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REPUBLIEK VAN SUID-AFRIKA**

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**Cape Town,
Kaapstad,**

3 April 2009

No. 32106

THE PRESIDENCY

No. 408

3 April 2009

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

No. 12 of 2009: Division of Revenue Act, 2009.

VHUPRESIDENDE

Nom. 408

3 April 2009

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

Nom. 12 ya 2009: Mulayo wa Khethekanyo ya Mbuelo, 2009.

*(English text signed by the President.)
(Assented to 3 April 2009.)*

ACT

To provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2009/10 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:—

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4. Equitable division of provincial share among provinces
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6. Shortfalls, excess revenue and additional allocations

*(English text signed by the President.)
(Assented to 3 April 2009.)*

MULAYO

U itela u kovhekanywa ho linganyiselwaho ha mbuelo yo kuvhanganyiwaho kha shango lothe vhukati ha muvhuso wa lushaka, wa vunđu na matavhi apo a muvhuso kha n'waha wa muvhalelano wa 2009/10 na vhuḑifhinduleli ha matavhi othe vhuraru hao o tendelanaho na u kovhekanywa honoho; na u qetshedza u itela mafhungo a kwamanaho na zwenezwo.

MARANGAPHANḐA

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

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

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

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CHAPTER 1

INTERPRETATION AND OBJECTS OF ACT 20

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— 25

“**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; 30

“**corporation for public deposits account**” means a bank account of the Provincial Revenue Fund held with the Corporation for Public Deposits, established by the Corporation for Public Deposits Act, 1984 (Act No. 46 of 1984); “**financial year**” means the financial year commencing on 1 April 2009 and ending on 31 March 2010; 35

“**framework**” means the conditions and other information in respect of a conditional allocation published by the National Treasury in terms of section 24;

“**Municipal Finance Management Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003); 40

“**municipal financial year**” means the financial year of a municipality commencing on 1 July 2009 and ending on 30 June 2010;

“**next financial year**” means the financial year commencing on 1 April 2010 and ending on 31 March 2011;

“**next municipal financial year**” means the financial year of a municipality commencing on 1 July 2010 and ending on 30 June 2011; 45

“**organ of state**” means an organ of state as defined in section 239 of the Constitution;

“**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; 50

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- Mbekanyo 3: U diimisela ha masipala muṁwe na muṁwe kha mukovhe wo linganyiselwaho wa mukovhe wa mbuelo wa davhi la muvhuso wapo wo kuvhanganyiwaho shango lothe
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NDIMA 1

ṬHALUSO NA ZWIPIKWA ZWA MULAYO

Ṭhaluso 25

1. (1) Kha hoyu Mulayo, nga nḓa ha musu vhubvo ha mafhungo ho zwi sumbedza nga inwe nḓila, ipfi kana mutala wo ṭalutshedzwaho kha Mulayo wa Vhulangi ha zwa Masheleni a Lushaka kana Mulayo wa Vhulangi ha zwa Masheleni a Masipala u amba zwe wa ṭalutshedziswa zwone u ya nga Mulayo une ha khou ambiwa nga hawo, nahone— 30

“tshigwada A, B kana C tsha masipala” hu na ṭalutshedzo yo newaho kha tshigwada tshiṁwe na tshiṁwe 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 vunḑu, muvhuso wapo kana masipala u bva kha mukovhe wa mbuelo wa muvhuso wa vhukati wo kuvhanganyiwa kha shango lothe, zwo angaredziwa kha tshitenwa 214(1)(c) tsha Mulayotewa wa Riphabuliki ya Afurika Tshipembe, 1996; 35

“tshikwama tsha bindu ja u longela masheleni a lushaka” zwi amba bindu jo faraho tshikwama tsha u vhlunga masheleni a lushaka, ho thomiwa Mulayo wa Madzangano a u vhea Masheleni a Vhathu ja1984 (Mulayo 46 wa 1984); 40

“ṁwaha wa muvhalelano” zwi amba ṁwaha wa muvhalelano u thomaho nga ja 1 Lambamai 2009 wa fhela nga ja 31 Ṭhafamuhwe 2010;

“mutheo” zwi amba nyimele na maṁwe mafhungo malugana na mukovho u itwaho u ya nga nyimele ho aṁdadzwa Mufaragwama wa Lushaka u ya nga tshitenwa 24; 45

“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);

“ṁwaha wa muvhalelano wa masipala” zwi amba ṁwaha wa muvhalelano wa masipala u thomaho nga ja 1 Fulwana wa fhela nga ja 30 Fulwi 2010; 50

“ṁwaha wa muvhalelano u tevhelaho wa masipala” zwi amba ṁwaha wa muvhalelano u thomaho nga ja 1 Lambamai 2010 wa fhela nga ja 31 Ṭhafamuhwe 2011;

“davhi ja muvhuso” zwi amba davhi ja muvhuso sa zwe zwa ṭalutshedziswa zwone kha tshitenwa 239 tsha Mulayotewa; 55

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

(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 51;

“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 Grant and the Gautrain Rapid Rail Link Loan, 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, 5 or 8 allocation transferred to a province, means the accounting officer of the provincial department which receives that allocation or a portion thereof for spending via an appropriation from its Provincial Revenue Fund; or

(b) in relation to a Schedule 4, 6, 7 or 8 allocation transferred to or provided in kind 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;

“transferring national officer” means the accounting officer of a national department that transfers a Schedule 4, 5, 6 or 8 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.

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;

(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;

(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.

- (a) vhuhulwane ha mbadelo inwe na inwe ya mukovhe wo linganyiselwaho kana nga tshiimo tsha mukovho zwi tshi ya nga Mulayo u tshi fhiriselwa kha vunḑu kana masipala nga nḓwaha wa muvhalelano;
- (b) datumu ine mbadelo inwe na inwe ya fanela u itwa ngayo; na uri
- (c) i badelwa nnyi, kha akhaunthu ifhio ya bannga, mbadelo inwe na inwe i tea u itwa; 5

“talusani” zwi amba uri talusani ni tshi shumisa milayo u ya nga tshitenwa 51;

“akhaunthu khulwane ya bannga”—

- (a) zwi tshi tshimbilelana na vunḑu, zwi amba uri tshikwama tsha bannga ya Tshikwama tsha Mbuelo tshavunḑu i shumisanaho na bannga ya zwa mabindu ine thoho ya muhasho kha mugaganyagwama wa vunḑu o khwathisedza na Mufaragwama wa Muvhuso u ya nga ha tshikwama tsha bannga ine khayoyotḥe mikovho yo itwaho u ya nga nyimele, nga nḓa ha Khadzimo ya Gautrain Rail Link, u ya nga ha hoyu Mulayo; zwa ḑo longelwa khayoyotḥe nahone 10 15
- (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; 15

“Mulayo wa Vhulangi ha Zwa Masheleni a Lushaka” zwi amba Mulayo wa Vhulangi ha Zwa Masheleni a Lushaka, 1999 (Mulayo 1, wa 1999); 20

“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; 25

“muofisiri mutanganedzi”—

- (a) zwi tshi tshimbilelana na Mbekanyo 4 kana 8 ya mukovho yo pfukiselwaho kha vunḑu, zwi amba uri muofisiri wa mbalelano wa muhasho wa vunḑu a tanganedzaho mukovho kana tshipiḑa u ḑo shumisa masheleni nga nḓila yo teaho a tshi shumisa zwo anganyelwaho u bva kha Tshikwama tsha Mbuelo Tsha Vundu; kana 30
- (b) zwi tshi tshimbilelana na Mbekanyo 4, 6, 7 kana mukovho kha u pfukiselwa kha kana u netshedzwa ha tshomedzo zwo imela masheleni kha masipala, zwi amba uri muofisiri wa mbalelano wa masipala; 35

“hoyu Mulayo” u katela mutheo muḓwe na muḓwe kana mukovho wo andadzwaho, kana mulayo naho u ufhio, u ḑiimisela kana khumbelo yo itwaho kana ndaela yo ḡewaho fhasi ha hoyu Mulayo; 35

“muofisiri mupfukisi wa masheleni a lushaka” zwi amba muofisiri wa mbalelano wa muhasho wa vhukati a fhirisaho Mbekanyo 4, 5, 6 kana 8 yo avhelwaho vunḑu kana masipala kana a shumisa mukovho kha Mbekanyo 7 ho imelwa masipala. 40

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

Zwipikwa zwa Mulayo

2. Zwipikwa zwa Mulayo hoyu ndi— 45

- (a) ndi u itela khethekanyo yo linganyiselwaho ya mbuelo yo kuvhanganyiwaho kha shango lotḥe vhukati ha matavhi mararu a muvhuso;
- (b) u takusa tshumisano ya khwine vhukati ha mbekanyamaitele, madzudzanyele, ndugiselo ya mugaganyagwama na maitele a maveledzele vhukati na nga ngomu ha matavhi o fhambanaho a muvhuso; 50
- (c) u takusa khumbulelo na vhuḡanzi ho sedzwa mikovho yotḥe kha mavunḑu na mimasipala u itela uri mivhuso yeneyo i nga dzudzanya migaganyagwama yayo lwa tshifhinga tsha minḓwaha minzhi;
- (d) u takusa u bvisela zwithu khagala na ndinganyiso kha maitele a u avhelwa ha tshomedzo; na 55
- (e) u takula vhuḑifhinduleli nga u khwathisedza uri mikovho yotḥe yo sumbedziswa kha migaganyagwama ya mavunḑu na mimasipala yo tanganedzaho.

CHAPTER 2**EQUITABLE SHARE ALLOCATIONS****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. 5

(2) An envisaged division of revenue anticipated to be raised in respect of the next financial year and the 2011/12 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. 10

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.

(2) An envisaged division for each province of revenue anticipated to be raised nationally in respect of the next financial year and the 2011/12 financial year, and which is subject to the provisions of the annual Division of Revenue Acts for those financial years, is set out in Column B of Schedule 2. 15

(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 34. 20

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 2011/12 financial year, and which is subject to the provisions of the annual Division of Revenue Acts for those financial years, is set out in Column B of Schedule 3. 25

(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 7 July 2009, 30 November 2009 and 25 March 2010, in accordance with a payment schedule determined by the National Treasury in terms of section 34. 30

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. 35

(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.

(3) The national government may— 40

NDIMA 2**MIKOVHO YA MUKOVHE YO LINGANYISELWAHO****U kovhekanywa ha mbuelo yo linganyiselwaho yo itwaho kha muvhuso wapo vhukati ha matavhi a muvhuso**

3. (1) Mbuelo yo kuvhanganyiwaho nga muvhuso zwi tshi elana na ñwaha wa 5
muvhalelano i tea u kovhekanywa vhukati ha muvhuso wa lushaka, mavunḑu na
matavhi a muvhuso wapo u itela mikovho yavho ya mukovhe u linganaho samusi zwo
phethwa kha Kholomuu A ya Mbekanyo 1.

(2) U dzula ho dzudzanywa u kovhekanywa ha mbuelo dzo lavhelelwaho dzine dza
ḑo kuvhanganywa u ya nga ha ñwaha u ḑaho wa muvhalelano na ñwaha wa 10
muvhalelano wa 2011/12, na une wa ḑo langwa nga mbetshelwa dza Milayo ya
Mukovhekanyo wa Mbuelo u ya nga yeneyo miñwaha ya muvhalelano, samusi zwo
phethwa kha Kholomu B ya Mbekanyo 1.

U kovhiwa ho linganyiselwaho ha mukovhe wa vunḑu vhukati ha mavunḑu

4. (1) Mukovhe wa vunḑu liñwe na liñwe wo linganyiselwaho wa mukovhe wa 15
mbuelo ya vunḑu wo kuvhanganyiwaho nga muvhuso wa vhukati u ya nga ñwaha wa
muvhalelano samusi zwo phethwa kha Kholomu A ya Mbekanyo 2.

(2) U dzula ho dzudzanywa u kovhekanywa kha vunḑu ha mbuelo dzo lavhelelwaho
dzine dza ḑo kuvhanganywa u ya nga ha ñwaha u ḑaho wa muvhalelano na ñwaha wa
muvhalelano wa 2011/12, na une u ḑo langwa nga mbetshelwa dza Milayo ya 20
Mukovhekanyo wa Mbuelo u ya nga yeneyo miñwaha ya muvhalelano, samusi zwo
phethwa kha Kholomu B ya Mbekanyo 2.

(3) Mukovho wa mukovhe wo linganyiselwaho wa vunḑu liñwe na liñwe u ya nga
maitele a hone (1) u fanela u rumelwa kha tshikwama tsha bindu ḑa u longela masheleni
a tshitshavha a vunḑu, zwi tendelanaho na mbekanyo ya mbadelo yo tiwaho nga 25
Mufaragwama wa Lushaka u ya nga tshitenwa 34.

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

5. (1) Mukovhe wa masipala muñwe na muñwe wo linganyiselwaho wa mukovhe wa
mbuelo wa muvhuso wapo wo kuvhanganyiwaho nga muvhuso wa vhukati u ya nga 30
ñwaha wa muvhalelano, samusi zwo phethwa kha Kholomu A ya Mbekanyo 3.

(2) U dzula ho dzudzanywa u kovhekanywa vhukati ha mimasipala ha mbuelo dzo
lavhelelwaho dzine dza ḑo kuvhanganywa nga muvhuso wa vhukati u ya nga ha ñwaha
u ḑaho wa muvhalelano na ñwaha wa muvhalelano wa 2011/12, na une wa ḑo langwa
nga mbetshelwa dza Milayo ya Mukovhekanyo wa Mbuelo u ya nga yeneyo miñwaha 35
ya muvhalelano, samusi zwo phethwa kha Kholomuu B ya Mbekanyo 3.

(3) Mukovho wa mukovhe wo linganyiselwaho wa masipala muñwe na muñwe u ya
nga maitele a hone (1) u fanela u rumelwa kha tshikwama tshihulwane tsha bannga ya
masipala nga u pfukisa masheleni luraru nga ḑa 7 Fulwana 2009, 30 ḑara 2009 na ḑa 25
Ṱhafamuhwe 2010, zwi tendelanaho na mbekanyo ya mbadelo yo tiwaho nga 40
Mufaragwama wa Lushaka u ya nga tshitenwa 34.

Ṱhahelelo, mbuelo yo paḑaho na mikovho yo engedzedzwaho

6. (1) Arali mbuelo ya vhukuma yo kuvhanganywaho nga muvhuso wa vhukati u ya
nga ñwaha wa muvhalelano ya Ṱahela, sa mbuelo ye ya vha yo lavhelelwa samusi zwo
phethwa kha Mbekanyo 1, muvhuso wa vhukati ndi wone u hwalaho Ṱhahelelo. 45

(2) Arali mbuelo ya vhukuma yo kuvhanganywaho nga muvhuso wa vhukati u ya nga
ñwaha wa muvhalelano ya paḑa mbuelo yo lavhelelwaho samusi zwo phethwa kha
Mbekanyo 1, yo paḑaho i dzhiwa nga muvhuso wa vhukati, u ya nga ha tshitenwa
tshikuku (3), u itela u shumisela u fhungudza khadzimo kana u lifha tshikolodo sa
tshipidḑa tsha mukovhe wa mbuelo yo kuvhanganywaho nga muvhuso wa vhukati, hu u 50
ḑadzisa mukovhe wayo kha Kholomuu A ya Mbekanyo 1.

(3) Muvhuso wa vhukati u nga—

- (a) appropriate a portion of its equitable share or excess revenue contemplated in subsection (2) to make further allocations in an adjustments budget to—
 - (i) national departments; or
 - (ii) provinces or municipalities, as a conditional or an unconditional allocation; 5
- (b) increase a conditional allocation to a province or municipality through a virement under section 43 of the Public Finance Management Act; and
- (c) authorise expenditure in accordance with section 38.

CHAPTER 3

CONDITIONAL ALLOCATIONS TO PROVINCES AND MUNICIPALITIES 10

Part 1

Conditional allocations

Conditional allocations to provinces

7. (1) Conditional allocations to provinces in respect of the financial year from the national government's share of revenue raised nationally, with the exception of the Gautrain Rapid Rail Link Loan, are set out in Column A of the following Schedules: 15

- (a) Schedule 4 specifying allocations to provinces to supplement the funding of programmes or functions funded from provincial budgets;
- (b) Schedule 5 specifying specific-purpose allocations to provinces; and
- (c) Schedule 8 specifying incentives to provinces to meet targets with regards to priority government programmes. 20

(2) An envisaged division of conditional allocations to provinces from the national government's share of revenue anticipated to be raised nationally for the next financial year and the 2011/12 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 25

Conditional allocations to municipalities

8. (1) Conditional allocations to local government in respect of the financial year from the national government's share of revenue raised nationally are set out in Column A of the following Schedules: 30

- (a) Schedule 4 specifying allocations to municipalities to supplement the funding of functions funded from municipal budgets;
- (b) Schedule 6 specifying specific-purpose allocations to municipalities;
- (c) Schedule 7 specifying allocations-in-kind to municipalities for designated special programmes; and 35
- (d) Schedule 8 specifying incentives to municipalities to meet targets with regards to priority government 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 2011/12 financial year, which is subject to the annual Division of Revenue Acts for those years, is set out in Column B of the Schedules referred to in subsection (1). 40

(3) The National Treasury must publish the share or indicative allocation of each municipality in respect of the local government allocations contemplated in subsections (1) and (2) in the *Gazette* in terms of section 24. 45

- (a) kovha tshitenwa tsha mukovhe wawo kana mbuelo yo padaho ye ya vha yo rekanyiwa kha tshitenwa tshikuku (2) u itela u u ita minwe mikovho kha u dzudzanyululiwa ha migaganyagwama kha—
- (i) mihasho ya vhukati; kana
 - (ii) ya mavundu kana mimasipala, sa mukovho ho sedzwa nyimele kana i songo sedzwa; 5
- (b) ndadziso ya mukovho kha vundu kana masipala ho sedzwa nyimele u ya nga thodea fhasi ha tshitenwa 43 tsha Vhulangi ha zwa Masheleni a Lushaka; na
- (c) u nea thendelo ya kushumisele kwa masheleni u ya nga tshitenwa 38.

NDIMA 3

10

MIKOVHO I ITWAHO HO SEDZWA NYIMELE YA MAVUNDU NA MIMASIPALA***Tshipika 1******Mikovho u ya nga nyimele*****Mikovho i itwaho ho sedzwa nyimele ya mavundu**

15

7. (1) U avhelwa u ya nga nyimele ya mavundu ho sedzwa nwaha wa muvhalelano u bva kha mukovhe wa mbuelo wa muvhuso wa vhukati wo kuvhanganywaho kha shango lothe, sa zwe zwa phethwa kha Kholomu A ya Mbekanyo dzi tevhelaho:

- (a) Mbekanyo 4 i sumbedza u avhelwa kha mavundu hu u itela u tikedza ndambedzo ya mbekanyamushumo kana mishumo i lambedzwaho nga migaganyagwama ya mavundu; na 20
- (b) Mbekanyo 5 i sumbedzaho ndivho yo khetheaho ya mukovho kha mavundu; na
- (c) Mbekanyo 8 i sumbedzaho zwiutuwedzi kha mavundu hu u itela u swikela zwipikwa malugana na mbekanyamushumo dza ndeme dza muvhuso. 25

(2) U dzula ho dzudzanywa u kovhelana ho sedzwa nyimele kha mavundu u bva kha mukovhe wa mbuelo dza muvhuso wa vhukati dzine dza khou lavhelelwa u itwa nga nwaha wa muvhalelano u daho na nwaha wa muvhalelano wa 2010/11, na uri zwi dho 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 tshikuku (1). 30

[U avhelwa ho sedzwa nyimele dza mimasipala]

8. (1) U avhelwa u ya nga nyimele dza muvhuso 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: 35

- (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 sumbedzaho ndivho yo khetheaho ya mukovho kha mimasipala; 40
- (c) Mbekanyo 7 i sumbedza mikovho nga u getshedza tshomedzo zwo imela masheleni kha mimasipala ho itelwaho mbekanyamushumo dzo khetheaho; na
- (d) Mbekanyo 8 i sumbedza zwiutuwedzi kha mimasipala hu u itela u swikela zwipikwa malugana na mbekanyamushumo dza ndeme dza muvhuso. 45

(2) U dzula ho dzudzanywa u kovhiwa ho sedzwa nyimele kha mavundu u bva kha mukovhe wa mbuelo wa muvhuso wa vhukati u lavhelelwaho u kuvhanganywa kha nwaha wa muvhalelano u daho na nwaha wa muvhalelano wa 2011/12, na uri zwi dho langwa nga Milayo ya Mukovhelano wa Mbuelo ya minwaha yeneyo, samusi zwo phethwa kha Kholomu B ya Mbekanyo dzo sumbedzwaho kha tshitenwa tshikuku (1). 50

(3) Tshikwama Tsha Muvhuso tshi tea u andadza mukovhe kana tsumbedziso ya mukovho wa masipala minwe na minwe u ya nga kuavhele kwa muvhuso yapo yo ambiwaho nga hayo kha tshitenwa tshikuku (1) na (2) tsha *Gazette* u ya nga tshitenwa 24.

Part 2***Duties of accounting officers in respect of Schedule 4, 5, 6, 7 or 8 allocations*****Duties of transferring national officer in respect of Schedule 4 allocation**

9. (1) The transferring national officer of a Schedule 4 allocation is responsible for—
- (a) ensuring that transfers to all provinces and municipalities are— 5
 - (i) deposited only into the primary bank account of a province or municipality; and
 - (ii) made in accordance with the payment schedule approved in terms of section 34, unless allocations are withheld or stopped in terms of section 27 or 28; 10
 - (b) monitoring expenditure and non-financial performance information on programmes funded by an allocation, provided that any monitoring programme or system—
 - (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; 15
 - (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 25; and 20
 - (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.
- (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— 25
- (a) are exercised in a manner that does not duplicate the responsibilities as set out in subsection (1); and 30
 - (b) do not impose any undue administrative burden on provinces or municipalities beyond the provision of standard management information.

*Tshipia 2****Mishumo ya vhaofisiri vha mbalelano u ya nga mikovho ya Mbekanyo 4, 5, 6, 7 kana 8*****Mishumo ya muofisiri mupfukiseli wa masheleni a lushaka u ya nga mukovho wa Mbekanyo 4**

5

9. (1) Muofisiri mupfukiseli wa lushaka wa Mbekanyo 4 ya mukovho u na vhuḡifhinduleli ha—

(a) u khwaḡhisedza uri u pfukiselwa ha masheleni u ya kha mavunḡu na mimasipala yoḡhe hu—

(i) longelwa masheleni fhedzi kha tshikwama tshihulwane tsha bannga ya vunḡu kana ya masipala; na 10

(ii) zwi tshi tendelana na maitele a mbadelo o tendelwaho u ya nga tshitenwa 34, nga nḡa ha musu u avhelwa ho imiswa kana ho thivhelwa u ya nga tshitenwa 27 kana 28;

(b) u ḡola kushumiselwe kwa masheleni na mafhungo ane a sa tshimbilelane na zwa masheleni kha mbekanyamushumo dzo lambedzwaho nga mukovho, nga nḡa ha musu mbekanyamushumo naho i ifhio ya vhuḡoli kana maitele— 15

(i) yo tendelwa nga Mufaragwama wa Lushaka;

(ii) a zwi ḡei vhuleme ha vhulangi vhu songo tendeliwaho kha mavunḡu na mimasipala zwi khou ḡanganedzaho zwa vho fhira mbetshelwa ya tshikalo tsha mafhungo a zwa vhulanguli; 20

(iii) zwi a tendelana na u ḡangelana na, nahone a zwi dovhololi maḡwe maitele a fanaho na zwi na vhushaka kha muvhuso wa vhukati, mavunḡu na mivhuso yapo; na

(iv) zwi tendelana na zwipiḡa 11(2) na 25; na 25

(c) u ḡola na u kala kushumele kwa mbekanyamushumo dzo lambedzwaho tshoḡhe kana tshipiḡa nga mukovho kana nga u ḡetshedza zwo ḡolwaho zwa kalwa kha Mufaragwama wa Lushaka hu sa athu u fhela minwedzi miḡa u ya nga vunḡu, na minwedzi ya rathi u ya nga masipala, nga murahu ha mafhelo a ḡwaha wa muvhalelano. 30

(2) Hune mihasho mivhili kana minzhi ya muvhuso wa vhukati ya vha na vhuḡifhinduleli vhu re na vhushaka kha Mbekanyo 4 ya mukovho, muofisiri mupfukiseli wa lushaka u fanela u tshimbidza mishumo na vhuḡifhinduleli ha mihasho yeneyo ya muvhuso wa vhukati na u khwaḡhisedza uri mishumo iyo na vhuḡifhinduleli— 35

(a) zwi shumiswa nga nḡila ine a i dovhololi vhuḡifhinduleli vhu re kha tshitenwa tshiguku (1); na

(b) uri a zwi ḡei vhuleme ha vhulangi vhu songo tendeliwaho musu mavunḡu na mimasipala zwi khou ḡanganedzaho zwa vho fhira mbetshelwa ya tshikalo tsha mafhungo a zwa vhulanguli. 40

Duties of transferring national officer in respect of Schedule 5, 6, 7 or 8 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, are reasonable and do not impose an undue administrative burden on receiving provincial departments and municipalities beyond the provision of standard management information; 5
 - (ii) monitoring provisions are compatible and integrated with and do not duplicate other relevant and related national, provincial and local systems; 10
 - (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 business plans requested in respect of how allocations will be utilised by a municipality have been approved prior to the start of the financial year; 15
- (b) transfer funds only after information required in terms of this Act has been secured and all relevant information has been provided to the National Treasury; 20
- (c) transfer funds only in accordance with a payment schedule determined in accordance with section 34;
- (d) deposit funds only into the primary bank account of a province or 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 Grant in accordance with section 17, or the Gautrain Rapid Rail Link Loan in terms of section 33; and 25
- (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. 30

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

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

(4) Before making the first transfer of any allocation, the transferring national officer must take note of any notice in terms of section 44(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 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— 40

- (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 a Schedule 5 or 6 allocation; 50

Mishumo ya muofisiri mupfukiseli wa masheleni a lushaka ho sedzwa mukovho Mbekanyo 5, 6, 7 kana 8

10. (1) Muofisiri mupfukiseli wa lushaka u fanela—

- (a) hu sa athu u fhela maquvha a 14 nga murahu ha musu uyu Mulayo wo no thoma u shuma u khwaŋhisedza kha Mufaragwama wa Lushaka uri— 5
 - (i) mitheo ya mukovho, zwo katela na maitele na mbetshelwa dza vhuŋtoli, dzi a pfesesea nahone a dzi ŋei vhuleme ha vhulangi vhu songo tendeliwaho kha mavunḑu na mimasipala i khou t,anganedzaho zwa vho fhira mbetshelwa ya tshikalo tsha mafhungo a zwa vhulanguli; 10
 - (ii) mbetshelwa ya vhuŋtoli i tendelana na u t,angelana na, nahone a zwi dovhololi maŋwe maitele a fanaho na zwi na vushaka kha muvhuso wa vhukati, mavunḑu na mivhuso yapo; na
 - (iii) u ya nga Mbekanyo 5 kha mukovho, nzudzanyo dziŋwe na dziŋwe dza bindu dzo humbelwaho ho sedzwa uri mikovho i ḑo shumiswa hani nga vunḑu dza vha dzo tendelwa hu sa athu u thoma űwaha wa muvhalelano; 15
 - (iv) u ya nga Mbekanyo 6 mukovho wo pfukiselwaho kha masipala, nzudzanyo dziŋwe na dziŋwe dza bindu dzo humbelwaho ho sedzwa uri mikovho i ḑo shumiswa hani nga masipala dzine dza vha dzo tendelwa hu sa athu u thoma űwaha wa muvhalelano wa masipala; 20
- (b) masheleni a pfukisiwe fhedzi nga murahu ha musu mafhungo e a vha a tshi khou tḑoḑea malugana na Mulayo o no kuvhanganyiwa nahone vhuṱanzi ho teaho ho no űetshedzwa Mufaragwama wa Lushaka; 25
- (c) masheleni kha pfukisiwe fhedzi zwi tshi elana na mbekanyo ya mabadelele o vhekanyiwaho zwi tshi ya nga tshiteŋwa tsha 34;
- (d) masheleni a longelwe fhedzi kha tshikwama tshihulwane tsha bannga tsha vunḑu kana masipala, kana hune zwa vha zwo tea, kha tshikwama tsha bindu la u longela masheleni la lushaka la vunḑu kana tshikwama tsha bannga tsho itelwaho u pfukisela mukovho Gautrain Rail Link zwi tshi elana na tshiteŋwa 17, kana Khadzimiso ya Gautrain Rail Link zwi tshi elana na tshiteŋwa 33; kana 30
- (e) u khwaŋhisedza uri dziŋwe nzudzanyo kana tḑoḑea dzo teaho kha u pfukisela mukovho dzo tevhedzwa musu űwaha wa muvhalelano u sa athu thoma. 35

(2) Muofisiri mupfukiseli wa masheleni a lushaka u tea u űetshedza mafhungo na maŋwalo oḑhe o teaho sa zwe zwa sumbedziswa zwone kha tshiteŋwa tshiṱuku (1)(a) kha Mufaragwama wa Lushaka hu sa athu u fhela maquvha a 14 musu Mulayo hoyu wo thoma u shuma.

