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No. 32127

THE PRESIDENCY

No. 426

16 April 2009

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

No. 9 of 2009: Money Bills Amendment Procedure and Related Matters Act, 2009.

VHUPRESIDENDE

Nom. 426

16 April 2009

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

Nom. 9 ya 2009: Kuitele kwa Khwiniso kwa Milayotibe ya Tshelede na Mulayo wa Mañwe Mafhungo a Fanaho, 2009.

*(English text signed by the President.)
(Assented to 14 April 2009.)*

ACT

To provide for a procedure to amend money Bills before Parliament and for norms and standards for amending money Bills before provincial legislatures and related matters.

Preamble

WHEREAS the Constitution requires that all spheres of government must not assume any power or function except those conferred on them in terms of the Constitution; and exercise their powers and perform their functions in a manner that does not encroach on the geographical, functional or institutional integrity of government in another sphere;

WHEREAS the Constitution provides that only the Cabinet member responsible for national financial matters may introduce a money Bill or a Bill which provides for legislation envisaged in section 214 of the Constitution:

WHEREAS the Constitution provides that legislative authority of the national sphere of government is vested in Parliament;

WHEREAS the Constitution provides that an Act of Parliament must provide for a procedure to amend money Bills before Parliament;

AND WHEREAS the purpose of amending money Bills is to give effect to resolutions on oversight of the National Assembly and the National Council of Provinces,

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

Definitions

1. In this Act, unless the context indicates otherwise—
 - “**Adjustments Appropriation Bill**” means the bill that provides for the adjustments to appropriation necessary to give effect to the national adjustments budget referred to in section 30 of the Public Finance Management Act; 5
 - “**budgetary revenue and expenditure**” means the revenue and expenditure that is approved through the annual appropriation and revenue Acts;
 - “**Chairperson**” means the Chairperson of the National Council of Provinces or, when applicable, the office-bearer acting as Chairperson of the Council; 10
 - “**committee**” means a committee, subcommittee or joint committee consisting of members and established in terms of the standing rules or legislation;
 - “**committee on appropriations**” means the committee in each House established in terms of section 4(3) responsible for considering matters of expenditure; 15
 - “**committee on finance**” means the committee in each House established in terms of section 4(1) responsible for considering macroeconomic, fiscal and revenue policy;
 - “**contingent liabilities**” means implicit government liabilities that may arise out of contractual and non-contractual obligations; 20

(English text signed by the President.)
(Assented to 14 April 2009.)

MULAYO

U **qetschedza nqila ya u khwinisa Milayotibe ya tshelede kha Phalamennde na maitete o qoweleaho na zwiimo zwa u khwinisa Milayotibe ya masheleni kha vhusimamilayo ha mavundu na manwe mafhungo a elanaho nayo.**

Marangaphanda

HUNE Ndayotewa ya toda uri matavhi othe a muvhuso a sa vhe na maanda kana mushumo nga nda ha e a newa nga Ndayotewa; hune a shumisa maanda ayo u ita mishumo yayo nga ndila i sa dzheneli kha vuvha ha divhashango, kushumele kana ha vhuimiswa ha muvhuso kha jinwe davhi;

HUNE Ndayotewa ya ri ndi murafo wa Khabinete fhedzi are na vhuqifhinduleli ha zwa masheleni a lushaka ane a nga swikisa Mulayotibe wa tshelede kana Mulayotibe une wa qetschedza vhusimamulayo ho sumbedziswaho kha khethekanyo 214 ya Ndayotewa;

HUNE Ndayotewa ya qetschedza uri maanda a vhusimamulayo a davhi ja muvhuso wa lushaka a kha Phalamennde;

HUNE Ndayotewa ya qetschedza uri Mulayo wa Phalamennde u tea u qetschedza kuitele kwa u khwinisa Milayotibe ya tshelede kha Phalamennde;

NA ZWAURI ndivho ya khwiniso ya Milayotibe ya tshelede ndi u qisa mvelelo kha tsho dza vhulavhelesi ha Buthano ja Lushaka na Khoro ya Lushaka ya Mavundu;

NGAURALO HU KHOU ITWA MULAYO nga Phalamennde ya Afurika Tshipembe nga ndila i tevhelaho:—

Thalutshedzo

1. Kha uno Mulayo, nga nda ha musu nyimele i tshi sumba zwiinwe-vho—
 - “**Mulayotibe wa Ndivhanyiso ya Mukovho**” zwi amba Mulayotibe une wa ita uri hu vhe na ndivhanyiso ya mukovho wo teaho uri hu vhe na mvelelo kha mugaganyagwama wa lushaka wa ndivhanyiso dzo sumbedzwaho kha khethekanyo 30 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha; 5
 - “**mbuelo ya mugaganyagwama na tshinyalelo**” zwi amba mbuelo na tshinyalelo zwo themendelwaho nga Milayo ya mukovho na mbuelo zwa iwaha nga iwaha; 10
 - “**Mudzulatshidulo**” zwi amba Mudzulatshidulo wa Khoro ya Lushaka ya Mavundu kana, musu zwo tea, mufara-ofisi a imaho sa Mudzulatshidulo wa Khoro; 10
 - “**komiti**” zwi amba komiti, komiti thukhu kana komiti thanganelo i re na mirado nahone yo vhumbwaho u ya nga milayondango na vhusimamilayo;
 - “**komiti ya zwa mikovho**” zwi amba komiti kha Ndu inwe na inwe yo vhumbwaho u ya nga khethekanyo 4(3) ya vhuqifhinduleli ha u thogomela mafhungo a zwa tshinyalelo; 15
 - “**komiti ya zwa masheleni**” zwi amba komiti kha Ndu inwe na inwe yo vhumbwaho u ya nga khethekanyo 4(1) i re na vhuqifhinduleli ha u thogomela phojisi dza vhuikonomi vuhulwane, muthelo na mbuelo; 20

- “**day**” means any day other than a Saturday, Sunday, public holiday or a day on which Parliament is in recess;
- “**Division of Revenue Bill**” means the Bill which must be enacted 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; 5
- “**extra-budgetary revenue and expenditure**” means the financial implication of government transactions that are not included in the annual appropriation act or revenue acts;
- “**fiscal framework**” means the framework for a specific financial year that gives effect to the national executive’s macro-economic policy and includes— 10
- (a) estimates of all revenue, budgetary and extra-budgetary specified separately, expected to be raised during that financial year;
- (b) estimates of all expenditure, budgetary and extra-budgetary specified separately, for that financial year;
- (c) estimates of borrowing for that financial year; 15
- (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;
- “**House**” means the National Assembly or the National Council of Provinces, as the case requires; 20
- “**joint rules**” means the rules referred to in section 45 of the Constitution;
- “**medium term budget policy statement**” means the medium term budget policy statement referred to in section 6;
- “**Minister**” means the Cabinet member responsible for national financial matters; 25
- “**money Bill**” is a Bill referred to in section 77 of the Constitution, or part of such a Bill;
- “**national adjustments budget**” means the national adjustments budget referred to in section 30 of the Public Finance Management Act;
- “**national budget**” means the national annual budget referred to in section 27 of the Public Finance Management Act; 30
- “**National Treasury**” means the National Treasury established by section 5 of the Public Financial Management Act;
- “**Parliament**” means the National Assembly and the National Council of Provinces as envisaged in section 42 of the Constitution; 35
- “**Public Finance Management Act**” means the Public Finance Management Act, 1999 (Act 1 of 1999);
- “**revenue Bills**” means Bills that impose or abolish national taxes, levies, duties or surcharges or which abolish reduce or grant exemption from any national taxes, levies, duties or surcharges; 40
- “**Secretary**” means the Secretary to Parliament;
- “**Speaker**” means Speaker of the National Assembly or, when applicable, the office bearer acting as Speaker;
- “**standing rules**” means the rules made by the National Assembly or the National Council of Provinces in terms of section 57 or 70 of the Constitution, or the joint rules, as the case requires; 45
- “**the Constitution**” means the Constitution of the Republic of South Africa, 1996; and
- “**vote**” has the same meaning as defined in the Public Finance Management Act.

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MANWE MAFHUNGO A FANAHO, 2009

- “**milandu i so ngo lavhelelwaho**” zwi amba milandu ndivhanywa ya muvhuso ine ya nga bva kha pfanelo dza zwa vhukontiraka kana zwi si zwa vhukontiraka;
- “**ɔuvha**” zwi amba ɔuvha liñwe na liñwe nga nnda ha Mugivhela, Swondaha kana holodei ya nnyi na nnyi kana ɔuvha jine Phalamennde ya vha yo awela;
- “**Khethekanyo ya Mulayotibe wa Mbuelo**” zwi amba Mulayotibe une wa tea u 5
itwa mulayo ñwaha muñwe na muñwe u ya nga ha khethekanyo 10 ya Mulayo wa Muthelo wa Vhushaka ha MuvhusoJedzani wa 1997(Mulayo 97 wa 1997) u bvaho kha khethekanyo 214(1) ya Ndayotewa;
- “**mbuelo ya nnda ha mugaganyagwama na tshinyalelo**” zwi amba zwine zwa amba siani ja masheleni kha nyito dza muvhuso dzi so ngo katelwaho kha mulayo 10
wa mukovho kana milayo ya mbuelo ya ñwaha nga ñwaha;
- “**muteo wa muthelo**” zwi amba muteo wa ñwaha wonoyo wa muvhalelano u swikisaho kha phojisi ya vhuikonomi-vhuhulwane ha khorondanguli ya lushaka i katelaho—
- (a) migaganyo ya mbuelo dzothe, yo gaganywaho na ya nnda ha 15
mugaganyagwama zwo sumbedzwa thungo, yo lavhelelwaho u gonyiswa kha ñwaha wa muvhalelano wonowo;
- (b) migaganyo ya tshinyalelo yothe, yo gaganywaho na ya nnda ha
mugaganyagwama yo sumbedzwo thungo ya ñwaha wa muvhalelano 20
wonowo;
- (c) migaganyo wa khadzimiso wa ñwaha wa muvhalelano wonowo;
- (d) migaganyo wa muingapfuma na milandu ya u londa zwikolodo; na
- (e) Tsumbo dzo vhetshelwaho thungo dza zwi so ngo lavhelelwaho kana dziñwe 25
thodea dza tshifhinga nyana, na zwiñwe zwivhanga zwi ngaho izwo zwo bulwaho;
- “**Nndu**” zwi amba Buthano ja Lushaka kana Khoro ya Lushaka ya Mavundu, sa zwine zwi nga vha zwone;
- “**milayo ya thanganelo**” zwi amba milayo yo sumbedziswaho kha khethekanyo 45 ya Ndayotewa;
- “**tshitamennde tsha phojisi ya tshifhinga tsha vhukati tsha muga- 30
ganyagwama**” zwi amba tshitamennde tsha phojisi ya tshifhinga tsha vhukati tsha mugaganyagwama tsho sumbedziswaho kha khethekanyo 6;
- “**Minisiṭa**” zwi amba muraḁo wa Khabinethe a re na vhuḁifhinduleli ha mafhungo a zwa masheleni a lushaka;
- “**mulayotibe wa tshede**” ndi Mulayotibe wo sumbedziswaho kha khethekanyo 35
77 ya Ndayotewa, kana tshipiḁa tsha Mulayotibe uyo;
- “**mugaganyagwama wa ndivhanyiso wa lushaka**” zwi amba mugaganyagwama wa ndivhanyiso wa lushaka wo sumbedziswaho kha khethekanyo 30 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha;
- “**mugaganyagwama wa lushaka**” zwi amba mugaganyagwama wa lushaka wa 40
ñwaha nga ñwaha wo sumbedzisaho kha khethekanyo 37 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha;
- “**Vhufaragwama ha Lushaka**” zwi amba Vhufaragwama ha Lushaka ho vhumbwaho nga khethekahyo 5 ya Mulayo wa Ndangulo ya Masheleni a 45
Tshitshavha;
- “**Phalamennde**” zwi amba Buthano ja Lushaka na Khoro ya Lushaka ya Mavundu zwi bulwaho kha khethekanyo 42 ya Ndayotewa;
- “**Mulayo wa Ndangulo ya Masheleni a Tshitshavha**” zwi amba Mulayo wa Ndangulo ya Masheleni a Tshitshavha, 1999 (Mulayo 1 wa 1999);
- “**Milayotibe ya mbuelo**” zwi amba milayotibe i ḁisaho kana u fhaladza mithelo, 50
kosekose, miingatengo kana nyingamutengo, kana ine ya fhaladza, fhungudza kana u ṅea mutshipiso kha muthelo muñwe na muñwe wa lushaka, kosekose, miingatengo kana nyingamutengo;
- “**Muñwaleli**” zwi amba Muñwaleli wa Phalamennde;
- “**Mulangadzulo**” zwi amba Mulangadzulo wa Buthano ja Lushaka kana arali zwo 55
tea, mufara-ofisi o imaho vhuimoni ha Mulangadzulo;
- “**milayondango**” zwi amba milayo yo sikwaho nga Buthano ja Lushaka kana nga Khoro ya Lushaka ya Mavundu u ya nga khethekanyo 57 kana 70 ya Ndayotewa, kana milayo ya thanganelo, arali zwo tea;
- “**Ndayotewa**” zwi amba Ndayotewa ya Riphabuḁiki ya Afurika Tshipembe, 1996, 60
na
- “**vouthu**” zwi amba zwi fanaho na zwe zwa bulwa kha mulayo wa Ndangulo ya Masheleni a Tshitshavha.

