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No. 31207

THE PRESIDENCY

No. 720

3 July 2008

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

No. 2 of 2008: Division of Revenue Act, 2008.

VHUPRESIDENDE

Nom. 720

3 July 2008

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

Nom. 2 ya 2008: Mulayo wa u Kovhiwa ha Mbuelo, 2008.

(English text signed by the President.)
(Assented to 28 June 2008.)

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2008/09 financial year and the responsibilities of all three spheres pursuant to such division; and to provide for matters connected therewith.

PREAMBLE

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

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

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

ARRANGEMENT OF SECTIONS

Sections

CHAPTER 1 5

INTERPRETATION AND OBJECTS OF ACT

1. Interpretation
2. Objects of Act

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS 10

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

(English text signed by the President.)
(Assented to 28 June 2008.)

MULAYO

U itela u kovhekanywa ho linganyiselwaho ha mbuelo yo kuvhanganyiwaho kha shango lothe vhukati ha muvhuso wa vhukati, wa vunḑu na matavhi apo a muvhuso kha iwaha wa muvhalelano wa 2008/09 na vhudifhinduleli ha matavhi othe vhuraru hao o tendelanaho na u kovhekanywa honoho; na u ngetshedza u itela mafhungo a kwamanaho na zwenezwo.

MARANGAPHANDA

NAHO tshitenwa 214(1) tsha Mulayotewa wa Riphabuliki ya Afurika Tshipembe, 1996, tshi tshi toda Mulayo wa Phalamenndeni u tshi dzudzanya—

- (a) U kovhekanywa ho linganyiselwaho ha mbuelo yo kuvhanganyiwaho kha shango lothe vhukati ha muvhuso wa vhukati, wa vunḑu na matavhi apo a muvhuso;
- (b) u ḑiimisela ha vundu liḑwe na liḑwe kha mukovhe wo linganyiselwaho wa mukovhe wa mbuelo wa vunḑu; na
- (c) mukovho ufho na ufho u ya kha mavunḑu, muvhuso yapo kana mimasipala u bva kha mukovhe wa mbuelo muvhuso wa lushaka, na nyimele dziḑwe na dziḑwe dzine iyo mikovho ya itwa.

NGA ZWENEZWO KHA ZWI KHWAṬHISEDZWE nga Phalamennde ya Riphabuliki ya Afurika Tshipembe nga heyi ḑila:—

MAVHEKANYELWE A KHETHEKANYO

khethekanyo

NDIMA 1

5

ṬHALUTSHEDZO NA ZWIPIKWA ZWA MULAYO

1. Ṭhalutshedzo
2. Zwipikwa zwa Mulayo

NDIMA 2

MIKOVHO YA MUKOVHE WO LINGANYISELWAHO

10

3. U kovhekanywa ho linganyiselwaho ha mbuelo yo kuvhanganyiwaho kha shango lothe vhukati ha matavhi a muvhuso
4. U kovhekanywa ho linganyiselwaho ha mukovhe wa vunḑu vhukati ha mavunḑu
5. U kovhekanywa ho linganyiselwaho ha mukovhe wa muvhuso wapo vhukati ha mimasipala 15
6. U ṭahela, u paḑa ha mbuelo na mikovho yo engedzedzwaho

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

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

Part 2***Duties of accounting authorities in respect of Schedule 4, 5, 6 or 7 allocations***

- | | | |
|-----|---|----|
| 9. | Duties of transferring national officer in respect of Schedule 4 allocation | |
| 10. | Duties of transferring national officer in respect of Schedule 5, 6 or 7 allocation | 10 |
| 11. | Duties of receiving officer in respect of Schedule 4 allocation | |
| 12. | Duties of receiving officer in respect of Schedule 5 or 6 allocation | |
| 13. | Duties in respect of annual financial statements and annual reports for 2008/09 | |

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

15

- | | | |
|-----|-----------------------------------|--|
| 14. | Infrastructure Grant to Provinces | |
| 15. | Municipal Infrastructure Grant | |

Part 4***Matters relating to specific Schedule 5 allocations***

- | | | |
|-----|---|----|
| 16. | Gautrain Rapid Rail Link Grant | 20 |
| 17. | Integrated Housing and Human Settlement Development Grant | |

Part 5***Matters relating to specific Schedule 6 allocations***

- | | | |
|-----|--|--|
| 18. | 2010 FIFA World Cup Stadiums Development Grant | |
|-----|--|--|

Part 6

25

Matters relating to specific Schedule 7 allocations

- | | | |
|-----|---|--|
| 19. | Integrated National Electrification Programme Grant | |
| 20. | Regional Bulk Infrastructure Grant | |
| 21. | Water Services Operating Subsidy | |

Part 7

30

General matters relating to Schedule 4, 5, 6 or 7 allocations

- | | | |
|-----|--|--|
| 22. | Publication of allocations and frameworks | |
| 23. | Frameworks for Schedule 4 allocations | |
| 24. | Spending in terms of purpose and subject to conditions | |

NDIMA 3**MIKOVHO I NO ITWA HO SEDZWA NYIMELE KHA MAVUNÐU
NA MIMASIPALA*****Tshipiḁa 1******Mikovho i no itwa ho sedzwa nyimele kha mavundu*** 5

7. Mikovho i no itwa ho sedzwa nyimele u ya kha mavunḁu
8. Mikovho i no itwa ho sedzwa nyimele u ya kha mimasipala

Tshipiḁa 2***Mishumo ya vhaofisiri vha zwa mbalelano u ya nga Mbekanyo 4, 5, 6 kana
7 ya mikovho*** 10

9. Mishumo ya muofisiri mupfukisi wa masheleni a lushaka ho sedziwa Mbekanyo 4 ya mukovho
10. Mishumo ya muofisiri mupfukisi wa masheleni a lushaka ho sedzwa Mbekanyo 5, 6 kana 7 ya mukovho
11. Mishumo ya muofisiri muḁanganedzi ho sedziwa Mbekanyo 4 ya mukovho 15
12. Mishumo ya muofisiri muḁanganedzi u ya nga Mbekanyo 5 kana 6 ya mukovho
13. Mishumo ho sedziwa zwiḁatamennde zwa masheleni zwa ḁwaha na mivhigo ya ḁwaha ya 2008/09

Tshipiḁa 3***Mafhungo a elano ho nga maandḁa na Mbekanyo 4 ya mikovho*** 20

14. Gavhelo ḁa Themamveledziso u ya kha Mavunḁu
15. Gavhelo ḁa Themamveledziso dza Masipala

Tshipiḁa 4***Mafhungo a elanaho nga maandḁa na Mbekanyo 5 ya mikovho***

16. Gavhelo ḁa Gautrain Rapid Rail Link 25
17. Gavhelo ḁa Ṱhanganelo ya zwa Dzinnḁu na Mveledziso ya Kudzulele kwa Vhathu

Tshipiḁa 5***Mafhungo a elanaho na nga maandḁa na Mbekanyo 6 ya mikovho***

18. Gavhelo la Mveledziso ya Zwitediamu zwa Tshipuga tsha ḁifhasi ya FIFA 2010 30

Tshipiḁa 6***Mafhungo a elanaho nga maandḁa na Mbekanyo 7 ya mikovho***

19. Gavhelo ḁa Mbekanyamushumo ya Ṱhanganelano ya zwa Muḁagasi
20. Gavhelo ḁa Themamveledziso Guḁe dza Dzingu 35
21. Mugaganyagwama wa Thikedzo ya Tshumelo dza Maḁi

Tshipiḁa 7***Mafhungo zwao a elanaho Mbekanyo 4, 5, 6 kana 7 ya mikovho***

22. U anḁadzwa ha mikovho na mitheo
23. Mitheo ya Mbekanyo 4 ya mikovho 40
24. U shumisa masheleni hu na tshiitisi nahone zwo itiswa nga nyimele

- 25. Withholding of allocation
- 26. Stopping of allocation
- 27. Re-allocation after stopping of allocation
- 28. Unspent conditional allocations
- 29. Allocations to public entities for provision of municipal service or function 5

CHAPTER 4

DUTIES OF CATEGORY C MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

- 30. Duties relating to Category C municipal budgets
- 31. Duties of provincial treasuries 10
- 32. Duties of National Treasury

CHAPTER 5

MATTERS RELATING TO ALL ALLOCATIONS

- 33. Payment schedule
- 34. Amendment of payment schedule 15
- 35. Transfers made in error
- 36. Allocations not listed in Schedules
- 37. Allocations in emergency situations
- 38. Implementation of changes to power or function of municipality
- 39. Preparations for next financial year and 2010/11 municipality financial year 20
- 40. Expenditure prior to commencement of Division of Revenue Act, 2009

CHAPTER 6

GENERAL

- 41. Allocations by public entities to provinces or municipalities
 - 42. Liability for costs incurred in violation of principles of operative governance 25
and intergovernmental relations
 - 43. Unauthorised and irregular expenditure
 - 44. Financial misconduct
 - 45. Delegations and assignments
 - 46. Exemptions 30
 - 47. Regulations
 - 48. Repeal of laws
 - 49. Short title and commencement
- Schedule 1: Equitable division of revenue raised nationally among the three spheres of government 35
- Schedule 2: Determination of each province's equitable share of the provincial sphere's share of revenue raised nationally (as a direct charge against the National Revenue Fund)
- Schedule 3: Determination of each municipality's equitable share of the local government sphere's share of revenue raised nationally 40
- Schedule 4: Allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets and allocations to municipalities to supplement the funding of functions funded from municipal budgets
- Schedule 5: Specific purpose allocations to provinces
- Schedule 6: Specific purpose allocations to municipalities 45
- Schedule 7: Allocations-in-kind to municipalities for designated special programmes

25. U farwa ha mukovho
26. U imiswa ha mukovho
27. U dovha u kovhiwa nga murahu ha u imiswa ha mukovho
28. Mikovho i songo shumiswaho yo ntschedzwaho ho sedzwa nyimele
29. Mikovho u ya kha zwiimiswa zwa tshitshavha u itela mbetshelwa ya tshumelo kana mushumo wa masipala 5

NDIMA 4

**MISHUMO YA MIMASIPALA YA TSHIGWADA C,
YA VHAFARATSHIKWAMA VHA VUNDU NA MUFARATSHIKWAMA
WA LUSHAKA** 10

30. Mishumo i elanahona migaganyagwama wa masipala wa tshigwada C
31. Mishumo ya vhafaratshikwama vha vundu
32. Mishumo ya Mufaratshikwama wa Lushaka

NDIMA 5

MAFHUNGO A ELANAHO NA MIKOVHO YOṬHE 15

33. Mbekanyo ya mbandelo
34. Khwiniso ya mbekanyo ya mbandelo
35. U pfukiswa ha masheleni ho itwaho nga phoswo
36. Mikovho i songo nwaliswaho kha Mbekanyo
37. Mikovho kha zwiimo zwa shishi 20
38. U shumiswa ha tshanduko kha maanḁa kana mushumo wa masipala
39. Ndingiselo ya nwaha u tevhelaho wa muvhalelano na nwaha wa muvhalelano wa masipala wa 2010/11
40. Tshinyalelo ya masheleni phanḁa ha musu Mulayo wa u Kovhiwa ha Mbuelo u tshi shuma, 2009 25

NDIMA 6**NYANGAREDZO**

41. Mikovho nga zwiimiswa zwa zwitshavha u ya kha mavundu kana mimasipala
 42. U hwala mulandu wa ndozwo yo vhangwaho nga u vunduwa ha maitele a vhuvhusi ha tshumisano na thanganelo ya muvhuso 30
 43. Kushumisele kwa masheleni hu si na thendelo nahone hu si ho ngonani
 44. Vhuḁifari vhu si ha vhuḁi kha zwa masheleni
 45. U ambadzwa maanḁa na vhuḁifhinduleli
 46. Zwi sa kwami muofisiri
 47. Milayo 35
 48. U thuthwa ha milayo
 49. Ṭhoḁo thukhu kana u thoma
- Mbekanyo 1: U kovhekanywa ho linganyiselwaho ha mbuelo yo kuvhanganyiwaho kha shango loṱhe vhukati ha matavhi a muvhuso
- Mbekanyo 2: u ḁiimisela ha vundu liṱwe na liṱwe kha mukovhe wo linganyiselwaho wa mukovhe wa mbuelo wa vundu wo kuvhanganyiwaho shango loṱhe (hu tshi vhlwa nga u tou livha Tshikwama Tsha Mbuelo Tsha Lushaka) 40
- Mbekanyo 3: u ḁiimisela ha vundu liṱwe na liṱwe kha mukovhe wo linganyiselwaho wa mukovhe wa mbuelo wa davhi la muvhuso wapo wo kuvhanganyiwaho shango loṱhe 45
- Mbekanyo 4: Mikovho u ya kha mavundu u itela u tikedza ndambedzo ya mbekanyamushumo kana mishumo yo lambedzwaho u bva kha migaganyagwama ya mavundu na mikovho u ya kha mimasipala u engedzedza ndambedzo ya mishumo yo lambedzwaho nga migaganyagwama ya mimasipala 50
- Mbekanyo 5: Ndivho yo khetheaho ya mikovho u ya kha mavundu
- Mbekanyo 6: Ndivho yo khetheaho ya mikovho u ya kha mimasipala
- Mbekanyo 7: Mikovho nga zwo imilaho u ya kha mimasipala u itela mbekanyamushumo dzo tiwaho dzo khetheaho.

CHAPTER 1

INTERPRETATION AND OBJECTS OF ACT

Interpretation

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

“**category A, B or C municipality**” has the meaning assigned to each category in terms of the Municipal Structures Act;

“**conditional allocation**” means a conditional allocation to a province, local government or municipality from the national government’s share of revenue raised nationally, contemplated in section 214(1)(c) of the Constitution of the Republic of South Africa, 1996;

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

“**financial year**” means the financial year commencing on 1 April 2008 and ending on 31 March 2009;

“**framework**” means the conditions and other information in respect of a conditional allocation published by the National Treasury in terms of section 22;

“**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“**municipal financial year**” means the financial year of a municipality commencing on 1 July and ending on 30 June;

“**next financial year**” means the financial year commencing on 1 April 2009 and ending on 31 March 2010;

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

(a) the amount of each transfer of an equitable share or any conditional allocation in terms of this Act to be transferred to a province or municipality in the financial year;

(b) the date on which each transfer must be paid; and

(c) to whom, and to which bank account, each transfer must be paid;

“**prescribe**” means prescribe by regulation in terms of section 47;

“**primary bank account**”—

(a) in relation to a province, means a bank account of the Provincial Revenue Fund held with a commercial bank which the head of the department in the provincial treasury has certified to the National Treasury as the bank account into which all conditional allocations, other than the Gautrain Rapid Rail Link allocation, in terms of this Act must be deposited; and

(b) in relation to a municipality, means the bank account of the municipality as determined in terms of section 8 of the Municipal Finance Management Act;

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

“**quarter**” means—

(a) 1 April to 30 June;

(b) 1 July to 30 September;

(c) 1 October to 31 December; or

(d) 1 January to 31 March;

“**receiving officer**”—

(a) in relation to a Schedule 4 or 5 allocation transferred to a province, means the accounting officer of the provincial department which receives that allocation

NDIMA 1

THALUTSHEDZO NA ZWIPIKWA ZWA MULAYO

Thalutshedzo

1. (1) Kha hoyu Mulayo, nga nn̄a ha musi vhubvo ha mafhungo ho zwi sumbedza nga in̄we n̄dila, ipfi kana mutala wo t̄alutshedzwaho kha Mulayo wa Vhulangi ha zwa Masheleni a Lushaka kana Mulayo wa Vhulangi ha zwa Masheleni a Masipala u amba zwe wa t̄alutshedziswa zwone u ya nga Mulayo une ha khou ambiwa nga hawo, nahone—

“tshigwada A, B kana C tsha masipala” hu na t̄halutshedzo yo n̄ewaho kha tshigwada tshin̄we na tshin̄we u ya nga Mulayo wa Zwiimiswa zwa Masipala;

“Mukovho u no itwa ho sedzwa nyimele” zwi amba mukovho u no itwa ho sedzwa nyimele u ya kha vun̄du, muvhuso wapo kana masipala u bva kha mukovhe wa mbuelo wa muvhuso wa vhubvo yo kuvhanganyiwa kha shango lothe, zwo angaredziwa kha tshitenwa 214(1)(c) tsha Mulayotewa wa Riphabuliki ya Afurika Tshipembe, 1996;

“bindu jo faraho tshikwama tsha u vhulunga masheleni a tshitshavha” zwi amba bindu jo faraho tshikwama tsha u vhulunga masheleni a tshitshavha, thomiwa Mulayo wa Madzangano a u vhea Masheleni a Vhathu ja 1984 (Mulayo 46 wa 1984);

“n̄waha wa muvhalelano” zwi amba n̄waha wa muvhalelano u thomaho nga ja 1 Lambamai 2008 wa fhela nga ja 31 Thafamuhwe 2009;

“mutheo” zwi amba nyimele na mañwe mafhungo malugana na mukovho u itwaho u ya nga nyimele ho an̄adzwa Tshikwama tsha Lushaka u ya nga tshitenwa 22;

“Mulayo wa Vhulangi ha zwa Masheleni a Masipala” zwi amba Muvhuso wapo; Mulayo wa Vhulangi ha zwa Masheleni a Masipala, 2003 (Mulayo 56 wa 2003);

“n̄waha wa muvhalelano wa masipala” zwi amba n̄waha wa muvhalelano wa masipala u thomaho nga ja 1 Fulwana wa fhela nga ja 30 Fulwi;

“n̄waha wa muvhalelano u tevhelaho” zwi amba n̄waha wa muvhalelano u thomaho nga ja 1 Lambamai 2009 wa fhela nga ja 31 Thafamuhwe 2010;

“mbekanyo ya mbadelo” zwi amba mbekanyo, ine ya phetha—

(a) vhuhulwane ha mbadelo in̄we na in̄we ya mukovhe wo linganyiselwaho kana nga tshiimo tsha mukovho zwi tshi ya nga Mulayo u tshi fhiriselwa kha vun̄du kana masipala nga n̄waha wa muvhalelano;

(b) quvha line mbadelo in̄we na in̄we ya fanela u itwa; na uri

(c) i badelwa nnyi, kha akhaunthu ya bannga ifhio, mbadelo in̄we na in̄we i tea u itwa;

“t̄alusani” zwi amba uri t̄alusani ni tshi shumisa milayo u ya nga tshitenwa 47;

“akhaunthu khulwane ya bannga”—

(a) zwi tshi tshimbilelana na vun̄du, zwi amba uri tshikwama tsha bannga ya Tshikwama tsha Mbuelo tsha Vun̄du i shumisanaho na bannga ya zwa mabindu ine muhulwane wa muhasho kha mugaganyagwama wa vun̄du o khwathisedza na Mufaratshikwama wa Lushaka wa Muvhuso u ya nga ha tshikwama tsha bannga ine khayoye mikovho yo itwaho u ya nga nyimele, nga nn̄a ha gavhelo ja Gautrain Rail Link, u ya nga ha hoyu Mulayo; zwa do vhulungwa khayoye; nahone

(b) zwi tshi tshimbilelana na masipala, zwi amba uri tshikwama tsha bannga ya masipala u ya nga tshitenwa 8 tsha Mulayo wa Vhulangi ha Zwa Masheleni a Masipala;

“Mulayo wa Vhulangi ha Zwa Masheleni a Lushaka” zwi amba Mulayo wa Vhulangi ha Zwa Masheleni a Lushaka, 1999 (Mulayo 1, wa 1999);

“kotara” zwi amba—

(a) 1 Lambamai u swika nga 30 Fulwi;

(b) 1 Fulwana u swika nga 30 Khubvumedzi;

(c) 1 Tshimedzi u swika nga 31 Nyendavhusiku; kana

(d) 1 Phando u swika nga 31 Thafamuhwe;

“muofisiri mutanganedzi wa masheleni”—

(a) zwi tshi tshimbilelana na Mbekanyo 4 kana 5 ya mukovho yo pfukiselwaho kha vun̄du, zwi amba uri muofisiri wa muvhalelano wa muhasho wa vun̄du a

or a portion thereof for spending via an appropriation from its Provincial Revenue Fund; or

- (b) in relation to a Schedule 4 or 6 allocation transferred to a municipality, means the accounting officer of the municipality;

“**this Act**” includes any framework or allocation published, or any regulation, determination or request made or instruction given under this Act; 5
 “**transferring national officer**” means the accounting officer of a national department that transfers a Schedule 4, 5 or 6 allocation to a province or municipality or spends a Schedule 7 allocation on behalf of a municipality.

- (2) Any determination, instruction or request in terms of this Act must be in writing. 10

Objects of Act

2. The objects of this Act are to—

- (a) provide for the equitable division of revenue raised nationally among the three spheres of government;
- (b) promote better co-ordination between policy, planning, budget preparation and execution processes between and within the different spheres of government; 15
- (c) promote predictability and certainty in respect of all allocations to provinces and municipalities in order that such governments may plan their budgets over a multi-year period; 20
- (d) promote transparency and equity in the resource allocation process; and
- (e) promote accountability by ensuring that all allocations are reflected on the budgets of receiving provinces and municipalities.

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

25

Equitable division of revenue raised nationally among spheres of government

3. (1) Revenue raised nationally in respect of the financial year must be divided among the national, provincial and local spheres of government for their equitable share allocations as set out in Column A of Schedule 1.

(2) An envisaged division of revenue anticipated to be raised in respect of the next financial year and the 2010/11 financial year, and which is subject to the provisions of the annual Division of Revenue Acts in respect of those financial years, is set out in Column B of Schedule 1. 30

Equitable division of provincial share among provinces

4. (1) Each province’s equitable share of the provincial share of revenue raised nationally in respect of the financial year is set out in Column A of Schedule 2. 35

(2) An envisaged division for each province of revenue anticipated to be raised nationally in respect of the next financial year and the 2010/11 financial year, and which is subject to the provisions of the annual Division of Revenue Act for those financial years, is set out in Column B of Schedule 2. 40

(3) Each province’s equitable share allocation contemplated in subsection (1) must be transferred to the corporation for public deposits account of the province, in accordance with a payment schedule determined by the National Treasury in terms of section 33.

ṽanganedzaho mukovho kana tshipiḽa tsha u ḽo tshi shumisa masheleni nga ṽḽila yo ṽeaho a tshi shumisa zwo anganyelwaho u bva kha tshikwama tsha Mbuelo ya Vunḽu; kana

- (b) zwi tshi tshimbilelana na Mbekanyo 4 kana 6 ya mukovho kha u pfukiselwa ha masipala, zwi amba uri muofisiri wa muvhalelano wa masipala; 5

“hoyu Mulayo” u katela muṽwe mutheo kana mukovho wo anḽadzwaho, kana mulayo naho u ufhio, u diimisela kana khumbelo kana ndaela yo ṽewaho fhasi ha hoyu Mulayo;

“muofisiri mupfukisi wa masheleni a lushaka a itaho dzimbadelo” zwi amba muofisiri wa muvhalelano wa muhasho wa vhukati a fhiriselaho zwo avhelwaho vunḽu kana masipala u ya nga Mbekanyo 4, 5 kana 6 kana a shumisa mukovho kha Mbekanyo 7 o imela masipala. 10

(2) Phetho, ndaela, kana khumbelo naho i ifhio u ya nga hoyu Mulayo i fanela u tou ṽwaliwa.

Zwipikwa zwa Mulayo 15

2. Zwipikwa zwa Mulayo hoyu ndi—

- (a) u itela khethekanyo yo linganyiselwaho ya mbuelo yo itwaho kha vhukati ha matavhi mararu a muvhuso;
- (b) u takusa tshumisano ya khwine vhukati ha mbekanyamaitele, madzudzanyele, u lugiselela mugaganyagwamana mashumele nga vhukati na nga ngomu ha matavhi o fhambanaho a muvhuso; 20
- (c) u takusa khumbulelo uri hu vhe na vhuḽanzi ha uri mukovho kha mavunḽu na mimasipala u itela uri mivhuso yeneyo i nga dzudzanya migaganyagwama yayo miṽwaha minzhi;
- (d) u takusa u bvisela zwithu khagala na ndinganyiso kha maitete a u avhelwa ha tshomedzo; na 25
- (e) u takula vhuḽifhinduleli nga u khwaḽhisedza uri zwo avhelwaho zwoḽhe zwo sumbedziswa kha migaganyagwama ya mavunḽu na mimasipala yo ṽanganedzaho.

NDIMA 2 30

MIKOVHO YA MUKOVHE YO LINGANYISELWAHO

U kovhekanywa ho linganyiselwaho ha mbuelo yo kuvhanganyiwaho kha shango loḽhe vhukati ha matavhi a muvhuso

3. (1) Mbuelo yo itwaho nga muvhuso wa vhukati u itela ṽwaha wa muvhalelano na u itela u kovhekanywa vhukati ha matavhi mararu a muvhuso ane a vha muvhuso wa vhukati, wapo na mavunḽu u itela uri hu vhe na mukovho wa mukovhe wo linganyiselwaho samusi zwo phethwa kha Kholomu A ya Mbekanyo 1. 35

(2) U dzula ho dzudzanywa mbuelo dzine dza khou lavhelelwa u itwa nga ṽwaha wa muvhalelano u ḽaho na ṽwaha wa muvhalelano wa 2010/11, na une u ḽo langwa nga mbetshelwa dza Milayo ya Khethekanyo ya Mbuelo u ya nga yeneyo minwaha ya zwa muvhalelano, samusi zwo phethwa kha Kholomu B ya Mbekanyo 1. 40

U kovhekanywa ho linganyiselwaho ha mukovhe wa vunḽu vhukati ha mavunḽu

4. (1) Mukovhe wa vunḽu ṽiṽwe na ṽiṽwe wo linganyiselwaho wa mukovhe wa mbuelo ya vunḽu wo itwaho nga muvhuso wa vhukati u ya nga ṽwaha wa muvhalelano samusi zwo phethwa kha Kholomu A ya Mbekanyo 2. 45

(2) U dzula ho dzudzanywa mbuelo dzine dza khou lavhelelwa u itwa nga ṽwaha wa muvhalelano u ḽaho na ṽwaha wa muvhalelano wa 2010/11, na une u ḽo langwa nga mbetshelwa dza Milayo ya Khethekanyo ya Mbuelo u ya nga yeneyo minwaha ya zwa muvhalelano, samusi zwo phethwa kha Kholomu B ya Mbekanyo 2.

(3) Mukovhe wo linganyiselwaho wa vunḽu ṽiṽwe na ṽiṽwe u ya nga maitete a hone (1) U fanela u rumelwa kha tshiiṽiswa tsha akhaunthu ya lushaka i ḽivhiwaho ya vunḽu, zwi tendelanaho na mbekanyo ya kubadetshele yo tiwaho nga Tshikwama tsha Lushaka u ya nga tshitenwa 33. 50

Equitable division of local government share among municipalities

5. (1) Each municipality's share of local government's equitable share of revenue raised nationally in respect of the financial year, is set out in Column A of Schedule 3.

(2) An envisaged division between municipalities of revenue anticipated to be raised nationally in respect of the next financial year and the 2010/11 financial year, and which is subject to the provisions of the annual Division of Revenue Act for those financial years, is set out in Column B of Schedule 3. 5

(3) Each municipality's equitable share contemplated in subsection (1) must be transferred to the primary bank account of the municipality in three transfers on the seventh day of July, November and February, or if that day falls on a Saturday, Sunday or public holiday, the first working day following that day, in accordance with a payment schedule determined by the National Treasury in terms of section 33. 10

Shortfalls, excess revenue and additional allocations

6. (1) If actual revenue raised nationally in respect of the financial year falls short of the anticipated revenue set out in Schedule 1, the national government bears the shortfall. 15

(2) If actual revenue raised nationally in respect of the financial year exceeds the anticipated revenue set out in Schedule 1, the excess accrues to the national government, subject to subsection (3), to be used to reduce borrowing or pay debt as part of its share of revenue raised nationally, in addition to its share in Column A of Schedule 1. 20

(3) The national government may appropriate a portion of its equitable share or excess revenue contemplated in subsection (2) to make further allocations in an adjustments budget to—

- (a) national departments; or
- (b) provinces or municipalities, as a conditional or an unconditional allocation. 25

CHAPTER 3**CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES*****Part 1******Conditional allocations*****Conditional allocations to provinces 30**

7. (1) Conditional allocations to provinces in respect of the financial year from the national government's share of revenue raised nationally are set out in Column A of the following Schedules:

- (a) Schedule 4 specifying allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets; and 35
- (b) Schedule 5 specifying specific-purpose allocations to provinces.

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the next financial year and the 2010/11 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 40

U kovhiwa ho linganyiselwaho ha mukovhe wa muvhuso wapo vhukati ha mimasipala

5. (1) Mukovhe wa masipala muñwe na muñwe wa mukovhe wa mbuelo wo linganyiselwaho wa muvhuso wapo wo kuvhanganyiwaho nga muvhuso kha shango lothe u ya nga ñwaha wa muvhalelano samusi zwo phethwa kha Kholomu A ya Mbekanyo 3. 5

(2) U dzula ho dzudzanywa u kovhelana vhukati ha mimasipala kha mbuelo dzine dza khou lavhelelwa u itwa nga ñwaha wa muvhalelano u daho na ñwaha wa muvhalelano wa 2010/11 na uri u do langwa nga mbetshelwa dza Mulayo wa Mukovhelano wa Mbuelo u ya nga yeneyo minwaha ya zwa muvhalelano, samusi zwo phethwa kha Kholomu B ya Mbekanyo 3. 10

(3) U kovhekanywa ha mukovhe yo linganyiselwaho ha masipala muñwe na muñwe u ya maitele a hone (1) i fanela u rumelwa kha tshikwama tsha bannga khulwane ya wonoyo masipala i rumelwe luraru nga ñvha ja vhusumbe ja Fulwana, Lara na Luhuhi, kana arali jenejo ñvha ji tshi wela kha Mugivhela, Swondaha kana holodei, ñvha ja u thoma ja mushumo ji tevhelaho jenejo ñvha, u ya nga maitele a kubadetshele o tiwaho nga Mufaratshikwama wa Lushaka u ya nga tshitenwa 33. 15

U tshela, u paða ha mbuelo na mikovho yo engedziwaho

6. (1) Arali mbuelo ya vhukuma yo kuvhanganywaho nga muvhuso wa vhukati u ya nga ñwaha wa muvhalelano wa tshela sa zwe zwa vha zwo anganyelwa samusi zwo phethwa kha Mbekanyo 1, muvhuso wa vhukati ndi wone u hwalaho tshalelelo. 20

(2) Arali mbuelo ya vhukuma yo kuvhanganywaho nga muvhuso wa vhukati u ya nga ñwaha wa muvhalelano ya paða sa zwe zwa vha zwo anganyelwa samusi zwo phethwa kha Mbekanyo 1, yo paðaho i dzhiwa nga muvhuso wa vhukati ya vha nga fhasi ha tshitenwa tsha (3), u itela u dzi shumisela u fhungudza khadzimo kana u lifha tshikolodo sa tshitenwa tsha mukovhe wa mbuelo yo itwaho nga muvhuso wa vhukati, hu u dadzisa mukovhe wayo kha Kholomu A ya Mbekanyo 1. 25

(3) Muvhuso wa vhukati u nga kovha tshitenwa tsha mukovhe wawo kana mbuelo yo paðaho ye ya vha yo rekanyiwa kha tshitenwa tsha tshitenwa (2) hu u itela u dovha u avhela kha u dzudzanyululiwa ha mugaganyagwama kha— 30

(a) mihasho ya vhukati; kana

(b) ya mavunðu kana mimasipala, sa u avhela ho sedzwa nyimele kana i songo sedzwa.

NDIMA 3

MIKOVHO I NO ITWA HO SEDZWA NYIMELE KHA MAVUNÐU NA MIMASIPALA 35

Tshipiða 1

Mikovho i no itwa ho sedzwa nyimele

Mikovho i no itwa ho sedzwa nyimele u ya kha mavunðu

7. (1) U avhelwa u ya nga nyimele dza mavunðu ho sedzwa ñwaha wa muvhalelano u bva kha mukovhe wa mbuelo muvhuso wa vhukati wo kuvhanganywaho sa zwe zwa phethwa Kholomu A ya Mbekanyo dzi tevhelaho: 40

(a) Mbekanyo 4 i sumbedza u avhelwa kha mavunðu hu u itela u tikedza ndambedzo dza mbekanyamushumo kana mishumo i lambedzwaho nga migaganyagwama ya mavunðu; na 45

(b) Mbekanyo 5 i sumbedzaho mukovho kha mavunðu.