(3) Muofisiri mupfukiseli wa masheleni a lushaka a songo tevhedzaho tshiteŋwa tshiṱuku tsha (1) u fanela u pfukisela mukovho sa zwine zwa nga laelwa nga Mufaragwama wa Lushaka, ho katelwa sa mukovho hu so ngo sedzwa nyimele. 40

(4) Musu hu sa athu pfukiswa mukovho lwa u thoma muofisiri mupfukiseli wa masheleni a lushaka u fanela u dzhiela nzhele nḑivhadzo iŋwe na iŋwe zwi tshi elana na tshiteŋwa 44(1) u bva kha Mufaragwama wa Lushaka tshi űeaho zwidodombedzwa zwa tshikwama tsha vunḑu liŋwe na liŋwe kana masipala. 45

(5) Hu sa londwi zwine zwa nga vha zwi tshi hanedzana na zwi re mulayoni naho u ufho, muofisiri mupfukiseli wa masheleni a lushaka u tea uri a tshi khou tevhedza mukovho naho u ufho, sa tshipiḑa tsha muvhigo wo anganyelwaho kha tshiteŋwa 40(4)(c) tsha Mulayo wa Vhulanguli ha Zwa Masheleni a Lushaka, nahone hu sa athu fhela maquvha a 20 musu űwedzi muŋwe na muŋwe u tshi kha ḑi bva u fhela, nahone hu tshi khou tevhedzwa tshivhumbeo sa zwe zwa tiwa nga Mufaragwama wa Lushaka, a űetshedze kha Mufaragwama wa Lushaka, mafhungo a űwedzi o vhiḑwaho, na nga ha űwaha wa muvhalelano u swika mafheloni a űwedzi wonoyo, nga— 50

- (a) tshivhalo tsha masheleni o pfukiselwaho kha vunḑu kana masipala; 55
- (b) tshivhalo tsha masheleni o farwaho kana o imiswaho u bva kha vunḑu kana masipala naho u ufho, zwiitisi zwa u fara kana u imisa na maga o dzhiwaho nga muofisiri mupfukiseli wa masheleni a lushaka na muofisiri muṱanganedzi uri a shumane na mafhungo kana zwiitisi zwo swikisaho kha u fariwa kana u imisiwa ha mbadelo; 60
- (c) kushumiselwe kwa masheleni kwa vhukuma kwo iti waho nga vunḑu kana masipala zwi tshi ya nga mukovho wa Mbekanyo 5 kana 6;

- (d) the actual expenditure incurred by the transferring national officer in respect of a Schedule 7 allocation; and
- (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— 5
 - (a) in respect of a province, four months after the end of the financial year; and
 - (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— 10
 - (a) complying with the framework for a Schedule 4 allocation as published in terms of section 24; and
 - (b) the manner in which it allocates and spends a Schedule 4 allocation.
- (2) The receiving officer of a municipality must— 15
 - (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
 - (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; 20
 - (b) as part of the report required in terms of section 71 of the Municipal Finance Management Act, report to the relevant provincial treasury, the National Treasury and the transferring national officer on spending and financial performance against programmes funded by the Schedule 4 allocation; and 25
 - (c) quarterly, within 30 days after the end of each quarter, report to the transferring national officer and the National Treasury on non-financial performance against programmes.
- (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 30
 - (b) submit a quarterly performance report within 30 days after the end of each quarter to the transferring national officer.
- (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. 35
- (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. 40

Duties of receiving officer in respect of Schedule 5, 6 or 8 allocation

- 12. (1) The relevant receiving officer must, in respect of a Schedule 5, 6 or 8 allocation transferred to—
 - (a) a province, as part of the report required in section 40(4)(c) of the Public Finance Management Act, report on the matters referred to in subsection (2) 45

- (d) kushumiselwe kwa masheleni kwa vhukuma kwo itiwaho nga muofisiri mupfukiseli wa masheleni a lushaka zwi tshi ya nga mukovho wa Mbekanyo 7; na
- (e) na maiwe mafhungo ane Mufaragwama wa Lushaka a nga a ta.
- (6) Muofisiri mupfukiseli wa masheleni a lushaka u tea u tolwa na u kala kushumele kwa mbekanyamushumo dzo lambedziwaho tshohe kana lwa tshitahe nga mukovho na u isa zwo kalwaho na u tolwa kha Mufaragwama wa Lushaka— 5
- (a) u ya nga ha vunḑu, nga murahu ha minwedzi miḡa musi ḡwaha wa muvhalelano wo fhela; na
- (b) u ya nga ha masipala, nga murahu ha minwedzi ya rathi musi ḡwaha wa muvhalelano wo fhela. 10

Mishumo ya muofisiri mutanganedzi u ya nga mukovho wa Mbekanyo 4

- 11. (1) Muofisiri mutanganedzi u na vhuḑifhinduleli ha—
 - (a) u tendelana na mutheo wa Mbekanyo 4 ya mukovho sa zwe wa anḑadziwa zwone kha tshitenwa 24; na 15
 - (b) ḡḑila ine ya kovha na u shumisa Mbekanyo 4 ya mukovho.
- (2) Muofisiri mutanganedzi wa masipala u fanela—
 - (a) u vha na vhuḑanzi na u khwaḡhisedza kha Mufaragwama wa Lushaka uri masipala—
 - (i) u sumbedzisa, arali zwo tea, u anganyela mbekanyamushumo dzo lambedzwaho lwa tshohe kana lwa tshitahe nga hoyu mukovho kha mugaganyagwama wa ḡwaha; na 20
 - (ii) u anḑadza kha lushaka, zwi tshi ya nga ḡhodea dza tshitenwa 21A tsha Mulayo wa Maitele a Masipala, zwo tewaho na maiwe-vho mafhungo zwi tshi ya nga mukovho u ḡḡuwedzaho tshikalo tsha mashumele na u shumiswa ha ḡhodea dza zwi dzheniswaho na zwi bviswaho; 25
 - (b) sa tshipiḑa tsha muvhigo une wa ḡodea u ya nga tshitenwa 71 tsha Mulayo wa Vhulangi ha zwa Masheleni wa Masipala, u ḡea muvhigo kha Mufaragwama wa Lushaka na kha muofisiri mupfukiseli wa masheleni a lushaka kha mashumisele na kushumele kwa masheleni kha idzo mbekanyamushumo; na 30
 - (c) nga kotara, hu sa athu fhela maḑuvha a 30 nga murahu ha musi kotara inwe na inwe yo fhela, u vhiga kha Mufaragwama wa Lushaka na kha muofisiri mupfukiseli kha kushumele kune kwa si tshimbilelane na zwa masheleni kha idzo mbekanyamushumo. 35
- (3) Muofisiri mutanganedzi kha vunḑu u fanela—
 - (a) u ḡetshedza sa tshipiḑa tsha muvhigo u no ḡodea kha tshitenwa 40(4)(c) tsha Mulayo wa Vhulangi ha zwa Masheleni a Lushaka, u nea muvhigo kha tshikwama tsha vunḑu kha u shumisa na kushumele zwi tshi ya nga mbekanyamushumo; na 40
 - (b) U ḡetshedza muvhigo wa kushumele wa kotara hu sa athu fhela maḑuvha a 30 nga murahu ha musi kotara inwe na inwe yo fhela kha muofisiri mupfukiseli wa masheleni a lushaka.
- (4) Muofisiri mutanganedzi u tea u vhiga nga ha mbekanyamushumo dzo lambedzwaho lwo fhelelaho kana dzo lambedzwaho lwa tshitahe nga Mbekanyo 4 ya mukovho zwi tshi elena na mutheo wo teaho kha zwitatimennde zwa masheleni zwa ḡwaha na muvhigo wa ḡwaha. 45
- (5) Muofisiri mutanganedzi u fanela, hu sa athu fhela minwedzi mivhili nga murahu ha mafhelo a ḡwaha wa muvhalelano, na hune zwo tea ḡwaha wa muvhalelano wa masipala, a senguluse kushumele u ya nga Mbekanyamushumo dzo lambedzwaho lwo fhelelaho kana tshitahe nga mukovho na u ḡetshedza tsenguluso iyo kha muofisiri mupfukiseli. 50

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

- 12. (1) Muofisiri mutanganedzi o teaho u fanela, zwi tshi ya nga Mbekanyo 5, 6 kana 8 u fhirisela kha— 55
- (a) vunḑu, sa tshipiḑa tsha muvhigo u ḡodeaho kha tshitenwa 40(4)(c) tsha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha, u vhiga nga ha mafhungo o sumbedziwaho kha tshitenwa tshikuku (2) na u u ḡetshedza

- and submit a copy of the section 40(4)(c) report to the relevant provincial treasury and the transferring national officer;
- (b) a municipality, as part of the report required in terms of section 71 of the Municipal Finance Management Act, report on the matters referred to in subsection (4) and submit a copy of the section 71 report to the relevant provincial treasury, the National Treasury and the relevant transferring national officer; and 5
- (c) a province or a municipality, submit a quarterly performance report within 30 days after the end of each quarter to the transferring national officer.
- (2) A report by a province in terms of subsection (1)(a) must set out for that month and for the financial year up to the end of that month— 10
- (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;
- (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; 15
- (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; 20
- (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.
- (3) (a) Subsections (1) and (2) do not apply to the receiving officer of the Gautrain Rapid Rail Link Grant or the Gautrain Rapid Rail Link Loan. 25
- (b) The receiving officer of the Gautrain Rapid Rail Link Grant 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. 30
- (c) Copies of payment certificates issued in terms of the public-private partnership agreement must be submitted together with the 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— 35
- (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 40
- (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)— 45
- (a) include in the report contemplated in that subsection 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 that subsection copies of payment certificates issued in terms of the construction contract entered into by the municipality which comply with the requirements of the Municipal Finance Management Act. 50
- (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

- khopi ya muvhigo ya tshitenwa 40(4)(c) kha mufaragwama wa vunḑu na muofisiri mupfukiseli; na
- (b) masipala, sa tshipiḑa tsha muvhigo u toḑeaho u ya nga tshitenwa 71 tsha Mulayo wa Vhulangi ha Zwa Masheleni ha Masipala, u vhiga nga ha mafhungo o sumbedziswa kha tshitenwa tshiḑuku (4) na u ḡetshedza khopi ya muvhigo ya tshitenwa 71 kha muofisiri o teaho wa vhufaragwama ha vunḑu, Mufaragwama wa Lushaka na muofisiri mupfukiseli wa masheleni a lushaka o teaho; na 5
- (c) vunḑu kana masipala, u ḡekedza muvhigo wa mashumele nga kotara hu sa athu fhela maḑuvha a 30 murahu ha mafheloni a kotara inwe na inwe kha muofisiri mupfukiseli wa masheleni a lushaka. 10
- (2) Muvhigo nga vunḑu u ya nga tshitenwa tshiḑuku tsha (1)(a) u fanela phetha kha ḡwedzi wonoyo na kha ḡwaha wa muvhalelano u swika mafheloni a ḡwedzi wonoyo—
- (a) tshivhalo tsha masheleni o ḡanganedzwaho nga vunḑu;
- (b) tshivhalo tsha masheleni o farwaho kana o imiswaho u bva kha vunḑu; 15
- (c) kushumiselwe kwa masheleni kwa vhukuma kwo iti waho nga vunḑu u ya nga Mbekanyo 5 ya mukovho;
- (d) tshivhalo tsho pfukiswaho u ya kha tshiimiswa tshiḡwe na tshiḡwe tsha muvhuso wa vhukati kana wa vunḑu u itela u bveledza mbekanyamushumo dzo lambedzwaho nga Mbekanyo 5 ya mukovho ho imelwa vunḑu kana u thusa vunḑu kha u bveledzisa mbekanyamushumo dzenedzo; 20
- (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 ḡetshedziswa zwone kha Mutheo na uyu Mulayo; 25
- (g) ḡhaluso ya thaidzo dziḡwe na dziḡwe dza zwi fareaho dzo ḡanganiswaho nadzo nga vunḑu zwi tshi elana na mukovho wo ḡanganedziwaho na maḡweledzo a maga o dzhiwaho u tandulula thaidzo dzenedzo; na
- (h) vhuḡwe vhuḡanzi na mafhungo sa zwine Mufaragwama wa Lushaka a nga ta.
- (3) (a) Zwiḡwa zwiḑuku (1) na (2) a zwi shumi kha muofisiri muḡanganedzi wa Mukovho wa Gautrain Rapid Rail Link kana Khadzimiso ya Gautrain Rapid Rail Link. 30
- (b) Muofisiri muḡanganedzi wa Mukovho wa Gautrain Rapid Rail Link u fanela uri, mafheloni a kotara inwe na inwe a ḡetshedze muvhigo kha muofisiri mupfukiseli wa masheleni a lushaka, o dodombedza mbadelo dzo itwaho kha kotara yeneyo hu u itela u swikela ḡhoḑa dza mbadelo malugana na thendelano ya vhurarisani ha tshitshavha-phuraivete he ha tendelaniwa khaho nga vunḑu u ya nga ha vhulangi ho ḡetshedziwaho fhasi ha Mulayo wa Vhulangi ha Zwa Masheleni a Tshitshavha. 35
- (c) Khophi dza ḡhanziela dza mbadelo dze dza ḡetshedziwa u ya nga thendelano ya vhufarisani ha lushaka-phuraivete dzi tea u ḡetshedzwa khathihi na muvhigo we wa ambiwa ngawo kha phara (b). 40
- (4) Muvhigo nga masipala u ya nga tshitenwa tshiḑuku (1) u fanela u phethwa u itela ḡwedzi wonoyo na u itela ḡwaha wa muvhalelano u swika mafheloni a ḡwedzi wonoyo—
- (a) tshivhalo tsha masheleni o farwaho kana o imiswaho u bva kha masipala;
- (b) tshikalo tsha thendelano na zwo tiwaho zwa mukovho kana tshiḡahe tsha mukovho tsho ḡekedzwaho kha Mutheo na uyu Mulayo; 45
- (c) ḡhaluso ya thaidzo dziḡwe na dziḡwe dza zwi fareaho dzo ḡanganiswaho nadzo nga vunḑu zwi tshi elana na mukovho wo ḡanganedziwaho na maḡweledzo a maga o dzhiwaho u tandulula thaidzo dzenedzo; na
- (d) vhuḡwe vhuḡanzi na mafhungo sa zwine Mufaragwama wa Lushaka a nga ta. 50
- (5) Muofisiri muḡanganedzi wa Mukovho wa Mveledziso ya Zwiḡediamu zwa Tshiphuga tsha Jifhasi tsha FIFA tsha 2010 u fanela uri, kha u ḡadzisa izwo zwo bulwaho kha tshitenwa tshiḑuku tsha (1)—
- (a) u katela kha muvhigo sa zwe zwa anganyiswa zwone kha tshitenwa tshiḑuku tsha (1) u anganya ha kudzhenele kwa masheleni kha u fhaḡiwa kana u khwiniswa ha tshitediamu nga tshivhumbeo tsho tiwaho nga muofisiri mupfukisi wa masheleni a lushaka; na 55
- (b) muvhigo wo anganyiwaho kha tshitenwa tshiḑuku tsha (1) kha u ḑe na khophi dza ḡhanziela dza mbadelo dzo bviswaho zwi tshi elana na mulanga wa u fhaḡa wo dzheniwaho khawo nga masipala zwi tshi elana na vhulangi ho bviswaho nga fhasi ha Mulayo wa Vhulangi ha Zwa Masheleni ha Masipala. 60
- (6) Muofisiri muḡanganedzi u fanela, hu sa athu u fhela miḡwedzi mivhili nga murahu ha mafhelo a ḡwaha wa muvhalelano, na hune zwo tea ḡwaha wa muvhalelano wa

programmes or functions funded or partially funded by an allocation and submit such evaluation to the transferring national officer.

Duties in respect of annual financial statements and annual reports for 2009/10

13. (1) The 2009/10 financial statements of a national department transferring any funds in respect of an allocation set out in Schedule 4, 5, 6 or 8 must, in addition to any requirements in terms of any other applicable law— 5

- (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; 10
- (c) indicate any re-allocations by the National Treasury in terms of section 29 or the transferring national officer in terms of section 23(7);
- (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 15
- (e) indicate the funds, if any, utilised for the administration of the allocation by the receiving officer.

(2) The 2009/10 annual report of a national department transferring any funds in respect of an allocation set out in Schedule 4, 5, 6 or 8 must, in addition to any requirements in terms of any other applicable law— 20

- (a) indicate the reasons for the withholding of any transfers to a province or municipality; 20
- (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; 25
- (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.

(3) The 2009/10 financial statements of a provincial department receiving an allocation in terms of Schedule 4, 5 or 8 must, in addition to any requirements in terms of any other applicable law— 30

- (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
- (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. 35

(4) The 2009/10 annual report of a provincial department receiving an allocation in terms of Schedule 4, 5 or 8 must, in addition to any requirements in terms of any other applicable law— 40

- (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;
- (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; 45
- (c) indicate the extent to which the objectives and outputs of the allocation were achieved; and
- (d) contain such other information as the National Treasury may determine.

(5) The 2009/10 financial statements and annual report of a municipality must be prepared in accordance with the Municipal Finance Management Act. 50

(6) The National Treasury may determine how transferring departments and receiving

masipala, a senguluse kushumele u ya nga Mbekanyamushumo dzo lambedzwaho lwo fhelelaho na dzo lambedzwaho lwa tshiyahe nga mukovho na u getshedza tsenguluso iyo kha muofisiri mupfukiseli.

Mishumo u ya nga nga zwiṭatimennde zwa masheleni zwa ṅwaha na mivhigo ya ṅwaha ya 2009/10

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13. (1) U ḡadzisa kha ṭhōḡea naho dzi dzifhio u ya nga mulayo naho u ufhio une wa khou shumiswa, zwiṭatimennde zwa masheleni zwa 2009/10 zwa muhasho une wa khou pfukisela masheleni naho e afhio zwi tshi elana na mukovho wo phethwaho kha Mbekanyo 4, 5, 6 kana 8, zwi fanela u—

- (a) sumbedza masheleni guṭe a mukovho wo pfukiselwaho kha vunḡu kana masipala; 10
- (b) sumbedza u pfukiselwa, arali ho vha hone, u fariwa zwi tshi ya nga vunḡu ḡinwe na ḡinwe kana masipala;
- (c) sumbedza u kovha hafhu nga Mufaragwama wa Lushaka u ya nga tshiteṅwa 23(7); 15
- (d) khwaṭhisedza 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 vhulunga masheleni a lushaka a vunḡu;
- (e) Zwi sumbedza masheleni, arali e hone, o shumisiwaho kha vhulangi ha mukovho nga muofisiri muṭanganedzi. 20

(2) Muvhigo wa masheleni wa ṅwaha wa 2009/10 wa muhasho wa vhukati une wa khou pfukisa masheleni naho e afhio u ya nga mukovho we wa phethwa kha Mbekanyo 4, 5, 6 kana 8 u fanela u ḡadzisa kha dziṅwe ṭhōḡea u ya nga mulayo naho u ufhio une wa khou shumiswa— 25

- (a) zwi sumbedza zwiitisi zwa u fara u pfukiselwa hufhio kana hufhio kha vunḡu kana masipala;
- (b) zwi sumbedza uri mavunḡu na mimasipala vho ṭolwa u swika fhi kha u tevhedza zwo tewaho kha mukovho wo getshedzwaho kha mutheo wo teaho na mbetshelwa dza hoyu Mulayo; 30
- (c) zwi sumbedza uri mukovho wo kona u swikela zwe zwa vha zwo tiwa na mvelele u swika fhi; nahone
- (d) zwi sumbedza u sa tshimbilelana naho hu hufhio na Mulayo, na maga o dzhiwaho u shumana na honoho u sa tshimbilelana.

(3) U ḡadzisa kha dziṅwe ṭhōḡea u ya nga mulayo naho u ufhio une wa khou shumiswa, zwiṭatimennde zwa masheleni zwa 2009/10 zwa muhasho wa vunḡu une wa khou ṭanganedza mukovho zwi tshi ya nga Mbekanyo 4, 5 kana 8, zwi fanela u— 35

- (a) sumbedza masheleni guṭe a mikovho yoṭhe yo ṭanganedzwaho;
- (b) zwi sumbedza masheleni guṭe a masheleni a vhukuma o shumisiwaho kha mikovho yoṭhe, nga nḡa ha mikovho ya Mbekanyo 4; na 40
- (c) u khwaṭhisedza uri u pfukiselwa ha masheleni hoṭhe u ya nga Mulayo uyu kha vunḡu he ha dzheniswa kha tshikwama tshihulwane tsha vunḡu, kana he zwa vha zwo tea, kha bindu ḡo faraho tshikwama tsha u vhulunga masheleni a tshitshavha tsha vunḡu.

(4) Muvhigo wa masheleni wa ṅwaha wa 2009/10 wa muhasho wa vunḡu une wa khou ṭanganedza mukovho u ya nga Mbekanyo 4, 5 kana 8, u fanela u ḡadzisa dziṅwe ṭhōḡea u ya mulayo naho u ufhio une wa khou shumiswa— 45

- (a) zwi sumbedza uri ndi u swika fhi hune vunḡu ḡa swikela zwo teaho, zwo getshedzwaho kha mutheo wo teaho wa wonoyo mukovho, na u dovha zwa tshimbilelana na mbetshelwa ya uyu Mulayo; 50
- (b) u sumbedza maga o dzhiwaho u shumana na u sa tevhedza zwo teaho, zwo getshedzwaho kha mutheo wo teaho wa wonoyo mukovho, na mbelwa dza uyu Mulayo;
- (c) u sumbedze uri zwipikwa na mvelele dza mukovho dzo swikelelwa u swika fhi; na 55
- (d) u vha na vhuṅwe vhuṅanzi na mafhungo sa zwine Mufaragwama wa Lushaka a nga ta.

(5) Zwiṭatimennde zwa masheleni zwa 2009/10 na muvhigo wa ṅwaha wa masipala u fanela u lugiselelwa u ya nga Mulayo wa Vhulanguli ha Masheleni a Masipala.

(6) Mufaragwama wa Lushaka a nga ta nḡila ine mihasho ine ya khou pfukisela na mimasipala ine ya khou ṭanganedza ya vḡiga kha mikovho ya mivhuso yapo nga kotara 60

municipalities report on local government allocations on a quarterly basis to facilitate the audit of allocations for both the national and municipal financial years.

Part 3

Matters relating to specific Schedule 4 allocations

Infrastructure Grant to Provinces

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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.

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

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

(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

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(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.

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

(i) must, with the exception of the ring-fenced sectoral allocations, 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 2007/08 financial year and any projected roll-overs in the 2008/09 financial year; and

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(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.

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(b) The percentage referred to in paragraph (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.

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Municipal Infrastructure Grant (Cities)

15. (1) (a) The Municipal Infrastructure Grant (Cities) set out in Schedule 4 supplements the funding of infrastructure programmes funded from the budgets of the municipalities identified in Schedule 4 to address municipal infrastructure backlogs, foster integrated built environments, as well as other investments that support the built environment.

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(b) The Municipal Infrastructure Grant (Cities) seeks to ensure integrated planning, effective leveraging of municipal resources towards the eradication of backlogs, improved performance in integrated human settlement development outcomes, and effective asset management practices.

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(c) Conditions associated with the grant must be restricted to output and outcome performance of the overall municipal capital expenditure programme.

(2) The Municipal Infrastructure Grant (Cities) may be transferred to a municipality only if the municipality—

(a) has satisfied the criteria set out in the grant policy framework; and

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(b) has submitted, by 30 May 2009, an infrastructure performance framework which complies with the requirements set out in the grant policy framework to the National Treasury and the transferring national officer, along with proof

u itela u tshimbidza u tolwa ha mikovho ya minwaha ya muvhalelano ya muvhuso wa vhukati na mimasipala.

Tshipiḱa 3

Mafhungo a re na vhushaka na mikovho yo tiwaho ya mbekanyo 4

Mukovho wa Themamveledziso u ya kha Mavunḱu

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14. (1) Mukovho wa Themamveledziso u ya kha Mavunḱu sa zwe zwa vheiswa zwone kha Mbekanyo 4 i ḱadzisa ndambedzo ya mbekanyamushumo dza Themamveledziso dzi lambedzwaho u bva kha migaganyagwama ya vunḱu u itela uri mavunḱu a kone u tandulula zwa u salela murahu kha themamveledziso ya vunḱu.

(2) Vunḱu Ji fanela u khwaṱhisedza uri mihasho yaḽo ya vunḱu i re na vhuḱifhinduleli ha zwa pfunzo, zwa mutakalo na zwa dzibada— 10

- (a) i na vhuḱifhinduleli ha zwa masheleni na a migaganyagwama ya zwa u ṱhogomela na u shumisela masheleni yeneyo mishumo;
- (b) i vhoṱhe mulanga, na u i shumisa na u langa thendelano ya u iswa ha tshumelo na mihasho ya muvhuso wa vhukati kana wa vunḱu, zwa lushaka kana zwa tshitshavha na zwiṱwe vho zwiimiswa zwa muvhuso, hune mihasho ingaho iyo, zwiimiswa na zwiṱwe na zwiimiswa zwa muvhuso zwi langwaho kana zwo fhaṱwaho kana zwa ṱhogomelwa hu u itela zwone; na 15
- (c) u shela mulenzhe, khathihi na muhasho wa vunḱu u re na vhuḱifhinduleli ha mishumo ya tshitshavha kha Mbekanyamushumo dza u Netshedza u Khwiniswa ha Themamveledziso dzi ṱutuwedzwaho nga Mufaragwama wa Lushaka, nga nṱa ha musi Mufaragwama wa Lushaka o bvisa wonoyo muhasho uri u si dzhenelele. 20
- (3) (a) Vunḱu, kha u kovhela Mukovho wa Themamveledziso u ya kha Mavunḱu— 25
 - (i) Ji fanela u dzhiela nṱha vhukoni ha muhasho une wa khou ṱanganedza wa vunḱu u shumisa na u langa themamveledziso, zwo ḱisendeka kha vhumzalo vhungafhani ha masheleni o tendelwaho u fhiriselwa phanḱa kha ṱwaha wa muvhalelano wa 2007/08 na masheleni maṱwe na maṱwe ane a anganyelwa u ḱo pfukiselwa phanḱa kha ṱwaha wa muvhalelano wa 2008/09; na
 - (ii) hune muhasho wa vunḱu u ṱanganedzaho kana muhasho wa vunḱu u re na vhuḱifhinduleli ha mishumo ya tshitshavha wa langa kana wa fhaṱa kana u ṱhogomela wo imela muhasho wa vunḱu u ṱanganedzaho u ya nga thendelano yo ambiwaho kha tshiteṱwa tshituku tsha (2)(b) u tshi shaya vhukoni, hu nga nangiwa mutengo u sa fhiri phesenthe nṱa wa mukovho u itela u wana uho vhukoni. 30 35

(b) Phesenthe yo ambiwaho nga hayo kha tshiteṱwa tshituku tsha (3)(a)(ii) i fanela u ḱivhadzwa nga maano a vhukoni ho dzudzanywaho nga muhasho wa vunḱu u ṱanganedzaho kana muhasho wa vunḱu u re na vhuḱifhinduleli ha mishumo ya tshitshavha yo ṱanganedzwaho nga mufaragwama wa vunḱu.

Mukovho wa Themamveledziso dza Masipala (Dziḱoroboni)

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15. (1) (a) Mukovho wa Themamveledziso ya Masipala wo ambiwaho kha Mbekanyo 4 u tikedza u badelwa ha mbekanyamushumo dza themamveledziso dzi badelwaho nga tshelede i bvaho kha masipala dzo bulwaho kha Mbekanyo 4 u itela uri mimasipala i kone u dzudzanya mishumo yo lengaho ya zwiimiswa zwa masipala u ya nga ṱhoḱea.

(b) Mukovho wa Themamveledziso dza Masipala (Dziḱoroboni) u fanela u lwela u dzudzanya ho fhelelaho, u shumiswa nga zwishumiswa zwa masipala nga nḱila i bvelelaho u itela u fhelisa u paḱa, u shuma nga nḱila ya khwine u itela mvelelo dza u bveledzela vthathu vhudzulo, na maitele avhuḱi a u shumisa Gwama. 45

(c) Zwiimo zwine zwa tshimbidzana na Jeneḽo gwama zwi fanela u ya nga mvelelo dza mbekanyamushumo ya masheleni a masipala. 50

(2) Mukovho wa Zwiimiswa zwa Masipala (Dziḱoroboni) u kha ḱi fhiriselwa kha masipala fhedzi arali wonoyo masipala—

- (a) u tshi swikelela zwiimo zwo vhetshelwaho mafhungo a mutheo a thendelano ya wonowo mukovho
- (b) hu sa athu u swika ḽa 30 Shundunthule 2009, u vhe wo no rumela Mufaragwama wa Muvhuso na muofisiri mupfukisi wa masheleni wa muvhuso mutheo wa mafhungo wa kushumele une wa tendelana na ṱhoḱea 55

that the performance framework and the performance targets contained therein have been ratified by a resolution of the municipal council.

(3) The provisions of the performance framework ratified by the municipal council must, for the purposes of sections 27 and 28, be regarded as provisions of this Act.

(4) The transferring national officer must submit copies of the infrastructure performance framework referred to in subsection (2)(b) to the relevant sectoral departments by 1 July 2009. 5

(5) A municipality receiving the Municipal Infrastructure Grant (Cities) must, together with the requirements of section 11(2)(b), report on performance against the targets provided for in the framework referred to in subsection (2)(b), in accordance and in conjunction with the reporting requirements of section 71 of the Municipal Finance Management Act. 10

(6) Reporting to the National Treasury in terms of subsection (5) must be regarded as compliance with section 9(1)(b).

(7) The National Treasury must make the report submitted to it in terms of section 11(2)(b) or (c) available to any other national departments that have responsibilities relating to the Grant. 15

Municipal Infrastructure Grant

16. (1) The Municipal Infrastructure Grant set out in Schedule 4 supplements the funding of infrastructure programmes from municipal budgets, to enable municipalities that do not receive the Municipal Infrastructure Grant (Cities) to address backlogs in municipal infrastructure required for the provision of basic services. 20

(2) The Municipal Infrastructure Grant must be transferred directly to a category B or C municipality that has the powers and functions referred to in section 84 of the Municipal Structures Act, to enable the municipality to provide municipal infrastructure in respect of those powers and functions. 25

(3) The Municipal Infrastructure Grant allocation for a category B or C municipality may be transferred to the category C municipality or province within whose jurisdiction the municipality is situated if, in the assessment of the transferring national officer in consultation with the National Treasury, the municipality does not— 30

(a) have sufficient expenditure capacity to effectively carry out the infrastructure programmes; or

(b) adhere to good financial governance practices.

(4) A municipality receiving the Municipal Infrastructure Grant must table a three-year capital budget as part of its budget for the 2009/10 financial year in accordance with the Municipal Finance Management Act, unless exempted in terms of that Act. 35

(5) The transferring national officer of the Municipal Infrastructure Grant, in addition to the duties contemplated in section 9, must, within 20 days after the end of each month, submit a report to the National Treasury and the other national departments that have responsibilities relating to the Grant, which report must include— 40

(a) expenditure and non-financial performance information on programmes funded by an allocation; and

(b) 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. 45

(6) The framework for the Municipal Infrastructure Grant may—

(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, but such later date may not delay or impede the commencement of that project in the relevant financial year; and 50

(b) not include any condition—

(i) for a national department or any other organ of state, other than the 55

dzo nwalwaho mutheo wa thendelano ya u wana mukovhe, khatihi na vhuṭanzi ha uri kushumele kwa mafhungo a mutheo na zwipikwa nga kushumele zwo ṭanganedzwa nga muano wa khoro ya masipala.

(3) Ndugiselelo dza mutheo wa kushumele u ṭanganedzwa nga khoro u fanela u dzhiiwa sa ndugiselelo dza hoyu Mulayo, u itela zwipika 27 na 28.

(4) Muofisiri mupfukisi wa masheleni a lushaka u fanela u rumela mihasho yo fanelaho kopi dza mutheo wa kushumele dzo bulwaho kha tshipika tshikutu 2(b) hu sa athu swika ja 1 Fulwana 2009.

(5) Masipala une wa wana Mukovho wa Themamveledziso dza Masipala 10 (Dziḡoroboni) u fanela u vhiga kushumele hu tshi vhambedzwa na zwipikwa zwa mutheo zwo bulwaho kha tshipika 15(2)(b), u tendelana na ṭhoḡea dza u vhiga dza tshipika 71 tsha Mulayo wa Vhulanguli ha zwa Gwama dza Masipala.

(6) U vhigela Mufaragwama Muvhuso u tendelana na tshipika tshituku (5) zwi ḡo dzhiiwa zwi u tevhela tshipika 9(1)(b) tsha hoyu Mulayo.

15 (7) Mufaragwama wa Muvhuso u fanela u sumbedza muvhigo wo ḡiswaho u tendelana na tshipika 11(2)(b) kana (c) mihasho naho i ifhio ya muvhuso ine ya vha na vhuḡifhinduleli vhu tshimbidzanaho na wonowo Mukovho.

Mukovho wa Themamveledziso dza Masipala

20 16. (1) Mukovho wa Themamveledziso dza Masipala wo ambiwaho kha Mbekanyo 4 u tikedza u badelwa ha mbekanyamushumo dza zwiimiswa zwi badelwaho nga mashelelini a bvaho kha masipala u itela uri mimasipala ine ya si wane Mikovho ya Themamveledziso dza Masipala (Dziḡoroboni) i kone u dzudzanya mishumo yo lengaho ya zwiimiswa zwa masipala zwine zwa ṭoḡea u itela u ṇekedza tshumelo dza mutheo.