Interpretation of this Act

2. Every person interpreting or applying this Act must—
- (a) do so in a manner that gives effect to the constitutional authority of the National Assembly and the National Council of Provinces in passing legislation and maintaining oversight of the exercise of national executive authority; and 5
 - (b) take into account the relevant fiscal framework submitted to and adopted by Parliament.

Application of this Act

3. This Act applies to all proposed amendments to money Bills before Parliament. 10

Parliamentary committees for consideration of money Bills

4. (1) Each House must establish a committee on finance.
- (2) A committee on finance has the powers and functions conferred to it by the Constitution, legislation, the standing rules or a resolution of a House, including considering and reporting on— 15
- (a) the national macro-economic and fiscal policy;
 - (b) amendments to the fiscal framework, revised fiscal framework and revenue proposals and Bills;
 - (c) actual revenue published by the National Treasury; and
 - (d) any other related matter set out in this Act. 20
- (3) Each house must establish a committee on appropriations.
- (4) A committee on appropriations has the powers and functions conferred to it by the Constitution, legislation, the standing rules or a resolution of a House, including considering and reporting on— 25
- (a) spending issues;
 - (b) amendments to the Division of Revenue Bill, the Appropriation Bill, Supplementary Appropriations Bills and the Adjustment Appropriations Bill;
 - (c) recommendations of the Financial and Fiscal Commission, including those referred to in the Intergovernmental Fiscal Relations Act, 1997 (Act No. 97 of 1997); 30
 - (d) reports on actual expenditure published by the National Treasury; and
 - (e) any other related matter set out in this Act.
- (5) The standing rules must provide for— 35
- (a) the composition of the committees;
 - (b) the election of the chairpersons;
 - (c) the functions of the committees in addition to those stipulated in this Act;
 - (d) consultation between the respective committees on finance of each House;
 - (e) consultation between the respective committees on appropriations of each House; and
 - (f) any other related matter. 40

Procedure prior to introduction of the national budget

5. (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 department, its strategic priorities and measurable objectives, as tabled in the National Assembly with the national budget; 45
 - (b) prevailing strategic plans;
 - (c) the expenditure report relating to such department published by the National Treasury in terms of section 32 of the Public Finance Management Act;
 - (d) the financial statements and annual report of such department; 50
 - (e) the reports of the Committee on Public Accounts relating to a department; and

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MAÑWE MAFHUNGO A FANAHO, 2009

Thalutshedzo ya uno Mulayo

2. Muthu muñwe na muñwe ane a ðalutshedza na u shumisa Mulayo uyu, u fanela u—
- (a) ita nga u ralo nga nðila ine ya ðisa mvelelo nga ha ndaulo ya ndayotewa ya Buthano ja Lushaka na Khoro ya Lushaka ya Mavunðu kha u pasisa mulayo na u faredza vhulavhelesi ha mushumo wa ndangulo khulwane ya lushaka; na 5
 - (b) dzhiela nðha muteo wa muthelo wo livhanaho wo swikiswaho na u ðangedzwa nga Phalamennde.

U shumiswa ha uyu Mulayo

3. Mulayo uyu u kwama khwiniso dzoðhe dzo dzinginywaho kha Milayotibe ya tshelede kha Phalamennde. 10

Komiti dza Phalamennde dza u sedza Milayotibe ya ztshede

4. (1) Nnðu inwe na inwe i tea u vhumba komiti ya zwa masheleni.
 (2) Komiti ya zwa masheleni i na maandã na mishumo zwo ðetshedzwaho nga Ndayotewa, vhusimamulayo, milayondango kana tsheo ya Nnðu, u katela na u dzhiela nðha na u vhiga nga ha: 15
- (a) phoðisi ya lushaka ya vhuikonomi vhuhulwane na ya muthelo;
 - (b) khwiniso kha muteo wa muthelo, tsedzuluso hafhu ya muteo wa muthelo na makumedzwa a mbuelo na Milayotibe,
 - (c) mbuelo ya vhukuma yo anðadzwaho nga Vhufaragwama ha Lushaka; na
 - (d) mañwe mafhungo a elanaho na a re kha uno Mulayo. 20
- (3) Nnðu inwe na inwe i fanela u vhumba komiti nga ha mikovho.
 (4) Komiti ya zwa mikovho i na maandã na mishumo yo ðetshedzwaho nga Ndayotewa, mulayo, milayondango kana tsheo ya Nnðu, u katela na u dzhiela nðha na u vhiga nga ha:
- (a) mafhungo a kushumisele kwa tshede; 25
 - (b) khwiniso kha Mulayotibe wa Khethekanyo ya Mbuelo, Mulayotibe wa Mukovho, Milayotibe ya u Engedza ya Mukovho na Mulayotibe wa Ndinganyiso ya Mukovho;
 - (c) Themendelo dza Khomishini ya zwa Masheleni na Mithelo, na idzo dzo sumbedziswaho kha Mulayo wa Vhushaka ha Muthelo wa Muvhusoðedzani, 1997 (Mulayo 97 wa 1997) 30
 - (d) mivhigo ya vhukuma ya tshinyalelo yo anðadzwaho nga Vhufaragwama ha Lushaka; na (e) mañwe mafhungo a elanaho nazwo kha uno Mulayo.
- (5) Milayondango i tea u ðetshedza—
- (a) u vhumbiwa ha dzikomiti; 35
 - (b) u khethiwa ha vhadzulazwidulo;
 - (c) mishumo ya dzikomiti nga nðha ha iyo yo sumbedziswaho kha uno Mulayo;
 - (d) vhukwamani vhukati ha idzo komiti nga ha masheleni kha Nnðu inwe na inwe;
 - (e) vhukwamani vhukati ha idzo komiti nga ha mikovho kha Nnðu inwe na inwe; 40
na
 - (f) mañwe mafhungo a elanaho nazwo.

Kuitele phanða ha u dzheniswa ha mugaganyagwama wa lushaka

5. (1) Buthano ja Lushaka, nga dzikomi dzaðo, ði tea u anganya kushumele kwa muhasho muñwe na muñwe wa lushaka nga ñwaha kha zwi tevhelaho: 45
- (a) Ngaganyo dza tshinyalelo dza tshifhinga tsha vhukati dza muhasho muñwe na muñwe wa lushaka, ndivho khulwane dzawo na zwipikwa zwi sumbeaho, sa zwo sumbedzwaho kha Buthano ja Lushaka kha mugaganyagwama wa lushaka;
 - (b) pulane dza maitete dzi re hone; 50
 - (c) muvhigo wa tshinyalelo u elanaho na uyo muhasho wo anðadzwaho nga Vhufaragwama ha Lushaka u ya nga khethekanyo 32 ya Mulayo wa Ndaulo ya Masheleni a Tshitshavha;
 - (d) zwitatamennde zwa masheleni na muvhigo wa ñwaha wa uyo muhasho;
 - (e) mivhigo ya Komiti ya milandu ya tshitshavha i livhanaho na muhasho; na 55

- (f) any other information requested by or presented to a House or Parliament.
- (2) Committees must annually submit budgetary review and recommendation reports for tabling in the National Assembly for each department.
- (3) A budgetary review and recommendation report—
- (a) must provide an assessment of the department's service delivery performance given available resources; 5
 - (b) must provide an assessment on the effectiveness and efficiency of the departments use and forward allocation of available resources; and
 - (c) may include recommendations on the forward use of resources.
- (4) A committee reporting to the National Assembly in terms of this section must submit its budgetary 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. 10
- (5) Any budgetary review and recommendation report must be submitted to the Minister and the member of Cabinet responsible for the vote to which the report applies after its adoption by the National Assembly and prior to the adoption of the reports on the Medium Term Budget Policy Statement. 15
- (6) Additional budgetary and recommendation reports may be submitted at the discretion of a committee.