(2) U dzula ho dzudzanywa u kovhelana ho sedzwa nyimele kha mavunðu u bva kha mukovhe wa mbuelo dza muvhuso wa vhukati dzine dza khou lavhelelwa u itwa nga ñwaha wa muvhalelano u daho na ñwaha wa muvhalelano wa 2010/11, na uri zwi do langwa nga Milayo ya Mukovhelano wa Mbuelo u ya nga yeneyo minwaha, samusi zwo phethwa kha Kholomu B ya Mbekanyo ya Dzimbekanyo dzo sumbedzwaho kha tshitenwa tsha (1). 50

Conditional allocations to municipalities

8. (1) Conditional allocations to local government in respect of the financial year from the national government's share of revenue raised nationally are set out in Column A of the following Schedules:
- (a) Schedule 4 specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets; 5
 - (b) Schedule 6 specifying specific-purpose allocations to municipalities; and
 - (c) Schedule 7 specifying allocations-in-kind to municipalities for designated special programmes.
- (2) An envisaged division of conditional allocations to local government from the national government's share of revenue anticipated to be raised nationally for the next financial year and the 2010/11 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 10
- (3) The National Treasury must publish the share of each municipality in respect of the local government allocations contemplated in subsections (1) and (2) in the *Gazette* in terms of section 22. 15

Part 2

Duties of accounting authorities in respect of Schedule 4, 5, 6 or 7 allocations

Duties of transferring national officer in respect of Schedule 4 allocation 20

9. (1) The transferring national officer of a Schedule 4 allocation is responsible for—
- (a) ensuring that transfers to all provinces and municipalities are made in accordance with the payment schedule approved in terms of section 33, unless allocations are withheld or stopped in terms of section 25 or 26;
 - (b) monitoring expenditure and non-financial performance information on programmes funded by an allocation, provided that any monitoring programme or system— 25
 - (i) is approved by the National Treasury;
 - (ii) does not impose any undue administrative burden on receiving provinces and municipalities beyond the provision of standard management information; 30
 - (iii) is compatible and integrated with and does not duplicate other relevant and related national, provincial and local systems; and
 - (iv) is consistent with sections 11(2) and 23; and
 - (c) evaluating the performance of programmes funded or partially funded by the allocation and the submission of such evaluations to the National Treasury within four months in respect of a province and six months in respect of a municipality after the end of the financial year. 35
- (2) Where two or more national departments have responsibilities relating to a Schedule 4 allocation, the transferring national officer must co-ordinate the roles and responsibilities of such national departments and ensure that those roles and responsibilities— 40
- (a) are exercised in a manner that does not duplicate the responsibilities as set out in subsection (1); and
 - (b) do not impose any undue administrative burden on provinces or municipalities beyond the provision of standard management information. 45

Mikovho i no itwa ho sedzwa nyimele u ya kha mimasipala

8. (1) (1) U avhelwa u ya nga nyimele dza mivhuso yapo ho sedzwa nwaha wa muvhalelano u bva kha mukovhe wa mbuelo wa muvhuso wa vhukati wo kuvhanganywaho sa zwe zwa phethwa kha Kholomu A ya Mbekanyo dzi tevhelaho: 5
- (a) Mbekanyo 4 i sumbedza u avhelwa kha mimasipala hu u itela u tikedza ndambedzo dza mbekanyamushumo kana mishumo i lambedzwaho nga migaganyagwama ya mimasipala; na
- (b) Mbekanyo 6 i sumbedza mushumo wo khetheaho wa u avhelwa ha mimasipala; na
- (c) Mbekanyo 7 i sumbedza mukovho na maitete a mimasipala yo itelwaho mbekanyamushumo dzo khetheaho. 10
- (2) U dzula ho dzudzanywa u kovhelana ho sedzwa nyimele kha mivhuso yapo u bva kha mukovhe wa mbuelo dza muvhuso wa vhukati dzine dza khou lavhelwa u itwa nga nwaha wa muvhalelano u dhaho na nwaha wa muvhalelano wa 2010/11, na uri zwi do langwa nga Milayo wa Mukovhelano wa Mbuelo u ya nga yeneyo minwaha, samusi 15
- zwo phethwa kha Kholomu B ya Mbekanyo ya Dzimbekanyo dzo sumbedzwaho kha kupiqa kwa tshiteŋwa (1).
- (3) Tshikwama tsha Muvhuso tshi tea u anqadza mukovhe wa masipala muŋwe na muŋwe u ya nga kuavhele kwa mivhuso yapo yo dzudzanywaho nga tshiteŋwa tsha (1) na (2) ya *Gazethe* u ya nga tshiteŋwa 22. 20

Tshipiqa 2***Mishumo ya vhaofisiri vha zwa mbalelano u ya nga Mbekanyo 4, 5, 6 kana 7 ya mikovho*****Mishumo ya muofisiri mupfukisi wa masheleni a lushaka ho sedziwa Mbekanyo 4 ya mikovho 25**

9. (1) Muofisiri mupfukisi wa masheleni a lushaka ho sedziwa Mbekanyo 4 ya mukovho u na vhuqifhinduleli ha—
- (a) u khwaŋhisedza uri u pfukiselwa ha masheleni u ya kha mavunqu othe na mimasipala zwiitwa zwi tshi tendelana na maitete a u badela o tendelwaho u ya nga tshiteŋwa 33, nga nnda ha musu u avhelwa ho imiswa kana ho thivhelwa ya nga tshiteŋwa 25 kana 26; 30
- (b) u tola kushumiselwe kwa masheleni na mafhungo ane a sa tshimbilelane na zwa masheleni kha mbekanyamushumo dzo lambedzwaho nga mukovho, nga nnda ha musu mbekanyamushumo naho i ifhio ya vhuqoli kana maitete— 35
- (i) yo tendelwa nga Mufuratshikwama wa Lushaka;
- (ii) a zwi ŋei vhuleme ha vhulangi vhu songo tendeliwaho musu mavunqu na mimasipala zwi khou tangedzaho zwa vho fhira mbetshelwa ya tshikalo tsha mafhungo a zwa vhulanguli;
- (iii) zwi a tendelana na u tangelana na, nahone a zwi dovhololi maŋwe maitete a fanaho na zwi na vhushaka kha muvhuso wa vhukati, mavunqu na mivhuso yapo; na 40
- (iv) zwi tendelana na zwipiqa 11 (2) na 23; na
- (c) U sengulusa kushumele kwa mbekanyamushumo dzo lambedzwaho tshothe kana tshiteŋwa nga u avhelwa kana nga u qetshedzwa ha dzenedzo tsenguluso kha Mufaratshikwama wa Lushaka hu sa athu u fhela minwedzi miqa u ya nga vunqu ngeno hu saathu fhela minwedzi ya rathi u ya nga masipala nga murahu ha mafhelelo a nwaha wa muvhalelano. 45
- (2) Hune mihasho mivhili kana minzhi ya muvhuso wa vhukati ya vha na vhuqifhinduleli vhu re vhushaka kha Mbekanyo 4 ya mukovho, muofisiri mupfukiseli wa lushaka u fanela u tshimbidza mishumo na vhuqifhinduleli hamihasho yeneyo ya muvhuso wa vhukati na u khwaŋhisedza uri mishumo iyo na vhuqifhinduleli— 50
- (a) zwi shumiswa nga ndila ine a idovhololi vhuqifhinduleli vhu re kha tshiteŋwa tshiquku (1); na
- (b) a zwi ŋei vhuleme ha vhulangi vhu songo tendeliwaho musu mavunqu na mimasipala zwi khou tangedzaho zwa vho fhira mbetshelwa ya tshikalo tsha mafhungo a zwa vhulanguli; 55

Duties of transferring national officer in respect of Schedule 5, 6 or 7 allocation

10. (1) A transferring national officer must—

- (a) not later than 14 days after this Act takes effect certify to the National Treasury that—
 - (i) allocation frameworks, including conditions and monitoring provisions, 5
are reasonable and do not impose an undue administrative burden on
receiving provincial governments and municipalities beyond the provi-
sion of standard management information;
 - (ii) monitoring provisions are compatible and integrated with and do not 10
duplicate other relevant and related national, provincial and local
systems;
 - (iii) in respect of a Schedule 5 allocation, any business plans requested in
respect of how allocations will be utilised by a province have been
approved prior to the start of the financial year;
 - (iv) in respect of a Schedule 6 allocation transferred to a municipality, any 15
business plans requested in respect of how allocations will be utilised by
a municipality have been approved prior to the start of the municipal
financial year;
- (b) transfer funds only after information required in terms of this Act has been 20
secured and all relevant information has been provided to the National
Treasury;
- (c) transfer funds only in accordance with a payment schedule determined in
accordance with section 33;
- (d) deposit funds only into the primary bank account of a province or 25
municipality, or, where appropriate, into the corporation for public deposits
account of a province or the bank account designated for transfer of the
Gautrain Rapid Rail Link allocation in accordance with section 16; and
- (e) ensure that all other arrangements or requirements necessary for the transfer
of an allocation have been complied with prior to the start of the financial year.

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

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

(4) Before making the first transfer of any allocation, the transferring national officer
must take note of any notice in terms of section 32(1) from the National Treasury
outlining the details of the account for each province or municipality.

(5) Despite anything to the contrary contained in any law, a transferring national 40
officer must in respect of any allocation, as part of the report contemplated in section
40(4)(c) of the Public Finance Management Act, not later than 20 days after the end of
each month, and in the format determined by the National Treasury, submit to the
National Treasury, information for the month reported on and for the financial year up
to the end of that month, on—

- (a) the amount of funds transferred to a province or municipality; 45
- (b) the amount of funds withheld or stopped from any province or municipality,
the reasons for the withholding or stopping and the steps taken by the
transferring national officer and the receiving officer to deal with the matters
or causes that necessitated the withholding or stopping of the payment;
- (c) the actual expenditure incurred by the province or municipality in respect of 50
a Schedule 5 or 6 allocation;
- (d) the actual expenditure incurred by the transferring national officer in respect
of a Schedule 7 allocation; and

Mishumo ya muofisiri mupfukisi wa masheleni a lushaka ho sedzwa mukovho Mbekanyo 4, 5, 6, 7, ya mukovho

10. (1) Muofisiri mupfukiseli wa lushaka u fanela—
- (a) hu saathu fhela maquvha a 14 nga murahu ha musi uyu Mulayo wo no thoma u shuma u khwaṭhisedza kha Mufaratshikwama wa Lushaka uri— 5
- (i) mitheo ya mukovho, zwo katela na maitele na mbetshelwa dza vhuṭoli, dzi a pfeesea nahone a dzi űei vhuleme ha vhulangi vhu songo tendeliwaho musi mavunḑu na mimasipala zwi khou ṭanganedzaho zwa vho fhira mbetshelwa ya tshikalo tsha mafhungo a zwa vhulanguli;
- (ii) mbetshelwa ya vhuṭoli i tendelana na u ṭangelana na, nahone a zwi dovhololi maṅwe maitele a fanaho na zwi na vhushaka kha muvhuso wa vhukati, mavunḑu na mivhuso yapo; na 10
- (iii) u ya nga Mbekanyo 5 kha mukovho, nzudzanyo dziṅwe na dziṅwe dza bindu dzo humbelwaho ho sedzwa uri mikovho i ḑo shumiswa hani nga vunḑu dza vha dzo tendelwa hu sa athu u thoma ṅwaha wa muvhalelano; 15
- (iv) u ya nga Mbekanyo 6 mukovho wo pfukiselwaho kha masipala, nzudzanyo dziṅwe na dziṅwe dza bindu dzo humbelwaho ho sedzwa uri mikovho i ḑo shumiswa hani nga masipala dza vha dzo tendelwa hu sa athu u thoma ṅwaha wa muvhalelano wa masipala;
- (b) masheleni kha pfukisiwe fhedzi nga murahu ha musi mafhungo e a vha a tshi khou ṭoḑea malugana na Mulayo o no kuvhanganyiwa nahone vhuṭanzi ho teaho ho no ṅetshedwza Mufaratshikwama wa Lushaka; 20
- (c) U pfukisela masheleni zwi tshi elana fhedzi na mbekanyo ya mabadelele o vhekanyiwaho zwi tshi ya nga tshitenwa tsha 33;
- (d) Masheleni a dzheniswa fhedzi kha tshikwama tshihulwane tsha bannga tsha vunḑu kana masipala, kana hune zwa vha zwo tea, mbadelo dzi itwe kha bindu ḑo faraho tshikwama tsha u vhulunga masheleni a tshitshavha ya vunḑu kana tshikwama tsha bannga tsho itelwaho u pfukisela mukovho Gautrain Rail Link zwi tshi elana na tshitenwa 16; na 25
- (e) U khwaṭhisedza uri dziṅwe nzudzanyo kana ṭoḑea dzo ṭeaho kha u pfukisela mukovho dzo tevhedzwa musi nwaha wa muvhalelano u sa athu thoma. 30
- (2) Muofisiri mupfukisi wa masheleni a lushaka u tea u ṅetshedza mafhungo na maṅwalo othe o teaho sa zwe zwa sumbedziswa zwone kha tshitenwa tshituku (1)(a) kha Mufaratshikwama wa Lushaka hu sa athu u fhela maquvha a 14 musi Mulayo hoyu wo thoma u shuma. 35
- (3) Muofisiri mupfukisi wa masheleni a lushaka a songo tevhedzaho tshitenwa tshituku tsha (1) u fanela u pfukisela mukovho sa zwine zwa nga laelwa nga Mufaratshikwama wa Lushaka, ho katelelwa sa mukovho u sa tevhedzi maṅwe maitele.
- (4) Musi hu sa athu pfukiswa mukovho lwa u thoma muofisiri mupfukisi wa masheleni a lushaka u fanela u dziela nzhele nḑivhadzo ṅwe na ṅwe zwi tshi elana na tshitenwa 32(1) u bva kha Mufaratshikwama wa Lushaka ine ya khou űea zwidodombedzwa zwa tshikwama tsha vunḑu ḑiṅwe na ḑiṅwe kana masipala. 40
- (5) Hu sa londwi zwine zwa nga vha zwi tshi hanedzana na zwi re kha mulayo naho u ufho, muofisiri mupfukisi wa masheleni wa lushaka u tea uri a tshi khou tevhedza mukovho naho u ufho, sa tshipiḑa tsha muvhigo wo anganyelwaho kha tshitenwa 40(4)(c) tsha Mulayo wa Vhulanguli ha Zwa Masheleni a Tshitshavha, nahone hu sa athu fhela maquvha a 20 musi ṅwedzi maṅwe na munwe u tshi kha ḑi bva u fhela, nahone hu tshi khou tevhedzwa tshivhumbeo sa zwe zwa tiwa nga Mufaratshikwama wa Lushaka, a ṅetshedze kha Mufaratshikwama wa Lushaka, mafhungo a ṅwedzi o vhwigwaho nga ha, na nga ha ṅwaha wa muvhalelano u swika mafheloni a ṅwedzi wonoyo, nga,— 50
- (a) tshivhalo tsha masheleni o pfukiselwaho kha vunḑu kana masipala;
- (b) tshivhalo tsha masheleni o farwaho kana o imiswaho u bva kha vunḑu ḑifho kana masipala; zwiitisi zwa u fara kana u imisa na maga o dzhiwaho nga muofisiri mupfukisi wa masheleni a lushaka na muofisiri muṭanganedzi uri a shumane na mafhungo kana zwiitisi zwo swikisaho kha u fariwa kana u imisiwa ha mbadelo; 55
- (c) kushumiselwe kwa masheleni kwa vhukumakwo itiwaho nga vunḑu kana masipala zwi tshi ya nga mukovho wa Mbekanyo 5 kana 6;
- (d) kushumiselwe kwa masheleni kwa vhukuma kwo itiwaho nga muofisiri mupfukisi wa masheleni a lushaka zwi tshi ya nga mukovho wa Mbekanyo 7; na 60

- (e) such other issues as the National Treasury may determine.
- (6) The transferring national officer must evaluate the performance of programmes funded or partially funded by the allocation and submit such evaluations to the National Treasury—
- (a) in respect of a province, four months after the end of the financial year; and 5
 - (b) in respect of a municipality, six months after the end of the financial year.

Duties of receiving officer in respect of Schedule 4 allocation

11. (1) A receiving officer is responsible for—
- (a) complying with the framework for a Schedule 4 allocation as published in terms of section 22; and 10
 - (b) the manner in which it allocates and spends a Schedule 4 allocation.
- (2) The receiving officer of a municipality must—
- (a) ensure and certify to the National Treasury that the municipality—
 - (i) indicates, or if required, exclusively appropriates each programme funded or partially funded by this allocation in its annual budget; and 15
 - (ii) makes public, in accordance with the requirements of section 21A of the Municipal Systems Act, the conditions and other information in respect of the allocation to facilitate performance measurement and the use of required inputs and outputs;
 - (b) as part of the report required in terms of section 71 of the Municipal Finance Management Act, report to the National Treasury and the transferring national officer on spending and financial performance against programmes; and 20
 - (c) quarterly, within 30 days after the end of each quarter, report to the National Treasury and the transferring national officer on non-financial performance against programmes. 25
- (3) The receiving officer in a province must—
- (a) submit, as part of the report required in section 40(4)(c) of the Public Finance Management Act, reports to the relevant provincial treasury on spending and performance against programmes; and
 - (b) submit a quarterly performance report within 30 days after the end of each quarter to the transferring national officer. 30
- (4) The receiving officer must report against programmes funded or partially funded by a Schedule 4 allocation against the relevant framework in its annual financial statements and annual report.
- (5) The receiving officer must, within two months after the end of the financial year and where relevant the municipal financial year, evaluate its performance in respect of programmes funded or partially funded by an allocation and submit such evaluation to the transferring national officer. 35

Duties of receiving officer in respect of Schedule 5 or 6 allocation

12. (1) The relevant receiving officer must, in respect of a Schedule 5 or 6 allocation transferred to— 40
- (a) a province, as part of the report required in section 40(4)(c) of the Public Finance Management Act, submit a report to the relevant provincial treasury and the transferring national officer; and
 - (b) a municipality, as part of the report required in terms of section 71 of the Municipal Finance Management Act, submit a report to the relevant transferring national officer. 45

- (e) na manwe mafhungo ane Mufaratshikwama wa Lushaka a nga a ta.
- (6) Muofisiri mupfukisi wa masheleni a lushaka u tea u sengulusa kushumele wa mbekanyamushumo dzo lambedziwaho tshoŋhe kana lwa tshiŋahe nga mukovho na u isa tsenguluso idzo kha Mufaratshikwama wa Lushaka—
- (a) u ya nga ha vundu, nga murahu ha miŋwedzi miŋa musu ŋwaha wa 5
muvhalelano wo fhela; na
- (b) u ya nga ha masipala, nga murahu ha miŋwedzi ya rathi musu ŋwaha wa
muvhalelano wo fhela.

Mishumo ya muofisiri mutanganedzi ho sedziwa Mbekanyo 4 ya mikovho

11. (1) Muofisiri mutanganedzi u na vhuŋifhinduleli ha— 10
- (a) u tendelana na mutheo wa Mbekanyo 4 ya mukovho sa zwe wa anŋadziwa kha tshiteŋwa 22; na
- (b) nŋila ine ya kovha na u shumisa Mbekanyo 4 ya mukovho.
- (2) Muofisiri mutanganedzi wa masipala u fanela—
- (a) u vha na vhuŋanzi na u khwaŋhisedza kha Mufaratshikwama wa Lushaka uri 15
masipala—
- (i) u sumbedza, arali zwi tshi ŋoŋea, u dodombedza mbekanyamushumo dzo lambedziwaho lwa tshoŋhe kana lwa tshiŋahe nga hoyu mukovho kha mugaganyagwama; na
- (ii) u ita nyandadzo, zwi tshi ya nga ŋoŋea dza tshiteŋwa 21A tsha Mulayo 20
wa Maitele a Masipala, zwo tewaho na maŋwe vho mafhungo zwi tshi ya nga mukovho u ŋuŋwedza tshikalo tsha mashumele na u shumiswa ha ŋoŋea dza zwi dzhenaho na zwi bvaho;
- (b) sa tshipiŋa tsha muvhigo une wa ŋoŋea u ya nga tshiteŋwa 71 tsha; Mulayo wa 25
Vhulangi ha zwa Masheleni wa Masipala, u ŋea muvhigo kha Mufaratshikwama wa Lushaka na kha muofisiri mupfukisi wa masheleni a lushaka kha mashumisele na kushumele kwa masheleni kha idzo mbekanyamushumo; na
- (c) nga kotara, hu sathu fhela maŋvha a 30 nga murahu ha musu kotara iŋwe na 30
iŋwe yo fhela, u vhiga kha Mufaratshikwama wa Lushaka na kha muofisiri mupfukiseli kha kushumele kune kwa si tshimbilelane na zwa masheleni kha idzo mbekanyamushumo.
- (3) Muofisiri mutanganedzi kha vundu u fanela—
- (a) u ŋetshedza sa tshipiŋa tsha muvhigo u no ŋoŋea kha tshiteŋwa 40(4)(c) tsha 35
Mulayo wa Vhulangi ha zwa Masheleni a Tshitshavha, u nea muvhigo kha Mufaratshikwama wa vundu kha u shumisa na kushumele zwi tshi ya nga dzimbekanyamushumo; na
- (b) U ŋetshedza muvhigo wa kushumele wa kotara hu sa athu fhela maŋvha a 30 40
nga murahu ha musu kotara iŋwe na iŋwe yo fhela kha muofisiri mupfukisi wa masheleni a lushaka.
- (4) Muofisiri mutanganedzi u tea u vhiga nga ha mbekanyamushumo dzo lambedziwaho lwo fhelelaho kana dzo lambedziwaho lwa tshiŋahe nga mbekanyo 4 ya mukovho zwi tshi elena na mutheo wo teaho kha zwiŋaŋamende zwa masheleni zwa ŋwaha na muvhigo wa ŋwaha.
- (5) Muofisiri mutanganedzi u fanela, hu sa athu fhela miŋwedzi mivhili nga murahu 45
ha mafhelo a ŋwaha wa muvhalelano, na hune zwo tea ŋwaha wa muvhalelano wa masipala, a senguluse kushumele u ya nga Mbekanyamushumo dzo lambedziwaho lwo fhelelaho na dzo lambedziwaho lwa tshiŋahe nga mukovho na u ŋetshedza tsenguluso iyo kha muofisiri mupfukiseli.

Mishumo ya muofisiri mutanganedzi u ya nga Mbekanyo 5 kana 6 kha mukovho 50

12. (1) Muofisiri mutanganedzi o teaho u fanela, zwi tshi ya nga Mbekanyo 5 kana 6 u fhirisela kha—
- (a) vundu, sa tshipiŋa tsha muvhigo u ŋoŋea kha tshiteŋwa 40(4)(c) tsha 55
Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha, u ŋetshedza muvhigo kha mufaratshikwama wa vundu na muofisiri mupfukiseli; na
- (b) masipala, sa tshipiŋa tsha muvhigo une wa ŋoŋea u ya nga tshiteŋwa 71 tsha Mulayo wa Vhulangi ha Zwa Masheleni ha Masipala, a ŋee muvhigo muofisiri mupfukiseli o teaho.

- (2) A report by a province in terms of subsection (1) must set out for that month and for the financial year up to the end of that month—
- (a) the amount received by the province;
 - (b) the amount of funds stopped or withheld from the province;
 - (c) the actual expenditure by the province in respect of a Schedule 5 allocation; 5
 - (d) the amount transferred to any national or provincial public entity to implement a programme funded by a Schedule 5 allocation on behalf of a province or assist the province in implementing such a programme;
 - (e) the actual expenditure by a public entity referred to in paragraph (d);
 - (f) the extent of compliance with the conditions of an allocation provided for in a framework and with this Act; 10
 - (g) an explanation of any material problems experienced by the province regarding an allocation which has been received and a summary of the steps taken to deal with such problems; and
 - (h) such other issues and information as the National Treasury may determine. 15
- (3) (a) Subsections (1) and (2) do not apply to the receiving officer of the Gautrain Rapid Rail Link allocation.
- (b) The receiving officer of the Gautrain Rapid Rail Link allocation must at the end of each quarter submit a report to the transferring national officer, detailing the payment made in that quarter to meet its payment obligation in terms of the public-private partnership agreement entered into by the province in accordance with regulations issued under the Public Finance Management Act. 20
- (c) Copies of payment certificates issued in terms of the public-private partnership agreement must be submitted together with a report referred to in paragraph (b).
- (4) A report by a municipality in terms of subsection (1) must set out for that month and for the financial year up to the end of that month— 25
- (a) the amount of funds stopped or withheld from the municipality;
 - (b) the extent of compliance with the conditions of an allocation or part of an allocation provided for in a framework and with this Act;
 - (c) an explanation of any material problems experienced by the municipality regarding an allocation which has been received and a summary of the steps taken to deal with such problems; and 30
 - (d) such other issues and information as the National Treasury may determine.
- (5) The receiving officer of the 2010 FIFA World Cup Stadiums Development Grant must in addition to subsection (1)— 35
- (a) include in the report contemplated in subsection (1) the cash flow projections for the stadium construction or upgrading in the format determined by the transferring national officer; and
 - (b) attach to the report contemplated in subsection (1) copies of payment certificates issued in terms of the construction contract entered into by the municipality in accordance with regulations issued under the Municipal Finance Management Act. 40
- (6) The receiving officer must, within two months after the end of the financial year and where relevant the municipal financial year, evaluate its performance in respect of programmes or functions funded or partially funded by an allocation and submit such evaluation to the transferring national officer. 45

(2) Muvhigo nga vunḁu u ya nga tshiteḁwa tshiḁuku tsha (1) u fanela phetha kha ḁwedzi wonoyo na u itela ḁwaha wa muvhalelano u swika mafheloni a ḁwedzi wonoyo—

- (a) tshivhalo tsha masheleni o ḁanganedzwaho nga vunḁu;
- (b) tshivhalo tsha masheleni o farwaho kana o imiswaho u bva kha vunḁu; 5
- (c) kushumiselwe kwa masheleni kwa vhukuma kwo itiwaho nga vunḁu u ya nga Mbekanyo 5 ya mukovho;
- (d) tshivhalo tsho pfukiswaho u ya kha tshiimiswa tshiiwe na tshiḁwe tsha muvhuso wa vhukati kana wa vundu u itela u bveledza mbekanyamushumo dzo lambedzwaho nga Mbekanyo 5 ya mukovho ho imelwa vunḁu kana u thusa vunḁu kha u bveledzisa mbekanyamushumo dzenedzo; 10
- (e) Masheleni o shumiswaho a vhukuma nga tshiimiswa tsha lushaka sa zwe zwa sumbedziswa kha phara (d);
- (f) Tshikalo tsha thendelano na zwo tiwaho zwa mukovho sa zwe zwa ḁetshedziswa zwone kha Mutheo na uyu Mulayo; 15
- (g) ḁhaluso ya thaidzo dziḁwe na dziḁwe dza zwi fareaho dzo ḁanganiwaho nga vunḁu zwi tshi elana na mukovho wo ḁanganedziwaho na maḁweledzo a maga o dzhiwaho u tandulula thaidzo dzenedzo; na
- (h) U vho vhuḁwe vhuḁanzi na mafhungo sa zwine Mufaratshikwama wa Lushaka a nga ta. 20

(3) (a) Zwiḁwa zwiḁuku (1) na (2) a zwi shumi kha muofisiri muḁanganedzi wa Gautrain Rapid Rail Link.

(b) Muofisiri muḁanganedzi wa Gautrain Rapid Rail Link u fanela uri mafheloni a kotara iḁwe na iḁwe a ḁetshedze muvhigo kha muofisiri mupfukisi wa masheleni a lushaka, o ḁandavhudza dzimbadelo dzo itwaho kha kotara yeneyo hu u itela u phetha zwo teaho u itwa zwa dzimbadelo malugana na thendelano ya vhufarisani ha tshitshavha-phuraivete he ha tendelelaniwa khaho nga vunḁu u ya nga ha vhulangi ho ḁetshedziwaho fhasi ha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha. 25

(c) Khophi dza ḁhanziela dza mbadelo dze dza ḁetshedziwa u ya nga thendelano ya vhufarisani ha tshitshavha-phuraivete dzi tea u ḁetshedzwa khathihi na muvhigo we wa ambiwa ngawo kha phara (b). 30

(4) Muvhigo nga masipala u ya nga tshiteḁwa tshiḁuku (1) u fanela u phethwa u itela ḁwedzi wonoyo na u itela ḁwaha wa muvhalelano u swika mafheloni a ḁwedzi wonoyo—

- (a) Tshivhalo tsha masheleni o farwaho kana o imiswaho u bva kha masipala; 35
- (b) Tshikalo tsha thendelano na zwo tiwaho zwa mukovho kana tshitahe tsha mukovho tsho ḁekedzwaho kha Mutheo na uyu Mulayo;
- (c) ḁhaluso ya thaidzo dziḁwe na dziḁwe dza zwi fareaho dzo ḁanganiwaho nga vunḁu zwi tshi elana na mukovho wo ḁanganedziwaho na maḁweledzo a maga o dzhiwaho u tandulula thaidzo dzenedzo; na 40
- (d) U vho vhuḁwe vhuḁanzi na mafhungo sa zwine Mufaratshikwama wa Lushaka a nga ta.

(5) Muofisiri muḁanganedzi wa Gavhelo la Mveledziso ya Zwitediamu zwa Khaphu ya ḁifhasi FIFA 2010 u fanela uri kha u ḁadzisa izwo zwo bulwaho kha tshiḁwa tshiḁuku tsha (1)— 45

- (a) u katela kha muvhigo sa zwe zwa anganyiswa zwone kha tshiteḁwa tshiḁuku tsha (1) u anganya ha kudzhenele kwa masheleni kha u fhaḁiwa kana u u khwiniswa ha tshitediamu nga tshivhumbeo tsho tiwaho nga muofisiri mupfukisi wa masheleni a lushaka; na
- (b) muvhigo wo anganyiwaho kha tshiteḁwa tshiḁuku tsha (1) kha u ḁe na khophi dza ḁhanziela dza mbadelo dzo bviswaho zwi tshi elana na mulanga wa u fhata wo dzheniwaho khawo nga masipala zwi tshi elana na vhulangi ho bviswaho nga fhasi ha Mulayo wa Vhulangi ha Zwa Masheleni ha Masipala. 50

(6) Muofisiri muḁanganedzi u fanela, hu sa athu fhela miḁwedzi miḁhili nga murahu ha mafhelo a ḁwaha wa muvhalelano, na hune zwo tea ḁwaha wa muvhalelano wa masipala, a senguluse kushumele u ya nga Mbekanyamushumo dzo lambedzwaho lwo fhelelaho na dzo lambedzwaho lwa tshiḁahe nga mukovho na u ḁetshedza tsenguluso iyo kha muofisiri mupfukiseli. 55

Duties in respect of annual financial statements and annual reports for 2008/09

13. (1) The 2008/09 financial statements of a national department transferring any funds in respect of an allocation set out in Schedule 4, 5 or 6 must, in addition to any requirements in terms of any other applicable law—
- (a) indicate the total amount of that allocation transferred to a province or municipality; 5
 - (b) indicate the transfers, if any, that were withheld in respect of each province or municipality;
 - (c) indicate any re-allocations by the National Treasury in terms of section 27;
 - (d) certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality, or where appropriate, into the corporation for public deposits account of a province; and 10
 - (e) indicate the funds, if any, utilised for the administration of the allocation by the receiving officer.
- (2) The 2008/09 annual report of a national department transferring any funds in respect of an allocation set out in Schedule 4, 5 or 6 must, in addition to any requirements in terms of any other applicable law— 15
- (a) indicate the reasons for the withholding of any transfers to a province or municipality;
 - (b) indicate to what extent provinces or municipalities were monitored for compliance with the conditions of an allocation provided for in the relevant framework and the provisions of this Act; 20
 - (c) indicate to what extent the allocation achieved its purpose and outputs; and
 - (d) indicate any non-compliance with this Act, and the steps taken to deal with such non-compliance. 25
- (3) The 2008/09 financial statements of a provincial department receiving an allocation in terms of Schedule 4 or 5, must, in addition to any requirements in terms of any other applicable law—
- (a) indicate the total amount of all allocations received;
 - (b) indicate the total amount of actual expenditure on all allocations except Schedule 4 allocations; and 30
 - (c) certify that all transfers in terms of this Act to the province were deposited into the primary bank account of the province, or where appropriate, into the corporation for public deposits account of a province.
- (4) The 2008/09 annual report of a provincial department receiving an allocation in terms of Schedule 4 or 5, must, in addition to any requirements in terms of any other applicable law— 35
- (a) indicate to what extent the province met the conditions, provided for in the relevant framework of such an allocation, and complied with the provisions of this Act; 40
 - (b) indicate the steps taken to deal with non-compliance with the conditions, provided for in the relevant framework of such an allocation, and the provisions of this Act;
 - (c) indicate the extent to which the objectives and outputs of the allocation were achieved; and 45
 - (d) contain such other information as the National Treasury may determine.
- (5) The 2008/09 financial statements and annual report of a municipality must be prepared in accordance with the Municipal Finance Management Act.
- (6) The National Treasury may determine how transferring departments and receiving municipalities report on local government allocations on a quarterly basis to facilitate the audit of allocations for both the national and municipal financial years. 50

Mishumo ho sedziwa zwiṭaṭamennde zwa masheleni zwa ṅwaha na mivhigo ya ṅwaha ya 2008/09

13. (1) Zwiṭaṭamennde zwa masheleni zwa 2008/09 zwa muhasho wa vhukati une wa khou pfukisela masheleni afhio zwi tshi elana na mukovho wo phethwaho kha Mbekanyo 4, 5 kana 6, i fanela u, kha u ḡadzisa kha dziṅwe ṭhoḡea u ya nga ufhio mulayo uṅe wa khou shumiswa— 5
- (a) zwi sumbedza masheleni guṭe a mukovho wo pfukiselwaho kha vunḡu kana masipala;
- (b) zwi sumbedza u pfukiselwa, arali ho vha hone, ho fariwaho zwi tshi ya nga vunḡu liṅwe na liṅwe kana masipala; 10
- (c) zwi sumbedza u kovha hafhu nga Mufaratshikwama wa Lushaka u ya nga tshitenwa 27;
- (d) zwi khwaṭhisedze uri u pfukiselwa hoṭhe ha masheleni u ya kha vunḡu kana masipala ho dzheniswa kha tshikwama tshihulwane tsha vunḡu kana masipala, kana arali zwo tea, kha bindu ḡo faraho tshikwama tsha u vhumungu masheleni a tshitshavha a vunḡu; 15
- (e) Zwi sumbedza masheleni, arali a hone, o shumisiwaho kha vhumungu ha mukovho nga muofisiri muṭanganedzi.
- (2) Muvhigo wa masheleni wa ṅwaha wa 2008/09 wa muhasho wa vhukati une wa khou pfukisa masheleni naho a afhio u ya nga mukovho we wa phethwa kha Mbekanyo 4, 5 kana 6 i fanela u ḡadzisa kha dziṅwe ṭhoḡea u ya nga ufhio mulayo une wa khou shumiswa— 20
- (a) zwi sumbedza zwiitisi zwa u fara u pfukiselwa hufhio kana hufhio kha vunḡu kana masipala;
- (b) zwi sumbedza uri ndi u swika fhi hune mavunḡu na mimasipala vho tolwa kha u tevhedza zwo tewaho kha mukovho wo ṅetshedzwaho kha mutheo wo teaho na mbetshelwa dza hoyu Mulayo; 25
- (c) zwi sumbedza uri ndi u swika fhi hune mukovho wo kona u swikela zwe zwa vha zwo tiwa na mvelele; na
- (d) zwi sumbedza u sa tshimbilelana hufhio na hufhio na Mulayo, na maga o dzhiwaho u shumana na honoho u sa tshimbilelana. 30
- (3) Zwiṭaṭamennde zwa masheleni zwa 2008/09 zwa muhasho wa vunḡu une wa khou ṭanganedza mukovho zwi tshi ya nga Mbekanyo 4 kana 5, i fanela u, kha u ḡadzisa kha dziṅwe ṭhoḡea u ya nga ufhio mulayo une wa khou shumiswa—
- (a) zwi sumbedza masheleni guṭe a mikovho yoṭhe yo ṭanganedzwaho; 35
- (b) zwi sumbedza masheleni guṭe a masheleni a vhukuma o shumisiwaho kha mikovho yoṭhe, nga nṅa ha mikovho ya Mbekanyo 4; na
- (c) u khwaṭhisedza uri u pfukiselwa ha masheleni hoṭhe u ya nga Mulayo uyu kha vunḡu he ha dzheniswa khatshikwama tshihulwane tsha vunḡu, kana he zwa vha zwo tea, kha bindu ḡo faraho tshikwama tsha u vhumungu masheleni a Tshitshavha tsha vunḡu. 40
- (4) Muvhigo wa masheleni wa ṅwaha wa 2008/09 wa muhasho wa vunḡu uṅe wa khou ṭanganedza mukovho ya nga Mbekanyo 4 kana 5, i fanela, u ḡadzisa kha dziṅwe ṭhoḡea u ya nga ufhio mulayo uṅe wa khou shumiswa—
- (a) zwi sumbedza uri ndi u swika fhi hune vunḡu ḡa swikela zwo teaho, zwo ṅetshedzwaho kha mutheo wo teaho wa wonoyo mukovho, na u dovha zwa tshimbilelana na mbetshelwa ya uyu Mulayo; 45
- (b) u sumbedza maga o dzhiwaho u shumana na u sa tevhedza zwo teaho, zwo ṅetshedzwaho kha mutheo wo teaho wa wonoyo mukovho, na mbetshelwa dza uyu Mulayo; 50
- (c) u sumbedze uri ho swikelelwa ngafhi he zwipikwa na mvelelo dza mukovho dzo swikelelwa; na
- (d) U vha na vhuṅwe vhuṭanzi na mafhungo sa zwine Mufaratshikwama wa Lushaka a nga ta.
- (5) Zwiṭaṭamennde zwa masheleni zwa 2008/09 na muvhigo wa ṅwaha wa masipala u fanela u lugiselwa u ya nga Mulayo wa Vhumungu ha Masheleni a Masipala. 55
- (6) Mufaratshikwama wa Lushaka a nga ta ndila iṅe mihasho iṅe ya khou pfukisela na mimasipala ine ya khou ṭanganedza ya vha kha mikovho ya mivhuso yapo nga kotara u itela u tshimbidza u ṭolwa ha mikovho ya miṅwaha ya muvhalelano ya muvhuso wa vhukati na mimasipala. 60

Part 3**Matters relating to specific Schedule 4 allocations****Infrastructure Grant to Provinces**

14. (1) The Infrastructure Grant to Provinces set out in Schedule 4 supplements the funding of infrastructure programmes funded from provincial budgets to enable provinces to address backlogs in provincial infrastructure. 5

