



# Government Gazette

REPUBLIC OF SOUTH AFRICA

Vol. 643

Cape Town  
Kaapstad

17 January 2019

No. 42170

## THE PRESIDENCY

No. 17

17 January 2019

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

**Act No. 13 of 2018: Money Bills Amendment Procedure and Related Matters Amendment Act, 2018**

## VHUPRESIDENDE

No. 17

17 January 2019

Zwi khou divhadziwa henetha uri mupresidende o tendelana na uyu mulayo une wa khou andadziwa hu u itela ndivhadzo kha tshitshavha:—

Nom 13 ya 2018: Mulayo wa Khwiniso ya Kuitele kwa Khwiniso ya Milayotibe ya Masheleni na Mafhungo a Elanaho na Zwenezwo wa 2018

ISSN 1682-5843



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**GENERAL EXPLANATORY NOTE:**

- [ ] Words in bold type in square brackets indicate deletions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.
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(English text signed by the President)  
(Assented to 16 January 2019)

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**ACT**

To amend the Money Bills Amendment Procedure and Related Matters Act, 2009 so as to amend and insert certain definitions; to clarify which instruments the Act apply to; to correct the powers and functions of the committees dealing with matters related to the Act; to clarify and amend the procedure, resultant reporting and periods involved in the amendment of money Bills and division of revenue Bills and related fiscal instruments; to repeal certain provisions; to establish the Parliamentary Budget Office as a juristic person and to strengthen the accountability model of the Parliamentary Budget Office; and to provide for matters connected therewith.

**B**E IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

**Amendment of section 1 of Act 9 of 2009**

1. Section 1 of the Money Bills Amendment Procedure and Related Matters Act, 2009 (Act No. 9 of 2009) (hereinafter referred to as the principal Act), is hereby amended—5
- (a) by the substitution for the definition of “Adjustments Appropriation Bill” of the following definition:  
“ ‘**Adjustments Appropriation Bill**’ means the bill that provides for [the] adjustments to the appropriation Appropriation Act necessary to give effect to [the] a national adjustments budget referred to in section 3010 of the Public Finance Management Act;”;
- (b) by the insertion after the definition of “Adjustments Appropriation Bill” of the following definition:  
“ ‘**advisory board**’ means the chairpersons of the committees of finance and appropriations in each House as well as the house chairpersons of the National Assembly and the National Council of Provinces;”;15

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**HALUTSHEDZO NYANGAREDZI YA ZWIGA ZWO SHUMISWAHO:**

- [ ] Maipfi o swifhadzwaho a re kha burakete dza zwikwea a sumbedza zwo phumulwaho kha mulayo u re hone.
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- \_\_\_\_\_ Maipfi o talelwaho nga mutalo u songo khauwaho a sumbedza zwo dzeniswaho kha mulayo wo phasiswaho u re hone.
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(English text signed by the President)  
 (Assented to 16 January 2019)

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**MULAYO**

U khwinisa Mulayo wa Kuitele kwa Khwiniso ya Milayotibe ya Masheleni na Mafhungo a Elanaho na Zwenezwo wa 2009 hu u itela u khwinisa na u dzenisa ghalutshedzo dziñe; u bvisela khagala zwishumiswa zwine Mulayo wa shuma khazwo; u khakhulula maanqa na mishumo zwa komiti dzi shumaho na mafhungo a elanaho na Mulayo; u bvisela khagala na u khwinisa kuitele, vhuvhigi hu daho nga murahu na zwifhinga zwi katelwaho musi hu tshi khwiniswa Milayotibe ya masheleni na Milayotibe ya mukovho wa mbuelo na zwishumiswa na muvhalelano u elanaho na zwenezwo; u fhelisa dziñe mbetshelwa; u thoma Ofisi ya Mugaganyagwama wa Phalamenndeni sa muthu tshimulayo na u khwañhisamodele wa vhuqifhinduleli ha Ofisi ya Mugaganyagwama wa Phalamenndeni; na u qetshedza mafhungo a elanaho na zwenezwo.

**Z**WO RALO U PHASISWA HA MULAYO nga Phalamennde ya Riphabuliki ya Afrika Tshipembe nga ndila i tevhelaho:—

**Khwiniso ya khethekanyo ya 1 ya Mulayo wa 9 wa 2009**

1. Khethekanyo ya 1 ya Mulayo wa Kuitele kwa Khwiniso ya Milayotibe ya Masheleni na Mafhungo a Elanaho na Zwenezwo wa 2009 (Mulayo wa 9 wa 2009) (une 5 hafha wa vhidzwa u pfi Mulayo muhulwane) u khou khwiniswa—

- (a) nga u dzenisa ghalutshedzo ya “Mulayotibe wa Mukovho wa Ndinganyelo” vhudzuloni ha ghalutshedzo i tevhelaho:

“**Mulayotibe wa Mukovho wa Ndinganyelo**” zwi amba mulayotibe une wa qetshedza [u] ndinganyelo kha [mukovho] Mulayo wa Mukovho 10 ndi wa ndeme uri u qise tshanduko kha mugaganyagwama wa ndinganyelo ya lushaka yo bulwaho kha khethekanyo ya 30 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha;”;

- (b) nga u dzenisa nga murahu ha ghalutshedzo ya “Mulayotibe wa Mukovho wa Ndinganyelo” ha ghalutshedzo i tevhelaho:

“**bodo ngeletshedzi**” zwi amba vhadzulatshidulo vha komiti dza masheleli na mikovho kha inwe na inwe ya Nn̄du khathihi na vhadzulatshidulo vha nn̄du ya Buthano ja Lushaka na Khoro ya Lushaka ya Mavundu;”;

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- (c) by the substitution for the definition of “committee” of the following definition:  
“**committee** means a committee, subcommittee or joint committee consisting of members of Parliament and established in terms of the standing rules or legislation;”; 5
- (d) by the insertion after the definition of “day” of the following definition:  
“**department** means a national department or a national government component as defined in the Public Finance Management Act;”; 10
- (e) by the substitution for the definition of “Division of Revenue Bill” of the following definition:  
“**Division of Revenue Bill** means the Bill which must be [enacted] introduced in the National Assembly annually in terms of section 10 of the Intergovernmental Fiscal Relations Act, 1997 (Act No. 97 of 1997), pursuant to section 214(1) of the Constitution;”; 15
- (f) by the insertion after the definition of “Division of Revenue Bill” of the following definition:  
“**Executive Authority** means the Speaker of the National Assembly and the Chairperson of the National Council of Provinces, acting jointly;”; 20
- (g) by the insertion after the definition of “extra-budgetary revenue and expenditure” of the following definition:  
“**Financial Management of Parliament and Provincial Legislatures Act** means the Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009);”; 25
- (h) by the substitution for the definition of “fiscal framework” of the following definition:  
“**fiscal framework** means the framework [for a specific financial year] covering the period of the MTEF that gives effect to the national executive’s macro-economic policy and includes—  
(a) estimates of all revenue proposals, budgetary and extra-budgetary specified separately, [expected] estimated to be raised during that [financial year] period; 30  
(b) estimates of all expenditure, budgetary and extra-budgetary specified separately, for that [financial year] period;  
(c) estimates of borrowing for that [financial year] period; 35  
(d) estimates of interest and debt servicing charges; and  
(e) an indication of the contingency reserve necessary for an appropriate response to emergencies or other temporary needs, and other factors based on similar objective criteria;”; 40
- (i) by the insertion after the definition of “joint rules” of the following definition:  
“**main division within a vote** has the same meaning as defined in the Public Finance Management Act;”; 45
- (j) by the insertion after the definition of “medium term budget policy statement” of the following definition:  
“**MTEF** means the Medium Term Expenditure Framework that—  
(a) translates government policies and plans into a multi-year spending plan; and  
(b) promotes transparency, accountability and effective public financial management for expenditure of the current and subsequent two financial years;”; 50

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- (c) nga u dzenisa ḡhalutshedzo ya “komiti” vhudzuloni ha ḡhalutshedzo i tevhelaho:  
     “**‘komiti’** zwi amba komiti, komitiḥukhu kana komitiḥanganelo yo vhumbwaho nga mirado ya Phalamennde na u vha yo thomiwa u ya nga milayondango kana milayo;”;
- (d) nga u dzenisa nga murahu ha ḡhalutshedzo ya “ḍuvha” ya ḡhalutshedzo i tevhelaho:  
     “**‘muhasho’** zwi amba muhasho wa lushaka kana tshipida tsha muvhuso wa lushaka sa zwe zwa ḡhalutshedzwa kha Mulayo wa Ndangulo ya Masheleni a Tshitshavha;”;
- (e) nga dzenisa ḡhalutshedzo ya “Mulayotibe wa Mukovho wa Mbuelo” vhudzuloni ha ḡhalutshedzo i tevhelaho:  
     “**‘Mulayotibe wa Mukovho wa Mbuelo’** zwi amba Mulayotibe une wa tea u [**phasiswa**] ḡivhadzwa kha Buthano la Lushaka īwaha muīwe na muīwe u ya nga khethekanyo ya 10 ya Mulayo wa Vhushaka ha Muvhalelano wa Mivhusoledzani wa 1997 (Mulayo wa 97 wa 1997), u ya nga khethekanyo ya 214(1) ya Mulayotewa;”;
- (f) nga u dzenisa nga murahu ha ḡhalutshedzo ya “Mulayotibe wa Mukovho wa Mbuelo” ya ḡhalutshedzo i tevhelaho:  
     “**‘Maanda a Khorondangi’** zwi amba Mulangadzulo wa Buthano la Lushaka na Mudzulatshidulo wa Koro ya Lushaka ya Mavundu, vha tshi khou shumisana;”;
- (g) nga u dzenisa nga murahu ha ḡhalutshedzo ya “mbuelo ya zwa mugaganyagwama wo engedzwaho na zwibviswa” ya ḡhalutshedzo i tevhelaho:  
     “**‘Mulayo wa Ndangulo ya Masheleni a Phalamennde na Vhusimamilayo ha Mavundu’** zwi amba Mulayo wa Ndangulo ya Masheleni a Phalamennde na Vhusimamilayo ha Mavundu wa 2009 (Mulayo wa 10 wa 2009);”;
- (h) nga u dzenisa ḡhalutshedzo ya “muhanga wa muvhalelano” vhudzuloni ha ḡhalutshedzo i tevhelaho:  
     “**‘muhanga wa muvhalelano’** zwi amba muhanga [wa īwaha wa muvhalelano wa tiwaho] u katelaho tshifhinga tsha MTEF tshine tsha disa tshanduko kha mbekanyamaitele ya ḡivhaikonomi ya mekhiro ya khorondangi ya lushaka na u katela—  
     (a) u anganywa ha makumedzwa a mbuelo othe, zwa mugaganyagwama na zwa mugaganyagwama wo engedzwaho wo tetshelwaho thungo, [lavhelelwah] wo anganyelwaho u do kuvhanganywa nga tshifhinga [īwaha wa muvhalelano] tshenetsho;  
     (b) u anganywa ha tshinyalelo, zwa mugaganyagwama na mugaganyagwama wo engedzwaho wo tetshelwaho thungo, wa tshifhinga [īwaha wa muvhalelano] tshenetsho;  
     (c) u anganywa ha khadzimiswa dza tshifhinga [īwaha wa muvhalelano] tshenetsho;  
     (d) u anganywa ha nzwalelo na mbadelo dza tshelede ya tshikolodo; na  
     (e) tsumbedzo ya tshelede ya tshiimo tsha shishi i ḡoqeo u do shumiswa nga tshifhinga tsha shishi kana dziñwe ḡoqea dza tshifhinga nyana, na zwiñwe zwiitisi zwo qisendekaho nga khiraitheriaitwa dici fanaho na zwenezwi;”;
- (i) nga u dzenisa nga murahu ha ḡhalutshedzo ya “milayo ya ḡhanganelano” ya ḡhalutshedzo i tevhelaho:  
     “**‘mukovho muhulwane kha youtu’** zwi amba thalutshedzo i fanaho na ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha;”;
- (j) nga u dzenisa nga murahu ha ḡhalutshedzo ya “tshitatamennde tsha mbekanyamaitele ya mugaganyagwama wa vhukati ha īwaha” ya ḡhalutshedzo i tevhelaho:  
     “**‘MTEF’** zwi amba Muhanga wa Tshinyalelo ya Vhukati ha īwaha—  
     (a) une wa shandukisa mbekanyamaitele dza muvhuso na pulane dza vha pulane ya u shumisa masheleni ya miñwaha minzhi; na  
     (b) u ḡutuwedza u vha khagala, vhudifhinduleli na ndangulo ya masheleni a tshitshavha i vhuedzaho ya tshinyalelo ya īwaha wa muvhalelano uno na mivhili i u tevhelaho;”;

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- (k) by the substitution for the definition of “Parliament” of the following definition:  
“**Parliament**” means the National Assembly and the National Council of Provinces [as envisaged] referred to in section 42 of the Constitution;”;
- (l) by the substitution for the definition of “Public Finance Management Act” of the following definition:  
“**Public Finance Management Act**” means the Public Finance Management Act, 1999 (Act No. 1 of 1999);
- (m) by the deletion of the definition of “Secretary”; and
- (n) by the insertion after the definition of “the Constitution” of the following definition:  
“**this Act**” includes the regulations made under section 16A; and”.

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### Substitution of section 3 of Act 9 of 2009

2. The following section is hereby substituted for section 3 of the principal Act: 15

#### “Application of this Act

3. This Act applies to all [proposed amendments to] money Bills, all division of revenue Bills, the medium term budget policy statement, the fiscal framework, amendments to any of the aforesaid and related instruments brought before Parliament.”.

