

Report of the Select Committee on Appropriations on its activities undertaken during the 6th Parliament (June 2019 – May 2024)

Key highlights

1. Reflection on committee programme per year and on whether the objectives of such programmes were achieved.

The mandate of the Select Committee on Appropriations is, among others, consideration of Money Bills, spending issues and recommendations of the Financial and Fiscal Commission on issues related to the division of revenue for the next financial year. Over the period under review the Committee has been able to consider and report on all the Money Bills referred to it, at times under very tight time constraints. In processing the bills, the Committee, however, did not compromise on the need to facilitate public participation in its processes. The Committee had to adapt to the new way of working after the COVID-19 pandemic and the destruction of parliamentary buildings in the January 2022 fire incident, which led to meetings being conducted virtually. The pandemic also resulted in the need for a supplementary budget; while the challenges faced by state-owned entities (SOEs) necessitated legislation to provide them with immediate funding or debt relief to continue as a “*going concern*”. The time frame for processing the Medium-Term Budget Policy Statement (MTBPS) remains a perennial challenge, as the Committee and the provinces are continually under pressure to process the Division of Revenue Amendment Bill within 10 working days (due to the Fourth Term Parliamentary Programme Framework), instead of the six weeks cycle set out to deal with Section 76 legislation. All the Minutes and Reports of the Committee for the period under review have been duly adopted by a quorum.

2. Committee’s focus areas during the 6th Parliament

In addition to the processing of the Money Bills mentioned above, the Committee focused on the spending and performance of conditional grants that affect the lives of communities across nine provinces, including three Agriculture sector grants; the Informal Settlements Upgrading Partnership Grant; and various Education grants, including monitoring the shift of the Early Childhood Development (ECD) function from the Department of Social Development to the Department of Basic Education. The Committee further received briefings by the Auditor-General of South Africa (AGSA) on the audit outcomes of local government as well as the impact of medico-legal claims on provincial health departments; and held a workshop with all nine provinces and various stakeholders on the equitable share formulas for provinces and local government.

3. Key areas for future work

The Committee should continue with the –

- Implementation of the Money Bills Act;
- Oversight over conditional grant spending and performance by provinces, municipalities, and national departments;
- Follow-up on oversight and implementation of recommendations made, including those contained in the tracking tool;
- Capacity building initiatives for both members and support staff;
- Post-budget comments by the PBO, FFC and Salga in October and February each year;
- Strengthening oversight as well as promotion of intergovernmental relations;

- Identify projects for site visits with a view to enhance oversight; and
- Identify and engage policy issues with budgetary implications, such as medico-legal claims, SOE debt relief, construction mafias, and budget cuts on critical programmes.

(Also see point 5 below for further recommendations.)

4. Key challenges emerging

- The tight timeframes, silently, provided within the Money Bills Act put the Committee as well as the provinces under pressure especially when processing the Division of Revenue Amendment Bills presented during the Medium-Term Budget Policy Statement. The amendment of this Act in 2018 has not improved the situation, instead it makes matters worse as it creates an open-ended process. This is further compounded by the Fourth Term Parliamentary Programme Framework.
- The inability of some provinces to timeously submit their provincial mandates during the processing of the Division of Revenue Amendment Bill because of tight timeframes.
- Another challenge related to the programming of the NCOP, in as far as it impacts on the Committee's oversight work. Examples are the scheduling of strategic planning sessions for committees during the processing of the February budgets and Taking Parliament to the People Programme during the processing of the legislation contained in the Medium-Term Budget Policy Statement.

5. Recommendations and cross-cutting policy issues for follow-up:

- Whilst acknowledging the programming challenges of some provincial Portfolio Committees on Finance, the Committee feels that it is fundamentally important to strengthen public participation processes by provincial legislatures, as they are more closely connected to the people on the ground. The collaborative approach with the NCOP needs to improve to ensure effective oversight and a greater degree of co-operation across the three spheres of government.
- The Rules Committee should ensure that the NCOP and provincial legislatures are fully consulted during the development of the rules and directives to guide the implementation of the Money Bills Act to address the perennial issue of tight timeframes.
- Parliament should always ensure that the executive members of government affected by budget adjustments in their votes are afforded an opportunity to respond to the adjustments as required by the Money Bills Act.
- Government should consider presenting the MTBPS at least two weeks earlier to enable Parliament in both Houses as well as provinces sufficient time to process the legislation.
- The NCOP should consider the consolidated draft MTBPS programme of the four Finance and Appropriations Committees before scheduling its programmes, as this consolidated programme is normally available months ahead of the tabling of the MTBPS.
- The four Appropriations and Finance Committees of both Houses should consider convening joint meetings, together with the Public Enterprise committees, to call all the SOEs who have received bailouts to account for all the funds they have received and to monitor whether the conditions to those bailouts were met.
- The Appropriations Committees of both Houses should consider meeting jointly, together with the committees on Cooperative Governance, on a quarterly basis, to monitor the performance of local government.