(2) A province must ensure that its provincial departments responsible for education, health and roads—

(a) are responsible for all capital and maintenance budgets and spending for those functions; 10

(b) enter into, implement and manage service delivery agreements with national or provincial departments, national or public entities and any other organs of state, where such departments, entities or other organs of state manage or undertake construction or maintenance on their behalf; and

(c) participate, together with the provincial department responsible for public works in the Infrastructure Delivery Improvement Programme facilitated by the National Treasury, unless the National Treasury has exempted a department from participation. 15

(3) (a) A province, in allocating the Infrastructure Grant to Provinces—

(i) must take into account the capacity of the receiving provincial department to spend and manage infrastructure, based on the extent of any approved roll-overs in the 2006/07 financial year and any projected roll-overs in the 2007/08 financial year; and 20

(ii) may, where a receiving provincial department or a provincial department responsible for public works that manages or undertakes construction or maintenance on behalf of the receiving provincial department in accordance with an agreement referred to in subsection (2)(b) lacks capacity designate an amount not exceeding four per cent of the allocation for acquiring such capacity. 25

(b) The percentage referred to in subsection (3)(a)(ii) must be informed by a capacity plan prepared by the receiving provincial department or the provincial department responsible for public works and approved by the provincial treasury. 30

Municipal Infrastructure Grant

15. (1) The Municipal Infrastructure Grant set out in Schedule 4 supplements the funding of infrastructure programmes funded from municipal budgets to enable municipalities to address backlogs in municipal infrastructure required for the provision of basic services. 35

(2) The Municipal Infrastructure Grant must be transferred, directly to a category A, B or C municipality that has the powers and functions referred to in section 84 of the Municipal Structures Act to provide municipal infrastructure in respect of those powers and functions. 40

(3) A municipality receiving the Municipal Infrastructure Grant must table a three-year capital budget as part of its budget for the 2008/09 financial year in accordance with the Municipal Finance Management Act, unless exempted in terms of that Act. 45

(4) The transferring national officer of the Municipal Infrastructure Grant, in addition to the duties contemplated in section 9, must 20 days after the end of each month submit

*Tshipiḁa 3**Mafhungo a elenaho nga maanḁa na mbekanyo 5 ya mikovho***Gavhelo la Themamveledziso u ya kha Mavunḁu**

14. (1) Gavhelo la Themamveledziso u ya kha Mavunḁu sa zwe zwa vheiswa zwoḁe kha Mbekanyo 4 i ḁadzisa u lambedzwa ha mbekanyamushumo dza Themamveledziso dzi lambedzwaho u bva kha mugaganyagwama wa vunḁu u itela uri mavunḁu a kone u tandulula u salela murahu kha themamveledziso ya vunḁu. 5

(2) Vunḁu li fanela u khwaḁhisedza uri mihasho yalo ya vundu i re na vhuḁifhinduleli ha zwa pfunzo, zwa mutakalo na zwa dzibada—

(a) i na vhuḁifhinduleli ha zwa masheleni na migaganyagwama ya zwa u 10 ḁhogomela na u shumisela masheleni yeneyo mishumo;

(b) i vhoḁhe mulanga, na u i shumisa na u langa thendelano ya u iswa ha tshumelo na mihasho ya muvhuso wa vhukati kana wa vunḁu, zwa lushaka kana zwa tshitshavha na zwiḁwe vho zwiimiswa zwa muvhuso, hune mihasho ingaho iyo, zwiimiswa na zwiḁwe na zwiimiswa zwa muvhuso zwi langwaho kana zwo fhatwaho kana zwa ḁhogomelwa hu u itela zwone; na 15

(c) u shela mulenzhe, khathihi na muhasho wa vunḁu u re na vhuḁifhinduleli ha mishumo ya tshitshavha kha Mbekanyamushumo dza u ḁetshedza u khwiniswa ha themamveledziso dzi ḁuḁwedzwaho nga Mufaratshikwama wa Lushaka, nga nḁa ha musi Mufaratshikwama wa Lushaka o bvisa wonoyo muhasho uri u si dzhenelele. 20

(3) (a) Vunḁu, kha u kovhela Gavhelo la Themamveledziso u ya kha Mavundu—

(i) li fanela u dzhiela nḁha vhukoni ha muhasho uḁe wa khou ḁanganedza wa vunḁu u shumisa na u langa themamveledziso, zwo disendeka kha vhunzalo vhungafhani ha masheleni o tendelwaho fhiriselwa phanḁa kha ḁwaha wa muvhalelano wa 2006/07 na masheleni maḁwe na maḁwe ane a kha anganyelwa u do pfukiselwa phanḁa kha ḁwaha wa muvhalelano wa 2007/08; na; 25

(ii) hu nga, hune muhasho wa vunḁu u ḁanganedzaho kana muhasho wa vunḁu u re na vhuḁifhinduleli ha mishumo ya tshitshavha une wa langa kana wa fhata kana u thogomela wo imela muhasho wa vunḁu u ḁanganedzaho u ya nga thendelano yo ambiwaho kha tshiteḁwa tshiḁuku tsha (2)(b) u shaya vhukoni u nange mutengo u sa fhiri phesentḁe nga wa mukovho u itela u wana uho vhukoni. 30

(b) Phesentḁe yo ambiwaho nga hayo kha tshiteḁwa tshiḁuku tsha (3)(a)(ii) i fanela u ḁivhadzwa nga pulane ya vhukoni yo dzudzanywaho nga muhasho wa vunḁu u ḁanganedzaho kana muhasho wa vunḁu u re na vhuḁifhinduleli ha mishumo ya tshitshavha na yo tendelwaho nga mufaratshikwama wa vunḁu. 35

Gavhelo a themamveledziso ya masipala

15. (1) Gavhelo la Themamveledziso ya masipala lo vhwaho kha Mbekanyo 4 i tikedza u lambedzwa ha mbekanyamushumo themamveledziso dzo lambedzwaho u bva kha mugaganyagwama wa masipala u konisa mimasipala uri vha kone u tandulula thaidzo dza u salela murahu kha themamveledziso dza masipala dzine dza khou ḁoḁea kha tshumelo dza ndeme. 40

(2) Magavhelo a Themamveledziso ya Masipala dzi tea u pfukiselwa, thwii, kha khathekanyo ya masipala A, B kana C ine ya vha na maanḁa na mishumo yo ambiwaho kha tshitenwa 84 tsha Mulayo wa Zwifhaḁo zwa Masipala u itela u tikedza themamveledziso dza masipala zwi tshi elena na maanḁa eneo na mishumo. 45

(3) Masipala une wa khou ḁanganedza Gavhelo na la Themamveledziso ya Masipala u fanela u ḁwala mugaganyagwama wa miḁwaha miraru wa masheleni sa tshipiḁa tsha mugaganyagwama wa ḁwaha wa muvhalelano 2008/09 zwi tshi elena na Mulayo wa Vhulangi ha Zwa Masheleni a Masipala, nga nḁa ha musi u siho nga fhasi ha Mulayo wonoyo. 50

(4) Muofisiri mupfukiseli wa muvhuso wa lushaka wa Magavhelo a Themamveledziso ya Masipala, hu tshi ḁadziḁwa yo anganyiwaho kha tshiteḁwa 9, u fanela u ḁisa muvhigo nga murahu ha maḁvha a-20 musi ho fhela ḁwedzi munwe na maḁwe kha Mufaratshikwama wa Lushaka na miḁwe mihasho ya muvhuso wa vhukati 55

a report to the National Treasury and the other national departments that have responsibilities relating to the Grant, which report must include—

- (i) expenditure and non-financial performance information on programmes funded by an allocation; and
- (ii) an explanation of any material problems experienced by municipalities regarding an allocation that has been received and a summary of the interventions or steps taken to deal with such problems.

Part 4

Matters relating to specific Schedule 5 allocations

Gautrain Rapid Rail Link Grant 10

16. (1) The transferring national officer of the Gautrain Rapid Rail Link Grant must, in addition to the duties contemplated in sections 10 and 33, take appropriate steps to ensure that transfers are made timely and in a manner that allows the province to meet its payment obligation in terms of the public-private partnership agreement entered into by the province in accordance with regulations issued under the Public Finance Management Act. 15

(2) The transferring national officer must transfer the Gautrain Rapid Rail Link allocation to the bank account designated for transfer in the dedicated banking account configuration established for the transfer of the Gautrain Rapid Rail Link allocation in accordance with the directive issued by the National Treasury under section 10(2)(a) of the Division of Revenue Act, 2006 (Act No. 2 of 2006). 20

Integrated Housing and Human Settlement Development Grant

17. (1) The receiving officer must in the interest of facilitating the commencement and continued implementation of the housing programme consider advancing a portion of the allocation for the financial year, on such conditions as it may determine, to a municipality when requested to do so by the municipality. 25

(2) Where a dispute arises between a receiving officer and a municipality in respect of the need for an advance referred to in subsection (1), the municipality may request the transferring national officer to mediate the dispute.

(3) The transferring national officer must on receipt of a request referred to in subsection (2) take all necessary steps to resolve the dispute as soon as possible, but no later than 60 days after the request was received. 30

(4) No advance in terms of subsection (1) may be made in respect of implementation activities to be undertaken in the next financial year.

Part 5

35

Matters relating to specific Schedule 6 allocations

2010 FIFA World Cup Stadiums Development Grant

18. (1) The transferring national officer of a 2010 FIFA World Cup Stadiums Development Grant must, in addition to the duties contemplated in section 10, take appropriate steps to ensure that— 40

- (a) spending on stadiums in each World Cup Host City—
 - (i) does not exceed the amounts appropriated for that purpose on municipal budgets; and
 - (ii) are in accordance with the approved payment schedule;
- (b) the Municipal Finance Management Act is adhered to; and 45

ine ya vha na vhuḡifhinduleli vhu tshimbilelanaho na Gavhelo, wonoyo muvhigo u fanela u katela na—

- (i) mashumisele na mashumele a sa kateli masheleni kha mbekanyamushumo dzo lambedzwaho nga mukovho; na
- (ii) ḡalutshedzo dza thaidzo dza zwi fareoho dze dza tshenzhelwa nga mimasipala malugana na mukovho we wa ḡanganedziwa na maḡweledzo a ḡdila ye dzenedzo thaidzo dza ḡandululwa ngayo na maga o dzhiwaho u shumana na dzenedzo thaidzo. 5

Tshipiḡa 4

Mafhungo o elenaho nga maanda kha na Mbekanyo 5 ya mikovho 10

Gavhelo la Gautrain Rapid Rail Link

16. (1) Muofisiri mupfukiseli wa muvhuso wa lushaka wa Gavhelo a Gautrain Rapid Rail Link u tea, kha u ḡadzisa kha mishumo yo anganyiwaho kha tshiteḡwa tsha 10 na 33, u dzhia maga o teaho u khwaḡhisedza uri u pfukisela hu khou itwa nga tshifhinga nahone nga ḡdila ine ya tendela vunḡu uri Ji kone u badela zwikolodo zwaḡo u ya nga thendelano ya u farisana ya tshitshavha-phuraivethe yo tendelaniwaho nga vunḡu u tendelana na milayo yo vhwaho nga fhasi ha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha. 15

(2) Muofisiri mupfukiseli wa muvhuso wa lushaka u fanela u fhirisela mukovho wa Gautrain Rapid Rail Link kha tshikwama tsha bannga tsho nangwelwaho u pfukisela masheleni kha tshikwama tsho tou itelwaho u fhirisa mukovho wa Gautrain Rapid Rail Link u ya nga vhulaeli ho bviswaho nga Mufaratshikwama wa Lushaka nga fhasi ha tshiteḡwa 10(2)(a) tsha Mulayo wa u Kovhiwa ha Mbuelo, 2006 (Mulayo 2 wa 2006). 20

Gavhelo la ḡhanganelano ya zwa Dzinnḡu na Mveledziso ya Kudzulele kwa Vhathu 25

17. (1) Muofisiri muḡanganedzi wa muvhuso wa lushaka u tea hu u itela dzangalelo la u thoma na u bvelaphanḡa u shuma ha mbekanyamushumo ya dzinnḡu dzhiela nḡha u bvisela phanḡa tshipiḡa tsha mukovho wa ḡwaha wa muvhalelano kha nyimele sa zwa nga vha zwo tiwa, kha masipala musi o humbelwa u ita nga u ralo nga masipala. 30

(2) Hune phambano dzi nga simuwa vhukati ha muofisiri muḡanganedzi na masipala malugana na ḡhoḡea ya u bviselwa phanḡa ho ambiwaho ngaho kha tshitenwa tshikuku tsha (1), masipala u nga kha ḡi humbela muofisiri mupfukisi wa masheleni a lushaka u vha mupfumedzanyi kha phambano idzi. 30

(3) Muofisiri mupfukisi wa masheleni a lushaka u fanela uri musi a tshi tou ḡanganedza khumbelo ye ha ambiwa nga hayo kha tshiteḡwa tshikuku tsha (2) a dzhie maga oḡhe o teaho u tandulula phambano nga u ḡavhanya, hu songo fhela maḡuvha a 60 u bva tshe iyo khumbelo ya ḡanganedzwa. 35

(4) Hu songo vha na masheleni ane a nga dzula o dzhielwa phanḡa u ya nga ha tshiteḡwa tshikuku tsha (1) hune hu nga itwa zwi tshi ya nga kushumele kwa mishumo ine ya ḡo itwa nga ḡwaha wa muvhalelano u tevhelaho. 40

Tshipiḡa 5

Mafhungo a elenaho nga maanḡa na Mbekanyo 6 ya mikovho

Gavhelo la Mveledziso ya Zwitediamu zwa Tshiphuga tsha ifhasi ya FIFA 2010

18. (1) Muofisiri mupfukisi wa masheleni a lushaka wa Gavhelo la Mveledziso ya Zwitediamu zwa Khaphu ya ifhasi FIFA 2010 u fanela, kha u ḡadzisa mishumo yo anganyelwaho kha tshiteḡwa tsha 10, a dzhie maga o teaho u vha na vhuḡanzi uri— 45

- (a) u shumisela masheleni kha zwitediamu zwi re kha Dorobo inwe na inwe ine ya ḡo farelwa khayo Tshiphuga tsha ifhasi—
 - (i) a i fhiri tshivhalo tsha masheleni o anga enyelwaho zwenezwo kha mugaganyagwama wa masipala; na 50
 - (ii) i tendelana na mbekanyo yo ḡanganedzwaho ya kubadetshela;
- (b) hu tevhedzwe Mulayo wa Vhulangi ha Zwa Masheleni a Masipala; na

- (c) expert technical, engineering and project management support necessary to ensure the construction or upgrading of the relevant stadiums are provided to the World Cup Host Cities.
- (2) A receiving officer must, in addition to the duties contemplated in section 12—
- (a) ensure that the amount budgeted for the construction or upgrading of the relevant stadium and supporting infrastructure takes into account the allocation and indicative allocations for the grant set out in Column B of Schedule 6; 5
- (b) ensure that procurement processes, contract specifications and project management activities comply with all requirements set by the transferring national officer; 10
- (c) ensure that spending is in accordance with the approved payment schedule;
- (d) ensure by no later than 2 June 2008, that any financial obligations of the municipality in terms of contracts and sub-contracts entered into for the construction or upgrading of the relevant stadium and supporting infrastructure are quantified and no longer negotiable; and 15
- (e) in addition to complying with the reporting requirements set out in section 12, provide such information and reports, within the specified timeframes, to the transferring national officer as he or she may request in the performance of the duties provided for in subsection (1). 20
- (3) (a) The transferring national officer must, after consultation with receiving officers, not later than 30 days after this Act takes effect submit a monitoring plan to the National Treasury.
- (b) The monitoring plan must set out the key performance indicators, financial procedures, internal audit processes and monitoring and reporting mechanisms of the national department in order to ensure the effective and efficient construction or upgrading of the relevant stadiums. 25
- (4) Any expenditure by a municipality on a stadium that exceeds the allocation and anticipated allocations set out in Schedule 6 must be funded from the municipal budget.
- (5) In addition to the requirements of the Municipal Finance Management Act, the disposal of the stadium by the municipality prior to the completion of the 2010 FIFA Soccer World Cup event is subject to the approval of the transferring national officer and the National Treasury. 30
- (6) (a) The transferring national officer and the receiving officer of a 2010 FIFA World Cup Stadiums Development Grant may enter into an agreement to further clarify the provisions of this Act and the relevant framework and to enhance the implementation of the allocation. 35
- (b) Any provision of an agreement referred to in paragraph (a) that contradicts, conflicts with or purports to amend or negate the provisions of this Act, the relevant framework, any provision of the Public Finance Management Act or any provision of the Municipal Finance Management is invalid. 40

Part 6

Matters relating to specific Schedule 7 allocations

Integrated National Electrification Programme Grant

19. (a) The transferring national officer must ensure that Eskom Holdings Limited's implementation of the National Electrification Programme within a municipality is aligned with the Integrated Development Plan, prepared in accordance with the Municipal Systems Act, of that municipality. 45

(b) Eskom Holdings Limited must within 30 days after the end of each month report

- (c) hu tikedzwe vhomakone vha zwa thekiniki, vha zwa vhuinzhiniara na zwa vhulangi ha thandela u itela u vha na vhuṭanzi ha u fhaṭa kana u vusuluswa zwitediamu zwi teaho zwi khou ṅetshedzwa kha Dorobo ḡzine ha do farelwa khadzo Tshipuga tsha Lifhasi.
- (2) Muofisiri muṭanganedzi u fanela, u ḡadzisa kha mishumo yo anganyelwaho kha, 5
tshitenwa 12—
- (a) u vha na vhuṭanzi ha uri tshivhalo tsha masheleni o anganyelwaho u fhaṭa na u vusuludzwa ha zwitediamu zwo teaho na themamveledziso thikhedzi zwi dzhiela mukovho na mikovho tsumbedzisi ya gavhelo dzo sumbedziswaho kha Kholomu B ya Mbekanyo 6; 10
- (b) u vha na vhuṭanzi a maitele a u avhela mishumo, zwidodombedzwa zwa konṭiraka na mishumo ya vhulanguli ha thandela i a tendelana na ṭhoḡea dzoṭhe dzo dzudzanywaho nga muofisiri mupfukiseli wa lushaka; 15
- (c) u vha na vhuṭanzi u shumiswa ha masheleni hu tendelana na mbekanyo ya u badela yo tendelwaho; 15
- (d) u vha na vhuṭanzi phanḡa ha Ja 2 Fulwi 2008, uri ṭhoḡea dziṅwe na dziṅwe dza masipala dzi tshi tshimbilelana na konṭiraka khulwane na dzo tendelaniwaho hu tshi itelwa u fhaṭa na u vusuluswa ha zwitediamu zwo teaho na themamveledziso thikhedzi vhalaelwa nahone a hu tsha itwa nyambedzano nga hazwo; na 20
- (e) musi hu tshi ḡadziswa izwo zwi tendelanaho na ṭhoḡea sa zwe zwa vheiswa zwone kha tshitenwa 12, hu vhiḡiwe eneo mafhungo na mivhigo, nga tshifhinga tsho ambiwaho, kha muofisiri mupfukisi wa masheleni a lushaka sa zwine a nga humbelisa zwone kha kushumele kha mishumo yo ṅetshedzwaho kha tshitenwa tshituku tsha (1). 25
- (2) (a) Muofisiri mupfukisi wa masheleni a lushaka u fanela, nga muraha ha vhukwamani na vhaofisi vhaṭanganedzi, hu saathu fhela maḡuvha a 30 musi hoyu Mulayo u tshi tou thoma u shuma, u ṅetshedza nzudzanyo ya vhuṭoli kha Mufaratshikwama wa Lushaka.
- (3) (b) Nzudzanyo ya vhuṭoli i fanela u sumbedza kushumele, nḡila ya u kushumisele 30
kwa masheleni, maitele a u ṭola thundu ha nga ngomu na vhuṭoli na nḡila dza ku vhigele dza muhasho wa vhukati u itela u vha na vhuṭanzi ha mashumele a vhuḡi o teaho a u fhaṭa kana u vusuluswa ha zwitediamu zwo teaho.
- (4) Arali masipala a shumisa masheleni kha tshitediamu ane a paḡa mukovho na mikovho ye ya vha yo lavhelelwa sa zwe zwa sumbedziswa kha Mbekanyo 6 hu fanela u badelwa nga masheleni a mugaganyagwama wa masipala. 35
- (5) U ḡadzisa ṭhoḡea dza Mulayo wa Vhulangi ha Zwa Masheleni a Masipala, u shumiswa ha tshitediamu nga masipala phanḡa ha Tshipuga tsha Bola ya ifhasi ya FIFA 2010 tshi sa athu fhela zwi bva kha thendelo ya muofisiri mupfukisi wa masheleni a lushaka na Mufaratshikwama wa Lushaka. 40
- (6) (a) Muofisiri mupfukisi wa masheleni a lushaka na muofisiri muṭanganedzi wa Gavhelo Ja Mveledziso ya Zwitediamu zwa Khaphu ya ifhasi FIFA 2010 a nga dzhena kha thendelano u itela hafhu u dovha u bvisela khagala mbetshelwa ya Mulayo hoyu na mutheo wo teaho u itela u ṭavhanyiswa u shumiswa ha mukovho.
- (b) Mbetshelwa inwe na inwe ya thendelo yo ambiwaho nga hayo kha phara (a) i 45
hanedzanaho, i lwaho kana i lwisaho u khwinisa kana u hanedza mbetshelwa dza hoyu Mulayo, mutheo wo teaho, na mbetshelwa inwe na inwe ya Vhulangi ha Zwa Masheleni a Tshitshavha kana mbetshelwa inwe na inwe ya Vhulangi ha Zwa Masheleni a Masipala a dzi shumi.

Tshipiḡa 6

50

Mafhungo a elenaho nga maandḡa na Mbekanyo 7 ya mikovho

Gavhelo Ja Mbekanyamushumo ya Ṭanganelanaho ya zwa muḡagasi

19. (a) Muofisiri mupfukisi wa masheleni a lushaka u tea u vha na vhuṭanzi uri Mbekanyamushumo ya Lushaka ya zwa nḡisedzo ya *Eskom Holdings Limited* i tshimbilelana na Nzudzanyo ya Mveledziso ya Ṭhanganelano kha masipala wonoyo, yo dzudzanywa nga nḡila i elanaho na Mulayo wa Maitele a Masipala, wa wonoyo masipala. 55

(b) *Eskom Holdings Limited* i fanela uri musi hu sa athu fhela maḡuvha a 30 musi hu tshi fhela nwedzi munwe i vhiḡe kha masipala o fanelaho, kha muofisiri mupfukisi wa

to the relevant municipality, the transferring national officer and the National Treasury on the amount spent on the implementation of the National Electrification Programme.

Regional Bulk Infrastructure Grant

- 20.** The transferring national officer must in implementing the Regional Bulk Infrastructure Grant ensure that— 5
- (a) every municipality that may benefit from a specific project or scheme is invited to participate in the feasibility study to be undertaken in respect of the project or scheme, despite the fact that the municipality did not participate in submitting a motivation for that feasibility study; 10
 - (b) the feasibility study takes account of the Integrated Development Plans of municipalities, prepared in accordance with the Municipal Systems Act, especially the water services development plans that form part of the Integrated Development Plans; and 10
 - (c) all participating municipalities— 15
 - (i) agree to and understand the implications of the findings of the feasibility studies; and 15
 - (ii) enter into an agreement setting out their rights and obligations regarding the construction, ownership and operation of the proposed infrastructure prior to the finalisation of funding arrangements and the commencement of construction. 20

Water Services Operating Subsidy

- 21.** (1) The transferring national officer, subsequent to the signing of a transfer agreement between the transferring national officer and the municipality for the transfer of water services assets, may with the written approval of the National Treasury adjust the Water Services Operating and Transfer Subsidy allocation to a municipality to reflect— 25
- (a) the actual personnel allocation payable to a municipality as a result of the number of staff transferred from the transferring national department to the municipality; and
 - (b) the actual operating allocation payable to a municipality as informed by the percentage or portion of assets transferred to a municipality in respect of assets shared across municipal boundaries. 30
- (2) Any adjustments contemplated in subsection (1) must, together with an explanatory memorandum, be published by the National Treasury in the *Gazette*, within 120 days after granting approval for an adjustment. 35

Part 7

General matters relating to Schedule 4, 5, 6 or 7 allocations

Publication of allocations and frameworks

- 22.** (1) The National Treasury must, within 14 days of this Act taking effect, publish in the *Gazette*— 40
- (a) the allocations per municipality for each Schedule 4, 6 or 7 allocation; and
 - (b) the framework for each Schedule 4, 5, 6 and 7 allocation.
- (2) The National Treasury must publish in the *Gazette*—
- (a) any revisions of or amendments to the allocations or frameworks published in terms of subsection (1) authorised by an adjustment budget; 45
 - (b) any additional allocation that is authorised by an adjustment budget; or
 - (c) any re-allocations by the National Treasury in accordance with section 27.

masheleni a lushaka na Mufaratshikwama wa Lushaka nga ha masheleni o shumiswaho kha Mbekanyamushumo ya Lushaka ya Zwa Muḡagasi.

Gavhelo la Themamveledziso Guḡe dza Dzingu

20. Muofisiri mupfukisi wa masheleni a lushaka kha u shuma na Gavhelo la Themamveledziso Gute dza Dzingu u tea u vha na vhuḡanzi uri— 5
- (a) masipala muḡwe na muḡwe une wa nga vhuḡelwa nga thandela inwe-vho kana tshinwe tshikimu u rambiwa uri a vhe tshipiḡa kha u guda hune ha nga vha hone u ya nga yeneyo thandela kana tshikimu, naho arali masipala u songo ḡuḡuwedza uri hu vhe na yeneyo ngudo;
- (b) u guda hune ha nga vha hone hu tendelana na Nzudzanyo dza Mveledziso dza Pfano dza mimasipala, yo lugiselelwaho u ya nga Mulayo wa Maitele a Masipala, zwihuluhulu nzudzanyo dza mveledziso dza tshumelo dza zwa maḡi dzine dza vhumba tshitenwa tsha Nzudzanyo dza Mveledziso dza Thanganelano; na 10
- (c) Mimasipala yoḡhe i kwameaho— 15
- (i) yo tendelana na u pfesesa kushumele kwa dzenedzo ngudo; na
- (ii) na u vhoḡha mulanga une wa amba nga pfanelo na mboḡho dzavho malugana na u fhata, uri vhune na mashumele a yeneyo themamveledziso yo dzinginywaho hu sa athu u fhedziswa nzudzanyo dza u lambedza na u thoma u fhata. 20

Mugaganyagwama wa Thikedzo ya Tshumelo dza Madi

21. (1) Muofisiri mupfukisi wa masheleni a lushaka, nga murahu ha u saina thendelano vhukati ha muofisiri mupfukisi wa masheleni a lushaka na masipala kha u pfukiswa ha tshomedzo dza tshumelo dza maḡi, nga thendelo yo tou ḡwalwaho nga Mufaratshikwama wa Lushaka ha dzudzanyululiwa Kushumele kwa Tshumelo dza Maḡi na mukovho wa Thikedzo yo pfukiselwaho kha masipala u sumbedza— 25
- (a) mukovho wa vhukuma uḡe wa nga badela kha masipala wa vhashumi sa mvelele ya mbalo dza vhashumi vho sudzuluwaho vha tshi bva kha muhasho wa vhukati vha tshi ḡa kha masipala;
- (b) mukovho wa vhukuma wa kushumele uḡe wa nga badela kha masipala sa zwe zwa sumbedziswa zwone phesenthe kana zwipiḡa zwa mbuelo dzo ḡewaho masipala u ya nga mbuelo dzo kovhekanyelwaho mimasipala uya nga mikano. 30
- (2) U khakhululwa naho hu hufhio ho ambiwaho kha tshitenwatshituku tsha (1) na memorandamu i ḡalutshedzaho, hu fanela u ḡwaliwa kha *Gazethe* nga Mufaratshikwama wa Lushaka, hu sa athu u fhela maḡuvha a 120 musi ho no ḡewa thendelo ya u khakhulula. 35

Tshipiḡa 7

Mafhungo zwao a elenaho na Mbekanyo 4, 5, 6 kana 7 ya mikovho

- U andadzwa ha mikovho na mitheo 40
22. (1) Mufaratshikwama wa Lushakau fanela uri musi hu sa athu fhela maḡuvha a 14 musi hoyu Mulayo wo no thoma u shuma, u andadziwe kha *Gazethe*—
- (a) mikovho yo ḡewaho masipala muḡwe na muḡwe mukovho wa Mbekanyo 4, 6 kana 7; na
- (b) mafhungo a mutheo a mukovho wa Mbekanyo 4, 5, 6 na 7. 45
- (2) Mufaratshikwama wa Lushaka u fanela u andadza kha *Gazethe*—
- (a) u vusuluswa na u khwaḡhiswa ha mukovho kana mafhungo a mutheo a phaḡaladzwaho u ya nga tshitenwa tshituku tsha (1) ho khwaḡhiswaho nga mugaganyagwama wo dzudzanyaho;
- (b) muḡwe mukovho wo itwaho nga mugaganyagwama wo dzudzanyaho; kana 50
- (c) huḡwe u dovha u ita mukovho nga Mufaratshikwama wa Lushaka ha Muvhuso u tendelana na tshitenwa 27.

(3) The National Treasury may at any time, after consultation with or at the written request of a transferring national officer, revise or amend a framework published in terms of subsection (1) or (2) to correct any error or omission.

(4) An amendment, revision, additional allocation or re-allocation takes effect on publication thereof in the *Gazette*. 5

Frameworks for Schedule 4 allocation

23. (1) The framework for a Schedule 4 allocation must be designed to promote comprehensive reporting on outputs for a programme or function funded or partially funded by the allocation.

(2) The framework referred to in subsection (1) may— 10

(a) include a condition requiring the registration of a project with a national department or any other organ of state prior to the financial year or municipal financial year in which the project will be implemented or such later date as may be agreed upon between the transferring national officer and the receiving officer, provided that such later date may not delay or impede the commencement of that project in the relevant financial year; and 15

(b) not include any condition—

- (i) for a national department or any other organ of state, other than the relevant province or municipality or the National Treasury in respect of a public private partnership, to approve specific projects or budgets; or 20
- (ii) requiring a report on spending other than the reports required in terms of section 11 or as approved by the National Treasury.

Spending in terms of purpose and subject to conditions

24. (1) Despite anything to the contrary contained in any law, an allocation referred to in Schedule 4, 5, 6 or 7 may only be utilised for the purpose stipulated in the Schedule concerned and in accordance with the framework published in terms of section 22. 25

(2) A receiving officer may not transfer any Schedule 5 or 6 allocation or a portion of such allocation to any other entity for the performance of a function envisaged in terms of the allocation, unless—

(a) it is a transfer that is approved in the budget of the receiving province or municipality or a framework published in terms of section 22; 30

(b) it is a payment for services rendered or goods received, which services or goods were procured in accordance with the supply chain management policy or procurement policy of the relevant province or municipality and for which adequate documentation for payment has been received; or 35

(c) in the case of an advance payment or a transfer not consistent with the budget of the receiving province or municipality—

- (i) the receiving officer has certified to the National Treasury that the transfer is not an attempt to artificially inflate its spending estimates and that there are good reasons for the advance payment or transfer; and 40
- (ii) the National Treasury has approved the advance payment or transfer.

Withholding of allocation

25. (1) Subject to subsections (2) and (3), a transferring national officer may withhold the transfer of a Schedule 4, 5, 6 or 7 allocation or any portion of such allocation for a period not exceeding 30 days, if— 45

(3) Mufaratshikwama wa Lushaka musu o no amba kana u ita vhwkwamani na kana nga u khumbelo yo tou n'walwaho ya muofisiri mupfukisi wa masheleni a lushaka, a nga kha di vusulusa kana u khwinisa mutheo wo an'adzawaho u ya nga tshitenwa tshikuku tsha (1) kana (2) u itela u khakhulula ho khakheaho kana ho tshelaho.

(4) U khwiniswa, u vusulusa, u engedza mukovho kana u dovha u kovha hafhu zwi itea musu ho no an'adzwa kha *Gazette*. 5

Mitheo ya Mbekanyo 4 ya mikovho

23. (1) Mutheo wa mukovho wa Mbekanyo 4 u fanela u itelwa u tikedza u vhiga ho fhelelaho kha mvelele u itela mbekanyamushumo kana mushumo wo lambedzawaho nga vhu'alo kana tshitahe nga mukovho. 10

(2) Mutheo wo ambiwaho nga hawo kha tshitenwa tshikuku tsha (1) u nga—

(a) katela na nyimele dzi to'aho uri hu redzhisit'ariwe thandela na muhasho wa vhukati kana mura'aho naho u ufho wa muvhuso nga phan'a ha nwaha wa muvhalelano kana n'waha wa muvhalelano wa masipala thandela ya do shuma nga datumu ya nga vhuya u ya nga zwe ha tendelanwa ngazwo vhukati ha muofisiri mupfukisi wa masheleni a lushaka na muofisiri mut'angedzi, tenda datumu yeneyo ya nga vhuya i sa lengise kana u thithisa u thoma ha yeneyo thandela nga n'waha wa hone wa muvhalelano; na 15

(b) a zwi yi nga nyimele—

(i) kha muhasho wa vhukati kana tshipi'a naho tshi tshifho tsha muvhuso, nga n'nda ha khampani dza muvhuso kana ya muthu nga e'he, u tendela dzi'we thandela kana mugaganyagwama; kana 20

(ii) u to'a muvhigo wa u shumiswa ha masheleni nga n'nda ha mivhigo i to'eaho u ya nga tshitenwa 11 kana sa musu zwo tendelwa nga Mufaratshikwama wa Lushaka. 25

U shumisa masheleni hu na tshitiisi nahone zwo itiswa nga nyimele

24. (1) Naho tshi tshini tsho fhambananaho na itsho tsho katelwaho kha mulayo mu'we na mu'we, mukovho wo ambiwaho nga hawo kha Mbekanyo 4, 5, 6 kana 7 u nga shumiselwa ndivho yo n'waliwaho kha Mbekanyo i kwamaho eneo mafhungo a tendelanaho na mutheo u ya nga tshitenwa 22. 30

(2) Muofisiri a mut'angedzi ha koni u pfukisa mukovho na ho u ufho wa Mbekanyo 5 kana 6 kana tshipi'a tsha mukovho wonoyo naho e nnyi u itela mushumo wo dzudzanywaho u ya nga wonoyo mukovho, nga n'nda ha musu—

(a) i masheleni a pfukisiwaho o tendelwaho nga mugaganyagwama wa vun'du kana masipala zwi t'angedzaho kana mutheo wo an'adzawaho u ya nga tshitenwa 22; 35

(b) ndi mbadelo ya tshumelo yo itwaho kana thundu dze dza t'angedzwa, he tshumelo ya itwa kana thundu dza t'angedzwa u ya nga maitele a u t'angedza thundu nga mbekanyamaitele ya vhulangi ha u t'etshedza thundu kana mbekanyamaitele ya jene'lo vun'du kana masipala zwe zwa itwa ho waniwa thendelo yo teaho ya manwalo o teaho a mbadelo o t'angedzwa; kana 40

(c) kha nyimele ya u badelela phan'a kana u pfukisa ha masheleni hu sa tshimbilelani na mugaganyagwama wa vun'du kana masipala u t'angedzaho— 45

(i) muofisiri o t'angedzaho o khwa'hisedza kha Mufaratshikwama wa Lushaka u pfukisela ho itwaho a si ndingedzo ya u to'a u alusa zwi siho u anganyela kushumisele kwa masheleni na zwiitisi zwa vhukuma zwi hone na zwa'uri zwa u badelela phan'a kana u pfukiswa masheleni; na

(ii) Mufaratshikwama wa Lushaka o tendela u badelela phan'a kana u pfukiswa ha masheleni. 50

U farwa ha mukovho

25. (1) U ya nga tshitenwa tshikuku tsha (2) na (3), muofisiri mupfukisi wa masheleni a lushaka a nga fara u pfukiswa ha mukovho wa Mbekanyo 4, 5, 6, kana 7 kana tshipi'a naho tshi tshifho tsha wonoyo mukovho tshifhinga tshi sa fhiriho ma'uvha a 30, arali— 55

- (a) the province or municipality does not comply with the provisions of this Act or conditions to which the allocation, as provided for in the relevant framework, is subject;
- (b) roll-overs of conditional allocations approved by the National Treasury in accordance with section 28 have not been spent; or 5
- (c) expenditure on previous transfers during the financial year reflects significant under-spending, for which no satisfactory explanation is given.
- (2) Despite subsection (1), the Health Professions Training and Development Grant and National Tertiary Services Grant may not be withheld in terms of this section.
- (3) A transferring national officer must, seven working days or such shorter period as may be approved by the National Treasury prior to withholding an allocation in terms of subsection (1)— 10
- (a) give the relevant receiving officer—
- (i) written notice of the intention to withhold the allocation; and
- (ii) an opportunity to submit written representations, within those seven days as to why the allocation should not be withheld; and 15
- (b) inform the relevant provincial treasury and the National Treasury, and, in respect of the Municipal Infrastructure Grant, also the provincial department responsible for local government of its intention to withhold the allocation.
- (4) A notice contemplated in subsection (3) must include the reasons for withholding the allocation and the intended duration of the withholding. 20
- (5) (a) The National Treasury may when a transferring national officer is withholding an allocation in terms of subsection (1) instruct or approve a request from that transferring national officer to withhold an allocation for a period longer than 30 days, but not exceeding 120 days, if the withholding will— 25
- (i) facilitate compliance with this Act or the conditions to which the allocation is subject; or
- (ii) minimise the risk of under-spending.
- (b) A transferring national officer must, when requesting the withholding of an allocation in terms of this subsection, submit proof of its compliance with subsection (3) and any representations received from the receiving officer, to the National Treasury. 30
- (c) The transferring national officer must again comply with subsection (3) when the National Treasury instructs or approves a request by him or her in terms of paragraph (a).