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### Amendment of section 4 of Act 9 of 2009

3. Section 4 of the principal Act is hereby amended—

- (a) by the substitution for subsection (2) of the following subsection:

“(2) A committee on finance has the powers and functions conferred [to] on it by the Constitution, legislation, the standing rules or a resolution of a House, including considering and reporting on—  
(a) the national macro-economic and fiscal policy;  
(b) [amendments to] the fiscal framework, revised fiscal framework [and revenue proposals and], Bills and amendments thereto;  
(c) actual revenue published by the National Treasury; and  
(d) any other related matter set out in this Act.”; and

- (b) by the substitution for subsection (4) of the following subsection:

“(4) A committee on appropriations has the powers and functions conferred [to] on it by the Constitution, legislation, the standing rules or a resolution of a House, including considering and reporting on—  
(a) spending issues;  
(b) [amendments to] the Division of Revenue Bill, the Appropriation Bill, Supplementary [Appropriations] Appropriation Bills [and], the [Adjustment Appropriations] Adjustments Appropriation Bill, and amendments thereto;  
(c) recommendations of the Financial and Fiscal Commission, including those referred to in the Intergovernmental Fiscal Relations Act, 1997 (Act No. 97 of 1997);  
(d) reports or statements on actual expenditure published by the National Treasury; and

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- (k) nga u dzenisa Ɂhalutshedzo ya “Phalamennde” vhudzuloni ha Ɂhalutshedzo i tevhelaho:  
 “**Phalamennde**’ zwi amba Buthano ja Lushaka na Khoro ya Lushaka ya Mavundu [**sa zwe zwa lavhelelwa**] yo bulwaho kha khethekanyo ya 42 ya Mulayotewa;”;
- (l) nga u dzenisa Ɂhalutshedzo ya “Mulayo wa Ndangulo ya Masheleni a Tshitshavha” vhudzuloni ha Ɂhalutshedzo i tevhelaho:  
 “**Mulayo wa Ndangulo ya Masheleni a Tshitshavha**’ zwi amba Mulayo wa Ndangulo ya Masheleni a Tshitshavha wa 1999 (**Mulayo wa 1** wa 1999);”;
- (m) nga u phumula Ɂhalutshedzo ya “Muñwaleli”; na
- (n) nga u dzenisa nga murahu ha Ɂhalutshedzo ya “Mulayotewa” ya Ɂhalutshedzo i tevhelaho:  
 “**Mulayo uyu**’ u katela milayo yo itwaho nga fhasi ha khethekanyo ya **16A; na**”.

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**U bviswa ha khethekanyo ya 3 ya Mulayo wa 9 wa 2009**

**2.** Khethekanyo i tevhelaho i khou bviswa kha khethekanyo ya 3 ya Mulayo muhulwane:

**“U shumiswa ha Mulayo uyu**

**3.** Mulayo uyu u shuma kha [**khwiniso dzo kumedzwaho**] Milayotibe ya maseleni yothe, Milayotibe yothe ya mbuelo ya mukovho, tshitata- 20  
mennde tsha mbekanyamaitele ya mugaganyagwama wa vhukati ha iwaha,  
muhanga wa muvhalelano, khwiniso kha tshiñwe na tshiñwe tsha  
zwishumiswa zwi elanaho na zwenezwo zwo bulwaho afho ntha zwo  
diswaho Phalamenndeni.”. 25

**Khwiniso ya khethekanyo ya 4 ya Mulayo wa 9 wa 2009**

**3.** Khethekanyo ya 4 ya Mulayo muhulwane i khou khwiñiswa—

- (a) Nga u dzenisa khethekanyo Ɂhukhu ya (2) vhudzuloni ha khethekanyo Ɂhukhu i tevhelaho:  
 “(2) Komiti ya zwa masheleni i na maanda na mishumo ye ya 30  
 Ɂetshedza nga Mulayotewa, milayo, milayo ya tshothe kana tsheo ya Nndu, hu tshi katelwa na u sedzulusa na u vhiga nga ha—  
 (a) Ɂivhaikonomi ya mekhiro ya lushaka na mbekanyamaitele ya muvhalelano;  
 (b) [**khwiniso kha**] muhanga wa muvhalelano, muhanga wa muvhalelano wo sedzuluswaho [**na makumedzwa a mbuelo na**], 35  
 Milayotibe na Khwiniso dza hone;  
 (c) Mbuelo ya vhukuma yo andadzwaho nga Vhufaragwama ha Lushaka;  
 (d) mañwe mafhungo a elanaho na zwenezwo e a dzeniswa kha 40  
 Mulayo uyu.”; na
- (b) nga u dzenisa khethekanyo Ɂhukhu ya (4) vhudzuloni ha khethekanyo Ɂhukhu i tevhelaho:  
 “(4) Komiti ya zwa mikovho i na maanda na mishumo ye ya 45  
 Ɂetshedza nga Mulayotewa, milayo, milayo ya tshothe kana tsheo ya Nndu, hu tshi katelwa na u sedzulusa na u vhiga nga ha—  
 (a) mafhungo a u shumisa tshelede;  
 (b) [**khwiniso kha**] Mulayotibe wa Mukovho wa Mbuelo, Mulayotibe wa Mukovho, Milayotibe ya Mukovho wa u Inga [**Mikovho**] [**na**], [**Mikovho ya Ndinganyelo**] Mulayotibe wa Mukovho wa Ndinganyelo, na khwiniso dza hone; 50  
 (c) themendelo dza Khomishini ya Masheleni na Muvhalelano, hu tshi katelwa na idzo dzo bulwaho kha Mulayo wa Vhushaka ha Muvhalelano wa Mivhusoledzani wa 1997 (Mulayo wa 97 wa 1997);  
 (d) Mivhigo kana zwitatamennde nga ha tshinyalelo ya vhukuma yo andadzwaho nga Vhufaragwama ha Lushaka; na 55

(e) any other related matter set out in this Act.”.

#### Amendment of section 5 of Act 9 of 2009

- 4.** Section 5 of the principal Act is hereby amended—
- (a) by the substitution for the heading of the following heading:  
“**Procedure prior to introduction of [the] national budget**”; 5
  - (b) by the substitution for subsection (1) of the following subsection:  
“(1) The National Assembly, through its committees, must annually assess the performance of each national department, with reference to the following:  
(a) The medium term estimates of expenditure of each national 10 department, its strategic **[priorities]** goals and measurable objectives, as tabled in the National Assembly with the national budget;  
(b) prevailing strategic plans;  
(c) the expenditure **[report]** reports or statements relating to a vote appropriating funds for such department published by the National 15 Treasury in terms of section 32 of the Public Finance Management Act;  
(d) the financial statements and annual report of such department;  
(e) the reports of the Standing Committee on Public Accounts relating to a department; and  
(f) any other information requested by or presented to a House or Parliament.”;
  - (c) by the substitution for paragraph (b) in subsection (3) of the following paragraph:  
“(b) must provide an assessment on the effectiveness and efficiency of 25 the **[departments]** department’s use and forward allocation of available resources; and”;
  - (d) by the substitution for subsection (4) of the following subsection:  
“(4) A committee reporting to the National Assembly in terms of this section must submit its budgetary review and recommendation report after the adoption of the Appropriation Bill and prior to the adoption of the reports on the **[Medium Term Budget Policy Statement]** medium term budget policy statement.”; and 30
  - (e) by the substitution for subsection (6) of the following subsection:  
“(6) Additional budgetary review and recommendation reports may 35 be submitted at the discretion of a committee of the National Assembly. ”.

#### Amendment of section 6 of Act 9 of 2009

- 5.** Section 6 of the principal Act is hereby amended—
- (a) by the substitution for subsections (2) and (3) of the following subsections 40 respectively:  
“(2) The medium term budget policy statement must include—  
(a) a revised fiscal framework for the **[present]** financial year in which the statement is tabled and the proposed fiscal **[framework]** frameworks for the next three financial years; 45  
(b) an explanation of the macro-economic and fiscal policy position, the macro-economic projections and the assumptions underpinning the fiscal framework;

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- (e) mañwe mafhuno a elanaho na zwenezwo e a dzeniswa kha Mulayo uyu.”.

#### **Khwiniso ya khethekanyo ya 5 ya Mulayo wa 9 wa 2009**

##### **4. Khethekanyo ya 5 ya Mulayo muhulwane i khou khwiniswa—**

- (a) nga u dzenisa dzina vhudzuloni ha dzina li tevhelaho:

**“Kuitele phanđa ha u divhadzwa ha mugaganyagwama wa lushaka”;**

- (b) nga u bvisa khethekanyo ḥukhu ya (1) ya khethekanyo ḥukhu i tevhelaho:

“(1) Buthano la Lushaka, nga komiti dzayo, li tea u swikela mashumele a muhasho wa lushaka muñwe na muñwe nga ñwaha, malugana na zwitevhelaho:

(a) U anganya ha tshinyalelo ya vhukati ha ñwaha ya muhasho wa muvhuso muñwe na muñwe, maano a vhuđali ajo ndivho [dzo sedzwaho] na zwipikwa zwi kaleaho, sa zwe zwa swikiswa ȳafulani kha Buthano la Lushaka na mugaganyagwama wa lushaka; 15

(b) pulane dla maano a vhuđali dzine dla vha hone;

(c) mivhigo kana zwitamennde zwa [muvhigo] tshinyalelo zwi elanaho na voutu i kovhelaho muhasho wonoyo tshelede zwo anđadzwa nga Vhufaragwama ha Lushaka u ya nga khethekanyo ya 32 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha; 20

(d) zwitatamennde zwa masheleni na muvhigo wa ñwaha nga ñwaha wa muhasho wonoyo;

(e) mivhigo ya Komiti nga ha Akhaunthu dla Tshitshavha dici elanaho na muhasho; na

(f) mañwe mafhuno o humbelwaho nga kana o swikiswaho kha Nnđu kana Phalamennde.”;

- (c) nga u dzenisa pharagirafu (b) i re kha khethekanyo ḥukhu ya (3) vhudzuloni ha pharagirafu i tevhelaho:

“(b) i tea u ɻetshedza ndingo nga ha kushumisele kwa muhasho [mihasho] ku bveledzaho na vhukone na u isa phanđa nyavhelo ya zwiko zwi re hone; na”;

- (d) nga u dzenisa khethekanyo ḥukhu ya (4) vhudzuloni ha khethekanyo ḥukhu i tevhelaho:

“(4) Komiti i vhigaho kha Buthano la Lushaka u ya nga khethekanyo iyi i tea u ɻetshedza tsedzuluso ya mugaganyagwama wayo na muvhigo wa u themendela nga murahu ha u ȳanganedzwa ha Mulayotibe wa Mukovho hu sa athu ȳanganedzwa mivhigo nga ha [Tshitatamennde tsha Mbekanyamaitele ya Mugaganyagwama wa Vhukati ha ñwaha] tshitatimende tsha mbekanyamaitele ya mugaga nyangwama wa vhukati ha hwaho.”; na 35

- (e) nga u dzenisa khethekanyo ḥukhu ya (6) vhudzuloni ha khethekanyo ḥukhu i tevhelaho:

“(6) Tsedzuluso ya mugaganyagwama wo engedzwaho na mivhigo ya themendelo zwi nga ɻetshedzwa u ya nga u vhona ha komiti ya Buthano la Lushaka.”.

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#### **Khwiniso ya khethekanyo ya 6 ya Mulayo wa 9 wa 2009**

##### **5. Khethekanyo ya 6 ya Mulayo muhulwane i khou khwiñiswa—**

- (a) nga u dzenisa khethekanyo ḥukhu ya (2) na ya (3) vhudzuloni ha khethekanyo ḥukhu dici tevhelaho nga u fhambana hadzo:

“(2) Tshitatamennde tsha mbekanyamaitele ya mugaganyagwama wa vhukati ha ñwaha tshi tea u katela—

(a) muhanga wa muvhalelano wo sedzuluswaho wa ñwaha wa muvhalelano [uno] une tshitatamennde tsha swikiswa na mihanga ya muvhalelano yo kumedzwaho [muhanga] ya miñwaha ya muvhalelano miraru i tevhelaho;

(b) thalutshedzo ya ȳivhaikonomi ya mekhiro na tshiiimo tsha mbekanyamaitele ya muvhalelano, migaganyo ya ȳivhaikonomi ya mekhiro na khumbulelo dzine dla vha thikho ya muhanga wa muvhalelano;

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- (c) the spending priorities of national government for the next three financial years;
- (d) the proposed division of revenue between the spheres of government [and between arms of government within a sphere] for the next three financial years; 5
- (e) the proposed substantial adjustments to conditional grant allocations to provinces and [local governments] municipalities, if any; and
- (f) a review of actual spending by each national department and each provincial government between 1 April and 30 September of the [current fiscal] financial year in which the statement is tabled.
- (3) A House must refer matters referred to in [subsections] subsection (2)(a) and (b) to its committee on finance.”;
- (b) by the substitution for subsections (5) to (8) of the following subsections respectively: 10
- “(5) Each committee on finance must, within [30] 15 days after the tabling of the [Medium Term Budget Policy Statement] medium term budget policy statement or as soon as reasonably possible thereafter, report to the National Assembly or the National Council of Provinces, as the case [may be] requires, on the proposed fiscal framework for the next three financial years, which report may be consolidated with the report referred to in section 12(7). 20
- (6) The report may include recommendations to amend the proposed fiscal framework [should it remain materially unchanged when submitted with the national budget]. 25
- (7) A report referred to in subsection (5) must be submitted to the Minister within [7] seven days after its adoption by a House or as soon as reasonably possible thereafter.
- (8) A House must refer matters concerning [subsections] subsection (2)(c), (d), [and] (e) and (f) to its committee on appropriations and may, in addition, refer matters concerning subsection (2)(f) to any other committee.”; and 30
- (c) by the substitution for subsections (10) to (12) of the following subsections respectively:
- “(10) Each committee on appropriations must, within 30 days after the tabling of the [Medium Term Budget Policy Statement submit a] medium term budget policy statement or as soon as reasonably possible thereafter, submit a report to the National Assembly or the National Council of Provinces, as the case [may be] requires, on the proposed division of revenue and the conditional grant allocations to provinces and [local governments] municipalities. 35
- (11) A report referred to in subsection (10) may include a recommendation to amend the proposed division of revenue [should it remain materially unchanged in the Division of Revenue Bill]. 40
- (12) A report referred to in subsection (10) must be submitted to the Minister within [7] seven days after its adoption by a House or as soon as reasonably possible thereafter.”. 45

