for Municipalities | To incentivise municipalities to expand work creation efforts through the use of labour intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme Guidelines: road maintenance and the maintenance of buildings, low traffic volume roads and rural roads, basic services infrastructure, including water and sewer reticulation, sanitation, pipelines (excluding bulk infrastructure), other economic and social infrastructure, tourism and cultural industries, waste management, parks and beautification, sustainable land-based livelihoods, social services programme, health service programme and community safety programme. | 587 685 | 663 991 | 716 427 |
| Water and Sanitation (Vote 36) | Water Services Operating Subsidy Grant | To subsidise, refurbish and restore the functionality of water services schemes previously owned and/or operated by the Department of Water and Sanitation or by other agencies on behalf of the department. | 452 915 | 465 701 | 502 477 |
| TOTAL | | | 2 185 897 | 2 319 592 | 2 508 877 |

SCHEDULE 5, PART B
SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

| Vote | Name of allocation | Purpose | Column A | | Column B | |
|--|---|---|-------------------|-------------------|-------------------|---------|
| | | | 2015/16 | | Forward Estimates | |
| | | | R'000 | R'000 | 2016/17 | 2017/18 |
| INFRASTRUCTURE GRANTS | | | | | | |
| Cooperative Governance and Traditional Affairs (Vote 4) | (a) Municipal Disaster Recovery Grant | To rehabilitate and reconstruct disaster damaged municipal infrastructure. | 188 900 | 140 000 | - | - |
| | (b) Municipal Infrastructure Grant | To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, micro enterprises and social institutions servicing poor communities. | 14 955 762 | 15 547 855 | 16 435 376 | |
| Energy (Vote 26) | Integrated National Electrification Programme (Municipal) Grant | To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to address the electrification backlog of occupied residential dwellings, and the installation of bulk infrastructure. | 1 980 340 | 2 036 246 | 2 197 048 | |
| National Treasury (Vote 7) | Neighbourhood Development Partnership Grant | To plan, catalyse and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life and the levels of access to opportunities for residents in South Africa's under-served neighbourhoods, generally townships. | 607 000 | 624 000 | 663 390 | |
| Transport (Vote 35) | (a) Public Transport Network Grant | To provide funding for accelerated construction, improvement of public and non-motorised transport infrastructure that form part of a municipal integrated public transport network and to support the planning, regulation, control, management and operations of financially sustainable municipal public transport network services. | 5 953 090 | 6 162 691 | 6 609 895 | |
| | (b) Rural Roads Asset Management Systems Grant | To assist rural district municipalities to set up rural Road Asset Management Systems, and collect road, bridge and traffic data on municipal road networks in line with the Road Infrastructure Strategic Framework for South Africa. | 96 842 | 101 514 | 107 309 | |
| Water and Sanitation (Vote 36) | (a) Municipal Water Infrastructure Grant | To facilitate the planning, acceleration and implementation of various projects that will ensure water supply to communities identified as not receiving a water supply service. | 1 803 932 | 1 185 802 | 1 773 142 | |
| | (b) Rural Households Infrastructure Grant | To provide specific capital funding for the reduction of rural sanitation backlogs and to target existing households where bulk-dependent services are not viable. | 48 182 | 113 479 | 124 245 | |
| TOTAL | | | 25 634 048 | 25 911 587 | 27 910 405 | |

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

| Vote | Name of allocation | Purpose | Column A | Column B | |
|------------------------------|--------------------------------------|--|------------------|-------------------|------------------|
| | | | 2015/16 | Forward Estimates | 2017/18 |
| | | | R'000 | R'000 | R'000 |
| Basic Education (Vote 14) | School Infrastructure Backlogs Grant | Eradication of entire inappropriate school infrastructure; provision of water, sanitation and electricity to schools. | 2 046 825 | 2 374 867 | 2 619 873 |
| Health (Vote 16) | National Health Grant | To address capacity constraints in provinces and to create an alternate track to speed up infrastructure delivery; to improve spending, performance, monitoring and evaluation on National Health Insurance pilots and infrastructure projects; to fund the introduction of the Human Papillomavirus vaccination programme in schools. | 1 411 250 | 1 221 024 | 1 347 002 |
| | | TOTAL | 3 458 075 | 3 595 891 | 3 966 875 |