Stopping of allocation 35

26. (1) Despite section 25, the National Treasury may in its discretion or at the request of a transferring national officer stop the transfer of—
- (a) a Schedule 4, 5 or 6 allocation referred to in section 25(1) to a province or municipality on the grounds of persistent and material non-compliance with the provisions of this Act, or a condition to which the allocation, as provided for in the relevant framework, is subject; or 40
- (b) a Schedule 4, 5, 6 or 7 allocation referred to in section 25(1) if the National Treasury anticipates that a province or municipality will substantially under-spend on that programme or allocation in the financial year.
- (2) The National Treasury must when stopping an allocation in terms of this section— 45
- (a) comply with section 25(3)(a), and in respect of a municipality also with section 38 of the Municipal Finance Management Act; and
- (b) inform the relevant provincial treasury of its intention to stop the allocation.

- (a) vunḑu kana masipala zwi sa tendelani na mbetshelwa dza Mulayo uyu kana nyimele dzine khadzo, sa zwe dza ḑekedzwa kha mutheo wo teaho, ho sedziwa;
- (b) masheleni o pfukiselwaho e a vha o kovhiwa ho sedzwa nyimele o tendelwaho nga Mufaratshikwama wa Lushaka u ya nga tshiteḑwa 28 ho ngo shumiswa; kana 5
- (c) masheleni o shumiswaho kha u ita pfukiselo dzo itwaho kha ḑwaha wa muvhalelano i u sumbedza u sa shumiswa ha masheleni lu vhonehalo, hune ḑhalutshedzo i fushaho yo ḑeiwaho.
- (2) Nga nḑda ha tshiteḑwa tshiḑuku tsha (1), Gavhelo ḑa Mveledziso ya Pfumbudzo ya Vhashumeli vha Zwa Mutakalo kana Gavhelo ḑa Zwa Tshumelo dza Pfunzo dza Nḑha dza Lushaka dzi nga si fariwe u ya nga tshiteḑwa hetshi. 10
- (3) Muofisiri mupfukisi wa masheleni a lushaka u fanela, uri nga maḑuvha a sumbe a mushumo kana tshenetsho tshifhinga tshipfufhi sa zwine zwa nga vha zwo tendelwa nga Mufaratshikwama wa Lushaka phanḑa ha musi a sa athu fara mukovho zwi tshi ya nga tshiteḑwa tshiḑuku tsha (1)— 15
- (a) aḑee muofisiri o teaho—
- (i) nḑivhadzo yo tou ḑwaliwaho ya u diimisela u fara mukovho; na
- (ii) tshikhala tsha u ḑisa zwo tou ḑwalwa, nga eneo maduvha a sumbe uri ndi ngani mukovho uyo a sa tei u fariwa; na 20
- (b) u ḑivhadza mufaratshikwama wa vunḑu o teaho na Mufaratshikwama wa Lushaka, na, u tendelana na Gavhelo ḑa Themamveledziso ya Masipala, hafhu na muhasho wa vunḑu u re na vhuḑifhinduleli ha muvhuso wapo kha vhuḑiimiseli hawo u fara mukovho.
- (4) Nḑivhadzo yo ambiwaho kha tshiteḑwa tshiḑuku tsha (3) i fanela u katela na zwiitisi zwa u fara mukovho na uri na tshiifhinga tsho imiselwaho u fara uyo mukovho. 25
- (5) (a) Mufaratshikwama wa Lushaka a nga, musi Muofisiri mupfukisi wa masheleni a lushaka a tshi khou fara mukovho u ya nga tshiteḑwa tshiḑuku tsha (1), nea ndaela kana a tendela khumbelo i bvaho kha onoyo muofisiri mupfukisi wa masheleni a lushaka u fara mukovho lwa tshifhinga tshi fhiraho maḑuvha a 30, fhedzi a sa thirise maḑuvha a 120, arali honoho u farwa hu tshi ḑo— 30
- (i) ḑuḑuwedza u tendelana na hoyu Mulayo kana nyimele dzine mukovho wa wela kha; kana
- (ii) u fhungudza tshutshedzo dza u sa shumisa masheleni.
- (b) Muofisiri mupfukisi wa masheleni a lushaka u fanela, musi a tshi khou ita khumbelo ya u fara mukovho u ya nga tshiteḑwa tshiḑuku itshi, u ḑetshedza vhuḑanzi ha u tendelana na tshiteḑwa tshiḑuku tsha (3) na vhaimeleli vha bvaho kha muofisiri muḑanganedzi, u ya kha Mufaratshikwama wa Lushaka. 35
- (c) Muofisiri mupfukiseli wa lushaka u dovha hafhu a tea u tendelana na tshiteḑwa tshiḑuku tsha (3) musi Mufaratshikwama wa Lushaka a tshi laela kana u tendela khumbelo yo itwaho nga e u ya nga ha phara (a). 40

U imiswa ha mukovho

26. (1) Hu sa londwi tshiteḑwa 25, Mufaratshikwama wa Lushaka a nga shumisa tsho yawe kana nga khumbelo ya muofisiri mupfukisi wa masheleni a lushaka a imisa pfukiswa ha— 45
- (a) Mbekanyo 4, 5 kana 6 ya mukovho yo ambiwaho kha tshiteḑwa 25(1) u ya kha vunḑu kana masipala zwi tshi itwa nga u futelela na zwifareaho zwi sa tshimbilelani na mbetshelwa dza Mulayo hoyu, kana nyimele dzine mukovho sa zwe zwa ḑetshedzwa kha mutheo wo teaho, zwi tendelana na; kana
- (b) Mukovho wa Mbekanyo 4, 5, 6 kana 7 wo ambiwaho kha tshiteḑwa 25(1) arali Mufaratshikwama a tshi lavhelela uri vunḑu kana masipala u ḑo shumisela fhasi masheleni kha mbekanyamushumo kana mukovho kha ḑwaha wa muvhalelano. 50
- (2) Mufaratshikwama wa Lushaka u fanela musi a tshi khou imisa mukovho u ya nga hetshi tshiteḑwa— 55
- (a) zwi fanela u tendelana na tshiteḑwa 25(3)(a), nahone u ya nga masipala na nga u ya nga tshiteḑwa 38 tsha Mulayo wa Vhulangi ha Zwa Masheleni a Masipala; na
- (b) u ḑivhadza vunḑu lo teaho ḑa Mufaratshikwama wa Vunḑu nga ha u diimisela u imisa mukovho. 60

(3) Any stopping of an allocation contemplated in subsection (1) must, together with an explanatory memorandum, be published by the National Treasury in the *Gazette*.

(4) (a) The Minister may, by notice in the *Gazette*, approve that an allocation or any portion of such allocation stopped in terms of subsection (1), be utilised to meet that province's or municipality's outstanding statutory and contractual financial commitments. 5

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

Re-allocation after stopping of allocation

27. (1) (a) The National Treasury may, where it stops an allocation in terms of section 26, after consultation with the transferring national officer, determine that a portion or the allocation that will not be spent be reallocated to one or more provinces or municipalities on condition that the allocation will be spent in the financial year or the next financial year. 10

(b) The re-allocation of a portion or the full allocation on condition that the allocation will be spent in the next financial year referred to in subsection (1), must be deemed to be a roll-over approved by the National Treasury in terms of section 28(2)(a). 15

(2) (a) Despite subsection (1), the National Treasury may, when an intervention in terms of the Constitution, is taking place, on such conditions as it may determine, authorise— 20

(i) in relation to section 100, the transferring national officer to spend an allocation stopped in terms of section 26 on behalf of the relevant province;

(ii) in relation to section 139, the intervening province to spend an allocation stopped in terms of section 26 on behalf of the relevant municipality.

(b) An allocation that is spent by the transferring national officer or intervening province referred to in paragraph (a), must, for purposes of this Act, be regarded as a Schedule 7 allocation from the date on which the authorisation is given. 25

Unspent conditional allocations

28. (1) Despite the provisions of the Public Finance Management Act or the Municipal Finance Management Act relating to roll-overs, any conditional allocation, excluding the Gautrain Rapid Rail Link allocation, that is not spent at the end of a financial year reverts to the National Revenue Fund, unless the relevant receiving officer can prove to the satisfaction of the National Treasury that the unspent allocation is committed to identifiable projects. 30

(2) The National Treasury may at the request of a transferring national officer, provincial treasury or municipality approve— 35

(a) a roll-over from a conditional allocation to the next financial year; and

(b) spending of a portion of a conditional allocation on activities related to the purpose of that allocation where the province or municipality projects significant unforeseeable and unavoidable over-spending on its budget. 40

Allocations to public entities for provision of municipal service or function

29. No public entity, other than Eskom Holdings Limited in respect of funds received from the Department of Minerals and Energy and water boards in respect of funds received from the Department of Water Affairs and Forestry for the implementation of Schedule 7 allocations, may receive funds for the provision of a municipal service or 45

(3) U imiswa hufhio na ufhio ha mukovho ho ambiwaho kha tshiteŋwa tshiŋuku tsha (1) tshi tea, khathihi memorandamu u ŋalusaho, u anqadzwe Mufaratshikwama wa Lushaka kha *Gazethe*.

(4) (a) Minisiŋa a nga kha ŋi, nga ndivhadzo kha *Gazethe*, u tenda uri mukovho kana tshiŋwe tshipiŋa tsha wonoyo mukovho tshi imiswe u ya nga tshiteŋwa tshiŋuku tsha (1), tshi shumiswe u swikela tshinyalelo dza vunŋu na dza masipala dze dza ŋivhofha uri dzi ŋo dzi lifha. 5

(b) U shumiswa ha masheleni ho ambiwaho kha hetshi tshiteŋwa tshiŋuku i tou u vhilwa ho livhiwa kha Tshikwama tsha Mbuelo tsha Lushaka.

U dovha u kovhiwa nga murahu ha musi ha u imiswa ha mukovho 10

27. (1) (a) Mufaratshikwama wa Lushaka a nga, he ha imiswa mukovho u ya nga tshiteŋwa 26, nga murahu ha vhwkwamani na muofisiri mupfukisi wa masheleni a lushaka, a phetha uri tshipiŋa kana mukovho une wa sa do shumiswa u dovhe u kovhelwe vunŋu jithihi kana manzhi kana mimasipala ho sedzwa uri mukovho u ŋo shumiswa nga nŋwaha wa muvhalelano kana kha nŋwaha wa muvhalelano u tevhelaho. 15

(b) U dovha hafhu u kovhiwa ha tshipiŋa kana mukovho wo fhelelaho ho sedzwa uri mukovho u ŋo shumiswa nga nŋwaha wa muvhalelano u tevhelaho sa zwe zwa sumbedziswa kha tshiteŋwa tshiŋuku tsha (1), i fanela u dzhiiwa sa masheleni o pfukiswaho tendelwaho nga Mufaratshikwama wa Lushaka u ya nga tshiteŋwa 28(2)(a).

(2) (a) Nga nŋa ha tshiteŋwa tshiŋuku tsha (1), Mufaratshikwama wa Lushaka a nga, musi ho vha na u dzhenelela hu tshi tevhedzwa Mulayotewa, zwi khou itea, kha nyimele u ya nga nŋila iŋe ya nga vha yo phethwa ngaho, sa zwe zwa tendeliwa— 20

(i) zwi tshi elana na tshiteŋwa 100, muofisiri mupfukisi wa masheleni a lushaka a shumise mukovho wo imiswaho u ya nga tshiteŋwa 26 hu tshi itelwa vunŋu ji kwameaho; 25

(ii) zwi tshi elana na tshiteŋwa 139, vunŋu ji dzhenelelaho kha u shumisa mukovho wo imiswaho u ya nga tshiteŋwa 26 hu tshi itelwa masipala a kwameaho.

(b) Mukovho uŋe wa shumiswa nga muofisiri mupfukisi wa masheleni a lushaka kana vunŋu ji dzhenelelaho lo ambiwaho nga halo kha phara (a), li fanela uri musi li tshi itela hoyu Mulayo, ji dzhiiwe sa mukovho wa Mbekanyo 7 u bva ŋuvha je ha vhewa hoyu mulayo. 30

Mikovho i songo shumiswaho yo ŋetshedzwa ho sedzwa nyimele

28. (1) Hu sa londwi mbetshelwa Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha kana Mulayo wa Vhulangi ha Zwa Masheleni a Masipala u tshimbilelanaho na u pfukiselwa ha masheleni, u kovhelwa huŋwe na huŋwe ho sedzwa nyimele, nga nŋa ha mukovho wa Gautrain Rapid Rail Link, i songo shumiswaho magumoni a nŋwaha wa muvhalelano i vhucelela kha Tshikwama Tsha Mbuelo Tsha Lushaka, nga nŋa ha musi muofisiri mutanganedzi a nga sumbedza lu fushaho kha Mufaratshikwama zwa uri mukovho u songo shumiswaho u do shumiselwa thandela dzi re hone. 35 40

(2) Mufaratshikwama wa Lushaka a nga, nga khumbelo ya muofisiri mupfukisi wa masheleni a lushaka, mufaratshikwama wa vunŋu kana masipala a tenda—

(a) u fhiriselwa u bva kha mukovho wo itwaho ho sedzwa nyimele u ya kha nŋwaha u tevhelaho wa muvhalelano; na

(b) u shumiswa ha tshipiŋa tsha mukovho wo ŋetshadzwaho ho sedzwa nyimele kha mishumo i tshimbilelanaho na wonoyo mukovho wa vunŋu kana thandela dza masipala dzine dza vha na ndeme hune u shumiseswa ha masheleni hu sa langoi na hu songo lavhelelwaho kha mugaganyagwama wawo. 45

Mukovho u ya kha zwiimiswa zwa tshitshavha u itela mbetshelwa ya tshumelo kana mushumo wa masipala 50

29. A huna tshiimiswa tsha tshitshavha, nga nŋa ha *Eskom Holdings Limited* u ya nga thonipho ya masheleni o waniwaho u bva kha Muhasho wa Minerala na Fulufulu na bodo ya zwa maŋi u ya nga masheleni o ŋanganedzwaho u bva kha Muhasho wa Zwa Madi na Maŋaka hu tshi shumiswa mukovho wa Mbekanyo 7, u nga kha ŋi ŋanganedza masheleni u itela mbetshelwa ya tshumelo ya masipala kana mishumo ya masipala ho imelwa masipala u bva kha tshiimiswa tsha muvhuso wa vhukati kana tshipiŋa tsha 55

municipal function on behalf of a municipality from a national or provincial organ of state except via the municipality responsible for that service or function, unless the National Treasury approves otherwise in respect of municipalities it deems to have low capacity.

CHAPTER 4

5

DUTIES OF CATEGORY C MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties relating to Category C municipal budgets

30. (1) (a) In addition to the requirements of the Municipal Finance Management Act, the accounting officer of a category C municipality must, no later than 14 April 2008, submit to the National Treasury and all category B municipalities within that municipality's area of jurisdiction, the budget, as tabled in accordance with section 16 of the Municipal Finance Management Act, for the 2008/09 municipal financial year, and the two following municipal financial years. 10

(b) The budget must indicate all allocations to be transferred to each category B municipality within its area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities. 15

(2) A category C municipality must strive to ensure that it does not duplicate a function currently performed by a category B municipality, and transfer funds for infrastructure development or the provision of services to the relevant category B municipalities, taking into account any indicative allocations for such municipalities as determined or published in the *Gazette* by the National Treasury, and may only retain and spend funds directly if the category C municipality retained a power or function in terms of the Municipal Structures Act. 20

(3) A category C municipality must before implementing any capital project for water, electricity, roads or any other municipal service consult the category B municipalities within whose area of jurisdiction the project will be implemented on the project, and agree on which municipality is responsible for operational costs and collection of user fees. 25

(4) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, that is not reflected in its budget as tabled in accordance with section 16 of the Municipal Finance Management Act, is reflected in its budget to be approved in accordance with section 24 of the Municipal Finance Management Act. 30

Duties of provincial treasuries

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31. (1) The provincial treasury must reflect Schedule 5 allocations separately in the province's appropriation Bill or a schedule to its appropriation Bill.

(2) (a) The provincial treasury must on the same day that its budget is tabled in the provincial legislature or a later date approved by the National Treasury, but not later than 14 April 2008, publish the following in the *Gazette*: 40

- (i) the indicative allocation per municipality for every allocation to be made by the province to municipalities from the province's own funds;
- (ii) the indicative allocation to be made per school in the province;
- (iii) the indicative portion of the Integrated Housing and Human Settlement Development allocation to each municipality; 45
- (iv) the indicative allocation to any national or provincial public entity for the implementation of a programme funded by a Schedule 5 allocation on behalf of a province or for assistance provided to the province in implementing such a programme;
- (v) the envisaged division of the allocation contemplated in subparagraphs (i)-(iv), in respect of each municipality and school, for the next financial year and the 2010/11 financial year; 50

vunḁu tsha muvhuso nga ḁḁda ha musu zwo pfuka nga masipala a re na vhuḁifhinduleli ha tshumelo yeneyo kana mushumo, nga ḁḁda ha musu Mufaratshikwama wa Lushaka o tenda nga ḁḁhani ha uri mimasipala a i khou livha kha u vha na vhukoni vhuḁuku.

NDIMA 4

MISHUMO YA MIMASIPALA YA KHETHEKANYO C, VHAFARATSHIKWAMA VHA MAVUNḁU NA MUFARATSHIKWAMA WA LUSHAKA

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Mishumo i elenaho mugaganyagwama wa masipala wa tshigwada C

30. (1) (a) U ḁadzisa kha ḁhoḁea dza Mulayo wa Vhulangi ha Zwa Masheleni a Masipala, muofisiri wa muvhalelano wa khethekanyo C ya masipala u fanela u, ḁetshedza Mufaratshikwama wa Lushaka na khethekanyo B ya mimasipala kha vhupo honoho ha vhushumelo ha masipala, mugaganyagwama sa zwe zwa adziwa uya nga Mulayo wa Vhulangi ha Zwa Masheleni a Masipala, kha ḁwaha wa muvhalelano wa 2008/09, na miḁwaha mivhili itevhelaho ya muvhalelano.

(b) Mugaganyagwama u tea u sumbedza mukovho woḁhe uno fanela u fhiriselwa kha masipala muḁwe na muḁwe wa khethekanyo B kha vhupo honoho ha vhushumelo na u bula maitete o shumiswaho kha u kovha masheleni vhukati ha mimasipala ya khethekanyo ya B.

(2) Khethekanyo C ya masipala i fanela u lwisa nga ḁdila dzoḁhe u itela u vha na vhuḁanzi uri a i dovhooli mushumo uḁe wa khou itwa nga masipala wa khethekanyo ya B, nahone i pfukise masheleni a u bveledzisa ḁhemamveledziso kana mbetshelwa ya tshumelo i tshimbilelanaho na mimasipala yo teaho ya khethekanyo B, hu tshi khou dzhielwa mikovho tsumbedzisi sa izwi mimasipala yo phetha kana zwo ḁḁdadzwa kha *Gazethe* nga Mufaratshikwama wa Lushaka, na uri a nga vhumungo fhedzi na u shumisa masheleni thwii arali masipala wa khethekanyo C o fara kana mushumo wa Mulayo wa Zwiimiswa zwa Masipala.

(3) Masipala wa khethekanyo C u fanela uri musu u sa athu u shumisa masheleni muḁwe na muḁwe a thandela ya maḁi, muḁgasi, dzibada, kana tshumelo naho i ifhio ya masipala a kwamane na mimasipala wa khethekanyo B kha vhupo honoho ha vhushumelo ha thandela hune dza do shumiwa kha thandela na u tenda uri ndi masipala ufhio a no ḁo vha na vhuḁifhinduleli ha zwikolodo zwa u shuma na u kuvhanganya mbedelo dza u shumisa.

(4) Masipala u fanela u vha na vhuḁanzi uri mukovho wo itwaho u ya nga hoyu Mulayo, kana nga vunḁu kana muḁwe masipala, u siho kha mugaganyagwama sa zwe zwa ḁdziswa zwone khethekanyo ya 16 ya Mulayo wa Vhulangi ha Zwa Masheleni a Masipala, sa zwe zwa sumbedzwa kha mugaganyagwama u ne wa ḁo tendiwa u ya nga tshiteḁwa 24 tsha Mulayo wa Vhulangi wa Zwa Masheleni a Masipala.

Mishumo ya vhaferatshikwama vha vunḁu

31. (1) Mufaratshikwama wa vunḁu fanela u sumbedza mikovho ya Mbekanyo 5 kha Mulayotibe wa masheleni o vhetshelwaho thungo kana mbekanyo ya Mulayotibe wa Masheleni o vhetshelwaho thungo.

(2) (a) Mufaratshikwama wa vunḁu o fanela uri nga ḁḁnelo ḁuvha ḁi ḁe mugaganyagwama wa adzwa kha vhusima mulayo ha vunḁu kana nga datumu ya nga vhuya sa zwe zwa tendeliwa nga Mufaratshikwama wa Lushaka, hu songo fhira ḁa 14 Lambamai 2008, hu ḁḁdadzwe zwi tevhelaho kha *Gazethe*:

- (i) Mikovho tsumbedzisi u ya nga ha masipala kha mukovho muḁwe na muḁwe u ḁe wa do itwa nga vunḁu na mimasipala u bva kha tshikwama tsha vunḁu;
- (ii) mikovho tsumbedzisi ine ya ḁo itwa uya nga tshikolo kha vunḁu;
- (iii) tshipiḁa tsumbedzisi tsha Thanganelo ya Dzinnḁu na Mveledziso ya Kudzulele kwa Vhathu kha mukovho wa masipala muḁwe na muḁwe;
- (iv) Mukovho tsumbedzisi wa tshiimiswa tshiiḁwe na tshinwe tsha tshitshavha tsha muvhuso wa vhukati kha u ḁetshedza mbekanyamushumo yo lambedzwaho nga mukovho wa mbekanyo 5 u itela vunḁu kana thuso yo ḁetshedzwaho kha vunḁu kha u etshedza idzo mbekanyamushumo;
- (v) khethekanyo yo humbulelwaho ya mukovho kha phara ḁhukhu (i)-(iv), u ya nga masipala muḁwe na muḁwe na tshikolo, kha ḁwaha u tevhelaho wa muvhalelano na ḁwaha wa muvhalelano wa; 2010/11;

- (vi) the conditions and other information in respect of the allocations referred to in subparagraphs (i), (ii) and (iii) to facilitate performance measurement and the use of required inputs and outputs; and
- (vii) the budget of each hospital in a format determined by the National Treasury.
- (b) The allocations and budgets referred to in paragraph (a) must be deemed to be final if the legislature passes the appropriation Bill without any amendments. 5
- (c) In the event that the legislature amends the appropriation Bill the accounting officer of the provincial treasury must publish amended allocations and budgets in the *Gazette* within 14 days of legislature passing the appropriation Bill.
- (3) (a) Despite anything to the contrary contained in any law, a provincial treasury may, in accordance with a framework determined by the National Treasury, amend the allocations referred to in subsection (2) or make additional allocations to municipalities that were not published in terms of subsection (1) or (2). 10
- (b) The amended allocations and allocations referred to in paragraph (a) must be published in the province's budget documents that are submitted with an adjustment appropriation Bill to its legislature. 15
- (c) The provisions of subsection (2), with the necessary changes, apply in respect of allocations referred to in paragraph (b).
- (4) Where a function for which a province receives a Schedule 5 allocation is assigned to a municipality during a financial year and the province has not appropriated funds to that municipality for the performance of that function, the province must transfer the allocation to the municipality in terms of section 226(3) of the Constitution as a direct charge against that province's Revenue Fund and must inform the National Treasury of the transfer. 20
- (5) (a) A provincial treasury must, as part of its consolidated monthly report in terms of section 32 of the Public Finance Management Act, in the format determined by the National Treasury, report on— 25
- (i) actual transfers received by the province from national departments;
 - (ii) actual expenditure on such allocations, excluding Schedule 4 allocations, up to the end of that month; and 30
 - (iii) actual transfers made by the province to municipalities, and actual expenditure by municipalities on such allocations.
- (b) The report contemplated in paragraph (a) must include reports for each quarter, and be in the format and include the information as may be determined by the National Treasury. 35

Duties of National Treasury

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

(2) The National Treasury must, together with the monthly report contemplated in section 32(2) of the Public Finance Management Act, publish a report on actual transfers of all allocations listed in the Schedules referred to in sections 7 and 8 or made in terms of section 36. 40

- (vi) nyimele na mañwe mafhungo u ya nga mikovho yo ambiwaho kha phara fhukhu (i), (ii) na (iii) u tũtũwedza tshikalo tsha mashumele na u shumisa tshomedzo na zwibve redzwa; na
- (vii) mugaganyagwama wa vhuongelo vhuñwe na vhuñwe nga tshivhumbeo tsho tiwaho nanga Mufaratshikwama wa Lushaka. 5
- (b) Mikovho na migaganyagwama yo ambiho ngayo kha phara (a) i tea u dzhiwa i yone ya u fhedza arali vhusimamilyo vhu nga phasisa Mulayotibe wa Mukovhe hu si na u khwiniswa ho itwaho.
- (c) Kha hune vhusimamulayo ha khwinisa Mulayotibe wa mukovho muofisiri wa muvhalelano wa vhuferatshikwama ha vunđu vhu fanela u andadza mikovho yo khwiniswaho na mugaganyagwama kha *Gazette* hu sa athu fhela mađuvha a 14 musi mulayo wo khwařhisa u shuma ha Mulayotibe wa Mukovho. 10
- (3) (a) Hu sa londwi naho tshi siho mulayoni, mufaratshikwama wa vunđu a nga, zwi tshi elana na mutheo wo tiwaho nga Mufaratshikwama wa Lushaka, a khwinisa mikovho yo ambiwaho kha tshitenwa tshĩtuku tsha (2) kana u engedza mikovho kha masipala e a vha a songo anđadzwa u ya nga tshitenwa tshĩtuku tsha (1) kana (2). 15
- (b) Mukovho wo khwiniswaho na mikovho yo ambiwaho nga hayo kha phara (a) i fanela u anđadzwa kha mañwalwa a mugaganyagwama a vunđu ane a đo ñekedzwa na khwiniso ya Mulayotibe wa Mukovho u ya kha vhusimamulayo hađo.
- (c) Mbetshelwa dza tshitenwa tshĩtuku tsha (2), na tshanduko dzo teaho, zwi a shumisiwa ho sedzwa mikovho iñe ya khou ambiwa nga hayo kha phara (b). 20
- (4) Hune mushumo wa vunđu wa ñewa mukovho wa Mbekanyo 5 wa ñewa masipala kha ñwaha wa muvhalelano nahone vunđu ĩi sa athu u kovhela masheleni wonoyo masipala u itela wonoyo mushumo, vunđu ĩi fanela u nea mukovho masipala u ya nga tshitenwa 226(3) tsha Mulayotewa u itela u vhila nga u tou livha kha Tshikwama tsha Mbuelo tsha vunđu nahone ĩi fanela u đivhadza Mufaratshikwama wa Lushaka nga ha u pfukiswa uho. 25
- (5) (a) Mufaratshikwama wa vunđu u fanela, sa tshipiđa tsha muvhigo wo tanganyiswaho wa ñwedzi muñwe na muñwe u ya nga tshitenwa 32 tsha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha, nga kuitele kwo tiwaho nga Mufaratshikwama wa Lushaka a tshi vhiga nga ha— 30
- (i) u pfukiselwa ha vhukuma ha masheleni ho țanganedzwaho nga vunđu u bva kha mihasho ya vhukati;
- (ii) masheleni a vhukuma o shumiswaho kha mikovho yeneyo, nga nnđa ha mikovho ya Mbekanyo 4, u swika magumoni a wonoyo ñwedzi; na 35
- (iii) u pfukiselwa ha vhukuma ha masheleni ho itwaho nga vunđu u ya kha mimasipala, na masheleni o shumiswaho a vhukuma nga mimasipala kha yeneyo mikovho.
- (b) Muvhigo we ha ambiwa ngawo kha phara (a) u fanela u katela na mivhigo ya kotara inwe na inwe ya ñwaha, nahone u vhe kha kuitele kune kwa katela na mafhungo sa zwine a nga tiwa nga Mufaratshikwama wa Lushaka. 40

Mishumo ya Mufaratshikwama wa Lushaka

32. (1) Mufaratshikwama wa Lushaka u fanela uri hu sa athu u fhela mađuvha a 14 musi hoyu Mulayo wo no thoma u shuma a ñee nđivhadzo kha vhaofisiri vhapfukiseli vha lushaka vhořhe, i re na zwidombedzwa zwa zwikwama zwabannga inwe na inwe ya vunđu na masipala. 45

(2) Mufaratshikwama wa Lushaka, khathihi na muvhigo wa ñwedzi zwo ñwaliwaho kha tshitenwa 32(2) tsha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha, a anđadze muvhigo nga ha u pfukiswa ha vhukuma ha masheleni ho itwaho sa zwe zwa vhekanyiswa zwone kha Mbekanyo dzo ambiwaho kha tshitenwa 7 na 8 kana yo itwaho u tendelana na tshitenwa 36. 50

CHAPTER 5

MATTERS RELATING TO ALL ALLOCATIONS

Payment schedule

33. (1) (a) The National Treasury determines the payment schedule for the transfer of a province's equitable share allocation, after consultation with the head of the department in the provincial treasury. 5

(b) In determining the payment schedule the National Treasury must take account of the monthly spending commitments of provinces, and seek to minimise risk and debt servicing costs for national and provincial government.

(c) Despite paragraph (a), the National Treasury may for cash management purposes relating to the corporation for public deposits account, or when an intervention in terms of section 100 of the Constitution, is taking place, on such conditions as it may determine, advance funds to a province in respect of its equitable share or a portion of it, which have not yet fallen due for transfer in accordance with the payment schedule. 10

(d) Any advances in terms of paragraph (c) must be set-off against transfers to the province, which would otherwise become due in terms of that payment schedule. 15

(2) (a) The National Treasury determines the payment schedule for the transfer of a municipality's equitable share allocation, after consultation with the accounting officer of the national department responsible for local government.

(b) Despite paragraph (a), the National Treasury, after consultation with the accounting officer of the national department responsible for local government, may for cash management purposes in the municipality or when an intervention in terms of section 139 of the Constitution, is taking place, on such conditions as it may determine, approve a request or direct that the equitable share or a portion of it, which has not yet fallen due for transfer in accordance with the payment schedule, be advanced to a municipality. 20 25

(c) Any advances in terms of paragraph (b) must be set-off against transfers to the municipality, which would otherwise become due in terms of the applicable payment schedule.

(3) (a) The National Treasury must approve the payment schedules for a Schedule 4, 5 or 6 allocation transferred to a municipality. 30

(b) (i) The transferring national officer of a Schedule 4, 5 or 6 allocation, other than the Neighbourhood Development Partnership Grant, must submit a payment schedule to the National Treasury for approval before 14 April 2008.

(ii) The transferring national officer of the Neighbourhood Development Partnership Grant must, in respect of each municipality to which a transfer is to be made under the Grant, submit a payment schedule to the National Treasury for its approval at least 14 days prior to any transfer being made. 35

(c) Prior to the submission of a payment schedule in terms of paragraph (b) the transferring national officer must— 40

(i) in relation to a Schedule 4 allocation, consult the relevant receiving officer;

(ii) in relation to the Gautrain Rapid Rail Link allocation, ensure that the payment schedule—

(aa) is consistent with the projected dates for payments to the private party in terms of the public-private partnership agreement entered into by the relevant province in accordance with regulations issued under the Public Finance Management Act; and 45

(bb) reflects the portion of any payments due under the agreement referred to in subparagraph (aa) payable from the allocation; and

(iii) in relation to a Schedule 5 or 6 allocation, consult the relevant province or municipality. 50

NDIMA 5

MAFHUNGO A TSHIMBILELANAHO MIKOVHO YOṬHE

Mbekanyo ya mbadelo

33. (1) (a) Mufaratshikwama wa Lushaka u phetha uri mbekanyo ya mbadelo ya vundu ya mukovho wa mukovhe wo linganyiselwaho, nga murahu ha vhukwamani na ghoho ya muhasho kha zwa vhufaragwama ha vundu. 5

(b) Kha phetha mbekanyo ya mbadelo, Mufaratshikwama wa Lushakau fanela u dzhia vhuḍifhinduleli ha masheleni a shumiswaho kha ṅwedzi na vhuimiseli ha mavundu na u fhungudza tshutshedzo na tshinyalelo dza muvhuso wa vhukati na vundu. 10

(c) Nga ṅḍa ha phara (a), Mufaratshikwama wa Lushaka hu u itela vhulangi ha u shuma na masheleni zwi tendelanaho na tshikwama tsha u dzhenisa masheleni tsha lushaka, kana musi u dzhenelela na tshiteṅwa 100 tsha Mulayotewa, u tshi shuma, u ya nga nyimele sa zwine zwa nga phethwa, na u ṅetshedza masheleni phanḍa kha vundu ho sedzwa mukovhe wo linganyiselwaho kana tshipiḍa tshawo, tshine a tshi athu swika u pfukiselwa u ya nga mbekanyo ya mbadelo. 15

(d) U badelelwa phanḍa zwi tshi ya nga phara (c) dzi fanela u litshwa, u fhambanyiswa na u pfukiselwa ha masheleni a yaho kha vundu, ḵine ḵa nga vha ḵo swika malugana na mbekanyo ya mbadelo.