- Regarding the increase in debt service costs, the four Finance and Appropriations Committees should consider quarterly joint meetings to monitor the fiscal position of the country.
- As part the induction of the Members of the Finance and Appropriations Committees of the 7th Parliament, it is recommended that a two-day workshop be held to capacitate Members on all matters relating to effective fiscal oversight. This workshop should include National Treasury, the AGSA, SALGA, the DPME, the FFC, the Reserve Bank and the PBO.
- A workshop on both the local and provincial government equitable share formulas should be organised with all nine provinces invited if necessary.
- The Committee should ensure that conditional grant expenditure across provincial and local government is continuously improved with a view to realising value for money, and that conditional grant funds are always used for the intended purpose.
- The Committee should continue to insist that disaster relief funds are made available for all provinces and municipalities where disasters have been declared, including those affected by fires.
- The Committee should continue to ensure that the National Treasury together with the Department of Social Development accelerate the process of converting the Social Relief of Distress Grant into a Basic Income Grant to provide some relief to unemployed South Africans.
- The Committee should continue to insist that future budget cuts to government programmes are guided by evidence and proper impact assessments to avoid undesirable alteration of departmental annual performance plans.
- The Committee should continue to ensure that the national Department of Health together with National Treasury continue to address the issue of *medico* legal claims, which take considerable amounts of provincial health budgets away from service delivery programmes.
- The Committee should continue to monitor the implementation of the Eskom Debt Relief programme and its conditions, including addressing the municipal legacy debt to Eskom and water boards.
- The Committee should continue to urge government to address the issue of construction mafias, which undermines infrastructure delivery in certain provinces and municipalities.
- The Committee should continue to address the small percentage of the nationally raised revenue being allocated to local government based on the incorrect assumption that the local sphere of government is able to collect its own revenues.
- The Committee should continue to advocate for the implementation of the Moloto Corridor Project to address the road carnage in the area.
- The Committee should continue to advocate for the fact that the restructuring of a direct grant into an indirect grant should be used as a last resort.
- The culture of non-payment for services and illegal connections, which hamper revenue collection in local government, should continuously be addressed.
- The Committee should continue to advocate for adequate implementation of recommendations emanating from the Budget Forum, the FFC as well as the legislature.
- Both national and provincial government should continue to support capacity building initiatives at local government, as capacity and attracting highly qualified, experienced professionals to rural and small municipalities remain a challenge.

1. Introduction

1.1 Department/s and Entities falling within the committee's portfolio

Not applicable.

1.2 Functions of Committee:

Parliamentary committees are mandated to:

- Monitor the financial and non-financial performance of government departments and their entities to ensure that national objectives are met.
- Process and pass legislation.
- Facilitate public participation in Parliament relating to issues of oversight and legislation.

The Select Committee on Appropriations was established in terms of Section 4(3) of the Money Bills Amendment Procedure and Related Matters Act, No. 9 of 2009. According to Section 4(4) of this Act, "a committee on appropriations [in the National Council of Provinces] has the power and functions conferred to it by the Constitution, legislation, the standing rules or a resolution of a House, including the considering and reporting on -

- (a) spending issues;
- (b) amendments to the Division of Revenue Bill, the Appropriation Bill, Supplementary Appropriation Bills and the Adjustments Appropriations Bill;
- (c) recommendations of the Financial and Fiscal Commission, including those referred to in the Intergovernmental Fiscal Relations Act, 1997 (No. 97 of 1997);
- (d) reports on actual expenditure published by the National Treasury; and
- (e) any other related matter set out in this Act (No. 9 of 2009)".

1.3 Method of work of the committee (if committee adopted a particular method of work e.g. SCOPA.)

The Committee's focus is on national budget processing as well as in-year monitoring of direct and indirect conditional grants for both local and provincial government using Section 71 of the Municipal Finance Management Act as well as Section 32 of the Public Finance Management Act.