25 (2) Mikovho ya Themamveledziso dza Masipala nga u tou livha i fanela u ṇewa khethekanyo ya masipala B kana C ine ya vha na vhulanguli na mishumo yo ambiwaho kha tshipika 84 tsha Mulayo wa Zwifhaho zwa Masipala u itela u tikedza zwiimiswa zwa masipala kha honoho vhulanguli na mishumo.

30 (3) Masipala une wa ṭanganedza Mukovho wa Themamveledziso dza Masipala ya tshipika B kana C u nga fhiriswa wa vha masipala kana dzingu ja C u ya nga tshijiriki ṇe wonoyo masipala wa vha khayi arali, musi hu tshi ṭolisiswa muofisiri mupfukisi masheleni wa lushaka na vha zwa Gwama ja Muvhuso, wonoyo masipala u si na—

(a) gwama ṭo linganaho u ita mbekanyamushumo dza zwiimiswa nga ṇḡila i bvelelaho; kana

35 (b) u sa fareleli maitele avhuḡi a zwa Gwama.

(4) Masipala une wa ṭanganedza Mukovhe wa Themamveledziso dza Masipala u fanela u ṇwala vhuḡaganyagwama ha masheleli ane a ḡo shumiswa minwaha miraru sa tshipika tsha gwama jawo ja ṇwaha wa zwa Muvhalelano wa 2009/10 u tendelana na Mulayo wa Vhulanguli ha Zwa Gwama ja Masipala, nga ṇḡa ha musi u siho nga fhasi 40 ha Mulayo wonoyo.

(5) Muofisiri mupfukisi masheleni a lushaka wa Mukovho wa Themamveledziso dza Masipala, na a itaho mishumo yo ambiwaho kha tshipika 9, u fanela uri nga ḡuvha la vhu-20 musi ho fhela ṇwedzi muṇwe na muṇwe a vhiḡele vha Vhupo ha Gwama ja Muvhuso na minwe mihasho ya muvhuso ine ya vha na vhuḡifhinduleli vhu 45 tshimbidzanaho na Mikovhe ya Tshelede, wonoyo muvhigo u fanela u katela na—

(a) mulaedza u ṭalusaho masheleni e a shumiswa na mishumo i sa badelwi kha mbekanyamushumo dzine dza badelwa nga mukovho; nahone

50 (b) hu ṭalutshedzwe thaidzo dze dza tshenzhelwa nga mimasipala malugana na mukovho we dza i ṭanganedza na manweledzo a ṇḡila ye dzenedzo thaidzo dza piringululwa ngayo.

(6) Mutheo wa Mukovhe wa Themamveledziso dza Masipala u nga kha ḡi—

55 (a) katela na zwiimo zwi ṭoḡaho uri mushumo u ṇwaliswe kha muhasho wa muvhuso kana muraḡo naho u ufho wa muvhuso hu sa athu thoma ṇwaha wa zwa Gwama wa masipala une wonoyo mushumo wa ḡo itwa ngawo kana hu nga tendelanwa nga ṭeneṭo ḡuvha nga muofisiri mupfukisi masheleni a lushaka na muofisiri muṭanganezi, tenda lenelo ḡuvha ṭi sa nga lengise kana ja thithisa u thomiwa ha wonowo mushumo nga ṇwaha wa zwa Gwama u kwameaho; nahone

(b) u songo katela na zwiimo naho zwi zwifhio—

60 (i) uri muhasho wa muvhuso kana muraḡo naho u ufho wa muvhuso, nga ṇḡa ha dzingu ṭo teaho kana masipala kana Mufaragwama wa

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

Part 4

5

Matters relating to specific Schedule 5 allocations

Gautrain Rapid Rail Link Grant

17. (1) The transferring national officer of the Gautrain Rapid Rail Link Grant must, in addition to the duties contemplated in sections 10 and 34, take appropriate steps to ensure that transfers are made timeously and in a manner that allows the province to meet its payment obligations in terms of the public-private partnership agreement entered into by the province in accordance with regulations issued under the Public Finance Management Act. 10

(2) The transferring national officer must transfer the Gautrain Rapid Rail Link Grant to the bank account designated for transfer in the dedicated banking account configuration established for the transfer of the Gautrain Rapid Rail Link Grant 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). 15

Integrated Housing and Human Settlement Development Grant

18. (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. 20

(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. 25

(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.

(4) No advance in terms of subsection (1) may be made in respect of implementation activities to be undertaken in the next financial year. 30

Part 5

Matters relating to specific Schedule 6 allocations

2010 FIFA World Cup Stadiums Development Grant

19. (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— 35

(a) spending on stadiums in each World Cup Host City—

(i) does not exceed the amounts appropriated for that purpose on municipal budgets; and 40

(ii) are in accordance with the approved payment schedule;

(b) the Municipal Finance Management Act is adhered to; and

(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. 45

(2) A receiving officer must, in addition to complying with the duties and reporting requirements contemplated in section 12—

- Muvhuso malugana na vhushaka vhu re nga thungo u tangananedza mishumo kana gwama naho lifhio; kana
- (ii) u tōḁa muvhigo wa nḁila ye masheleni a shumiswa ngayo nga nḁḁa ha mivhigo ine ya tōḁea u ya nga zwiimo zwa tshipiḁa 11 kana samusi zwo tangananedzwa nga Mufaragwama wa Muvhuso.

Tshipia 4

Mafhungo a tshimbizano na gavhelo la Mbekanyo 5

Mukovho wa Gautrain Rapid Rail Link

17. (1) Muofisiri mupfukisi masheleni a lushaka wa Mukovho wa Gautrain Rapid Rail Link, na a itaho mishumo yo ambiwaho kha zwipiḁa 10 na 34, u fanela uri a dzhie vhukando ho teaho u khwaḁhisedza uri mbadelo dzi itwa nga tshifhinga na nga nḁila ine ya tendela dzingu uri li kone u badela zwikolodo zwaḁo u ya nga thendelano ya khamphani muvhuso na dza muthu nga eḁhe yo itwaho nga dzingu u tendelana na milayo yo vhwaho nga fhasi ha Mulayo wa Vhulanguli ha Zwa Gwama dza Vhathu.
- 15 (2) Muofisiri mupfukisi masheleni a lushaka u fanela u isa gavhelo la Gautrain Rapid Rail Link kha akhaunthu ya bannga yo itelwaho u ita dzimbadelo kha akhaunthu ya bannga yo itelwaho u fhirisa mukovho wa Gautrain Rapid Rail Link u ya nga vhulivhisi ho ḁewaho nga Vhupo ha Gwama la Muvhuso nga fhasi ha tshipiḁa 10(2)(a) tsha Mulayo wa Khethekanyo ya Mbuelo, 2006 (Mulayo 2 wa 2006).

20 Mukovho wa Dzinnḁu na wa Mveledziso ya Kudzulele kwa Vhathu

18. (1) Muofisiri a tangananedzaho dzimbadelo a tshi itela uri hu thome na u bveta phanḁa u shuma ha mbekanyamushumo ya dzinnḁu u fanela u humbula u bveta hu tshee nga phanḁa tshipiḁa tsha mukovho wa ḁwaha wa zwa Gwama kha masipala, musi masipala u tshi tōḁa uri hu itwe nga u ralo, u ya nga zwiimo zwo vhwaho.
- 25 (2) Musi hu tshi vha na u sa anḁana vhukati ha muofisiri mutangananedzi na masipala malugana na tōḁea ya u bviswa hu tshee nga phanḁa mukovho wo ambiwaho kha tshipiḁa tshiḁuku (1), masipala u nga kha ḁi humbela muofisiri mupfukisi masheleni a lushaka uri a vhe mupfumedzanyi.
- (3) Muofisiri mupfukisi masheleni a lushaka u fanela uri musi a tshi tangananedza khumbelo ye ya ambiwa kha tshipiḁa tshiḁuku (2), a dzhie vhukando hoḁhe vhu tōḁeaho u piringulula vhuleme nga u tḁavhanya, hu songo fhela maḁuvha a 60 u bva tshee ha vhwaga yeneyi khumbelo.
- (4) Hu songo itwa mbadelo tshifhinga tshi sa athu swika u ya nga tshipiḁa tshiḁuku (1) u tendelana na kushumele kwa mishumo ine ya ḁo itwa nga ḁwaha wa zwa Gwama u
- 35 tevhelaho.

Tshipia 5

Mafhungo a tshimbizano na maḁwe magavhelo a Mbekanyo 6

Mukovho wa Mveledziso ya Zwitediamu zwa Tshiphuga tsha lifhasi ya FIFA ya 2010

- 40 19. (1) Muofisiri mupfukisi masheleni a lushaka wa Mukovho wa Mveledziso ya Zwitediamu zwa Tshiphuga tsha lifhasi ya FIFA ya 2010, khathihi na u ita mishumo yo ambiwaho kha tshipiḁa 10, a dzhie vhukando ho fanelaho u khwaḁhisedza uri—
- (a) masheleni a shumiswa kha zwitediamu zwa ḁorobo tangananedzaho Vhaeni Vha Tshiphuga tsha Lifhasi—
- 45 (i) a i fhiri mitengo ya gwama la masipala lo itelwaho ndivho ya yeneyo mishumo; nahone
- (ii) i tendelana na mbekanyo i tangananedzaho ya kubadetshele; nahone
- (b) *Municipal Finance Management Act* i fanela u tevhelwa; nahone
- (c) hu tikedzwe vhomakone vha zwa thekiniki, vha zwa vhunzhiniere na zwa mishumo u itela uri hu fhaḁiwe na u vusuluswa zwitediamu zwi tōḁeaho zwa ḁorobo Dzi tangananedzaho Vhaeni Vha Tshiphuga tsha Lifhasi.
- 50 (2) Muofisiri a tangananedzaho dzimbadelo, nga nḁḁa ha u ita miḁwe mishumo yo ambiwaho kha tshipiḁa 12, u fanela—

- (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;
 - (b) ensure that spending is in accordance with the approved payment schedule; 5
 - (c) ensure, by no later than 30 September 2010, that all stadium final financial reports are submitted by the transferring national officer to the National Treasury;
 - (d) 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 10 duties provided for in subsection (1).
- (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 15 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.
- (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. 20
- (5) In addition to the requirements of the Municipal Finance Management Act, the disposal of a stadium by the municipality is subject to the approval of the transferring national officer and the National Treasury.
- (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 25 provisions of this Act and the relevant framework, and to enhance the implementation of the allocation.
- (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 30 the Municipal Finance Management Act, is invalid.

Part 6

Matters relating to specific Schedule 7 allocations

Integrated National Electrification Programme Grant

20. (1) The transferring national officer must ensure that Eskom Holdings Limited's 35 implementation of the National Electrification Programme within a municipality is aligned with the Integrated Development Plan of that municipality, and prepared in accordance with the Municipal Systems Act.
- (2) Eskom Holdings Limited must, within 30 days after the end of each month, report 40 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

21. The transferring national officer must, in implementing the Regional Bulk Infrastructure Grant, ensure that—
- (a) every municipality that may benefit from a specific project or scheme is 45 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;
 - (b) the feasibility study takes account of the Integrated Development Plans of municipalities, prepared in accordance with the Municipal Systems Act, 50

- (a) u ita vhungoho ha uri masheleni o vhetshelwaho u fhaṭa kana u khwinisa zwiṭediamu zwi ṭoḑeaho na zwiimiswa zwazwo hu shumiswe mukovho na mikovho a tsumbedzo u itela mikovhe ya tshelede yo sumbedzwaho kha Kholomu B ya Mbekanyo 6;
- (b) u ita vhungoho ha uri u shumiswa ha tshelede hu tendelana na mbekanyo ya u badela yo tendelwaho; 5
- (c) u ita vhungoho ha uri muofisiri mupfukisi wa masheleni a lushaka o isa mivhigo yoṭhe ya Gwama ya u fhedzisela ya zwiṭediamu kha vha zwa Gwama ḽa Muvhuso hu si nga murahu ha ḽa 30 Khubvumedzi 2010;
- (d) u ṅekedza muofisiri mupfukisi masheleni a lushaka mafhungo na mivhigo, nga tshifhinga tsho vhwaho, samusi a tshi nga kha zwi humbela musi a tshi ita mishumo yo bulwaho kha tshipiḽa tshiṭuku (1). 10
- (3) (a) Muofisiri mupfukisi wa masheleni a lushaka, musi hu tshi tou fhela maḽuvha a 30 musi hoyu Mulayo u tshi tou thoma u shuma, musi o no amba na muofisiri a tḽanganedzaho mbadelo, u fanela u nea Vhupo ha Gwama ḽa Muvhuso nzudzanyo ya u tḽolisisa. 15
- (b) Nzudzanyo ya u ṭolisisa i fanela u sumbedza kushumele, nḽila ya u shumisa Gwama, nḽila ya u vhaḽela thundu na kuitele kwa u sedzulusa na u vhiḽa kwa muhasho wa muvhuso u itela u khwaṭhisedza u shuma na u bvelela ha u fhaṭiwa na u vusuluswa ha zwiṭediamu zwi ṭoḑeaho. 20
- (4) Arali masipala wa shumisa tshelede kha tshitediamu iṅe ya fhira gavhelo mikovho ine ya nga vha i hone i re kha Mbekanyo 6 hu fanela u badelwa nga tshelede i bvaho kha gwama ḽa masipala.
- (5) Hu tshi engedzwa kha ṭhoḑea dza Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala, u valwa ha tshitediamu nga masipala musi Tshiphuga tsha Bola ya ḽifhasi ya FIFA 2010 i sa athu fhela hu fanela u tendelwa nga muofisiri mupfukisi masheleni a lushaka na Vhupo ha Gwama ḽa Muvhuso. 25
- (6) (a) Muofisiri mupfukisi masheleni a lushaka na muofisiri muṭanganedzi wa Mukovho wa Mveledziso ya Zwiṭediamu zwa Tshiphuga tsha ḽifhasi ya FIFA ya 2010 vha nga vhoḽa mulanga u itela u khwinisa zwo dzudzanywaho nga hoyu Mulayo na mafhungo a mutheo na u tikedza u shumiswa ha gavhelo. 30
- (b) Ndugiselelo naho i ifhio ya hoyu mulanga we ha ambiwa ngawo kha phara (a) ine ya hanedzana kana ya amba uri i nga khwinisa kana ya itulula zwe zwa tiwa nga hoyu Mulayo, mafhungo a mutheo a tshimbidzanaho nawo, ndugiselelo naho dzi dzifhio dza Mulayo wa Vhulanguli ha Zwa Gwama ḽa Lushaka, kana ndugiselelo dza Vhulanguli ḽa Zwa Gwama ḽa Masipala a dzi shumi. 35

Tshipia 6

Mafhungo a tshimbidzanaho na miṇwe mikovho ya Mbekanyo 7

Mukovho wa Gwama wa Mbekanyamushumo ya Muvhuso ya Zwa Muḽagasi

20. (1) Muofisiri mupfukisi masheleni a lushaka u fanela u ita vhungoho ha uri u shumisa ha Eskom Holdings Limited ha Mbekanyamushumo ya Zwa Muḽagasi kha wonoyo masipala zwi tshimbidzana na Nzudzanyo ya Mveledziso ya Pfano, yo lugiselelwaho u ya nga Mulayo wa Maitele a Masipala wa wonoyo masipala.

(2) *Eskom Holdings Limited* i fanela uri musi hu sa athu fhela maḽuvha a 30 musi hu tshi fhela ṇwedzi muṇwe i vhiḽe kha masipala o fanelaho, kha muofisiri mupfukisi wa masheleni a lushaka na kha Vhupo ha Gwama ḽa Muvhuso nga ha tshelede yo shumiswaho kha Mbekanyamushumo ya Muvhuso ya Zwa Muḽagasi. 45

Mukovho wa Themamveledziso Khulwane dza Shango

21. Muofisiri mupfukisi wa masheleni a lushaka u fanela uri musi a tshi ita Mikovho Themamveledziso Khulwane dza Shango a ite vhungoho ha uri— 50

- (a) masipala muṇwe na muṇwe une wa nga vhuḽwa nga muṇwe mushumo kana tshiṇwe tshikimu u rambiwa uri u dzhie sia kha u guda hune ha nga vha hone u ya nga wonoyo mushumo kana tshikimu, naho arali masipala u songo tḽuṭuwedza uri hu vhe na yeneyo ngudo;
- (b) u guda hune ha nga vha hone hu tendelana na Nzudzanyo dza Mveledziso dza Pfano dza mimasipala, dzo lugiselelwaho u ya nga Mulayo wa Maitele a Masipala, zwiḽuluhulu nzudzanyo dza mveledziso dza tshumelo dza zwa 55

- especially the water services development plans that form part of the Integrated Development Plans; and
- (c) all participating municipalities—
- (i) agree to and understand the implications of the findings of the feasibility studies; and
 - (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.

Water Services Operating Subsidy

22. (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—
- (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.
- (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.

Part 7

Matters relating to specific Schedule 8 allocations

Expanded Public Works Programme Incentive

23. (1) The Expanded Public Works Programme Incentive set out in Schedule 8 is a special performance-based incentive provided to provinces and municipalities that contribute to the employment creation efforts of the Expanded Public Works Programme through the employment of previously unemployed people.
- (2) In order to receive the Expanded Public Works Programme Incentive, a province or municipality must—
- (a) meet the eligibility requirements set out in the framework;
 - (b) attain the minimum performance threshold determined by the transferring national officer in terms of the framework; and
 - (c) conclude an agreement with the transferring national officer which complies with the requirements set out in the framework.
- (3) A province or municipality which is receiving the Expanded Public Works Programme Incentive must—
- (a) comply with the requirements specified in the framework and the agreement entered into between the transferring national officer and the province or municipality; and
 - (b) utilise the incentive payments received for continuing or expanding job creation programmes.
- (4) The transferring national officer must—
- (a) conclude agreements with provinces and municipalities who are eligible to receive the Expanded Public Works Programme Incentive;
 - (b) adjust the indicative allocations, threshold and performance targets of provinces and municipalities on a quarterly basis, based on their performance during the previous quarter, and submit the adjusted allocations and targets to the National Treasury within 20 days after the end of the quarter;

maḡi dzine dza vhumba tshipiḡa tsha Nzudzanyo dza Mveledziso dza Pfano; nahone

(c) masipala dzoṡhe dzi kwameaho—

- (i) dzi tendelana na u pfesesa kushumele kwa dzenedzo ngudo; na
- (ii) u vhoḡha mulanga vha tshi bula pfanelo na mboḡho dzavho malugana na u fhaṡa. uri tshenetsho tshiimiswa ndi tsha nnyi na u shuma hatsho hu sa athu u fhedziswa nzudzanyo dza u badela na u thoma u fhaṡa. 5

Mukovho wa Tshumelo dza Maḡi

22. (1) Muofisiri mupfukisi masheleni a lushaka, musi o no saina thendelano ya u ita mbadelo vhukati ha muofisiri mupfukisi masheleni a lushaka na masipala u itela u badela tshumelo dza maḡi, a nga kha ḡi tou ṅwala uri Vhupo ha Gwama ḡa Muvhuso ho tenda u dzudzanya U Shuma ha Tshumelo dza Maḡi na Mukovho wa Gwama kha masipala u sumbedza— 10

(a) mikovho yo badelaho vhashumi vha wonoyo masipala u ya nga tshivhalo tsha vhashumi a bvaho kha muhasho wa masipala u pfukisaho masheleni kha mimasipala; nahone 15

(b) mukovho wa mushumo u re hone une wa tea u badelwa kha masipala, samusi zwi tshi itwa u ya nga dziphesenthe kana zwipiḡa zwa mbuelo dzo ḡewaho masipala u ya nga mbuelo dzo kovhekanyelwaho mimasipala. 20

(2) U khakhululwa naho hu hufhio ho ambiwaho kha tshipiḡa tshikuku (1) na memorandamu i ṡalutshedzaho, hu fanela u ṅwaliwa kha *Gazethe* nga Mufaragwama wa Muvhuso, hu sa athu u fhela maḡuvha a 120 musi ho no ḡewa thendelo ya u khakhulula.

Tshipiḡa 7

Mafhungo a angaredzaho a tshimbidzanaho na mikovho ya Mbekanyo 8 25

Masheleni a Thuthuwedzo a Yahoo kha Mimasipala U Itela U Swikelela Ndivho dza Mbekanyamushumo dza Muvhuso dzo Tavhanyiswaho

23. (1) Thuthuwedzo ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho yo bulwaho kha Mbekanyo 8 ndi thuthuwedzo yo khetheaho yo thewaho kha kushumele yo ḡewaho madzingu, mihasho ya madzingu na mimasipala dzine dza thusa vhuḡidini ha Mbekanyamushumo yo Engedzeaho ya Mishumo ya Muvhuso u ita uri hu vhe na mishumo nga u thola vhathu vhe vha vha vha sa shumi. 30

(2) U itela u wana Thuthuwedzo ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho, dzingu, muhasho wa muvhuso kana masipala u fanela u—

(a) swikelela ṡhoḡea dzo fanelaho dzo ṅwalwaho kha mafhungo a mutheo; 35

(b) u swikelela kushumele kuṡuku kwo vhwaho nga muofisiri mupfukisi masheleni a lushaka u ya nga zwiimo zwa mafhungo a mutheo; na

(c) u tendelana na muofisiri mupfukisi masheleni a lushaka ane a tendelana na ṡhoḡea dzo ṅwalwaho kha mafhungo a mutheo.

(3) Dzingu, muhasho wa muvhuso, kana masipala une wa wana Thuthuwedzo ya Mbekanyamushumo ya Muvhuso yo Engedzeaho u fanela— 40

(a) u tshimbidzana na ṡhoḡea na mafhungo a mutheo na thendelano vhukati ha muofisiri mupfukisi masheleni a lushaka na dzingu, muhasho wa muvhuso kana masipala; nahone

(b) u fanela u shumisa masheleni a thuthuwedzo dzo ṡanganedzwaho u itela u isa phanda kana u engedza mbekanyamushumo dzi itaho uri hu vhe na mishumo. 45

(4) Muofisiri mupfukisi masheleni a lushaka u fanela—

(a) u ita dzithendelano na madzingu, mihasho ya muvhuso na masipala dzine dza fanela u wana Thuthuwedzo ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho; 50

(b) u fanela u lugisa magavhelo, tshipikwa tsha kushumele kha madzingu, mihasho ya muvhuso na mimasipala nga kotara ya ṅwaha, zwi tshi ya nga kushumele kwavho kwa kotara yo fhelaho, nahone vha rumele vha zwa Vhufaragwama ha Muvhuso magavhelo o shandukaho na zwipikwa, hu sa athu fhela maḡuvha a 20 musi kotara yo no guma; 55

- (c) disburse the Expanded Public Works Programme Incentive in terms of the framework and payment schedule; and
 - (d) submit a quarterly report to the National Treasury—
 - (i) assessing the progress of the Expanded Public Works Programme Incentive and the performance of the provinces and municipalities who are eligible to receive the Incentive; and
 - (ii) detailing the amounts which were allocated for that quarter to provinces and municipalities, as well as the amounts which were paid to them for that quarter.
- (5) As this is a performance-based incentive, the allocations set out in Schedule 8 are indicative only, and are based on projected employment creation performance by provinces and municipalities.
- (6) The indicative allocations for provinces and municipalities are amounts which they will become eligible to receive if they exceed their threshold targets and meet their performance targets.
- (7) The transferring national officer may, in accordance with the terms of the framework—
- (a) revise the indicative allocations of underperforming provinces and municipalities downwards;
 - (b) reallocate the indicative allocation from any underperforming provinces and municipalities to provinces and municipalities which exceed their performance targets;
 - (c) provide additional amounts to provinces and municipalities that exceed their performance targets, subject to the availability of funds; and
 - (d) determine that a province or municipality should not be eligible to receive further incentive payments where there has been a persistent and material failure to comply with the requirements of the Act, the framework or the terms of the agreement between the transferring national officer and that province or municipality.
- (8) In accordance with section 34(3)(b), the transferring national officer must submit a provisional payment schedule, containing the indicative allocations and threshold and performance targets based on the projected performance of all eligible provinces and municipalities.
- (9) Within 20 days after the close of the quarter, the transferring officer must submit an amended payment schedule for the respective quarter to the National Treasury, based on the actual performance of all eligible provinces and municipalities.
- (10) The National Treasury must, within 30 days of the end of each quarter, publish in the *Gazette*—
- (a) the revised indicative allocations per province and municipality for that quarter;
 - (b) the revised threshold and performance targets for each province and municipality for that quarter; and
 - (c) the amounts paid during that quarter to provinces and municipalities for the Expanded Public Works Programme Incentive.
- (11) The Expanded Public Works Programme Incentive is not subject to sections 27, 28 and 29.

Part 8

General matters relating to Schedule 4, 5, 6, 7 or 8 allocations

Publication of allocations and frameworks

- 24.** (1) The National Treasury must, within 14 days of this Act taking effect, publish in the *Gazette*—
- (a) the allocations per municipality, in respect of Schedule 4 and 6 allocations;

- (c) u shumisa *Thuthuwedzo* ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho u ya nga zwiimo nga mafhungo a mutheo na mbekanyo ya u badela; na
- (d) u rumela Mufaragwama wa Muvhuso muvhigo wa kotara inwe na inwe ya inwaha— 5
- (i) u sengulusa mvelaphanda ya *Thuthuwedzo* ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho na kushumele kwa madzingu, mihasho ya madzingu na mimasipala ine ya tea u wana *Thuthuwedzo*; na
- (ii) u dodombedza magavhelo a yeneyo kotara e a ya kha madzingu na mimasipala, khathihi na tshelede ye vha i badelelwa kha yeneyo kotara. 10
- (5) Samusi hoyu u mushumo une wa ya nga *thuthuwedzo*, magavhelo o bulwaho kha 8 ndi a u tou anganyela fhedzi, nahone o thewa kha kushumele kwo telwaho kwa u ita uri hu vhe na mishumo kha madzingu mihasho ya muvhuso, na mimasipala. 15
- (6) Magavhelo ane a tou anganyelwa a mihasho ya madzingu na mimasipala ndi tshelede ine ha tou humbulelwa uri dzi do i wana arali dza fhira zwipikwa zwadzo.
- (7) Muofisiri mupfukisi wa masheleni a lushaka, u tendelana na zwiimo zwa mafhungo a mutheo a nga—
- (a) shandula mikovho i anganyelwaho ya madzingu, mihasho ya muvhuso, na mimasipala i songo shumaho zwavhuqi; 20
- (b) dovha a dhiela mukovho u anganyelwaho kha madzingu, mihasho ya muvhuso, na mimasipala i songo shumaho zwavhuqi nahone a u nea vhanwe;
- (c) nea tshelede yo engedzaho madzingu, mihasho ya muvhuso na masipala dzo fhiraho zwipikwa zwadzo zwa kushumele, zwi tshi ya nga u vha hone ha gwama; nahone 25
- (d) u vhona uri dzingu, muhasho wa muvhuso, kana masipala u nga fanela u wana dzinwe mbadelo dza *thuthuwedzo* he zwa si konadzee u tshimbizana na Mulayo, mafhungo a mutheo kana zwiimo zwa thendelano vhukati ha muofisiri mupfukisi wa masheleni a lushaka na lenelo dzingu, muhasho wa dzingu, kana masipala. 30
- (8) U ya nga tshipida 34(3)(b), muofisiri mupfukisi wa masheleni a lushaka u fanela u rumela mbekanyo ya dzimbadelo ya dzingu lothe, i re na magavhelo a anganyelwaho na zwipikwa zwo thewaho kha kushumele ku humbulelwaho kwa madzingu othe, mihasho ya muvhuso, na mimasipala i fanelaho. 35
- (9) Hu sa thu fhela maquvha a 20 nga murahu ha kotara ya inwaha, muofisiri mupfukisi wa masheleni a lushaka u fanela u rumela Vhufaragwama ha Muvhuso mbekanyo yo shandukiswaho ya mbadelo, yo tewaho kha kushumele kwa madzingu othe, mihasho ya madzingu, na mimasipala yo fanelaho.
- (10) Mufaragwama wa Muvhuso, u fanela u phadaladza kha *Gazette* vhukati ha maquvha a 30 magumoni a kotara inwe na inwe— 40
- (a) Magavhelo a anganyelwaho o nwalululwaho u ya nga dzingu, muhasho wa muvhuso, na masipala u itela yeneyo kotara;
- (b) zwipikwa zwo vusuluswaho zwa kushumele kwa dzingu linwe na linwe, muhasho wa muvhuso, na masipala u itela yeneyo kotara; na 45
- (c) masheleni o badelelwaho madzingu, mihasho ya muvhuso, na mimasipala nga yeneyo kotara ya inwaha u itela *Thuthuwedzo* ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho.
- (11) U shumiswa ha *Thuthuwedzo* ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho a i nga fhasi ha ndugiselelo dza zwipida 27, 28 na 29 dza wonoyu 50 Mulayo.

Tshipida 8

Mafhungo a angaredzaho a tshimbizana ha Mikovho ya Mbekanyo 4, 5, 6, 7 kana 8

U phadaladzwa ha magavhelo na mafhungo o mutheo

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24. (1) Mufaragwama wa Muvhuso u fanela uri musi a sa athu fhela maquvha a 14 musi hoyu Mulayo wo no thoma u shuma, a gandise kha *Gazette*—

- (a) mikovho i newaho masipala muñwe na muñwe ya mikovho ya Mbekanyo 4 na 6;

- (b) the indicative allocations per municipality, in respect of Schedule 7 allocations;
 - (c) the indicative allocations for provinces and municipalities, along with their initial threshold and performance targets, in respect of Schedule 8 allocations; and
 - (d) the framework for each Schedule 4, 5, 6, 7 or 8 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;
 - (b) any additional allocation that is authorised by an adjustment budget or a virement made in terms of the Public Finance Management Act;
 - (c) any revisions of or amendments to the allocations and frameworks published in terms of subsection (1) necessary to give effect to the conversion of a Schedule 7 allocation to a Schedule 6 allocation in terms of section 30;
 - (d) any re-allocations by the National Treasury in accordance with section 29 or the transferring national officer in terms of section 23(7);
 - (e) any revised allocations in respect of Schedule 7 Grants; and
 - (f) the revised indicative allocations, performance and threshold targets for the Expanded Public Works Programme Incentive in terms of section 23(10).
- (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*.

Frameworks for Schedule 4 allocations

25. 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.

Spending in terms of purpose and subject to conditions

26. (1) Despite anything to the contrary contained in any law, an allocation referred to in Schedule 4, 5, 6, 7 or 8 may only be utilised for the purpose stipulated in the Schedule concerned and in accordance with the framework published in terms of section 24.
- (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 24;
 - (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
 - (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;
 - (ii) the National Treasury has approved the advance payment or transfer.