Medium Term Budget Policy Statement 20

6. (1) At least three months prior to the introduction of the national budget, the Minister must submit to Parliament a medium term budget policy statement.
- (2) The medium term budget policy statement must include—
- (a) a revised fiscal framework for the present financial year and the proposed fiscal framework for the next three years; 25
 - (b) an explanation of the macro-economic and fiscal policy position, the macro-economic projections and the assumptions underpinning the fiscal framework;
 - (c) the spending priorities of national government for the next three years;
 - (d) the proposed division of revenue between the spheres of government and between arms of government within a sphere for the next three years; 30
 - (e) the proposed substantial adjustments to conditional grant allocations to provinces and local governments, 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 year. 35
- (3) A House must refer matters referred to in subsections (2)(a) and (b) to its committee on finance.
- (4) A House may require its committee on finance to consult with any other committee in considering matters referred to it.
- (5) Each committee on finance must 30 days after the tabling of the Medium Term Budget Policy Statement report to the National Assembly or the National Council of Provinces, as the case may be, on the proposed fiscal framework for the next three financial years. 40
- (6) The report may include recommendations to amend the fiscal framework should it remain materially unchanged when submitted with the national budget. 45
- (7) A report referred to in (5) must be submitted to the Minister within 7 days after its adoption by a House.
- (8) A House must refer matters concerning subsections (2)(c), (d) and (e) to its committee on appropriations.
- (9) A House may require its committee on appropriations to consult with any other committee in considering matters referred to it. 50
- (10) Each committee on appropriations must 30 days after the tabling of the Medium Term Budget Policy Statement submit a report to the National Assembly or the National

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MAÑWE MAFHUNGO A FANAHO, 2009

- (f) mañwe mafhungo a țodiwaho nga kana o țetshedzwaho kha Nnđu kana Phalamennde.
- (2) Dzikomiti dzi tea u țetshedza tsezduluso hafhu ya mugaganyagwama na mivhigo ya themendelo ya muhasho muñwe na muñwe nga ñwaha uri zwi swikiswe țafulani kha Buthano ȷa Lushaka. 5
- (3) Tsezduluso hafhu ya mugaganyagwama na muvhigo wa themendelo:
- (a) zwi tea u țetshedza ngaganyo nga ha mushumo wa nđisedzo ya tshumelo nga muhasho musu hu na zwishumiswa zwo teaho;
- (b) zwi tea u țetshedza mugaganyo nga ha vhubvedzi na vhukoni ha kushumele kwa mihasho na u rumela tshomedzo dzi re hone; na u 10
- (c) dzhenisa themendelo nga ha u shumiswa ha tshomedzo hu đaho.
- (4) Komiti i vhigha kha Buthano ȷa Lushaka u ya nga ha khethekanyo iyi i tea u swikisa muvhigo wayo wa mugaganyagwama na themendelo nga murahu ha u țanganedzwa ha Mulayotibe wa Mukovho nahone phanđa ha u țanganedzwa ha mivhigo nga ha Tshitamennde tsha Phojisi ya Tshifhinga tsha Vhukati tsha Mugaganyagwama. 15
- (5) Tsezduluso hafhu ya mugaganyagwama inwe na inwe na muvhigo wa themendelo zwi tea u swikiswa kha Minisița na murađo wa Khabinethe arc na vhuđifhinduleli ha vouthu ya muvhigo wonoyo nga murahu ha u țanganedzwa nga Buthano ȷa Lushaka na phanđa ha u țanganedzwa ha mivhigo nga ha Tshitamennde tsha Phojisi ya Tshifhinga tsha Vhukati tsha Mugaganyagwama. 20
- (6) Mivhigo miñwevho ya mugaganyagwama na themendelo zwi nga swikiswa u ya nga kuvhoncle kwa komiti.

Tshitamennde tsha Phojisi ya Tshifhinga tsha Vhukati tsha Mugaganyagwama

6. (1) Minisița vha tea u swikisa Tshitamennde tsha Phojisi ya Tshifhinga tsha Vhukati ya Mugaganyagwama miñwedzi miraru phanđa ha u tshi đivhadza kha Phalamennde. 25
- (2) Tshitamennde tsha phojisi ya tshifhinga tsha vhukati tsha mugaganyagwama tshi tea u katela:
- (a) muteo wa muthelo wo sedzuluswaho wa ñwaha wa muvhalelano wonoyo na muteo wa muthelo wa miñwaha miraru i đaho; 30
- (b) țhalutshedzo ya vhuikonomi vhuulwane na vhuimo ha phojisi ya muthelo, ndavhelelo dza vhuikonomi vhuulwane na ndavhelelo dzi bvedzaho mutco wa muthelo;
- (c) ndivho dza nȷha dza vhushumisi dza muvhuso wa lushaka kha miñwaha miraru i đaho; 35
- (d) ȷikumedzwa ȷa khethekanyo ya mbuelo vhukati ha madavhi a muvhuso na vhukati ha masia a muvhuso kha davhi ȷeneȷo lwa miñwaha miraru i đaho;
- (e) ȷikumedzwa ȷa nzundzanyo dzi vhonelelo dza maitela a u kovha magavhelo kha mavunđu na mivhuso yapo, na u
- (f) sedzulusa kushumisele nga muhasho wa lushaka muñwe na muñwe na muvhuso wa vunđu muñwe na muñwe vhukati ha 1 Lambamai na 30 Khubvumedzi kha ñwaha uyo wa muvhalclano. 40
- (3) Nnđu i tea u livhisa mafhungo o sumbedziswaho kha khethekanyo țhukhu (2)(a) na (b) kha komiti dza zwa masheleni.
- (4) Nnđu i nga țođa uri komiti ya zwa masheleni i kwamane na inwe ya dzikomiti u sedza mafhungo o livhiswaho khayoy. 45
- (5) Komiti inwe na inwe ya zwa masheleni i fanela u vhigha, nga murahu ha mađuvha a 30 a u swikisa țafulani Tshitamennde tsha Phojisi ya Tshifhinga tsha Vhukati tsha Mugaganyagwama, kha Buthano ȷa Lushaka kana Khoroy ya Lushaka ya Mavunđu, arali zwo tea, nga ha muteo wa muthelo wo kumedzwaho wa miñwaha miraru i tevhelelo ya muvhalelano. 50
- (6) Muvhigo u nga katela themendelo dza u khwinisa mutco wa muthelo arali u sa đo shanduka kha ndaka musu u tshi đo swikiswa na mugaganyagwama wa lushaka.
- (7) Muvhigo wo bulwaho kha (5) u tea u swikiswa kha Minisița kha mađuvha a 7 nga murahu ha u țanganedzwa nga Nnđu. 55
- (8) Nnđu i tea u livhisa mafhungo a kwamaho khethekanyo țhukhu (2)(c), (d) na (e) kha dzikomiti dzayo dza zwa mukovho.
- (9) Nnđu i nga țođa komiti dzayo dza zwa mukovho dzi tshi kwamana na dziñwe u ita vhuvhudzisi nga ha mafhungo o livhiswaho khayoy.
- (10) Komiti inwe na inwe ya zwa mukovho i tea u swikisa muvhigo nga ha ȷikumedzwa ȷa khethekanyo ya mbuelo na kuitele kwa u kovha magavhelo kha 60

Council of Provinces, as the case may be, on the proposed division of revenue and the conditional grant allocations to provinces and local governments.

(11) A report referred to in (10) may include a recommendation to amend the division of revenue should it remain materially unchanged in the Division of Revenue Bill.

(12) A report referred to in (10) must be submitted to the Minister within 7 days after its adoption by a House. 5

Introduction of the Division of Revenue Bill, the national budget 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 Appropriation Bill. 10

(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—

- (a) the proposed fiscal framework for the financial year and subsequent two years; 15
- (b) the key macro-economic assumptions underlying the fiscal framework over the short, medium and long term;
- (c) key fiscal ratios for the 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; 20
- (d) tax and other revenue proposals, including the contribution of the different revenue categories to national revenue for the financial year and subsequent two years;
- (e) cyclical factors taken into account in the formulation of the fiscal framework for the financial year and subsequent two years; 25
- (f) an estimate of aggregate general government and public sector debt levels in the short, medium and long term;
- (g) an estimate and breakdown of contingent liabilities for the financial year and subsequent two years; and 30
- (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).

(4) The Minister must submit a report to the Houses at the same time as tabling the Bills referred to in subsections (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 contained in the reports referred to in sections 5(2), 6(7) and 6(12). 35

Adopting the fiscal framework and revenue proposals

8. (1) The National Assembly and the National Council of Provinces must refer the fiscal framework and revenue proposals to their respective committee on finance. 40

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

(3) The committees must within 16 days after the tabling of the national budget submit a report to the National Assembly and the National Council of Provinces, as the case requires, on the fiscal framework and revenue proposals. 45

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

(5) When amending the fiscal framework, a money Bill or taking any decision in terms of this Act, Parliament and its committees must—

- (a) ensure that there is an appropriate balance between revenue, expenditure and borrowing; 50
- (b) ensure that debt levels and debt interest cost are reasonable;

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MANWE MAFHUNGO A FANAHO. 2009

mavunḁu na mivhuso yapo, nga murahu ha maḁuvha a 30 ho swikiswa ṭafulani Tshitatamennde tsha Phojisi ya Tshifhinga tsha Vhukati ya Mugaganyagwama, kha Buthano ja Lushaka kana Khoro ya Lushaka ya Mavunḁu, arali zwo tea.

(11) Muvhigo wo sumbedzwaho kha (10), u nga katela themendelo ya u khwinisa khovhekanyo ya mbuelo arali i sa ḁo shandukiswa kha Mulayotibe wa Khovhekanyo ya Mbuelo. 5

(12) Muvhigo wo sumbedzwaho kha (10) u tea u swikiswa kha Minisiṭa kha maḁuvha a 7 nga murahu ha u ṭanganedzwa nga Nnḁu.

Nḁivhadzo ya Mulayotibe wa Khovhekanyo ya Mbuelo, mugaganyagwama wa lushaka na Mulayotibe wa Mukovho 10

7. (1) Minisiṭa vha tea u swikisa ṭafulani mugaganyagwama wa lushaka wa ṅwaha nga ṅwaha kha Buthano ja Lushaka sa zwe zwa sumbedziswa zwone kha khethekanyo 27 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, nga tshifhinga tshithihi na Mulayo wa Mukovho.

(2) Nga nṭha ha mafhungo o pfaniwaho kha khethekanyo 27 ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, jinwalo jo swikiswaho ṭafulani nga Minisiṭa ji re na mugaganyagwama wa lushaka wa ṅwaha nga ṅwaha, ji fanela u katela:

- (a) Jikumedzwa ja muteo wa mbuelo wa ṅwaha wa muvhalelano na minwaha mivhili i tevhelaho;
- (b) Mathomo a vhuikonomi-vhuhulwane nga fhasi ha muteo wa muthelo nga tshifhinga tshikutu, tsha vhukati na tshilapfu;
- (c) Ndivhanele khulwane dza muthelo dza ṅwaha wa muvhalelano na minwaha mivhili i tevhelaho, u katela na mbuelo, tshinyalelo, ndinganyiso ya u thoma na ndinganyiso guṭe na tshikolodo tsho salelaho tsha muvhuso na sekhithara ya phuraivethe nga u angaredza mafheloni a ṅwaha wa muvhalelano sa phesenthe ya zwibveledzwa zwoṭhe zwa shango;
- (d) muthelo na makumedzwa oṭhe a mbuelo, u katela na u shela mulenzhe ha khethekanyo dzo fhambanaho dza mbuelo kha mbuelo ya lushaka ya ṅwaha wa muvhalelano na minwaha mivhili i tevhelaho;
- (e) mutevheṭhandu wa zwivhumbi zwi dzhielwaho nṭha kha u vhumba muteo wa muthelo wa ṅwaha wa muvhalelano na minwaha mivhili i tevhelaho;
- (f) ngaganyo ya tshiiimo tsha tshikolodo guṭe tsha muvhuso na sekhithara dza tshitshavha dza tshifhinga tshikutu, tsha vhukati na tshilapfu;
- (g) ngaganyo na u kovhekanywa ha milandu i so ngo lavhelelwaho ya ṅwaha wa muvhalelano na minwaha mivhili i tevhelaho; na
- (h) maṅwe mafhungo a ṭoḁwaho nga Nnḁu tshifhinga tshinwe na tshinwe. 35

(3) Mulayotibe wa Khethekanyo ya Mbuelo u tea u ḁivhadzwa nga tshifhinga tshithihi na Milayotibe yo sumbedzwaho kha khethekanyo ṭhukhu (1).