1.4 Purpose of the report

The purpose of this report is to provide an account of the Select Committee on Appropriations' work during the 6th Parliament and to inform the members of the 7th Parliament of key outstanding issues to ensure continuous attention.

This report provides an overview of the activities the Committee undertook during the 6th Parliament, the outcome of key activities, as well as any challenges that emerged during the period under review and issues that should be considered for follow up during the 7th Parliament. It

summarises the key issues for follow-up and concludes with recommendations to strengthen operational and procedural processes to enhance the Committee’s oversight and legislative roles in future.

2. Key statistics

The table below provides an overview of the number of meetings held, legislation processed, and the number of oversight trips and study tours undertaken by the Committee, as well as any statutory appointments the Committee made, during the 6th Parliament:

Activity	2019/20	2020/21	2021/22	2022/23	2023/24	Total
Meetings held	26	37	24	32	30	149
Legislation processed	4	6	6	7	9	32
Oversight conducted	-	-	1	-	-	1
Study tours undertaken	-	-	-	-	-	-
International agreements processed	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	-
Statutory appointments made	-	1	-	-	-	1
Interventions considered	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	-
Petitions considered	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	-

3. Key stakeholders:

- Financial and Fiscal Commission (FFC);
- Auditor-General of South Africa (AGSA);
- Parliamentary Budget Office (PBO);
- South African Local Government Association (SALGA);
- National Treasury; and
- Department of Cooperative Governance.

4. Public hearings

The Committee advertised for public comment on all pieces of legislation processed, as well as the annual Medium Term Budget Policy Statements, and public hearings were held as required by the applicable legislative frameworks.

5. Legislation

The following pieces of legislation were referred to the Committee and processed during the 6th Parliament:

Year	Name of Legislation	Tagging	Objectives	Completed
2019	<i>Appropriation Bill</i> [B6B – 2019]	Section 77	The Appropriations Bill makes it possible for government departments to provide services that seek to achieve government priorities. Departmental activities require the passing of the Appropriations Bill, before 31 July annually, to spend their 2019/20 allocations and thus work towards achieving government priorities.	24 July 2019
	<i>Special Appropriation Bill</i> [B10 – 2019 (Reprint)]	Section 77	To appropriate an additional amount of money for the requirements of the Department of Public Enterprises to assist Eskom Holdings SOC Limited with its financial obligations and to provide for matters connected therewith.	23 October 2019
	<i>Division of Revenue Amendment Bill</i> [B15 - 2019]	Section 76	To amend the Division of Revenue Act, 2019, to provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2019/20 financial year.	26 November 2019
	<i>Adjustments Appropriation Bill</i> [B16 - 2019]	Section 77	To amend the appropriation of funds from the National Revenue Fund for the requirements of the State for the 2019/20 financial year.	5 December 2019
2020	<i>Division of Revenue Bill</i> [B3 – 2020]	Section 76	To provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2020/21 financial year.	27 May 2020
	<i>Appropriation Bill</i> [B4 - 2020]	Section 77	To appropriate money from the National Revenue Fund for the requirements of the State for the 2020/21 financial year.	15 June 2020
	<i>Division of Revenue Amendment Bill</i> [B9 – 2020]	Section 76	To amend the Division of Revenue Act, 2020, to provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2020/21 financial year.	21 July 2020
	<i>Adjustments Appropriation Bill</i> [B10B – 2020]	Section 77	To amend the appropriation of funds from the National Revenue Fund for the requirements of the State for the 2020/21 financial year.	30 July 2020
	<i>Division of Revenue Second Amendment Bill</i> [B24 – 2020]	Section 76	To amend the Division of Revenue Act, 2020, to provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2020/21 financial year.	25 November 2020
	<i>Second Adjustments</i>	Section 77	To amend the appropriation of funds from the National	8 December 2020