- (b) mikovho yo sumbedzwaho masipala muñwe na muñwe, u ya nga mukovho wa Mbekanyo 7;
- (c) mikovho i anganyelwaho ya madzingu, mihasho ya muvhuso na mimasipala, khathihi na zwipikwa zwazwo zwa kushumele, u tshimbizana na magavhelo a Mbekanyo 8; na 5
- (d) Mutheo wa mukovho muñwe na muñwe wa Mbekanyo 4, 5, 6, 7 kana 8.
- (2) Mufaragwama wa Muvhuso u fanela u gandisa kha *Gazethe*—
- (a) u vusuluswa na u khwathiswa ha magavhelo kana mafhungo a mutheo a phadaladzwaho u ya nga tshipiḁa tshipuku (1) ho khwathiswaho nga gwama li dzudzanyaho; 10
- (b) mukovho naho u ufho une wa tendelwa nga gwama lo shandukiswaho u tshimbizana na Mulayo wa Vhulanguli ha Zwa Gwama;
- (c) arali ha khakhululwa kana ha vusuluswa mikovho kana mutheo naho u ufho wo phadaladzwaho u ya nga zwiimo zwa tshipiḁa tshipuku (1) u itela u shandula gavhelo la Mbekanyo 7 la vha gavhelo la Mbekanyo 6 u ya nga 15
- (d) u shandulwa ha magavhelo kha Mufaragwama wa Muvhuso u tendelana na tshipiḁa 29 kana muofisiri mupfukisi wa masheleni a lushaka u tendelana na zwiimo zwa tshipiḁa 23(7);
- (e) mikovho naho i afho yo vusuluswaho u tendelana na Magwama a Mbekanyo; 20
- (f) mikovho yo vusuluwaho ine ya tou anganyelwa, zwipikwa zwa kushumele zwa Thuhuwedzo ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho u ya nga zwiimo zwa tshipiḁa 23(10).
- (3) Mufaragwama wa Muvhuso musi o no amba kana u humbela nga luñwalo muofisiri mupfukisi wa masheleni a lushaka, a nga kha di vusulusa kana u khakhulula 25
- mafhungo a mutheo o gandiswaho u ya nga tshipiḁa tshipuku (1) kana (2), u itela u khakhulula ho khakheaho kana ho jahelaho.
- (4) U khakhulula gavhelo, u vusulusa, u engedza kana u dovha u nea gavhelo zwi itea musi ho no gandiswa kha *Gazethe*.

Mafhungo a mutheo a mukovho wa Mbekanyo 4

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25. Mafhungo a mutheo a mukovho wa Mbekanyo 4 a fanela u itelwa u tikedza u vhiga mbekanyamushumo dzo itwaho kana mishumo yo badelwaho nga vhuḁalo kana tshipiḁa nga magavhelo.

U shumisa tshelede u ya nga ndivho na u tendelana na zwiimo

- 26.** (1) Hu sa londwi naho tshi tshini tshine tsha lwa na zwi re mulayoni mukovho u 35
- re kha Mbekanyo 4, 5, 6, 7 kana 8 u nga shumiselwa ndivho yo ñwalwaho kha Mbekanyo i kwamaho eneo mafhungo u tendelana na mafhungo a mutheo u ya nga tshipiḁa 24.
- (2) Muofisiri mupfukisi wa masheleni a lushaka a nga kha di sa rumela mukovho naho u ufho wa Mbekanyo 5 kana 6 kana tshipiḁa tsha wonowo mukovho kha naho e nnyi u 40
- itela mushumo wo dzudzanywaho u ya nga wonowo mukovho, nga nḁa ha musi—
- (a) mbadelo yo tendelwaho nga gwama la dzingu kana masipala u pfukisaho masheleni a muvhuso kana mafhungo a mutheo u ya nga tshipiḁa 24;
- (b) mbadelo ya tshumelo dze dza itwa kana thundu dze dza tḁanedzwa, he tshumelo dza itwa kana thundu dza waniwa u ya nga maitele a u wana thundu 45
- nga thendelo kana maitele a u wana thundu a lene lo dzingu kana masipala zwe zwa itwa ho waniwa thendelo yo teaho ya mbadelo; kana
- (c) arali ha vha na mbadelo hu tshee nga phanḁa kana mbadelo ine ya sa tshimbizane na gwama la dzingu kana masipala u itaho dzimbadelo—
- (i) muofisiri a itaho dzimbadelo o khwathisedza Vhupo ha Gwama ha 50
- Muvhuso uri mbadelo yo itwaho a si ndingedzo ya u gonyisa tshelede dzi shumiswaho na uri hu na zwiitisi zwavhuḁi zwa u badela hu tshee nga phanḁa; nahone
- (ii) Vhupo ha Gwama ha Muvhuso ho tendela u badela hu tshee nga phanḁa. 55

Withholding of allocation

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

- (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; 5
- (b) roll-overs of conditional allocations approved by the National Treasury in accordance with section 31 have not been spent; or
- (c) expenditure on previous transfers during the financial year reflects significant under-spending, for which no satisfactory explanation is given. 10

(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)— 15

- (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 or that shorter period, as to why the allocation should not be withheld; 20
- (b) inform the relevant provincial treasury and the National Treasury and, in respect of the Municipal Infrastructure Grant (Cities) and the Municipal Infrastructure Grant, also the provincial department responsible for local government of its intention to withhold the allocation. 25

(4) A notice contemplated in subsection (3) must include the reasons for withholding the allocation and the intended duration of the withholding.

(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— 30

- (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. 35

(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). 40

Stopping of allocation

28. (1) Despite section 27, 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 27(1) to a province or municipality on the grounds of persistent and material non-compliance with— 45
 - (i) the provisions of this Act; or
 - (ii) a condition to which the allocation, as provided for in the relevant framework, is subject; or

U thivhela Mukovho

27. (1) U ya nga tshipiḽa tshiḽuku (2) na (3), muofisiri mupfukisi wa masheleni a lushaka a nga kha ḽi thivhela mbadelo dza gavhelo la Mbekanyo 4, 5 kana 6 kana tshipiḽa naho tshi tshifhio tsha leneḽo gavhelo tshifhinga tshi sa fhiriho maḽuvha a 30, arali—

- (a) dzingu kana masipala zwi sa tendelani na ndugiselelo dza hoyu Mulayo, kana zwiimo zwine khazwo gavhelo, samusi lo ambiwa kha mafhungo a mutheo, lo sendamela kha;
- (b) magavhelo o paḽaho kana a yaho nga zwiimo o tendelwaho nga vha zwa Vhufaragwama ha Muvhuso u tendelana na tshipiḽa 28 ho ngo shumiswa; kana
- (c) tshelede yo shumiswaho kha u ita mbadelo dzo fhiraho vhukati ha ḽwaha wa zwa Gwama i sumbedza u sa shumiswa zwavhuḽi ha tshelede, hune ha si vhe na thaluso i pfalaho.

(2) Hu sa londwi tshipiḽa tshiḽuku (1), Mukovhe wa Tshelede wa Mveledziso na Gudedzi la Zwa Mutakalo na Mukovhe wa Tshelede wa Tshumelo dza Pfunzo dza Muvhuso i nga kha ḽi sa thivhelwa u ya nga hetshi tshipiḽa.

(3) Muofisiri mupfukisi wa masheleni a lushaka u fanela uri nga maḽuvha a sumbe a mushumo, kana tshenetsho tshifhinga tshipufhi samusi zwi tshi nga tendelwa nga Mufaragwama ha Muvhuso, musi hu sa athu u thivhelwa gavhelo u ya nga tshipiḽa tshiḽuku (1)—

- (a) a qee muofisiri a fanelaho a itaho dzimbadelo—
 - (i) nḽivhadzo yo ḽwaliwaho ya u loḽa hawe u thivhela gavhelo; na
 - (ii) tshibuli tsha u ḽisa vhuimeleli ho ḽwalwaho, nga eneo maḽuvha a sumbe kana tshenetsho tshifhinga tshipufhi samusi zwo tendelwa nga Vhufaragwama ha Muvhuso, malugana na uri ndi ngani gavhelo li sa nga thivhelwi; nahone
- (b) a ḽivhadze vhupo ha dzingu ho teaho na vha zwa Vhufaragwama ha Muvhuso, nahone u tendelana na Mukovhe wa Tshelede wa Zwiimiswa zwa Masipala, na muhasho wa muvhuso u re na vhuḽifhinduleli ha u ḽiimisela ha muvhusowapo u thivhela gavhelo.

(4) Nḽivhadzo yo ambiwaho kha tshipiḽa tshiḽuku (3) i fanela u katela na tshiitisi tsha u thivhela gavhelo na uri li ḽo thivhelwa u swika lini.

(5) (a) Musi muofisiri mupfukisi wa masheleni a lushaka a tshi thivhela gavhelo u ya nga tshipiḽa tshiḽuku (1), Vhupo ha Gwama ha Muvhuso vhu nga laedza kana u tendela khumbelo i bvaho kha onoyo muofisiri mupfukisi wa masheleni a lushaka uri a thivhele gavhelo tshifhinga tshi sa fhiri maḽuvha a 30, fhedzi hu si fhirwe maḽuvha a 120, arali honoho u thivhelwa hu tshi ḽo—

- (i) ita uri zwi tendelane na hoyu Mulayo kana zwiimo zwine magavhelo a thewa khazwo; kana
- (ii) u fhungudza thaidzo ya u shumisa tshelede yo paḽaho.

(b) Muofisiri mupfukisi wa masheleni a lushaka u fanela uri, musi a tshi humbela u thivhela gavhelo u ya nga hetshi tshipiḽa tshiḽuku, a sumbedze vhuḽanzi ha u tendelana na tshipiḽa tshiḽuku (3) na vhuimeleli vha bvaho kha muofisiri a ḽanganedzaho, u ya kha Vhufaragwama ha Muvhuso.

(c) Muofisiri mupfukisi wa masheleni a lushaka u fana u dovha a tendelana na tshipiḽa tshiḽuku (3) musi vha wa Gwama la Muvhuso vha tshi laedza na u tendela khumbelo yo itwaho u ya nga phara (a).

U Imiswa ha Mukovho

28. (1) Hu sa londwi tshipiḽa 27, Vhupo ha Gwama ha Muvhuso vhu tshi shumisa luvhonela kana nga khumbelo ya muofisiri mupfukisi wa masheleni a lushaka vhu nga imisa gavhelo la—

- (a) Mbekanyo 4, 5 kana 6 lo ambiwaho kha tshipiḽa 27(1), li yaho kha dzingu kana masipala zwi tshi itwa nga u futelela u sa tikedza ndugiselelo dza hoyu Mulayo, kana zwiimo zwa gavhelo, samusi zwo sumbedzwa nga mafhungo a mutheo, zwi tendelana na; kana—
 - (i) ndugiselelo dza wonoyu mulayo;
 - (ii) vhuimo vhune khaho gavhelo, samusi lo itwa kha mafhungo a mutheo, vhu nga fhasi ha zwiimo; kana

- (b) a Schedule 4, 5 or 6 allocation referred to in section 27(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— 5
- (a) comply with section 27(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.
- (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*. 10
- (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.
- (b) The utilisation of funds contemplated in this subsection is a direct charge against the National Revenue Fund. 15

Re-allocation after stopping of allocation

29. (1) (a) The National Treasury may, where it stops an allocation in terms of section 28, after consultation with the transferring national officer, determine that a portion of 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. 20
- (b) The reallocation of a portion of an allocation or the full allocation on condition that the allocation will be spent in the next financial year, referred to in paragraph (a), must be deemed to be a roll-over approved by the National Treasury in terms of section 31(2)(a). 25
- (2) (a) Despite subsection (1), the National Treasury may, when an intervention in terms of the Constitution or section 150 of the Municipal Finance Management Act is taking place, on such conditions as it may determine, authorise—
- (i) in relation to section 100 of the Constitution, the transferring national officer to spend an allocation stopped in terms of section 28 on behalf of the relevant province; 30
- (ii) in relation to section 139 of the Constitution, the intervening province to spend an allocation stopped in terms of section 28 on behalf of the relevant municipality; or 35
- (iii) in relation to section 150 of the Municipal Finance Management Act, the relevant transferring national officer to spend an allocation stopped in terms of section 28 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 the purposes of this Act, be regarded as a Schedule 7 allocation from the date on which the authorisation is given. 40

Conversion of Schedule 7 to Schedule 6 allocation

30. (1) The National Treasury may, in its discretion or at the request of the transferring national officer, convert a Schedule 7 allocation to a Schedule 6 allocation, if the National Treasury is of the opinion that the conversion will prevent under-spending on the allocation. 45
- (2) A conversion referred to in subsection (1) takes effect on the date of the publication referred to in section 24(2)(c).
- (3) The National Treasury must inform the transferring national officer and each affected receiving municipality of a conversion. 50

- (b) gavhelo la Mbekanyo 4, 5 kana 6 lo ambiwaho kha tshipiḁa 27(1) arali vha zwa Vhufaragwama ha Muvhuso vha tshi humbula uri dzingu kana masipala u ḁo shumisa tshelede ṭhukhu kha mbekanyamushumo kana gavhelo kha ṇwaha wa zwa Gwama.
- (2) Vhupo ha Gwama ha Muvhuso vhu fanela uri musi vhu tshi imisa gavhelo u ya 5 nga hetshi tshipiḁa—
- (a) vhu fanela u tendelana na tshipiḁa 27(3)(a), nahone u ya nga masipala na nga u ya nga tshipiḁa 38 tsha Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala; nahone
- (b) vhu ḁivhadze dzingu lo teaho la Vhupo ha Gwama nga ha u ḁiimisela u imisa 10 gavhelo.
- (3) U imiswa naho hu hufhio ha gavhelo ho ambiwaho kha tshipiḁa tshiṭuku (1) hu tshi shumisa memorandamu u ṭalusaho, hu ṇwaliwe kha *Gazette* ya Vhupo ha Gwama ha Muvhuso.
- (4) (a) Minisiṭa a nga kha ḁi ḁivhadza kha *Gazette*, a tenda uri gavhelo kana tshipiḁa 15 naho tshi tshifhio tsha leneḁo gavhelo li imiswe u ya nga tshipiḁa tshiṭuku (1), li shumiswe u itela u lifha tshinyalelo dza dzingu na dza masipala dze dza ḁivhofha uri dzi ḁo dzi lifha.
- (b) U shumiswa ha Gwama dzo ambiwaho kha hetshi tshipiḁa tshiṭuku (ndi u vhila ho livhaho Gwama la Muvhuso la Mbuelo). 20

U dovha u ita gavhelo nga murahu ha u imisa gavhelo

29. (1) (a) Vha zwa Vhufaragwama ha Muvhuso vhu nga kha ḁi ri musi ho imisa gavhelo u ya nga tshipiḁa 28, vha nga ri nga murahu musi vho no amba na muofisiri mupfukisi wa masheleni a lushaka, vha phetha uri tshipiḁa kana gavhelo line la sa ḁo shumiswa li dovhe li avhelwe masipala muthihi kana yo engedzeaho kana mimasipala 25 u ya nga zwiimo zwine gavhelo la ḁo shumiswa khazwo kha ṇwaha wa zwa Gwama kana ṇwaha u tevhelaho wa zwa zwitshelade.
- (b) U avhelwa ha tshipiḁa kana gavhelo lo fhelelaho u ya nga zwiimo zwe gavhelo la itwa khazwo li ḁo shumiswa kha ṇwaha wa zwa Gwama wo ambiwaho kha phara (a), li fanela u dzhiwa sa gavhelo lo paḁaho lo tendelwaho nga Vhufaragwama ha Muvhuso 30 u ya nga tshipiḁa 31(2)(a).
- (2) (a) Hu sa londwi tshipiḁa tshiṭuku (1), vha zwa Vhufaragwama ha Muvhuso vha nga di ri musi vha tshi dzhenelela Mulayotewa, kana tshipiḁa tsha vhu-150 tsha Mulayo wa kha Thogomelo ya Tshelede dza Masipala, kha zwenezwo zwiimo u ya nga nḁila ine vha phetha ngaho, vha nga vhea mulayo— 35
- (i) tendelana na tshipiḁa 100 tsha Mulayo tewa, muofisiri mupfukisi wa masheleni a lushaka u shumisa gavhelo lo imiswaho u ya nga tshipiḁa 28 hu tshi itelwa dzingu li kwameaho;
- (ii) u ya nga tshipiḁa 139 tsha Mulayotewa, dzingu li langaho u shumisa gavhelo lo imiswaho u ya nga tshipiḁa 28 hu tshi itelwa masipala a kwameaho; kana 40
- (iii) u tendelana na tshipiḁa 150 tsha Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala, muofisiri mupfukisi wa masheleni a lushaka o fanelaho u fanela u shumisa gavhelo lo imiswaho u ya nga zwiimo zwa tshipiḁa 28 a tshi itela masipala wo fanelaho.
- (b) Gavhelo lo shumiswaho nga muofisiri a itaho mbadelo kana dzingu li langaho lo 45 ambiwaho kha phara (a), li fanela uri musi li tshi itela hoyu Mulayo, li dzhiwe sa gavhelo la Mbekanyo 7 u bva nga ḁuvha le ha vhewa wonoyu mulayo.

U shandulwa ha mukovho wa Mbekanyo 7 la vha gavhelo la Mbekanyo 6

30. (1) Vha zwa Vhufaragwama ha Muvhuso, nga dzavho kana vho tou humbelwa na muofisiri mupfukisi wa masheleni a lushaka, vha nga shandula gavhelo la Mbekanyo 7 50 la vha la Mbekanyo 6, arali vha zwa Vhufaragwama ha Muvhuso vha tshi vhona uri eneo mavhonele a ḁo ita uri hu sa shumiswe tshelede ṭhukhu kha lenelo gavhelo.
- (2) Tshanduko ye ya ambiwa kha tshipiḁa tshiṭuku (1) i ḁo thoma u shuma nga ḁuvha la u phaḁaladzwa ho bulwaho kha tshipiḁa 24(2)(c).
- (3) Vha zwa Vhufaragwama ha Muvhuso vha fanela u ḁivhadza muofisiri mupfukisi 55 wa masheleni a lushaka na masipala muṇwe na muṇwe u kwameaho arali hu na dzitshanduko.

Unspent conditional allocations

31. (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 Grant, the Gautrain Rapid Rail Link Loan and the Expanded Public Works Programme Incentive, that is, in the case of a province, not spent at the end of a financial year or, in the case of a municipality, at the end of a municipal 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. 5

(2) The National Treasury may, at the request of a transferring national officer, provincial treasury or municipality, approve— 10

- (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. 15

Allocations to public entities for provision of municipal service or function

32. 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 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. 20

Part 9

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Other allocations**Gautrain Rapid Rail Link Loan**

33. (1) An amount of R4.2 billion is allocated to the Gauteng Province for the implementation of the Gautrain Rapid Rail Link Project, subject to a loan agreement being entered into between the Minister of Finance and the Premier of the Gauteng Province and the Province's continued compliance with the loan agreement once entered into. 30

(2) The loan agreement referred to in subsection (1) is subject to the provisions of this Act.

(3) Any non-compliance by the Gauteng Province with the requirements of the loan agreement constitutes financial misconduct contemplated in section 48. 35

CHAPTER 4**MATTERS RELATING TO ALL ALLOCATIONS****Payment schedule**

34. (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. 40

(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. 45

(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

Magavhelo a songo shumiswaho

31. (1) Hu sa londwi ndugiselelo dzo itwaho nga Mulayo wa Vhulanguli ha Zwa Gwama dza Muvhuso kana Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala malugana na u paḁa ha magavhelo, magavhelo a itwaho u ya nga zwiimo, nga nnḁa ha Gavhelo la Gautrain Rapid Rail Link na Thuthuwedzo ya Mbekanyamushumo ya Mishumo ya Muvhuso yo Engedzeaho, ndi uri li songo shumiswaho magumoni a ḁwaha wa zwa Gwama li vhuielela kha Gwama la Mbuelo la Muvhuso, nga nnḁa ha musu muofisiri a ṽanganedzaho mbadelo a tshi nga sumbedza lu fushaho Vhufaragwama ha Muvhuso uri magavhelo a songo shumiswaho a ḁo shumiselwa mishumo i re hone. 5

(2) Vha zwa vhufaragwama ha Muvhuso u ya nga khumbelo ya muofisiri mupfukisi wa masheleni a lushaka, vha zwa vhufaragwama ha dzingu kana masipala vha nga kha ḁi tendela— 10

(a) musu gavhelo paḁaho li tshi bva kha gavhelo li yaho nga zwiimo kha ḁwaha wa zwa Gwama u tevhelaho; nahone

(b) u shumiswa ha tshipiḁa tsha gavhelo u ya nga zwiimo kha mishumo i tshimbidzanaho na ndivho ya leḁeḁo gavhelo, hune dzingu kana masipala zwa anganyela u shumiseswa ha tshelede hu sa iledzi kha gwama la vho. 15

Magavhelo a zwiimiswa zwa vhathu zwa nzudzanyo dza tshumelo kana mishumo ya masipala

32. A huna tshiimiswa tsha muvhuso, nga nnḁa ha *Eskom Holdings Limited* u ya nga mbadelo dzo ṽanganedzwaho kha Muhasho wa Dziminerali na Zwivhaswa na komiti dza zwa maḁi u ya nga gwama lo ṽanganedzwaho u bva kha Muhasho wa Zwa Maḁi na Madaka hu tshi shumiswa gavhelo la Mbekanyo 7, tshine tsha nga ṽanganedza mbadelo ḁa u itela mishumo ya masipala i itelwaho masipala nga muraḁo wa muvhuso a tshi shumisa masipala u re na vhuḁifhinduleli ha wonoyo mushumo, nga nnḁa ha musu vha zwa Vhufaragwama ha Muvhuso vha tshi tendelana nazwo nge vha vhona mimasipala dzi na vhukoni vhuṽuku. 20 25

Tshipia 9**Maḁwe magavhelo****Khadzimo ya zwa Gwama ya Gautrain Rapid Rail Link 30**

33. (1) Tshelede i itaho rannda dza bilioni dza 4.2 yo kovhelwa Dzingu la Gauteng u itela Mushumo wa Gautrain Rapid Rail Link, u ya nga thendelano ya khadzimo ya Gwama yo itwaho nga Minisiṽa wa zwa Gwama na Murangaphanḁa wa Dzingu la Gauteng na uri leḁeḁo Dzingu li ḁo bvela phanḁa u tendelana na yeneyo thendelano ya khadzimo ya tshelede. 35

(2) Thendelano ya khadzimo ya tshelede yo bulwaho kha tshipiḁa tshiṽuku (1) i nga fhasi ha ndugiselelo dza hoyu Mulayo, nahone u sa tshimbidzana nawo naho hu hufhio nga Dzingu la Gauteng na ḁhḁea dza thendelano dza khadzimo ya Gwama zwi ḁo vha u sa fulufhedzea nga zwa Gwama u ya nga zwiimo zwa tshipiḁa 48 zwa hoyu Mulayo.

NDIMA 4

40

MISHUMO I TSHIMBIDZANAHO NA MAGAVHELO OṽHE**Mbekanyo ya u badela**

34. (1) (a) Vha zwa Vhufaragwama ha Muvhuso vha phetha uri mbekanyo ya u badela ya dzingu li itaho mbadelo dzo linganyiselwaho dza gavhelo, musu ho no dzudzanywa na muhasho wa zwa Vhufaragwama ha dzingu. 45

(b) Musu vha zwa Vhufaragwama ha Muvhuso vha tshi phetha mbekanyo ya u badela, vha fanela u humbulela tshelede ye dzingu la ḁiimisela u i shumisa ḁwedzi muḁwe na muḁwe, nahone hu fhungudzwe vhuḁinganaḁa na tshinyalelo dza muvhuso na dzingu.

(c) Nga nnḁa ha phara (a), vha zwa Vhufaragwama ha Muvhuso vha nga badela dzingu hu tshee nga phanḁa u tendelana na gavhelo laḁo lo linganyiselwaho kana tshipiḁa tshaḁo, li sa athu u swika uri li kovhiwe u ya nga mbekanyo ya u badela, vhu tshi itela ndivho dza u langa Gwama malugana na zwiimiswa zwa bannga ya akhaunthu 50

determine, advance funds to a province in respect of its equitable share or a portion of it which has not yet fallen due for transfer in accordance with the payment schedule.

(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.

(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. 5

(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 or section 150 of the Municipal Finance Management Act 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. 10

(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. 15

(3) (a) The National Treasury must approve the payment schedules for a Schedule 4, 5, 6 or 8 allocation transferred to a province or municipality.

(b) The transferring national officer of a Schedule 4, 5, 6 or 8 allocation must submit a payment schedule to the National Treasury for approval before 14 April 2009. 20

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

- (i) in relation to a Schedule 4 allocation, consult the relevant receiving officer;
- (ii) in relation to the Gautrain Rapid Rail Link Grant, ensure that the payment schedule— 25

(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 30

(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.

(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. 35

Amendment of payment schedule

35. (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 27 or 28, amend a payment schedule as a result of the withholding or stopping of an allocation in terms of this Act and submit the amended payment schedule to the National Treasury, prior to any further transfers being made. 40

(2) The National Treasury may, in the interest of better debt and cash-flow management or to deal with financial mismanagement, slow spending or accelerated spending, amend any payment schedule for an allocation listed in Schedule 2, 3, 4, 5 or 6 on notification to— 45

(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. 50

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

ya muvhuso, kana musu hu tshi shumiswa tshipiḡa 100 tsha Mulayotewa, u tshi shuma u ya nga zwiimo zwe wa zwi phetha.

(d) Mbadelo hu tshee nga phanḡa, dzine dza ḡo ḡodea u ya nga mbekanyo ya u badela u ya nga phara (c) dzi fanela u litshwa.

(2) (a) Vha zwa Vhufaragwama ha Muvhuso vha pheta mbekanyo ya u badela gavhelo ḡo linganyiselwaho ḡa masipala, musu vho no amba na muofisiri wa zwa mbalelano wa muhasho wa muvhuso u re na vhuḡifhinduleli kha muvhusowapo. 5

(b) Nga nḡa ha phara (a), vha zwa Vhufaragwama ha Muvhuso musu vho no amba na muofisiri wa zwa mbalelano wa muhasho wa muvhuso une wa vha na vhuḡifhinduleli kha muvhusowapo, vha tshi itela u langa zwa Gwama kha masipala kana musu hu tshi vha na u dzhenelela u ya nga tshipiḡa 139 tsha Mulayotewa, kana tshipiḡa 150 tsha Mulayo wa u Ṱhogomela zwa Gwama ya Masipala, u ya nga zwenezwo zwiimo vha nga kha ḡitendela kana vha livhisa uri mukovhe wo linganyiselwaho kana tshipiḡa tshawo, u sa athu lugelaho u badelwa u ya nga mbekanyo ya u badela, u fhiriselwe kha muḡwe masipala. 15

(c) U badela hu tshee nga phanḡa naho hu afho u ya nga phara (b) hu fanela u itwa hu sa athu u itwa mbadelo dza masipala, dzine dza ḡo itwa u ya nga mbekanyo ya u badela.

(3) (a) Vha zwa Vhufaragwama ha Muvhuso vha fanela u tendela mbekanyo dza u badela magavhelo dza Mbekanyo 4, 5, 6 kana 8 e a ḡewa dzingu kana masipala.

(b) Muofisiri mupfukisi wa masheleni a lushaka wa gavhelo ḡa Mbekanyo 4, 5, 6 kana 8, u fanela u ḡisa mbekanyo ya u badela kha vha zwa Vhufaragwama ha Muvhuso u itela u wana thendelo nga phanḡa ha ḡa 14 Lambamai, 2009. 20

(c) Musu a sa athu isa mbekanyo ya u badela u ya nga phara (b) muofisiri mupfukisi wa masheleni a lushaka u fanela—

(i) u tendelana na gavhelo ḡa Mbekanyo 4, a ambe na muofisiri o teaho a tḡangedzaho mbadelo; 25

(ii) u tendelana na gavhelo ḡa *Gautrain Rapid Rail Link*, a ite vhungoho ha uri mbekanyo ya u badela—

(aa) i a tendelana na maḡuvha o sumbedzwaho a u badela khamphani ya muthu nga eḡhe u ya nga thendelano ye ya itwa vhukati ha khamphani dza muvhuso na dza muthu nga eḡhe wo vhoḡhiwaho nga masipala u kwameaho u ya nga milayo yo ḡwalwaho nga fhasi ha Mulayo wa Vhulanguli wa Zwa Gwama dza Muvhuso; nahone 30

(bb) i sumbedza tshipiḡa tsha mbadelo ine ya khou ḡodea nga fhasi ha thendelano yo ambiwaho kha phara ḡhukhu (aa) i badelwaho nga gavhelo; nahone 35

(iii) u tendelana na gavhelo ḡa Mbekanyo 5 kana 6, a ambe na dzingu kana masipala wo teaho.

(4) Muofisiri mupfukisi wa masheleni a lushaka wa gavhelo ḡa Mbekanyo 4, 5, kana 6 u fanela u nea muofisiri a tḡangedzaho mbadelo kopi ya mbekanyo ya u badela yo tendelwaho musu hu sa athu itwa mbadelo ya u thoma u tendelana na zwe zwa dzudzanywa. 40

U vusuluswa ha mbekanyo ya u badela

35. (1) U ya nga tshipiḡa tshiḡuku (2), muofisiri mupfukisi wa masheleni a lushaka wa gavhelo ḡa Mbekanyo 4, 5 kana 6, u fanela uri hu sa athu fhela maḡuvha a sumbe a u imisa gavhelo u ya nga tshipiḡa 25 kana 26, a lugise mbekanyo ya u badela nga ḡhani ha u thivhela kana u imiswa ha gavhelo u ya nga hoyu Mulayo nahone a rumele mbekanyo ya u badela yo lugiswaho kha Vhufaragwama ha Muvhuso, musu a sa athu ita mbadelo naho dzi dzifhio. 45

(2) Vha zwa Vhufaragwama ha Muvhuso vha tshi itela u koloda khwiḡe na u langa tshelede khwiḡe, kana u sedzana na u sa shumiswa zwavhuḡi ha tshelede, u shumisa tshelede nga u ongolowa kana u ḡavhanyesa u shumisa tshelede, vha nga kha ḡi shandula mbekanyo ya u badela gavhelo ḡo ḡwalwaho kha Mbekanyo 2, 3, 4, 5 kana 6 vha tshi ḡivhadza— 50

(a) muofisiri wa zwa mbalelano dza vhufaragwama ha dzingu, kha sia ḡa gavhelo ḡa dzingu; na 55

(b) muofisiri wa zwa mbalelano dza muhasho wa muvhuso u re na vhuḡifhinduleli kha muvhusowapo, kha sia ḡa gavhelo ḡa muvhusowapo.

(3) Mbekanyo ya u badela u itela u lugisa u ya nga tshipiḡa tshiḡuku (1) kana (2) tshi fanela u itwa u tendelana na— 60

- (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.

(4) An amendment of a payment schedule in terms of subsection (2) prevails over any amendment made in terms of subsection (1). 5

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

Transfers made in error

36. (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. 10

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

(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. 15

Allocations not listed in Schedules

37. (1) An allocation, other than— 20

- (a) a re-allocation referred to in sections 23(7) or 29;
- (b) a revised indicative allocation in respect of a Schedule 7 or 8 grant; or
- (c) the Gautrain Rapid Rail Link Loan referred to in section 33, which is not listed in the Schedules referred to in sections 7 and 8, may only be made in terms of section 6(3). 25

(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.