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

| Vote | Name of allocation | Purpose | Column A | | Column B | |
|---|---|--|-------------------|-------------------|-------------------|---------|
| | | | 2015/16 | 2016/17 | Forward Estimates | 2017/18 |
| | | | R'000 | | R'000 | |
| Cooperative Governance and Traditional Affairs (Vote 4) | (a) Municipal Infrastructure Grant | To provide specific capital finance for eradicating basic municipal infrastructure backlogs for poor households, micro enterprises and social institutions servicing poor communities. | - | - | - | - |
| | (b) Municipal Demarcation Transition Grant | To subsidise the additional institutional and administrative costs arising from type C boundary changes due to come into effect at the time of the 2016 local government elections. | - | - | - | - |
| Energy (Vote 26) | Integrated National Electrification Programme (Eskom) Grant | To implement the Integrated National Electrification Programme by providing capital subsidies to Eskom to address the electrification backlog of occupied residential dwellings, the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply in Eskom licenced areas. | 3 613 243 | 3 776 334 | 3 946 154 | |
| Human Settlements (Vote 38) | Urban Settlements Development Grant | Supplements the capital revenues of metropolitan municipalities in order to support the national human settlements development programme, focusing on poor households. | - | - | - | - |
| National Treasury (Vote 7) | Neighbourhood Development Partnership Grant | To plan, catalyse and invest in targeted locations in order to attract and sustain third party capital investments aimed at spatial transformation, that will improve the quality of life and the levels of access to opportunity for residents in South Africa's under-served neighbourhoods, generally townships. | 25 895 | 22 209 | 27 744 | |
| Water and Sanitation (Vote 36) | (a) Bucket Eradication Programme Grant | To provide funding for the eradication of bucket sanitation. | 975 399 | - | - | - |
| | (b) Municipal Water Infrastructure Grant | To facilitate the planning, acceleration and implementation of various projects that will ensure water supply to communities identified as not receiving a water supply service. | 791 729 | 1 511 545 | 2 087 122 | |
| | (c) Regional Bulk Infrastructure Grant | To develop new, refurbish, upgrade and replace ageing infrastructure 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 develop new, refurbish, upgrade and replace ageing waste water infrastructure of regional significance. To pilot regional Water Demand Management and Water Conservation projects or facilitate and contribute to the implementation of local Water Demand Management and Water Conservation projects that will directly have an impact on the bulk infrastructure requirements. | 4 921 654 | 5 323 602 | 4 854 782 | |
| | (d) Rural Households Infrastructure Grant | To provide specific capital funding for the reduction of rural sanitation backlogs and to target existing households where bulk-dependent services are not viable. | 67 328 | - | - | - |
| TOTAL | | | 10 395 248 | 10 633 690 | 10 915 802 | |

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

| Vote | Name of allocation | Purpose | Column A | Column B | |
|---|---------------------------|--|------------------|-------------------|------------------|
| | | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 | |
| Cooperative Governance and Traditional Affairs (Vote 4) | Provincial Disaster Grant | To provide for the immediate release of funds for disaster response. | R'000 103 194 | R'000 111 545 | R'000 123 432 |
| | | TOTAL | 103 194 | 111 545 | 123 432 |

SCHEDULE 7 PART B
UNALLOCATED PROVISIONS FOR MUNICIPALITIES FOR DISASTER RESPONSE

| Vote | Name of allocation | Purpose | Column A | Column B | |
|---|--------------------------|--|------------------|-------------------|------------------|
| | | | 2015/16 | Forward Estimates | |
| | | | 2016/17 | 2017/18 | |
| Cooperative Governance and Traditional Affairs (Vote 4) | Municipal Disaster Grant | To provide for the immediate release of funds for disaster response. | R'000 261 149 | R'000 269 922 | R'000 300 281 |
| | | TOTAL | 261 149 | 269 922 | 300 281 |