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- (c) mbadelo dza zwithu zwa ndeme dza muvhuso wa lushaka kha miñwaha ya muvhalelano miraru i tevhelaho;
- (d) mukovho wa mbuelo wo kumedzwaho vhukati ha masia a muvhuso [na **vhukati ha madavhi a muvhuso kha sia**] kha miñwaha ya muvhalelano miraru i tevhelaho;
- (e) ndinganyelo dza ndeme dzo kumedzwaho kha u avhelwa ha magavhelo mavunduni u ya nga nyimele na [**mivhusoyapo**] mimasipala, arali dzi hone; na
- (f) Tsedzuluso ya mbadelo dza vhukuma nga muhasho wa lushaka muñwe na muñwe na muvhuso wa vundu muñwe na muñwe vhukati ha ja 1 Lambamai na ja 30 Khubvumedzi ya ñwaha wa muvhalelano [**muvhalelano**] uno une tshitatamennde tsha swikiswa tafulani.
- (3) Nndu i tea u isa mafhungo o bulwaho kha [**khethekanyo thukhu**] khethekanyo thukhu ya (2)(a) na (b) kha komiti yayo ya masheleni.”;
- (b) nga u dzenisa khethekanyo thukhu ya (5) u ya kha ya (8) vhudzuloni ha khethekanyo thukhu dici tevhelaho nga u fhambana hadzo:
- “(5) Komiti inwe na inwe ya zwa masheleni i tea u, hu sa athu fhira mađuvha a [30] 15 nga murahu ha u swikiswa tafulani ha [**Tshitatamennde tsha Mbekanyamaitele ya Mugaganyagwama wa Vhukati ha Ñwaha**] tshitatamennde tsha mbekanyamaitele ya mugaganyagwama wa vhukati ha ñwaha kana nga u t̄avhanya nga hune zwa konadzea nga murahu, i vhige kha Buthano ja Lushaka kana Khoro ya Lushaka ya Mavundu, sa zwine nyimele [**ya nga vha i zwone**] ya zwi t̄oda, kha muhangwa muvhalelano wo kumedzwaho wa miñwaha ya muvhalelano miraru i tevhelaho, une muvhigo u nga khwathiswa nga muvhigo wo bulwaho kha khethekanyo ya 12(7).
- (6) Muvhigo u nga katela themendelo dza u khwinisa muhangwa wa muvhalelano wo kumedzwaho [**arali zwa itea wa sa shanduke musi u tshi rumelwa na mugaganyagwama wa lushaka**].
- (7) Muvhigo wo bulwaho kha khethekanyo thukhu ya (5) u tea u rumelwa kha Minisiña hu sa athu fhela mađuvha a [**7 sumbe**] musi wo t̄anganedzwa nga Nndu kana nga u t̄avhanya nga hune zwa konadzea nga murahu.
- (8) Nndu i tea u isa mafhungo a kwamaho [**khethekanyo thukhu**] khethekanyo thukhu ya (2)(c), (d), [**na**] (e) na (f) kha komiti yayo nga ha mikovho na uri i nga, u engedza kha izwo, isa mafhungo a kwamaho khethekanyo thukhu ya (2)(f) kha komiti inwe na inwe.”; na
- (c) nga u dzenisa khethekanyo thukhu ya (10) u ya kha ya (12) vhudzuloni ha khethekanyo thukhu dici tevhelaho nga u fhambana hadzo:
- “(10) Komiti inwe na inwe nga ha mikovho i tea, hu sa athu fhela mađuvha a 30 musi ho swikiswa tafulani [**u rumela Tshitatamennde tsha Mbekanyamaitele ya Mugaganyagwama wa Vhukati ha Ñwaha**] tshitatamennde tsha mbekanyamaitele ya mugaganyagwama wa vhukati ha ñwaha kana nga u t̄avhanya nga hune zwa konadzea nga murahu, i rumele muvhigo kha Buthano ja Lushaka kana Khoro ya Lushaka ya Mavundu, sa zwine nyimele [**ya nga vha i zwone**] ya zwi t̄oda, nga ha mukovho wa mbuelo wo kumedzwaho na u avhelwa ha magavhelo mavunduni u ya nga nyimele na [**mivhusoyapo**] mimasipala.
- (11) Muvhigo wo bulwaho kha khethekanyo thukhu ya (10) u nga katela themendelo ya u khwinisa mukovho wa mbuelo wo kumedzwaho [**arali zwa itea wa sa shanduke kha Mulayotibe wa Mukovho wa Mbuelo**].
- (12) Muvhigo wo bulwaho kha khethekanyo thukhu ya (10) u tea i rumelwa kha Minisiña hu sa athu fhela mađuvha a [**7 sumbe**] musi wo t̄anganedzwa nga Nndu kana nga u t̄avhanya nga hune zwa konadzea nga murahu.”.

**Substitution of section 7 of Act 9 of 2009**

**6.** The following section is hereby substituted for section 7 of the principal Act:

**“Introduction of [the Division of Revenue Bill, the] national annual budget, Division of Revenue Bill and [the] Appropriation Bill**

7. (1) The Minister must table the national annual budget in the National Assembly as set out in section 27 of the Public Finance Management Act, at the same time as the Division of Revenue Bill and the Appropriation Bill. 5
- (2) In addition to the information stipulated in section 27 of the Public Finance Management Act, the documentation tabled by the Minister with the national annual budget must include— 10
- (a) the proposed fiscal framework **[for the financial year and subsequent two years];**
  - (b) the key macro-economic assumptions underlying the fiscal framework over the short, medium and long term;
  - (c) key fiscal ratios for the next three financial **[year and subsequent two]** years, including revenue, expenditure, the primary and overall balance and outstanding general government and public sector debt at the end of the financial year as a percentage of gross domestic product; 15
  - (d) tax and other revenue proposals, including the contribution of the different revenue categories to national revenue for the next three financial **[year and subsequent two]** years; 20
  - (e) cyclical factors taken into account in the formulation of the proposed fiscal framework for the next three financial **[year and subsequent two]** years;
  - (f) an estimate of aggregate general government and public sector debt levels in the short, medium and long term; 25
  - (g) an estimate and breakdown of contingent liabilities for the next three financial **[year and subsequent two]** years; and
  - (h) any other information requested by a House from time to time.
- [3) The Division of Revenue Bill must be introduced at the same time as the Bills referred to in subsection (1).]** 30
- (4) The Minister must submit a report to the Houses at the same time as tabling the Bills referred to in **[subsections]** subsection (1) **[and (3)],** explaining how the Division of Revenue Bill and the national budget give effect to, or the reasons for not taking into account, the recommendations 35 contained in the reports referred to in sections 5(2), 6(7) and 6(12).”.

**Amendment of section 8 of Act 9 of 2009**

**7.** Section 8 of the principal Act is hereby amended—

(a) by the substitution for the heading of the following heading:

**“[Adopting the] Adoption of fiscal framework [and revenue proposals]”;** 40

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**Ubviswa ha khethekanyo ya 7 ya Mulayo wa 9 wa 2009**

**6.** Khethekanyo i tevhelaho i khou dzeniswa vhudzuloni ha khethekanyo ya 7 ya Mulayo muhulwane:

**“U ḋivhadzwa ha [Mulayotibe wa Mukovho wa Mbuelo,] mugaganyagwama wa ñwaha nga ñwaha wa lushaka, Mulayotibe wa Mukovho wa Mbuelo na Mulayotibe wa Mukovho 5**

**7.** (1) Minisiṭa vha tea u swikisa mugaganyagwama wa ñwaha nga ñwaha wa lushaka kha Butano la Lushaka sa zwe zwa bulwa kha khethekanyo ya 27 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, nga tshifhinga tshithihi na Mulayotibe wa Mukovho wa Mbuelo na 10 Mulayotibe wa Mukovho.

(2) U engedza kha mafhungo o bulwaho kha khethekanyo ya 27 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, jīnwalo lo swikiswaho nga Minisiṭa na mugaganyagwama wa ñwaha nga ñwaha wa lushaka u tea u katela—

(a) muhanga wa muvhalelano wo kumedzwaho [**wa ñwaha wa muvhalelano na mivhili i tevhelaho**] miñwaha;

(b) khumbulelo dza ndeme dza ḋivhaikonomi ya mekhiro dzine dza vha theo ya muhanga wa muvhalelano kha tshifhinga tshipfufhi, tsha vhukati na tshilapfu;

(c) reshio dza muvhalelano dza ndeme dza miñwaha ya muvhalelano miraru i ḋaho [ñwaha na mivhili i tevhelaho], hu tshi katelwa na mbuelo, tshinyalelo, ndinganyiso khulwane na yoṭhe nga u angaredza na tshikolodo tshi kolodwaho tsha muvhuso nga u angaredza na tsha sekithara ya tshitshavha mafheloni a ñwaha wa muvhalelano sa 25 phesenthe ya zwibveledzwa guṭe zwa shango;

(d) muthelo na mañwe makumedzwa a mbuelo, hu tshi katelwa na mbadelo ya khethekanyo dza mbuelo dzo fhambanaho kha mbuelo ya lushaka ya miñwaha ya muvhalelano miraru i tevhelaho [ñwaha na mivhili i tevhelaho];

(e) nzulele dza tshannzie dzo dzhielwaho n̄tha musi hu tshi itwa muhanga wa muvhalelano wo kumedzwaho dza miñwaha ya muvhalelano miraru i tevhelaho [ñwaha na mivhili i tevhelaho];

(f) zwiimo zwa tshikolodo tsho anganywaho tsha ḡhanganyelo nyangaredzi ya muvhuso na sekithara ya tshitshavha kha tshifhinga 35 tshipfufhi, tsha vhukati na tshilapfu;

(g) milandu i songo lavhelelaldo yo anganywaho na u fhambanyiswa nga zwipiḍa ya miñwaha ya muvhalelano miraru i tevhelaho [ñwaha na mivhili i tevhelaho]; na

(h) mañwe mafhungo o humbelwaho nga Nn̄du musi muñwe.

[**(3) Mulayotibe wa Mukovho wa Mbuelo u tea u ḋivhadzwa nga tshifhinga tshithihi na Milayotibe yo bulwaho kha khethekanyo ḡħukku ya (1).**]

(4) Minisiṭa vha tea u rumela muvhigo Kha Nn̄du nga tshifhinga tshithihi na tshine ha swikiswa Milayotibe yo bulwaho kha [**khethekanyo ḡħukku**] 45 **khethekanyo ḡħukku ya (1) [na ya (3)],** vha tshi ḥalutshedza uri Mulayotibe wa Mukovho wa Mbuelo na mugaganyagwama wa lushaka u ita uri hu vhe na u shuma, kana zwiitisi zwa u sa džiela n̄tha themendelo dzi re kha mivhigo yo bulwaho kha khethekanyo dza 5(2), 6(7) na 6(12).”.

**Khwiniso ya khethekanyo ya 8 ya Mulayo wa 9 wa 2009**

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**7.** Khethekanyo ya 8 ya Mulayo muhulwane i khou khwiniswa—

(a) nga u dzeniswa iñwe ḡħoġha ya mafhungo vhudzuloni ha i tevhelaho:

**“[U ḡħażżeż] Thanganedzo ya muhanga wa muvhalelano [na makumedzwa a mbuelo]”;**

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(b) by the substitution for subsections (1) to (4) of the following subsections respectively:

“(1) The National Assembly and the National Council of Provinces must refer the fiscal framework **[and revenue proposals]** to their respective committees on finance.

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(2) The committees must conduct joint public hearings on the fiscal framework **[and revenue proposals].**

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(3) The committees must, within 16 days after the tabling of the national budget **[submit a]** or as soon as reasonably possible thereafter, report to the National Assembly **[and]** or the National Council of Provinces, as the case requires, on the fiscal framework **[and revenue proposals].**

(4) The report must include a clear statement accepting or amending the fiscal framework **[and revenue proposals].”;**

(c) by the substitution for paragraph (b) in subsection (5) of the following paragraph:

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“(b) ensure that debt levels and debt **[interest cost]** servicing charges are reasonable;”; and

(d) by the deletion of subsection (7).

#### Substitution of section 9 of Act 9 of 2009

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##### 8. Section 9 of the principal Act is hereby amended—

(a) by the substitution for subsections (2) and (3) of the following subsections respectively:

“(2) After the Division of Revenue Bill is passed by the National Assembly and referred to the National Council of Provinces, the Bill must be referred to the committee on appropriations of the National Council of Provinces for consideration and report.

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(3) The Division of Revenue Bill must be passed **[no later than]** within 35 days after the adoption of the fiscal framework by Parliament or as soon as reasonably possible thereafter.”; and

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(b) by the substitution for subsections (5) to (8) of the following subsections respectively:

“(5) The standing rules must provide for—

(a) the participation **[of chairpersons]** of other committees in considering the Division of Revenue Bill;

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(b) public hearings by the committees on appropriations;

(c) any member of Cabinet affected by the proposed amendments to respond to the proposed amendments affecting conditional grant allocations;

(d) provinces and **[local governments]** municipalities affected by the proposed amendments to respond to the proposed amendments; and

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(e) the committee on appropriations of each House to prepare a report on the Division of Revenue Bill in accordance with subsection (6).

(6) The report of the respective committees on appropriations must, at least~~[:]—~~

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(a) indicate whether the effects of the proposed amendments on the total national, provincial and local government equitable and conditional grant allocations in terms of the Bill are consistent with the adopted fiscal framework;

(b) motivate the amendments in terms of service delivery improvements; and

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(c) demonstrate that the impact of amendments has been taken into account in respect of the service delivery obligations of all affected national departments, **[provinces,]** provincial governments and **[local governments]** municipalities.

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- (b) nga u dzenisa dziñwe khethekanyo ḫukhu dza (1) u swika (4) vhudzuloni ha dži tevhelaho:

“(1) Buthano ḥa Lushaka na Khoro ya Lushaka ya Mavunđu dici tea u fhirisela muhanga wa muvhalelano [**na makumedzwa a mbuelo**] kha dzikomiti nga ha masheleni.

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(2) Komiti dici tea u tshimbidza vhupfiwa nga vhathe ho ḫanganelaho nga ha muhanga wa muvhalelano [**na makumedzwa a mbuelo**].