Authorisation of expenditure

38. (1) Despite anything to the contrary contained in 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— 30

- (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
- (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. 35

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

(3) In addition to what is provided in subsection (1), and despite any contrary provision contained in any other law, the Minister may approve expenditure qualifying for inclusion in an adjustments budget in terms of section 30(2) of the Public Finance Management Act before such an adjustments budget is passed. 40

(4) Expenditure approved in terms of subsection (3) —

- (a) may not exceed the total amount set aside as a contingency reserve in the national annual budget for the current financial year; 45
- (b) is a direct charge against the National Revenue Fund; and
- (c) must be included either in the next national adjustments budget or in other appropriation legislation tabled in the National Assembly for the financial year in which the expenditure is authorised. 50

- (a) madzingu na mimasipala zwa diimisela u shumisisa zwone tshelede nwedzi muñwe na muñwe;
- (b) mbuelo nga nnda ha madzingu kana mimasipala; na
- (c) u fhungudza khombo na zwikolodo zwa tshumelo u itela masia mararu othe a muvhuso.

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(4) U dzudzanya ha mbekanyo ya u badela u ya nga tshipida tshitu (2) hu fhira u dzudzanya naho hu hufhio ho itwaho u ya nga tshipida tshitu (1).

(5) Muofisiri mupfukisi wa masheleni a lushaka u fanela uri nga u lavhanya a qivhadze muofisiri a tanganedzaho mbadelo u dzudzanywa ho itwaho kha mbekanyo ya u badela u tendelana na tshipida tshitu (1) kana (2).

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Mbadelo dzo khakheaho

36. (1) Nga nnda ha naho tshi tshini tshi siho mulayoni naho u ufhio, u ita mbadelo ha gavhelo lo khakheaho la dzingu, masipala kana tshiimiswa tsha muvhuso li dzhiwa sa li songo rumelwaho lenelo dzingu, masipala kana tshiimiswa tsha muvhuso.

(2) U badelwa ho dzudzanywaho kha tshipida tshitu (1) hu dzhiululwa nga u lavhanya nga muofisiri wa muvhuso o itaho yeneyo mbadelo.

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(3) Nga nnda ha tshipida tshitu (2), vha zwa Vhufaragwama ha Muvhuso vha nga kha di amba uri u vusuluswa ho bulwaho kha tshipida tshitu (2) hu nga kha di kwamiwa nga u thoma musu zwi tshi da kha mbadelo dza dzingu, masipala kana muvhuso, dzine dza nga kha di fofoa u tendelana na mbekanyo ya mbadelo.

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Magavhelo a siho kha mbekanyo

37. (1) Gavhelo, nga nnda ha—

- (a) u dovha hafhu u ita gavhelo ho bulwaho kha zwipida 23(7) kana 29;
- (b) gavhelo lo vusuluswaho malugana na mukovhe wa Mbekanyo 7 kana 8; kana
- (c) Khadzimo ya Gwama ya *Gautrain Rapid Rail Link* yo bulwaho kha tshipida 33;
- (d) i songo bulwaho kha mbekanyo dzo bulwaho kha zwipida 7 na 8, i nga itwa u tendelana na zwiimo zwa tshipida 6(3).

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(2) Vha zwa Vhufaragwama ha Muvhuso vha fanela u qivhadza kha *Gazette* magavhelo na mafhungo a mutheo a eneo magavhelo, hu sa athu itwa dziñwe mbadelo kha dzingu kana masipala.

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U newa thendelo ya u shumisa tshelede

38. (1) Hu sa londwi naho tshi tshini tsho fhambanaho na zwo nwalwaho kha mulayo naho u ufhio, u tanganyiswa ha tshelede nnzhi ine ya sa do lindela uri hu bviswe dziñwe tshelede tshifhingani tshi daho, hu sa khakhelwi vhukuma madzangalelo a vathu—

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- (a) u ya nga tshipida 16 tsha Mulayo wa Vhulanguli ha zwa Gwama dza Muvhuso, Minisita a nga kha di ita gavhelo la dzingu kana la masipala u bva kha Gwama la Mbuelo ya Muvhuso; nahone
- (b) MEC wa zwa Gwama a tshi tendelana na tshipida 25 tsha Mulayo wa Vhulanguli ha Zwa Mashelesia Muvhuso a nga kha di ita gavhelo la masipala u bva kha Gwama la Mbuelo ya Muvhuso; nahone a Muvhuso

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(2) Vha zwa vhufaragwama vho teaho vha fanela u phadaladza kha *Gazette* magavhelo naho e afhio na zwiimo zwe ha itwa eneo magavhelo khazwo, arali zwi hone.

(3) U tendelana na zwo nwalwaho kha tshipida tshitu (1), nahone hu sa londwi ndugiselelo naho dzi dzifhio dzi re kha mulayo naho u ufhio, Minisita a nga kha dzi tanganedza tshelede yo fanelaho u katelwa kha tshandulo ya gwama u ya nga zwiimo zwa tshipida 30(2) zwa Mulayo wa Vhulanguli ha zwa Gwama hu sa thu di swa lenelo gwama li re na tshanduko.

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(4) Tshelede yo tendelwaho u ya nga zwiimo zwa tshipida tshitu (3)—

- (a) a yo ngo tea u fhira tshelede yothe yo vhetshelwaho thungo u itela vhuimo ha shishi kha gwama la muvhuso la nwaha muñwe na muñwe wa zwa Gwama u itela wonoyo nwaha;
- (b) ndi mulifho wo livhaho wa Gwama la Muvhuso la Mbuelo; nahone
- (c) i fanela u katelwa kha gwama la muvhuso li re na dzitshanduko kana kha miñwe milayo yo nwalwaho kha Buthano la Lushaka u itela nwaha wa Muvhalelano une tshelede ya hone ya fofoa thendelo.

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(5) An approval granted by the Minister in respect of money to be appropriated for expenditure already announced by the Minister during the tabling of the annual budget, may be made subject to conditions.

(6) The application of this section may be regulated by regulation or treasury instruction.

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Implementation of re-demarcations of provincial and municipal boundaries

39. (1) (a) Despite any conflicting provisions contained in legislation which re-demarcates provincial boundaries and addresses associated matters, a province (the releasing province) from which a particular area is relocated at the commencement of the legislation effecting the re-demarcation of provincial boundaries, must continue to spend its allocations for the 2009/10 financial year made in terms of this Act in that particular area, as if that area was not reallocated to another province (the receiving province), unless the affected provinces have entered into an implementation protocol or any other agreement that ensures that the relocated area is not negatively affected.

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(b) The transferring national officer of an allocation made in terms of this Act and the provincial treasury of the receiving province must monitor that the releasing province complies with paragraph (a).

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(c) The provincial treasury of the releasing province must, at the request of the transferring national officer, the receiving province or the National Treasury, demonstrate compliance with paragraph (a).

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(2) (a) Sections 27 and 28, with the necessary changes, apply where a releasing province fails to comply with subsection (1)(a) or (c) in respect of a Schedule 4, 5 or 6 allocation.

(b) The National Treasury may, where it stops an allocation in terms of paragraph (a), after consultation with the transferring national officer, determine that a portion of the allocation be reallocated to the receiving province.

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(3) The National Treasury may, where a releasing province fails to comply with subsection (1)(a) or (c), after complying with the provisions of section 216(3) of the Constitution, reallocate a portion of the releasing province's equitable share allocation referred to in section 4 to the receiving province.

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(4) (a) The allocations referred to in sections 4(2) and 7(2) are subject to adjustments necessitated by the implementation of the legislation which re-demarcates provincial boundaries.

(b) The transferring national officer of a Schedule 4, 5 or 6 allocation must, by 15 September 2009, inform the National Treasury of any adjustments to the allocations referred to in section 7(2) that must be reflected in the Division of Revenue Act for the next financial year.

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(5) (a) A category C municipality (the releasing municipality) from which a particular area or a category B municipality is transferred at the commencement of legislation which re-demarcates municipal boundaries and addresses associated matters, must continue to spend its allocations for the 2009/10 financial year made in terms of this Act in that particular area or category B municipality, as if that area was not transferred to another category C municipality (the receiving municipality), unless the affected municipalities have entered into an agreement that ensures that the relocated area or category B municipality is not negatively affected.

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(b) The transferring national officer of an allocation made in terms of this Act and the receiving municipality must monitor that the releasing municipality complies with paragraph (a);

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(c) The releasing municipality must, at the request of the transferring national officer, the receiving municipality or the National Treasury, demonstrate compliance with paragraph (a).

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(6) (a) The provisions of sections 27 and 28, with the necessary changes, apply where a releasing municipality fails to comply with subsection (5)(a) or (c) in respect of a Schedule 4, 6 or 7 allocation.

(b) The National Treasury may, where it stops an allocation in terms of paragraph (a), after consultation with the transferring national officer, determine that a portion of the allocation be reallocated to the receiving municipality.

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(7) The National Treasury may, where a releasing municipality fails to comply with

(5) Thendelo i bvaho ha Minisiṭa malugana na tshedele ine ya tea u lifha yo no ḡivhadzwaho nga Minisiṭa musi hu tshi ṅwalwa mugaganyagwana ḡa ṅwaha muṅwe na muṅwe, i nga itwa uri i ye nga zwiimo.

(6) U shumiswa ha hetshi tshipiḡa hu nga kha ḡi langulwa nga mulayo kana pfunzo ya zwa Gwama.

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U dovha u khaukanya masakha a madzingu na masipala

39. (1) (a) Hu sa londwi ndugiselelo naho dzi dzifhio dzo fhambanaho dzi re kha mulayo dzine dza dovha u khaukanya masakha a madzingu na u sedza mafhungo a fanaho na eneo, dzingu ḡine ḡa khou nea ḡinwe dzingu ḡine fhethu ḡa khou shandulwa nga u dovha u khaukanya masakha a madzingu, ḡi fanela u bvela phanḡa u shumisa magavhelo aḡo a ṅwaha wa zwa Gwama wa 2009/10 u tendelana na wonoyu Mulayo, zwi tshi tou nga a ḡo ngo iswa kha ḡinwe dzingu (dzingu ḡine ḡa khou wana ḡinwe), nga nnḡa ha musi eneo madzingu o ita thendelano ine ya khwaḡhisedza uri dzingu ḡine ḡa khou shandulwa ḡi sa kwamee nga ndila i si yavhuḡi.

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(b) Muofisiri mupfukisi wa masheleni a lushaka wa gavhelo ḡo itwaho u ya nga zwiimo zwa wonoyu Mulayo na vha zwa vhufaragwama vha dzingu ḡine ḡa khou wana ḡinwe dzingu vha fanela u ḡhogomela uri dzingu ḡine ḡa khou nea ḡinwe dzingu ḡi tshimbizana na phara (a).

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(c) Vha zwa gwama ḡa dzingu ḡine ḡa khou nea ḡinwe vha fanela uri musi vho humbelwa nga muofisiri a itaho mbadelo kana nga vha zwa Vhufaragwama ha Muvhuso vha tshimbizane na phara (a).

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(2) (a) Ndugiselelo dza zwipiḡa 27 na 28, khathihi na tshandulo dzo teaho, dzi shuma hune dzingu ḡine ḡa khou nea ḡinwe dzingu ḡa kundwa u tshimbizana na tshipiḡa tshiḡuku (1)(a) kana (c) u tendelana na zwiimo zwa gavhelo ḡa Mbekanyo 4, 5 kana 6.

(b) Vha zwa Vhufaragwama ha Muvhuso, musi vho no ambedzana na muofisiri mupfukisi wa masheleni a lushaka vha nga kha ḡi vho na uri tshipiḡa tsha gavhelo tshi ḡewe dzingu ḡine ḡa khou wana ḡinwe dzingu, u ya nga phara (a).

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(3) Musi dzingu ḡine khou nea ḡinwe ḡi tshi kundwa u tshimbizana na tshipiḡa tshiḡuku (1)(a) kana (c), musi ḡo no tshimbizana na ndugiselelo dza tshipiḡa 216(3) dza Mulayotewa, Vha zwa Vhufaragwama ha Muvhuso vha nga kha ḡi nea ḡinwe dzingu ḡi tḡanganedzaho ḡinwe tshipiḡa tsha gavhelo ḡo linganyiselwaho ḡa ḡeḡeḡo dzingu u ya nga tshipiḡa 4.

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(4) (a) Magavhelo o ambiwaho kha zwipiḡa 4(2) na 7(2) a nga kha ḡi shandulwa musi mulayo u tshi dovha wa khethekanya masakha a madzingu.

(b) Muofisiri mupfukisi wa masheleni a lushaka wa gavhelo ḡa Mbekanyo 4, 5 kana 6, hu sa thu swika ḡa 15 Khubvumedzi 2009, u fanela u ḡivhadza vha zwa Vhufaragwama ha Muvhuso nga ha tshanduko naho dzi dzifhio dza magavhelo o bulwaho kha tshipiḡa 7(2) dzine dza fanela u bvelela kha Mulayo wa Khethekanyo wa Mbuelo wa ṅwaha wa zwa Muvhalelano u tevhelaho.

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(5) (a) Muvhuso wa khethekanyo C (masipala uḡe wa khou nea muṅwe) une fhethu kana masipala wa khethekanyo B wa vha nga fhasi ha mulayo une wa khaukanya masakha a masipala na u tandulula mafhungo o raloho, u fanela u bvela phanḡa u shumisa magavhelo aḡo a ṅwaha wa zwa Gwama wa 2009/10 u tendelana na wonoyu Mulayo heneḡho fhethu kana masipala wa khethekanyo C (masipala une wa khou wana muṅwe), nga nnḡa ha musi dzenedzo masipala dzo ita thendelano ine ya khwaḡhisedza uri masipala ine ya khou shandulwa i songo kwamea nga ndila i si ya vhuḡi.

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(b) Muofisiri mupfukisi wa masheleni a lushaka a re na gavhelo ḡo itwaho u ya nga zwiimo zwa wonoyu Mulayo na masipala u tḡanganedzaho mbadelo vha fanela u ḡolisisa uri masipala une wa khou wana muṅwe u tshimbizana na phara (a).

(c) Masipala une wa khou nea muṅwe u fanela u tshimbizana na phara (a), samusi zwo humbelwa nga muofisiri mupfukisi wa masheleni a lushaka, masipala u tḡanganedzaho kana Vhufaragwama ha Muvhuso.

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(6) (a) Ndugiselelo dza zwipiḡa 27 na 28, na tshanduko dza hone dzo teaho, dzi shuma musi masipala u neaho muṅwe u tshi kundwa u tshimbizana na tshipiḡa tshiḡuku (5)(a) kana (c) u tendelana na gavhelo ḡa Mbekanyo 4, 6 kana 7.

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(b) Vha zwa Vhufaragwama ha Muvhuso musi vho no ambedzana na muofisiri mupfukisi wa masheleni a lushaka, vha nga kha ḡi tsha uri tshipiḡa tsha gavhelo tshi ḡewe masipala u tḡanganedzaho muṅwe, musi u tshi katudza gavhelo u ya nga zwiimo zwa phara (a).

(7) Musi masipala a neaho muṅwe a tshi kundwa u tshimbizana na tshipiḡa tshiḡuku (5), vha zwa Vhufaragwama ha Muvhuso vha nga kha ḡi nea vhaṅwe tshipiḡa tsho

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subsection (5)(a) or (c), reallocate a portion of the releasing municipality's equitable share allocation referred to in section 5 to the receiving municipality.

(8) (a) The allocations referred to in sections 5(2) and 8(2) are subject to adjustments necessitated by the implementation of the legislation which re-demarcates the municipal boundaries.

(b) The transferring national officer of a Schedule 4, 6 or 7 allocation must, by 15 September 2009, inform the National Treasury of any adjustments to the allocations referred to in section 8(2) that must be reflected in the Division of Revenue Act for the next financial year.

Preparations for next financial year and 2011/12 financial year

40. (1) (a) The receiving officer of an Infrastructure Grant to Provinces must, by 30 June 2009, submit detailed infrastructure plans in a format determined by the National Treasury, to the provincial treasury.

(b) The infrastructure plans must indicate the prioritised projects to be funded from the allocations for the next financial year and the 2011/12 financial year, as set out in column B of Schedule 4.

(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 28 August 2009, together with the provincial budget submission;
- (ii) ensure that the infrastructure budgets of the receiving departments include an allocation for project design and the initiation of procurement for projects to be implemented in the next financial year and the 2011/12 financial year, and that infrastructure budgets are aligned with cash flow requirements of the planned projects in a given year; and
- (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) The receiving officer of a Municipal Infrastructure Grant (Cities) must, by 30 October 2009, submit an infrastructure performance framework referred to in section 15(2)(b) to the National Treasury and the transferring national officer for the next financial year and the 2011/12 financial year.

(3) (a) The receiving officer of a Municipal Infrastructure Grant must, by 30 October 2009, submit a detailed infrastructure plan to the transferring national officer for the next financial year and the 2011/12 financial year.

(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.

(4) (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 2011/12 financial year as set out in Column B of Schedule 5, by 1 October 2009—

- (i) agree on the provisional allocations and the projects to be funded from the 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
- (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 2011/12 financial year; and

linganyiselwaho tsha masipala u tangedzaho muñwe tsha mukovho wa masipala tsho bulwaho kha tshipiḁa 5(a) kana (c).

(8) (a) Magavhelo o bulwaho kha zwipiḁa 5(2) na 8(2) a nga shandulwa musu hu tshi vhewa mulayo wa u khaukanya masakha a mimasipala.

(b) Hu sa athu swika la 15 Khubvumedzi, 2009, Muofisiri mupfukisi wa masheleni a lushaka dza gavhelo la Mbekanyo 4, 6 kana 7, u fanela u qivhadza vha zwa Vhufaragwama ha Muvhuso nga ha tshanduko naho dzi dzifhio dza magavhelo o bulwaho kha tshipiḁa 8(2) dzine dza fanela u bvelela kha Mulayo wa Khethekanyo ya Gwama wa ñwaha zwa Gwama u tevhelaho.

Ndugiselelo dza ñwaha wa Muvhalelano u tevhelaho na ñwaha wa zwa Gwama wa 2011/12

40. (1) (a) Muofisiri a tangedzaho mbadelo wa Mikovhe ya Tshelede ya Zwiimiswa zwa Madzingu u fanela uri hu sa athu swika la 30 Fulwi 2009, a qise nzudzanyo yo dodombedzwaho ya tshiimiswa nga kuñwalele kwo phethwaho nga Vhufaragwama ha Muvhuso, a i qee vha zwa vhufaragwama ha dzingu.

(b) Nzudzanyo dza tshiimiswa dzi fanela u sumbedza mishumo mihulwane ine ya qo badelwa nga magavhelo a ñwaha u tevhelaho wa zwa Gwama na ñwaha wa zwa Gwama wa 2010/11 samusi zwo ambiwa kha Kholomu B ya Mbekanyo 4.

(c) Vha zwa Vhufaragwama ha dzingu vha fanela—

- (i) u vusulusa nzudzanyo dza tshiimiswa u itela vhaofisiri vhothe vha tangedzaho mbadelo, naho vha tshi fanela u sedza vhuhulwane ha dzenedzo nzudzanyo uri dzi tendelana na Nzudzanyo ya Mveledziso yo Tangelanaho ya masipala muñwe na muñwe a kwameaho, nahone hu diswe nzudzanyo dzothe kha Vhufaragwama ha Muvhuso nga la 28 Thangule 2008, khathihi na mañwalo a thendelo ya gwama;
- (ii) u khwaḁhisa uri gwama la tshiimiswa la mihasho ine ya khou tangedza gavhelo la wonoyo mushumo na u thomiwa ha mishumo nga ñwaha u tevhelaho wa zwa Gwama na ñwaha zwa Gwama wa 2010/11, na uri gwama la zwiimiswa li tendelana na thodea dza zwa Gwama dzi re hone dza yeneyo mishumo ye ya dzudzanywa ya wonoyo ñwaha; nahone
- (iii) a ite vhungoho ha uri gwama la zwiimiswa zwa mihasho i tangedzaho mbadelo i ite ndugiselelo dzo teaho dza u shuma na u lugisa hune ha qo itwa kha tshiimiswa tshi kha qo bvaho u fhatwa kana tsho vusuluswaho.

(2) Muofisiri a tangedzaho mbadelo wa Mukovhe wa Tshelede wa Zwiimiswa zwa Masipala (Dzidoroboni) u fanela uri nga la 30 Tshimedzi 2009, a qee vha zwa Vhufaragwama ha Muvhuso na muofisiri mupfukisi wa masheleni a lushaka nzudzanyo ya zwiimiswa yo dodombedzwaho yo bulwaho kha tshipiḁa 15(2)(b) u itela ñwaha u tevhelaho wa ñwaha wa 2011/12.

(3) (a) Muofisiri a tangedzaho mbadelo wa Mukovhe wa Tshelede wa Zwiimiswa u fanela u rumela pulani wa zwiimiswa yo dodombedzwaho ha muofisiri mupfukisi wa masheleni a lushaka hu sa athu swika la 30 Tshimedzi 2009 u itela ñwaha wa zwa Gwama u tevhelaho na ñwaha wa zwa Gwama wa 2011/12.

(b) Nzudzanyo ya tshiimiswa yo ambiwaho kha phara (a) i fanela u sumbedza eneo mafhungo nahone a ñwaliwe nga kuñwalele kwo phethwaho nga muofisiri mupfukisi wa masheleni a lushaka u tendelana na Vhufaragwama ha Muvhuso.

(4) (a) Muofisiri a tangedzaho mbadelo dza magavhelo a Mveledziso ya Dzinndu na ya Kudzulele Kwa Vhathu u fanela uri a tshi shumisa magavhelo a yaho nga zwiimo zwa ñwaha wa zwa Gwama na ñwaha wa zwa Gwama wa 2011/12 samusi zwo ñwaliwa kha Kholomu B ya Mbekanyo 5, nga la 1 Tshimedzi 2009—

- (i) a tendele magavhelo a madzingu na a mishumo ine ya tikedzwa nga magavhelo eneo kha ñwaha u tevhelaho wa zwa Gwama na ñwaha wa zwa Gwama wa 2010/11 kha masipala muñwe na muñwe u qivhiwaho nga muofisiri mupfukisi wa masheleni a lushaka o thoma a amba na Vhufaragwama ha Muvhuso; nahone
- (ii) a qee muofisiri mupfukisi wa masheleni a lushaka—
 - (aa) magavhelo a madzingu o ambiwaho kha phara thukhu (i);
 - (bb) mishumo ine ya khou tea u itwa u thoma yo bulwaho kha phara thukhu (i), yo tevhokanyiswaho u ya nga Masipala une wa qo tikedzwa nga magavhelo a ñwaha u tevhelaho wa Gwama na ñwaha wa Gwama wa 2010/11; na

- (cc) a housing development plan indicating how the projects referred to in subparagraph (i) give 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 2009. 5
- (c) Where a municipality and a receiving officer cannot agree on the allocations and projects referred to in subsection (4)(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. 10
- (e) Any proposed amendment or adjustment of the allocations published in terms of section 43 must be agreed with the relevant municipality, the transferring national officer and the National Treasury prior to the submission of the allocations referred to in paragraph (a)(ii).
- (5) (a) A category C municipality that receives an equitable share, a conditional allocation, or both, in terms of this Act must, using the envisaged conditional allocations to that municipality for the next financial year and the 2011/12 financial year as set out in Column B of the Schedules, by 1 October 2009— 15
- (i) agree the provisional allocations and the projects to be funded from those allocations in the next financial year and the 2011/12 financial year with each category B municipality within the category C municipality's area of jurisdiction; and 20
- (ii) submit to the transferring national officer—
- (aa) the provisional allocations referred to in subparagraph (i); and
- (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 2011/12 financial year. 25
- (b) Where a category C municipality and a category B municipality cannot agree on the allocations and projects referred to in paragraph (a), the category C municipality must request the relevant transferring national officer to facilitate agreement. 30
- (c) 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.
- (d) Any proposed amendment or adjustment of the allocations published in terms of section 43(3)(b) must be agreed with the relevant category B municipality, transferring national officer and the National Treasury, prior to the submission of the allocations referred to in paragraph (a)(ii). 35
- (e) Should agreement not be reached between the category C municipality and the category B municipality on the provisional allocations and projects referred to in paragraph (a) prior to 1 October 2009, the National Treasury may proceed to determine the provisional allocations and provide those provisional allocations to the municipalities concerned and the transferring national officer. 40
- (6) (a) The transferring national officer of a conditional allocation, using the envisaged conditional allocations for the next financial year and the 2011/12 financial year as set out in Column B of the Schedules to this Act, must, by 31 July 2009 submit to the National Treasury for approval— 45
- (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 50
- (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

(cc) nzudzanyo ya mveledziso ya dzinnq̄u i sumbedzaho uri mishumo ye ha ambiwa ngayo kha phara (ii) i a shuma kha Nzudzanyo ya Mveledziso yo Tanganelwaho nga masipala muñwe na muñwe;

(b) Vhufaragwama ha Muvhuso vhu nga kha q̄i talusa masipala dzo ambwaho kha phara (a)(i) arali muofisiri mupfukisi wa masheleni a lushaka a sa athu zwi ita nga ja l Thangule 2009 5

(c) Musi masipala na muofisiri a t̄anganedzaho mbadelo vha sa tendelana nga zwa gavhelo na mishumo yo ambiwaho kha tshipiḁa tshiḁuku (4)(a), muofisiri a t̄anganedzaho mbadelo u fanela u humbela muofisiri a itaho mbadelo uri a dzudzanye mafhungo. 10

(d) Muofisiri a itaho mbadelo u fanela u dzhia vhukando hoṭhe vhu ṭodeaho u dzudzanya mafhungo nga u ṭavhanya, hu songo fhela maḁuvha a 60 musi o no t̄anganedza heyi khumbelo.

(e) U dzudzanywa kana u shandulwa naho hu hufhio ha magavhelo o ḁivhadzwo u ya nga tshipiḁa 43 hu fanela u t̄anganedzwa nga masipala a kwameaho, muofisiri mupfukisi wa masheleni a lushaka na vha zwa Vhufaragwama ha Muvhuso hu sa athu u rumelwa magavhelo o ambiwaho kha phara (a)(ii). 15

(5) (a) Masipala wa khethekanyo C une wa wana mukovhe wo linganyiselwaho wa gavhelo u ya nga zwiimo, kana vuvhili hazwo, u ya nga hoyu Mulayo, u tshi shumisa magavhelo a anganyelwaho a ṅwaha u tevhelaho na ṅwaha wa 2011/12 samusi zwo ṅwalwa kha Kholomu B ya Dzimbekanyo, hu sa athu swika ja l Tshimedzi, u fanela— 20

(i) u tendela magavhelo a madzingu na mishumo zwi tshi thuswa nga zwa Gwama ja magavhelo a ṅwaha u tevhelaho na ṅwaha wa Gwama wa 2011/12, masipala wa khethekanyo ya B u fhethu ha masipala wa khethekanyo C; nahone 25

(ii) u rumela muofisiri mupfukisi wa masheleni a lushaka—

(aa) magavhelo a madzingu o bulwaho kha phara ṭhukhu (i); na

(bb) mishumo ine ya fanela u itwa u thoma yo bulwaho kha phara ṭhuku (i) yo tevhokanyiso u ya nga masipala une wa tea u thuswa nga zwa Gwama ja magavhelo a ṅwaha u tevhelaho kana ṅwaha wa zwa Gwama wa 2011/12. 30

(b) Hune masipala wa khethekanyo C wa si kone u tendelana na masipala wa khethekanyo B malugana na magavhelo na mishumo yo bulwaho kha phara (a), masipala wa khethekanyo C u fanela u humbela muofisiri o teaho wa muvhuso a itaho mbadelo uri a thuse kha u ita thendelano. 35

(c) Muofisiri mupfukisi wa masheleni a lushaka u fanela u dzhia vhukando ho fanelaho u itela uri hu vhe na thendelano nga u ṭavhanya nga hune zwa konadzea ngaho, fhedzi hu si nga murahu ha maḁuvha a 60 musi o no wana yeneyo khumbelo.

(d) U shandula magavhelo naho hu hufhio ho phaḁaladzwo u ya nga zwiimo zwa tshipiḁa 43(3)(b) hu fanela u tendelanwa naho nga masipala wo teaho wa khethekanyo B, muofisiri mupfukisi wa masheleni a lushaka na vha zwa Vhufaragwama ha Muvhuso, hu sa athu u kovhekanywa magavhelo samusi zwo ṅwalwa kha phara (a)(ii). 40

(e) Arali mimasipala na masipala wa khethekanyo B dza sa kona u pfana nga mafhungo a magavhelo a madzingu na mishumo yo bulwaho kha phara (a) nga phanḁa ha ja l Tshimedzi 2009, vha zwa Vhufaragwama ha Muvhuso vha nga kha q̄i tshea magavhelo a madzingu nahone vha ṅee masipala eneo magavhelo a madzingu na muofisiri mupfukisi wa masheleni a lushaka. 45

(6) (a) Muofisiri wa muvhuso a itaho mbadelo wa gavhelo u ya nga zwiimo, a tshi shumisa magavhelo u ya nga zwiimo a anganyelwaho a ṅwaha u tevhelaho wa zwa Gwama na ṅwaha wa zwa Gwama wa 2011/12 samusi zwo bulwa kha Kholomu B ya Mbekanyo dza hoyu Mulayo, hu sa athu fhira 31 Fulwana 2009 u fanela u rumela kha vha zwa Vhufaragwama ha Muvhuso u itela uri zwi kone u t̄anganedzwa— 50

(i) magavhelo a madzingu a dzingu ḁiñwe na ḁiñwe kana masipala u tendelana na magavhelo maswa u ya nga zwiimo ane a ḁo itwa ṅwaha u ḁaho wa zwa Gwama; 55

(ii) u shandukiswa naho hu hufhio kha magavhelo a anganyelwaho a dzingu ḁiñwe na ḁiñwe kana masipala samusi zwo bulwa kha Kholomu B ya mbekanyo malugana na magavhelo u ya nga zwiimo a re hone; nahone

(iii) mitheo ya magavhelo o bulwaho kha phara ṭhukhu (i) na (ii) nga kuitele kune kwa tsheiswa nga vha zwa Vhufaragwama ha Muvhuso. 60

(b) U shandula naho hu hufhio ha magavhelo u ya nga zwiimo u bva kha ṅwaha wa zwa Gwama u ya nga kha ṅwaha u tevhelaho hu fanela u tendelanwa naho nga vha zwa

with the National Treasury prior to the submission of the provisional allocations and draft frameworks referred to in paragraph (a)(ii) and (iii).

(c) The National Treasury may, if the transferring national officer fails to comply with paragraph (a) by 31 July 2009, determine—

- (i) the provisional allocations in paragraph (a)(i); 5
- (ii) any amendments to the envisaged allocations contemplated in paragraph (a)(ii); and
- (iii) the draft frameworks for the allocations referred to in paragraph (a)(iii), and submit that information to the relevant provinces or municipalities.