Year	Name of Legislation	Tagging	Objectives	Completed
	<i>Appropriation Bill</i> [B25 – 2020]		Revenue Fund for the requirements of the State for the 2020/21 financial year.	
2021	<i>Division of Revenue Bill</i> [B3 – 2021]	Section 76	To provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2021/22 financial year.	26 May 2021
	<i>Appropriation Bill</i> [B4B - 2021]	Section 77	To appropriate money from the National Revenue Fund for the requirements of the State for the 2021/22 financial year.	9 June 2021
	<i>Special Appropriation Bill</i> [B5 – 2021]	Section 77	To appropriate an additional amount of money to votes of Health and Social Development and to effect an adjustment to an appropriation of money to the vote of Public Enterprises.	9 June 2021
	<i>Second Special Appropriation Bill</i> [B17 – 2021]	Section 77	To appropriate an additional amount of money for the requirements of the State.	17 November 2021
	<i>Division of Revenue Amendment Bill</i> [B19 – 2021]	Section 76	To amend the Division of Revenue Act, 2021, to provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2021/22 financial year.	3 December 2021
	<i>Adjustments Appropriation Bill</i> [B20 – 2021]	Section 77	To amend the appropriation of funds from the National Revenue Fund for the requirements of the State for the 2021/22 financial year.	14 December 2021
2022	<i>Division of Revenue Bill</i> [B6 – 2022]	Section 76	To provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2022/23 financial year.	11 May 2022
	<i>Appropriation Bill</i> [B7 - 2022]	Section 77	To appropriate money from the National Revenue Fund for the requirements of the State for the 2022/23 financial year.	22 June 2022
	<i>Second Adjustments Appropriation (2021/22 Financial Year) Bill</i> [B8 – 2022]	Section 77	To effect adjustments to the appropriation of money from the National Revenue Fund for expenditure approved in the 2021/22 financial year.	22 June 2022
	<i>Division of Revenue Amendment Bill</i> [B22 – 2022]	Section 76	To amend the Division of Revenue Act, 2022, to provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2022/23 financial year.	22 November 2022
	<i>Adjustments Appropriation Bill</i> [B23 – 2022]	Section 77	To amend the appropriation of funds from the National Revenue Fund for the requirements of the State for the	2 December 2022

Year	Name of Legislation	Tagging	Objectives	Completed
			2022/23 financial year.	
	<i>Special Appropriation Bill</i> [B24 – 2022]	Section 77	To appropriate an additional amount of money for the requirements of the votes of Public Enterprises and Transport for the 2022/23 financial year.	2 December 2022
2023	<i>Second Adjustments Appropriation (2022/23 financial year) Bill</i> [B4 – 2023]	Section 77	To propose additional revenue to enable government to respond to some immediate spending pressures while continuing to stabilise the public finances.	24 March 2023
	<i>Division of Revenue Bill</i> [B2 – 2023]	Section 76	To provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2023/24 financial year.	5 May 2023
	<i>Appropriation Bill</i> [B3 - 2023]	Section 77	To appropriate money from the National Revenue Fund for the requirements of the State for the 2023/24 financial year.	14 June 2023
	<i>Eskom Debt Relief Bill</i> [B5 – 2023]	Section 77	To provide for a direct charge against the National Revenue Fund for debt relief for Eskom Holdings SOC Ltd.	7 June 2023
	<i>Division of Revenue Amendment Bill</i> [B33 – 2023]	Section 76	To amend the Division of Revenue Act, 2023, to provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2023/24 financial year.	28 November 2023
	<i>Adjustments Appropriation Bill</i> [B34 – 2023]	Section 77	To amend the appropriation of funds from the National Revenue Fund for the requirements of the State for the 2023/24 financial year.	7 December 2023
	<i>Eskom Debt Relief Amendment Bill</i> [B38 – 2023]	Section 77	To amend the Eskom Debt Relief Act, 2023, to provide for the payment of interest by Eskom on amounts advanced as a loan; and to provide for power for the Minister of Finance to reduce the amounts for the requirements for Eskom in the event of non-compliance with conditions.	7 December 2023
2024	<i>Division of Revenue Bill</i> [B4 – 2024]	Section 76	To provide for the equitable division of revenue raised nationally among the national, provincial, and local government spheres for the 2024/25 financial year.	30 April 2024
	<i>Second Adjustments Appropriation (2023/24 FY) Bill</i> [B6 – 2024]	Section 77	To effect adjustments to the appropriation of money from the National Revenue Fund for the requirements of the State in respect of the 2023/24 financial year.	24 April 2024

Year	Name of Legislation	Tagging	Objectives	Completed
	<i>Gold and Foreign Exchange Contingency Reserve Account Defrayal Amendment Bill</i> [B7 - 2024]	Section 77	To amend the Gold and Foreign Exchange Contingency Reserve Account Defrayal Act, 2003, to provide for direct charges against the National Revenue Fund for the requirements of the South African Reserve Bank and reporting thereof;	24 April 2024

a) Challenges emerging

The following challenges emerged during the processing of legislation:

- The timeous implementation of Committee recommendations by departments/entities; and
- The tight timeframes, silently, provided within the Money Bills Act put the Committee as well as the provinces under pressure especially when processing the Division of Revenue Amendment Bills presented during the Medium-Term Budget Policy Statement. The amendment of this Act in 2018 has not improved the situation, instead it makes matters worse as it creates an open-ended process.
- The inability of some provinces to timeously submit their provincial mandates during the processing of the Division of Revenue Amendment Bill because of tight timeframes.
- Another challenge related to the programming of the NCOP, in as far as it impacts on the Committee's oversight work. Examples are the scheduling of strategic planning sessions for committees during the processing of the February budgets and Taking Parliament to the People Programme during the processing of the legislation contained in the Medium-Term Budget Policy Statement.

b) Issues for follow-up

The 7th Parliament should consider following up on the following concerns that arose:

- Update and follow up on the Committee's recommendations captured in the tracking tool.
- Follow up on compliance with the Eskom Debt Relief Amendment Act conditions, to address loadshedding.
- Follow up on all outstanding issues and performance targets, which are set out in the 2023/24 Committee Annual Plan and Committee's Strategic Plan, including Money Bills.

6. Oversight trips undertaken

Due to the challenges and restrictions related to the COVID-19 pandemic and programming, the Committee did not conduct any physical oversight visits during the 6th Parliament. However, the following virtual oversight was conducted:

Date	Stakeholders engaged with	Objective	Recommendations	Responses to Recommendations	Follow-up Issues	Status of Report
18 -19 August 2021	<ul style="list-style-type: none"> • All nine provincial departments of education • Department of Basic Education • National Treasury • Financial and Fiscal Commission (FFC) • Parliamentary Budget Office (PBO) 	<p>Due to persistent under-expenditure and under-performance of the HIV/AIDS (Life Skills Education) Grant and the Learners with Profound Intellectual Disabilities Grant in the 2020/21 financial year, provinces were invited to report on the performance of these conditional grants; provide a breakdown of expenditure per quarter as well as performance information; highlight key challenges experienced and propose interventions to prevent these in the upcoming financial years.</p>	<ol style="list-style-type: none"> 1. The Department of Basic Education and all provincial departments of education, through MinMEC, should urgently strive to find a solution to address procurement and supply chain management deficiencies, especially for assistive devices, PPE items and other important goods which are crucial to support learning programmes during the COVID-19 pandemic. 2. Noting that provinces have not been fully complying with the provisions of the conditional grant frameworks, the Department of Basic Education (DBE) and provincial departments, together with provincial treasuries and National Treasury, need to urgently identify the root causes of the non-compliance and address these; instead of resorting to withholding funds, which does not solve 			Adopted 17 November 2021

Date	Stakeholders engaged with	Objective	Recommendations	Responses to Recommendations	Follow-up Issues	Status of Report
			<p>the problem entirely. The DBE and provinces are advised to approach National Treasury and provincial treasuries for assistance through sector forums and the National Treasury to further clarify the conditions and requirements as prescribed.</p> <p>3. The Department of Basic Education and National Treasury should strive to streamline the reporting process for the LSPID Grant by reducing the number of expected outputs and improve the linkage between the expected outputs and overall grant objectives.</p> <p>4. The Limpopo and Eastern Cape departments of education should improve their capacity to implement these two grants; conduct a full assessment of the required capacity and the necessary support to be provided; and further improve the</p>			

Date	Stakeholders engaged with	Objective	Recommendations	Responses to Recommendations	Follow-up Issues	Status of Report
			<p>procurement of goods and services such as LTSM.</p> <p>5. The North West Department of Education should fast-track its collaborative approach with other stakeholders and other departmental partners to ensure that sexual reproductive services are initiated in schools from the current financial year, as planned.</p> <p>6. The KwaZulu-Natal Department of Education should fast-track the recruitment of three additional Educational Psychologists, as well as fill the many other funded vacant positions as soon as possible.</p> <p>7. The Mpumalanga Department of Education should address the issues around all funded vacant positions including that of Educational Psychologist, Occupational Therapist and other critical posts,</p>			