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(3) Komiti dici fanela, hu sa athu fhela mađuvha a 16 nga murahu ha u swikiswa ha mugaganyagwama wa lushaka [**u rumela**] kana nga u t̄avhanyedza musi zwi tshi konadzea nga murahu, u vhiga kha Buthano ḥa Lushaka [**na kana**] kha Khoro ya Lushaka ya Mavunđu, arali zwi tshi khou ḥodea, nga ha muhanga wa muvhalelano [**na makumedzwa a mbuelo**].

(4) Muvhigo u fanela u katela tshitatamende tshi re khagala tsha u ḫanganedza kana u khwinisa muhanga wa muvhalelano [**na makumedzwa a mbuelo**].”;

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- (c) nga u dzenisa iñwe pharagirafu vhudzuloni ha pharagirafu ya (b) kha khethekanyo ḫukhu ya (5) i tevhelaho:

“(b) u khwaṭhiseda uri ḥevele ya tshikolodo na tshikolodo [**mbadelo dza muingapfuma**] tsha mbadelo ya tshinyalelo dici a pfectesea;”;

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na

- (d) nga u phumula khethekanyo ḫukhu ya (7).

#### Ubviswa ha khethekanyo ya 9 ya Mulayo wa 9 wa 2009

##### 8. Khethekanyo ya 9 ya Mulayo muhulwane i khou khwinisa—

- (a) nga u dzenisa dziñwe khethekanyo ḫukhu vhudzuloni ha khethekanyo 25 ḫukhu ya (2) na ya (3) dici tevhelaho:

“(2) Nga murahu ha u phasiswa ha Mulayotibe wa Mukovho wa Mbuelo nga Buthano ḥa Lushaka na u fhirisela kha Khoro ya Lushaka ya Mavunđu, Mulayotibe u fanela u fhirisela kha komiti nga ha mikovho ya Khoro ya Lushaka ya Mavunđu uri u ḫanganedzwe na muvhigo.

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(3) Mulayotibe wa Mukovho wa Mbuelo u fanela u phasiswa [**hu sa athu u fhira**] mađuvha a 35 nga murahu ha u ḫanganedzwa ha muhanga wa muvhalelano nga Phalamennde kana nga u t̄avhanyedza musi zwi konadzea nga murahu.”; na

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- (b) nga u dzenisa dziñwe khethekanyo ḫukhu vhudzuloni ha khethekanyo ya (5) u ya kha ya (8) dici tevhelaho:

“(5) Milayo ya tshoṭhe i fanela u ḥetshedza—

(a) vhushelamulenzhe [**nga vhadzulatshidulo**] vha diciñwe komiti kha u ḫanganedza Mulayotibe wa Khethekanyo ya Mbuelo;

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(b) Vhupfiwa nga vhathe nga dzikomiti nga ha mikovho;

(c) murađo muñwe na muñwe wa Khabinetho o kwameaho nga khwiniso dzo dzinginywaho dici kwamaho khovhelo ya gavhelo jo tiwaho;

(d) mavunđu na [**mivhuso yapo**] mimasipala yo kwameaho nga khwiniso dzo dzinginywaho dici ḥo tea u fhindula nga ha khwiniso dzo dzinginywaho; na

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(e) komiti nga ha mikovho ya Nndu iñwe na iñwe i ḥo fanela u dzudzanya muvhigo nga ha Mulayotibe wa Mukovho wa Mbuelo u ya nga khethekanyo ḫukhu ya (6).

(6) Muvhigo wa dzikomiti nga ha mikovho u fanela u [:]—

(a) sumbedzisa uri u vha hone ha khwiniso dzo dzinginywaho kha ḫhanganyelo ya ndinganyiso na khovhelo ya gavhelo jo tiwaho ya lushaka, ḥa vunđu na muvhuso wapo u ya nga Mulayotibe zwi khou elana na muhanga wa muvhalelano wo ḫanganedzwaho;

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(b) ḥea zwiitisi zwa khwiniso u ya nga khwinifhadzo ya nqisedzo ya tshumelo; na

(c) sumbedzisa uri u kwamea ha khwiniso ho dzhielwa n̄ha malugana na mishumo ya nqisedzo ya tshumelo ya mihasho ya lushaka yo kwameaho, [**mavunđu**] mivhuso ya mavunđu na [**mivhuso yapo**] mimasipala.

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- (7) The [committees] committee on appropriations must—  
 (a) consult with the Financial and Fiscal Commission; and  
 (b) allow the Minister the opportunity to respond to any proposed amendments [proposed] at least [3] three days prior to the submission of the report to the relevant House.
- (8) The [report] reports submitted by the committees on appropriations to the respective Houses must be accompanied by any response of the Minister to any proposed amendments.”.

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**Amendment of section 10 of Act 9 of 2009**

- 9.** Section 10 of the principal Act is hereby amended—  
 (a) by the substitution for subsections (1) to (3) of the following subsections respectively:  
   “(1) After the adoption of the fiscal framework[:]  
     (a) the Appropriation Bill must be referred to the [Committee] committee on [Appropriations] appropriations of the National Assembly;
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- (b) the Minister must table the proposals setting out the [strategic priorities, measurable objectives] purpose and other strategic performance information for each [department, public entity or institution] vote against its expected revenue and proposed expenditure by programme, [sub-programme] main division and economic [items of expenditure] classifications; and  
     (c) the relevant members of Cabinet must table updated strategic plans for each department, public entity or constitutional institution, which must be referred to the relevant committee for consideration and report.
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- (2) After the Appropriation Bill is passed by the National Assembly and [has been] referred to the National Council of Provinces, the Bill must be referred to the [Committee] committee on [Appropriations] appropriations of the National Council of Provinces.”;
- 30
- (b) by the substitution for subsection (5) of the following subsection:  
   “(5) Another committee may advise a [Committee] committee on [Appropriations] appropriations that a sub-division of a main division within a vote be appropriated conditionally to ensure that the money requested for the main division will be spent effectively, efficiently and economically, provided that—  
     (a) the committee must specify the conditions that need to be met before the [Committee] committee on [Appropriations] appropriations may recommend to the House that the funds be released;  
     (b) the Minister [or] and the affected member of Cabinet must be given at least [2] two days to respond to the proposed conditional appropriation, which response must be included in the report containing the recommendation; and  
     (c) a recommendation to the House that a sub-division of a main division within a vote is appropriated conditionally must be accompanied by the response from the Minister and the affected member of Cabinet, as the case requires; and  
     (d) the House must consider the recommendation of the [Committee] committee on [Appropriations] appropriations to release the funds within [7] seven days after that committee reported to the House.”;
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- (c) by the substitution for subsection (6) of the following subsection:  
   “(6) Another committee may advise a [Committee] committee on [Appropriations] appropriations that an amount must be appropriated specifically and exclusively for a purpose mentioned under a main division within a vote.”;

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- (7) [dzikomiti] komiti nga ha mikovho i fanela u—  
 (a) kwamana na Khomishini ya Muvhalelano na Masheleni; na  
 (b) nea Minisiتا tshikhala tsha u fhindula nga ha khwiniso dziinwe na  
 dziinwe dzo dzinginywaho [**u dzinginywa**] kha mađuvha [3] mararu  
 phanđa ha musi muvhigo u tshi rumelwa kha Nnđu yo teaho.
- (8) [muvhigo] mivhigo yo rumelwaho nga dzikomiti nga ha mikovho  
 kha Nnđu u ya nga u fhambana hadzo u fanelu u fhelekedzwa nga  
 phindulo inwe na inwe ya Minisiتا nga ha khwiniso dzo dzinginywaho  
 dziinwe na dziinwe.”.

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**Khwiniso ya khethekanyo ya 10 ya Mulayo wa 9 wa 2009**

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**9. Khethekanyo ya 10 ya Mulayo muhulwane i khou khwiniswa—**

- (a) nga u dzenisa dziinwe khethekanyo ḫukhu vhudzuloni ha khethekanyo  
 ḫukhu ya (1) u swika kha ya (3) dici tevelaho:

“(1) Nga murahu ha u ḫanganedzwa ha muhanga wa muvhalelano  
 [:]—

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- (a) Mulayotibe wa Mukovho u tea u fhiriselwa kha [Komiti] komiti  
 nga ha [Mikovho] mikovho ya Butano ja Lushaka;  
 (b) Minisiتا u fanela u swikisa makumedzwa a sumbedzisaho [zwithu  
 zwa vhufhogwa kha pulane ya u swikelela nđivho, zwipikwa zwi  
 kaleaho] nđivho na maňwe mafhungo a kushumele kwa pulane ya  
vhučali zwa [muhasho, dzangano ja muvhuso kana zwiimiswa]  
 voutu inwe na inwe kha mbuelo yo no khou lavhelewa yazwo na  
 tshinyalelo yo dzinginywaho nga mbekanyamushumo, [mbeka-  
 nyamushumo ḫukhu] mukovho muhulwane na khethekanyo kha  
 zwa ikonomi [zwithu zwa tshinyalelo]; na

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- (c) mirađo yo teaho ya Khabinethi i fanela u swikisa pulane dza  
 tshiřirathedzhi dzo khwiniswaho dza muhasho muňwe na muňwe,  
 dzangano ja muvhuso kana zwiimiswa zwa ndayotewa, dzine dza  
 tea u fhiriselwa kha komiti yo teaho uri dici ḫanganedzwe na  
 muvhigo.

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- (2) Nga murahu ha musi Mulayotibe wa Mukovho wo phasiswa nga  
 Butano ja Lushaka [na u] fhiriselwa kha Khoro ya Lushaka ya  
 Mavunđu, Mulayotibe u fanela u fhiriselwa kha [Komiti] komiti nga ha  
 [Mikovho] mikovho ya Khoro ya Lushaka ya Mavunđu.”;

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- (b) nga u dzenisa inwe khethekanyo ḫukhu vhudzuloni ha khethekanyo ḫukhu  
 ya (5) i tevelaho:

“(5) Inwe komiti i nga eletschedza [Komiti] komiti nga ha [Mikovho]  
 mikovho uri khethekanyo ḫukhu ya khethekanyo khulwane nga ngomu  
 kha voutu i kovhelwe nga nđila yo tiwaho u khwařisedza uri tshelede yo  
 humbelwaho ya khethekanyo khulwane i do shumiswa nga nđila yo  
 teaho, yo linganaho na yo vhlungelaho, arali—

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- (a) komiti i tshi fanela u bula milayo ine ya tea u swikelela phanđa ha  
 musi [Komiti] komiti nga ha [Mikovho] mikovho i tshi themendela  
 kha Nnđu uri masheleni a bvisiwe;

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- (b) Minisiتا [kana] na murađo a kwameaho wa Khabinethi vha fanela  
 u ɻewa mađuvha a linganaho [2] mavhili a u fhindula kha mukovho  
 wo tiwaho wo dzinginywaho, hune phindulo ya fanela u katelwa  
 kha muvhigo une wa vha na themendelo; na

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- [c) themendelo kha Nnđu ya uri khethekanyo ḫukhu ya  
 khethekanyo khulwane nga ngomu ha voutu i khou kovhelwa u  
 ya nga milayo yo tiwaho nahone i fanela u fhelekedzwa nga  
 phindulo u bva kha Minisiتا na murađo a kwameaho wa  
 Khabinethi, arali zwi tshi nga fođea; na]

- (d) Nnđu i fanela u ḫanganedza themendelo ya [Komiti] komiti nga ha  
 [Mikovho] mikovho ya u bvisa masheleni hu sa athu fhela  
 mađuvha a [7] sumbe nga murahu ha musi komiti yo vhiga kha  
 Nnđu.”;

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- (c) nga u dzenisa inwe khethekanyo ḫukhu vhudzuloni ha khethekanyo ḫukhu  
 ya (6) i tevelaho:

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“(6) Inwe komiti i nga eletschedza [Komiti] komiti nga ha [Mikovho]  
 mikovho uri tshelede i kovhiwe nga nđila yo tiwaho na u itelwa fhedzi  
 nđivho yo buliwaho nga fhasi ha khethekanyo khulwane nga ngomu ha  
 voutu.”;

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- (d) by the substitution for subsections (8) to (10) of the following subsections respectively:
- “(8) The standing rules must provide for—
- (a) the [Committee] committee on [Appropriations] appropriations to hold public hearings on the Appropriation Bill and proposed amendments; 5
  - (b) the [Committee] committee on [Appropriations] appropriations to report to the House on the comments on and amendments to the Appropriation Bill;
  - (c) other committees to consult with the [Committee] committee on [Appropriations] appropriations in respect of proposed amendments to transfer payments, recurrent and capital expenditure of a vote, or a main division within a vote, taking into consideration any report adopted by the House; 10
  - (d) other committees to consult with the [Committee] committee on [Appropriations] appropriations in respect of proposed conditional appropriations; 15
  - (e) the [Committee] committee on [Appropriations] appropriations to mediate between committees proposing conflicting amendments to the Appropriation Bill; and 20
  - (f) the [Committee] committee on [Appropriations] appropriations to recommend to the House that proposed amendments reported by other committees are rejected where those amendments are inconsistent with the fiscal framework, the adopted Division of Revenue Bill or not motivated adequately in terms of this section. 25
- (9) The Minister and any other member of Cabinet affected by the proposed amendments must be given at least 10 days to respond to any amendments proposed to the Appropriation Bill by the [Committee] committee on [Appropriations] appropriations prior to reporting to the House. 30
- (10) A report of the [Committee] committee on [Appropriations] appropriations to the House that proposes amendments to the main Appropriation Bill must, in respect of each amendment—
- (a) indicate the reason for such proposed amendment;
  - (b) demonstrate how the amendment takes into account the broad strategic priorities and allocations of the relevant budget; 35
  - (c) demonstrate the implications of each proposed amendment for an affected vote and the main divisions within that vote;
  - (d) demonstrate the impact of any proposed amendment on the balance between transfer payments, capital and recurrent spending in an affected vote; 40
  - (e) set out the impact of any proposed amendment on service delivery; [and]
  - (f) set out the manner in which the amendment relates to prevailing departmental strategic plans, reports of the Auditor General, committee reports adopted by a House, reports in terms of section 32 of the Public Finance Management Act, annual reports and any other information submitted to a House or committee in terms of the standing rules or on request[.]; and 45
  - (g) include the responses of the Minister or affected member of Cabinet to any proposed amendment.”; and 50
- (e) by the deletion of subsection (11).