(2) (a) Mufaratshikwama wa Lushaka u pheta mbekanyo ya mbadelo u itela u pfukiswa ha mukovho wa mukovhe wo linganyiselwaho masipala, nga murahu ha vhukwamani na muofisiri wa mbalelano wa muhasho wa vhukati a re na vhuḍifhinduleli kha mivhuso yapo. 20

(b) Nga ṅḍa ha phara (a), Mufaratshikwama wa Lushaka nga murahu ha vhukwamani na muofisiri wa mbalelano wa muhasho wa vhukati a re na vhuḍifhinduleli kha mivhuso yapo, hu u itela vhulangi ha u shuma na masheleni kha masipala kana ho vha na u dzhenelela u ya nga tshiteṅwa 139 tsha Mulayotewa, u tshi shumiswa u ya, nga nyimele sa zwe zwa tiwa, u tendela khumbelo kana zwo livhanaho zwine mukovhe wa u linganyisela kana tshipiḍa tshawo, tshine a tshi athu u swika u pfukiswa u ya nga mbekanyo ya mbadelo, i badelelwe phanḍa kha masipala. 25

(c) U badelelwa phanḍa zwi tshi ya nga phara (b) dzi fanela u litshwa, u fhambanyiswa na u pfukiselwa ha masheleni a yaho kha masipala, une wa nga vha wo sika malugana na mbekanyo ya mbadelo yo livhanaho na hezwi. 30

(3) (a) Mufaratshikwama wa Lushaka u fanela u tendela mbekanyo dza mbadelo dza Mbekanyo 4, 5 kana 6 ya mukovho wo pfukiselwaho masipala. 35

(b) (i) Muofisiri mupfukiseli wa lushaka Mbekanyo 4, 5 kana 6 ya mukovho, nga ṅḍa ha Gavhelo la Mveledziso ya Vhufarisani ha Vhudzulelani, u fanela u ṅetshedza mbekanyo ya mbadelo kha Mufaratshikwama wa Lushaka hu u itela u wana thendelo phanda ha ḵa 14 Lambamai 2008.

(ii) Muofisiri mupfukisi wa masheleni a lushaka wa Gavhelo ḵa Mveledziso ya Vhufarisani ha Vhudzulelani u fanela, u ya nga masipala muṅwe na muṅwe une u pfukiswa ha tea u itwa nga fhasi ha Gavhelo, a ṅetshedze Mbekanyo ya mbadelo kha Mufaratshikwama wa Lushaka u itela thendelo fhedzi vho hu tshi kha ḍi vha na maḍuvha a 14 hu sa athu pfukiswa masheleni. 40

(c) Musi hu sa athu iswa mbekanyo ya mbadelo u ya nga phara (b) muofisiri mupfukisi wa masheleni a lushaka u fanela— 45

(i) zwi tshi elana na Mbekanyo 4 ya mukovho, a vha na vhukwamani na muofisiri muḵanganedzi o teaho;

(ii) zwi tshi elana na mukovho wa *Gautrain Rapid Rail Link*, a vhe na vhuḵanzi uri mbekanyo ya mbadelo— 50

(aa) zwi tendelana na ḍatumu dza mbadelo kha lihora ḵa pharaiquete malugana na thendelano ya vhufarisani ha tshitshavha-phuraiquete yo dzheniwaho khayi nga vundu ḵo teaho u ya nga milayo yo bviswaho fhasi ha Mulayo wa Vhulangi ha Masheleni a Tshitshavha; na

(bb) i sumbedza tshipiḍa tsha mbadelo dzo swikaho u badelwa u ya nga thendelano yo ambiwaho kha phara ḵhukhu ya (aa) i badeleaho u bva kha mukovho; na 55

(iii) zwi tshi elana na mukovho wa Mbekanyo 5 kana 6, a vha na vhukwamani na vundu ḵo teaho kana masipala.

(4) The transferring national officer of a Schedule 4, 5 or 6 allocation must provide the receiving officer with a copy of the approved payment schedule prior to making the first transfer in accordance therewith.

Amendment of payment schedule

34. (1) Subject to subsection (2), a transferring national officer of a Schedule 4, 5 or 6 allocation must within seven days of the withholding or stopping of an allocation in terms of section 25 or 26, amend a payment schedule as a result of the withholding or stopping of an allocation in terms of this Act. 5

(2) The National Treasury may, in the interest of better debt and cash-flow management or to deal with financial mismanagement or slow spending amend any payment schedule for an allocation listed in Schedule 2, 3, 4, 5 or 6 on notification to— 10

(a) the accounting officer of a provincial treasury, in the case of a provincial allocation; and

(b) the accounting officer of the national department responsible for local government, in the case of a local government allocation. 15

(3) A payment schedule amended in terms of subsection (1) or (2) must take account of—

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

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

(c) the minimisation of risk and debt servicing costs for all three spheres of government. 20

(4) An amendment of a payment schedule in terms of subsection (2) prevails over any amendment made in terms of subsection (1).

(5) The transferring national officer must immediately inform the receiving officer of any amendment to a payment schedule in accordance with subsections (1) or (2). 25

Transfers made in error

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

(2) A transfer contemplated in subsection (1) must be recovered, without delay, by the responsible transferring national officer. 30

(3) Despite subsection (2), the National Treasury may instruct that the recovery contemplated in subsection (2) be effected by set-off against future transfers to the province, municipality or public entity, which would otherwise become due in accordance with a payment schedule. 35

Allocations not listed in Schedules

36. (1) An allocation, other than a re-allocation referred to in section 27, not listed in the Schedules referred to in sections 7 and 8 may only be made in terms of section 6(3).

(2) The National Treasury must publish the allocations and frameworks for such allocations in the *Gazette*, prior to the transfer of any funds to a province or municipality. 40

Allocations in emergency situations

37. (1) Despite anything to the contrary contained in this Act or any other law, to defray expenditure of an exceptional nature which cannot, without serious prejudice to the public interest, be postponed to a future appropriation of funds—

(a) the Minister may, in accordance with section 16 of the Public Finance Management Act and subject to conditions, make an allocation to a province or municipality from the National Revenue Fund; and 45

(b) the MEC for Finance in a province may, in accordance with section 25 of the Public Finance Management Act and subject to conditions, make an allocation to a municipality from the Provincial Revenue Fund. 50

(4) Muofisiri mupfukisi wa masheleni a lushaka wa mukovho wa Mbekanyo 4, 5 kana 6 u fanela uñetshedza muofisiri muñanganedzi khophi ya mbekanyo ya mbadeo hu saa thupfukiswa masheleni a u thoma u ya nga zwo dzudzanywaho.

U khwiniswa ha mbekanyo ya mbadelo

34. (1) Zwi tshi elana na tshitenwa tshiñuku tsha (2), muofisiri mupfukisi wa masheleni a lushaka wa Mbekanyo 4, 5 kana 6 u fanela uri hu sa athu fhela mañuvha a sumbe a u imisa mukovho u ya nga tshitenwa 25 kana 26, a khwinise mbekanyo ya mbadelo nga nñhani ha u fara kana u imiswa ha mukovho u ya nga hoyu Mulayo. 5

(2) Mufaratshikwama wa Lushaka a nga, a tshi itela dzangalelo javhulangi ha khwine ha zwikolodo na madzhenene na mabvele a tshelede, kana u sedzana na u sa shumiswa ha u sa londa ha masheleni kana mashumisele a masheleni a u ongolowa zwine zwa khwinisa, inwe mbekanyo ya mbadelo ya mukovhowonwalwaho kha Mbekanyo 2, 3, 4, 5 kana 6 sa nñivhadzo u ya kha— 10

(a) muofisiri wa zwa mbalelano wa vhfufaratshikwama kha vunñu, kha fhungo la mukovho wa vunñu; na 15

(b) muofisiri wa zwa mbalelano wa muhasho wa vhukati u re na vhuñifhinduleli kha muvhuso wapo, kha sia ja mukovho wa muvhuso wapo.

(3) Mbekanyo ya mbadelo yo khwiniswaho i tshi elana na tshitenwa tshiñuku tsha (1) kana (2) tshi fanela u itwa u tendelana na— 20

(a) mashumisele a masheleni a u ñivhofha a mavunñu na mimasipala;

(b) mbuelo dzine dza vha hone kha mavunñu kana mimasipala; na

(c) u fhungudza tshutshedzo na zwikolodo zwa tshumelo u itela matavhi mararu oñhe a muvhuso.

(4) U khwiniswa ha mbekanyo ya mbadelo u ya nga tshitenwa tshiñuku tsha (2) tshi bevelela ho sedzwa tshitenwatshiñuku tsha (1). 25

(5) Muofisiri mupfukisi wa masheleni a lushaka u fanela uri nga u javhanya a ñivhadze muofisiri muñanganedzi nga khwiniso inwe na inwe yo itwaho kha mbekanyo ya mbadelo u tendelana na zwitenwa zwiñuku zwa (1) kana (2).

U pfukiswa ha masheleni ho itwaho nga phoswo

35. (1) Hu sa londwi naho tshi siho mulayoni, u pfukiswa ha mukovho wa vunñu, masiapala kana tshimiswa tsha tshitshavha kha vkhakhi vhune ha dzhiwa vhu si ho mulayoni nga vunñu kana masipala kana tshimiswa tsha tshitshavha, sa zwine zwi nga vha zwo ima nga u ralo. 30

(2) U badelwa ho dzudzanywaho kha tshitenwatshiñuku tsha (1) hu dzhiululwa hu si na u lenga, nga muofisiri mupfukisi wa masheleni a lushaka are na vhuñifhinduleli. 35

(3) Hu sa londwi zwi re kha tshitenwa tshiñuku tsha (2), Mufaratshikwama wa Lushaka anga laela uri u kuvhanganywa ho anganyelwaho kha tshitenwa tshiñuku (2) zwi tshi itiswa nga u vhetshela zwiñwe u fhambanyisa na pfukiselo ya vunñu, masipala na tshimiswa tsha tshitshavha, tshine tsha nga vha tsho swika u badelwa u ya nga ha mbekanyo ya mbadelo. 40

Mikovho i songo nwaliswaho kha Mbekanyo

36. (1) Mukovho, nga nñda ha mukovho hafhu wo ambiwaho nga hawo kha tshitenwa 27, u songo nwaliswa kha zwitenwa zwa 7 na 8 hu nga itwa fhedzi kha tshitenwa 6(3).

Mikovho kha zwiimo zwa shishi

37. (1) Nga nñda ha zwi hanedzaho zwi re kha hoyu Mulayo kana mulayo naho u ufhio, u itela u badela tshinyalelo dzo khetheaho dzine dza sa ño litshelwa u badelwa hu si na u khakhisiwa ha dzangalelo ja tshitshavha, zwi fhiriselwe phanña kha mukovho wa masheleni kha ja matshelo— 45

(a) Minisiña a nga ita uri u tendela na tshitenwa 16 tsha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha a ite mbetshelwa kha vunñu kana masipala u bva kha Tshikwama tsha Lushaka tsha Mbuelo; na 50

(b) MEC wa swa Gwama wa vunñu a nga nea, u ya nga tshitenwa 25 tsha Mulayo wa Vhulangi ha zwa Masheleni u ya nga nyimele, ha itwa mukovho kha masipala u bva kha Tshikwama tsha Vunñu tsha Mbuelo.

(2) The relevant treasury must publish any allocation and the conditions subject to which the allocations were made, if any, in the *Gazette*.

Implementation of changes to power or function of municipality

38. Despite anything to the contrary contained in any law, the effective date of any changes to the powers and functions of a municipality effected in terms of section 84(3) or 85 of the Municipal Structures Act that impacts on the allocations made under this Act take effect at the commencement of the Division of Revenue Act for the next financial year only. 5

Preparations for next financial year and 2010/11 municipal financial year

39. (1) (a) The receiving officer of an Infrastructure Grant to Provinces must, by 30 June 2008, submit detailed infrastructure plans in a format determined by the National Treasury, to the provincial treasury. 10

(b) The infrastructure plans must indicate the prioritised projects to be funded from the allocations for the next financial year and the 2010/11 financial year as set out in column B of Schedule 4. 15

(c) The provincial treasury must—

(i) review the infrastructure plans of all receiving officers, and must assess the extent to which those plans are aligned to the Integrated Development Plan of each affected municipality, and submit the integrated plans to the National Treasury by 29 August 2008, together with the provincial budget submission; 20

(ii) ensure that the infrastructure budgets of the receiving departments include an allocation for project design and initiation of procurement for projects to be implemented in the next financial year and the 2010/11 financial year, and that infrastructure budgets are aligned with cash flow requirements of the planned projects in a given year; and 25

(iii) ensure that the infrastructure budgets of the receiving departments make adequate provision for operations and maintenance associated with newly constructed or upgraded infrastructure.

(2) (a) The receiving officer of a Municipal Infrastructure Grant must, by 29 August 2008, submit a detailed infrastructure plan to the transferring national officer for the next financial year and the 2010/11 financial year. 30

(b) The infrastructure plan referred to in paragraph (a) must address those matters and be in a format determined by the transferring national officer with the concurrence of the National Treasury.

(c) Different matters and formats may be determined for different kinds of municipalities, which may be defined either in relation to the capacity of municipalities, categories, types or budgetary size of municipalities or in any other appropriate manner. 35

(3) (a) The receiving officer of an Integrated Housing and Human Settlement Development allocation must, using the envisaged conditional allocations to that province for the next financial year and the 2010/11 financial year as set out in Column B of Schedule 5, by 1 October 2008— 40

(i) agree the provisional allocations and the projects to be funded from that allocations in the next financial year and the 2010/11 financial year with each municipality identified by the transferring national officer in consultation with the National Treasury; and 45

(2) Mufaratshikwama wa Lushaka u fanela u anqadza kha *Gazethe na mutheo* wa wonoyo mukovho phanda ha musu hu sa athu u fhiriswa manwe masheleni kha vunqu kana masipala.

U shumiswa ha tshanduko kha maanqa kana mushumo wa masipala

38. Hu sa londwi naho tshi siho mulayoni, u shuma ha datumu ya tshanduko ya maanqa na mishumo wa masipala zwi kwameaho u ya nga tshitenwa 84(3) kana 85 tsha Mulayo wa Zwiimiswa zwa Masipala uge wa kwamea kha thoqea dza mukovho ane a itwaho nga fhasi ha hoyu Mulayo une wa thoma u shuma mathomoni ha Mulayo wa u kovhiwa ha Mbuelo wa nwaha wa muvhalelano u tevhelaho. 5

Ndugiselelo dza nwaha u tevhelaho wa muvhalelano na wa nwaha wa muvhalelano wa masipala wa 2010/11 10

39. (1) (a) Muofisiri mutanganedzi wa Gavhelo la Themamveledziso u ya kha Mavunqu u fanela, uri hu sa athu swika la 30 Fulwi 2008, a qise nzudzanyo yo dodombedzwaho ya themamveledziso nga tshivhumbeo tsho phethwaho nga Mufaratshikwama wa Lushaka u ya kha mufaratshikwama wa vunqu. 15

(b) Nzudzanyo dza themamveledziso dzi fanela u sumbedza thandela khulwane dzine dza tea u lambedzwa u bva kha mikovho ya nwaha wa muvhalelano u tevhelaho na nwaha wa muvhalelano wa 2010/11 samusi zwo ambiwa kha kholomu B ya Mbekanyo 4.

(c) Vhufaratshikwama ha vunqu vhu fanela— 20

(i) u vusulusa nzudzanyo dza themamveledziso u itela vhaofisiri vhothe vha tangedzaho ha dovha ha sengulusiwa uri ndi vhunzalo vhungafhani hune idzo nzudzanyo dzi tshimbilelana na Nzudzanyo dza Mveledziso ya Thanganelo ya masipala muñwe na muñwe a kwameaho, na uri hu qiswe nzudzanyo dzothe kha dza thanganelano Vhufaratshikwama ha Lushaka nga la 29 Thangule 2008, kathihi na u nekedza mugaganyagwama wa vunqu; 25

(ii) u itela u vha na vhuñzi uri migaganyagwama ya themamveledziso ya mihasho i katele mukovho wa themamveledziso dzo olwaho na u thomiwa ha u ñetshedzwa ha mishumo u itela thandela dzine dza tea u shumiwa nga nwaha u tevhelaho wa muvhalelano na nwaha wa muvhalelano wa 2010/11, na uri migaganyagwama ya themamveledziso i tshimbilelana na thoqea dza madzhenele kana mabele a masheleni a thandela dzo dzudzanyiwaho kha nwaha wo ñewaho; na 30

(iii) u itela u vha na vhuñzi uri migaganyagwama ya themamveledziso ya mihasho ine ya khou tangedza i ite mbetshelwa dzo teaho u itela mashumele na u thogomela zwi tshi tanga na zwifhaqo zwiswa kana themamveledziso. 35

(2) (a) Muofisiri mutanganedzi Gavhelo la Themamveledziso ya Masipala u fanela uri, nga la 29 Thangule 2008 a ñee nzudzanyo ya themamveledziso kha muofisiri mupfukisi wa masheleni a lushaka hu u itela nwaha u tevhelaho wa muvhalelano na nwaha wa muvhalelano wa 2010/11. 40

(b) Nzudzanyo ya themamveledziso yo ambiwaho kha phara (a) i fanela u sumbedza eneo mafhungo nahone i ñwaliwe nga tshivhumbeo tsho phethwaho nga muofisiri mupfukisi wa masheleni a lushaka vha tshi farisana na Mufaratshikwama wa Lushaka. 45

(c) Mafhungo a sa fani na kuitele ku sa fani ku nga shumiselwa mimasipala isa fani, zwine zwi nga ñandavhudziwa huñwe u ya nga u fana ha vhukoni ha masipala, khethekanyo, mifuda kana vhuhulwane ha migaganyagwama ya mimasipala kana naho i nga ñwe ndila ya maitele o teaho.

(3) (a) Muofisiri mutanganedzi wa mukovho wa Thanganelo ya zwa Dzinndu na Mveledziso ya Kudzulele Kwa Vhathu u fanela, a tshi shumisa mikovho yo tangedzwaho ho sedzwa nyimele ya nwaha wa muvhalelano u tevhelaho na nwaha wa muvhalelano wa wa 2010/11 samusi zwo ñwaliwa kha Kholomu B ya Mbekanyo 5, nga la 1 Tshimedzi 2008— 50

(i) u tendela mikovho ya mavunqu na thandela, dzine dza lambedzwa u bva kha yeneyo mikovho, kha nwaha u tevhelaho wa muvhalelano, na nwaha wa muvhalelano wa 2010/11 kha masipala muñwe na muñwe wo vhoneho nga muofisiri mupfukisi wa masheleni a lushaka hu na vhukwamani na Mufaratshikwama wa Lushaka; na 55

- (ii) submit to the transferring national officer—
- (aa) the provisional allocations referred to in subparagraph (i);
 - (bb) the prioritised projects referred to in subparagraph (i) listed per municipality to be funded from the allocations for the next financial year and the 2010/11 financial year; and
 - (cc) a housing development plan indicating how the projects referred to in paragraph (ii) gives effect to the Integrated Development Plan of each municipality.
- (b) The National Treasury may identify the municipalities referred to in paragraph (a)(i) if the transferring national officer has not done so by 1 August 2008.
- (c) Where a municipality and receiving officer cannot agree on the allocations and projects referred to in subsection (3)(a), the receiving officer must request the transferring national officer to facilitate agreement.
- (d) The transferring national officer must take all necessary steps to facilitate agreement as soon as possible, but no later than 60 days after receiving a request.
- (e) Any proposed amendment or adjustment of the allocations published in terms of section 31 must be agreed with the relevant municipality, transferring national officer and the National Treasury prior to the submission of the allocations referred to in paragraph (a)(ii).
- (4) (a) The transferring national officer of a conditional allocation, using the envisaged conditional allocations for the next financial year and the 2010/11 financial year as set out in Column B of the Schedules to this Act, must, by 31 July 2008 submit to the National Treasury for approval—
- (i) the provisional allocations to each province or municipality in respect of new conditional allocations to be made in the next financial year;
 - (ii) any amendments to the envisaged allocations for each province or municipality set out in column B of the Schedules in respect of existing conditional allocations; and
 - (iii) the draft frameworks for the allocations referred to in subparagraphs (i) and (ii) in the format to be determined by the National Treasury.
- (b) Any proposed amendment or adjustment of the allocation criteria of an existing conditional allocation from the financial year to the next financial year must be agreed with the National Treasury prior to the submission of the provisional allocations and draft frameworks referred to in paragraph (a)(ii) and (iii).
- (c) (i) The final allocations based on the provisional allocations referred to in paragraph (a)(i) and (ii) must be submitted to the National Treasury by 8 December 2008.
- (ii) If the transferring national officer fails to submit the allocations referred to in subparagraph (i) by 8 December 2008, the National Treasury may make recommendations on appropriate allocations, taking into consideration the envisaged allocations for the next financial year.
- (4) The National Treasury may, in preparation for the next financial year, instruct transferring national officers, receiving officers and municipalities to submit to it such plans and information for any conditional allocation as it may determine at specified times prior to the start of the next financial year.

Expenditure prior to commencement of Division of Revenue Act, 2009

40. Despite sections 3(2), 7(2) and 8(2), if the annual Division of Revenue Act for the next financial year has not commenced before or on 1 April 2009, the National Treasury may determine that an amount not exceeding 45 per cent of the total amount of each allocation made in terms of sections 3(1), 7(1) and 8(1) be transferred to the relevant province or municipality as a direct charge against the National Revenue Fund.

- (ii) hu netshedzwe muofisiri mupfukisi wa masheleni a lushaka—
- (aa) mikovho yo ambiwaho kha phara thukhu ya (i);
- (bb) thandela khulwane dzo ambiwaho kha phara thukhu ya (i) dzo tevhokanyiswaho u ya nga masipala une wa do tikedzwa nga mikovho Ya n'waha wa muvhalelano u tevhelaho na n'waha wa muvhalelano wa 2010/11; na
- (cc) nzudzanyo ya mveledziso ya dzinn'ndu i sumbedzaho uri thandela dzothe dze ha ambiwa ngadzo kha phara (ii) dzi a shuma kha Nzudzanyo ya Mveledziso ya Thanganelo nga masipala mu'we na mu'we.
- (b) Mufaratshikwama wa Lushaka a nga talula mimasipala yo ambiwaho kha phara (a)(i) arali muofisiri mupfukisi wa masheleni a lushaka a itaho izwo a sa athu zwi ita nga ja 1 Thangule 2008.
- (c) Musi masipala na muofisiri mutanganedzi vha sa tendelani kha mikovho na thandela dzo ambiwaho kha tshitenwa tshijuku tsha (3)(a), muofisiri mutanganedzi u fanela u humbela muofisiri mupfukiseli a tshimbidze thendelano.
- (d) Muofisiri mupfukisi wa masheleni a lushaka u fanela u dzhia maga othe o teaho u itela u tshimbidza thendelano nga u t'vhanya, hu songo fhela maquvha a 60 musi o no t'nganedza heyi khumbelo.
- (e) U dzudzanywa naho hu hufhio ha mikovho yo an'adzwaho u ya nga tshitenwa 31 hu fanela u t'nganedzwa nga masipala a kwameaho, muofisiri mupfukisi wa masheleni a lushaka na Mufaratshikwama wa Lushaka u tea uri hu sa athu nekedzwa mikovho yo ambiwaho nga hayo kha phara (a)(ii).
- (4) (a) Muofisiri mupfukisi wa masheleni a lushaka wa mukovho u yaho nga nyimele, a tshi khou shumisa mikovho yo t'nganedzwaho u ya nga nyimele ya n'waha u tevhelaho wa muvhalelano na n'waha wa muvhalelano wa 2010/11 sa zwo sumbedzwaho kha Kholomu B ya Mbekanyo dza uno Mulayo, dzi fanela, u n'waha Mufaratshikwama wa Lushaka nga ja 31 Fulwana 2008 u itela u wana thendelo—
- (i) mikovho u ya kha vun'ndu lin'we na lin'we kana masipala u ya nga mikovho miswa yo itwaho ho sedzwa nyimele ine ya do itwa nga n'waha u tevhelaho wa muvhalelano;
- (ii) u dzudzanywa hu'we na hu'we hu re kha mikovho yo t'nganedzwaho u ya kha vun'ndu lin'we na lin'we kana masipala sa zwo sumbedzwaho kha kholomu B ya Mbekanyo zwi tshi elana na mikovho i re hone yo itwaho u ya nga nyimele; na
- (iii) mitheo yo tou talatadzwaho ya mikovho yo ambiwaho kha phara thukhu (i) na (ii) kha kuitele kune kwa do tiwa nga Mufaratshikwama wa Lushaka.
- (b) U dzudzanyiwa kana u lugisiwa ho ambiwaho nga ha maitele a re hone a mukovho wo itwaho ho sedzwa nyimele u bva kha n'waha wa muvhalelano na n'waha u tevhelaho wa muvhalelano zwi fanela u tendelaniwa nazwo na Mufaratshikwama wa Lushaka hu sa athu u netshedzwa mikovho ya vun'ndu mitheo yo talatadzwaho sa zwo ambiwaho kha phara (a)(ii) na (iii).
- (c)(i) Mikovho ya u fhedza ho sedzwa kha mikovho ya vun'ndu yo ambiwaho kha phara (a)(i) na (ii) I tea u netshedzwa Mufaratshikwama wa Lushaka nga 8 Nyendavhusiku 2008.
- (ii) Arali muofisiri mupfukisi wa masheleni a lushaka a kundelwa u d'isa mikovho yo ambiwaho kha phara thukhu ya (i) nga 8 Nyendavhusiku 2008, Mufaratshikwama wa Lushaka a nga themendela mikovho hu tshi khou dzhielwa n'g'ha mikovho yo t'nganedzwaho ya n'waha wa muvhalelano u tevhelaho.
- (4) Mufaratshikwama wa Lushaka a nga, hu u lugisela n'waha wa muvhalelano u tevhelaho, laela vhaofisiri vhapfukiseli vha lushaka, vhaofisiri vhat'nganedzi na mimasipala u netshedza nzudzanyo na mafhungo a mukovho u itwaho ho sedzwa nyimele sa itiwaho nga zwifhinga zwo bulwaho phan'ga ha u thoma ha n'waha u tevhelaho wa muvhalelano.

Tshinyalelo ya masheleni phan'ga ha musi Mulayo wa u Kovhiwa ha Mbuelo u tshi shuma, 2009

40. Nga n'nd'ga ha zwipi'da 3(2), 7(2) na 8(2), arali Mulayo wa u Kovhiwa ha Mbuelo wa n'waha u tevhelaho wa muvhalelano u sa athu thoma nga phan'ga kana nga ja 1 Lambamai 2009, Mufaratshikwama wa Lushaka a nga phetha uri t'hanganyelo i sa fhiri phesenthe dza 45 kha t'hanganyelo yothe ya mukovho wo itwaho u ya nga zwipi'da 3(1), 7(1) na 8(1) i pfukiselwe vun'ndu kana masipala sa u vhila ho livhaho hu bvaho kha Tshikwama tsha Lushaka tsha Mbuelo.

CHAPTER 6**GENERAL****Allocations by public entities to provinces or municipalities**

41. The accounting officer of a provincial department or municipality that receives funds from a public entity as a grant, sponsorship or donation must disclose in its financial statements the purpose and amount of each such grant, sponsorship or donation received. 5

Liability for costs incurred in violation of principles of co-operative governance and intergovernmental relations

42. (1) An organ of state involved in an intergovernmental dispute regarding any provision of this Act or any division of revenue matter or allocation must, before approaching a court to resolve such dispute, make every effort to settle the dispute with the other organ of state concerned, including exhausting all mechanisms provided for the settlement of disputes in relevant legislation. 10

(2) In the event that a dispute is referred back by a court in accordance with section 41(4) of the Constitution, due to the court not being satisfied that the organ of state approaching the court has complied with subsection (1), the expenditure incurred by that organ of state in approaching the court must be regarded as fruitless and wasteful. 15

(3) The amount of any such fruitless and wasteful expenditure must, in terms of a prescribed procedure, be recovered without delay from the person who caused the organ of state not to comply with the requirements of subsection (1). 20

Unauthorised and irregular expenditure

43. (1) The following transfers constitute unauthorised expenditure in terms of the Public Finance Management Act and the Municipal Finance Management Act, as the case may be, where relevant: 25

- (a) A transfer prohibited in terms of section 24(2) of this Act; or
- (b) a transfer by a transferring national officer to a bank account of a province or municipality that is not the primary bank account, or, in respect of provinces, a corporation for public deposits account.

(2) Any transfer made or spending of an allocation in contravention of this Act constitutes irregular expenditure in terms of the Public Finance Management Act and the Municipal Finance Management Act. 30

Financial misconduct

44. (1) Despite anything to the contrary contained in any law, any serious or persistent non-compliance with a provision of this Act constitutes financial misconduct. 35

(2) Section 84 of the Public Finance Management Act and section 171(4) of the Municipal Finance Management Act apply in respect of financial misconduct in terms of subsection (1).

Delegations and assignments

45. (1) The Minister may, in writing, delegate any of the powers entrusted to the National Treasury in terms of this Act and assign any of the duties imposed on the National Treasury in terms of this Act, to an official of the National Treasury. 40

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

NDIMA 6**NYANGAREDZO****Mikovho nga zwiimiswa zwa tshitshavha u ya kha mavunḑu kana mimasipala**

41. Muofisiri wa zwa mbalelano wa muhasho wa vunḑu kana masipala ane a 5
 ḑanganedza Masheleni a bvaho kha tshiimiswa tsha tshitshavha sa gavhelo, thikhedzo
 kana ndambedzo i fanela u bviselwa khagala kha zwiḑatamennde zwawe zwa masheleni,
 ndivho na ḑhanganyelo ya eneo masheleni ya gavhelo ḑiḑwe na ḑiḑwe, thikhedzo kana
 ndambedzo yo ḑanganedzwaho.

**U hwala mulandu wa ndozwo yo vhangwaho nga u vundwa ha maitele a vuhvusi 10
 ha tshumisano na ḑhanganelo ya muvhuso**

42. (1) Tshiimiswa tsha muvhuso tsho ḑi dzhenisaho kha phambano ya ḑhanganelo ya 15
 muvhuso u ya nga ha mbetshelwa ya Mulayo uyu kana mafhungo a u kovhiwa ha
 mbuelo kana mukovho tshi fanela, uri musi tshi sa athu uya khothe u lingedza u
 tandulula phambano, tshi lwise nga ḑḑila dzothe u ladza phambano idzi na tshiḑwe
 tshiimiswa tsha muvhuso tsho kwameaho, hu tshi katelwa u shumisa ḑḑila dzothe dzo 15
 ḑewaho dza u dzudzanya phambano kha vhusimamulayo.

(2) Arali zwa itea uri phambano dzi humiselwe murahu nga khothe u ya nga tshiteḑwa 20
 41(4) tsha Mulayotewa, nge khothe i si fushee uri tshiimiswa tsha muvhuso tsho ḑisaho
 mafhungo khothe a tsho ngo tevhedza tshitenwa tshiḑuku tsha (1), tshinyalelo ya
 masheleni yo ḑanganawaho nayo nga tshiimiswa tsha muvhuso tsho ḑisaho mafhungo 20
 khothe zwi fanela u dzhiwa zwi si na mbuelo nahone i ndozwo.

(3) ḑhanganyelo ya masheleni ya iyo tshinyalelo i si na mbuelo na ndozwo zwi fanela,
 u ya nga maitele o kaliwaho, u wanala murahu hu si na u lenga u bva kha muthu o itisaho
 uri tshiimiswa tsha muvhuso tshi si tevhedze thoḑea dza tshiteḑwa tshiḑuku tsha (1).

Kushumisele kwa masheleni hu si na thendelo nahone ku siho ngonani 25

43. (1) U pfukiswa ha masheleni hu tevhelaho hu wela kha kushumisele kwa
 masheleni hu is a na thendelo u ya nga Mulayo wa Vhulangi ha Masheleni Masipala, sa
 zwine zwa nga vha zwo imisa zwone heneffho hune zwa nga vha zwo tea.

(a) U pfukisela ho thivhelwaho u ya nga tshiteḑwa 24(2) tsha uyu Mulayo; kana 30
 (b) u pfukisela masheleni nga muofisiri mupfukisi wa masheleni a lushaka kha
 tshikwama tsha vunḑu kana masipala tshine tsha si vhe tshikwama
 tshihulwane tsha banna kana zwi tshi elana na mavunḑu kana bindu ḑo faraho
 tshikwama tsha u vhulunga masheleni a tshitshavha.

(2) U pfukisela huḑwe na huḑwe ho itiwaho ha masheleni kana u shumiswa ha 35
 mukovho zwi tshi hanedzana na hoyu Mulayo zwi ḑo dzhiwa sa tshinyalelo i si ho
 ngonani u ya nga Mulayo wa Vhulangi ha Masheleni a Lushaka na Mulayo wa Vhulangi
 ha Masheleni ha Masipala.

Vhuḑifari vhu si ha vhuḑi kha zwa masheleni

44. (1) Hu sa londwi naho tshi tshini tshi fhambanaho na izwo zwi re mulayoni, u sa 40
 tevhedzwa hu ḑe ha khou dzulela u itea nahone hu shushaho zwi tshi kwama hoyu
 mulayo zwi dzhiwa sa vhuḑifari vhusi ha vhuḑi kha zwa masheleni.

(2) Tshiteḑwa 84 tsha Mulayo wa Vhulangi ha Masheleni a Lushaka na tshiteḑwa
 171(4) tsha Mulayo wa Vhulangi ha Masheleni a Masipala zwi nga shumiswa zwi tshi
 elana na u sa ḑifara ha vhuḑi kha zwa masheleni u ya nga tshitenwa tshiḑuku tsha (1).

Uambadzwa maanḑa na vhudifhinduleli 45

45. (1) Minisiḑa vha nga, nga u tou ḑwala, hwedza maanḑa o ambadzwaho
 Mufaratshikwama wa Lushaka zwi tshi ya nga hoyu Mulayo na u fha maanḑa a
 mishumo ya Mufaratshikwama wa Lushaka Mulayo, kha muofisiri wa
 Mufaratshikwama wa Lushaka.

(2) U hwedza maanḑa na mishumo zwi tshi ya nga tshiteḑwa tshiḑuku tsha (1) kha 50
 muofisiri u pfukisela—

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

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

Exemptions

46. (1) The National Treasury may, on written application by a transferring national officer, exempt such officer in writing from complying with a provision of this Act. 10

(2) Any exemption granted in terms of subsection (1) must set out the period and conditions, if any, to which it is subject and must be published in the *Gazette*.

Regulations

47. The Minister may, by notice in the *Gazette*, make regulations regarding— 15

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

Repeal of laws 20

48. (1) Subject to subsection (2), the Division of Revenue Act, 2007 (Act No. 1 of 2007), is hereby repealed.

(2) The repeal of the Division of Revenue Act, 2007, does not affect any duty or obligation set out in that Act, the execution of which is still outstanding.

Short title and commencement 25

49. This Act is called the Division of Revenue Act, 2008, and takes effect on 1 April 2008 or the date of publication thereof by the President in the *Gazette*, whichever is the later date.

- (a) zwi langiwa nga zwickalo na nyimele dzine Minisiṭa vha ḑo nga ta;
- (b) vha nga tendela uri muofisiri a dovhe a ṛee mushumo nga u tou ṅwala, wonoyo mushumo we a u fhirisela u nga ḑi pfukisa maanḑa, nga u tou ṅwala, maanḑa e a hwedziwa one na mishumo kha muṅwe muofisiri wa Mufaratshikwama wa Lushaka. 5
- (c) a si bvule maanḑa Mufaratshikwama wa Lushaka vhuḑifhinduleli malugana na u shumiswa ha maanḑa e a hweswa kana u shuma mushumo we a tetshelwa wone.