(d) (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 7 December 2009. 10

(ii) If the transferring national officer fails to submit the allocations referred to in subparagraph (i) by 7 December 2009, the National Treasury may determine the appropriate allocations, taking into consideration the envisaged allocations for the next financial year. 15

(7) 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. 20

Expenditure prior to commencement of Division of Revenue Act, 2010

41. 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 2010, 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. 25

CHAPTER 5

DUTIES OF MUNICIPALITIES, PROVINCIAL TREASURIES AND NATIONAL TREASURY

Duties of municipalities 30

42. (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 2009, 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 2009/10 municipal financial year, and the two following municipal financial years. 35

(b) The budget must indicate all allocations from its equitable share and conditional allocations to be transferred to each category B municipality within the category C municipality's area of jurisdiction and disclose the criteria for allocating funds between the category B municipalities. 40

(2) A category C municipality that is providing a municipal service must, before implementing any capital project for water, electricity, roads or any other municipal service, consult the category B municipalities within whose area of jurisdiction the project will be implemented, and agree in writing which municipality is responsible for the operational costs and the collection of user fees. 45

(3) A category C municipality must ensure that it does not duplicate a function currently performed by a category B municipality, and must transfer funds for the provision of services, including basic services, to the relevant category B municipality that is providing municipal services, irrespective of the fact that—

- (a) the category C municipality retains the power or function in terms of the Municipal Structures Act; and 50

Vhufaragwama ha Muvhuso hu sa athu rumelwa magavhelo a madzingu na mitheo ya mafhungo yo bulwaho kha phara (a)(ii) na (iii).

(c) Arali muofisiri mupfukisi wa masheleni a lushaka a tshi kundwa u tshimbizana na phara (a) hu sa athu swika la 31 Fulwana 2009, vha zwa Vhufaragwama ha Muvhuso, vha nga kha di tshea—

(i) magavhelo a madzingu kha phara (a)(i);

(ii) tshanduko dzi humbulelwaho naho dzi dzifhio dzo bulwaho kha phara (a)(ii); na

(iii) Mafhungo a mutheo a mikovhe ya magavhelo o bulwaho kha phara (a) (iii), nahone a rumelwe kha madzingu na masipala dzo fanelaho.

(d) (i) Magavhelo a u fhedza o tewaho kha magavhelo a madzingu o bulwaho kha phara (a)(i) na (ii) a fanela u rumelwa Vhufaragwama ha Muvhuso hu sa athu swika la 7 Nyendavhusiku 2009.

(ii) Arali muofisiri mupfukisi wa masheleni a lushaka a kundelwa u diisa magavhelo e a ambiwa kha phara tshukhu (i) nga la 7 Nyendavhusiku 2009, Muofisiri wa Muvhuso a nga themendela uri hu itwe gavhelo la tshifhinganyana, a tshi humbulela magavhelo a n'waha u tevhelaho wa zwa Gwama.

(7) Vhufaragwama ha Muvhuso vhu nga ri vhu tshi itela n'waha u tevhelaho wa Gwama, wa funza vhaofisiri vha muvhuso vha itaho mbadelo, vhaofisiri vha tshanganedzaho mbadelo na mimasipala uri vha diise khaho nzudzanyo na mafhungo a magavhelo a itwaho u ya nga zwiimo samusi vhu tshi nga phetha nga zwiifhinga zwo khetheaho nga phanda ha u thoma ha n'waha u tevhelaho wa zwa Gwama.

U shumiswa ha tshelede hu sa athu thoma Mulayo wa Khethekanyo ya Mbuelo, 2010

41. Nga nnda ha zwipidza 3(2), 7(2) na 8(2), arali Mulayo wa Khethekanyo ya Mbuelo wa n'waha muñwe na muñwe u itela n'waha u daho wa Gwama u sa athu thoma nga phanda kana nga la 1 Lambamai 2010, vha zwa Vhufaragwama ha Muvhuso vha nga phetha uri mutengo u sa fhiri phesenthe dza 45 kha tshanganyelo inwe na inwe ya gavhelo lo itwaho u ya nga zwipidza 3(1), 7(1) na 8(1) i newe dzingu kana masipala sa u vhila ho livhaho hu bvaho kha Gwama la Mbuelo la Muvhuso.

NDIMA 5

MISHUMO YA MIMASIPALA, VHUFARAGWAMA HA MADZINGU, NA VHUFARAGWAMA HA MUVHUSO

Mishumo ya mimasipala

42. (1) (a) U tendelana na tshodza dza Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala, muofisiri a vhaelaho Gwama wa mimasipala, hu sa athu u swika la 14 Lambamai 2009, a qee tshelede ine ya do shumiswa Vhufaragwama ha Muvhuso na masipala yotlhe dza khethekanyo B hune masipala wa langa hone, samusi zwo sumbedzwa u ya nga tshipidza 16 tsha Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala, u itela n'waha wa zwa Gwama wa masipala wa 2009/10, na muñwaha mivhili i tevhelaho ya zwa Gwama ya masipala

(b) Gwama li fanela u sumbedza magavhelo othe ane a fanela u fhiriselwa kha masipala muñwe na muñwe wa khethekanyo B u ya nga hune ha langa masipala wa Khethekanyo C nahone u ambe tshiitisi tsha u ita mbadelo vhukati ha masipala dza khethekanyo ya Bine.

(2) Masipala dzine dza khou qekedza tshumelo, dzi sa athu thoma mushumo muhulwane naho u ufho wa maqi, mudagasi, dzibada, kana tshumelo naho i ifhio ya masipala dzi fanela uri dzi ambe na masipala dza khethekanyo B dzine ha do itwa khadzo yeneyo mishumo, na uri ndi masipala ufho u re na vhuqifhinduleli ha mitengo ya u shuma na u kuvhanganya mitengo ya vhashumisi.

(3) Mimasipala dzi fanela u lwela u khwaqhisedza uri a dzi dovhololi mushumo une wa khou itwa nga masipala wa khethekanyo ya B, nahone dzi badele masipala wa khethekanyo B wo teaho une wa khou qekedza tshumelo dza masipala, u katela na tshumelo dza mutheo, hu sa londwi uri—

(a) mimasipala dzi na maanda kana mushumo u ya nga zwiimo zwa Mulayo wa Zwiimiswa zwa Masipala; na

- (b) a service delivery agreement for the provision of services by the category B municipality on behalf of the category C municipality has not been concluded.
- (4) A category B municipality which is not authorised to perform a function in terms of the Municipal Structures Act may not extend the scope or type of services that it currently provides, without— 5
- (a) entering into a service delivery agreement with the category C municipality which is authorised to perform the function in terms of the Municipal Structures Act; or
- (b) obtaining the legal authorisation to perform the function in terms of the Municipal Structures Act. 10
- (5) (a) A category C municipality and a category B municipality must, before the commencement of a municipal financial year, agree to a payment schedule in respect of the allocations referred to in subsection (1)(b) to be transferred to the category B municipality in that financial year, and the category C municipality must submit the payment schedule to the National Treasury. 15
- (b) A category C municipality must make transfers in accordance with the payment schedule submitted in terms of paragraph (a).
- (6) (a) The National Treasury may withhold or stop any allocation to the category C municipality and reallocate the allocation to the relevant category B municipalities if a category C municipality fails to— 20
- (i) make allocations referred to in subsection (1)(b);
- (ii) reach an agreement contemplated in subsection (2); or
- (iii) submit a payment schedule in accordance with subsection (5).
- (b) Sections 27(3) and 28(3) and (4) of this Act and section 216 of the Constitution apply, with the necessary changes, to the withholding and stopping of an allocation in accordance with paragraph (a). 25
- (c) The National Treasury may, where it stops an allocation in terms of this section, after consultation with the transferring national officer, determine that a portion of the allocation that will not be spent be reallocated to one or more municipalities, on condition that the allocation will be spent in the financial year or the next financial year. 30
- (7) A municipality must ensure that any allocation made to it in terms of this Act, or by a province or another municipality, that is not reflected in its budget as tabled in accordance with section 16 of the Municipal Finance Management Act, is reflected in its budget to be considered for approval in accordance with section 24 of the Municipal Finance Management Act. 35

Duties of provincial treasuries

43. (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 2009, 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; 50
- (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 2011/12 financial year;
- (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 55

- (b) a hu athu u itwa thendelano ya u qisa shumelo u itela tshumelo dza masipala wa khethekanyo B u itela mimasipala.
- (4) Masipala wa khethekanyo B u songo tendelwaho u ita mushumo u tshimbizana na Mulayo wa Zwiimiswa zwa Muvhuso u nga si tšandavhudze tshumelo dzine wa vha nadzo zwino, arali u sa athu— 5
- (a) u ita thendelano ya u nekedza tshumelo kha masipala dzine dza vha na thendelo ya u ita mishumo u ya nga zwiimo zwa Mulayo wa Zwiimiswa zwa Muvhuso; kana
- (b) u wana thendelo i re mulayoni ya u ita mishumo i tendelana na Mulayo wa Zwiimiswa zwa Muvhuso. 10
- (5) (a) masipala wa khethekanyo A na masipala wa khethekanyo B vha fanela u tendelana nga mbekanyo ya mbadelo malugana na magavhelo o bulwaho kha tshipiḁa tshikuku (1)(b) ane a tea u fhiriselwa kha masipala wa khethekanyo B kha ḁwaha wa zwa Gwama wa masipala, hu sa athu thoma ḁwaha wa masipala wa zwa Gwama, nahone masipala fanela u rumela vha zwa Vhufaragwama ha Muvhuso mbekanyo ya ita mbadelo. 15
- (b) Mimasipala i fanela u ita mbadelo u tshimbizana na mbekanyo ya mbadelo yo qiswaho u ya nga zwiimo zwa phara (a).
- (6) (a) Arali mimasipala ya kundwa u kovhekanya magavhelo o bulwaho kha tshipiḁa tshikuku (1)(b), a swikelela thendelano samusi zwo themendelwa kha tshipiḁa tshikuku (2), kana u rumela mbekanyo ya mbadelo u tshimbizana na tshipiḁa tshikuku (5), vha zwa Vhufaragwama ha Muvhuso vha nga kha qḁ lindedza kana vha imisa gavhelo naho Ji Jifhio mimasipala nahone vha Ji nea masipala dza khethekanyo B dzo fanelaho.
- (b) Ndugiselelo dza zwipiḁa 27(3) na 28(3) na (4) dza hoyu Mulayo na tshipiḁa 216 tsha Mulayotewa dzi shuma, na tshanduko dza hone, u lindedza na u imisa magavhelo u tendelana na phara (a). 25
- (c) Vha zwa Vhufaragwama ha Muvhuso musi vha tshi katudza gavhelo u ya nga tshenetshi tshipiḁa, musi vho no ambedzana na muofisiri mupfukisi wa masheleni a lushaka vha nga kha qḁ tsha uri tshipiḁa tsha gavhelo tshine tsha nga si shumiswe tshi kovhelwe masipala muthihi kana u fihra muthihi, zwi tshi ya nga uri Jenelo gavhelo Ji qḁ shumiswa naa nga wonoyo ḁwaha wa zwa ḁwaha wa muvhalelano kana ḁwaha wa zwa Gwama u tevhelaho.
- (7) Masipala muḁwe na muḁwe u fanela u ita vhungoho ha uri gavhelo naho Ji Jifhio Ji itwaho u ya nga zwiimo zwa wonoyu Mulayo, kana dzingu kana muḁwe masipala, u songo bvelelaho kha gwama Jawo samusi zwo ḁwalwa u tshimbizana na tshipiḁa 16 tsha Mulayo wa Vhulanguli ha Zwa Gwama dza Masipala, Ji bvelele kha gwama Jawo u itela uri Ji tšangedzwe u tshimbizana na tshipiḁa 24 tsha Mulayo wa Vhulanguli ha Zwa Dzitsheledze dza Masipala. 35

Mishumo ya vhufaragwama ha dzingu

43. (1) Vhufaragwama ha dzingu vhu fanela u sumbedza magavhelo a Mbekanyo 5 thungo ha Tsumbedzo ya Mbuelo kana mbekanyo ya yeneyo Tsumbedzo ya Mbuelo.
- (2) (a) Vhufaragwama ha dzingu vhu fanela uri nga Jene lo qḁvha le gwama la lo la ḁwaliwa ngalo kha milayo ya dzingu kana nga qḁvha la nga murahu lo tendelwaho nga Vhufaragwama ha Muvhuso, fhedzi hu songo fhirwa la 14 Lambamai 2009, vhu gandise zwi tevhelaho kha *Gazette*: 45
- (i) gavhelo lo sumbedzwaho la masipala muḁwe na muḁwe u itela gavhelo Jiḁwe na Jiḁwe Jiḁe la qḁ itwa nga dzingu na mimasipala u bva kha gwama la dzingu;
- (ii) gavhelo lo sumbedzaho Ji itelwaho tshikolo tshiḁwe na tshiḁwe tsha dzingu;
- (iii) tshipiḁa tsho sumbedzwaho tsha gavhelo la Mveledziso ya Dzinndu na ya Kudzulele kwa Vhathu 50
- (iv) gavhelo lo sumbedzwaho la tshiimiswa tsha dzingu kana dzingu la muvhuso u itela u shumiswa ha mbekanyamushumo i badelwaho nga gavhelo la Mbekanyo 5 hu tshi itelwa dzingu kana u itela thuso i qḁwaho dzingu kha u shumisa yeneyo mbekanyamushumo; 55
- (v) khethekanyo ine ya tou anganyelwa ya gavhelo i re kha phara thukhu (i)-(iv), u ya nga masipala muḁwe na muḁwe na tshikolo tshiḁwe na tshiḁwe, u itela ḁwaha wa zwa Gwama u tevhelaho na ḁwaha wa zwa Gwama wa 2010/11;
- (vi) zwiimo na mafhungo maḁwe a tshimbizana na magavhelo a re kha phara thukhu (i), (ii) na (iii) u itela u kala kushumele; na 60

(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.

(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 the legislature passing the appropriation Bill. 5

(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 included in the province's budget documents that are submitted with an adjustment appropriation Bill to its legislature.

(c) The provisions of subsection (2), with the necessary changes, apply in respect of allocations referred to in paragraph (b). 15

(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—

- (i) actual transfers received by the province from national departments; 25
- (ii) actual expenditure on such allocations, excluding Schedule 4 allocations, up to the end of that month; and
- (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. 30

(6) A provincial treasury must—

- (a) ensure—
 - (i) that a payment schedule is agreed between each provincial department and receiving institution referred to in subsection (2)(a); and 35
 - (ii) that transfers are made in accordance therewith.
- (b) submit the payment schedules to the National Treasury within 14 days of the commencement of the financial year.

Duties of National Treasury

40

44. (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 37. 45

(3) The National Treasury may, in any report it publishes that aggregates reports published by provincial treasuries contemplated in section 71(7) of the Municipal Finance Management Act, and in any report in respect of municipal finances, include a report on the equitable share and conditional allocations provided for in this Act. 50

(vii) gwama la vhuongelo vhuñwe na vhuñwe u ya nga kushumele kwa Vhufaragwama ha Muvhuso.

(b) Magavhelo na magwama e ha ambiwa ngaho kha phara (a) a fanela u dzhiwa e a phethaho arali mulayo wa khwaṭhisa Mulayotibe ya Mbuelo hu songo itwa dzitshanduko.

(c) Musi mulayo u tshi khwaṭhisa u shuma ha Mulayotibe ya Mbuelo muofisiri wa zwa mbalelano wa vhufaragwama ha dzingu u fanela u ñwala magavhelo na magwama kha *Gazette* hu sa athu fhela maḍuvha a 14 musi mulayo wo khwaṭhisa u shuma ha Mulayotibe ya Mbuelo.

(3) (a) Hu sa londwi naho tshi tshini tshi siho mulayoni, vhufaragwama ha dzingu, u tendelana na mathungo a mutheo o khwaṭhiswaho nga Vhufaragwama ha Muvhuso, vhu fanela uri vhu khwiṅise magavhelo a re kha tshipiḍa tshiṭuku (2) kana u engedza magavhelo kha masipala e a vha a songo ñwaliwa u ya nga tshipiḍa tshiṭuku (1) kana (2).

(b) Magavhelo o lugiswaho na magavhelo e ha ambiwa ngao kha phara (a) a fanela u ñwaliwa kha bammbiri dza gwama la dzingu dzine dza ḍo sumbedzwa na u khakhululwa nga Mulayotibe ya Mbuelo.

(c) Ndugiselelo dza tshipiḍa tshiṭuku (2), dzi shuma u ya nga magavhelo e ha ambiwa ngao kha phara (b), na tshandukiso dzi ḵodeaho.

(4) Hune mushumo wa dzingu wa ḡewa gavhelo la Mbekanyo 5 wa ḡewa dzingu nga ñwaha wa zwa Gwama nahone dzingu Ji sa athu kovhela Gwama wonoyo masipala u itela wonoyo mushumo, dzingu Ji fanela u nea masipala gavhelo u ya nga tshipiḍa 226(3) tsha Mulayotewa u itela u vhila nga u tou livha Gwama la Mbuelo la dzingu nahone Ji fanela u ḍivhadza Vhufaragwama ha Muvhuso vhu itaho mbadelo.

(5) (a) Sa tshipiḍa tsha muvhigo wo ṭanganyiswaho wa ñwedzi muñwe na muñwe u ya nga tshipiḍa 32 tsha Mulayo wa Vhulanguli ha Zwa Gwama dza Muvhuso, nga kuitele kwo tiwaho nga Vhufaragwama ha Muvhuso, mufaragwama wa dzingu u fanela u vhiga—

- (i) mbadelo dzo ṭanganedzwaho u bva kha mihasho ya muvhuso
- (ii) tshedele yo shumiswaho kha eneo magavhelo, nga nḍa ha magavhelo a Mbekanyo 4, u swika magumoni a wonoyo ñwedzi; na
- (iii) mbadelo dzo badelwaho mimasipala nga madzingu, na tshedele yo shumiswaho nga mimasipala kha eneo magavhelo.

(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 mathungo a re kha Vhufaragwama ha Muvhuso.

(6) Vha zwa Vhufaragwama ha Dzingu vha fanela—

(a) u khwaṭhisedza—

- (i) uri hu vhe na thendelano ya mbekanyo ya u badela vhukati ha muhasho muñwe na muñwe wa dzingu na vhane vha i ṭanganedza samusi zwo bulwa kha tshipiḍa tshiṭuku 2(a); na
- (ii) uri mbadelo dzo itwa u tshimbizana na nḍila yo teaho;

(b) u badela Vhufaragwama ha Muvhuso hu sa athu u fhela maḍuvha a 14 musi ho thoma ñwaha wa zwa Gwama.

Mishumo ya Vhufaragwama ha Muvhuso

44. (1) Vha zwa Vhufaragwama ha Muvhuso vha fanela uri hu sa athu u fhela maḍuvha a 14 musi hoyu Mulayo wo no thoma u shuma vha ḡee vhaofisiri vha muvhuso vhoṭhe vha itaho mbadelo, nothisi i re na zwidodombedzwa zwa akhaunthu ya bannḍa u dzingu na masipala muñwe na muñwe.

(2) Vha zwa Vhufaragwama ha Muvhuso khathihi na muvhigo wa ñwedzi muñwe na muñwe wo ñwaliwaho kha tshipiḍa 32(2) tsha Mulayo wa Vhulanguli ha Zwa Gwama dza Muvhuso, vha fanela uri vha vhiḡe nga ha magavhelo oṭhe o itwaho o tevhekanyiswako kha Mbekanyo dzo ambiwaho kha zwipiḍa 7 na 8 kana o itwaho u tendelana na tshipiḍa 37.

(3) Vha zwa Vhufaragwama ha Muvhuso vha nga kha ḍi katela na muvhigo wa mukovhe wo linganyiselwaho na magavhelo u ya nga zwiimo, kha muvhigo naho u ufhiyo une wa phaḍaladzwa nga vha zwa vhufaragwama ha dzingu, na kha muvhigo naho u ufhiyo une vha u phaḍaladzwa une wa ṭanganya mivhigo yo phaḍaladzwa nga vha zwa vhufaragwama ha dzingu samusi zwo bulwa kha tshipiḍa 71(7) Mulayo wa Vhulanguli ha zwa Gwama dza Masipala, na kha muvhigo naho u ufhiyo u re malugana na tshedele dza masipala.

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

45. 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

46. (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

47. (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 26(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—
 - (i) the primary bank account;
 - (ii) in respect of provinces, a corporation for public deposits account; 30
 - (iii) in respect of the Gautrain Rapid Rail Link Grant, the account referred to in section 17(2); or
 - (iv) in respect of the Gautrain Rapid Rail Link Loan, the account designated in terms of the Loan Agreement.

(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. 35

Financial misconduct

48. (1) Despite anything to the contrary contained in any law, any serious or persistent non-compliance with a provision of this Act, and in particular, any non-compliance with section 40, constitutes financial misconduct. 40

(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

49. (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.

(2) A delegation or assignment in terms of subsection (1) to an official of the National Treasury— 50

NDIMA 6

NYANGAREDZO

Magavhelo ane mushumi wa muvhuso a nea madzingu kana mimasipala

45. Muofisiri wa zwa mbalelano wa muhasho wa dzingu kana masipala a ne a tanganedza tshelede i bvaho kha mushumi wa muvhuso sa gwama, kana munikelo u fanela u amba kha tshitatimende tshawe tsha zwa Gwama ndivho na vhuhulwane ha yeneyo tshelede ya gwama, kana munikelo. 5

Vhuḑifhinduleli ha u tshinywa ha maitete a vhulanguli na tshumisano dza muvhuso

46. (1) Muraḑo wa muvhuso a kwameaho kha khakhathi malugana na u shumiswa ha Mulayo kana mafhungo a khethekanyo ya mbuelo kana zwa magavhelo, u fanela uri musi a athu ya khothe u hulamisa heyi khani, a ite vhuḑidini hothe u dzudzanya haya mafhungo na muḑwe muraḑo wa muvhuso a kwameaho, u katela na zwothe zwo itwaho u itela u hulamisa hohu u sa anḑana u ya nga mulayo u ḑodeaho. 10

(2) Arali khothe ya ri eneo mafhungo a humele murahu u ya nga tshipiḑa 41(4) tsha Mulayotewa, nga nwambo wa uri khothe i songo fushea uri onoyo muraḑo wa muvhuso o yaho khothe a wo ngo dzudzanya mafhungo u ya nga tshipiḑa tshituku (1), tshelede ye ya shumiswa nga wonoyo muraḑo wa muvhuso a tshi badela khothe i fanela u dzhiwa sa i songo shumaho na yo ndazekanyiwaho. 15

(3) Tshelede yo sokou ndazekanyiwaho yo shumiswaho hu tshi tevhedzwa maitete, i fanela u vhiliwa nga u tsvhanya, kha muthu we a ita uri muraḑo wa muvhuso a si tshimbizane na ḑhodea dza tshipiḑa tshituku (1). 20

U sa shumisa tshelede zwavhuḑi

47. (1) Mbadelo dzi tevhelaho dzi vha dzi songo shumiswa zwavhuḑi u ya nga Mulayo wa Vhulanguli ha Gwama ha Muvhuso na Mulayo wa Vhulanguli wa Gwama dza Masipala, u ya nga zwiimo: 25

(a) Mbadelo yo hanelwa u ya nga tshipiḑa 26(2) tsha hoyu Mulayo; kana

(b) mbadelo nga muofisiri mupfukisi wa masheleni a lushaka kha akhaunthu ya bannḑa ya dzingu kana ya masipala ine ya si vhe—

(i) akhaunthu khulwane ya bannḑa; 30

(ii) malugana na madzingu, koporasi ya u ita akhaunthu dza muvhuso;

(iii) malugana na Gwama ḑa *Gautrain Rapid Rail Link*, akhaunthu yo bulwaho kha tshipiḑa 17(2); kana

(iv) malugana na Khadzimo ya Gwama ya *Gautrain Rapid Rail Link*, akhaunthu i shumiswaho u tendelana na zwiimo zwa Thendelano ya Khadzimo ya Gwama. 35

(2) Mbadelo ine ya itwa kana u sa shumiswa zwavhuḑi ha gavhelo u ya nga hoyu Mulayo zwi ita uri tshelede i sa shumiswe zwavhuḑi u ya nga Mulayo wa Vhulanguli ha Gwama dza Muvhuso na Mulayo wa Vhulanguli ha Gwama ha Masipala. 40

U sa fulufhedzea kha zwa Gwama

48. (1) Hu sa londwi naho tshi tshini tshi lwaho na mulayo, u tshinya huhulwane kana ha nga khole hu lwaho na hoyu Mulayo, na u sa thetshelesa tshipiḑa 40 naho hu hufhio hu dzhiwa sa u sa fulufhedzea kha zwa Gwama.

(2) Tshipiḑa 84 tsha Mulayo wa Vhulanguli ha Gwama ḑa Muvhuso na tshipiḑa 171(4) tsha Mulayo wa Vhulanguli ha Gwama ḑa Masipala u shuma u tendelana na u sa fulufhedzea u ya nga tshipiḑa tshituku (1). 45

U thadulana na u nekana mishumo

49. (1) Minisiḑa a nga ḑwala u newa ha vhanwe mishumo ya Vhufaragwama ha Muvhuso u ya nga hoyu Mulayo nahone a nea miḑwe mishumo ya Vhufaragwama u ya nga hoyu Mulayo muofisiri wa Vhufaragwama ha Muvhuso. 50

(2) U ḑea mishumo muofisiri wa Vhufaragwama ha Muvhuso u ya nga tshipiḑa tshituku (1)—

- (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

50. (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

51. 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

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52. (1) Subject to subsection (2), the Division of Revenue Act, 2008 (Act No. 2 of 2008), is hereby repealed.
- (2) The repeal of the Division of Revenue Act, 2008 (Act No. 2 of 2008), does not affect any duty or obligation set out in that Act, the execution of which is still outstanding. 25

Short title and commencement

53. This Act is called the Division of Revenue Act, 2009, and takes effect on 1 April 2009 or the date of publication thereof by the President in the *Gazette*, whichever is the later date.

- (a) zwi ya nga zwithivheli na zwiimo zwine Minisiṭa a ḡo zwi amba
- (b) a nga kha ḡi amba uri onoyo muofisiri a dovhe a ḡee mushumo nga u tou ṅwala, wonoyo mushumo we a u fhirisela kha muṅwe muofisiri wa Vhufaragwama ha Muvhuso; nahone
- (c) a si dzhie Mufaragwama wa Muvhuso vhuḡifhinduleli malugana na u shumiswa ha vhulanguli ho ḡewaho muṅwe kana mushumo wo ḡewaho muṅwe. 5

(3) Minisiṭa a nga tenda, kana a hanedza phetho naho i ifhio i dzhiwaho nga muofisiri musi hu tshi ḡekanwa wonoyo mushumo, zwi tshi ya nga pfanelo dzine dza nga vha hone nga nwambo wa yeneyo phetho. 10

Zwi sa kwami muofisiri

50. (1) Vha zwa Vhufaragwama ha Muvhuso vha nga kha ḡi ṅwala khumbelo hu tshi shumiswa muofisiri mupfukisi wa masheleni a lushaka, hu nga humbelwa uri onoyo muofisiri a si kwame kha u ṅwala hu tshi tevhelwa Mulayo hoyu.

(2) U thivhelwa u ya nga tshipiḡa tshituku (1) hu fanela u bula tshifhinga na zwiimo, arali zwi hone, zwi re nga fhasi hazwo na zwi itaho uri zwi gandiswc kha *Gazethe* 15

Vhulivhisi

51. Minisiṭa a nga kha ḡi ṅwala kha *Gazethe*, a vhea milayo malugana na—

- (a) naho tshi tshini tshine tsha nga ṭalulwa u ya nga hoyu Mulayo; na
- (b) mathungo naho e afhio a vhulanguli kana kushumele kune kwa ṭodea u itela u shumisa hoyu Mulayo. 20

U thuthwa ha milayo

52. (1) u ya nga tshipiḡa tshituku (2), Mulayo wa Khethekanyo ya Mbuelo, 2008 (Mulayo 2 wa 2008), a u tsha shuma.

(2) U bviswa ha Mulayo wa Khethekanyo ya Mbuelo, 2008, a zwi kwami mushumo kana mbofho naho dzi dzifhio dza wonoyo Mulayo, u kha ḡi shuma. 25

Tshitohho tshipufhi na mathomo

53. Hoyu Mulayo u vhidzwa Mulayo wa Khethekanyo ya Mbuelo, 2009, nahone u ḡo thoma u shuma nga ḡa 1 Lambamai 2009, kana nga ḡuvha ḡa musi u tshi ḡivhadzwa nga Muphuresidenthe kha *Gazethe*, naho ḡi ḡuvha ḡifhio nga murahu. 30

SCHEDULE 1**EQUITABLE DIVISION OF REVENUE RAISED NATIONALLY AMONG
THE THREE SPHERES OF GOVERNMENT**

Spheres of Government	Column A	Column B	
	2009/10 Allocation	Forward Estimates	
		2010/11	2011/12
	R'000	R'000	R'000
National ^{1,2}	483 665 383	509 416 140	544 146 880
Provincial	231 050 881	253 670 492	272 934 054
Local	23 846 502	29 267 706	31 889 901
TOTAL	738 562 766	792 354 338	848 970 835

1. National share includes conditional allocations to provincial and local spheres, general fuel levy sharing with metropolitan municipalities, 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	
	2009/10 Allocation	Forward Estimates	
		2010/11	2011/12
	R'000	R'000	R'000
Eastern Cape	35 940 398	38 983 317	41 431 044
Free State	14 236 280	15 466 344	16 465 163
Gauteng	38 896 845	43 336 279	47 305 421
KwaZulu-Natal	49 989 762	54 742 454	58 748 345
Limpopo	29 861 344	32 567 740	34 806 606
Mpumalanga	19 005 445	20 819 407	22 350 564
Northern Cape	6 192 507	6 801 249	7 320 267
North West	16 121 174	17 813 857	19 290 052
Western Cape	20 807 126	23 139 845	25 216 592
TOTAL	231 050 881	253 670 492	272 934 054

MBEKANYO 1**KHETHEKANYO YO LINGANYISELWAHO YA MBUELO DZO ITWAHO
NGA MUVHUSO KHA MASIA MARARU A MUVHUSO**

Masia Muvhuso	Kholomu A	Kholomu B	
	2009/10 Gavhelo	U Gaganyelwa Phaṉa	
		2010/11	2011/12
	R'000	R'000	R'000
Muvhuso ^{1,2}	483 665 383	509 416 140	544 146 880
Dzingu	231 050 881	253 670 492	272 934 054
Muvhusowapo	23 846 502	29 267 706	31 889 901
THANGANYELO	738 562 766	792 354 338	848 970 835

1. Mukovhe wa muvhuso u katela na magavhelo u ya nga madzingu, na muvhusowapo wa tshelede ya madzingu, na muvhusowapo wa tshelede ya u lifha zwikolodo na tshelede ya vhuimo ha shishi.