#### Amendment of section 11 of Act 9 of 2009

**10.** Section 11 of the principal Act is hereby amended—

- (a) by the substitution for the heading of the following heading: “Passing [the] revenue Bills”; 55

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- (d) nga u dzenisa dziinwe khethekanyo ḫukhu vhudzuloni ha khethekanyo ḫukhu ya (8) u swika kha ya (10) dici tevhelaho:  
 “(8) Milayo ya tshothe i fanelu u ɻetshedza uri—  
 (a) [Komiti] komiti nga ha [Mikovho] mikovho i fare vhupfiwa nga vhatu nga ha Mulayotibe wa Mukovho na khwiniso dzo dzinginywaho; 5  
 (b) [Komiti] komiti nga ha [Mikovho] mikovho i vhige kha Nn̄du nga ha mahumbulwa nga ha na khwiniso kha Mulayotibe wa Mukovho;  
 (c) diciinwe komiti dici kwamane na [Komiti] komiti nga ha [Mikovho] mikovho malugana na khwiniso dzo dzinginywaho u rumela 10 mbadelo, tshinyalelo ya khephithala na i dovholahlo kha voutu, hu tshi khou dzhielwa n̄tha muvhigo wo ḫanganedzwaho nga Nn̄du;  
 (d) diciinwe komiti dici do kwama [Komiti] komiti nga ha [Mikovho] mikovho malugana na mikovho yo tiwaho yo dzinginywaho; 15  
 (e) [Komiti] komiti nga ha [Mikovho] mikovho i do lamula vhukati ha komiti dici no khou dzinginya khwiniso dici sa fanio dzine vha sa khou anqana kha Mulayotibe wa Mukovho; na  
 (f) [Komiti] komiti nga ha [Mikovho] mikovho i do themendela kha Nn̄du uri khwiniso dzo dzinginywaho dzo vhigwaho nga diciinwe komiti dici khou haniwa hune khwiniso dzenedzo dza vha dici sa khou elana na muhanga wa muhalelano, Mulayotibe wa Mukovho wa Mbuelo wo ḫanganedzwaho kana wo ḫujuwedzwaho zwavhuđi u ya nga khethekanyo yi.
- (9) Minisīa na murađo muñwe na muñwe wa Khabinetha a kwameaho nga khwiniso dzo dzinginywaho vha tea u ɻewa mađuvha a 25 linganaho 10 u fhindula kha khwiniso dzo dzinginywaho diciinwe na diciinwe kha Mulayotibe wa Mukovho nga [Komiti] komiti nga ha [Mikovho] mikovho phanđa ha u vhigwa kha Nn̄du.
- (10) Muvhigo wa [Komiti] komiti nga ha [Mikovho] mikovho kha Nn̄du une wa dzinginya khwiniso kha Mulayotibe wa Mukovho 30 muhulwane u fanelu, malugana na khwiniso inwe na inwe u—  
 (a) sumbedzisa tshiitisi tsha khwiniso yeneyo yo dzinginywaho;  
 (b) sumbedzisa uri khwiniso i dzhiela hani n̄tha zwithu zwa vhughogwa kha pulane ya u swikelela ndivho na khovhelo ya mugaganya-gwama wo teaho; 35  
 (c) sumbedzisa mvelelo dza khwiniso yo dzinginywaho inwe na inwe kha voutu i kwameaho na khethekanyo khulwane nga ngomu ha voutu iyo;  
 (d) sumbedzisa masiandaitwa a khwiniso yo dzinginywaho inwe na inwe kha baļantsi vhukati ha mbadelo dzo itwaho, khephithala na u shumisa hu dovholahlo kha voutu i kwameaho; 40  
 (e) ḫalusa masiandaitwa a khwiniso yo dzinginywaho inwe na inwe kha ndisedzo ya tshumelo; [na]  
 (f) ḫalusa ndila ine khwiniso ya tshimbilelana na u bveledzwa ha pulane dza tshitirathedzi tsha muhasho, mivhigo ya Mueditha Dzhenerala, mivhigo ya komiti yo ḫanganedzwaho nga Nn̄du, mivhigo u ya nga khethekanyo ya 32 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, mivhigo ya ñwaha na maiñe mafhungo o rumelwaho kha Nn̄du kana komiti u ya nga milayo ya tshothe kana nga khumbelo [.]; na 45  
 (g) dzenisa phindulo dza Minisīa kana murađo a kwameaho wa Khabinetha kha khwiniso yo dzinginywaho inwe na inwe.”; na  
 (e) nga u phumulwa ha khethekanyo ya (11).

**Khwiniso ya khethekanyo ya 11 ya Mulayo wa 9 wa 2009****10. Khethekanyo ya 11 ya Mulayo muhulwane u khou khwiniswa—**

- (a) nga u dzenisa inwe ḫoho ya mafhungo vhudzuloni ha i tevhelaho:  
 “U Phasisa Milayotibe ya mbuelo”;

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- (b) by the substitution for subsection (1) of the following subsection:
  - “(1) Revenue Bills must be referred to the [Committee] committee on [Finance] finance of the National Assembly [for consideration and report].”;
- (c) by the substitution for subsection (2) of the following subsection:
  - “(2) After the National Assembly passed a revenue Bill, [it] the Bill must be referred to the National Council of Provinces, and referred to the committee on finance of the National Council of Provinces.”; and
- (d) by the substitution for subsection (4) of the following subsection:
  - “(4) The standing rules must provide for the committee on finance to—
    - (a) [the Committee on Finance to] hold public hearings on the revenue Bills;
    - (b) [the Committee on Finance to] consult with other committees; and
    - (c) [the Committee on Finance to] report to the House in terms of subsection [(7)] (6).”.

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### **Substitution of section 12 of Act 9 of 2009**

**11.** The following section is hereby substituted for section 12 of the principal Act:

#### **“National adjustments budget**

- 12.** (1) The Minister [must] may table a national adjustments budget as envisaged in section 30 of the Public Finance Management Act. 20
- (2) An adjustments appropriation Bill must be tabled with [a] the national adjustments budget. 25
- (3) The Minister must table a revised fiscal framework with the national adjustments budget if the adjustments budget effects changes to the fiscal framework. 25
- (4) The Minister must table a [division of revenue amendment] Division of Revenue Amendment Bill with the revised fiscal framework if the adjustments budget effects changes to the Division of Revenue Act for the relevant year. 30
- (5) If the Minister has tabled a revised fiscal framework, the revised framework must be referred to a joint sitting of the committees on finance for consideration. 35
- (6) If the Minister tables a [division of revenue amendment] Division of Revenue Amendment Bill, the Bill must be referred to [a joint sitting of the committees on appropriations after the adoption of the revised fiscal framework by the House in terms of this section] the committee on appropriations of the National Assembly after the adoption of the revised fiscal framework by Parliament. 40
- (6A) After the National Assembly passed the Division of Revenue Amendment Bill, the Bill must be referred to the National Council of Provinces and referred to the committee on appropriations of the National Council of Provinces. 40
- (7) The committees on finance must [9] within 15 days after the tabling of the national adjustments budget or as soon as reasonably possible thereafter submit a report on the revised fiscal framework to the respective Houses [for consideration and adoption], which report may be consolidated with the report referred to in section 6(5). 45
- (8) The report may propose amendments to the revised fiscal framework.

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- (b) nga u dzenisa inwe khethekanyo ḡukhu vhudzuloni ha khethekanyo ḡukhu ya (1) i tevhelaho:  
 “(1) Milayotibe ya Mbuelo i fanela u fhiriselwa kha [Komiti] komiti nga ha [Masheleni] masheleni ya Buthano ja Lushaka [u itela u ḡanganedzwa na muvhigo].”;
- (c) nga u dzenisa inwe khethekanyo ḡukhu vhudzuloni ha khethekanyo ḡukhu ya (2) i tevhelaho:  
 “(2) Nga murahu ha musi Buthano ja Lushaka lo phasisa Mulayotibe wa mbuelo, [u] Mulayotibe u fanela u fhiriselwa kha Khoro ya Lushaka ya Mavundu, na u fhiriselwa kha komiti nga ha masheleni ya Khoro ya Lushaka ya Mavundu.”;
- (d) nga u dzenisa khethekanyo ḡukhu vhudzuloni ha khethekanyo ḡukhu ya (4) i tevhelaho:  
 “(4) Milayo ya tshoṭhe i fanela u ita uri komiti nga ha masheleni i—  
 (a) [Komiti nga ha Masheleni i] fare vhupfiwa nga vhatheha nga ha Milayotibe ya mbuelo;  
 (b) [Komiti nga ha Masheleni i] kwamane na dziiwe komiti; na  
 (c) [Komiti nga ha Masheleni i] vhige kha Nn̄du u ya nga khethekanyo ḡukhu ya [(7)] (6).”.

**Ubviswa ha khethekanyo ya 12 ya Mulayo wa 9 wa 2009**

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**11.** Khethekanyo i tevhelaho i khou bviswa vhudzuloni hayo ha dzeniswa khethekanyo ya 12 ya Mulayo muhulwane:

**“Mugaganyagwama wa ndinganyelo wa Lushaka**

**12.** (1) Minisiṭa vha [fanela] nga swikisa mugaganyagwama wa ndinganyelo wa lushaka sa zwe zwa buliwa kha khethekanyo ya 30 ya 25 Mulayo wa Ndangulo ya Masheleni a Tshitshavha.

(2) Mulayotibe wa ndinganyelo ya mukovho u fanela u swikisa na mugaganyagwama wa ndinganyelo wa lushaka.

(3) Minisiṭa vha fanela u swikisa muhanga wa muvhalelano wo sedzuluswaho khathihhi na mugaganyagwama wa ndinganyelo ya lushaka 30 arali mugaganyagwama wa ndinganyelo wo ita tshanduko kha muhanga wa muvhalelano.

(4) Minisiṭa u fanela u swikisa [khwiniso ya mukovho wa mbuelo] Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo khathihhi na muhanga wa muvhalelano wo sedzuluswaho arali mugaganyagwama wa ndinganyelo 35 wo ita tshanduko kha Mulayo wa Mokovho wa Mbuelo kha nwaha wo teaho.

(5) Arali Minisiṭa o swikisa muhanga wa muvhalelano wo sedzuluswaho, muhanga wo sedzuluswaho u fanela u fhiriselwa kha dzulo lo ḡanganedzwa ja komiti dza nga ha masheleni uri u ḡanganedzwe.

(6) Arali Minisiṭa a swikisa [khwiniso ya mukovho wa mbuelo] Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo, Mulayotibe u fanela u fhiriselwa kha [dzulo lo ḡanganedzwa ja komiti dza nga ha mikovho nga murahu ha u ḡanganedzwa ha muhanga wa muvhalelano wo sedzuluswaho nga Nn̄du u ya nga khethekanyo iyil] komiti nga ha mikovho ya Buthano ja Lushaka nga murahu ha u ḡanganedzwa ha muhanga wa muvhalelano wo sedzuluswaho nga Phalamennde.

(6A) Nga murahu ha musi Buthano ja Lushaka lo phasisa Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo, Mulayotibe u fanela u fhiriselwa kha Khoro ya Lushaka ya Mavundu wa fhiriselwa kha komiti nga ha mikovho ya Khoro ya Lushaka ya Mavundu.

(7) Komiti dza nga ha masheleni, hu sa athu fhira mađuvha a [9] 15 nga murahu ha u swikisa ha mugaganyagwama wa ndinganyelo wa lushaka kana arali zwi tshi nga konadzea nga u ḡavhanyedza nga murahu, i fanela u rumela muvhigo nga ha muhanga wa muvhalelano wo sedzuluswaho kha Nn̄du nga u fhambana hadzo [u itela uri u sedziwe na u ḡanganedzwa], hune muvhigo u nga ḡanganedzwa na muvhigo wo ambiwaho kha khethekanyo ya 6(5).

(8) Muvhigo u nga dzinginya khwiniso kha muhanga wa muvhalelano wo dzinginywaho.

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(9) If the report proposes amendments to the revised fiscal framework, the Minister must be given at least [2] two days to respond to the report and proposed amendments prior to the submission of the respective reports to the Houses.

(10) The report of the committees must include the comments from the Minister. 5

**[(11) The committees on appropriations must 9 days after the adoption of the fiscal framework report to the respective Houses on the Division of Revenue Amendment Bill.]**

(12) The report of the committee on appropriations on the Division of Revenue Amendment Bill may propose amendments to the Division of Revenue Amendment Bill. 10

(13) If the report proposes amendments to the Division of Revenue Amendment Bill, the Minister must be given at least [4] four days to respond to the [**report and**] proposed amendments prior to the submission of the report to the respective Houses. 15

(14) [**The**] A report of the committees on appropriations must include the comments of the Minister.

**[In the event of a revised fiscal framework, an adjustment appropriation]** The Adjustment Appropriation Bill must be referred to the [**Committee**] committee on [**Appropriations**] appropriations of the National Assembly only after the [**Division of Revenue Amendment Bill**] revised fiscal framework is passed by Parliament. 20

(15A) After the National Assembly passed the Adjustment Appropriation Bill, the Bill must be referred to the National Council of Provinces and referred to the committee on appropriations of the National Council of Provinces. 25

(15B) The committee on appropriations may only report on the Adjustments Appropriation Bill after Parliament has passed the Division of Revenue Amendment Bill. 30

(16) The standing rules must provide for—

(a) the [**Committee**] committee on [**Appropriations**] appropriations to report comments on and amendments to the Adjustments Appropriation Bill;

(b) other committees to consult with the [**Committee**] committee on [**Appropriations**] appropriations on amendments to transfer payments, recurrent and capital expenditure of a vote or a main division within a vote, taking into consideration the reports referred to in section 5(2) or any other report adopted by the House; [**and**] 35

(c) the [**Committee**] committee on [**Appropriations**] appropriations to mediate between committees proposing conflicting amendments to the Adjustments Appropriation Bill; and 40

(d) the [**Committee**] committee on [**Appropriations**] appropriations to recommend to the House that proposed amendments by other committees are rejected where those amendments are inconsistent with the fiscal framework, the adopted Division of Revenue Bill or not motivated adequately in terms of this section. 45

(17) The Minister must be given at least [4] four days to respond to any proposed amendments to the Adjustment Appropriation Bill by the [**Committee**] committee on [**Appropriations**] appropriations. 50

(18) The report of the [**Committee**] committee on [**Appropriations**] appropriations must—

(a) comply with section 10(10); and

(b) include comments of the Minister to any proposed amendments.