(4) Minisiṭa vha fanela u swikisa muvhigo kha Nnḁu tshifhinga tshithihi na u swikiswa ṭafulani ha Milayotibe yo sumbedzwaho kha khethekanyo ṭhukhu (1) na (3), vha tshi ṭalutshedza uri Mulayotibe wa Khethekanyo ya Mbuelo na mugaganyagwama wa lushaka zwo bveledza mini, kana zwiitisi zwa u sa dzhiela nṭha themendelo dzi re kha mivhigo dzo sumbedzwaho kha khethekanyo ṭhukhu 5(2), 6(7) na 6(12).

U ṭanganedzwa ha muteo wa muthelo na makumedzwa a mbuelo

8. (1) Buthano ja Lushaka na Khoro ya Lushaka ya Mavunḁu a fanela u livhisa muteo wa muthelo na makumedzwa a mbuelo kha dzikomiti dzao dza zwa masheleni. 45

(2) Komiti dzi fanela u vha na vhupfiwa nga vathu ho ṭanganelanaho nga ha muteo wa muthelo na makumedzwa a mbuelo.

(3) Komiti dzi fanela u swikisa muvhigo wa muteo wa muthelo na makumedzwa a mbuelo kha Buthano ja Lushaka na kha Khoro ya Lushaka ya Mavunḁu, kha maḁuvha a 16 musi mugaganyagwama wa lushaka wo swikiswa ṭafulani. 50

(4) Muvhigo u fanela u katela tshitatamennde tshi re khagala tsha u ṭanganedza u khwinisa muteo wa muthelo na makumedzwa a mbuelo.

(5) Musi hu tshi khwiniswa muteo wa muthelo, Mulayotibe wa tshelede kana u dzhia tsheo u ya nga uyu Mulayo, Phalamennde na komiti dzayo i tea u: 55

- (a) vhona uri hu na ndinganyiso yo teaho vhukati ha mbuelo, tshinyalelo na khadzimiso;
- (b) vhona uri maimo a zwikolodo na mutengo wa zwikolodo zwi a ṭanganedzea;

Act No. 9, 2009

MONEY BILLS AMENDMENT PROCEDURE AND
RELATED MATTERS ACT, 2009

- (c) ensure that the cost of recurrent spending is not deferred to future generations;
- (d) ensure that there is adequate provision for spending on infrastructure development, overall capital spending and maintenance;
- (e) 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; 5
- (f) take into account cyclical factors that may impact on the prevailing fiscal position; and
- (g) take into account all public revenue and expenditure, including extra-budgetary funds, and contingent liabilities. 10
- (6) If the report includes amendments to the fiscal framework or revenue proposals—
- (a) amendments to the revenue proposals must comply with section 11(3) of this Act;
- (b) the Minister must be given at least two days to respond to the report and any proposed amendments prior to the submission of the respective reports to the Houses; and 15
- (c) the respective reports of the committees on finance must include the responses of the Minister.
- (7) The Houses must consider the reports referred to in (6) for adoption by resolution within 16 days after the tabling of the national budget. 20
- (8) If there is a material difference in the resolutions passed by the National Council of Provinces and the National Assembly, the National Assembly must reconsider its resolution, taking into account the differences with the resolution passed by the National Council of Provinces, and pass its resolution again with or without amendments.
- (9) Any amendments to the Division of Revenue Bill, the revenue Bills or the Appropriation Bill must be in accordance with the estimates of revenue and expenditure, excluding statutory expenditure, debt service cost and the contingency allowance as contained in the resolution of the National Assembly which adopted the fiscal framework. 25

Passing the Division of Revenue Bill 30

9. (1) After the adoption of the fiscal framework the Division of Revenue Bill must be referred to the committee on appropriations of the National Assembly for consideration and report.
- (2) After the Bill is referred to the National Council of Provinces, the Bill must be referred to the committee on appropriations of the Council for consideration and report. 35
- (3) The Division of Revenue Bill must be passed no later than 35 days after the adoption of the fiscal framework by Parliament.
- (4) Any amendment to the Division of Revenue Bill must be consistent with the adopted fiscal framework and section 214 of the Constitution.
- (5) The standing rules must provide for— 40
- (a) the participation of chairpersons of other committees;
- (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 affected by the proposed amendments to respond to the proposed amendments; and 45
- (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: 50
- (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

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MAÑWE MAFHUNGO A FANAHO, 2009

- (c) vhona uri mutengo wa zwishumiswa zwi dovhoolaho a u pfukheli kha mirafho i daho;
- (d) vhona uri hu na getshedzo yo linganaho ya u shumisa kha mveledziso ya themamveledziso, u shumiswa ha ndaka na ndondolo;
- (e) vhona uri i dzhiela n̄ha zwine muteo wa muthelo wa tshifhinga tshipfufhi, tsha vhukati na tshifhinga tshilapfu, khethekanyo ya mbuelo na mugaganyagwama wa lushaka kha khonadzeo ya nyaluwo ya ikonomi ya tshifhinga tshilapfu na mvelaphanda ya shango zwa amba; 5
- (f) dzhiela n̄ha zwiitisi zwi dovhoolaho zwine zwi nga kwama tshiimo tsha muthelo tshi re hone; na u 10
- (g) dzhiela n̄ha mbuelo na tshinyalelo dzothe dza tshitshavha, zwi katelaho masheleni a nyinga-mugaganyagwama na milandu i so ngo lavhelelwaho.
- (6) Arali muvhigo u tshi katela khwiniso kha muteo wa muthelo kana makumedzwa a mbuelo:
- (a) khwiniso kha makumedzwa a mbuelo dzi tea u tendelana na khethekanyo 11(3) ya hoyu Mulayo; 15
- (b) Minisiṭa vha fanela u ṅewa maḍuvha mavhili u nyanyuwa kha muvhigo na khwiniso dzo kumedzwaho phanda ha u swikiswa ha mivhigo iyo kha Nnḍu; na
- (c) mivhigo iyo ya komiti dza zwa masheleni i fanela u katela u nyanyuwa ha Minisiṭa. 20
- (7) Nnḍu dzi fanela u dzhiela n̄ha mivhigo yo sumbedziswaho kha (6) itela u ṅangedzwa ha tsho kha maḍuvha a 16 nga murahu ha u swikiswa ṭafulani ha mugaganyagwama wa lushaka.
- (8) Arali hu na u fhambana ha matheriaḷa kha tsho yo swikelwaho nga Khoro ya Lushaka ya Mavunḍu na Buthano ḷa Lushaka, Buthano ḷa Lushaka ḷi fanela u sedzulusa hafhu tsho yaḷo, ḷi tshi dzhiela n̄ha phambano dza tsho dzo swikelwaho nga Khoro ya Lushaka ya Mavunḍu, ḷa kona u swikela hafhu tsho yaḷo i na khwiniso kana i si na. 25
- (9) Khwiniso in̄we na in̄we i re kha Mulayotibe wa Khethekanyo ya Mbuelo, Milayotibe ya mbuelo kana Mulayotibe wa Mukovho i fanela u livhana na mugaganyo wa mbuelo na wa tshinyalelo, hu sa katelwi tshinyalelo i re mulayoni, mutengo wa tshumelo ya tshikolodo na gavhelo ḷa milandu i so ngo lavhelelwaho zwi wanalaho kha tsho dza Buthano ḷa Lushaka ḷo ṅangedzaho muteo wa muthelo. 30

U phasiswa ha Mulayotibe wa Khethekanyo ya Mbuelo

9. (1) Nga murahu ha u ṅangedzwa ha muteo wa muthelo, Mulayotibe wa Khethekanyo ya Mbuelo u tea u livhiswa kha komiti ya zwa mikovho ya Buthano ḷa Lushaka uri u sedzuluswe na u vhidwa.
- (2) Musi Mulayotibe wo iswa kha Khoro ya Lushaka ya Mavunḍu, Mulayotibe u fanela u livhiswa kha komiti ya mikovho ya Khoro uri u sedzuluswe na u vhidwa.
- (3) Mulayotibe wa Khethekanyo ya Mbuelo u fanela u pasiswa hu sa athu fhela maḍuvha a 35 nga murahu ha u ṅangedzwa ha muteo wa muthelo nga Phalamennde.
- (4) Khwiniso in̄we na in̄we kha Mulayotibe wa Khethekanyo ya Muthelo i fanela u fana na muteo wa muthelo wo ṅangedzwaho na khethekanyo 214 ya Ndayotwa.
- (5) Milayondango i tea u ṅetshedza:
- (a) vhushelamulenzhe nga vhadzulatshidulo vha dziin̄we dzikomiti; 45
- (b) hupfiwa nga vhathu nga dzikomiti dza zwa mikovho;
- (c) muraḍo muñwe na muñwe wa Khabinethe ane a kwamea nga khwiniso dzo kumedzwaho u nyanyuwa kha idzo khwiniso dzi kwamaho kuitele kwa u ṅetshedza magavhelo;
- (d) mavunḍu na mivhuso yapo i kwameaho nga khwiniso dzo kumedzwaho u nyanyuwa kha idzo khwiniso; na uri 50
- (e) komiti dza zwa mikovho kha Nnḍu in̄we na in̄we dzi ḍo lugisa mivhigo nga ha Mulayotibe wa Khethekanyo ya Mbuelo zwo livhana na khethekanyo ḷhukhu (6).
- (6) Muvhigo wa komiti idzo nga ha mikovho u tea u: 55
- (a) sumbedza arali mveledzwa dza khwiniso dza ndinganyiso na kuitele kwa u kovhela magavhelo kha lushaka lwothe, vunḍu na muvhuso wapo, u ya nga Mulayotibe. dzi a fana na muteo wa muthelo wo ṅangedzwaho;
- (b) tikedza khwiniso ho sedzwa khwiniso ya nḍisedzo ya tshumelo; na

- (c) demonstrate that the impact of amendments has been taken into account in respect of the service delivery obligations of all affected departments, provinces, and local governments.
- (7) The committees on appropriations must—
- (a) consult with the Financial and Fiscal Commission; and 5
- (b) allow the Minister the opportunity to respond to any amendments proposed at least 3 days prior to the submission of the report to the relevant House.
- (8) The report submitted by the committees on appropriations to the respective Houses must be accompanied by any response of the Minister to any proposed amendments. 10

Passing the Appropriation Bill

10. (1) After the adoption of the fiscal framework:
- (a) the Appropriation Bill must be referred to the Committee on Appropriations of the National Assembly;
- (b) the Minister must table the proposals setting out the strategic priorities, measurable objectives and other performance information for each department, public entity or institution against its expected revenue and proposed expenditure by programme, sub-programme and economic items of expenditure; and 15
- (c) the relevant members of Cabinet must table updated strategic plans for each department, public entity or institution, which must be referred to the relevant committee for consideration and report. 20
- (2) After the Appropriation Bill has been referred to the National Council of Provinces, the Bill must be referred to the Committee on Appropriations of the Council.
- (3) The committees on appropriations may not consider amendments to the Appropriation Bill prior to the passing of the Division of Revenue Bill. 25
- (4) Any amendment to the Appropriation Bill must be consistent with the adopted fiscal framework and Division of Revenue Bill passed by Parliament.
- (5) Another committee may advise a Committee on 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— 30
- (a) the committee must specify the conditions that need to be met before the Committee on Appropriations may recommend to the House that the funds be released; 35
- (b) the Minister or the affected member of Cabinet must be given 2 days to respond to the proposed conditional appropriation;
- (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 40
- (d) the House must consider the recommendation of the Committee on Appropriations to release the funds within 7 days after that committee reported to the House.
- (6) Another committee may advise a Committee on Appropriations that an amount must be appropriated specifically and exclusively for a purpose mentioned under a main division within a vote. 45
- (7) Parliament must pass, with or without amendments, or reject the Appropriation Bill within four months after the start of the financial year to which it relates.
- (8) The standing rules must provide for— 50
- (a) the Committee on Appropriations to hold public hearings on the Appropriation Bill and proposed amendments;
- (b) the Committee on Appropriations to report to the House on the comments on and amendments to the Appropriation Bill;
- (c) other committees to consult with the Committee on 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; 55