(3) Minisiṭa vha nga khwaṭhisedza u shandukiswa kana u humiselwa murahu muhumbulo muṅwe na muṅwe wo dzhiwaho nga muofisiri sa mvelele ya u hwedzwa maanḑa, zwi tshi tendelana na ppanelo dzine dza nga vha dzo ambarwa sa masiandoitwa a tsho. 10

Zwi sa kwami muofisiri

46. (1) Mufaratshikwama wa Lushaka a nga ita khumbelo yo tou ṅwalwaho nga muofisiri mupfukisi wa masheleni a lushaka uyo muofisiri zwo tou ṅwalwa uri a sa kwamee kha u tevhedza mbetshelwa dza uyu Mulayo. 15

(2) U sa kwamea huṅwe na huṅwe hune ha nga ṛetshedzwa u ya nga tshiteṅwa tshiku tsha (1) hu tea u sumbedziswa tshifhinga na nyimele, arali zwi hone, zwi re nga fhasi hazwo na uri zwi anḑadzwe kha *Gazethe*.

Milayo

20

47. Minisiṭa vha nga kha ḑi, nga ṅdila ya ndivhadzo kha *Gazethe*, vha vhea milayo malugana na—

- (a) naho tshine tsha nga talulwa u ya nga hoyu Mulayo; na
- (b) mafhungo naho e afhio a vhuḑanguli kana kushumele kune kwa ṭoḑea u itela u shumisa hoyu Mulayo. 25

U ṭhuthwa milayo

48. (1) U ya nga tshiteṅwa tshiku tsha (2), Mulayo wa u Kovhiwa wa Mbuelo, 2007 (Mulayo 1 wa 2007), a u tsha shuma.

(2) U humiselwa murahu ha Mulayo wa u Kovhiwa wa mbuelo, 2007, a u kwami mushumo kana mbofho naho dzi dzifhio dza wonoyo Mulayo, u shuma hawo hu kha ḑi vha ho ima. 30

Ṭhoho pfufhi na u thoma

49. Hoyu Mulayo u vhidzwa Mulayo wa u Kovhiwa ha Mbuelo, 2008, nahone u ḑo thoma u shuma nga ḑa 1 Lambamai 2008 kana nga ḑuvha ḑa musi u tshi ḑivhadzwa nga Muphuresidenthe kha *Gazethe*, naho i datumu ifhio nga murahu. 35

SCHEDULE 1

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

Spheres of Government	Column A	Column B	
	2008/09 Allocation	Forward Estimates	
		2009/10	2010/11
	R'000	R'000	R'000
National ^{1,2}	386 830 244	425 984 130	462 167 873
Provincial	199 376 977	225 466 314	246 306 198
Local	24 888 685	30 155 606	36 196 067
TOTAL	611 095 906	681 606 050	744 670 138

1. National share includes conditional allocations to provincial and local spheres, debt service cost and the contingency reserve.

2. The direct charges for the provincial equitable share are netted out.

SCHEDULE 2

DETERMINATION OF EACH PROVINCE'S EQUITABLE SHARE OF THE
PROVINCIAL SPHERE'S SHARE OF REVENUE RAISED NATIONALLY
(as a direct charge against the National Revenue Fund)

Province	Column A	Column B	
	2008/09 Allocation	Forward Estimates	
		2009/10	2010/11
	R'000	R'000	R'000
Eastern Cape	31 383 310	35 343 194	38 445 639
Free State	12 412 932	13 932 016	15 104 011
Gauteng	33 063 829	37 638 346	41 383 711
KwaZulu-Natal	43 245 643	49 022 008	53 678 048
Limpopo	25 934 942	29 252 084	31 868 841
Mpumalanga	16 435 956	18 562 376	20 250 300
Northern Cape	5 340 965	6 027 867	6 571 247
North West	13 820 620	15 499 746	16 790 006
Western Cape	17 738 780	20 188 677	22 214 395
TOTAL	199 376 977	225 466 314	246 306 198

MBEKANYO 1

KHA SHANGO LO THE VHUKATI HA MATAVHI MARARU AMUVHUSO

matavhi a muvhuso	Khojumu A	Khojumu B	
	Gavhelo ja 2008/09	U gaganyela phanġa	
		2009/10	2010/11
	R'000	R'000	R'000
Muvhuso wa Lushaka	386 830 244	425 984 130	462 167 873
Muvhuso wa Vunġu	199 376 977	225 466 314	246 306 198
Muvhusowapo	24 888 685	30 155 606	36 196 067
THANGANYELO	611 095 906	681 606 050	744 670 138

1. Mukovhe wa muvhuso u katela na magavhelo u ya nga zwiimo a newaho madzingu, u lifha tshinyalelo na a ndindakhombo

2. Tshinyalelo dzo livhaho dza mukovhe wo linganyiselwaho wa dzingu dzi a tangandavhudzwa.

MBEKANYO 2

MUKOVHE WO LINGANYISELWAHO WA VUNġU LIÑWE NA LIÑWE
WA MUKOVHE WA MBUYELO DZO ITWAHO NGA MUVHUSO (hu tshi
vhilwa nga u tou livha gwama ja mbuyelo ja Muvhuso)

Vunġu	Khojumu A	Khojumu B	
	Gavhelo ja 2008/09	U gaganyela phanġa	
		2009/10	2010/11
	R'000	R'000	R'000
Eastern Cape	31 383 310	35 343 194	38 445 639
Free State	12 412 932	13 932 016	15 104 011
Gauteng	33 063 829	37 638 346	41 383 711
KwaZulu-Natal	43 245 643	49 022 008	53 678 048
Limpopo	25 934 942	29 252 084	31 868 841
Mpumalanga	16 435 956	18 562 376	20 250 300
Northern Cape	5 340 965	6 027 867	6 571 247
North West	13 820 620	15 499 746	16 790 006
Western Cape	17 738 780	20 188 677	22 214 395
THANGANYELO	199 376 977	225 466 314	246 306 198

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2008/09 Allocation	Forward Estimates	
		2009/10	2010/11	
		R'000	R'000	R'000
EASTERN CAPE				
A	Nelson Mandela	682 450	829 237	979 735
B	EC101 Camdeboo	17 323	21 633	26 848
B	EC102 Blue Crane Route	18 501	23 076	28 610
B	EC103 Ikwezi	6 969	8 646	10 673
B	EC104 Makana	32 413	40 476	50 232
B	EC105 Ndlambe	26 806	33 480	41 554
B	EC106 Sundays River Valley	15 208	18 925	23 420
B	EC107 Baviaans	7 234	8 986	11 105
B	EC108 Kouga	23 727	29 748	37 036
B	EC109 Koukamma	13 363	16 682	20 696
C	DC10 Cacadu District Municipality	57 378	63 456	68 587
Total: Cacadu Municipalities		218 921	265 108	318 761
B	EC121 Mbashe	46 051	57 143	70 548
B	EC122 Mngquma	66 083	82 141	101 554
B	EC123 Great Kei	13 913	17 288	21 367
B	EC124 Amahlathi	40 002	49 707	61 440
B	EC125 Buffalo City	310 257	389 903	486 349
B	EC126 Ngqushwa	27 238	33 818	41 772
B	EC127 Nkonkobe	41 861	52 020	64 302
B	EC128 Nxuba	9 437	11 739	14 522
C	DC12 Amatole District Municipality	341 446	398 251	469 159
Total: Amatole Municipalities		896 286	1 092 009	1 331 015
B	EC131 Inxuba Yethemba	18 882	23 567	29 235
B	EC132 Tsolwana	11 077	13 705	16 880
B	EC133 Inkwanca	7 924	9 834	12 142
B	EC134 Lukhanji	50 038	62 285	77 093
B	EC135 Intsika Yethu	40 724	50 441	62 182
B	EC136 Emalahleni	30 036	37 235	45 935
B	EC137 Engcobo	27 768	34 454	42 535
B	EC138 Sakhisizwe	15 807	19 665	24 330
C	DC13 Chris Hani District Municipality	178 886	220 149	270 770
Total: Chris Hani Municipalities		381 140	471 334	581 103
B	EC141 Elundini	29 796	36 943	45 580
B	EC142 Senqu	38 299	47 626	58 903
B	EC143 Maletswai	10 260	12 775	15 816
B	EC144 Gariep	11 174	13 923	17 248
C	DC14 Ukhahlamba District Municipality	80 694	98 716	120 661
Total: Ukhahlamba Municipalities		170 223	209 983	258 207
B	EC151 Mbizana	44 705	55 389	68 297
B	EC152 Ntabankulu	24 997	30 952	38 148
B	EC153 Qaukeni	43 632	54 106	66 765
B	EC154 Port St. Johns	26 571	32 906	40 560
B	EC155 Nyandeni	51 832	64 362	79 509
B	EC156 Mhlontlo	39 873	49 500	61 137
B	EC157 King Sabata Dalindyebo	74 217	92 960	115 646
C	DC15 O.R. Tambo District Municipality	260 795	319 027	390 008
Total: O.R. Tambo Municipalities		566 621	699 203	860 071
B	EC05b2 Umzimvubu	42 089	52 234	64 495
B	EC05b3 Matatiele	42 535	52 790	65 186
C	DC44 Alfred Nzo District Municipality	79 948	97 936	119 825
Total: Alfred Nzo Municipalities		164 573	202 960	249 505
Total: Eastern Cape Municipalities		3 080 214	3 769 833	4 578 398

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso		
		Khojumu A	Khojumu B	
		Gavhelo Ja 2008/09	U gaganyela phanda	
		2009/10	2010/11	
		R'000	R'000	R'000
EASTERN CAPE				
A	Nelson Mandela	682 450	829 237	979 735
B	EC101 Camdeboo	17 323	21 633	26 848
B	EC102 Blue Crane Route	18 501	23 076	28 610
B	EC103 Ikwezi	6 969	8 646	10 673
B	EC104 Makana	32 413	40 476	50 232
B	EC105 Ndlambe	26 806	33 480	41 554
B	EC106 Sundays River Valley	15 208	18 925	23 420
B	EC107 Baviaans	7 234	8 986	11 105
B	EC108 Kouga	23 727	29 748	37 036
B	EC109 Koukamma	13 363	16 682	20 696
C	DC10 Cacadu District Municipality	57 378	63 456	68 587
Thanganyelo: Cacadu Municipalities		218 921	265 108	318 761
B	EC121 Mbhashe	46 051	57 143	70 548
B	EC122 Mngquma	66 083	82 141	101 554
B	EC123 Great Kei	13 913	17 288	21 367
B	EC124 Amahlathi	40 002	49 707	61 440
B	EC125 Buffalo City	310 257	389 903	486 349
B	EC126 Ngqushwa	27 238	33 818	41 772
B	EC127 Nkonkobe	41 861	52 020	64 302
B	EC128 Nxuba	9 437	11 739	14 522
C	DC12 Amatole District Municipality	341 446	398 251	469 159
Thanganyelo: Amatole Municipalities		896 286	1 092 009	1 331 015
B	EC131 Inxuba Yethemba	18 882	23 567	29 235
B	EC132 Tsolwana	11 077	13 705	16 880
B	EC133 Inkwanca	7 924	9 834	12 142
B	EC134 Lukhanji	50 038	62 285	77 093
B	EC135 Intsika Yethu	40 724	50 441	62 182
B	EC136 Emalahleni	30 036	37 235	45 935
B	EC137 Engcobo	27 768	34 454	42 535
B	EC138 Sakhisizwe	15 807	19 665	24 330
C	DC13 Chris Hani District Municipality	178 886	220 149	270 770
Thanganyelo: Chris Hani Municipalities		381 140	471 334	581 103
B	EC141 Elundini	29 796	36 943	45 580
B	EC142 Senqu	38 299	47 626	58 903
B	EC143 Maletswai	10 260	12 775	15 816
B	EC144 Gariep	11 174	13 923	17 248
C	DC14 Ukhahlamba District Municipality	80 694	98 716	120 661
Thanganyelo: Ukhahlamba Municipalities		170 223	209 983	258 207
B	EC151 Mbizana	44 705	55 389	68 297
B	EC152 Ntabankulu	24 997	30 952	38 148
B	EC153 Qaukeni	43 632	54 106	66 765
B	EC154 Port St. Johns	26 571	32 906	40 560
B	EC155 Nyandeni	51 832	64 362	79 509
B	EC156 Mhlontlo	39 873	49 500	61 137
B	EC157 King Sabata Dalindyebo	74 217	92 960	115 646
C	DC15 O.R. Tambo District Municipality	260 795	319 027	390 008
Thanganyelo: O.R. Tambo Municipalities		566 621	699 203	860 071
B	EC05b2 Umzimvubu	42 089	52 234	64 495
B	EC05b3 Matatiele	42 535	52 790	65 186
C	DC44 Alfred Nzo District Municipality	79 948	97 936	119 825
Thanganyelo: Alfred Nzo Municipalities		164 573	202 960	249 505
Thanganyelo: Eastern Cape Municipalities		3 080 214	3 769 833	4 578 398

SCHEDULE 3

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

Number	Municipality	National Financial Year			
		2008/09 Allocation	Column B Forward Estimates		
			2009/10	2010/11	
FREE STATE					
B	FS161	Letsemeng	23 993	29 959	37 176
B	FS162	Kopanong	42 962	53 662	66 608
B	FS163	Mohokarc	24 308	30 313	37 577
C	DC16	Xhariep District Municipality	9 614	11 388	12 931
Total: Xhariep Municipalities			100 877	125 322	154 292
B	FS171	Naledi	17 741	22 123	27 422
B	FS172	Mangaung	291 774	367 948	460 236
B	FS173	Mantsopa	32 016	39 958	49 565
C	DC17	Motheo District Municipality	124 796	143 578	152 388
Total: Motheo Municipalities			466 326	573 606	689 612
B	FS181	Masilonyana	39 184	48 910	60 675
B	FS182	Tokologo	20 408	25 444	31 536
B	FS183	Tswelopele	28 944	36 109	44 776
B	FS184	Matjhabeng	214 623	269 779	336 572
B	FS185	Nala	66 428	82 933	102 900
C	DC18	Lejweleputswa District Municipality	75 838	83 824	90 465
Total: Lejweleputswa Municipalities			445 425	546 999	666 925
B	FS191	Setseto	79 416	99 133	122 986
B	FS192	Dihlabeng	62 998	78 687	97 667
B	FS193	Nketoana	37 026	46 183	57 258
B	FS194	Maluti-a-Phofung	159 108	199 070	247 432
B	FS195	Phumelela	26 274	32 763	40 610
C	DC19	Thabo Mofutsanyana District Municipality	47 302	53 348	59 073
Total: Thabo Mofutsanyana Municipalities			412 124	509 183	625 027
B	FS201	Moghaka	79 807	99 744	123 868
B	FS203	Ngwathe	75 146	93 768	116 296
B	FS204	Metsimaholo	48 062	60 544	75 664
B	FS205	Mafube	36 720	45 809	56 803
C	DC20	Fezile Dabi District Municipality	103 872	116 860	123 296
Total: Fezile Dabi Municipalities			343 606	416 725	495 927
Total: Free State Municipalities			1 768 359	2 171 836	2 631 783

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso			
		Gavhelo la 2008/09	Khojumu B		
			U gaganyela phanga		
		2009/10	2010/11		
FREE STATE					
B	FS161	Letsemeng	23 993	29 959	37 176
B	FS162	Kopanong	42 962	53 662	66 608
B	FS163	Mohokare	24 308	30 313	37 577
C	DC16	Xhariep District Municipality	9 614	11 388	12 931
Thanganyelo: Xhariep Municipalities			100 877	125 322	154 292
B	FS171	Naledi	17 741	22 123	27 422
B	FS172	Mangaung	291 774	367 948	460 236
B	FS173	Mantsopa	32 016	39 958	49 565
C	DC17	Motheo District Municipality	124 796	143 578	152 388
Thanganyelo: Motheo Municipalities			466 326	573 606	689 612
B	FS181	Masilonyana	39 184	48 910	60 675
B	FS182	Tokologo	20 408	25 444	31 536
B	FS183	Tswelopele	28 944	36 109	44 776
B	FS184	Matjhabeng	214 623	269 779	336 572
B	FS185	Nala	66 428	82 933	102 900
C	DC18	Lejweleputswa District Municipality	75 838	83 824	90 465
Thanganyelo: Lejweleputswa Municipalities			445 425	546 999	666 925
B	FS191	Setsoto	79 416	99 133	122 986
B	FS192	Dihlabeng	62 998	78 687	97 667
B	FS193	Nketoana	37 026	46 183	57 258
B	FS194	Maluti-a-Phofung	159 108	199 070	247 432
B	FS195	Phumelela	26 274	32 763	40 610
C	DC19	Thabo Mofutsanyana District Municipality	47 302	53 348	59 073
Thanganyelo: Thabo Mofutsanyana Municipalities			412 124	509 183	625 027
B	FS201	Moqhaka	79 807	99 744	123 868
B	FS203	Ngwathe	75 146	93 768	116 296
B	FS204	Metsimaholo	48 062	60 544	75 664
B	FS205	Mafube	36 720	45 809	56 803
C	DC20	Fezile Dabi District Municipality	103 872	116 860	123 296
Thanganyelo: Fezile Dabi Municipalities			343 606	416 725	495 927
Thanganyelo: Free State Municipalities			1 768 359	2 171 836	2 631 783

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		2008/09 Allocation	Column B	
			Forward Estimates	
		2009/10	2010/11	
GAUTENG				
A	Ekurhuleni	1 672 510	2 031 013	2 452 495
A	City of Johannesburg	3 038 829	3 655 318	4 259 464
A	City of Tshwane	1 303 064	1 499 852	1 723 285
B	GT02b1 Nokeng tsa Taemane	17 106	21 508	26 839
B	GT02b2 Kungwini	42 270	53 114	66 245
C	DC46 Metsweding District Municipality	21 173	23 546	25 645
Total: Metsweding Municipalities		80 549	98 169	118 729
B	GT421 Emfuleni	292 538	368 995	461 628
B	GT422 Midvaal	23 640	29 811	37 287
B	GT423 Lesedi	29 280	36 664	45 602
C	DC42 Sedibeng District Municipality	186 955	202 955	213 850
Total: Sedibeng Municipalities		532 412	638 425	758 367
B	GT481 Mogale City	101 826	129 269	162 546
B	GT482 Randfontein	45 594	57 374	71 641
B	GT483 Westonaria	45 210	56 882	71 018
C	DC48 West Rand District Municipality	123 421	143 368	151 903
Total: West Rand Municipalities		316 051	386 893	457 109
Total: Gauteng Municipalities		6 943 416	8 309 669	9 769 449

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso		
		Kholumu A	Kholumu B	
		Gavhelo la 2008/09	U gaganyela phanda	
		2009/10	2010/11	
GAUTENG				
A	Ekurhuleni	1 672 510	2 031 013	2 452 495
A	City of Johannesburg	3 038 829	3 655 318	4 259 464
A	City of Tshwane	1 303 064	1 499 852	1 723 285
B	GT02b1 Nokeng tsa Taemane	17 106	21 508	26 839
B	GT02b2 Kungwini	42 270	53 114	66 245
C	DC46 Metsweding District Municipality	21 173	23 546	25 645
Thanganyelo: Metsweding Municipalities		80 549	98 169	118 729
B	GT421 Emfuleni	292 538	368 995	461 628
B	GT422 Midvaal	23 640	29 811	37 287
B	GT423 Lesedi	29 280	36 664	45 602
C	DC42 Sedibeng District Municipality	186 955	202 955	213 850
Thanganyelo: Sedibeng Municipalities		532 412	638 425	758 367
B	GT481 Mogale City	101 826	129 269	162 546
B	GT482 Randfontein	45 594	57 374	71 641
B	GT483 Westonaria	45 210	56 882	71 018
C	DC48 West Rand District Municipality	123 421	143 368	151 903
Thanganyelo: West Rand Municipalities		316 051	386 893	457 109
Thanganyelo: Gauteng Municipalities		6 943 416	8 309 669	9 769 449

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2008/09 Allocation	Forward Estimates	
		2009/10	2010/11	
KWAZULU-NATAL				
A	eThekweni	1 607 638	1 960 921	2 373 311
B	KZ211 Vulamehlo	14 529	18 002	22 197
B	KZ212 Umdoni	12 457	15 511	19 205
B	KZ213 Umzumbe	35 860	44 459	54 851
B	KZ214 uMuziwabantu	17 913	22 251	27 496
B	KZ215 Eziqolweni	10 599	13 162	16 259
B	KZ216 Hibiscus Coast	42 816	53 822	67 151
C	DC21 Ugu District Municipality	131 123	158 906	192 730
Total: Ugu Municipalities		265 297	326 113	399 890
B	KZ221 uMshwathi	23 715	29 480	36 448
B	KZ222 uMngeni	16 945	21 287	26 545
B	KZ223 Mpofana	9 674	12 070	14 967
B	KZ224 Impendle	9 547	11 829	14 587
B	KZ225 Msunduzi	176 117	222 027	277 647
B	KZ226 Mkhambathini	11 993	14 880	18 369
B	KZ227 Richmond	12 550	15 591	19 268
C	DC22 uMgungundlovu District Municipality	188 295	217 318	253 589
Total: uMgungundlovu Municipalities		448 836	544 482	661 420
B	KZ232 Emnambithi/Ladysmith	49 193	61 373	76 108
B	KZ233 Indaka	25 733	31 959	39 486
B	KZ234 Umtshezi	13 266	16 543	20 505
B	KZ235 Okhahlamba	25 971	32 268	39 880
B	KZ236 Imbabazane	27 647	34 329	42 406
C	DC23 Uthukela District Municipality	128 819	156 644	190 641
Total: Uthukela Municipalities		270 628	333 116	409 026
B	KZ241 Endumeni	12 236	15 316	19 043
B	KZ242 Nquthu	28 124	34 904	43 099
B	KZ244 Msinga	27 748	34 341	42 306
B	KZ245 Umvoti	17 700	22 001	27 201
C	DC24 Umzinyathi District Municipality	85 342	104 049	126 881
Total: Umzinyathi Municipalities		171 150	210 611	258 530
B	KZ252 Newcastle	135 603	170 044	211 737
B	KZ253 eMadlangeni	5 750	7 103	8 738
B	KZ254 Dannhauser	20 226	25 093	30 975
C	DC25 AmaJoba District Municipality	57 718	66 179	76 871
Total: AmaJoba Municipalities		219 296	268 418	328 321
B	KZ261 eDumbe	15 504	19 283	23 852
B	KZ262 uPhongolo	25 378	31 573	39 065
B	KZ263 Abaqulusi	33 620	41 796	51 680
B	KZ265 Nongoma	29 201	36 190	44 635
B	KZ266 Ulundi	33 402	41 395	51 055
C	DC26 Zululand District Municipality	127 541	156 494	191 114
Total: Zululand Municipalities		264 645	326 731	401 401

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso		
		Gavhelo la 2008/09	Khojumu B	
			U gaganyela phanqa	
		2009/10	2010/11	
KWAZULU-NATAL				
A	eThekwini	1 607 638	1 960 921	2 373 311
B	KZ211 Vulamehlo	14 529	18 002	22 197
B	KZ212 Umdoni	12 457	15 511	19 205
B	KZ213 Umzumbe	35 860	44 459	54 851
B	KZ214 uMuziwabantu	17 913	22 251	27 496
B	KZ215 Eziqolweni	10 599	13 162	16 259
B	KZ216 Hibiscus Coast	42 816	53 822	67 151
C	DC21 Ugu District Municipality	131 123	158 906	192 730
Thanganyelo: Ugu Municipalities		265 297	326 113	399 890
B	KZ221 uMshwathi	23 715	29 480	36 448
B	KZ222 uMngeni	16 945	21 287	26 545
B	KZ223 Mpofana	9 674	12 070	14 967
B	KZ224 Impendle	9 547	11 829	14 587
B	KZ225 Msunduzi	176 117	222 027	277 647
B	KZ226 Mkhambathini	11 993	14 880	18 369
B	KZ227 Richmond	12 550	15 591	19 268
C	DC22 uMgungundlovu District Municipality	188 295	217 318	253 589
Thanganyelo: uMgungundlovu Municipalities		448 836	544 482	661 420
B	KZ232 Emnambithi/Ladysmith	49 193	61 373	76 108
B	KZ233 Indaka	25 733	31 959	39 486
B	KZ234 Umtshezi	13 266	16 543	20 505
B	KZ235 Okhahlamba	25 971	32 268	39 880
B	KZ236 Imbabazane	27 647	34 329	42 406
C	DC23 Uthukela District Municipality	128 819	156 644	190 641
Thanganyelo: Uthukela Municipalities		270 628	333 116	409 026
B	KZ241 Endumeni	12 236	15 316	19 043
B	KZ242 Nquthu	28 124	34 904	43 099
B	KZ244 Msinga	27 748	34 341	42 306
B	KZ245 Umvoti	17 700	22 001	27 201
C	DC24 Umzinyathi District Municipality	85 342	104 049	126 881
Thanganyelo: Umzinyathi Municipalities		171 150	210 611	258 530
B	KZ252 Newcastle	135 603	170 044	211 737
B	KZ253 eMadlangeni	5 750	7 103	8 738
B	KZ254 Dannhauser	20 226	25 093	30 975
C	DC25 Ama'uba District Municipality	57 718	66 179	76 871
Thanganyelo: Amajuba Municipalities		219 296	268 418	328 321
B	KZ261 eDumbe	15 504	19 283	23 852
B	KZ262 uPhongolo	25 378	31 573	39 065
B	KZ263 Abaqulusi	33 620	41 796	51 680
B	KZ265 Nongoma	29 201	36 190	44 635
B	KZ266 Ulundi	33 402	41 395	51 055
C	DC26 Zululand District Municipality	127 541	156 494	191 114
Thanganyelo: Zululand Municipalities		264 645	326 731	401 401

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		2008/09 Allocation	Column B	
			Forward Estimates	
		2009/10	2010/11	
B	KZ271 Umhlabuyalingana	21 427	26 529	32 693
B	KZ272 Jozini	29 006	35 936	44 310
B	KZ273 The Big Five False Bay	5 871	7 243	8 899
B	KZ274 Hlabisa	23 311	28 777	35 377
B	KZ275 Mtubatuba	7 156	8 893	10 992
C	DC27 Umkhanyakude District Municipality	84 528	104 263	127 884
Total: Umkhanyakude Municipalities		171 300	211 640	260 155
B	KZ281 Mbonambi	18 233	22 569	27 808
B	KZ282 uMblathuze	88 852	111 744	139 467
B	KZ283 Ntambanana	8 607	10 622	13 055
B	KZ284 Umlalazi	34 395	42 629	52 578
B	KZ285 Mthonjaneni	10 735	13 341	16 492
B	KZ286 Nkandla	20 635	25 525	31 433
C	DC28 uThungulu District Municipality	181 102	215 614	255 484
Total: uThungulu Municipalities		362 558	442 044	536 318
B	KZ291 Mandeni	28 607	35 585	44 021
B	KZ292 KwaDukuza	32 191	40 790	51 215
B	KZ293 Ndwedwe	25 709	31 841	39 250
B	KZ294 Maphumulo	19 876	24 633	30 382
C	DC29 iLembe District Municipality	120 426	143 918	172 844
Total: iLembe Municipalities		226 809	276 767	337 712
B	KZ5a1 Ingwe	20 734	25 720	31 746
B	KZ5a2 Kwa Sani	5 281	6 536	8 052
B	KZ5a4 Greater Kokstad	21 540	26 943	33 481
B	KZ5a5 Ubuhlebezwe	20 939	25 960	32 028
B	KZ5a6 Umzimkhulu	34 815	43 224	53 389
C	DC43 Sisonke District Municipality	100 030	122 444	149 735
Total: Sisonke Municipalities		203 338	250 827	308 431
Total: KwaZulu-Natal Municipalities		4 211 497	5 151 670	6 274 515

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso		
		Kholumu A	Kholumu B	
		Gavhelo la 2008/09	U gaganyela phanga	
		2009/10	2010/11	
B	KZ271 Umhlabuyalingana	21 427	26 529	32 693
B	KZ272 Jozini	29 006	35 936	44 310
B	KZ273 The Big Five False Bay	5 871	7 243	8 899
B	KZ274 Hlabisa	23 311	28 777	35 377
B	KZ275 Mtubatuba	7 156	8 893	10 992
C	DC27 Umkhanyakude District Municipality	84 528	104 263	127 884
Thanganyelo: Umkhanyakude Municipalities		171 300	211 640	260 155
B	KZ281 Mbonambi	18 233	22 569	27 808
B	KZ282 uMhlathuze	88 852	111 744	139 467
B	KZ283 Ntambanana	8 607	10 622	13 055
B	KZ284 Umlalazi	34 395	42 629	52 578
B	KZ285 Mthonjaneni	10 735	13 341	16 492
B	KZ286 Nkandla	20 635	25 525	31 433
C	DC28 uThungulu District Municipality	181 102	215 614	255 484
Thanganyelo: uThungulu Municipalities		362 558	442 044	536 318
B	KZ291 Mandeni	28 607	35 585	44 021
B	KZ292 KwaDukuza	32 191	40 790	51 215
B	KZ293 Ndwedwe	25 709	31 841	39 250
B	KZ294 Maphumulo	19 876	24 633	30 382
C	DC29 iLembe District Municipality	120 426	143 918	172 844
Thanganyelo: iLembe Municipalities		226 809	276 767	337 712
B	KZ5a1 Ingwe	20 734	25 720	31 746
B	KZ5a2 Kwa Sani	5 281	6 536	8 052
B	KZ5a4 Greater Kokstad	21 540	26 943	33 481
B	KZ5a5 Ubuhlebezwe	20 939	25 960	32 028
B	KZ5a6 Umzimkhulu	34 815	43 224	53 389
C	DC43 Sisonke District Municipality	100 030	122 444	149 735
Thanganyelo: Sisonke Municipalities		203 338	250 827	308 431
Thanganyelo: KwaZulu-Natal Municipalities		4 211 497	5 151 670	6 274 515

SCHEDULE 3

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

Number	Municipality	National Financial Year			
		2008/09 Allocation	Column B		
			Forward Estimates		
		2009/10	2010/11		
LIMPOPO					
B	NP03a2	Makhuduthamaga	61 873	76 828	94 904
B	NP03a3	Fetakgomo	19 499	24 113	29 687
B	NP03a4	Greater Marble Hall	29 844	37 110	45 894
B	NP03a5	Elias Motsoaledi	57 241	71 109	87 874
B	NP03a6	Greater Tubatse	54 989	68 289	84 365
C	DC47	Greater Sekhukhune District Municipality	176 450	216 527	264 082
Total: Greater Sekhukhune District Municipalities			399 896	493 975	606 806
B	NP331	Greater Giyani	57 483	71 405	88 235
B	NP332	Greater Letaba	57 607	71 624	88 571
B	NP333	Greater Tzaneen	87 601	109 733	136 521
B	NP334	Ba-Phalaborwa	27 308	34 018	42 133
B	NP335	Maruleng	22 727	28 201	34 816
C	DC33	Mopani District Municipality	234 250	287 983	349 878
Total: Mopani Municipalities			486 976	602 965	740 154
B	NP341	Musina	13 741	17 154	21 283
B	NP342	Mutale	17 601	21 790	26 850
B	NP343	Thulamela	114 676	143 526	178 441
B	NP344	Makhado	104 655	131 049	162 994
C	DC34	Vhembe District Municipality	237 300	290 911	356 205
Total: Vhembe Municipalities			487 972	604 429	745 774
B	NP351	Blouberg	34 916	43 352	53 549
B	NP352	Aganang	32 311	40 032	49 360
B	NP353	Molmole	32 652	40 594	50 197
B	NP354	Polokwane	181 350	227 414	283 177
B	NP355	Lepelle-Nkumpi	54 006	67 103	82 936
C	DC35	Capricorn District Municipality	212 584	256 318	308 718
Total: Capricorn Municipalities			547 819	674 812	827 936
B	NP361	Thabazimbi	26 516	33 193	41 273
B	NP362	Lephalale	42 528	53 081	65 848
B	NP364	Mookgopong	10 955	13 679	16 975
B	NP365	Modimolle	26 553	33 212	41 272
B	NP366	Bela Bela	21 519	26 871	33 346
B	NP367	Mogalakwena	113 777	142 366	176 963
C	DC36	Waterberg District Municipality	67 436	78 867	84 868
Total: Waterberg Municipalities			309 284	381 269	460 545
Total: Limpopo Municipalities			2 231 947	2 757 451	3 381 214

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso			
		Khojumu A	Khojumu B		
		Gavhelo Ja 2008/09	U gaganyela phanḡa		
		2009/10	2010/11		
LIMPOPO					
B	NP03a2	Makhuduthamaga	61 873	76 828	94 904
B	NP03a3	Fetakgomo	19 499	24 113	29 687
B	NP03a4	Greater Marble Hall	29 844	37 110	45 894
B	NP03a5	Elias Motsaedi	57 241	71 109	87 874
B	NP03a6	Greater Tubatse	54 989	68 289	84 365
C	DC47	Greater Sekhukhune District Municipality	176 450	216 527	264 082
Thanganyelo: Greater Sekhukhune District Municipalities			399 896	493 975	606 806
B	NP331	Greater Giyani	57 483	71 405	88 235
B	NP332	Greater Letaba	57 607	71 624	88 571
B	NP333	Greater Tzaneen	87 601	109 733	136 521
B	NP334	Ba-Phalaborwa	27 308	34 018	42 133
B	NP335	Maruleng	22 727	28 201	34 816
C	DC33	Mopani District Municipality	234 250	287 983	349 878
Thanganyelo: Mopani Municipalities			486 976	602 965	740 154
B	NP341	Musina	13 741	17 154	21 283
B	NP342	Mutale	17 601	21 790	26 850
B	NP343	Thulamela	114 676	143 526	178 441
B	NP344	Makhado	104 655	131 049	162 994
C	DC34	Vhembe District Municipality	237 300	290 911	356 205
Thanganyelo: Vhembe Municipalities			487 972	604 429	745 774
B	NP351	Blouberg	34 916	43 352	53 549
B	NP352	Aganang	32 311	40 032	49 360
B	NP353	Molemole	32 652	40 594	50 197
B	NP354	Polokwane	181 350	227 414	283 177
B	NP355	Lepelle-Nkumpi	54 006	67 103	82 936
C	DC35	Capricorn District Municipality	212 584	256 318	308 718
Thanganyelo: Capricorn Municipalities			547 819	674 812	827 936
B	NP361	Thabazimbi	26 516	33 193	41 273
B	NP362	Lephalale	42 528	53 081	65 848
B	NP364	Mookgopong	10 955	13 679	16 975
B	NP365	Modimolle	26 553	33 212	41 272
B	NP366	Bela Bela	21 519	26 871	33 346
B	NP367	Mogalakwena	113 777	142 366	176 963
C	DC36	Waterberg District Municipality	67 436	78 867	84 868
Thanganyelo: Waterberg Municipalities			309 284	381 269	460 545
Thanganyelo: Limpopo Municipalities			2 231 947	2 757 451	3 381 214