(19) The [**Committee**] committee on [**Appropriations**] appropriations must report to the relevant House within 30 days after the tabling of the national adjustments budget or as soon as reasonably possible thereafter.” 55

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(9) Arali muvhigo wo dzinginya khwiniso kha muhanga wa muvhalelano, Minisita u fanelu u newa mađuvha a linganaho [2] mayhili uri a fhindule nga ha muvhigo na khwiniso dzo dzinginywaho phanđa ha u rumelwa mivhigo yeneyo kha Nnđu.

(10) Muvhigo wa komiti u fanelu u katela mahumbulwa u bva kha Minisita. 5

[**(11) Komiti dza nga ha mikovho dza fanelu kha mađuvha a 9 nga murahu u ya ḥanganedzwa ha muhanga wa muvhalelano u vhiga kha Nnđu u ya nga u fhambana hadzo nga ha Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo.]**

(12) Muvhigo wa komiti nga ha mikovho kha Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo u nga dzinginya khwiniso kha Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo. 10

(13) Arali muvhigo wa u dzinginya khwiniso kha Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo, Minisita u fanelu u newa mađuvha a linganaho [4] mana uri a fhindule nga ha [**muvhigo na**] khwiniso dzo dzinginywaho phanđa ha musi muvhigo u tshi rumelwa kha Nnđu u ya nga u fhambana hadzo. 15

(14) Muvhigo wa komiti dza nga ha mikovho u fanelu u katela mahumbulwa a Minisita. 20

[**(15) [Kha nyimele ya muhanga wa muvhalelano wo sedzuluswaho, mukovho wa ndinganyelo]** Mulayotibe wa Mikovho ya Ndinganyelo u fanelu u fhiriselwa kha [Komiti] komiti nga ha [Mikovho] mikovho ya Buthano ja Lushaka fhedzi nga murahu ha [**Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo**] muhanga wa muvhalelano wo sedzuluswaho wo phasiswa nga Phalamennde. 25

(15A) Nga murahu ha musi Buthano ja Lushaka lo phasisa Mulayotibe wa Mikovho Ndinganyelo, Mulayotibe u fanelu u fhiriselwa kha Khoro ya Lushaka ya Mavunđu na u fhiriselwa kha komiti nga ha mikovho ya Khoro ya Lushaka ya Mavunđu. 30

(15B) Komiti nga ha mikovho i nga vhiga fhedzi nga ha Mulayotibe wa Mukovho wa Ndinganyelo nga murahu ha musi Phalamennde yo phasisa Mulayotibe wa Khwiniso ya Mukovho wa Mbuelo.

(16) Milayo ya tshothe i fanelu u ita uri—

(a) [**Komiti**] komiti nga ha [**Mikovho**] mikovho i vhige mahumbulwa nga ha na khwiniso kha Mulayotibe wa Mukovho wa Ndinganyelo; 35

(b) dziinwe komiti dici kwamane na [**Komiti**] komiti nga ha [**Mikovho**] mikovho nga khwiniso u itela u rumela mbadelo, tshinyalelo i dovholahola na ya khephithala kha voutu kana khethekanyo khulwane nga ngomu ha voutu, hu tshi khou dzhielwa ntha mivhigo yo sumbedzwaho kha khethekanyo ya 5(2) kana muñwe muvhigo wo ḥanganedzwaho nga Nnđu; [**na**] 40

(c) [**Komiti**] komiti nga ha [**Mikovho**] mikovho i do fanelu u lamula vhukati ha komiti dici dzinginyaho khwiniso dici sa elaniho kha Mulayotibe wa Mikovho ya Ndinganyelo; na 45

(d) [**Komiti**] komiti nga ha [**Mikovho**] mikovho i do fanelu u themendela kha Nnđu uri khwiniso dzo dzinginywaho nga komiti dici khou u haniwa hune khwiniso dzenedzo dza vha dici sa tshimbilelani na muhanga wa muvhalelano, Mulayotibe wa Mukovho wa Mbuelo kana dici songo ṭuṭuwedzwa lwo edanaho u ya nga khethekanyo iyi. 50

(17) Minisita u fanelu newa mađuvha a linganaho [4] mana a u fhindula nga ha khwiniso dzo dzinginywaho diciinwe na diciinwe kha Mulayotibe wa Mikovho ya Ndinganyelo nga [**Komiti**] komiti nga ha [**Mikovho**] mikovho. 55

(18) Muvhigo wa [**Komiti**] komiti nga ha [**Mikovho**] mikovho u fanelu u—

(a) tevhedza khethekanyo ya 10(10); na

(b) katela mahumbulwa a Minisita kha khwiniso dzo dzinginywaho.

(19) [**Komiti**] komiti nga ha [**Mikovho**] mikovho i fanelu u vhiga kha Nnđu yo teaho hu sa athu fhela mađuvha a 30 nga murahu ha u swikiswa ha mugaganyagwama wa ndinganyelo wa lushaka kana arali zwi tshi nga konadzea nga u ḥavhanya nga murahu.” 60

**Substitution of section 13 of Act 9 of 2009**

**12.** The following section is hereby substituted for section 13 of the principal Act:

**“Passing other [Money] money Bills**

**13.** (1) Any money Bill other than money Bills referred to in sections 10, 11 and 12 must be referred to the respective committees on appropriations. 5

(2) The standing rules must provide that a [Committee] committee on [Appropriations] appropriations considering a money Bill in terms of this section, must—

(a) conduct public hearings on the Bill; and

(b) report on the Bill to the relevant House. 10

(3) If a [Committee] committee on [Appropriations propose] appropriations proposes amendments to a money Bill referred to in this section, the Minister must be given at least 14 days to respond to such proposed amendments before the committee reports to the House.

(4) The report of a [Committee] committee on [Appropriations] appropriations referred to in this section must indicate— 15

(a) the manner in which the proposed amendments are consistent with the prevailing fiscal framework; and

(b) the manner in which the proposed amendments comply with section 8(5) [of this Act]. 20

(5) The report of a [Committee] committee on [Appropriations] appropriations must include the comments of the Minister [to] on any proposed amendments in terms of this section.”.

**Amendment of section 15 of Act 9 of 2009**

**13.** Section 15 of the principal Act is hereby amended— 25

(a) by the substitution for subsection (1) of the following subsection:

“(1) There is hereby established a Parliamentary Budget Office as a juristic person headed by a Director, the main objective of which is to provide independent, objective and professional advice and analysis to Parliament on matters related to the budget and other money Bills.”; 30

(b) by the substitution for subsection (5) of the following subsection:

“(5) [The committees contemplated in section 4 must recommend to the respective Houses—

(a) a person with the requisite experience, qualifications and leadership skills to manage the Parliamentary Budget Office with the functions as set out in 15(2) and 15(3) for appointment as Director by resolution of both Houses; and 35

(b) the conditions of service, including the salary and allowance of the Director, which must take into account the knowledge and experience of the person and substantially be the same as those of the top rank of the public service] The respective Houses, on the recommendation of the committees contemplated in section 4—

(a) must appoint a fit and proper person with the requisite experience, qualifications and leadership skills to manage the Parliamentary Budget Office with the functions as set out in subsections (2) and (3) as Director on a five-year fixed term contract; 40

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**Ubviswa ha khethekanyo ya 13 ya Mulayo wa 9 wa 2009**

**12.** Khethekanyo i tevhelaho i khou bviswa vhudzuloni hayo ha dzeniswa khethekanyo ya 13 ya Mulayo muhulwane:

**“U phasisa miñwe Milayotibe ya [Tshelede] tshelede**

**13.** (1) Mulayotibe wa tshelede muñwe na muñwe nga nnđa ha Milayotibe ya tshelede yo sumbedzwaho kha khethekanyo ya 10, ya 11, na ya 12 u fanela u fhiriselwa kha komiti dza nga ha mikovho dzo teaho. 5

(2) Milayo ya tshoñhe i fanela u sumbedza uri **[Komiti]** komiti nga ha **[Mikovho]** mikovho ine ya khou ḥanganedza Mulayotibe wa tshelede u ya 10

(a) tshimbidza vhupiwa nga vhatu nga ha Mulayotibe; na

(b) vhiga nga ha Mulayotibe kha Nnđu yo teaho.

(3) Arali **[Komiti]** komiti nga ha **[Mikovho]** mikovho i tshi khou dzinginya khwiniso kha Mulayotibe wa tshelede wo sumbedzwaho kha khethekanyo iyi, Minisiña u fanela u ɻewa mađuvha a linganaho 14 uri a 15

fhindule nga ha khwiniso dzenedzo dzo dzinginywaho phanda ha musi i

tshi vhiga kha Nnđu.

(4) Muvhigo wa **[Komiti]** komiti nga ha **[Mikovho]** mikovho wo sumbedzwaho kha khethekanyo iyi u fanela u sumbedza—

(a) ndila ine khwiniso dzo dzinginywaho tsha tshimbilelana na muhanga 20 wa muvhalelano une wa vha hone zwino; na

(b) ndila ine khwiniso yo dzinginywaho ya tevhedza khethekanyo ya 8(5) **[ya Mulayo yyu].**

(5) Muvhigo wa **[Komiti]** komiti nga ha **[Mikovho]** mikovho u fanela u katela mahumbulwa a Minisiña kha khwiniso dzo dzinginywaho dziñwe na 25

dziñwe u ya nga khethekanyo iyi.”.

**Khwiniso ya khethekanyo ya 15 ya Mulayo wa 9 wa 2009**

**13.** Khethekanyo ya 15 ya Mulayo muhulwane i khou khwiniswa—

(a) nga u dzenisa iñwe khethekanyo ḥukhu vhudzuloni ha khethekanyo ḥukhu ya (1) i tevhelaho: 30

“(1) Hafha hu kho thomiwa Ofisi ya Mugaganygwama wa Phalamennde sa muthu tshimulayo yo rangwaho phanđa nga Mulangi, hune tshipikwa tshihulwane ha vha u ɻetschedza ngeletshedzo na musaukanyo wo ɻiimisaho nga yoñhe, u pfalahna u vha wa phurofeshinala kha Phalamennde kha mafhungo a elanaho na mugaganygwama na miñwe Milayotibe ya tshelede.”;

(b) nga u dzenisa iñwe khethekanyo ḥukhu vhudzuloni ha khethekanyo ḥukhu ya (5) i tevhelaho:

“(5) **[Komiti dzo sedzeswaho zwavhuđi kha khethekanyo ya 4 dici fanela u themendela kha Nnđu u ya nga u fhambana hadzo]**—

(a) muthu ane a vha na tshenzhemo i ḥodeaho, ndalukanyo na zwikili zwa vhurangaphanđa ha u langa Ofisi ya Mugaganygwama wa Phalamennde na mishumo yo tiwaho kha 15(2) na 15(3) ya u tholiwa sa Mulangi nga tsheo ya Nnđu vhuvhili hadzo; na

(b) nyimele dza mushumo, hu tshi katelwa muholo na dziñwe mbuelo dza Mulangi, dzine dza fanela u dovha dza dzhieila n̄ha nđivho na tshenzhemo ya muthu dzine zwihiulwane dza vha dži tshi khou fana na dza muthu ane a vha kha vhuimo ha n̄ha kha tshumelo dza tshitshavha] Nnđu nga u fhambana hadzo, nga themendelo ya komiti dzo sedzeswaho zwavhuđi kha khethekanyo ya 4—

(a) dici fanela u thola muthu o dziaho o teaho a re na tshenzhemo i no khou ḥoñiwa, ndalukanyo na zwikili zwa vhurangaphanđa ha u kona u langa Ofisi ya Mugaganygwama wa Phalamennde na mishumo sa zwe zwa sumbedziswa kha khethekanyo ḥukhu dza (2) na (3) sa Mulangi lwa tshifhinga tsha khontiraka ya miñwaha miñanu yo tiwaho;

(b) must determine the conditions of service, including the salary and allowance of the Director, which must take into account the knowledge and experience of the person and substantially be the same as those of the top rank of the public service; and	5
(c) may, based on performance, renew the contract referred to in paragraph (a) on substantially the same conditions of service as contemplated in paragraph (b).”;	
(c) by the repeal of subsection (6);	
(d) by the substitution for subsection (7) of the following subsection:	
“(7) Any committee considering [making] a recommendation contemplated in subsection (5) must do so in an open and transparent manner.”;	10
(e) by the substitution for subsection (9) of the following subsection:	
“(9) The Director [shall be obliged to] must report to Parliament any inappropriate political or executive interference to prevent the office from providing independent, objective and professional advice on matters related to the budget and other money Bills.”;	15
(f) by the substitution for subsection (10) of the following subsection:	
“(10) The Parliamentary Budget Office must annually receive a transfer of funds from Parliament’s budget in accordance with section 35 of the Financial Management of Parliament and Provincial Legislatures Act to carry out its duties and functions.”;	20
(g) by the insertion after subsection (10) of the following subsection:	
“(10A)(a) The Director is the Accounting Officer of the Parliamentary Budget Office and is responsible and accountable for the financial and human resource management of the office.	25
(b) The Director must—	
(i) exercise the utmost care to protect the assets and records of the Parliamentary Budget Office;	
(ii) act with fidelity, honesty, integrity and in the best interests of the Parliamentary Budget Office in managing the financial affairs of the Parliamentary Budget Office;	30
(iii) seek, within the Director’s sphere of influence, to prevent any prejudice to the financial interests of the Republic;	
(iv) ensure that the Parliamentary Budget Office has and maintains—	
(aa) effective, efficient and transparent systems of financial and risk management;	35
(bb) an effective, efficient and transparent system of internal audit; and	
(cc) a procurement and provisioning system that is fair, equitable, transparent, competitive and cost-effective;	40
(v) take appropriate and cost-effective steps to—	
(aa) collect revenue due to the Parliamentary Budget Office;	
(bb) prevent losses resulting from criminal conduct and expenditure that is not in accordance with the Parliamentary Budget Office’s operational policies; and	45
(cc) manage available working capital efficiently and economically;	
(vi) manage and safe-guard the assets of the Parliamentary Budget Office, and manage the revenue, expenditure and liabilities of the Parliamentary Budget Office;	50