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MAÑWE MAFHUNGO A FANAHO, 2009

- (c) sumbedzisa uri zwine khwiniso ya amba zwone zwo dzhielwa n̄tha ho sedzwa pfanelo dza n̄disedzo ya tshumelo kha mihasho, mavun̄du na mivhuso yapo i kwameaho.
- (7) Komiti dza mikovho dzi fanela u:
- (a) ita vhukwamani na Khomishini ya zwa Masheleni na Muthelo; na 5
- (b) tendela Minisīta vha tshi nyanyuwa kha khwiniso in̄we na in̄we yo kumedzwaho kha māɖuvha mararu phan̄da ha musi muvhigo u sa athu swikiswa kha Nn̄du yo teaho.
- (8) Muvhigo wo swikiswaho nga komiti dza zwa mikovho kha Nn̄du yo teaho u tea u fheletshedzwa nga u nyanyuwa ha Minisīta kha Jikumedzwa J̄in̄we na J̄in̄we Ja khwiniso. 10

U phasiswa ha Mulayotibe wa Mukovho

10. (1) Nga murahu ha u țanganedzwa ha muteo wa muthelo:
- (a) Mulayotibe wa Mukovho u tea u livhiswa kha Komiti ya zwa Mukovho ya Buthano Ja Lushaka; 15
- (b) Minisīta vha fanela u swikisa țafulani makumedzwa vha tshi bvisela khagala maitele a n̄tha, ndivho dzi fareaho na mañwe mafhungo a kushumele a muhasho muñwe na muñwe, tshiimiswa tsha tshitshavha kana tshiimiswa kha ndavhalelo dzatsho dza mbuelo na tshinyalelo yo kumedzwaho nga mbekanyamushumo, mbekanyamushumo țhukhu na zwiteñwa zwa ikonomi zwa tshinyalelo; na 20
- (c) mirāɖo yo teaho ya Khabinethe i tea u swikisa țafulani maano a tsh̄it̄irathedzhi o sedzuluswaho a muhasho muñwe na muñwe, tshiimiswa tsha tshitshavha kana tshiimiswa, tshine tsha tea u livhiswa kha komiti yo teaho u sedzuluswa na u vhwigwa. 25
- (2) Nga murahu ha u livhiswa ha Mulayotibe wa Mukovho kha Khoro ya Lushaka ya Mavun̄du. Mulayotibe u tea u livhiswa kha Komiti ya zwa Mukovho ya Khoro.
- (3) Komiti dza zwa Mukovho a dzi nga sedzi khwiniso kha Mulayotibe wa Mukovho phan̄da ha musi Mulayotibe wa Khethekanyo ya Mbuelo u sa athu phasiswa.
- (4) Khwiniso in̄we na in̄we ya Mulayotibe wa Mukovho i tea u fana na muteo wa muthelo na Mulayotibe wa Khethekanyo ya Mbuelo wo phasiswaho nga Phalamennde. 30
- (5) Komiti in̄we i nga eletshedza Komiti ya zwa Mukovho uri khethekanyo țhukhu ya Khethekanyo khulwane kha vouthu i vhe yo fanelaho u itela uri tshedele i țodeaho kha khethekanyo khulwane i ɖo shumiswa lwa u bvededza, nga vhukoni na nga u vhlunga lwa ikonomi, tenda: 35
- (a) komiti ya fanela u sumbedza milayo ine ya fanela u swikelwa phanda ha musi Komiti ya zwa Mukovho i tshi nga themendela kha Nn̄du uri masheleni a bviswe;
- (b) Minisīta kana murāɖo a kwameaho wa Khabinethe u tea u ñewa māɖuvha mavhili a u nyanyuwa kha mukovho wa kuitele kwo kumedzwaho; 40
- (c) Themendelo i yaho kha Nn̄du ya uri khethekanyo țhukhu ya khethekanyo khulwane ngomu ha vouthu yo kovhelwa hu na mañwe maga, i tea u fheletshedzwa nga phindulo i bvaho kha Minisīta na murāɖo u kwameaho wa Khabinethe, sa zwine zwa tea u vha zwone; na uri
- (d) Nn̄du i fanela u dzhiela n̄tha themendelo ya Komiti ya zwa Mukovho u bvisa masheleni kha māɖuvha a 7 musi komiti iyo yo no vhwigela Nn̄du. 45
- (6) In̄we komiti i nga eletshedza Komiti ya zwa Mikovho uri tshedele iyo i fanela u kovhelwa ndivho yo tiwaho na u khethea yo bulwaho fhasi ha khethekanyo kha vouthu.
- (7) Phalamennde i fanela u phasisa, hu na khwiniso kana hu si na, kana u vhetshela thungo Mulayotibe wa Mukovho kha miñwedzi mīɖa nga murahu ha u thoma ha ñwaha wa muvhalelano. 50
- (8) Milayondango i tea u tendela uri:
- (a) Komiti ya zwa Mukovho i fare vhpfiwa nga vthathu nga ha Mulayotibe wa Mukovho na khwiniso dzo kumedzwaho
- (b) Komiti ya zwa Mukovho i vhwiga kha Nn̄du nga ha mihumbulo ya khwiniso kha Mulayotibe wa Mukovho; 55
- (c) dziñwe komiti dzi vhudzise Komiti ya zwa Mukovho nga ha khwiniso dzo kumedzwaho u pfukisela mbadelo, tshinyalelo i dovhololaho ya ndaka ya vouthu, kana khethekanyo khulwane kha vouthu, hu tshi dzhielwa n̄tha muvhigo une wa nga vha wo țanganedzwa nga Nn̄du; 60

- (d) other committees to consult with the Committee on Appropriations in respect of proposed conditional appropriations;
- (e) the Committee on Appropriations to mediate between committees proposing conflicting amendments to the Appropriation Bill; and
- (f) the Committee on 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. 5
- (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 on Appropriations prior to reporting to the House. 10
- (10) A report of the Committee on 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; 15
- (b) demonstrate how the amendment takes into account the broad strategic priorities and allocations of the relevant budget;
- (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; 20
- (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. 25
- (11) A report in terms of subsection (8) must include the responses of the Minister or member of Cabinet to any proposed amendments.

Passing the revenue Bills 30

- 11.** (1) Revenue Bills must be referred to the Committee on Finance of the National Assembly for consideration and report.
- (2) After the National Assembly passed a revenue Bill, it must be referred to the National Council of Provinces.
- (3) In amending revenue Bills and revenue proposals Parliament and its committees must— 35
- (a) ensure that the total amount of revenue raised is consistent with the approved fiscal framework and the Division of Revenue Bill;
- (b) take into account the principles of equity, efficiency, certainty and ease of collection; 40
- (c) consider the impact of the proposed change on the composition of tax revenue with reference to the balance between direct and indirect taxes;
- (d) consider regional and international tax trends; and
- (e) consider the impact on development, investment, employment and economic growth. 45
- (4) The standing rules must provide for—
- (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 sub-section (7).
- (5) The Minister must be given at least 14 days to respond to any proposed amendment. 50

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MANWE MAFHUNGO A FANAHO, 2009

- (d) dziinwe komiti dzi vhudzise Komiti ya zwa Mukovho nga ha mikovho i re na kuitele yo kumedzwaho;
- (e) Komiti ya zwa Mukovho i konanye vhukati ha dziinwe komiti dzi kumedzaho khwiniso dzi kuḑanaho kha Mulayotibe wa Mukovho: na
- (f) uri Komiti ya zwa Mikovho i themendele kha Nḑu uri makumedzwa a khwiniso o vhwigwaho nga dziinwe komiti o thudzelwa kule ngauri a vha a sa fani na muteo wa muthelo, Mulayotibe wa Khethekanyo ya Mbuelo, kana a so ngo tikedzwa lwo linganaho u ya nga khethekanyo iyi. 5
- (9) Minisiṭa na murado muḑwevho wa Khabinethe a kwameaho nga khwiniso dzo kumedzwaho vha fanela u ḡewa maḑuvha a 10 a u nyanyuwa kha khwiniso inwe na inwe yo kumedzwaho kha Mulayotibe wa Mukovho nga Komiti ya zwa Mukovho hu sa athu vhwigwa kha Nḑu. 10
- (10) Muvhigo wa Komiti ya zwa Mukovho u yaho kha Nḑu, u kumedzaho khwiniso kha Mulayotibe wa Mukovho muhulwane u fanela, zwo livhana na khwiniso inwe na inwe u— 15
- (a) sumbedza zwiitisi zwa khwiniso yeneyo yo kumedzwaho;
- (b) sumbedzisa uri khwiniso idzo dzi nga dzhiela hani nṭha kuitele kwo ṭaḑavhuwaho kwa zwithu zwa u thoma na u vhekanya mugaganyagwama wo teaho;
- (c) sumbedzisa zwine khwiniso yo kumedzwaho ya amba zwone kha vouthu i kwameaho khathihi na khethekanyo khulwane kha vouthu yeneyo; 20
- (d) vhekanya zwine khwiniso ya nga ita zwone kha ndinganyiso vhukati ha mbadelo dzo pfukiswaho, ndaka na u shumisa hu dovhololaho kha vouthu yo kwameaho;
- (e) vhekanya zwine khwiniso yo kumedzwaho ya nga ita zwone kha ḑisedzo ya tshumelo; na 25
- (f) vhekanya ḑila ine khwiniso ya fana ngayo na pulane dza tshijirathedzhi dza muhasho dzi re hone zwino, mivhigo ya Muoditha Dzheneraḷa, mivhigo ya komiti yo ṭanganedzwaho nga Nḑu, mivhigo u ya nga khethekanyo 32 ya Mulayo wa Nḑangulo ya Masheleni a Tshitshavha, mivhigo ya ḑwaha nga ḑwaha na maḑwe mafhungo o swikiswaho kha Nḑu kana komiti u ya nga milayondango kana nga khumbelo. 30
- (11) Muvhigo u ya nga khethekanyo ṭhukhu (8) u fanela u katela phindulo dza Minisiṭa kana murado wa Khabinethe kha khwiniso dzo kumedzwaho dziinwe na dziinwe. 35

U phasiswa ha Milayotibe ya mbuelo

11. (1) Milayotibe ya Mbuelo i tea u livhiswa kha Komiti ya zwa Masheleni ya Buthano ḷa Lushaka u sedzuluswa na u ita muvhigo.
- (2) Nga murahu ha musi Buthano ḷa Lushaka ḷo phasisa Mulayotibe wa mbuelo, u tea u livhiswa kha Khoro ya Lushaka ya Mavunḑu. 40
- (3) Kha u khwinisa Milayotibe ya mbuelo na makumedzwa a mbuelo, Phalamennde na komiti dzayo i fanela u—
- (a) vhona uri tshivhalo tshoṭhe tsha mbuelo tsho swikelwaho tsho livhana na muteo wa muthelo wo tendelwaho na Mulayotibe wa Khethekanyo ya Mbuelo; 45
- (b) dzhiela nṭha milayo ya ndinganyiso, vhukoni, vhungoho na vhulelu ha u kuvhanganya;
- (c) dziela nṭha zwine tshanduko dzo kumedzwaho dza nga ita kha mbumbo ya mbuelo ya muthelo zwo livhanywa na muthelo wo livhanaho na u so ngo livhanaho; 50
- (d) dziela nṭha kutshimbidzele kwa mithelo ya dzingu na ya mashango a dzitshakhatshakha; na
- (e) dzhiela nṭha zwine zwi nga itea kha mvelaphanḑa, vhubindudzi, mishumo na nyaluwo ya ikononi.
- (4) Milayondango i fanela u ita uri: 55
- (a) Komiti ya zwa Masheleni i vhe na vhuḑfiwa nga vhathu nga ha Mulayotibe wa mbuelo;
- (b) Komiti ya zwa Masheleni i kwamane na dziinwe komiti; na
- (c) Komiti ya zwa Masheleni i vhwige kha Nḑu u ya nga khethekanyo ṭhukhu (7).
- (5) Minisiṭa vha tea u ḡewa maḑuvha a 14 u nyanyuwa kha khwiniso inwe na inwe yo kumedzwaho. 60

- (6) The report submitted to the House must—
- (a) motivate amendments in terms of sections 8(5) and 11(3) of this Act; and
 - (b) include comments from the Minister on any proposed amendments.