Date	Stakeholders engaged with	Objective	Recommendations	Responses to Recommendations	Follow-up Issues	Status of Report
			<p>which are necessary for frontline service delivery.</p> <p>8. The Mpumalanga Department of Education should urgently address the issue of placing all learners who had been profiled by Educational Psychologists from the LSPID team in special schools, by addressing the issue of inadequate spaces; which makes placements difficult.</p> <p>9. The Northern Cape and other provinces with similar challenges with filling funded vacancies for specialist skills, should invoke a scarce skills recruitment process and appointment policy measures to address this challenge.</p> <p>10. The Gauteng Department of Education should fast-track the process to conclude the psychological assessments to confirm PID diagnosis, that had not been done by the end of the 2020/21</p>			

Date	Stakeholders engaged with	Objective	Recommendations	Responses to Recommendations	Follow-up Issues	Status of Report
			financial year. 11. The Department of Communications and Digital Technologies, together with the Department of Basic Education, should intensify the roll-out of infrastructure for connectivity programmes so that all South Africans will have access to virtual activities, including home schooling. Parliament should continue to monitor this important matter, given the fact that the country is still in the middle of the COVID-19 pandemic and that the Fourth Industrial Revolution is fast approaching.			

a) Challenges emerging

The following challenges emerged during the oversight visit:

- Slow response rate to Committee recommendations by the executive.
- Follow-ups on Committee recommendations; and
- The actual implementation of such recommendations.

b) Issues for follow-up

The 7th Parliament should consider following up on the following concerns that arose:

- Update and follow up on the Committee's recommendation captured in the tracking tool.

7. Study tours undertaken

None.

8. International Agreements:

Not applicable.

9. Statutory appointments

The following appointment process was referred to the Committee and the resultant statutory appointment was made:

Date	Type of appointment	Period of appointment	Status of Report
17 September 2019	Director of the Parliamentary Budget Office.	Five years	Adopted by Committee and published in ATC on 3 November 2020.

a) Challenges emerging

The following challenges emerged during the statutory appointments:

- Aligning the programmes of the four Committees responsible for the appointment was difficult. A subcommittee was formed who reported back to joint meetings of all four Committees.

b) Issues for follow-up

None

10. Interventions

Not applicable.

11. Petitions

Not applicable.

12. Obligations conferred on Committee by legislation:

See 1.2 for reference to the Money Bills Act.

13. Summary of outstanding issues the Committee has been grappling with

The following key issues are outstanding from the Committee's activities during the 6th Parliament:

Issue(s) (See Recommendations under the first section)
Poor performing municipalities
Bail-outs to struggling SOEs
Increasing debt service costs.
The provincial and local government equitable share formulas

14. Other matters referred by the Chairperson of the NCOP

The following other matters were referred to the Committee and, where applicable, the resultant reports produced:

Date of referral	Content of referral	Status of Report
11 July 2019	Submission of the Financial and Fiscal Commission on the Division of Revenue Bill for 2020/21, tabled in terms of section 9(1) of the Intergovernmental Fiscal Relations Act, 1997 (Act No 97 of 1997), as amended.	Not applicable
13 August 2020	Submission of the Financial and Fiscal Commission on the Division of Revenue Bill for 2021-2022, tabled in terms of section 9(1) of the Intergovernmental Fiscal Relations Act, 1997 (Act No 97 of 1997), as amended.	Adopted on 2 September 2020
2 June 2021	Submission of the Financial and Fiscal Commission on the Division of Revenue Bill for 2022-2023, tabled in terms of section 9(1) of the Intergovernmental Fiscal Relations Act, 1997 (Act No 97 of 1997), as amended.	Adopted on 17 November 2021
28 July 2022	Submission of the Financial and Fiscal Commission on the Division of Revenue Bill for 2023-2024, tabled in terms of section 9(1) of the Intergovernmental Fiscal	Not applicable.

Date of referral	Content of referral	Status of Report
	Relations Act, 1997 (Act No 97 of 1997), as amended.	
10 October 2023	Submission of the Financial and Fiscal Commission on the Division of Revenue Bill for 2024-25, tabled in terms of section 9(1) of the Intergovernmental Fiscal Relations Act, 1997 (Act No 97 of 1997), as amended.	Not applicable.

a) Issues for follow-up

None.

In conclusion, the Committee would like to express its sincere appreciation to the Committee Support Staff for the professionalism and dedication they have demonstrated in supporting the Committee during the 6th Parliament. The contribution of the team has really enabled the Committee to achieve its legislative mandate for the past five years (2019 - 2024).