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- (b) u vhekanya nyimele dza mushumo, hu tshi khou katelwa muholo na dziinwe mbuelo dza Mulangi, dzine dza fanela u dovha dza dzhieila n̄tha ndivho na tshenzhemo ya muthu dzine dza fana nga maanda na dza muthu ane a vha kha vhuimo ha n̄tha kha tshumelo dza; na 5
- (c) dzi nga, zwi tshi bva kha kushumele, vusuludza khon̄iraka yo buliわho kha pharagirafu ya (a) dzine dza fana nga maanda na nyimele dza mushumo dzo sedzeswaho zwavhuđi kha pharagirafu ya (b).”; 10
- (c) nga u fhelisa khethekanyo ḥukhu ya (6);
- (d) nga u dzenisa iinwe khethekanyo ḥukhu vhudzuloni ha khethekanyo ḥukhu ya (7) i tevhelaho:
- “(7) Komiti iinwe na iinwe ine ya khou humbula [u ita] themendelo yo sedzeswaho zwavhuđi kha khethekanyo ya (5) i fanela u ita nga u ralo nga n̄qila i re khagala.”; 15
- (e) nga u dzenisa iinwe khethekanyo ḥukhu vhudzuloni ha khethekanyo ḥukhu ya (9) i tevhelaho:
- “(9) Mulangi [u qo kombetshedzea u] u fanela u viga kha Phalamennde u dzhenelela huiwe na huiwe hu songo fanelaho ha polotiki kana nga vhalanguli u thivhela ofisi uri i qetshedze ngeletshedzo i re na ndivho ya phurofeshina ja yo q̄imisaho nga yođhe kha mafhungo a elanaho na mugaganyagwama na miinwe Milayotibe ya tshelede.”; 20
- (f) u dzenisa iinwe khethekanyo ḥukhu vhudzuloni ha khethekanyo ḥukhu ya (10) i tevhelaho:
- “(10) Ofisi ya Mugaganyagwama wa Phalamennde i fanela u wana masheeni nwaha muiwe na muñwe u bva kha mugaganyagwama wa Phalamennde u ya nga khethekanyo ya 35 ya Mulayo wa Ndangulo ya Masheleni a Phalamennde na Vhusimamilayo ha Mavundu uri i kone u ita mushumo wayo.”; 25
- (g) u dzenisa khethekanyo ḥukhu nga murahu ha khethekanyo ḥukhu ya (10) i tevhelaho:
- “(10A) (a) Mulangi ndi Muofisiri o hweswaho Vhudifhinduleli ha Ofisi ya Mugaganyagwama wa Phalamennde nahone u na vhudifhinduleli ha ndangulo ya masheleni na vhashumi. 35
- (b) Mulangi u fanela u—
- (i) u vha na ndondolo khulwane kha u tsireledza ndaka na rekmodo dza Ofisi ya Mugaganyagwama wa Phalamennde;
- (ii) shuma nga u fhulufhedzea na nga vhuthu nga n̄qila i vhuedzaho Ofisi ya Mugaganyagwama wa Phalamennde musi a tshi langa zwa masheleni a Ofisi ya Mugaganyagwama wa Phalamennde; 40
- (iii) ḫoda, u bva kha sia ja ḥuthuwedzo ya Mulangi, u thivhela zwiito zwa u vhona zwithu nga sia jithihi kha madzangalelo a zwa masheleni a Riphabuljiki;
- (iv) khwathisedza uri Ofisi ya Mugaganyagwama wa Phalamennde i bvela phanda—
- (aa) na sisiteme dza masheleni na ndaulo ya khovhandozwo dici bveledzaho, dza vhukoni na u vha khagala;
- (bb) sisiteme ya odithi ya nga ngomu i bveledzaho, ya vhukoni na u vha khagala; na
- (cc) sisiteme ya u renga na qetshedzo ine i sa dzhie sia, i linganaho, i re khagala, ya khwine u fhira dziinwe na i bveledzaho i sa ḫuriho; 45
- (v) dzhia maga a bveledzaho a sa ḫuriho kha u—
- (aa) kuvhanganya mbuelo ine ya tea u badelwa Ofisi ya Mugaganyagwama wa Phalamennde;
- (bb) thivhela ndozwo i vhangwaho nga vhudifari ha vhugevhenga na tshinyalelo ine i sa elane na mbekanyamaitele dza mishumo ya Ofisi ya Mugaganyagwama wa Phalamennde; na
- (cc) langa khephithala i shumaho ine ya vha hone na kushumisele kwavhuđi kwa masheleni; 50
- (vi) langa na u tsireledza ndaka ya Ofisi ya Mugaganyagwama wa Phalamennde, na u langa mbuelo, tshinyalelo na ndozwo dza Ofisi ya Mugaganyagwama wa Phalamennde; 55
- (vii) langa na u tsireledza ndaka ya Ofisi ya Mugaganyagwama wa Phalamennde, na u langa mbuelo, tshinyalelo na ndozwo dza Ofisi ya Mugaganyagwama wa Phalamennde; 60

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- (vii) establish systems and processes to ensure that effective and appropriate disciplinary steps are taken against any staff member of the Parliamentary Budget Office who—
  - (aa) contravenes a law relevant to the performance of the Parliamentary Budget Office's functions; or
  - (bb) engages in conduct that undermines the financial management and internal control systems of the Parliamentary Budget Office; and
- (viii) generally ensure that the Parliamentary Budget Office complies with its legal obligations.
- (c) The Director must—
  - (i) ensure that full and proper records of the financial affairs of the Parliamentary Budget Office are kept and maintained;
  - (ii) prepare financial accounts for the Parliamentary Budget Office for each financial year which will form part of the annual report of Parliament;
  - (iii) annually submit to the Executive Authority for tabling in Parliament a rolling three-year budget in time for inclusion in Parliament's budget; and
  - (iv) submit to the Executive Authority within five months after the end of each financial year, for tabling in Parliament, a report on the use of funds and the activities and performance of the Parliamentary Budget Office, including any matter that may be prescribed by regulation in terms of this Act.”;
- (h) by the repeal of subsection (11);
- (i) by the substitution for the words preceding paragraph (a) in subsection (13) of the following words:
 

“The Director, in consultation with the **[committees referred to in section 4] advisory board**, must determine—”;
- (j) by the substitution for subsection (15) of the following subsection:
 

“(15) When the position of Director is vacant, or if the Director is unable to fulfil the duties and functions of that position, the **[committees referred to in section 4] advisory board** must nominate a person in the employ of the Parliamentary Budget Office to act as Director until a Director is appointed in accordance with subsection (5).”; and
- (k) by the addition of the following subsection after subsection (16):
 

“(17) The Parliamentary Budget Office may obtain information it requires for the performance of its functions from any organ of state or person the Parliamentary Budget Office considers appropriate.

(18) Any information which the Parliamentary Budget Office requires for the performance of its functions and which is available to an organ of state or to any institution that derives any funds from the National Revenue Fund, a Provincial Revenue Fund or a municipality must, on request be supplied timeously and free of charge by that organ of state or institution to the Parliamentary Budget Office, unless they are prohibited by law from doing so.”.

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- (vii) thoma sisiteme na maitele a u khwathisedza uri maga a u kaidza o teaho a khou dzhielwa mushumi muñwe na muñwe wa Ofisi ya Mugaganyagwama wa Phalamennde ane a—  
 (aa) pfuka mulayo u elanaho na kushumele kwa mishumo ya Ofisi ya Mugaganyagwama wa Phalamennde; kana  
 (bb) dzenela kha vhuqifari vhune ha dzhela fhasi sisiteme dza ndangulo ya zwa masheleni na ndaulo ya nga ngomu; na
- (viii) khwathisedza nga u angaredza uri Ofisi ya Mugaganyagwama wa Phalamennde i khou tevhedza mishumo yayo ya zwa mulayo.
- (c) Mulangi u fanelu u—  
 (i) khwathisedza uri rekhodo nga vhuqalo dzo teaho dza zwa masheleni a Ofisi ya Mugaganyagwama wa Phalamennde dzi khou vhulungwa na u ḫhogomewa;
- (ii) dzudzanya akhaunthu dza zwa masheleni dza Ofisi ya Mugaganyagwama wa Phalamennde dza ñwaha wa muvhalelano muñwe na muñwe dzine dza ḫo vhumba tshipiqa tsha muvhigo wa ñwaha wa Phalamennde;
- (iii) u rumela ñwaha nga ñwaha mugaganyagwama wa miñwaha miraru nga u tevhekana kha Khorondangi nga tshifhinga uri u dzeniswe kha Mugaganyagwama wa Phalamennde; na
- (iv) u rumela kha Khorondangi muvhigo wa kushumisele kwa masheleni na mishumo ya Ofisi ya Mugaganyagwama wa Phalamennde hu sa athu fhela minwedzi miñanu nga murahu ha mafhelo a ñwaha wa muvhalelano muñwe na muñwe; hu tshi katelwa na mafhuno mañwe na mañwe ane a nga randelwa nga mulayo u ya nga Mulayo uyu..”;
- (h) nga u fhelisa khethekanyo ḫukhu ya (11);  
 (i) nga u dzenisa mañwe maipfi vhuzuloni ha maipfi phanđa ha pharagirafu ya  
 (a) kha khethekanyo ḫukhu ya (13) i tevhelaho:  
 “(13) Mulanguli, a tshi kwamana na **[komiti dzo sumbedzwaho kha khethekanyo ya 4] bodongeletshedzi** u fanelu u wana—”;
- (j) nga u dzenisa ñiwe khethekanyo ḫukhu vhuzuloni ha khethekanyo ḫukhu ya (15) i tevhelaho:  
 “(15) Musi hu tshi vha na tshikhala tsha poswo ya Mulangi, kana arali Mulangi a tshi khou kundelwa u shuma mishumo ya vhuimo uvho, **[komiti dzo sumbedziswaho kha khethekanyo ya 4] bodongeletshedzi** i fanelu u ta muthu kha Ofisi ya Mugaganyagwama wa Phalamennde uri a farele sa Mulangi u swikela Mulangi a tshi tholiwa u ya nga khethekanyo ḫukhu ya (5).”; na
- (k) nga u engedza khethekanyo ḫukhu i tevhelaho nga murahu ha khethekanyo ḫukhu ya (16):  
 “(17) Ofisi ya Mugaganyagwama wa Phalamennde i nga wana mafhuno ane ya ḫoda uri i ite mishumo yayo na ane a wanala davhini ḫa muvhuso kana tshiimiswa tshiñwe na tshiñwe tshire tsha wana masheleni mañwe na mañwe u bva kha Tshikwama tsha Mbuelo tsha Lushaka, Tshikwama tsha Mbuelo tsha Vunđu kana masipala, a fanelu nga u tou a humbelu, u ḫetshedzwa tshifhinga tshothe nga mahala nga davhi ḫa muvhuso kana tshiimiswa kha Ofisi ya Mugaganyagwama wa Phalamennde, nga nnđa ha musi mulayo u sa vha tendeli u ita nga u ralo.”.

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**Substitution of section 16 of Act 9 of 2009****14.** The following section is hereby substituted for section 16 of the principal Act:**“Norms and standards for provincial legislatures****16.** Provincial legislatures must [adhere to] take into account the norms and standards for amending money Bills set out in the Schedule.”. 5**Insertion of section 16A in Act 9 of 2009****15.** The following section is hereby inserted after section 16 of the principal Act:**“Regulations****16A.** The Executive Authority may make regulations on a matter prescribed in terms of section 15(10A)(c)(iv).”. 10**Amendment of short title of Act 9 of 2009****16.** The following short title is hereby substituted for the short title of the principal Act:**“17.** This Act is called the Money Bills [Amendment Procedure] and Related Matters Act, [2008] 2009.”. 15**Amendment of Schedule to Act 9 of 2009****17.** The following Schedule is hereby substituted for the Schedule to the principal Act:**“Schedule****NORMS AND STANDARDS FOR PROVINCIAL LEGISLATURES**

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Legislation enacted by a provincial legislature to provide for a procedure to amend money Bills must [provide] take into account that the purpose of amending money Bills is to give effect to resolutions of the legislature on oversight, and must comply with the following principles:

- (a) A money Bill sent to the Premier for assent must be consistent with[:]  
  - (i) the relevant fiscal framework adopted by Parliament; and
  - (ii) the relevant Division of Revenue Bill adopted by Parliament.
- (b) When considering an amendment a provincial legislature or any of its committees must[:]  
  - (i) ensure that there is an appropriate balance between revenue, expenditure and borrowing;
  - (ii) ensure that debt levels and debt [interest cost] servicing charges are reasonable;
  - (iii) ensure that the cost of recurrent spending is not deferred to future generations;
  - (iv) ensure that there is adequate provision for spending on infrastructure;
  - (v) ensure that there is development, overall capital spending and maintenance;
  - (vi) consider the short, medium and long term implications of the fiscal framework, division of revenue and national budget on the long-term growth potential of the economy and the development of the country;

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**Ubviswa ha khethekanyo ya 16 ya Mulayo wa 9 wa 2009**

**14.** Khethekanyo i tevhelaho i khou dzheniswa vhudzuloni ha khethekanyo ya 16 ya Mulayo muhulwane:

“Mikhwa na maitele a vhusimamulayo ha mavundu

**16.** Vhusimamilayo ha mavundu vhu fanela [**u tevhedza**] **u dzhiela nthā** 5  
mikhwa na maitele a u khwinisa Milayotibe ya tshelede yo sumbedzwaho  
kha Shedulu.”.