SCHEDULE 3

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

Number	Municipality	National Financial Year			
		Column A	Column B		
		2008/09 Allocation	Forward Estimates		
		2009/10	2010/11		
MPUMALANGA					
B	MP301	Albert Luthuli	70 901	88 310	109 364
B	MP302	Msukaligwa	49 619	61 954	76 878
B	MP303	Mkhondo	43 801	54 595	67 651
B	MP304	Pixley Ka Seme	39 682	49 468	61 304
B	MP305	Lekwa	37 477	46 846	58 181
B	MP306	Dipaleseng	21 156	26 363	32 660
B	MP307	Govan Mbeki	95 540	120 456	150 641
C	DC30	Gert Sibande District Municipality	197 878	227 431	239 050
Total: Gert Sibande Municipalities			556 055	675 423	795 728
B	MP311	Delmas	24 341	30 397	37 725
B	MP312	Emalahleni	88 061	111 445	139 789
B	MP313	Steve Tshwete	45 132	56 925	71 213
B	MP314	Emakhazeni	16 869	21 028	26 058
B	MP315	Thembisile	101 113	125 986	156 068
B	MP316	Dr JS Moroka	105 896	131 799	163 121
C	DC31	Nkangala District Municipality	248 018	269 884	283 449
Total: Nkangala Municipalities			629 431	747 465	877 423
B	MP321	Thaba Chweu	35 153	43 953	54 600
B	MP322	Mbombela	145 156	182 235	227 129
B	MP323	Umjindi	21 676	27 121	33 711
B	MP324	Nkomazi	116 185	145 369	180 686
B	MP325	Bushbuckridge	198 574	247 682	307 083
C	DC32	Ehlanzeni District Municipality	134 181	153 955	165 543
Total: Ehlanzeni Municipalities			650 925	800 314	968 751
Total: Mpumalanga Municipalities			1 836 411	2 223 201	2 641 903

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso			
		Gavhelo Ja 2008/09	Khojumu B		
			U gaganyela phanga		
		2009/10	2010/11		
MPUMALANGA					
B	MP301	Albert Luthuli	70 901	88 310	109 364
B	MP302	Msulaligwa	49 619	61 954	76 878
B	MP303	Mkhondo	43 801	54 595	67 651
B	MP304	Pixley Ka Seme	39 682	49 468	61 304
B	MP305	Lekwa	37 477	46 846	58 181
B	MP306	Dipaleseng	21 156	26 363	32 660
B	MP307	Govan Mbeki	95 540	120 456	150 641
C	DC30	Gert Sibande District Municipality	197 878	227 431	239 050
Thanganyelo: Gert Sibande Municipalities			556 055	675 423	795 728
B	MP311	Delmas	24 341	30 397	37 725
B	MP312	Emalahleni	88 061	111 445	139 789
B	MP313	Steve Tshwete	45 132	56 925	71 213
B	MP314	Emakhazeni	16 869	21 028	26 058
B	MP315	Thembisile	101 113	125 986	156 068
B	MP316	Dr JS Moroka	105 896	131 799	163 121
C	DC31	Nkangala District Municipality	248 018	269 884	283 449
Thanganyelo: Nkangala Municipalities			629 431	747 465	877 423
B	MP321	Thaba Chweu	35 153	43 953	54 600
B	MP322	Mbombela	145 156	182 235	227 129
B	MP323	Umjindi	21 676	27 121	33 711
B	MP324	Nkomazi	116 185	145 369	180 686
B	MP325	Bushbuckridge	198 574	247 682	307 083
C	DC32	Ehlanzeni District Municipality	134 181	153 955	165 543
Thanganyelo: Ehlanzeni Municipalities			650 925	800 314	968 751
Thanganyelo: Mpumalanga Municipalities			1 836 411	2 223 201	2 641 903

SCHEDULE 3

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

Number	Municipality	National Financial Year			
		2008/09 Allocation	Column B		
			Forward Estimates		
		2009/10	2010/11		
NORTHERN CAPE					
B	NC451	Moshaweng	28 306	35 157	43 439
B	NC452	Ga-Segonyana	28 741	35 804	44 345
B	NC453	Gammagara	9 624	12 043	14 971
C	DC45	Kgalagadi District Municipality	36 816	43 220	47 862
Total: Kgalagadi Municipalities			103 486	126 224	150 617
B	NC061	Richtersveld	5 629	6 983	8 619
B	NC062	Nama Khoi	15 964	19 922	24 710
B	NC064	Kamiesberg	5 660	7 005	8 630
B	NC065	Hantam	9 324	11 607	14 368
B	NC066	Karoo Hoogland	6 109	7 551	9 294
B	NC067	Khai-Ma	5 753	7 113	8 756
C	DC6	Namakwa District Municipality	24 150	27 068	29 038
Total: Namakwa Municipalities			72 590	87 250	103 414
B	NC071	Ubuntu	8 376	10 413	12 876
B	NC072	Umsobomvu	14 114	17 565	21 738
B	NC073	Emthanjeni	16 873	21 022	26 039
B	NC074	Kareeberg	5 505	6 826	8 421
B	NC075	Renosterberg	6 817	8 429	10 377
B	NC076	Thembelihle	6 461	8 004	9 870
B	NC077	Siyathemba	9 253	11 514	14 248
B	NC078	Siyancuma	15 278	19 062	23 639
C	DC7	Karoo District Municipality	20 251	22 742	25 091
Total: Karoo Municipalities			102 930	125 578	152 299
B	NC081	Mier	4 098	5 051	6 201
B	NC082	!Kai! Garib	20 611	25 810	32 102
B	NC083	//Khara Hais	25 084	31 408	39 061
B	NC084	!Kheis	7 066	8 752	10 789
B	NC085	Tsantsabanc	10 909	13 569	16 786
B	NC086	Kgatelopele	6 791	8 461	10 481
C	DC8	Siyanda District Municipality	35 313	39 303	42 837
Total: Siyanda Municipalities			109 873	132 354	158 256
B	NC091	Sol Plaatje	74 953	94 526	118 238
B	NC092	Dikgatlong	20 599	25 646	31 749
B	NC093	Magareng	13 506	16 807	20 798
B	NC094	Phokwane	29 679	37 058	45 984
C	DC9	Frances Baard District Municipality	61 860	67 888	75 879
Total: Frances Baard Municipalities			200 597	241 924	292 649
Total: Northern Cape Municipalities			589 476	713 331	857 235

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshelode wa Muvhuso			
		Khojumu A	Khojumu B		
		Gavhelo la 2008/09	U gaganyela phangā		
		2009/10	2010/11		
NORTHERN CAPE					
B	NC451	Moshaweng	28 306	35 157	43 439
B	NC452	Ga-Segonyana	28 741	35 804	44 345
B	NC453	Gammagara	9 624	12 043	14 971
C	DC45	Kgalagadi District Municipality	36 816	43 220	47 862
Thanganyelo: Kgalagadi Municipalities			103 486	126 224	150 617
B	NC061	Richtersveld	5 629	6 983	8 619
B	NC062	Nama Khoi	15 964	19 922	24 710
B	NC064	Kamiesberg	5 660	7 005	8 630
B	NC065	Hantam	9 324	11 607	14 368
B	NC066	Karoo Hoogland	6 109	7 551	9 294
B	NC067	Khai-Ma	5 753	7 113	8 756
C	DC6	Namakwa District Municipality	24 150	27 068	29 038
Thanganyelo: Namakwa Municipalities			72 590	87 250	103 414
B	NC071	Ubuntu	8 376	10 413	12 876
B	NC072	Umsobomvu	14 114	17 565	21 738
B	NC073	Emthanjeni	16 873	21 022	26 039
B	NC074	Kareeberg	5 505	6 826	8 421
B	NC075	Renosterberg	6 817	8 429	10 377
B	NC076	Thembelihle	6 461	8 004	9 870
B	NC077	Siyathemba	9 253	11 514	14 248
B	NC078	Siyancuma	15 278	19 062	23 639
C	DC7	Karoo District Municipality	20 251	22 742	25 091
Thanganyelo: Karoo Municipalities			102 930	125 578	152 299
B	NC081	Mier	4 098	5 051	6 201
B	NC082	!Kai! Garib	20 611	25 810	32 102
B	NC083	//Khara Hais	25 084	31 408	39 061
B	NC084	!Kheis	7 066	8 752	10 789
B	NC085	Tsantsabane	10 909	13 569	16 786
B	NC086	Kgatelopele	6 791	8 461	10 481
C	DC8	Siyanda District Municipality	35 313	39 303	42 837
Thanganyelo: Siyanda Municipalities			109 873	132 354	158 256
B	NC091	Sol Plaatje	74 953	94 526	118 238
B	NC092	Dikgatlong	20 599	25 646	31 749
B	NC093	Magareng	13 506	16 807	20 798
B	NC094	Phokwane	29 679	37 058	45 984
C	DC9	Frances Baard District Municipality	61 860	67 888	75 879
Thanganyelo: Frances Baard Municipalities			200 597	241 924	292 649
Thanganyelo: Northern Cape Municipalities			589 476	713 331	857 235

SCHEDULE 3

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

Number	Municipality	National Financial Year			
		2008/09 Allocation	Column B Forward Estimates		
			2009/10	2010/11	
NORTH WEST					
B	NW371	Moretele	68 138	84 735	104 801
B	NW372	Madibeng	127 140	159 482	198 636
B	NW373	Rustenburg	120 647	152 241	190 522
B	NW374	Kgetlengrivier	19 271	24 041	29 812
B	NW375	Moses Kotane	104 740	130 524	161 709
C	DC37	Bojanala Platinum District Municipality	189 492	211 744	224 791
Total: Bojanala Platinum Municipalities			629 427	762 768	910 270
B	NW381	Ratlou	28 298	35 140	43 411
B	NW382	Tswaing	27 635	34 380	42 535
B	NW383	Mafikeng	54 530	68 447	85 295
B	NW384	Ditsobotla	34 760	43 299	53 626
B	NW385	Ramotshere Moiloa	34 613	43 021	53 186
C	DC38	Ngaka Modiri Moiloa District Municipality	216 811	256 902	306 484
Total: Central Municipalities			396 646	481 188	584 536
B	NW391	Kagisano	24 648	30 598	37 791
B	NW392	Naledi	15 713	19 595	24 291
B	NW393	Mamusa	14 088	17 542	21 718
B	NW394	Greater Taung	42 124	52 235	64 455
B	NW395	Molopo	5 145	6 323	7 745
B	NW396	Lekwa-Teemane	12 573	15 679	19 436
C	DC39	Bophirima District Municipality	107 037	130 329	158 748
Total: Bophirima Municipalities			221 328	272 302	334 185
B	NW401	Ventersdorp	20 949	26 119	32 373
B	NW402	Tlokwe	42 142	53 239	66 687
B	NW403	City of Matlosana	166 985	210 302	262 772
B	NW404	Maquassi Hills	35 007	43 695	54 207
B	NW405	Merafong City	81 879	104 096	131 042
C	DC40	Southern District Municipality	123 245	141 453	150 989
Total: Southern Municipalities			470 207	578 905	698 070
Total: North West Municipalities			1 717 608	2 095 162	2 527 061

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshedele wa Muvhuso			
		Khojumu A	Khojumu B		
		Gavhelo la 2008/09	U gaganyela phanga		
		2009/10	2010/11		
NORTH WEST					
B	NW371	Moretele	68 138	84 735	104 801
B	NW372	Madibeng	127 140	159 482	198 636
B	NW373	Rustenburg	120 647	152 241	190 522
B	NW374	Kgetlengrivier	19 271	24 041	29 812
B	NW375	Moses Kotane	104 740	130 524	161 709
C	DC37	Bojanala Platinum District Municipality	189 492	211 744	224 791
Thanganyelo: Bojanala Platinum Municipalities			629 427	762 768	910 270
B	NW381	Ratlou	28 298	35 140	43 411
B	NW382	Tswaing	27 635	34 380	42 535
B	NW383	Mafikeng	54 530	68 447	85 295
B	NW384	Ditsobotla	34 760	43 299	53 626
B	NW385	Ramotshere Moiloa	34 613	43 021	53 186
C	DC38	Ngaka Modiri Moiloa District Municipality	216 811	256 902	306 484
Thanganyelo: Ngaka Modiri Moiloa Municipalities			396 646	481 188	584 536
B	NW391	Kagisano	24 648	30 598	37 791
B	NW392	Naledi	15 713	19 595	24 291
B	NW393	Mamusa	14 088	17 542	21 718
B	NW394	Greater Taung	42 124	52 235	64 455
B	NW395	Molopo	5 145	6 323	7 745
B	NW396	Lekwa-Teemane	12 573	15 679	19 436
C	DC39	Bophirima District Municipality	107 037	130 329	158 748
Thanganyelo: Bophirima Municipalities			221 328	272 302	334 185
B	NW401	Ventersdorp	20 949	26 119	32 373
B	NW402	Tlokwe	42 142	53 239	66 687
B	NW403	City of Matlosana	166 985	210 302	262 772
B	NW404	Maquassi Hills	35 007	43 695	54 207
B	NW405	Merafong City	81 879	104 096	131 042
C	DC40	Southern District Municipality	123 245	141 453	150 989
Thanganyelo: Southern Municipalities			470 207	578 905	698 070
Thanganyelo: North West Municipalities			1 717 608	2 095 162	2 527 061

SCHEDULE 3

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

Number	Municipality	National Financial Year		
		Column A	Column B	
		2008/09 Allocation	Forward Estimates	
		2009/10	2010/11	
WESTERN CAPE				
A	City of Cape Town	1 710 485	2 006 263	2 416 935
B	WC011 Matzikama	15 767	19 808	24 702
B	WC012 Cederberg	12 993	16 227	20 140
B	WC013 Bergrivier	11 166	14 009	17 450
B	WC014 Saldanha Bay	18 143	22 915	28 698
B	WC015 Swartland	13 363	16 892	21 168
C	DC1 West Coast District Municipality	58 664	64 272	68 565
Total: West Coast Municipalities		130 096	154 124	180 723
B	WC022 Witzenberg	21 829	27 339	34 008
B	WC023 Drakenstein	36 541	46 746	59 132
B	WC024 Stellenbosch	22 124	28 501	36 249
B	WC025 Breede Valley	32 463	41 145	51 672
B	WC026 Breede River Winelands	24 801	31 071	38 659
C	DC2 Cape Winelands District Municipality	167 588	186 787	196 238
Total: Cape Winelands Municipalities		305 347	361 589	415 957
B	WC031 Theewaterskloof	25 681	32 229	40 158
B	WC032 Overstrand	19 231	24 200	30 219
B	WC033 Cape Agulhas	8 544	10 690	13 287
B	WC034 Swellendam	9 564	11 926	14 781
C	DC3 Overberg District Municipality	33 785	37 184	39 948
Total: Overberg Municipalities		96 804	116 229	138 393
B	WC041 Kannaland	9 473	11 782	14 573
B	WC042 Hessequa	13 896	17 371	21 576
B	WC043 Mossel Bay	21 178	26 641	33 257
B	WC044 George	37 048	47 099	59 290
B	WC045 Oudtshoorn	21 165	26 478	32 908
B	WC047 Bitou	12 297	15 407	19 171
B	WC048 Knysna	16 522	20 750	25 869
C	DC4 Eden District Municipality	101 621	118 271	125 799
Total: Eden Municipalities		233 200	283 800	332 444
B	WC051 Laingsburg	4 313	5 314	6 522
B	WC052 Prince Albert	4 826	5 957	7 323
B	WC053 Beaufort West	13 701	17 072	21 149
C	DC5 Central Karoo District Municipality	10 986	13 106	15 062
Total: Central Karoo Municipalities		33 825	41 449	50 057
Total: Western Cape Municipalities		2 509 758	2 963 453	3 534 510
National Total		24 888 685	30 155 606	36 196 067

MBEKANYO 3

MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA MUÑWE WA MUKOVHE WA MBUELO WA MATAVHI A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO

Tshivhalo	Masipala	Nwaha wa dzitshelede wa Muvhuso		
		Gavhelo la 2008/09	U gagananela phanda	
			2009/10	2010/11
WESTERN CAPE				
A	City of Cape Town	1 710 485	2 006 263	2 416 935
B	WC011 Matzikama	15 767	19 808	24 702
B	WC012 Cederberg	12 993	16 227	20 140
B	WC013 Bergrivier	11 166	14 009	17 450
B	WC014 Saldanha Bay	18 143	22 915	28 698
B	WC015 Swartland	13 363	16 892	21 168
C	DC1 West Coast District Municipality	58 664	64 272	68 565
Thanganyelo: West Coast Municipalities		130 096	154 124	180 723
B	WC022 Witzenberg	21 829	27 339	34 008
B	WC023 Drakenstein	36 541	46 746	59 132
B	WC024 Stellenbosch	22 124	28 501	36 249
B	WC025 Breede Valley	32 463	41 145	51 672
B	WC026 Breede River Winelands	24 801	31 071	38 659
C	DC2 Cape Winelands District Municipality	167 588	186 787	196 238
Thanganyelo: Cape Winelands Municipalities		305 347	361 589	415 957
B	WC031 Theewaterskloof	25 681	32 229	40 158
B	WC032 Overstrand	19 231	24 200	30 219
B	WC033 Cape Agulhas	8 544	10 690	13 287
B	WC034 Swellendam	9 564	11 926	14 781
C	DC3 Overberg District Municipality	33 785	37 184	39 948
Thanganyelo: Overberg Municipalities		96 804	116 229	138 393
B	WC041 Kannaland	9 473	11 782	14 573
B	WC042 Hessequa	13 896	17 371	21 576
B	WC043 Mossel Bay	21 178	26 641	33 257
B	WC044 George	37 048	47 099	59 290
B	WC045 Oudtshoorn	21 165	26 478	32 908
B	WC047 Bitou	12 297	15 407	19 171
B	WC048 Knysna	16 522	20 750	25 869
C	DC4 Eden District Municipality	101 621	118 271	125 799
Thanganyelo: Eden Municipalities		233 200	283 800	332 444
B	WC051 Laingsburg	4 313	5 314	6 522
B	WC052 Prince Albert	4 826	5 957	7 323
B	WC053 Beaufort West	13 701	17 072	21 149
C	DC5 Central Karoo District Municipality	10 986	13 106	15 062
Thanganyelo: Central Karoo Municipalities		33 825	41 449	50 057
Thanganyelo: Western Cape Municipalities		2 509 758	2 963 453	3 534 510
Thanganyelo ya Muvhuso		24 888 685	30 155 606	36 196 067

SCHEDULE 4

ALLOCATIONS TO PROVINCES TO SUPPLEMENT THE FUNDING OF PROGRAMMES OR FUNCTIONS FUNDED FROM PROVINCIAL BUDGETS

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
Agriculture (Vote 23)	Comprehensive Agricultural Support Programme Grant	To expand the provision of agricultural support services, and promote and facilitate agricultural development by targeting beneficiaries of the Land and Agrarian Reform programmes.	General conditional allocation to provinces	Eastern Cape	R'000	R'000	R'000
				Free State	90 018	105 729	127 384
				Gauteng	49 089	57 676	69 489
				KwaZulu-Natal	25 329	29 729	35 818
				Limpopo	88 037	103 443	124 629
				Mpumalanga	81 103	95 293	114 810
				Northern Cape	53 019	62 272	75 026
				North West	36 807	43 246	52 103
				Western Cape	68 432	80 390	96 855
					43 084	50 632	61 001
					TOTAL	534 918	628 410
Health (Vote 14)	(a) Health Professions Training and Development Grant	Support provinces to fund costs associated with training of health professionals; development and recruitment of medical specialists in under-served provinces; and support and strengthen undergraduate and post graduate teaching and training processes in health facilities.	Nationally assigned function to provinces	Eastern Cape	140 641	151 362	160 444
				Free State	102 000	110 755	117 400
				Gauteng	610 828	614 812	651 701
				KwaZulu-Natal	212 092	222 425	235 771
				Limpopo	79 834	88 759	94 085
				Mpumalanga	59 935	71 839	76 149
				Northern Cape	45 278	58 304	61 802
				North West	68 977	78 608	83 324
	Western Cape	356 414	362 935	384 711			
		TOTAL	1 675 999	1 759 799	1 865 387		
	(b) National Tertiary Services Grant	To compensate provinces for the supra-provincial nature of tertiary services provision and spill over effects; and to provide strategic funding to enable provinces to plan, modernise, rationalise and transform the tertiary hospital service delivery platform in line with national policy objectives including improving access and equity.	Nationally assigned function to provinces	Eastern Cape	468 088	507 595	550 750
				Free State	545 350	595 685	651 410
				Gauteng	2 186 619	2 319 920	2 531 965
				KwaZulu-Natal	903 297	980 406	1 090 250
				Limpopo	150 168	176 325	255 097
Mpumalanga				66 621	81 117	90 858	
Northern Cape				152 120	172 618	223 776	
North West	117 317	133 932	177 595				
Western Cape	1 486 054	1 566 333	1 731 376				
	TOTAL	6 075 634	6 533 931	7 303 077			

MBEKANYO 4

MAGAVHELO A NEWAHO MADZINGU U TIKEDZA U BADELA MBEKANYAMUSHUMO KANA MISHUMO I BADELWAHO NGA GWAMA LA DZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Vunḑu	Khojumu A	Khojumu B	
					Gavhelo la 2008/09	U gaganyela phanḑa	
						2009/10	2010/11
Zwa Vhulimi (Khetho 23)	Thikhedzo ya mbekanyo ya zwa vhulimi	U engedza dzudzanyo ya thikhedzo ya zwa vhulimi, nga u engedza na u leludza mvelaphanḑa ya zwa vhulimi nga u livhisa ḑhogomelo kha vho wanaho mavu avho murahu nga Mbekanyamushumo ya u vhuyedzedza mavu kha vhane vhao	Magavhelo a angaredzaho u ya nga zwiimo a mavunḑu	Eastern Cape	R'000 90 018	R'000 105 729	R'000 127 384
				Free State	49 089	57 676	69 489
				Gauteng	25 329	29 729	35 818
				KwaZulu-Natal	88 037	103 443	124 629
				Limpopo	81 103	95 293	114 810
				Mpumalanga	53 019	62 272	75 026
				Northern Cape	36 807	43 246	52 103
				North West	68 432	80 390	96 855
				Western Cape	43 084	50 632	61 001
				THANGANYELO	534 918	628 410	757 115
				Zwa Mutakalo (Khetho 14)	(a) Mukovhe wa tshelede wa Mveledziso na gudedzi la zwa mutakalo	li tikedza mavunḑu u badela tshinyalelo dza u gudisa vhashumi vha zwa mutakalo; u bveledzwa ha u thola vhomakone vha zwa ngalafho kha mavunḑu a si na tshumelo	Magavhelo a newaho nga muvhuso a yaho kha mavunḑu
Free State	102 000	110 755	117 400				
Gauteng	610 828	614 812	651 701				
KwaZulu-Natal	212 092	222 425	235 771				
Limpopo	79 834	88 759	94 085				
Mpumalanga	59 935	71 839	76 149				
Northern Cape	45 278	58 304	61 802				
North West	68 977	78 608	83 324				
Western Cape	356 414	362 935	384 711				
THANGANYELO	1 675 999	1 759 799	1 865 387				
(b) Mukovhe wa tshelede wa zwa pfunzo dza nḑha	U tikedza mavunḑu kha zwa pfunzo ya nḑha, u thusa madzingu uri a kone u dzudzanya u khwinifhadza u linganyisela tswikisedzo ya tshumelo u ya nga mulayo wa muvhuso u ambaho nga u engedza tswikelelo ya tshumelo nga vḑhe.	Mishumo i newaho mavunḑu nga muvhuso.	Eastern Cape				
			Free State	545 350	595 685	651 410	
			Gauteng	2 186 619	2 319 920	2 531 965	
			KwaZulu-Natal	903 297	980 406	1 090 250	
			Limpopo	150 168	176 325	255 097	
			Mpumalanga	66 621	81 117	90 858	
			Northern Cape	152 120	172 618	223 776	
			North West	117 317	133 932	177 595	
			Western Cape	1 486 054	1 566 333	1 731 376	
			THANGANYELO	6 075 634	6 533 931	7 303 077	

SCHEDULE 4

ALLOCATIONS TO PROVINCES TO SUPPLEMENT THE FUNDING OF PROGRAMMES OR FUNCTIONS FUNDED FROM PROVINCIAL BUDGETS

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
National Treasury (Vote 7)	Infrastructure Grant to Provinces	To help accelerate construction, maintenance, upgrading and rehabilitation of new and existing infrastructure in education, roads, health and agriculture; to enhance the application of labour intensive methods in order to maximise job creation and skills development as encapsulated in the EPWP guidelines; and to enhance capacity to deliver infrastructure.	General conditional allocation to provinces	Eastern Cape	R'000 1 317 909	R'000 1 597 485	R'000 1 827 967
				Free State	569 278	689 559	788 494
				Gauteng	606 206	740 683	854 294
				KwaZulu-Natal	1 560 290	1 895 075	2 172 843
				Limpopo	1 076 297	1 305 175	1 494 121
				Mpumalanga	572 244	694 144	794 875
				Northern Cape	390 161	473 404	542 252
				North West	641 035	776 334	887 553
				Western Cape	513 287	624 848	718 068
				TOTAL	7 246 707	8 796 707	10 080 467

MBEKANYO 4

MAGAVHELO A NEWAHO MADZINGU U TIKEDZA U BADELA MBEKANYAMUSHUMO KANA MISHUMO I BADELWAHO NGA GWAMA LA DZINGU

Ketho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Vunqo	Khojumu A	Khojumu B	
					Gavhelo la 2008/09	U gaganyela phanqa	
						2009/10	2010/11
Vhufaragwama ha muvhuso (Ketho 7)	Mukovhe wa dzitshedele wa zwiimiswa u yaho kha mavunqo	U thusa u engedza u fhaqa, u thogomelwa na u khwiniswa ha zwiimiswa zwiswa na zwa kale zwa pfunzo, dzibada, mutakalo na vhulimi u itela u khwinifhadzwa ha zwa mishumo na nyengedzeo ya u sikwa ha mishumo samusi zwo sumbedzwa kha EPWP na u engedza nqisedzo ya zwiimiswa	Magavhelo a angaredzaho u ya nga zwiimo a mavunqo	Eastern Cape	R'000	R'000	R'000
				Free State	1 317 909	1 597 485	1 827 967
				Gauteng	569 278	689 559	788 494
				KwaZulu-Natal	606 206	740 683	854 294
				Limpopo	1 560 290	1 895 075	2 172 843
				Mpumalanga	1 076 297	1 305 175	1 494 121
				Northern Cape	572 244	694 144	794 875
				North West	390 161	473 404	542 252
				Western Cape	641 035	776 334	887 553
					513 287	624 848	718 068
				THANGANYELO	7 246 707	8 796 707	10 080 467

SCHEDULE 4

ALLOCATIONS TO MUNICIPALITIES TO SUPPLEMENT THE FUNDING OF FUNCTIONS FUNDED FROM MUNICIPAL BUDGETS

Vote	Name of allocation	Purpose	Column A	Column B	
			2008/09 Allocation	Forward Estimates	
				2009/10	2010/11
			R'000	R'000	R'000
Provincial and Local Government (Vote 29)	Municipal Infrastructure Grant	To supplement capital finance for basic municipal infrastructure for poor households, micro enterprises and social institutions.	8 657 090	10 330 230	11 678 044
		TOTAL	8 657 090	10 330 230	11 678 044

MBEKANYO 4

GAVHELO LO ITELWAHO MADZINGU U TIKEDZA U BADELA MBEKANYAMUSHUMO KANA MISHUMO U BVA KHA GWAMA LA DZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Khojumu A	Khojumu B	
			Gavhelo la 2008/09	U gaganyela phanqa	
				2009/10	2010/11
Muvhuso wa Vunḡu na Muvhusowapo (Khetho 29)	Magavhelo a zwiimiswa kha mavunḡu	U tikedza gavhelo la ha masipala la tḡoḡea dza mutheo dzi itelwaho vhashai, mabindu maḡuku na tshumelo ya thusa lushaka	R'000 8 657 090	R'000 10 330 230	R'000 11 678 044
		THANGANYELO	8 657 090	10 330 230	11 678 044

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
					R'000	R'000	R'000
Agriculture (Vote 23)	Land Care Programme Grant: Poverty Relief and Infrastructure Development	To optimise productivity and sustainable use of natural resources to ensure greater productivity, food security, job creation and better quality of life for all.	Conditional allocation	Eastern Cape	7 345	8 227	8 721
				Free State	3 428	4 113	4 360
				Gauteng	3 428	3 599	3 815
				KwaZulu-Natal	7 345	8 227	8 721
				Limpopo	8 325	7 713	8 176
				Mpumalanga	4 407	4 627	4 904
				Northern Cape	6 366	5 656	5 995
				North West	4 897	6 170	6 540
				Western Cape	3 428	3 085	3 270
				TOTAL	48 969	51 417	54 502
				Arts and Culture (Vote 12)	Community Library Services Grant	To enable communities to gain access to knowledge and information that will improve their social, economic and political situation.	Conditional allocation
Free State	30 927	40 315	45 197				
Gauteng	35 321	46 043	51 619				
KwaZulu-Natal	26 195	34 146	38 282				
Limpopo	42 926	55 956	62 733				
Mpumalanga	42 926	55 956	62 733				
Northern Cape	45 123	58 820	65 944				
North West	40 560	52 872	59 275				
Western Cape	31 434	40 976	45 938				
TOTAL	338 000	440 600	493 960				
Education (Vote 13)	(a) Further Education and Training College Sector Recapitalisation Grant	The FET recapitalisation programme seeks to increase the number of students enrolled in high priority skills vocational programmes that lead to higher education or employment by providing the essential infrastructure, equipment, learning material and human resources required to deliver skills programmes.	Conditional allocation				
				Free State	52 200	-	-
				Gauteng	167 156	-	-
				KwaZulu-Natal	162 974	-	-
				Limpopo	111 646	-	-
				Mpumalanga	39 099	-	-
				Northern Cape	7 620	-	-
				North West	61 494	-	-
				Western Cape	77 305	-	-
				TOTAL	795 000	-	-

MBEKANYO 5

TSHIPIKWA TSHO KHETHEAHO TSHA GAVHELO LA MADZINGU

Khethe	Dzina la gavhelo	Tshipikwa	Gavhelo u ya nga nyimele	Vunqo	Khojumu A	Khojumu B	
					Gavhelo la 2008/09	U gaganyela Phanqo	
						2009/10	2010/11
					R'000	R'000	R'000
Zwa Vhulimi (Khethe 23)	Mukovhe wa Tshelede wa Mbekanyo ya Thogomelo ya Mavu: Mveledziso ya u Fhungudza Vhushai na ya Zwiimiswa	U engedza mveledziso na u tikedzwa ha zwithu zwa mupo na u ita vhungoho ha uri hu na mveledziso khulwane ya zwijwa, tsireledza, tsiko ya mishumo na u khwinifhadza kutshilele.	Gavhelo u ya nga nyimele	Eastern Cape	7 345	8 227	8 721
				Free State	3 428	4 113	4 360
				Gauteng	3 428	3 599	3 815
				KwaZulu-Natal	7 345	8 227	8 721
				Limpopo	8 325	7 713	8 176
				Mpumalanga	4 407	4 627	4 904
				Northern Cape	6 366	5 656	5 995
				North West	4 897	6 170	6 540
				Western Cape	3 428	3 085	3 270
				THANGANYELO	48 969	51 417	54 502
				Vhutsila na Mvelele (Khethe 12)	Mukovhe wa Tshumelo dza laiburari ya Tshitshavha	U itela uri vhadzulapo vha kone u wana ndivho na vhuqali zwine zwa qo khwinifhadza matshilele avho kha zwa ikonomi na zwa polotiki	Gavhelo u ya nga nyimele
Free State	30 927	40 315	45 197				
Gauteng	35 321	46 043	51 619				
KwaZulu-Natal	26 195	34 146	38 282				
Limpopo	42 926	55 956	62 733				
Mpumalanga	42 926	55 956	62 733				
Northern Cape	45 123	58 820	65 944				
North West	40 560	52 872	59 275				
Western Cape	31 434	40 976	45 938				
THANGANYELO	338 000	440 600	493 960				
Zwa Pfunzo (Khethe 13)	(a) Mukovhe wa Tshelede wa u Shandukisa Dzikhohledzhi dza Pfunzo ya Nqha	Mbekanyamushumo ya u shandukiswa ha kholedzhi dza F.E.T i toqo u engedza vhangudi kha mbekanyamushumo dza vhutsila ha ndeme dzi swikisaho kha pfunzo ya nqha kana mishumo ya nqha nga u qea tshifaqo, zwishumiswa, tshomedzo dza u guda na vhashumi zwi toqo u bveledza zwikili.	Gavhelo u ya nga nyimele	Eastern Cape	115 506	-	-
				Free State	52 200	-	-
				Gauteng	167 156	-	-
				KwaZulu-Natal	162 974	-	-
				Limpopo	111 646	-	-
				Mpumalanga	39 099	-	-
				Northern Cape	7 620	-	-
				North West	61 494	-	-
				Western Cape	77 305	-	-
				THANGANYELO	795 000	-	-

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
Education (Vote 13)	(b) HIV and Aids (Life Skills Education) Grant	To coordinate and support the structured integration of life skills and HIV and Aids programmes across all learning areas in the school curriculum.	Conditional allocation	Eastern Cape	R'000 28 542	R'000 30 168	R'000 32 156
				Free State	9 800	10 341	10 719
				Gauteng	23 886	25 253	27 078
				KwaZulu-Natal	37 610	39 765	42 686
				Limpopo	24 495	25 882	27 454
				Mpumalanga	13 848	14 626	15 420
				Northern Cape	3 648	3 828	3 573
				North West	12 229	12 912	13 539
				Western Cape	13 847	14 626	15 420
				TOTAL	167 905	177 401	188 045
	(c) National School Nutrition Programme Grant	To contribute to enhanced learning capacity through school feeding.	Conditional allocation	Eastern Cape	339 816	390 321	504 846
				Free State	82 498	94 758	122 562
				Gauteng	172 111	197 691	255 696
				KwaZulu-Natal	376 435	432 381	559 247
				Limpopo	252 901	290 488	375 721
				Mpumalanga	136 606	156 908	202 947
				Northern Cape	48 483	54 500	68 144
North West				103 144	118 473	153 235	
Western Cape				71 109	81 678	105 642	
TOTAL				1 583 103	1 817 198	2 348 040	
Health (Vote 14)	(a) Comprehensive HIV and Aids Grant	To enable the health sector to develop an effective response to HIV and Aids; and to support the implementation of the National Operational Plan for Comprehensive HIV and Aids treatment and care.	Conditional allocation	Eastern Cape	300 522	380 897	463 750
				Free State	189 630	222 648	305 299
				Gauteng	541 119	715 850	793 281
				KwaZulu-Natal	629 694	828 174	927 793
				Limpopo	234 410	275 226	376 877
				Mpumalanga	151 849	187 928	241 561
				Northern Cape	91 444	107 365	146 850
				North West	205 288	264 922	309 710
				Western Cape	241 467	293 176	421 636
				TOTAL	2 585 423	3 276 186	3 986 757