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

MBEKANYO 2**MUKOVHE WO LINGANYISELWAHO WA DZINGU LIINWE NA LIINWE
WA MUKOVHE WA MBUELO DZO ITWAHO NGA MUVHUSO
(hu tshi vhlwa nga u tou livha Gwama la mbuelo dza Muvhuso)**

Dzingu	Kholomu A	Kholomu B	
	2009/10 Gavhelo	U Gaganyelwa Phaṉa	
		2010/11	2011/12
	R'000	R'000	R'000
Eastern Cape	35 940 398	38 983 317	41 431 044
Free State	14 236 280	15 466 344	16 465 163
Gauteng	38 896 845	43 336 279	47 305 421
KwaZulu-Natal	49 989 762	54 742 454	58 748 345
Limpopo	29 861 344	32 567 740	34 806 606
Mpumalanga	19 005 445	20 819 407	22 350 564
Northern Cape	6 192 507	6 801 249	7 320 267
North West	16 121 174	17 813 857	19 290 052
Western Cape	20 807 126	23 139 845	25 216 592
THANGANYELO	231 050 881	253 670 492	272 934 054

SCHEDULE 3

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

			National Financial Year		
			Column A	Column B	
Number	Municipality		2009/10 Allocation	Forward Estimates	
				2010/11	2011/12
			R'000	R'000	R'000
EASTERN CAPE					
A	NMA	Nelson Mandela	456 625	579 518	636 311
B	EC101	Camdeboo	23 014	28 512	31 135
B	EC102	Blue Crane Route	24 450	30 271	33 049
B	EC103	Ikwezi	9 111	11 236	12 260
B	EC104	Makana	41 807	51 979	56 819
B	EC105	Ndlambe	34 983	43 437	47 462
B	EC106	Sundays River Valley	20 232	24 992	27 275
B	EC107	Baviaans	9 535	11 764	12 836
B	EC108	Kouga	26 991	33 255	36 616
B	EC109	Koukamma	17 875	22 118	24 146
C	DC10	Cacadu District Municipality	63 569	68 769	72 080
Total: Cacadu Municipalities			271 569	326 333	353 679
B	EC121	Mbhashe	61 253	75 599	82 488
B	EC122	Mnquma	88 519	109 454	119 467
B	EC123	Great Kei	18 944	23 419	25 558
B	EC124	Amahlathi	54 635	67 538	73 704
B	EC125	Buffalo City	392 875	492 572	545 235
B	EC126	Ngqushwa	37 180	45 956	50 151
B	EC127	Nkonkobe	57 125	70 637	77 092
B	EC128	Nxuba	12 780	15 805	17 251
C	DC12	Amatole District Municipality	401 480	473 073	497 259
Total: Amatole Municipalities			1 124 791	1 374 054	1 488 206
B	EC131	Inxuba Yethemba	25 732	31 886	34 817
B	EC132	Tsolwana	15 020	18 509	20 189
B	EC133	Inkwanca	10 639	13 131	14 327
B	EC134	Lukhanji	68 291	84 457	92 182
B	EC135	Intsika Yethu	54 631	67 357	73 479
B	EC136	Emalahleni	40 449	49 912	54 455
B	EC137	Engcobo	37 019	45 691	49 854
B	EC138	Sakhisizwe	21 399	26 469	28 890
C	DC13	Chris Hani District Municipality	223 806	275 094	300 385
Total: Chris Hani Municipalities			496 988	612 505	668 578
B	EC141	Elundini	39 444	48 634	53 058
B	EC142	Senqu	52 274	64 668	70 581
B	EC143	Maletswai	13 908	17 174	18 742
B	EC144	Gariep	15 083	18 681	20 396
C	DC14	Ukhahlamba District Municipality	100 602	122 888	134 158
Total: Ukhahlamba Municipalities			221 312	272 046	296 936
B	EC151	Mbizana	59 746	73 660	80 355
B	EC152	Ntabankulu	33 103	40 791	44 497
B	EC153	Ngquza Hill	57 934	71 450	77 952
B	EC154	Port St Johns	35 278	43 472	47 421
B	EC155	Nyandeni	69 802	86 232	94 100
B	EC156	Mhlontlo	53 515	66 089	72 116
B	EC157	King Sabata Dalindyebo	100 474	125 001	136 577
C	DC15	O R. Tambo District Municipality	324 580	396 607	433 096
Total: O.R Tambo Municipalities			734 433	903 301	986 113
B	EC442	Umzimvubu	56 261	69 453	75 784
B	EC441	Matatiele	56 549	69 808	76 174
C	DC44	Alfred Nzo District Municipality	99 863	122 097	133 290
Total: Alfred Nzo Municipalities			212 672	261 358	285 248
Total: Eastern Cape Municipalities			3 518 390	4 329 116	4 715 072

MBEKANYO 3

**U'ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MU'NWE NA
MU'NWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

			Nwaha wa zwa Dzitshelede wa Muvhuso		
			Kholomu A	Kholomu B	
Tshivhalo	Masipala		Gavhelo la 2009/10	U'Gaganyelwa Phanga	
				2010/11	2011/12
			R'000	R'000	R'000
EASTERN CAPE					
A	NMA	Nelson Mandela	456 625	579 518	636 311
B	EC101	Camdeboo	23 014	28 512	31 135
B	EC102	Blue Crane Route	24 450	30 271	33 049
B	EC103	Ikwezi	9 111	11 236	12 260
B	EC104	Makana	41 807	51 979	56 819
B	EC105	Ndlambe	34 983	43 437	47 462
B	EC106	Sundays River Valley	20 232	24 992	27 275
B	EC107	Baviaans	9 535	11 764	12 836
B	EC108	Kouga	26 991	33 255	36 616
B	EC109	Koukamma	17 875	22 118	24 146
C	DC10	Masipala wa Tshiřiriki tsha Cacadu	63 569	68 769	72 080
Thanganyelo: Masipala dza Cacadu			271 569	326 333	353 679
B	EC121	Mbhashe	61 253	75 599	82 488
B	EC122	Mnquma	88 519	109 454	119 467
B	EC123	Great Kei	18 944	23 419	25 558
B	EC124	Amahlathi	54 635	67 538	73 704
B	EC125	Buffalo City	392 875	492 572	545 235
B	EC126	Ngqushwa	37 180	45 956	50 151
B	EC127	Nkonkobe	57 125	70 637	77 092
B	EC128	Nxuba	12 780	15 805	17 251
C	DC12	Masipala wa Tshiřiriki tsha Amatole	401 480	473 073	497 259
Thanganyelo: Masipala dza Amatole			1 124 791	1 374 054	1 488 206
B	EC131	Inxuba Yethemba	25 732	31 886	34 817
B	EC132	Tsolwana	15 020	18 509	20 189
B	EC133	Inkwanca	10 639	13 131	14 327
B	EC134	Lukhanji	68 291	84 457	92 182
B	EC135	Intsika Yethu	54 631	67 357	73 479
B	EC136	Emalahleni	40 449	49 912	54 455
B	EC137	Engcobo	37 019	45 691	49 854
B	EC138	Sakhisizwe	21 399	26 469	28 890
C	DC13	Masipala wa Tshiřiriki tsha Chris Hani	223 806	275 094	300 385
Thanganyelo: Masipala dza Chris Hani			496 988	612 505	668 578
B	EC141	Elundini	39 444	48 634	53 058
B	EC142	Senqu	52 274	64 668	70 581
B	EC143	Maletswai	13 908	17 174	18 742
B	EC144	Gariep	15 083	18 681	20 396
C	DC14	Masipala wa Tshiřiriki tsha Ukhahlamba	100 602	122 888	134 158
Thanganyelo: Masipala dza Ukhahlamba			221 312	272 046	296 936
B	EC151	Mbizana	59 746	73 660	80 355
B	EC152	Ntabankulu	33 103	40 791	44 497
B	EC153	Ngquza Hill	57 934	71 450	77 952
B	EC154	Port St Johns	35 278	43 472	47 421
B	EC155	Nyandeni	69 802	86 232	94 100
B	EC156	Mhlontlo	53 515	66 089	72 116
B	EC157	King Sabata Dalindyebo	100 474	125 001	136 577
C	DC15	Masipala wa Tshiřiriki tsha O.R. Tambo	324 580	396 607	433 096
Thanganyelo: Masipala dza O.R Tambo			734 433	903 301	986 113
B	EC442	Umzimvubu	56 261	69 453	75 784
B	EC441	Matatiele	56 549	69 808	76 174
C	DC44	Masipala wa Tshiřiriki tsha Alfred Nzo	99 863	122 097	133 290
Thanganyelo: Masipala dza Alfred Nzo			212 672	261 358	285 248
Thanganyelo: Masipala dza Eastern Cape			3 518 390	4 329 116	4 715 072

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	
		2009/10 Allocation	Forward Estimates	
			2010/11	2011/12
FREE STATE				
B	FS161 Letsemeng	31 915	39 535	43 166
B	FS162 Kopanong	57 098	70 795	77 307
B	FS163 Mohokare	32 087	39 750	43 403
C	DC16 Xhariep District Municipality	11 557	13 128	13 992
Total: Xhariep Municipalities		132 656	163 209	177 868
B	FS171 Naledi	23 469	29 068	31 737
B	FS172 Mangaung	384 373	481 570	533 031
B	FS173 Mantsopa	42 289	52 423	57 249
C	DC17 Motheo District Municipality	142 772	151 579	139 253
Total: Motheo Municipalities		592 904	714 639	761 269
B	FS181 Masilonyana	51 953	64 372	70 289
B	FS182 Tokologo	27 147	33 594	36 673
B	FS183 Tswelopele	38 340	47 493	51 855
B	FS184 Matjhabeng	278 382	348 025	380 804
B	FS185 Nala	87 860	108 945	118 975
C	DC18 Lejweleputswa District Municipality	83 578	90 250	94 499
Total: Lejweleputswa Municipalities		567 260	692 679	753 094
B	FS191 Setsoto	105 206	130 421	142 422
B	FS192 Dihlabeng	80 146	99 843	109 194
B	FS193 Nketoana	48 893	60 584	66 154
B	FS194 Maluti-a-Phofung	208 757	259 702	283 804
B	FS195 Phumelela	34 749	43 021	46 968
C	DC19 Thabo Mofutsanyana District Municipality	53 417	59 196	62 511
Total: Thabo Mofutsanyana Municipalities		531 167	652 767	711 053
B	FS201 Moqhaka	106 449	131 969	144 121
B	FS203 Ngwathe	99 420	123 251	134 598
B	FS204 Metsimaholo	61 351	77 036	84 388
B	FS205 Mafube	48 454	60 026	65 541
C	DC20 Fezile Dabi District Municipality	116 094	122 511	127 284
Total: Fezile Dabi Municipalities		431 766	514 792	555 933
Total: Free State Municipalities		2 255 754	2 738 086	2 959 217

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

Tshivhalo Masipala			Nwaha wa zwa Dzitshedele wa Muvhuso		
			Kholomu A	Kholomu B	
			Gavhelo la 2009/10	U Gaganyelwa Phandla	
				2010/11	2011/12
			R'000	R'000	R'000
FREE STATE					
B	FS161	Letsemeng	31 915	39 535	43 166
B	FS162	Kopanong	57 098	70 795	77 307
B	FS163	Mohokare	32 087	39 750	43 403
C	DC16	Masipala wa Tshitiriki tsha Xhariep	11 557	13 128	13 992
Thanganyelo: Masipala dza Xhariep			132 656	163 209	177 868
B	FS171	Naledi	23 469	29 068	31 737
B	FS172	Mangaung	384 373	481 570	533 031
B	FS173	Mantsopa	42 289	52 423	57 249
C	DC17	Masipala wa Tshitiriki tsha Motheo	142 772	151 579	139 253
Thanganyelo: Masipala dza Motheo			592 904	714 639	761 269
B	FS181	Masilonyana	51 953	64 372	70 289
B	FS182	Tokololo	27 147	33 594	36 673
B	FS183	Tswelopele	38 340	47 493	51 855
B	FS184	Matjhabeng	278 382	348 025	380 804
B	FS185	Nala	87 860	108 945	118 975
C	DC18	Masipala wa Tshitiriki wa Lejweleputswa	83 578	90 250	94 499
Thanganyelo: Masipala dza Lejweleputswa			567 260	692 679	753 094
B	FS191	Setsoto	105 206	130 421	142 422
B	FS192	Dihlabeng	80 146	99 843	109 194
B	FS193	Nketoana	48 893	60 584	66 154
B	FS194	Maluti-a-Phofung	208 757	259 702	283 804
B	FS195	Phumelela	34 749	43 021	46 968
C	DC19	Masipala tsha Tshitiriki tsha Thabo Mofutsanyana	53 417	59 196	62 511
Thanganyelo: Masipala dza Thabo Mofutsanyana			531 167	652 767	711 053
B	FS201	Moqhaka	106 449	131 969	144 121
B	FS203	Ngwathe	99 420	123 251	134 598
B	FS204	Metsimaholo	61 351	77 036	84 388
B	FS205	Mafube	48 454	60 026	65 541
C	DC20	Masipala tsha Tshitiriki tsha Fezile Dabi	116 094	122 511	127 284
Thanganyelo: Masipala dza Fezile Dabi			431 766	514 792	555 933
Thanganyelo: Masipala dza Free State			2 255 754	2 738 086	2 959 217

SCHEDULE 3

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

NumberMunicipality			National Financial Year		
			2009/10 Allocation	Column B	
				Forward Estimates	
			2010/11	2011/12	
GAUTENG					
A	EKU	Ekurhuleni	1 099 319	1 404 710	1 543 160
A	TSH	City of Johannesburg	1 234 256	1 626 603	1 804 526
A	JHB	City of Tshwane	512 149	675 636	747 670
B	GT461	Nokeng tsa Taamane	22 439	27 999	30 630
B	GT462	Kungwini	50 363	63 690	69 936
C	DC46	Metsweding District Municipality	23 617	25 739	27 051
Total: Metsweding Municipalities			96 419	117 429	127 617
B	GT421	Emfuleni	388 199	485 954	531 822
B	GT422	Midvaal	28 363	35 906	39 439
B	GT423	Lesedi	37 541	46 817	51 216
C	DC42	Sedibeng District Municipality	201 583	212 437	220 612
Total: Sedibeng Municipalities			655 685	781 114	843 089
B	GT481	Mogale City	132 729	167 331	183 456
B	GT482	Randfontein	56 171	70 747	77 601
B	GT483	Westonaria	62 218	77 134	84 223
C	DC48	West Rand District Municipality	142 585	151 127	157 251
Total: West Rand Municipalities			393 703	466 339	502 531
Total: Gauteng Municipalities			3 991 530	5 071 829	5 568 593

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

Tshivhalo Masipala			Nwaha wa zwa Dzitshelede wa Muvhuso		
			Kholomu A Gavhelo la 2009/10	Kholomu B	
				U Gaganyelwa Phanga	
				2010/11	2011/12
			R'000	R'000	R'000
GAUTENG					
A	EKU	Ekurhuleni	1 099 319	1 404 710	1 543 160
A	JHB	City of Johannesburg	1 234 256	1 626 603	1 804 526
A	TSH	Masipala tsha Tshiriki tsha City of Tshwane	512 149	675 636	747 670
B	GT461	Nokeng tsa Taemane	22 439	27 999	30 630
B	GT462	Kungwini	50 363	63 690	69 936
C	DC46	Masipala tsha Tshiriki tsha Metsweding	23 617	25 739	27 051
Thanganyelo: Masipala dza Metsweding			96 419	117 429	127 617
B	GT421	Emfuleni	388 199	485 954	531 822
B	GT422	Midvaal	28 363	35 906	39 439
B	GT423	Lesedi	37 541	46 817	51 216
C	DC42	Masipala wa Tshiriki tsha Sedibeng	201 583	212 437	220 612
Thanganyelo: Masipala dza Sedibeng			655 685	781 114	843 089
B	GT481	Mogale City	132 729	167 331	183 456
B	GT482	Randfontein	56 171	70 747	77 601
B	GT483	Westonaria	62 218	77 134	84 223
C	DC48	Masipala wa Tshiriki tsha West Rand	142 585	151 127	157 251
Thanganyelo: Masipala dza West Rand			393 703	466 339	502 531
Thanganyelo: Masipala dza Gauteng			3 991 530	5 071 829	5 568 593

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
			2009/10 Allocation	Forward Estimates 2010/11 2011/12
KWAZULU-NATAL				
A	ETH	eThekweni	1 095 568	1 336 019 1 472 018
B	KZN211	Vulamehlo	19 326	23 814 25 977
B	KZN212	Umdoni	16 484	20 444 22 338
B	KZN213	Umzumbe	48 056	59 284 64 679
B	KZN214	uMuziwabantu	23 904	29 532 32 229
B	KZN215	Ezinqolweni	14 261	17 616 19 223
B	KZN216	Hibiscus Coast	53 663	67 774 74 351
C	DC21	Ugu District Municipality	161 248	195 518 213 473
Total: Ugu Municipalities			336 941	413 982 452 269
B	KZN221	uMshwathi	32 399	40 030 43 681
B	KZN222	uMngeni	19 999	25 415 27 949
B	KZN223	Mooi Mpofana	13 106	16 228 17 717
B	KZN224	Impendle	12 919	15 941 17 392
B	KZN225	Msunduzi	199 824	255 504 284 638
B	KZN226	Mkhambathini	16 242	20 028 21 849
B	KZN227	Richmond	17 073	21 080 23 002
C	DC22	uMgungundlovu District Municipality	218 249	254 738 264 245
Total: uMgungundlovu Municipalities			529 810	648 965 700 471
B	KZN232	Emnambithi/Ladysmith	64 822	80 658 88 183
B	KZN233	Indaka	34 737	42 935 46 856
B	KZN234	Umtshezi	16 648	20 811 22 786
B	KZN235	Okhahlamba	35 045	43 307 47 261
B	KZN236	Imbabazane	37 738	46 644 50 901
C	DC23	Uthukela District Municipality	159 193	193 675 211 480
Total: Uthukela Municipalities			348 183	428 031 467 466
B	KZN241	Endumeni	15 160	19 045 20 878
B	KZN242	Nquthu	37 377	46 137 50 343
B	KZN244	Msinga	36 575	45 039 49 126
B	KZN245	Umvoti	23 720	29 296 31 971
C	DC24	Umkhanyakathi District Municipality	105 793	128 955 140 814
Total: Umkhanyakathi Municipalities			218 625	268 473 293 132
B	KZN252	Newcastle	178 204	222 180 242 927
B	KZN253	eMadlangeni	7 615	9 352 10 197
B	KZN254	Dannhauser	27 230	33 620 36 684
C	DC25	Amajuba District Municipality	66 487	77 255 84 299
Total: Amajuba Municipalities			279 536	342 407 374 106
B	KZN261	eDumbe	20 763	25 665 28 011
B	KZN262	uPhongolo	34 490	42 663 46 565
B	KZN263	Abaqulusi	45 536	56 210 61 329
B	KZN265	Nongoma	38 960	48 036 52 403
B	KZN266	Ulundi	44 577	54 982 59 989
C	DC26	Zululand District Municipality	159 047	194 146 211 993
Total: Zululand Municipalities			343 372	421 701 460 290

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

			Nwaha wa zwa Dzitshelede wa Muvhuso		
			Kholomu A	Kholomu B	
Tshivhalo	Masipala	Gavhelo Ja 2009/10	U Gaganyelwa Phanga		
			2010/11	2011/12	
			R'000	R'000	R'000
KWAZULU-NATAL					
A	ETH	Masipala wa Tshiřiriki tsha eThekwini	1 095 568	1 336 019	1 472 018
B	KZN211	Vulamehlo	19 326	23 814	25 977
B	KZN212	Umdoni	16 484	20 444	22 338
B	KZN213	Umzumbe	48 056	59 284	64 679
B	KZN214	uMuziwabantu	23 904	29 532	32 229
B	KZN215	Eziqolweni	14 261	17 616	19 223
B	KZN216	Hibiscus Coast	53 663	67 774	74 351
C	DC21	Masipala wa Tshiřiriki tsha Ugu	161 248	195 518	213 473
Thanganyelo: Masipala dza Ugu			336 941	413 982	452 269
B	KZN221	uMshwathi	32 399	40 030	43 681
B	KZN222	uMngeni	19 999	25 415	27 949
B	KZN223	Mooi Mpofana	13 106	16 228	17 717
B	KZN224	Impendle	12 919	15 941	17 392
B	KZN225	Msunduzi	199 824	255 504	284 638
B	KZN226	Mkhambathini	16 242	20 028	21 849
B	KZN227	Richmond	17 073	21 080	23 002
C	DC22	Masipala wa Tshiřiriki tsha uMgungundlovu	218 249	254 738	264 245
Thanganyelo: Masipala dza uMgungundlovu			529 810	648 965	700 471
B	KZN232	Emnambithi/Ladysmith	64 822	80 658	88 183
B	KZN233	Indaka	34 737	42 935	46 856
B	KZN234	Umtshezi	16 648	20 811	22 786
B	KZN235	Okhahlamba	35 045	43 307	47 261
B	KZN236	Imbabazane	37 738	46 644	50 901
C	DC23	Masipala wa Tshiřiriki tsha Uthukela	159 193	193 675	211 480
Thanganyelo: Masipala dza Uthukela			348 183	428 031	467 466
B	KZN241	Endumeni	15 160	19 045	20 878
B	KZN242	Nquthu	37 377	46 137	50 343
B	KZN244	Msinga	36 575	45 039	49 126
B	KZN245	Umvoti	23 720	29 296	31 971
C	DC24	Masipala wa Tshiřiriki tsha Umzinyathi	105 793	128 955	140 814
Thanganyelo: Masipala dza Umzinyathi			218 625	268 473	293 132
B	KZN252	Newcastle	178 204	222 180	242 927
B	KZN253	eMadlangeni	7 615	9 352	10 197
B	KZN254	Dannhauser	27 230	33 620	36 684
C	DC25	Masipala wa Tshiřiriki tsha Amajuba	66 487	77 255	84 299
Thanganyelo: Masipala dza Amajuba			279 536	342 407	374 106
B	KZN261	eDumbe	20 763	25 665	28 011
B	KZN262	uPhongolo	34 490	42 663	46 565
B	KZN263	Abaqulusi	45 536	56 210	61 329
B	KZN265	Nongoma	38 960	48 036	52 403
B	KZN266	Ulundi	44 577	54 982	59 989
C	DC26	Masipala wa Tshiřiriki tsha Zululand	159 047	194 146	211 993
Thanganyelo: Masipala dza Zululand			343 372	421 701	460 290

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
			2009/10 Allocation	Forward Estimates 2010/11 2011/12
B	KZN271	Umhlabuyalingana	28 225	34 756 37 910
B	KZN272	Jozini	38 298	47 196 51 486
B	KZN273	The Big Five False Bay	7 723	9 478 10 332
B	KZN274	Hlabisa	31 052	38 158 41 604
B	KZN275	Mtubatuba	9 664	11 941 13 034
C	DC27	Umkhanyakude District Municipality	106 085	130 048 142 007
Total: Umkhanyakude Municipalities			221 045	271 577 296 374
B	KZN281	Mbonambi	24 661	30 367 33 118
B	KZN282	uMhlathuze	111 841	140 698 154 205
B	KZN283	Ntambanana	11 668	14 332 15 624
B	KZN284	Umlalazi	46 142	56 884 62 058
B	KZN285	Mthonjaneni	14 313	17 684 19 300
B	KZN286	Nkandla	27 118	33 372 36 397
C	DC28	uThungulu District Municipality	216 528	256 570 279 951
Total: uThungulu Municipalities			452 270	549 907 600 654
B	KZN291	Mandeni	39 016	48 229 52 636
B	KZN292	KwaDukuza	39 868	50 796 55 846
B	KZN293	Ndwedwe	34 274	42 222 46 054
B	KZN294	Maphumulo	26 408	32 563 35 525
C	DC29	iLembe District Municipality	145 775	175 065 191 123
Total: iLembe Municipalities			285 341	348 876 381 183
B	KZN431	Ingwe	27 744	34 243 37 362
B	KZN432	Kwa Sani	6 892	8 501 9 277
B	KZN433	Greater Kokstad	28 639	35 625 38 936
B	KZN434	Ubuhlebezwe	27 970	34 493 37 631
B	KZN435	Umzimkhulu	46 771	57 767 63 035
C	DC43	Sisonke District Municipality	124 778	152 495 166 488
Total: Sisonke Municipalities			262 794	323 123 352 730
Total: KwaZulu-Natal Municipalities			4 373 485	5 353 061 5 850 693

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

Tshivhalo	Masipala	Nwaha wa zwa Dzitshelede wa Muvhuso		
		Kholomu A	Kholomu B	
		Gavhelo la 2009/10	U Gaganyelwa Phanda	
			2010/11	2011/12
		R'000	R'000	R'000
B	KZN271 Umhlabyalingana	28 225	34 756	37 910
B	KZN272 Jozini	38 298	47 196	51 486
B	KZN273 The Big Five False Bay	7 723	9 478	10 332
B	KZN274 Hlabisa	31 052	38 158	41 604
B	KZN275 Mtubatuba	9 664	11 941	13 034
C	DC27 Masipala wa Tshifiriki tsha Umkhanyakude	106 085	130 048	142 007
Thanganyelo: Masipala dza Umkhanyakude		221 045	271 577	296 374
B	KZN281 Mbonambi	24 661	30 367	33 118
B	KZN282 uMhlathuze	111 841	140 698	154 205
B	KZN283 Ntambanana	11 668	14 332	15 624
B	KZN284 Umlalazi	46 142	56 884	62 058
B	KZN285 Mthonjaneni	14 313	17 684	19 300
B	KZN286 Nkandla	27 118	33 372	36 397
C	DC28 Masipala wa Tshifiriki tsha uThungulu	216 528	256 570	279 951
Thanganyelo: Masipala dza uThungulu		452 270	549 907	600 654
B	KZN291 Mandeni	39 016	48 229	52 636
B	KZN292 KwaDukuza	39 868	50 796	55 846
B	KZN293 Ndwedwe	34 274	42 222	46 054
B	KZN294 Maphumulo	26 408	32 563	35 525
C	DC29 Masipala wa Tshifiriki tsha iLembe	145 775	175 065	191 123
Thanganyelo: Masipala dza iLembe		285 341	348 876	381 183
B	KZN431 Ingwe	27 744	34 243	37 362
B	KZN432 Kwa Sani	6 892	8 501	9 277
B	KZN433 Greater Kokstad	28 639	35 625	38 936
B	KZN434 Ubuhlebezwe	27 970	34 493	37 631
B	KZN435 Umzimkhulu	46 771	57 767	63 035
C	DC43 Masipala wa Tshifiriki tsha Sisonke	124 778	152 495	166 488
Thanganyelo: Masipala dza Sisonke		262 794	323 123	352 730
Thanganyelo: Masipala dza KwaZulu-Natal		4 373 485	5 353 061	5 850 693

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
			2009/10 Allocation	Forward Estimates
				2010/11 2011/12
LIMPOPO				
B	LIM473	Makhuduthamaga	84 451	104 379 113 904
B	LIM474	Fetakgomo	26 136	32 179 35 096
B	LIM471	Greater Marble Hall	41 102	50 836 55 480
B	LIM472	Elias Motsoaledi	78 757	97 378 106 269
B	LIM475	Greater Tubatse	74 350	91 888 100 280
C	DC47	Greater Sekhukhune District Municipality	219 940	268 134 292 774
Total: Greater Sekhukhune District Municipalities			524 736	644 794 703 802
B	LIM331	Greater Giyani	78 723	97 281 106 154
B	LIM332	Greater Letaba	78 967	97 676 106 603
B	LIM333	Greater Tzaneen	121 187	150 776 164 719
B	LIM334	Ba-Phalaborwa	37 516	46 403 50 649
B	LIM335	Maruleng	30 972	38 233 41 714
C	DC33	Mopani District Municipality	292 547	355 311 387 965
Total: Mopani Municipalities			639 912	785 678 857 804
B	LIM341	Musina	18 878	23 372 25 514
B	LIM342	Mutale	23 650	29 139 31 784
B	LIM343	Thulamela	158 199	196 656 214 802
B	LIM344	Makhado	145 224	180 560 197 222
C	DC34	Vhembe District Municipality	296 093	362 362 395 708
Total: Vhembe Municipalities			642 043	792 088 865 030
B	LIM351	Blouberg	47 239	58 358 63 681
B	LIM352	Aganang	43 526	53 683 58 565
B	LIM353	Molemole	44 890	55 524 60 597
B	LIM354	Polokwane	240 219	299 207 327 054
B	LIM355	Lepelle-Nkumpi	73 707	91 091 99 402
C	DC35	Capricorn District Municipality	258 677	311 507 339 997
Total: Capricorn Municipalities			708 258	869 369 949 296
B	LIM361	Thabazimbi	35 341	43 839 47 887
B	LIM362	Lephalale	56 497	70 041 76 490
B	LIM364	Mookgopong	14 514	17 976 19 630
B	LIM365	Modimolle	35 196	43 664 47 694
B	LIM366	Bela Bela	27 857	34 613 37 829
B	LIM367	Mogalakwena	151 839	188 739 206 193
C	DC36	Waterberg District Municipality	78 598	84 623 88 519
Total: Waterberg Municipalities			399 842	483 496 524 243
Total: Limpopo Municipalities			2 914 792	3 575 426 3 900 174

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

			Nwaha wa zwa Dzitshede wa Muvhuso		
			Kholomu A	Kholomu B	
Tshivhalo	Masipala		Gavhelo Ja 2009/10	U Gaganyelwa Phanga	
				2010/11	2011/12
			R'000	R'000	R'000
LIMPOPO					
B	LIM473	Makhuduthamaga	84 451	104 379	113 904
B	LIM474	Fetakgomo	26 136	32 179	35 096
B	LIM471	Greater Marble Hall	41 102	50 836	55 480
B	LIM472	Elias Motsoaledi	78 757	97 378	106 269
B	LIM475	Greater Tubatse	74 350	91 888	100 280
C	DC47	Masipala wa Tshifiriki tsha Greater Sekhukhune	219 940	268 134	292 774
Thanganyelo: Masipala dza Greater Sekhukhune District			524 736	644 794	703 802
B	LIM331	Greater Giyani	78 723	97 281	106 154
B	LIM332	Greater Letaba	78 967	97 676	106 603
B	LIM333	Greater Tzaneen	121 187	150 776	164 719
B	LIM334	Ba-Phalaborwa	37 516	46 403	50 649
B	LIM335	Maruleng	30 972	38 233	41 714
C	DC33	Masipala wa Tshifiriki tsha Mopani	292 547	355 311	387 965
Thanganyelo: Masipala dza Mopani			639 912	785 678	857 804
B	LIM341	Musina	18 878	23 372	25 514
B	LIM342	Mutale	23 650	29 139	31 784
B	LIM343	Thulamela	158 199	196 656	214 802
B	LIM344	Makhado	145 224	180 560	197 222
C	DC34	Masipala wa Tshifiriki tsha Vhembe	296 093	362 362	395 708
Thanganyelo: Masipala dza Vhembe			642 043	792 088	865 030
B	LIM351	Blouberg	47 239	58 358	63 681
B	LIM352	Aganang	43 526	53 683	58 565
B	LIM353	Molemole	44 890	55 524	60 597
B	LIM354	Polokwane	240 219	299 207	327 054
B	LIM355	Lepelle-Nkumpi	73 707	91 091	99 402
C	DC35	Masipala wa Tshifiriki tsha Capricorn	258 677	311 507	339 997
Thanganyelo: Masipala dza Capricorn			708 258	869 369	949 296
B	LIM361	Thabazimbi	35 341	43 839	47 887
B	LIM362	Lephalale	56 497	70 041	76 490
B	LIM364	Mookgopong	14 514	17 976	19 630
B	LIM365	Modimolle	35 196	43 664	47 694
B	LIM366	Bela Bela	27 857	34 613	37 829
B	LIM367	Mogalakwena	151 839	188 739	206 193
C	DC36	Masipala wa Tshifiriki tsha Waterberg	78 598	84 623	88 519
Thanganyelo: Masipala dza Waterberg			399 842	483 496	524 243
Thanganyelo: Masipala dza Limpopo			2 914 792	3 575 426	3 900 174