**Udzhenisa khethekanyo ya 16A kha Mulayo wa 9 wa 2009**

**15.** Khethekanyo i tevhelaho i khou dzheniswa nga murahu ha khethekanyo ya 16 ya  
Mulayo muhulwane: 10

“Milayo

**16A.** Khorondanguli i nga ita milayo nga ha mafhungo o randelwaho uya  
nga khethekanyo ya 15(10A)(c)(iv).”.

**Khwiniso ya Dzina lītuku ja Mulayo wa 9 wa 2009**

**16.** Dzina Lipfufhi ji tevhelaho ji khou dzheniswa vhudzuloni ha Dzina Lipfufhi ja 15  
Mulayo muhulwane:

**“17.** Mulayo uyu u vhidzwa u pfi Milayotibe ya Tshelede [**Maitele a Khwiniso**]  
na Mulayo wa Mafhungo a Elanaho wa [**2008**] **2009.**”.

**Khwiniso ya Shedulu ya Mulayo wa 9 wa 2009**

**17.** Shedulu i tevhelaho i dzheniswa vhudzuloni ha Shedulu kha Mulayo muhulwane: 20

“**Shedulu**

**MIKHWA NA MAITELE A VHUSIMAMILAYO HA MAVUNDU**

Mulayo wo phasiswaho nga vhusimamilayo ha vunđu u itela u khwinisa  
Milayotibe ya tshelede u fanela [**u itela u**] **u dzhiela nthā** ndivho ya u khwinisa  
Milayotibe ya tshelede u itela uri hu vhe na thasululo ya vhusimamilayo kha 25  
vhulavhelesi, na uri i tea u tevhedza milayo i tevhelaho:

- (a) Mulayotibe wa tshelede wo rumelwaho kha Mulangavundu u wana thendelo  
u fanela u tshimbilelana na [:]—
  - (i) muhanga wa muvhalelano wo teaho we wa ḥanganedzwa nga  
Phalamennde; na
  - (ii) Mulayotibe wa Mukovho wa Mbuelo wo teaho we wa ḥanganedzwa nga  
Phalamennde.
- (b) Musi hu tshi ḥanganedzwa khwiniso, vhusimamilayo ha vunđu kana inwe ya  
komiti dzaho i fanela u [:]—
  - (i) khwathisedza uri hu na bałantsi yo teaho vhukati ha mbuelo, tshinyalelo 35  
na khadzimiso;
  - (ii) khwathisedza uri ḥevele dza tshikolodo na [**mbadelo dza**  
**muingapfuma**] mbadelo dza tshumelo ya tshikolodo dici a pfesesea;
  - (iii) khwathisedza uri mbuelo ya tshumiso ya masheleni i dovholahlo a i  
khou fhirisewa kha mirafho ya tshifhinga tshi daho;
  - (iv) khwathisedza uri hu na mbetshelwa yo linganaho ya masheleni ane a qo  
shumiswa kha themamveledziso;
  - (v) khwathisedza uri hu na mvedeziso, masheleni ane shumiswa kha zwothe  
na ḥogomelo;
  - (vi) dzhiela nthā u kwamea ha muhanga wa muvhalelano wa tshifhinga tshi 45  
pfufhi, tsha vhukati na tshilapfu, khethekanyo ya mbuelo na mugaganyagwama wa lushaka kha khonadzeo ya nyaluwo ya ikonomi ya  
tshifhinga tshilapfu na mvedeziso ya shango;

- (vii) take into account cyclical factors that may impact on the prevailing fiscal position; and
- (viii) take into account all public revenue and expenditure, including extra budgetary funds, and contingent liabilities.
- (c) In amending revenue Bills and revenue proposals a provincial legislature and its committees must[:]—
- (i) ensure that the total amount of revenue raised is consistent with the fiscal framework approved by Parliament and the relevant Division of Revenue Bill adopted by Parliament;
  - (ii) take into account the principles of equity, efficiency, certainty and ease of collection;
  - (iii) consider the impact of the proposed change on the composition of tax revenue with reference to the balance between direct and indirect taxes;
  - (iv) consider regional and international tax trends; and
  - (v) consider the impact on development, investment, employment and economic growth.
- (d) The standing rules of the provincial legislature must provide for timeframes to introduce and consider money Bills, with or without amendments, with due regard to[:]—
- (i) its constitutional obligation to facilitate public involvement in its legislative and other processes of the legislature and its committees; and
  - (ii) comments from the Member of the Executive Council who is responsible for financial matters in the province.
- (e) The report of a committee of the provincial legislature that proposes amendments to the provincial annual budget must, in respect of each amendment:
- (i) indicate the reason for such proposed amendment;
  - (ii) demonstrate how the amendment takes into account the broad strategic priorities and allocations of the relevant budget;
  - (iii) demonstrate the implications of each proposed amendment for an affected vote and the main divisions within that vote;
  - (iv) demonstrate the impact of any proposed amendment on the balance between transfer payments, capital and recurrent spending in an affected vote;
  - (v) set out the impact of any proposed amendment on service delivery;
  - (vi) set out the manner in which the amendment relates to prevailing departmental strategic plans, reports of the Auditor General, committee reports adopted by the provincial legislature, reports in terms of section 32(2) of the Public Finance Management Act, annual reports and any other information submitted to the provincial legislature or committee in terms of the standing rules or on request; and
  - (vii) include any responses from the member of the Executive Council who is responsible for financial matters in the province or any other member of the Executive Council.
- (f) The report of a committee of the provincial legislature that propose a conditional appropriation of a sub-division of a main division within a vote to ensure that the money requested for the main division will be spent effectively, efficiently and economically must:
- (i) consider comments from the Member of the Executive Council who is responsible for financial matters in the province or any other Member of the Executive Council; and
  - (ii) specify the conditions that need to be met before the provincial legislature may resolve to release the funds.]

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- (vii) dzhiela n̄ha n̄qila dzine mutevhet̄handu wa vhubindudzi wa nga vha na masiandaitwa kha tshimo tsha muthelo tsha zwino; na
- (viii) dzhiela n̄ha mbuelo dzoqhe dza tshitshavha na tshinyalelo, hu tshi katelwa na masheleni a mugaganyagwama o engedzwaho, na khonadzeo dza ndozwo dzine dza nga bvelela tshifhinga tshi daho. 5
- (c) Kha u khwinisa Milayotibe ya mbuelo na makumedzwā a mbuelo, vhusimamayo ha vun̄u na komiti dzaho vhu fanela u [:]—
- (i) khwaθisedza uri masheleni othe a mbuelo o kuvhanganywaho a khou tshimbileana na muhanga wa muvhalelano wo ḥanganedzwaho nga Phalamennde na Mulayotibe wa Mukovho wa Mbuelo wo teaho we wa ḥanganedzwa nga Phalamennde; 10
  - (ii) dzhiela n̄ha milayo ya ndinganyiso, vhukoni, khwaθisedzo na khuvhanganyo i leluwaho;
  - (iii) dzhiela n̄ha masiandaitwa a tshanduko yo dzinginywaho nga ha tshivhumbeo tsha mbuelo ya muthelo malugana na bałantsi vhukati ha muthelo u bvaho kha miholo na muthelo u bva kha zwivhambadzwa; 15
  - (iv) dzhiela n̄ha maitele a muthelo wa dzingu na wa dzitshaka; na
  - (v) dzhiela n̄ha masiandaitwa kha mvedziso, vhubindudzi, mishumo na nyaluvo ya ikonomi.
- (d) Milayo ya tshothe ya vhusimamilayo ha mavundu i fanela u netshedza tshifhinga tsho tiwaho tsha u ḥivhadza na u ḥanganedza Milayotibe ya tshelede, hu na khwiniso na musi hu si na khwiniso, malugana na[:]—
- (i) mushumo wa ndayotewa wayo wa u tshimbida vhudzheneli nga tshitshavha kha maanda ayo a u sika milayo na maiwe maitele a vhusimamilayo na komiti dzaho; na
  - (ii) mahumbulwa u bva kha Murāđo wa Khorotshitumbe ane a vha na vhuđifhinduleli kha mafhungo a zwa masheleni a vun̄u.
- [e] Muvhigo wa komiti ya vhusimamilayo ha vun̄u vhune ha kumedza khwiniso kha mugaganyagwama wa vun̄u wa ńwaha nga ńwaha vhu tea u, malugana na khwiniso iiwe na iiwe: 30
- (i) sumbedza tshiitisi tsha khwiniso yo kumedzwaho;
  - (ii) sumbedza uri khwiniso i dzhiela hani n̄ha zwo sedzwaho zwa maano a vhuđali o ḥandavhuwaho na nyavhelo dza mugaganyagwama wo teaho;
  - (iii) sumbedza u kwamea nga khwiniso ya voutu iiwe na iiwe yo kumedzwaho yo kwameaho na mikovho mihulwane i re kha voutu iyī;
  - (iv) sumbedza tshanduko ya khwiniso yo kumedzwaho ifhio na ifhio kha tshelede yo salaho vhukati ha mbadelo dza ḥirantsifere, lupfumo na mbadelo dici dohololaho kha voutu yo kwameaho; 35
  - (v) thoma tshanduko ya khwiniso yo kumedzwaho kha n̄disedzo ya tshumelo;
  - (vi) thoma n̄qila ine khwiniso ya kwama pulane dza maano a vhuđali dza muhasho dici re hone, mivhigo ya Muoditha Dzhnerala, mivhigo ya komiti yo ḥanganedzwaho nga vhusimamilayo ha vun̄u, mivhigo uya nga khethekanyo ya 32(2) ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, mivhigo ya ńwaha nga ńwaha na maiwe mafhungo o qiswaho kha vhusimamilayo ha vun̄u kana komiti u ya nga milayo ya tshothe kana nga khumbelo; na
  - (vii) katela phindulo diciwe na diciwe dici bvaho kha murāđo wa Khorotshitumbe ane a vha na vhuđifhinduleli ha mafhungo a masheleni vunduni kana muñwe murāđo wa Khorotshitumbe. 50
- (f) Muvhigo wa komiti ya vhusimamilayo ha vun̄u ine ya kumedza mukovho wo qisendekaho nga nyimele kha khethekanyo ḥukhu ya khethekanyo khulwane i re kha voutu u itela u khwaθisedza uri tshelede yo humbelwaho u bva kha khethekanyo khulwane i do shumiswa nga n̄qila i vhuđedzaho ya vhukone na uri lwa ikonomi i tea u: 55
- (i) dzhiela n̄ha mahumbulwa a bvaho kha Murāđo wa Khorotshitumbe ane a vha na vhuđifhinduleli ha mafhungo a masheleni vunduni kana muñwe Murāđo wa Khorotshitumbe; na
  - (ii) bula nyimele dzine dza tea u swikelwa vhusimamilayo ha vun̄u vhu sa athu dzhia tsheo ya u bvisa masheleni.] 60

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- (g) A provincial legislature may appropriate an amount specifically and exclusively for a purpose mentioned under a main division within a vote.
- (h) A provincial legislature must pass, with or without amendments, or reject the provincial annual budget within four months after the start of the financial year to which it relates.
- (i) Notwithstanding any provision in this legislation, a provincial legislature or a committee may consider an amendment to a money Bill proposed by the Member of the Executive Council who is responsible for financial matters in the province in order to make technical corrections to the Bill.”.

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**Substitution of long title of Act 9 of 2009**

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**18.** The following long title is hereby substituted for the long title of the principal Act:

**“To provide for a procedure to amend money Bills and division of revenue Bills and related fiscal instruments before Parliament; to represent the interest of the people on public finances; to ensure public participation in the budget process; and for norms and standards for amending money Bills before provincial legislatures [and related]; and to provide for matters connected therewith.”.**

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**Short title**

**19.** This Act is called the Money Bills Amendment Procedure and Related Matters Amendment Act, 2018.

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- (g) Vhusimamilayo ha vundu vhu nga kovha tshelede nga nqila yo tiwaho nahone sa tshiko tshithihi tsha mushumo wo bulwaho fhasi ha khethekanyo khulwane i re kha voutu.
- (h) Vhusimamilayo ha vundu vhu tea u phasisa, hu na kana hu si na khwiniso, kana wa hana mugaganyagwama wa nwaha nga nwaha wa vundu hu sa athu fhela miñwedzi miña ho thoma nwaha wa muvhalelano u tutshelanaho naho.
- (i) Hu si na u kwamea nga mbetshewla iñwe na iñwe kha mulayo uyu, vhusimamilayo ha vundu kana komiti i nga sedza khwiniso ya Mulayotibe wa tshelede wo kumedzwaho nga Murađo wa Khorotshitumbe ane a vha na vhudifhinduleli ha mafhungo a masheleni vunduni hu u itela u ita ndulamiso 10 dza thekinika ka kha Mulayotibe.”.

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**Ubviswa ha dzina lilapfu ja Mulayo wa 9 wa 2009****18. Dzina lilapfu ji tevhelaho lo bviswa kha dzina Lilapfu ja Mulayo muhulwane:**

“U itela u netshedza kuitele kwa u khwinisa Milayotibe ya tshelede na Milayotibe ya mikovho ya mbuelo na zwishumiswa zwa muvhalelano 15 zwi elanaho na zwenezwo zwi re Phalamenndeni; u imela dzangalelo ja vhatu kha masheeni a tshitshavha; u khwahisedza uri hu na vhushela mulenzhe nga tshitshavha kha maitele a mugaganyagwama;  
na zwithu zwo qoweleaho na zwilinganywangazwo zwa u khwinisa 20 Milayotibe ya tshelede i re vhusimamilayoni ha mavundu na [elanao] mafhungo a elanaho na zwenezwo.”.

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**Dzina lipfufhi****19. Mulayo uyu u pfi Mulayo wa Khwiniso ya Kuitele kwa Khwiniso ya Milayotibe ya Masheleni na Mafhungo a Elanaho na Zwenezwo, wa 2018.**

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001  
Contact Centre Tel: 012-748 6200. eMail: [info.egazette@gpw.gov.za](mailto:info.egazette@gpw.gov.za)  
Publications: Tel: (012) 748 6053, 748 6061, 748 6065