National adjustments budget

12. (1) The Minister must table a national adjustments budget as envisaged in section 5
30 of the Public Finance Management Act.
- (2) An adjustments appropriation Bill must be tabled with a national adjustments budget.
- (3) The Minister must table a revised fiscal framework with the national adjustments budget if the adjustments budget effects changes to the fiscal framework. 10
- (4) The Minister must table a 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.
- (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. 15
- (6) If the Minister tables a 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.
- (7) The committees on finance must 9 days after the tabling of the national adjustments budget submit a report on the revised fiscal framework to the respective Houses for consideration and adoption. 20
- (8) The report may propose amendments to the revised fiscal framework.
- (9) If the report proposes amendments to the revised fiscal framework the Minister must be given at least 2 days to respond to the report and proposed amendments prior to the submission of the respective reports to the Houses. 25
- (10) The report of the committees must include the comments from the Minister.
- (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 may propose amendments to the Division of Revenue Amendment Bill. 30
- (13) If the report proposes amendments to the Division of Revenue Amendment Bill, the Minister must be given at least 4 days to respond to the report and proposed amendments prior to the submission of the report to the Houses.
- (14) The report of the committees on appropriations must include the comments of the Minister. 35
- (15) In the event of a revised fiscal framework, an adjustment appropriation Bill must be referred to the Committee on Appropriations of the National Assembly only after the Division of Revenue Amendment Bill is passed by Parliament.
- (16) The standing rules must provide for—
- (a) the Committee on Appropriations to report comments on and amendments to 40
the Adjustments Appropriation Bill;
 - (b) other committees to consult with the Committee on 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 45
 - (c) the Committee on Appropriations to mediate between committees proposing conflicting amendments to the Adjustment Appropriation Bill; and
 - (d) the Committee on 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 50
or not motivated adequately in terms of this section.
- (17) The Minister must be given at least 4 days to respond to any proposed amendments to the Adjustment Appropriation Bill by the Committee on Appropriations.

(6) Muvhigo wo swikiswaho kha Nnḁu u tea u:

- (a) ṽuṽuwedza khwiniso u ya nga khethekanyo 8(5) na 11(3) ya uno Mulayo; na
(b) katela mihumbulo ya Minisiṽa kha khwiniso inṽe na inṽe yo kumedzwaho.

Mugaganyagwama wa ndinganyiso wa Lushaka

12. (1) Minisiṽa vha fanela u swikisa ṽafulani mugaganyagwama wa ndinganyiso wa lushaka sa zwe zwa sumhedziswa zwone kha khethekanyo 30 ya Mulayo wa Nḁangulo ya Masheleni a Tshitshavha. 5

(2) Mulayotibe wa mukovho wa ndinganyiso u fanela u swikiswa ṽafulani u na mugaganyagwama wa ndinganyiso wa lushaka.

(3) Minisiṽa vha fanela u swikisa ṽafulani muteo wa muthelo wo sedzuluswaho u na mugaganyagwama wa ndinganyiso wa lushaka arali mugaganyagwama wa ndinganyiso u tshi ḁisa tshanduko kha muteo wa muthelo. 10

(4) Minisiṽa vha fanela u swikisa ṽafulani Mulayotibe wa khethekanyo ya mbuelo u na muteo wa muthelo wo sedzuluswaho arali mugaganyagwama wa ndinganyiso u na tshanduko kha Mulayo wa Khethekanyo ya Mbuelo kha nṽwaha uyo. 15

(5) Arali Minisiṽa vho no swikisa ṽafulani muteo wa muthelo wo sedzuluswaho, muteo wo sedzuluswaho u tea u livhiswa kha dzulo ṽo ṽanganelaho ṽa komiti dza zwa masheleni uri a sedzuluswe.

(6) Arali Minisiṽa vha swikisa ṽafulani khwiniso ya Mulayotibe wa khethekanyo ya mbuelo, Mulayotibe u fanela u livhiswa kha dzulo ṽo ṽanganelaho ṽa komiti dza zwa mikovho nga murahu ha u ṽanganedzwa ha muteo wa muthelo wa sedzuluswaho nga Nnḁu u ya nga khethekanyo ino. 20

(7) Komiti dza zwa masheleni dzi fanela u swikisa muvhigo nga ha muteo wa muthelo wo sedzuluswaho kha Nnḁu inṽe na inṽe uri hu sedzuluswe na u ṽanganedzwa nga murahu ha maḁuvha a 9 nga murahu ha u swikiswa ṽafulani ha mugaganyagwama wa lushaka wo sedzuluswaho. 25

(8) Muvhigo u nga dzinginya khwiniso kha muteo wa muthelo wo sedzuluswaho.

(9) Arali muvhigo u tshi dzinginya khwiniso kha muteo wa muthelo wo sedzuluswaho, Minisiṽa vha fanela u ṽewa maḁuvha mavhili u fhindula muvhigo na khwiniso dzo kumedzwaho phanḁa ha u swikisa mivhigo iyo kha Nnḁu. 30

(10) Mivhigo i bvaho kha komiti i fanela u katela na mabulamihumbulo a Minisiṽa.

(11) Komiti dza Mukovho dzi tea u vhiga kha Nnḁu dzadzo nga ha Mulayotibe wa Khwiniso ya Khethekanyo ya Mbuelo nga maḁuvha a 9 nga murahu ha u ṽanganedzwa ha muteo wa muthelo.

(12) Muvhigo u nga kumedza khwiniso kha Mulayotibe wa Khwiniso ya Khethekanyo ya Mbuelo. 35

(13) Arali muvhigo u tshi kumedza khwiniso kha Mulayotibe wa Khwiniso ya Khethekanyo ya Mbuelo, Minisiṽa vha fanela u ṽewa maḁuvha 4 a u nyanyuwa kha muvhigo na khwiniso dzo kumedzwaho phanḁa ha musi hu tshi swikiswa muvhigo uyo kha Nnḁu. 40

(14) Muvhigo ya komiti dza mukovho u tea u katela mihumbulo ya Minisiṽa.

(15) Kha fhungo ṽa muteo wa muthelo wo sedzuluswaho, Mulayotibe wo dzudzanywaho wa mukovho u fanela u livhiswa kha Komiti ya Mukovho ya Buthano ṽa Lushaka nga murahu ha musi Mulayotibe wa Khwiniso ya Khethekanyo ya Mbuelo wo phasiswa nga Phalamende. 45

(16) Milayondango i fanela u vhona uri:

(a) Komiti ya Mukovho i a vhiga mabulamihumbulo nga ha Mulayotibe wa Nzudzanyo dza Mukovho;

(b) Komiti dzi inṽe dzi a vhudzisa Komiti ya zwa Mukovho nga ha khwiniso ya u pfukisedza mbadelo, tshinyalelo i dovhoololaho na tshinyalelo ya ndaka ya vouthu kana khethekanyo khulwane kha vouthu, hu tshi dzhielwa nṽha mivhigo yo sumbedzwaho kha khethekanyo 5(2) kana muvhigo mu inṽevho wo ṽanganedzwaho nga Nnḁu; na 50

(c) Komiti ya Mukovho i konanya vhukati ha komiti dzi kumedzaho khwiniso dzi kuḁanaho dza Mulayotibe wa Nzudzanyo dza Mukovho; na 55

(d) Komiti ya Mukovho i themendela kha Nnḁu uri makumedzwa nga ha khwiniso nga dzi inṽe komiti a thudzelwe kule musi a sa livhani na muteo wa muthelo, Mulayotibe wa Khethekanyo ya Mbuelo, kana a so ngo tikedzwa lwo linganaho u ya nga khethekanyo iyi.

(17) Minisiṽa vha fanela u ṽewa maḁuvha a 4 u nyanyuwa kha ṽikumudzwa ṽi inṽe na ṽi inṽe ṽa khwiniso ya Mulayotibe wa Nzudzanyo ya Mukovho ṽa Komiti ya Mukovho. 60

Act No. 9, 2009 MONEY BILLS AMENDMENT PROCEDURE AND
RELATED MATTERS ACT, 2009

(18) The report of the Committees on Appropriations must—

- (a) comply with section 10(10); and
- (b) include comments of the Minister to any proposed amendments.

(19) The Committee on Appropriations must report to the relevant House within 30 days after the tabling of the national adjustments budget. 5

Passing other 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.

(2) The standing rules must provide that a Committee on Appropriations considering a money Bill in terms of this section, must— 10

- (a) conduct public hearings on the Bill; and
- (b) report on the Bill to the relevant House.

(3) If a Committee on Appropriations propose 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. 15

(4) The report of a Committee on Appropriations referred to in this section must indicate—

- (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 on Appropriations must include the comments of the Minister to any proposed amendments in terms of this section.

Amendments proposed by the Minister

14. Notwithstanding any provision in this Act, a House or committee may consider an amendment to a money Bill proposed by the Minister in order to make technical corrections to the Bill. 25

Parliamentary Budget Office

15. (1) There is hereby established a Parliamentary Budget Office 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

(2) The core function of the Parliamentary Budget Office is to support the implementation of this Act by undertaking research and analysis for the committees referred to in section 4, including— 35

- (a) annually providing reviews and analysis of the documentation tabled in Parliament by the Executive in terms of this Act;
- (b) providing advice and analysis on proposed amendments to the fiscal framework, the Division of Revenue Bill and money Bills and on policy proposals with budgetary implications; 40
- (c) monitoring and synthesising matters and reports tabled and adopted in a House with budgetary implications, with particular emphasis on reports by other committees;
- (d) keeping abreast of policy debates and developments in key expenditure and revenue areas; 45
- (e) monitoring and reporting on potential unfunded mandates arising out of legislative, policy or budgetary proposals; and
- (f) undertaking any other work deemed necessary by the Director to support the implementation of this Act.