MBEKANYO 5

TSHIPIKWA TSHO KHETHEAHO TSHA GAVHELO LA MADZINGU

Khethe	Dzina la gavhelo	Tshipikwa	Gavhelo u ya nga nyimele	Vunḑu	Khoḑumu A	Khoḑumu B	
					Gavhelo la 2008/09	U gaganyela Phanḑa	
						2009/10	2010/11
					R'000	R'000	R'000
Zwa Pfunzo (Khethe 13)	(b) Mukovhe wa Tshelede wa HIV na Eidzi (Pfunzo ya Matshilele)	U dzudzanya na u tikedza ṭhanganyelo yo dzudzanyeaho ya mbekanyamushumo dza zwickili zwa matshilele na HIV na Eidzi kha masia oṭhe a u guda a re kha kharikhujamu ya tshikolo.	Gavhelo u ya nga nyimele	Eastern Cape	28 542	30 168	32 156
				Free State	9 800	10 341	10 719
				Gauteng	23 886	25 253	27 078
				KwaZulu-Natal	37 610	39 765	42 686
				Limpopo	24 495	25 882	27 454
				Mpumalanga	13 848	14 626	15 420
				Northern Cape	3 648	3 828	3 573
				North West	12 229	12 912	13 539
				Western Cape	13 847	14 626	15 420
				THANGANYELO	167 905	177 401	188 045
	(c) Mukovhe wa Tshelede wa Zwiṭiwa zwi Bikwaho Zwickoloni zwa Muvhuso	U shela mulenzhe kha u guda ha vhana nga u vha nea zwiṭiwa	Gavhelo u ya nga nyimele	Eastern Cape	339 816	390 321	504 846
				Free State	82 498	94 758	122 562
				Gauteng	172 111	197 691	255 696
				KwaZulu-Natal	376 435	432 381	559 247
				Limpopo	252 901	290 488	375 721
				Mpumalanga	136 606	156 908	202 947
				Northern Cape	48 483	54 500	68 144
				North West	103 144	118 473	153 235
				Western Cape	71 109	81 678	105 642
				THANGANYELO	1 583 103	1 817 198	2 348 040
Zwa mutakalo (Khethe 14)	(a) Mukovhe wa Tshelede wa U Thusa kha HIV na AIDS	U itela uri muhasho wa mutakalo u kone u lwa na HIV na AIDS, na u tikedza nzudzanyo ya muvhuso ya u lwa na HIV na AIDS na u ṭhogomela vhalwadze.	Gavhelo u ya nga nyimele	Eastern Cape	300 522	380 897	463 750
				Free State	189 630	222 648	305 299
				Gauteng	541 119	715 850	793 281
				KwaZulu-Natal	629 694	828 174	927 793
				Limpopo	234 410	275 226	376 877
				Mpumalanga	151 849	187 928	241 561
				Northern Cape	91 444	107 365	146 850
				North West	205 288	264 922	309 710
				Western Cape	241 467	293 176	421 636
				THANGANYELO	2 585 423	3 276 186	3 986 757

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
Health (Vote 14)	(b) Forensic Pathology Services Grant	To continue the development and provision of a comprehensive Forensic Pathology Service following the shift of this function to the health sector from the South African Police Service (SAPS) in all provinces.	Conditional allocation	Eastern Cape	R'000 58 129	R'000 61 214	R'000 69 345
				Free State	31 198	32 855	37 218
Gauteng				77 472	81 584	92 421	
KwaZulu-Natal				127 757	134 538	152 406	
Limpopo				33 457	35 233	39 913	
Mpumalanga				42 003	44 233	50 107	
Northern Cape				19 169	20 187	22 868	
North West				22 158	23 334	26 433	
Western Cape				55 535	58 484	66 251	
TOTAL				466 878	491 662	556 962	
				(c) Hospital Revitalisation Grant	To provide funding to enable provinces to plan, manage, modernise, rationalise and transform the infrastructure, health technology, monitoring and evaluation of hospitals; and to transform hospital management and improve quality of care in line with national policy objectives.	Conditional allocation	Eastern Cape
Free State	202 753	232 681	312 500				
Gauteng	718 312	745 500	785 503				
KwaZulu-Natal	285 666	422 907	432 608				
Limpopo	248 540	196 233	305 954				
Mpumalanga	244 322	299 499	337 364				
Northern Cape	246 364	328 890	405 500				
North West	254 030	242 800	310 500				
Western Cape	400 388	387 010	420 965				
TOTAL	2 882 663	3 081 796	3 636 704				
Housing (Vote 26)	Integrated Housing and Human Settlement Development Grant	To provide for the facilitation of a sustainable housing development process by laying down general principles applicable to housing development in all spheres of government through the Division of Revenue Act.	Conditional allocation				Eastern Cape
				Free State	772 410	907 708	1 093 849
				Gauteng	2 579 973	3 004 847	3 569 998
				KwaZulu-Natal	1 575 586	1 891 016	2 353 255
				Limpopo	783 247	939 677	1 168 678
				Mpumalanga	629 210	749 963	923 644
				Northern Cape	161 312	199 332	258 638
				North West	896 102	1 037 154	1 219 807
				Western Cape	1 203 984	1 490 999	1 768 840
				TOTAL	9 852 842	11 730 823	14 222 672

MBEKANYO 5

TSHIPIKWA TSHO KHETHEAHO TSHA GAVHELO LA MADZINGU

Khethe	Dzina la gavhelo	Tshipikwa	Gavhelo u ya nga nyimele	Vunqo	Khojumu A	Khojumu B	
					Gavhelo la 2008/09	U gaganyela Phanqa	
						2009/10	2010/11
					R'000	R'000	R'000
Zwa mutakalo (Khethe 14)	(b) Mukovhe wa Tshelede wa Tshumelo dza Forensiki (Forensic Pathology)	U isa phanqa na mveledziso na nqisedzo ya Tshumelo yo Fhelelaho ya zwa Forensiki (Forensic Pathology) hu tshi tevhedzwa u bviswa ha tshumelo iyi kha zwa vhupholisa (SAPS) i tshi ya kha zwa Mutakalo kha mavunqo othe.	Gavhelo u ya nga nyimele	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	58 129 31 198 77 472 127 757 33 457 42 003 19 169 22 158 55 535	61 214 32 855 81 584 134 538 35 233 44 233 20 187 23 334 58 484	69 345 37 218 92 421 152 406 39 913 50 107 22 868 26 433 66 251
				THANGANYELO	466 878	491 662	556 962
	(c) Mukovhe wa Tshelede wa U Vusuluswa ha Zwibadela	U nea tshelede u itela uri mavunqo a kone u dzudzanya, u langula, u linganyisela na u shandukisa thekinolodzhi ya zwa ngalafho na u shandukiswa ha ndangulo ya zwibadela u itela u khwinifhadza zwa ngalafho u ya nga milayo ya muvhuso.	Gavhelo u ya nga nyimele	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	282 288 202 753 718 312 285 666 248 540 244 322 246 364 254 030 400 388	226 276 232 681 745 500 422 907 196 233 299 499 328 890 242 800 387 010	325 810 312 500 785 503 432 608 305 954 337 364 405 500 310 500 420 965
				THANGANYELO	2 882 663	3 081 796	3 636 704
Zwa Dzinnqo (Khethe 26)	Mukovhe wa Tshelede wa Dzinnqo na Mveledziso ya Kudzulele kwa Vhathu zwa Mutanganelo	U netshedza matshimbidzele a maitela a nveledziso ya dzinnqo dza khwine nga u vhewa ha milayo yo teaho u bveledzisa dzinnqo kha matavhi othe a muvhuso nga kha Mulayo wa Khethekanyo ya Mbuelo.	Gavhelo u ya nga nyimele	Eastern Cape Free State Gauteng KwaZulu-Natal Limpopo Mpumalanga Northern Cape North West Western Cape	1 251 018 772 410 2 579 973 1 575 586 783 247 629 210 161 312 896 102 1 203 984	1 510 127 907 708 3 004 847 1 891 016 939 677 749 963 199 332 1 037 154 1 490 999	1 865 963 1 093 849 3 569 998 2 353 255 1 168 678 923 644 258 638 1 219 807 1 768 840
				THANGANYELO	9 852 842	11 730 823	14 222 672

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
Public Works (Vote 5)	Devolution of Property Rate Funds Grant	To facilitate the transfer of property rates expenditure responsibility to provinces; and to enable provincial accounting officers to be fully accountable for their expenditure and payment of provincial property rates.	Conditional allocation	Eastern Cape	R'000	R'000	R'000
				Free State	119 638	134 061	147 467
				Gauteng	125 066	140 144	154 158
				KwaZulu-Natal	155 265	173 983	191 381
				Limpopo	210 846	236 264	259 891
				Mpumalanga	12 294	13 776	15 154
				Northern Cape	36 000	40 340	44 374
				North West	24 094	26 998	29 698
				Western Cape	58 995	66 107	72 718
				TOTAL	147 127	164 865	181 351
					889 325	996 538	1 096 192
Sport and Recreation South Africa (Vote 17)	Mass Sport and Recreation Participation Programme Grant	To promote sport and recreation activities in communities and schools through mass participation and sport development.	Conditional allocation	Eastern Cape	44 895	62 765	66 531
				Free State	20 355	26 591	28 186
				Gauteng	44 978	63 834	67 664
				KwaZulu-Natal	59 735	85 148	90 256
				Limpopo	28 241	52 023	45 604
				Mpumalanga	21 823	29 870	31 663
				Northern Cape	18 722	12 686	21 927
				North West	24 083	31 096	34 022
				Western Cape	27 168	38 237	40 532
				TOTAL	290 000	402 250	426 385
Transport (Vote 33)	Gautrain Rapid Rail Link Grant	To provide for national government funding contribution over a period of five years to the Gauteng Provincial Government for the construction of a fully integrated Gautrain Rapid Rail network.	Conditional allocation	Gauteng	3 265 993	2 507 211	317 526
				TOTAL	3 265 993	2 507 211	317 526

MBEKANYO 5

TSHIPIKWA TSHO KHETHEAHO TSHA GAVHELO LA MADZINGU

Khethe	Dzina la gavhelo	Tshipikwa		Vunḑu	Khojumu A	Khojumu B	
					Gavhelo la 2008/09	U gaganyela Phanḑa	
						2009/10	2010/11
					R'000	R'000	R'000
Tshumela lushaka (Khethe 5)	Mukovhe wa Dzitshelede wa U Rengiswa ha Thundu	U leludza u rengiswa ha thundu u ya nga mitengo yo teaho na u thusa vhaofisiri vha zwa dzitshelede uri vha vhe na vhuḑifhinduleli kha u shumisa havho tshelede.	Gavhelo u ya nga nyimele	Eastern Cape	119 638	134 061	147 467
				Free State	125 066	140 144	154 158
				Gauteng	155 265	173 983	191 381
				KwaZulu-Natal	210 846	236 264	259 891
				Limpopo	12 294	13 776	15 154
				Mpumalanga	36 000	40 340	44 374
				Northern Cape	24 094	26 998	29 698
				North West	58 995	66 107	72 718
				Western Cape	147 127	164 865	181 351
				THANGANYELO	889 325	996 538	1 096 192
				Zwa Mitambo na Vhuḑimvumvusi zwa Afurika Tshipembe (Khethe 17)	Mukovhe wa Tshelede wa Thanganyeloge ya zwa Mitambo na Vhuḑimvumvusi	U tikedza zwa mitambo na vhuḑimvumvusi kha vhadzulapo na zwikoloni nga Thanganyeloge kha zwa mitambo.	Gavhelo u ya nga nyimele
Free State	20 355	26 591	28 186				
Gauteng	44 978	63 834	67 664				
KwaZulu-Natal	59 735	85 148	90 256				
Limpopo	28 241	52 023	45 604				
Mpumalanga	21 823	29 870	31 663				
Northern Cape	18 722	12 686	21 927				
North West	24 083	31 096	34 022				
Western Cape	27 168	38 237	40 532				
THANGANYELO	290 000	402 250	426 385				
Zwa vhuendi (Khethe 33)	Mukovhe wa Tshelede wa Gautrain Rapid Rail Link	U nea tshelede i bvaho muvhusoni lwa tshifhinga tsha miḑwaha miḑanu kha muvhuso wa vunḑu wa Gauteng u itela u fhatjwa ha <i>Gautrain Rapid Rail Link</i>	Gavhelo u ya nga nyimele	Gauteng	3 265 993	2 507 211	317 526
				THANGANYELO	3 265 993	2 507 211	317 526

SCHEDULE 5: FURTHER EDUCATION AND TRAINING COLLEGE SECTOR RECAPITALISATION GRANT

Vote	Name of allocation	Province	Further Education and Training Colleges	Column A	Column B	
				2008/09 Allocation	Forward Estimates	
					2009/10	2010/11
				R'000	R'000	R'000
Education (Vote 13)	Further Education and Training College Sector Recapitalisation Grant	Eastern Cape	Buffalo City	14 880	-	-
			E Cape Midlands	17 490	-	-
			Ikhala College	18 830	-	-
			Ingwe College	14 256	-	-
			King Hintsa College	14 000	-	-
			King Sabata College	11 110	-	-
			Lovedale College	9 760	-	-
			Port Elizabeth College	15 180	-	-
			TOTAL	115 506	-	-
		Free State	Flavius Mareka College	10 570	-	-
			Goldfields College	11 530	-	-
			Maluti College	16 100	-	-
			Motheo College	14 000	-	-
			TOTAL	52 200	-	-
		Gauteng	Central Johannesburg	20 460	-	-
			Ekhuruleni West	21 590	-	-
			Ekhuruleni East	25 700	-	-
			Sedibeng	19 900	-	-
			South West College	19 530	-	-
			Tshwane South	27 437	-	-
			Tshwane North	25 216	-	-
			Western College	7 323	-	-
		TOTAL	167 156	-	-	

MBEKANYO 5: MUKOVHE WA TSHELEDE WA U SHANDUKISWA HA MUHASHO WA PFUNZO YA NTHA

Khethe	Dzina la gavhelo	Vunqu	Gudedzi na Khojedzhi zwa Pfunzo dza Ntsha	Khojumu A	Khojumu B		
				Gavhelo la 2008/09	U gaganyela phanqa		
					2009/10	2010/11	
				R'000	R'000	R'000	
Zwa Pfunzo (Khethe 13)	Mukovhe wa Dzitshedele wa Khojedzhi dza u isa Phanqa Pfunzo	Eastern Cape	Buffalo City	14 880	-	-	
			E Cape Midlands	17 490	-	-	
			Ikhala College	18 830	-	-	
			Ingwe College	14 256	-	-	
			King Hintsa College	14 000	-	-	
			King Sabata College	11 110	-	-	
			Lovedale College	9 760	-	-	
			Port Elizabeth College	15 180	-	-	
		THANGANYELO			115 506	-	-
		Free State	Flavius Mareka College	10 570	-	-	
			Goldfields College	11 530	-	-	
			Maluti College	16 100	-	-	
			Motheo College	14 000	-	-	
		THANGANYELO			52 200	-	-
		Gauteng	Central Johannesburg	20 460	-	-	
			Ekhuruleni West	21 590	-	-	
			Ekhuruleni East	25 700	-	-	
			Sedibeng	19 900	-	-	
South West College	19 530		-	-			
Tshwane South	27 437		-	-			
Tshwane North	25 216		-	-			
Western College	7 323	-	-				
THANGANYELO			167 156	-	-		

SCHEDULE 5: FURTHER EDUCATION AND TRAINING COLLEGE SECTOR RECAPITALISATION GRANT

Vote	Name of allocation	Province	Further Education and Training Colleges	Column A	Column B	
				2008/09 Allocation	Forward Estimates	
				R'000	2009/10 R'000	2010/11 R'000
Education (Vote 13)	Further Education and Training College Sector Recapitalisation Grant	KwaZulu-Natal	Coastal College	18 000	-	-
			Elangeni College	20 715	-	-
			Esayidi College	20 659	-	-
			Majuba College	16 100	-	-
			Mnambithi College	13 530	-	-
			Mthashana College	18 180	-	-
			Thekwini College	13 400	-	-
			Umfoloji College	21 000	-	-
			Umgungundlovu College	21 390	-	-
			TOTAL	162 974	-	-
		Limpopo	Capricorn College	28 650	-	-
			Lephalale College	9 880	-	-
			Letaba College	13 490	-	-
			Mopani College	19 901	-	-
			Sekhukhune College	19 950	-	-
			Vhembe College	3 495	-	-
			Waterberg College	16 280	-	-
		TOTAL	111 646	-	-	
		Mpumalanga	Ehlanzani College	12 009	-	-
			Gert Sibande College	15 190	-	-
Nkangala College	11 900		-	-		
TOTAL	39 099		-	-		
Northern Cape	Rural College	5 000	-	-		
	Urban College	2 620	-	-		
	TOTAL	7 620	-	-		

MBEKANYO 5: MUKOVHE WA TSHELEDE WA U SHANDUKISWA HA MUHASHO WA PFUNZO YA NTHA

Khetho	Dzina la gavhelo	Vunḡu	Gudedzi na Khojedzhi zwa Pfunzo dza Nḡha	Khoḡumu A	Khoḡumu B		
				Gavhelo la 2008/09	U gaganyela phanḡa		
					2009/10	2010/11	
				R'000	R'000	R'000	
Zwa Pfunzo (Khetho 13)	Mukovhe wa Dzitshelede wa Khojedzhi dza u isa Phanḡa Pfunzo	KwaZulu-Natal	Coastal College	18 000	-	-	
			Elangeni College	20 715	-	-	
			Esayidi College	20 659	-	-	
			Majuba College	16 100	-	-	
			Mnambithi College	13 530	-	-	
			Mthashana College	18 180	-	-	
			Thekwini College	13 400	-	-	
			Umfoloji College	21 000	-	-	
			Umgungundlovu College	21 390	-	-	
		THANGANYELO			162 974	-	-
		Limpopo	Capricorn College	28 650	-	-	
			Lephalale College	9 880	-	-	
			Letaba College	13 490	-	-	
			Mopani College	19 901	-	-	
			Sekhukhune College	19 950	-	-	
			Vhembe College	3 495	-	-	
			Waterberg College	16 280	-	-	
		THANGANYELO			111 646	-	-
		Mpumalanga	Ehlanzani College	12 009	-	-	
			Gert Sibande College	15 190	-	-	
Nkangala College	11 900		-	-			
THANGANYELO			39 099	-	-		
Northern Cape	Rural College	5 000	-	-			
	Urban College	2 620	-	-			
THANGANYELO			7 620	-	-		

SCHEDULE 5: FURTHER EDUCATION AND TRAINING COLLEGE SECTOR RECAPITALISATION GRANT

Vote	Name of allocation	Province	Further Education and Training Colleges	Column A	Column B	
				2008/09 Allocation	Forward Estimates	
					2009/10	2010/11
				R'000	R'000	R'000
Education (Vote 13)	Further Education and Training College Sector Recapitalisation Grant	North West	Orbit College	20 007	-	-
			Taletso College	14 670	-	-
			Vuselela College	26 817	-	-
			TOTAL	61 494	-	-
		Western Cape	Boland College	14 140	-	-
			Cape Town College	6 425	-	-
			False Bay College	15 520	-	-
			Northlink College	9 850	-	-
			South Cape College	18 300	-	-
			West Coast College	13 070	-	-
TOTAL	77 305	-	-			

MBEKANYO 5: MUKOVHE WA TSHELEDE WA U SHANDUKISWA HA MUHASHO WA PFUNZO YA NTHA

Khetho	Dzina la gavhelo	Vunqo	Gudedzi na Khojedzhi zwa Pfunzo dza Ntsha	Khojumu A	Khojumu B	
				Gavhelo la 2008/09	U gaganyela phanqa	
					2009/10	2010/11
R'000	R'000	R'000				
Zwa Pfunzo (Khetho 13)	Mukovhe wa Dzitshelede wa Khojedzhi dza u isa Phanqa Pfunzo	North West	Orbit College	20 007	-	-
			Taletso College	14 670	-	-
			Vuselela College	26 817	-	-
			THANGANYELO	61 494	-	-
		Western Cape	Boland College	14 140	-	-
			Cape Town College	6 425	-	-
			False Bay College	15 520	-	-
			Northlink College	9 850	-	-
			South Cape College	18 300	-	-
			West Coast College	13 070	-	-
THANGANYELO	77 305	-	-			

SCHEDULE 5: MASS SPORT AND RECREATION PARTICIPATION PROGRAMME GRANT

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2008/09 Allocation	Forward Estimates	
						2009/10	2010/11
Sport and Recreation South Africa (Vote 17)	Legacy	To promote sport and recreation activities in communities and schools through mass participation and sport development.	Conditional allocation	Eastern Cape	R'000 13 430	R'000 29 652	R'000 31 431
				Free State	5 961	12 307	13 045
				Gauteng	13 797	30 342	32 162
				KwaZulu-Natal	17 319	39 170	41 519
				Limpopo	11 375	27 015	26 169
				Mpumalanga	6 091	13 880	14 713
				Northern Cape	2 094	2 408	5 020
				North West	6 640	14 685	15 567
				Western Cape	8 293	17 791	18 859
				TOTAL	85 000	187 250	198 485
	School Sport Mass Participation Programme	To promote sport and recreation activities in communities and schools through mass participation and sport development.	Conditional allocation	Eastern Cape	15 800	17 046	18 069
				Free State	7 013	7 075	7 499
				Gauteng	16 232	17 443	18 489
				KwaZulu-Natal	20 376	22 517	23 868
				Limpopo	8 382	10 528	9 743
				Mpumalanga	7 166	7 978	8 458
				Northern Cape	7 463	6 243	8 034
				North West	7 812	8 442	8 949
				Western Cape	9 756	10 228	10 841
				TOTAL	100 000	107 500	113 950
	Siyadlala	To promote sport and recreation activities in communities and schools through mass participation and sport development.	Conditional allocation	Eastern Cape	15 665	16 067	17 031
				Free State	7 381	7 209	7 642
				Gauteng	14 949	16 049	17 013
				KwaZulu-Natal	22 040	23 461	24 869
				Limpopo	8 484	14 480	9 692
				Mpumalanga	8 566	8 012	8 492
				Northern Cape	9 165	4 035	8 873
North West				9 631	7 969	9 506	
Western Cape				9 119	10 218	10 832	
TOTAL				105 000	107 500	113 950	

MBEKANYO 5: MUKOVHE WA TSHELEDE WA MBEKANYAMUSHUMO YA MITAMBO NA U DIMVUMVUSA

Khethe	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Vunqo	Khojumu A	Khojumu B				
					Gavhelo la 2008/09	U gaganyela phanqa				
						2009/10	2010/11			
					R'000	R'000	R'000			
Zwa Mitambo na u Dimvumvusa (Khethe 17)	Vhufa	U tikedza zwa mitambo na vhu dimvumvusi kha vhadzulapo na zwikoloni nga thanganyeloge kha zwa mitambo.	Gavhelo u ya nga nyimele	Eastern Cape	13 430	29 652	31 431			
				Free State	5 961	12 307	13 045			
				Gauteng	13 797	30 342	32 162			
				KwaZulu-Natal	17 319	39 170	41 519			
				Limpopo	11 375	27 015	26 169			
				Mpumalanga	6 091	13 880	14 713			
				Northern Cape	2 094	2 408	5 020			
				North West	6 640	14 685	15 567			
				Western Cape	8 293	17 791	18 859			
				THANGANYELO	85 000	187 250	198 485			
				Mbekanyamushumo ya Thanganyeloge ya Zwikolo kha zwa Mitambo na u Dimvumvusa	U tikedza zwa mitambo na vhu dimvumvusi kha vhadzulapo na zwikoloni nga thanganyeloge kha zwa mitambo	Gavhelo u ya nga nyimele	Eastern Cape	15 800	17 046	18 069
							Free State	7 013	7 075	7 499
							Gauteng	16 232	17 443	18 489
KwaZulu-Natal	20 376	22 517	23 868							
Limpopo	8 382	10 528	9 743							
Mpumalanga	7 166	7 978	8 458							
Northern Cape	7 463	6 243	8 034							
North West	7 812	8 442	8 949							
Western Cape	9 756	10 228	10 841							
THANGANYELO	100 000	107 500	113 950							
Ri khou tamba	U tikedza zwa mitambo na vhu dimvumvusi kha vhadzulapo na zwikoloni nga thanganyeloge kha zwa mitambo.	Gavhelo u ya nga nyimele	Eastern Cape	15 665	16 067	17 031				
			Free State	7 381	7 209	7 642				
			Gauteng	14 949	16 049	17 013				
			KwaZulu-Natal	22 040	23 461	24 869				
			Limpopo	8 484	14 480	9 692				
			Mpumalanga	8 566	8 012	8 492				
			Northern Cape	9 165	4 035	8 873				
			North West	9 631	7 969	9 506				
			Western Cape	9 119	10 218	10 832				
			THANGANYELO	105 000	107 500	113 950				

SCHEDULE 6

SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2008/09 Allocation	Forward Estimates	
				2009/10	2010/11
			R'000	R'000	R'000
RECURRENT GRANTS					
Provincial and Local Government (Vote 29)	Municipal Systems Improvement Programme Grant	To assist municipalities in building in-house capacity to perform their functions and stabilise institutional and governance systems.	200 000	200 000	212 000
National Treasury (Vote 7)	Local Government Financial Management Grant	To promote and support reforms in financial management by building the capacity in municipalities to implement the Municipal Finance Management Act.	180 000	299 990	364 589
Water Affairs and Forestry (Vote 34)	Water Services Operating Subsidy Grant	To subsidise water schemes owned and/or operated by the department or by other agencies on behalf of the department and transfer these to local government.	861 467	855 000	570 000
Sport and Recreation SA (Vote 17)	2010 World Cup Host City Operating Grant	To assist host cities with the operational response associated with the hosting of the 2009 Confederations Cup and the 2010 FIFA World Cup competition.	-	488 000	196 000
TOTAL			1 241 467	1 842 990	1 342 589
INFRASTRUCTURE GRANTS					
Minerals and Energy (Vote 28)	Integrated National Electrification Programme (Municipal) Grant	To implement the Programme by providing capital subsidies to municipalities to address the electrification backlog of permanently occupied residential dwellings, the installation of bulk infrastructure and rehabilitation and refurbishment of electricity infrastructure in order to improve quality of supply.	595 637	897 008	950 828
National Treasury (Vote 7)	Neighbourhood Development Partnership Grant	To provide municipalities with capital subsidies for property developments in townships and new residential neighbourhoods that include the construction or upgrading of community facilities, and where appropriate, attract private sector funding and input.	407 015	700 000	1 000 000
Transport (Vote 33)	Public Transport Infrastructure and Systems Grant	To provide for accelerated planning, establishment, construction and improvement of new and existing public transport and non-motorised transport infrastructure and systems.	3 170 000	2 325 000	4 464 500
Sport and Recreation SA (Vote 17)	2010 FIFA World Cup Stadiums Development Grant	To fund the design and construction of new designated stadiums or the design and upgrading of designated existing stadiums and supporting bulk services infrastructure in the World Cup Host Cities.	2 895 000	1 400 000	100 000
TOTAL			7 067 652	5 322 008	6 515 328

MBEKANYO 6

TSHIPIKWA TSHO KHETHEAHO TSHA GAVHELO LA MASIPALA

Khethe	Dzina Ja gavhelo	Tshipikwa	Kho[umu A	Kho[umu B	
			Gavhelo la 2008/09	U gaganyela phan[
				2009/10	2010/11
			R'000	R'000	R'000
MIKOVHE YA TSEHELEDE I DIDOVHOLOLAHO					
Muvhuso wa Vun[du na Muvhusowapo (Khethe 29)	Mukovhe wa tshelede wa mbekanyamushumo ya u khwinifhadza kushumele kwa masipala	U thusa mimasipala kha u vha na vhukoni ha u ita mishumo yayo na u nea vhudziki kha sisteme dza zwiimiswa na kuvhusele.	200 000	200 000	212 000
Vhufaragwama ha Muvhuso (Khethe 7)	Mukovhe wa Tshelede wa Vhulanguli ha Masheleni a Muvhusowapo	U tikedza dzi tshanduko dza vhulanguli ha masheleni nga u fha[wa vhukoni ha mimasipala hu tshi shumiswa Mulayo wa zwa vhulanguli ha masheleni a masipala .	180 000	299 990	364 589
Muhasho zwa Ma[di na Madaka (Khethe 34)	Mukovhe wa Tshelede wa Thikedzo ya Masheleni kha Tshumelo dza Ma[di	U tikedza nga masheleni zwikimu zwa ma[di zwa muhasho kana zwa ma[we madzangano o imelaho muhasho na u pfukisela hezwi kha muvhusowapo .	861 467	855 000	570 000
Mitambo na u Dimvumvusa SA (Khethe 17)	Mukovhe wa Tshelede kha Dorobo i[ne ya [o fara Mitambo ya Lifhasi ya 2010	U tikedza dorobo dzine dza [o farelwa khadzo mitambo kha mashumele adzo mayelana na Mitambo ya Khonfedaresheni ya 2009 na mu[atisano wa Mitambo ya Lifhasi ya FIFA ya 2010.	-	488 000	196 000
THANGANYELO			1 241 467	1 842 990	1 342 589
Mukovhe wa Tshelede wa Zwiimiswa					
Mukovhe wa tshelede wa Minerala na (Khethe 28)	Mukovhe wa Mbekanyamushumo (Masipala) yo Tanganelanaho ya u Dzheniswa ha Mudagasi wa Lusbaka	U shumisa mbekanyamushumo nga u nea mimasipala thuso ya zwa dzitshedele u itela u thusa kha u salela murahu ha zwa mudagasi kha zwifha[zo zwa vhudzulo zwa tsho[the, u fha[wa ha zwiimiswa zwihulwane na u vusulusa zwiimiswa zwa mudagasi hu tshi itelwa u tshimbidzwa zwavhu[di ha mudagasi.	595 637	897 008	950 828
Vhufaragwama ha Muvhuso (Khethe 7)	Mukovhe wa Tshelede wa Mveledziso ya Vhudzulapo	U itela u nea mimasipala thuso ya zwa dzitshedele u itela mveledziso ya zwifha[zo zwa zwikolobulasi na vhudzulapo huswa zwine zwa katela na u fha[wa kana u vusuluswa ha zwifha[zo zwa vhatu, nahone arali zwi tshi konadzea ha kunga vhoramabindu u thusa nga masheleni na ngeletshedzo kana zwishumiswa.	407 015	700 000	1 000 000
Zwa Vhuendi (Khethe 33)	Mukovhe wa Tshelede wa Themamveledziso ya Vhuendi ha Tshitshavha na Dzisisiteme.	U itela nzudzanyo yo lavhanyiswaho, zwiimiswa, u fha[wa na u khwinifhadzwa ha zwiimiswa zwiswa na zwi re hone zwa vhuendi na zwiimiswa zwi si zwa dzigoloi	3 170 000	2 325 000	4 464 500
Zwa Mitambo na Vhuqimvumvusi SA (Khethe 17)	Mukovhe wa Tshelede wa Mveledziso ya Zwitediamu zwa Mitambo ya Lifhasi ya FIFA ya 2010	U badelela tshelede ya u ola na u fha[wa ha zwitediamu zwiswa kana u ola na u khwinifhadza ha zwitediamu zwo nangiwaho zwa kale na u tikedza tshumelogute dza zwiimiswa zwa Dorobo dzine Mitambo ya Lifhasi ya [o farelwa khadzo.	2 895 000	1 400 000	100 000
THANGANYELO			7 067 652	5 322 008	6 515 328

SCHEDULE 7

ALLOCATIONS-IN-KIND TO MUNICIPALITIES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A	Column B	
			2008/09 Allocation	Forward Estimates	
				2009/10	2010/11
			R'000	R'000	R'000
National Treasury (Vote 7)	(a) Local Government Financial Management Grant	To promote and support reforms in financial management by building the capacity in municipalities to implement the Municipal Finance Management Act.	50 000	-	-
	(b) Neighbourhood Development Partnership Grant	To provide municipalities with technical assistance to develop appropriate project proposals for property developments in townships and new residential neighbourhoods that include the construction or upgrading of community facilities, and where appropriate, attract private sector funding and input.	122 985	170 000	49 000
Minerals and Energy (Vote 28)	(a) Integrated National Electrification Programme (Eskom) Grant	To implement the Integrated National Electrification Programme (INEP) by providing capital subsidies to Eskom to address the electrification backlog of permanently occupied residential dwellings, the installation of bulk infrastructure and rehabilitation of electrification infrastructure.	1 150 758	1 420 770	1 649 309
	(b) Backlogs in the Electrification of Clinics and Schools Grant	To implement the Programme (INEP) by providing capital subsidies to Eskom in order to address the electrification backlog of schools and clinics.	90 000	150 000	-
Water Affairs and Forestry (Vote 34)	(a) Water Services Operating Subsidy Grant	To subsidise water schemes owned and/or operated by the department or by other agencies on behalf of the department and transfer these to local government.	269 040	-	-
	(b) Regional Bulk Infrastructure Grant	To develop regional bulk infrastructure for water supply to supplement water treatment works at resource development and link such water resource development with the local bulk and local distribution networks on a regional basis cutting across several local municipal boundaries. In the case of sanitation to supplement regional bulk collection as well as regional waste water treatment works.	450 000	650 000	689 000
	(c) Backlogs in Water and Sanitation at Clinics and Schools Grant	To eradicate the water supply and sanitation backlog of all clinics by 2008 and that of all schools by 2009.	210 000	350 000	-
TOTAL			2 342 783	2 740 770	2 387 309

MBEKANYO 7

MAGAVHELO A MASIPALA O ITELWAHO MBEKANYAMUSHUMO DZO KHETHEAHO

Ketho	Dzina la gavhelo	Tshipikwa	Khojumu A	Khojumu B	
			Gavhelo la 2008/09	U gaganyela phan̄a	
				2009/10	2010/11
			R'000	R'000	R'000
Vhufaragwama ha muvhuso (Ketho 7)	(a)Mukovhe wa Tshelede wa Vhulanguli ha Masheleni wa Muvhusowapo	U tikedza dzitshandulo kha vhulanguli ha dzitshedele nga u fhāa fhetu kha mimasipala u itela u shumisa Mulayo wa Vhulanguli ha Masheleni wa Masipala.	50 000	-	-
	(b) Mukovhe wa Tshelede wa Mveledziso ya Vhudzulapo	U tikedza mimasipala nga zwa thekiniki u itela u thoma mishumo yo fanelaho u thoma zwiifhāo zwiwisa dziqoroboni na kha vhudzulapo vhune ha fōa u vusuluswa na u khwinifhadzwa, nahone arali zwi tshi konadzea vhu kunge ndambedzo ya masheleni na ngeletshedzo kha sekhithara dza phuraivethe.	122 985	170 000	49 000
Minerala na Fulufulu (Ketho 28)	(a)Mukovhe wa Tsheledele wa Mbekanyamushumo ya zwa Muḑagasi wa Muvhuso (Eskom)	U shumisa Mbekanyamushumo ya Muvhuso ya zwa Muḑagasi (INEP) nga u nea Eskom tshelede ya u thusa kha u salela murahu ha u dzheniswa ha muḑagasi kha zwiifhāo zwa vhudzulo zwa tshoḑhe, u itela u fhāa zwiimiswa zwinzhi na u vusulusa zwiimiswa zwa muḑagasi.	1 150 758	1 420 770	1 649 309
	(b) Mukovhe wa Tshelede wa u Lenga ha Nḑisedzo ya Muḑagasi Zwikoloni na Dzikijiniki	U thoma Mbekanyamushumo (INEP) nga u tikedza nga dzimbadelo kha Eskom u itela u thusa kha u salela murahu ha u dzheniswa ha muḑagasi zwikoloni na dzikijiniki.	90 000	150 000	-
Zwa Maḑi na zwa Maḑaka (Ketho 34)	(a) Mukovhe wa Tshelede i Tikedzaho Tshumelo dza Maḑi	U tikedza nga masheleni zwikimu zwa maḑi zwa muhasho kana zwa maḑiwe madzangano o imelaho muhasho na u pfukisela hezwi kha muvhusowapo	269 040	-	-
	(b)Mukovhe wa Tshelede wa Zwiimiswa Zwiuhlwane zwa Dzingu	U bveledza zwiimiswa zwinzhi zwa dzingu zwa maḑi hu u itela u tikedza u kunakisa maḑi kha mveledziso dza zwiko na u fhirisela zwiko zwinzhi zwa maḑi zwo raliho vhatuni vha vhupo ho fhambananaho. Na mveledziso musi zwi tshiḑa kha u dzudzanya tshiimiswa tsha malatwa khathihi na nḑila ya u kunakisa maḑi.	450 000	650 000	689 000
	(c) Mukovhe wa Tshelede wa u Lenga ha Nḑisedzo ya Maḑi na Tshampungane Zwikoloni na Dzikijiniki	U fhelisa u salela murahu ha u sa dzheniswa maḑi na tshampungane dzikijiniki dzoḑhe nga 2008 na zwikoloni zwoḑhe nga 2009.	210 000	350 000	-
TSHANGANYELO			2 342 783	2 740 770	2 387 309