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MANWE MAFHUNGO A FANAHO, 2009

18. Muvhigo wa Komiti ya Mukovho u fanela u:
- (a) tevhedza khethekanyo 10(10); na u
 - (b) katela mihumbulo ya Minisiṭa kha khwiniso inwe na inwe yo kumedzwaho.
- (19) Komiti ya Mukovho i fanela u vhiga kha Nnḑu yo teaho kha maḑuvha a 30 nga murahu ha musu mugaganyagwama wo dzudzanywaho wa lushaka wo swikiswa tafulani. 5

U phasisa miṅwe Milayotibe ya Tshelede

13. (1) Mulayotibe wa tshelede muṅwevho nga nnḑa ha Milayotibe ya tshelede yo bulwaho kha khethekanyo 10, 11 na 12 i fanela u livhiswa kha komiti dza mukovho dzo teaho. 10
- (2) Milayondango i fanela u ita uri Komiti ya Mukovho i dzhiela nṅha Mulayotibe wa tshelede u ya nga khethekanyo iyi, i tea u—
- (a) vha na vphupfiwa nga vhathu nga ha Mulayotibe; na u
 - (b) vhiga nga ha Mulayotibe kha Nnḑu yo teaho.
- (3) Arali Komiti ya Mukovho ya kumedza khwiniso kha Mulayotibe wa tshelede wo sumbedzwaho kha ino khethekanyo, Minisiṭa vha fanela u ṅewa maḑuvha a 14 u nyanyuwa kha idzo khwiniso dzo kumedzwaho phanḑa ha musu komiti i sa athu vhiga kha Nnḑu. 15
- (4) Muvhigo wa Komiti ya Mukovho wo sumbedzwaho kha khethekanyo ino u tea u sumbedza— 20
- (a) nḑila ine khwiniso dzo kumedzwaho dza livhana na muteo wa muthelo u re hone; na
 - (b) nḑila ine khwiniso dzo kumedzwaho dza tevhela ngayo khethekanyo 8(5) ya Mulayo uno.
- (5) Muvhigo wa Komiti ya Mukovho u fanela u katela muhumbulo wa Minisiṭa kha khwiniso inwe na inwe yo kumedzwaho u ya nga khethekanyo ino. 25

Khwiniso dzo kumedzwaho nga Minisiṭa

14. Naho zwo ralo, ṅetshedzo inwe na inwe kha uno Mulayo, Nnḑu kana komiti i nga humbula u dzhia tsho ya u khwinisa Mulayotibe wa tshelede wo kumedzwaho nga Minisiṭa u itela ndulamiso dza thekhiniki kha Mulayotibe. 30

Ofisi ya Mugaganyagwama ya Phalamennde

15. (1) Ngaurali, Ofisi ya Mugaganyagwama ya Phalamennde yo vhumwaho i rangwa phanḑa nga Mulangi, hune ndivho yayo khulwane ha vha u ṅetshedza ngeletshedzo yo vhoḥholowaho, i sa dzhii sia nahone ya phurofeshinala na tsenguluso kha Phalamennde kha mafhungo a livhanaho na mugaganyagwama na miṅwe Milayotibe ya tshelede. 35
- (2) Mushumo muhulwane wa Ofisi ya Mugaganyagwama ya Phalamennde ndi u tikedza u dzheniswa ha Mulayo uno nga u itela komiti dzo sumbedzwaho kha khethekanyo 4 ṅhoḑisiso na tsenguluso, u katela na—
- (a) u ṅetshedza tsedzuluso na tsenguluso zwa ṅwaha nga ṅwaha zwa maṅwalwa o swikiswaho kha Phalamennde nga Khorondangi u ya nga Mulayo uno; 40
 - (b) u ṅetshedza ngeletshedzo na tsenguluso nga ha khwiniso dzo kumedzwaho kha muteo wa muthelo, Mulayotibe wa Khethekanyo ya Mbuelo na Milayotibe ya tshelede na kha makumedzwa a phoḑisi a re na zwine a amba kha mugaganyagwama; 45
 - (c) u lavhelesa na u vhumbekanya mafhungo na mivhigo zwi kwamaho mugaganyagwama zwo swikiswaho na u ṅanganedzwa nga Nnḑu, hu na u ombedzela kha mivhigo ya dziṅwe komiti; 50
 - (d) u vha na vhutevheleli kha nyambedzano dza phoḑisi na mvelaphanḑa kha masia a tshinyalelo khulwane na mbuelo; 50
 - (e) u lavhelesa na u vhiga nga ha khonadzeo ya u sa lambedza maanḑa zwi bvaho kha makumedzwa a vhusimamilayo, phoḑisi kana makumedzwa a mugaganyagwama; na
 - (f) u tenda u ita mushumo muṅwevho une Mulangi a vhona wo tea u tikedza u shumiswa ha uno Mulayo. 55

Act No. 9, 2009 MONEY BILLS AMENDMENT PROCEDURE AND
RELATED MATTERS ACT, 2009

- (3) The Parliamentary Budget Office may undertake research on request by the Houses, other committees or members of Parliament on matters related to the budget and other money Bills, subject to capacity.
- (4) There must be a cooperative relationship between the Parliamentary Budget Office and other research structures in Parliament. 5
- (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 10
- (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.
- (6) Pending the establishment of the committees referred to in section 4, an ad hoc joint committee established by resolution of both Houses and composed in a manner consistent with democracy of an equal number of members from both Houses must fulfil the functions contemplated in subsection (5). 15
- (7) Any committee considering making a recommendation contemplated in subsection (5) must do so in an open and transparent manner.
- (8) The Director may be removed from office only on— 20
- (a) the ground of misconduct, incapacity or incompetence;
- (b) a finding to that effect by a joint sitting of the committees on finance and appropriations of each House; and
- (c) the adoption by both Houses of a resolution calling for that person's removal.
- (9) The Director shall be obliged to 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. 25
- (10) The Parliamentary Budget Office must annually receive a transfer of funds from Parliament's budget to carry out its duties and functions.
- (11) The Director must annually submit to Parliament a rolling three year budget in time for inclusion in Parliament's budget and a report on the use of funds and the activities of the Parliamentary Budget Office. 30
- (12) The Director must appoint deputy directors and personnel with the requisite experience and qualifications as may be necessary to carry out the duties and functions of the Parliamentary Budget Office as specified in subsections (2) and (3). 35
- (13) The Director, in consultation with the committees referred to in section 4 must determine—
- (a) the structure of the Parliamentary Budget Office; and
- (b) the conditions of service of the deputy directors and personnel of the Parliamentary Budget Office, which must take cognisance of the conditions of service of officials in the Parliamentary Service. 40
- (14) The Director may delegate authority to perform any function imposed by this section to a person appointed in terms of subsection (12).
- (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 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). 45
- (16) In carrying out the duties and functions of the Parliamentary Budget Office, the Director may procure the services of experts or consultants or organisations by contract.

Norms and standards for provincial legislatures 50

16. Provincial legislatures must adhere to the norms and standards for amending money Bills set out in the Schedule.

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
TSHELEDE NA MULAYO WA MANWE MAFHUNGO A FANAHO, 2009

- (3) Ofisi ya Mugaganyagwama ya Phalamennde i nga ita t̄hoḡisiso yo khumbelwa nga Nnḡu, dziḡwe komiti kana miraḡo ya Phalamennde, nga ha mafhungo a livhanaho na mugaganyagwama kana Milayotibe ya tshelede, zwi tshi ya nga vhukoni.
- (4) Hu fanela u vha na vhushaka ha u shumisana vhukati ha Ofisi ya Mugaganyagwama ya Phalamennde na zwiḡwe zwivhumbwa zwa t̄hoḡisiso zwa Phalamennde. 5
- (5) Komiti dzo sumbedzwaho kha khethekanyo 4 dzi tea u themendela kha Nnḡu dzo teaho uri—
- (a) muthu a re na tshenzhemo i t̄oḡeaho, ndalukano na zwikili zwa vhuara-ngaphanḡa u tea u langa Ofisi ya Mugaganyagwama ya Phalamennde e na mishumo yo bulwaho kha 15(2) na 15(3) ya u tholwa sa Mulanguli nga tsho ya Nnḡu mbili; na 10
- (b) milayo ya kushumele, u katela na muholo na magavhelo a Mulanguli, i fanela u dzhiela nḡha nḡivho na tshenzhemo ya muthu i fane tshoḡthe na iyo ya vhuimo ha nḡha ha tshumelo ya tshitshavha. 15
- (6) Hu tshi kha ḡi imelwa u vhumbeha komiti dzo bulwaho kha khethekanyo 4, komiti yo t̄anganelaho ya tshifhinganyana yo vhumbeha nga tsho ya Nnḡu mbili, nga nḡila ya dimokirasi ya tshivhalo tshi linganaho tsha Nnḡu mbili, i fanela u ita mishumo yo bulwaho kha khethekanyo t̄hukhu (5).
- (7) Komiti ine ya khou humbula u ita themendelo yo lavhelelwaho kha khethekanyo t̄hukhu (5) i tea u zwi ita nga nḡila i swikeleaho i re khagala. 20
- (8) Mulanguli a nga bviswa tshiduloni nga mulandu wa:
- (a) vhuḡifari vhu si havhuḡi, u shaya vhukoni na u sa kona u shuma
- (b) mawanwa a swikisaho aḡho nga dzulo lo t̄anganelaho la komiti dza zwa masheleni na mukovho dza Nnḡu iḡwe na iḡwe. 25
- (c) t̄anganedzwa nga Nnḡu mbili ha tsho ya uri muthu uyo a bviswe
- (9) Mulangi u ḡo vha na vhuḡifhinduleli ha u vhiga kha Phalamennde u dzhenelela hu so ngo teaho ha poḡitiki kana ha khorotshitumbe u thivhela ofisi uri i si ḡetshedze ngeletshedzo yo vhoḡholowaho, i sa dzhiḡ sia na ya phurofeshiaḡa kha mafhungo a kwamaho mugaganyagwama na miḡwe Milayotibe ya tshelede. 30
- (10) Ofisi ya Mugaganyagwama ya Phalamennde i fanela u wana masheleni a bvaho kha mugaganyagwama wa Phalamennde nḡwaha muḡwe na muḡwe uri i kone u shuma mishumo yayo. 30
- (11) Mulangi u fanela u swikisa kha Phalamennde mugaganyagwama u pfukhelaho wa miḡwaha miraru nḡwaha nga nḡwaha nga tshifhinga uri i dzheniswe kha Mugaganyagwama wa Phalamennde khathihi na muvhigo nga ha kushumisele kwa masheleni na mishumo ya Ofisi ya Mugaganyagwama ya Phalamennde. 35
- (12) Mulangi u fanela u thola vhafarisa mulangi na vhashumi vha re na tshenzhemo na ndalukano zwi t̄oḡeaho u kona u shuma mishumo ya Ofisi ya Mugaganyagwama ya Phalamennde sa zwe zwa teiswa zwone kha khethekanyo t̄hukhu (2) na (3). 40
- (13) Mulangi, nga u kwamana na komiti dzo sumbedziswaho kha khethekanyo (4) u fanela u dzudzanya—
- (a) tshivhumbeo tsha Ofisi ya Mugaganyagwama ya Phalamennde; na
- (b) milayo ya kushumele ya vhafarisa mulangi na vhashumi vha Ofisi ya Mugaganyagwama ya Phalamennde, ine ya tea u t̄hogomela milayo ya kushumele ya vhaofisi vha Tshumelo ya Phalamennde. 45
- (14) Mulangi a nga laedza maanḡa a u ita mishumo wo ḡiswaho nga khethekanyo ino kha muthu o tiwaho nga u ya nga khethekanyo t̄hukhu (12).
- (15) Musi tshikhala tsha Mulangi tshi so ngo thivhiwa, kana musi Mulangi a tshi khou kundelwa u ita mishumo wa vhuimo hawe, komiti dzo sumbedzwaho kha khethekanyo 4 dzi fanela u ta muthu o tholwaho nga Ofisi ya Mugaganyagwama ya Phalamennde u shuma sa Mulangi u swika zwezwo Mulangi a tshi tholwa u ya nga khethekanyo t̄hukhu (5). 50
- (16) A tshi khou ita mishumo ya Ofisi ya Mugaganyagwama ya Phalamennde, Mulangi a nga humbela tshumelo ya vhomakone kana vhaeletshedzi kana madzangano nga nḡila ya vhukontiraka. 55

Maitete o ḡowealeho na zwiimo zwa vhusimamilayo ha Mavunḡu

16. Vhusimamilayo ha Mavunḡu vhu tea u ḡibaḡekanya na maitete o ḡowealeho na zwiimo zwa u khwinisa Milayotibe ya tshelede zwe zwa sumbedziswa kha Shedulu.

Act No. 9, 2009

MONEY BILLS AMENDMENT PROCEDURE AND
RELATED MATTERS ACT, 2009

Short Title

17. This Act is called the Money Bills Amendment Procedure and Related Matters Act, 2008.

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA **Act No. 9, 2009**
TSHELEDE NA MULAYO WA MANWE MAFHUNGO A FANAHO, 2009

Dzina Ji pfufhi

17. Mulayo uyu u pfi Kuitele kwa Khwiniso kwa Milayotibe ya Tshelede na Mulayo wa Manwe Mafhungo a Fanaho, 2008.

Schedule**Norms and standards for provincial legislatures**

- Legislation enacted by a provincial legislature to provide for a procedure to amend money Bills must provide 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: 5
- (a) A money Bill sent to the Premier for assent must be consistent with: 10
- (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: 15
- (i) ensure that there is an appropriate balance between revenue, expenditure and borrowing; 15
 - (ii) ensure that debt levels and debt interest cost 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 20
 - (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; 25
 - (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. 30
- (c) In amending revenue Bills and revenue proposals a provincial legislature and its committees must: 35
- (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; 35
 - (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; 40
 - (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: 45
- (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. 50
- (e) The report of a committee of the provincial legislature that proposes amendments to the provincial annual budget must, in respect of each amendment: 55
- (i) indicate the reason for such proposed amendment; 55
 - (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;

Sheduju**Maitele o doweleaho na zwiimo zwa vhusimamilayo ha mavunđu**

Mulayo wo itwaho nga vhusimamilayo ha vunđu u ñea kuitele kwa u khwinisa Milayotibe ya tshedele u tea u bula uri ndivho ya u khwinisa Milayotibe ya tshedele ndi u ñetshedza vhubvedzi ha tshedo dza vhusimamilayo kha vhulavhelesi, nahone u fanela u tevhedza milayo i tevhelaho: 5

- (a) Mulayotibe wo rumelwaho kha Mulangavunđu uri a tendelane nawo u tea u fana na u:
- (i) tshimbilelana na muteo wa mukovho wo ñanganedzwaho nga Phalamennde; na 10
 - (ii) tshimbilelana na Mulayotibe wa Khethekanyo ya Mbuelo wo ñanganedzwaho nga Phalamennde.
- (b) Musi hu tshi khou humbulwa nga khwiniso, vhusimamilayo ha vunđu kana inwe ya komiti i fanela u vhona uri:
- (i) hu na ndinganyiso vhukati ha mbuelo, tshinyalelo na khadzimiso; 15
 - (ii) tshiimo tsha zwikolodo na thengo ya muingapfuma zwi a ñanganedzea;
 - (iii) thengo ya zwibviswa zwi dovhololaho a i pfukhiselwi kha mirafho i ñaho; 20
 - (iv) hu na ñetshedzo yo linganaho ya u shumiswa ha tshedele kha themamveledziso;
 - (v) hu na mvelaphanđa, u shumiswa ha lupfumo hoñhe na ndondolo;
 - (vi) u dzhielwa ñha zwine zwa ambwa nga tshifhinga tshipufhi, tsha vhukati na tshilapfu zwa muteo wa muthelo, khethekanyo ya mbuelo na mugaganyagwama wa lushaka kha khonadzeo ya nyaluwo ya tshifhinga tshilapfu ya ikonomi na mveledziso ya shango; 25
 - (vii) u ñhogomela zwiitisi zwa mutevheñhandu zwine zwa vha na zwine zwa amba kha mbonalo ya tshiimo tsha muthelo; na
 - (viii) u dzhiela ñha mithelo yothe ya muvhuso na tshinyalelo, hu tshi katelwa tshikwama tsha mugaganyagwama tsho fhiraho, na milandu i so ngo lavhelelwaho. 30
- (c) Kha u khwinisa Milayotibe ya mbuelo na makumedzwa a mbuelo vhusimamilayo ha vunđu na komiti dzaho zwi tea u:
- (i) u vhona uri ñhanganyelo yoñhe ya mbuelo yo kuvhanganywaho i fana kokotolo na muteo wa muthelo wo themendelwaho nga Phalamennde na u tshimbilelana na Mulayotibe wa Khethekanyo ya Mbuelo wo ñanganedzwaho nga Phalamennde; 35
 - (ii) u dzhiela ñha milayo ya ndinganyiso, vhukoni, vhungoho na vhulelu ha u kuvhanganya;
 - (iii) u humbula nga zwine zwa ñiswa nga tshanduko dzo dzinginywaho kha mbumbeo ya mbuelo dza muthelo zwo livhiswa kha ndinganyiso ya vhukati ha muthelo ndivhanywa na u so ngo livhanaho; 40
 - (iv) u dzhiela ñha masia a muthelo a dzingu na a dzitshakhatsakha;
 - (v) u dzhiela ñha zwine zwa nga itea kha mvelaphanđa, vhubindudzi, mishumo na nyaluwo ya ikonomi.
- (d) Milayondango ya vhusimamilayo ha mavunđu i tea u ñetshedza muteo wa zwifhinga wa u ñivhadza na u dzhiela ñha Milayotibe ya tshedele, hu na khwiniso kana hu si na, ho sedzwa zwi tevhelwaho: 45
- (i) pfanelo dza ndayotewa dza u leludza u dzhenela ha nnyi na nnyi kha u sima milayo na mañwe maitele a vhusimamilayo na komiti dzayo; na
 - (ii) mabulamuhumbulo a Muraño wa Khorondangi a re na vhuñfihinduleli ha zwa masheleni kha vunđu. 50
- (e) Muvhigo wa komiti ya vhusimamilayo ha vunđu i dzinginyaho khwiniso kha mugaganyagwama wa vunđu wa ñwaha u tea, kha khwiniso inwe na inwe:
- (i) u sumbedzisa tshiitisi tsha iño ñikumudzwa ña khwiniso;
 - (ii) u sumbedza uri ñikumudzwa ñi dzhiela hani ñha ndivho dzo ñandavhuwaho dza maitele na mikovhe ya mugaganyagwama u tshimbilelanaho; 55
 - (iii) u sumbedza zwine ñikumudzwa ñinwe na ñinwe ña amba kha vouthu i kwameaho na khethekanyo khulwane kha vouthu iyo;

Act No. 9, 2009

MONEY BILLS AMENDMENT PROCEDURE AND
RELATED MATTERS ACT, 2009

- (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; 5
 - (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 10
 - (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. 15
- (f) The report of a committee of the provincial legislature that proposes 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 20
 - (ii) specify the conditions that need to be met before the provincial legislature may resolve to release the funds.
- (g) A provincial legislature may appropriate an amount specifically and exclusively for a purpose mentioned under a main division within a vote. 25
- (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. 30

KUI TELE KWA KHWINISO KWA MILAYOTIBE YA Act No. 9, 2009
 TSHELEDE NA MULAYO WA MAÑWE MAFHUNGO A FANAHO, 2009

- (iv) u sumbedza zwine zwa nga ñiswa nga ñikumedzwa ñiñwe na ñiñwe kha ndinganyiso vhukati ha mhadelo dza u pfukisela tshelede, masheleni na u shumiswa hu dovhololaho kha vouthu i kwameaho;
- (v) bvisela khagala zwine zwa nga ñiswa nga khwiniso yo kumedzwaho kha ndiscedzo ya tshumelo; 5
- (vi) bvisela khagala ndila ine khwiniso ya vha na vhushaka na pulane dza maano dza muhasho dzi re hone, mivhigo wa Muoditha Dzheneraja, mivhigo ya komiti yo ñanganedzwaho nga vhusimamilayo ha vunðu, mivhigo u ya nga khethekanyo 32(2) ya Mulayo wa Ndangulo ya Masheleni a Tshitshavha, mivhigo ya ñwaha nga ñwaha na mañwe mafhungo o ñetshedzwaho kha vhusimamilayo ha vunðu kana komiti u ya nga milayondango kana nga khumbelo; na 10
- (vii) u katela phindulo iñwe na iñwe ya muraño wa Khorondangi a re na vhuñifhinduleli ha zwa masheleni kha vunðu kana muraño muñwevho wa Khorondangi 15
- (f) Muvhigo wa komiti ya vhusimamilayo ha vunðu une wa dzinginya mukovho u re na nyimele ya khethekanyo ñhukhu ya khethekanyo khulwane kha vouthu u itela uri tshelede yo humhctshelwaho khethekanyo khulwane i shumiswa nga ndila i bveledzisaho, nga vhukoni na nga ndila ya vhuikonomi i tea u:
- (i) u dzhiela ñha mabulamuhumbulo a Muraño wa Khorondangi ya Vunðu a re na vhuñifhinduleli ha zwa masheleni kha vunðu kana Muraño wa Khorondangi muñwe-vho; na 20
- (ii) u bvisela khagala nyimle dzine dza tea u swikelwa phanña ha musi vhusimamilayo ha vunðu vhu tshi dzhia tsho ya u bvisa masheleni.
- (g) Vhusimamilayo ha vunðu vhu nga kovha tshelede vhu tshi itela ndivho yeneyo yo bulwaho kha khethekanyo khulwane kha vouthu. 25
- (h) Vhusimamilayo ha vunðu vhu tea u phasisa, hu na khwiniso kana hu si na kana ha thudzela kule mugaganyagwama wa vunðu kha miñwedzi miña musi ñwaha wa muvhalelano u ambwaho wo thoma.
- (i) Nga nña ha ñetshedzo iñwe na iñwe kha mulayo uno, vhusimamilayo ha vunðu kana komiti i nga dzhiela ñha khwiniso ya Mulayotibe wa tshelede wo kumedzwaho nga Muraño wa Khorondangi a re na vhuñifhinduleli ha zwa masheleni kha vunðu uri a ite ndulamiso dza thekhiniki kha Mulayotibe. 30