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
			2009/10 Allocation	Forward Estimates 2010/11 2011/12
MPUMALANGA				
B	MP301	Albert Luthuli	93 696	115 968 126 602
B	MP302	Msukaligwa	65 007	80 600 88 035
B	MP303	Mkhondo	57 623	71 315 77 858
B	MP304	Pixley Ka Seme	52 359	64 859 70 818
B	MP305	Lekwa	49 169	61 026 66 673
B	MP306	Dipaleseng	27 759	34 374 37 533
B	MP307	Govan Mbeki	121 570	152 753 167 362
C	DC30	Gert Sibande District Municipality	226 184	237 366 246 286
Total: Gert Sibande Municipalities			693 368	818 260 881 167
B	MP311	Delmas	31 595	39 247 42 888
B	MP312	Emalahleni	113 700	143 084 156 814
B	MP313	Steve Tshwete	53 235	67 613 74 302
B	MP314	Emakhazeni	22 224	27 515 30 044
B	MP315	Thembisile	135 892	168 240 183 657
B	MP316	Dr JS Moroka	141 939	175 641 191 722
C	DC31	Nkangala District Municipality	268 516	281 412 291 907
Total: Nkangala Municipalities			767 101	902 751 971 334
B	MP321	Thaba Chweu	46 970	58 242 63 608
B	MP322	Mbombela	193 016	240 616 263 058
B	MP323	Umgindi	28 855	35 776 39 072
B	MP324	Nkomazi	154 048	191 348 209 017
B	MP325	Bushbuckridge	266 721	330 672 361 059
C	DC32	Ehlanzeni District Municipality	153 454	165 094 172 654
Total: Ehlanzeni Municipalities			843 064	1 021 749 1 108 467
Total: Mpumalanga Municipalities			2 303 533	2 742 759 2 960 968

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

Tshivhalo Masipala			Nwaha wa zwa Dzitshelede wa Muvhuso		
			Kholomu A	Kholomu B	
			Gavhelo la 2009/10	U Gaganyelwa Phanqa	
				2010/11	2011/12
			R'000	R'000	R'000
MPUMALANGA					
B	MP301	Albert Luthuli	93 696	115 968	126 602
B	MP302	Msukaligwa	65 007	80 600	88 035
B	MP303	Mkhondo	57 623	71 315	77 858
B	MP304	Pixley Ka Seme	52 359	64 859	70 818
B	MP305	Lekwa	49 169	61 026	66 673
B	MP306	Dipaleseng	27 759	34 374	37 533
B	MP307	Govan Mbeki	121 570	152 753	167 362
C	DC30	Masipala wa Tshitiriki tsha Gert Sibande	226 184	237 366	246 286
Thanganyelo: Masipala dza Gert Sibande			693 368	818 260	881 167
B	MP311	Delmas	31 595	39 247	42 888
B	MP312	Emalahleni	113 700	143 084	156 814
B	MP313	Steve Tshwete	53 235	67 613	74 302
B	MP314	Emakhazeni	22 224	27 515	30 044
B	MP315	Thembisile	135 892	168 240	183 657
B	MP316	Dr JS Moroka	141 939	175 641	191 722
C	DC31	Masipala wa Tshitiriki tsha Nkangala	268 516	281 412	291 907
Thanganyelo: Masipala dza Nkangala			767 101	902 751	971 334
B	MP321	Thaba Chweu	46 970	58 242	63 608
B	MP322	Mbombela	193 016	240 616	263 058
B	MP323	Umjindi	28 855	35 776	39 072
B	MP324	Nkomazi	154 048	191 348	209 017
B	MP325	Bushbuckridge	266 721	330 672	361 059
C	DC32	Masipala wa Tshitiriki tsha Ehlanzeni	153 454	165 094	172 654
Thanganyelo: Masipala dza Ehlanzeni			843 064	1 021 749	1 108 467
Thanganyelo: Masipala dza Mpumalanga			2 303 533	2 742 759	2 960 968

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	
			2009/10 Allocation	Forward Estimates	
				2010/11	2011/12
NORTHERN CAPE					
B	NC451	Moshaweng	37 385	46 188	50 406
B	NC452	Ga-Segonyana	38 014	47 111	51 446
B	NC453	Gammagara	12 649	15 722	17 185
C	DC45	Kgalagadi District Municipality	43 519	48 247	50 974
Total: Kgalagadi Municipalities			131 568	157 267	170 011
B	NC061	Richtersveld	7 270	8 978	9 801
B	NC062	Nama Khoi	21 375	26 432	28 855
B	NC064	Kamiesberg	7 460	9 160	9 987
B	NC065	Hantam	12 329	15 234	16 628
B	NC066	Karoo Hoogland	8 031	9 860	10 749
B	NC067	Khai-Ma	7 572	9 298	10 137
C	DC6	Namakwa District Municipality	27 068	29 055	30 379
Total: Namakwa Municipalities			91 105	108 016	116 537
B	NC071	Ubuntu	11 006	13 592	14 834
B	NC072	Umsobomvu	18 589	22 985	25 089
B	NC073	Emthanjeni	21 931	27 181	29 692
B	NC074	Kareeberg	7 122	8 785	9 588
B	NC075	Renosterberg	8 904	10 945	11 935
B	NC076	Thembelihle	8 551	10 514	11 465
B	NC077	Siyathemba	12 131	15 001	16 377
B	NC078	Siyancuma	20 285	25 108	27 411
C	DC7	Karoo District Municipality	22 939	25 335	26 747
Total: Karoo Municipalities			131 459	159 446	173 138
B	NC081	Mier	5 265	6 462	7 046
B	NC082	!Kai! Garib	28 109	34 801	37 991
B	NC083	//Khara Hais	31 243	39 101	42 823
B	NC084	!Kheis	9 322	11 464	12 502
B	NC085	Tsantsabane	14 301	17 678	19 298
B	NC086	Kgatelopele	9 147	11 280	12 306
C	DC8	Siyanda District Municipality	39 486	43 086	45 290
Total: Siyanda Municipalities			136 872	163 871	177 255
B	NC091	Sol Plaatje	93 127	117 444	128 806
B	NC092	Dikgatlong	27 115	33 534	36 605
B	NC093	Magareng	17 808	22 025	24 042
B	NC094	Phokwane	39 776	49 259	53 778
C	DC9	Frances Baard District Municipality	67 847	75 852	82 679
Total: Frances Baard Municipalities			245 673	298 112	325 910
Total: Northern Cape Municipalities			736 677	886 713	962 852

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

			Nwaha wa zwa Dzitshelede wa Muvhuso		
			Kholomu A	Kholomu B	
Tshivhalo	Masipala		Gavhelo la 2009/10	U Gaganyelwa Phanga	
				2010/11	2011/12
			R'000	R'000	R'000
NORTHERN CAPE					
B	NC451	Moshaweng	37 385	46 188	50 406
B	NC452	Ga-Segonyana	38 014	47 111	51 446
B	NC453	Gammagara	12 649	15 722	17 185
C	DC45	Masipala wa Tshiřiriki tsha Kgalagadi	43 519	48 247	50 974
Thanganyelo: Masipala dza Kgalagadi			131 568	157 267	170 011
B	NC061	Richtersveld	7 270	8 978	9 801
B	NC062	Nama Khoi	21 375	26 432	28 855
B	NC064	Kamiesberg	7 460	9 160	9 987
B	NC065	Hantam	12 329	15 234	16 628
B	NC066	Karoo Hoogland	8 031	9 860	10 749
B	NC067	Khai-Ma	7 572	9 298	10 137
C	DC6	Masipala wa Tshiřiriki tsha Namakwa	27 068	29 055	30 379
Thanganyelo: Masipala dza Namakwa			91 105	108 016	116 537
B	NC071	Ubuntu	11 006	13 592	14 834
B	NC072	Umsobomvu	18 589	22 985	25 089
B	NC073	Emthanjeni	21 931	27 181	29 692
B	NC074	Kareeberg	7 122	8 785	9 588
B	NC075	Renosterberg	8 904	10 945	11 935
B	NC076	Thembelihle	8 551	10 514	11 465
B	NC077	Siyathemba	12 131	15 001	16 377
B	NC078	Siyancuma	20 285	25 108	27 411
C	DC7	Masipala wa Tshiřiriki tsha Karoo	22 939	25 335	26 747
Thanganyelo: Masipala dza Karoo			131 459	159 446	173 138
B	NC081	Mier	5 265	6 462	7 046
B	NC082	!Kai! Garib	28 109	34 801	37 991
B	NC083	//Khara Hais	31 243	39 101	42 823
B	NC084	!Kheis	9 322	11 464	12 502
B	NC085	Tsantsabane	14 301	17 678	19 298
B	NC086	Kgatelopele	9 147	11 280	12 306
C	DC8	Masipala wa Tshiřiriki tsha Siyanda	39 486	43 086	45 290
Thanganyelo: Masipala dza Siyanda			136 872	163 871	177 255
B	NC091	Sol Plaatje	93 127	117 444	128 806
B	NC092	Dikgatlong	27 115	33 534	36 605
B	NC093	Magareng	17 808	22 025	24 042
B	NC094	Phokwane	39 776	49 259	53 778
C	DC9	Masipala wa Tshiřiriki tsha Frances Baard	67 847	75 852	82 679
Thanganyelo: Masipala dza Frances Baard			245 673	298 112	325 910
Thanganyelo: Masipala dza Northern Cape			736 677	886 713	962 852

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
			2009/10 Allocation	Forward Estimates
				2010/11 2011/12
NORTH WEST				
B	NW371	Moretele	91 015	112 524 122 810
B	NW372	Madibeng	169 609	211 184 230 810
B	NW373	Rustenburg	159 996	200 355 219 285
B	NW374	Kgetlengrivier	25 638	31 731 34 639
B	NW375	Moses Kotane	140 734	174 320 190 315
C	DC37	Bojanala Platinum District Municipality	210 564	223 605 232 819
Total: Bojanala Platinum Municipalities			797 556	953 719 1 030 678
B	NW381	Ratlou	38 795	47 963 52 341
B	NW382	Tswaing	37 810	46 762 51 036
B	NW383	Mafikeng	75 669	94 194 102 917
B	NW384	Ditsobotla	48 005	59 315 64 722
B	NW385	Ramotshere Moiloa	47 298	58 482 63 824
C	DC38	Ngaka Modiri Moiloa District Municipality	259 788	309 947 338 343
Total: Ngaka Modiri Moiloa Municipalities			507 365	616 662 673 183
B	NW391	Kagisano	33 735	41 672 45 470
B	NW392	Naledi	20 560	25 560 27 942
B	NW393	Mamusa	19 204	23 738 25 906
B	NW394	Greater Taung	57 080	70 437 76 847
B	NW395	Molopo	6 838	8 366 9 114
B	NW396	Lekwa-Teemane	17 160	21 225 23 168
C	DC39	Dr Ruth Segomotsi Mompati District Municipality	132 663	161 509 176 320
Total: Bophirima Municipalities			287 239	352 507 384 767
B	NW401	Ventersdorp	27 707	34 305 37 453
B	NW402	Tlokwe	52 835	66 652 73 102
B	NW403	City of Matlosana	221 440	276 565 302 504
B	NW404	Maquassi Hills	46 325	57 399 62 674
B	NW405	Merafong City	116 251	144 947 158 422
C	DC40	Dr Kenneth Kaunda District Municipality	140 787	150 338 156 827
Total: Southern Municipalities			605 344	730 206 790 982
Total: North West Municipalities			2 197 504	2 653 094 2 879 610

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

Tshivhalo	Masipala	Nwaha wa zwa Dzitshede wa Muvhuso		
		Kholomu A	Kholomu B	
		Gavhelo la 2009/10	U Gaganyelwa Phanga	
			2010/11	2011/12
		R'000	R'000	R'000
NORTH WEST				
B	NW371 Moretele	91 015	112 524	122 810
B	NW372 Madibeng	169 609	211 184	230 810
B	NW373 Rustenburg	159 996	200 355	219 285
B	NW374 Kgetlengrivier	25 638	31 731	34 639
B	NW375 Moses Kotane	140 734	174 320	190 315
C	DC37 Masipala wa Tshithiriki tsha Bojanala Platinum	210 564	223 605	232 819
Thanganyelo: Masipala dza Bojanala Platinum		797 556	953 719	1 030 678
B	NW381 Ratlou	38 795	47 963	52 341
B	NW382 Tswaing	37 810	46 762	51 036
B	NW383 Mafikeng	75 669	94 194	102 917
B	NW384 Ditsobotla	48 005	59 315	64 722
B	NW385 Ramotshere Moiloa	47 298	58 482	63 824
C	DC38 Masipala wa Tshithiriki tsha Ngaka Modiri Moiloa	259 788	309 947	338 343
Thanganyelo: Masipala dza Ngaka Modiri Moiloa		507 365	616 662	673 183
B	NW391 Kagisano	33 735	41 672	45 470
B	NW392 Naledi	20 560	25 560	27 942
B	NW393 Mamusa	19 204	23 738	25 906
B	NW394 Greater Taung	57 080	70 437	76 847
B	NW395 Molopo	6 838	8 366	9 114
B	NW396 Lekwa-Teemane	17 160	21 225	23 168
C	DC39 Masipala wa Tshithiriki tsha Dr Ruth Segomotsi Momotse	132 663	161 509	176 320
Thanganyelo: Masipala dza Bophirima		287 239	352 507	384 767
B	NW401 Ventersdorp	27 707	34 305	37 453
B	NW402 Tlokwe	52 835	66 652	73 102
B	NW403 City of Matlosana	221 440	276 565	302 504
B	NW404 Maquassi Hills	46 325	57 399	62 674
B	NW405 Merafong City	116 251	144 947	158 422
C	DC40 Masipala wa Tshithiriki tsha Dr Kenneth Kaunda	140 787	150 338	156 827
Thanganyelo: Masipala dza Southern		605 344	730 206	790 982
Thanganyelo: Masipala dza North West		2 197 504	2 653 094	2 879 610

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	
			2009/10 Allocation	Forward Estimates	
				2010/11	2011/12
WESTERN CAPE					
A	CPT	City of Cape Town	609 313	817 886	910 454
B	WC011	Matzikama	21 126	26 285	28 732
B	WC012	Cederberg	16 817	20 905	22 853
B	WC013	Bergrivier	14 500	18 088	19 793
B	WC014	Saldanha Bay	20 875	25 415	28 050
B	WC015	Swartland	15 690	19 983	21 990
C	DC1	West Coast District Municipality	64 006	68 317	71 255
Total: West Coast Municipalities			153 015	178 992	192 674
B	WC022	Witzenberg	28 541	35 517	38 834
B	WC023	Drakenstein	44 586	57 117	62 882
B	WC024	Stellenbosch	25 651	32 398	35 862
B	WC025	Breede Valley	40 544	51 342	56 362
B	WC026	Breede River Winelands	32 673	40 648	44 435
C	DC2	Cape Winelands District Municipality	185 963	194 870	202 162
Total: Cape Winelands Municipalities			357 958	411 891	440 537
B	WC031	Theewaterskloof	34 242	42 565	46 521
B	WC032	Overstrand	21 988	25 419	28 102
B	WC033	Cape Agulhas	10 324	12 965	14 216
B	WC034	Swellendam	11 918	14 861	16 264
C	DC3	Overberg District Municipality	37 187	39 974	41 816
Total: Overberg Municipalities			115 660	135 784	146 918
B	WC041	Kannaland	11 943	14 836	16 219
B	WC042	Hessequa	16 138	20 366	22 363
B	WC043	Mossel Bay	26 117	32 888	36 077
B	WC044	George	43 471	55 722	61 369
B	WC045	Oudtshoorn	27 757	34 491	37 700
B	WC047	Bitou	14 002	16 648	18 360
B	WC048	Knysna	18 849	20 956	23 208
C	DC4	Eden District Municipality	117 863	125 454	130 723
Total: Eden Municipalities			276 140	321 361	346 020
B	WC051	Laingsburg	5 457	6 709	7 319
B	WC052	Prince Albert	6 300	7 732	8 430
B	WC053	Beaufort West	17 581	21 828	23 858
C	DC5	Central Karoo District Municipality	13 414	15 438	16 515
Total: Central Karoo Municipalities			42 752	51 707	56 122
Total: Western Cape Municipalities			1 554 837	1 917 621	2 092 724
National Total			23 846 502	29 267 706	31 889 901

MBEKANYO 3

**U ANGANYELWA HA MUKOVHE WO LINGANYISELWAHO WA MASIPALA MUÑWE NA
MUÑWE WA MASIA A MUVHUSOWAPO WO ITWAHO NGA MUVHUSO**

			Nwaha wa zwa Dzitshede wa Muvhuso		
			Kholomu A	Kholomu B	
Tshivhalo	Masipala		Gavhelo Ja 2009/10	U Gaganyelwa Phanga	
				2010/11	2011/12
			R'000	R'000	R'000
WESTERN CAPE					
A	CPT	Masipala wa Tshitiriki tsha City of Cape Town	609 313	817 886	910 454
B	WC011	Matzikama	21 126	26 285	28 732
B	WC012	Cederberg	16 817	20 905	22 853
B	WC013	Bergrivier	14 500	18 088	19 793
B	WC014	Saldanha Bay	20 875	25 415	28 050
B	WC015	Swartland	15 690	19 983	21 990
C	DC1	Masipala wa Tshitiriki tsha West Coast	64 006	68 317	71 255
Thanganyelo: Masipala dza West Coast			153 015	178 992	192 674
B	WC022	Witzenberg	28 541	35 517	38 834
B	WC023	Drakenstein	44 586	57 117	62 882
B	WC024	Stellenbosch	25 651	32 398	35 862
B	WC025	Breede Valley	40 544	51 342	56 362
B	WC026	Breede River Winelands	32 673	40 648	44 435
C	DC2	Masipala wa Tshitiriki tsha Cape Winelands	185 963	194 870	202 162
Thanganyelo: Masipala dza Cape Winelands			357 958	411 891	440 537
B	WC031	Theewaterskloof	34 242	42 565	46 521
B	WC032	Overstrand	21 988	25 419	28 102
B	WC033	Cape Agulhas	10 324	12 965	14 216
B	WC034	Swellendam	11 918	14 861	16 264
C	DC3	Masipala wa Tshitiriki tsha Overberg	37 187	39 974	41 816
Thanganyelo: Masipala dza Overberg			115 660	135 784	146 918
B	WC041	Kannaland	11 943	14 836	16 219
B	WC042	Hessequa	16 138	20 366	22 363
B	WC043	Mossel Bay	26 117	32 888	36 077
B	WC044	George	43 471	55 722	61 369
B	WC045	Oudtshoorn	27 757	34 491	37 700
B	WC047	Bitou	14 002	16 648	18 360
B	WC048	Knysna	18 849	20 956	23 208
C	DC4	Masipala wa Tshitiriki tsha Eden	117 863	125 454	130 723
Thanganyelo: Masipala dza Eden			276 140	321 361	346 020
B	WC051	Laingsburg	5 457	6 709	7 319
B	WC052	Prince Albert	6 300	7 732	8 430
B	WC053	Beaufort West	17 581	21 828	23 858
C	DC5	Masipala wa Tshitiriki tsha Central Karoo	13 414	15 438	16 515
Thanganyelo: Masipala dza Central Karoo			42 752	51 707	56 122
Thanganyelo: Masipala dza Western Cape			1 554 837	1 917 621	2 092 724
Thanganyelo dza Muvhuso: Masipala dza			23 846 502	29 267 706	31 889 901

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	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Agriculture (Vote 23)	Comprehensive Agricultural Support Programme Grant	To expand the provision of agricultural support services, and promote and facilitate agricultural development by targeting subsistence, emerging and commercial farmers.	General conditional allocation to provinces	Eastern Cape	R'000 120 364	R'000 145 092	R'000 170 557
				Free State	65 659	79 149	88 894
				Gauteng	33 844	40 797	43 965
				KwaZulu-Natal	117 762	141 954	160 176
				Limpopo	108 483	130 771	148 123
				Mpumalanga	70 892	85 456	95 691
				Northern Cape	49 232	59 346	63 954
				North West	91 518	110 319	129 485
				Western Cape	57 640	69 481	78 476
				TOTAL	715 394	862 365	979 321
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	151 362	160 444	170 071
				Free State	110 755	117 400	124 444
				Gauteng	614 812	651 701	690 803
				KwaZulu-Natal	222 425	235 771	249 917
				Limpopo	88 759	94 085	99 730
				Mpumalanga	71 839	76 149	80 718
				Northern Cape	58 304	61 802	65 510
				North West	78 608	83 324	88 323
				Western Cape	362 935	384 711	407 794
				TOTAL	1 759 799	1 865 387	1 977 310
	(b) National Tertiary Services Grant	To compensate provinces for the supra-provincial nature of tertiary services provision and spill over effects.	Nationally assigned function to provinces	Eastern Cape	509 429	557 137	588 135
				Free State	642 835	659 469	695 631
				Gauteng	2 328 301	2 561 154	2 703 835
				KwaZulu-Natal	983 948	1 102 585	1 164 255
				Limpopo	176 871	257 314	272 409
				Mpumalanga	81 410	91 879	97 025
				Northern Cape	173 241	225 948	238 964
				North West	134 416	179 280	189 648
				Western Cape	1 583 991	1 763 234	1 848 976
				TOTAL	6 614 442	7 398 000	7 798 878

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	Dzingu	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanga	
						2010/11	2011/12
Zwa Vhulimi (Khetho 23)	Thikhedzo ya Mbekanyo yo zwa Vhulimi	U engedza dzudzanyo ya thikhedzo ya zwa vhulimi, na u tshwedza mvelaphanga nga u livhisa thogomelo kha vhalimi vha khaqo thomaho, na vhalimi vha limaho u itela u rengisa.	Magavhelo a angaredzaho u ya nga zwiimo a madzingu	Eastern Cape	R'000 120 364	R'000 145 092	R'000 170 557
				Free State	65 659	79 149	88 894
				Gauteng	33 844	40 797	43 965
				KwaZulu-Natal	117 762	141 954	160 176
				Limpopo	108 483	130 771	148 123
				Mpumalanga	70 892	85 456	95 691
				Northern Cape	49 232	59 346	63 954
				North West	91 518	110 319	129 485
				Western Cape	57 640	69 481	78 476
				THANGANYELO	715 394	862 365	979 321
Zwa Mutakalo (Khetho 14)	(a) Mukovhe wa Masheleni wa Mveledziso na Ngudiso ya zwa Mutakalo	U tikedza madzingu u badela tshinyalelo dza u gudisa vhashumi vha zwa mutakalo; u bveledza na u thola vhomakone vha zwa dzilafho kha madzingu a si na tshumelo, u tikedza na u khwathisa maitela a u funza na u dowedza vhagudiswa vha vhuongeloni.	Mushumo u newaho madzingu nga muvhuso	Eastern Cape	151 362	160 444	170 071
				Free State	110 755	117 400	124 444
				Gauteng	614 812	651 701	690 803
				KwaZulu-Natal	222 425	235 771	249 917
				Limpopo	88 759	94 085	99 730
				Mpumalanga	71 839	76 149	80 718
				Northern Cape	58 304	61 802	65 510
				North West	78 608	83 324	88 323
				Western Cape	362 935	384 711	407 794
				TOTAL	1 759 799	1 865 387	1 977 310
	(b) Mukovhe wa Masheleni wa zwa Pfunzo dza Ntsha	U tikedza madzingu kha zwa pfunzo ya ntha, u thusa madzingu uri a kone u dzudzanya u khwifisa u linganyisela tswikisedzo ya tshumelo.	Mushumo u newaho madzingu nga muvhuso	Eastern Cape	509 429	557 137	588 135
				Free State	642 835	659 469	695 631
				Gauteng	2 328 301	2 561 154	2 703 835
				KwaZulu-Natal	983 948	1 102 585	1 164 255
				Limpopo	176 871	257 314	272 409
				Mpumalanga	81 410	91 879	97 025
				Northern Cape	173 241	225 948	238 964
				North West	134 416	179 280	189 648
				Western Cape	1 583 991	1 763 234	1 848 976
				TOTAL	6 614 442	7 398 000	7 798 878

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	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
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 1 661 391	R'000 2 028 135	R'000 2 341 246
				Free State	717 182	867 987	1 000 756
				Gauteng	770 400	936 879	1 082 318
				KwaZulu-Natal	1 970 933	2 397 899	2 740 202
				Limpopo	1 407 445	1 753 105	2 099 813
				Mpumalanga	771 968	973 877	1 126 770
				Northern Cape	492 388	593 564	675 819
				North West	807 577	976 571	1 122 285
				Western Cape	649 963	786 894	901 981
				TOTAL	9 249 247	11 314 911	13 091 190
Transport (Vote 33)	Public Transport Operations Grant	To provide supplementary funding towards public transport services provided by provincial departments of transport.	Nationally assigned function to provinces	Eastern Cape	126 540	-	-
				Free State	151 805	-	-
				Gauteng	1 403 826	-	-
				KwaZulu-Natal	647 396	-	-
				Limpopo	174 507	-	-
				Mpumalanga	370 650	-	-
				Northern Cape	22 159	-	-
				North West	41 252	-	-
				Western Cape	593 774	-	-
				Unallocated	-	3 863 033	4 153 232
				TOTAL	3 531 909	3 863 033	4 153 232

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	Dzingu	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanpha	
						2010/11	2011/12
					R'000	R'000	R'000
Vhufaragwama ha Muvhuso (Khetho 7)	Mukovhe wa Tsheledze ya Zwiimiswa u yaho kha Madzingu	U thusa u engedza u fhaqa, u thogomelwa na u khwiqiswa ha zwiimiswa zwiswa na zwa kale zwa pfunzo, dzibada, mutakalo na vhulimi u itela u khwiqisa zwa mishumo na nyengedzeo ya u sikwa ha mishumo samusi zwo sumbedzwa kha EPWP; na u engedza ngisedzo ya zwiimiswa.	Magavhelo a angaredzaho u ya nga zwiimo a madzingu	Eastern Cape	1 661 391	2 028 135	2 341 246
				Free State	717 182	867 987	1 000 756
				Gauteng	770 400	936 879	1 082 318
				KwaZulu-Natal	1 970 933	2 397 899	2 740 202
				Limpopo	1 407 445	1 753 105	2 099 813
				Mpumalanga	771 968	973 877	1 126 770
				Northern Cape	492 388	593 564	675 819
				North West	807 577	976 571	1 122 285
				Western Cape	649 963	786 894	901 981
				THANGANYELO	9 249 247	11 314 911	13 091 190
Vhuendedzi (Khetho 33)	Mukovhe wa Masheleni wa Tshimbidzo ya Zwiendedzi zwa Vhomuthumunzhi	Thuso ya zwa Masheleni tshumelo dza zwiendedzi zwa vhomuthumunzhi i bvaho kha mihasho ya vhuendedzi ya dzingu.	Mishumo i Newaho madzingu nga muvhuso	Eastern Cape	126 540	-	-
				Free State	151 805	-	-
				Gauteng	1 403 826	-	-
				KwaZulu-Natal	647 396	-	-
				Limpopo	174 507	-	-
				Mpumalanga	370 650	-	-
				Northern Cape	22 159	-	-
				North West	41 252	-	-
				Western Cape	593 774	-	-
				Unallocated	-	3 863 033	4 153 232
				THANGANYELO	3 531 909	3 863 033	4 153 232

SCHEDULE 4

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

Vote	Name of allocation	Purpose	City	Column A	Column B	
				2009/10 Allocation	Forward Estimates	
					2010/11	2011/12
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.		R'000	R'000	R'000
				11 084 860	12 528 884	15 068 551
	<i>of which:</i>			2 224 349	2 604 084	3 131 944
	Municipal Infrastructure Grant (Cities)	Supplements the capital revenues of selected large urban municipalities in order to support their infrastructure investment programmes.	Nelson Mandela	156 016	182 532	219 532
			Ekurhuleni	428 253	501 395	603 030
			City of Johannesburg	475 257	556 450	669 245
			City of Tshwane	328 083	384 068	461 921
			eThekweni	508 950	595 913	716 707
			City of Cape Town	327 790	383 726	461 509

MBEKANYO 4

MAGAVHELO A NEWAHO MIMASIPALA U TIKEDZA U BADELA MBEKANYAMUSHUMO KANA MISHUMO I BADELWAHO NGA GWAMA LA MASIPALA

Khethe	Dzina la gavhelo	Tshipikwa	Dorobo	Kholomu A	Kholomu B	
				Gavhelo la 2009/10	U Gaganyelwa Phanga	
					2010/11	2011/12
Muvhuso wa Dzingu na Muvhusowapo (Khethe 29)	Mukovhe wa Tshelede wa Zwiimiswa zwa Masipala	U tikedza gavhelo la masipala la tshoqea dza mutheo dzi itelwaho vhashai, mabindu mafuku na tshumelo dza lushaka.		R'000	R'000	R'000
				11 084 860	12 528 884	15 068 551
	ndi uri:			2 224 349	2 604 084	3 131 944
	Mukovhe wa Tshelede wa Zwiimiswa zwa Masipala (DziDoroboni)	U thusa gwama la mimasipala khulwane dza dziDoroboni u itela u tikedza mbekanyamushumo dzavho dza zwiimiswa.	Nelson Mandela	156 016	182 532	219 532
			Ekurhuleni	428 253	501 395	603 030
			City of Johannesburg	475 257	556 450	669 245
			City of Tshwane	328 083	384 068	461 921
			eThekwini	508 950	595 913	716 707
			City of Cape Town	327 790	383 726	461 509

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Agriculture (Vote 23)	(a) Agricultural Disaster Management Grant	To relief farmers from the effects of drought/veldfire, cold spell, hail storm and flood in identified areas.	Conditional allocation	Eastern Cape	R'000 4 000	R'000 -	R'000 -
				Free State	11 000	-	-
				Gauteng	10 000	-	-
				KwaZulu-Natal	5 000	-	-
				Limpopo	5 000	-	-
				Mpumalanga	5 000	-	-
				Northern Cape	5 000	-	-
				North West	5 000	-	-
				Western Cape	10 000	-	-
				TOTAL	60 000	-	-
	(b) Ilima/Letsema Projects Grant	Universal access to agriculture support services.	Conditional allocation	Eastern Cape	5 000	20 000	40 000
				Free State	6 500	26 000	52 000
				Gauteng	2 500	10 000	20 000
				KwaZulu-Natal	7 500	30 000	60 000
				Limpopo	5 000	20 000	40 000
				Mpumalanga	5 000	20 000	40 000
				Northern Cape	7 500	30 000	60 000
				North West	5 000	20 000	40 000
				Western Cape	6 000	24 000	48 000
				TOTAL	50 000	200 000	400 000
	(c) Land Care Programme Grant: Poverty Relief and Infrastructure Development	To enhance a sustainable conservation of natural resources through a community-based participatory approach; create job opportunities through the Expanded Public Works programme; and improve food security within previously disadvantaged communities.	Conditional allocation	Eastern Cape	8 227	8 721	9 244
				Free State	4 113	4 360	4 622
				Gauteng	3 599	3 815	4 044
				KwaZulu-Natal	8 227	8 721	9 244
				Limpopo	7 713	8 176	8 667
				Mpumalanga	4 627	4 904	5 198
				Northern Cape	5 656	5 995	6 355
				North West	6 170	6 540	6 932
				Western Cape	3 085	3 270	3 466
				TOTAL	51 417	54 502	57 772

MBEKANYO 5

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHU KHA MADZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Province	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanpha	
						2010/11	2011/12
					R'000	R'000	R'000
Vhulimi (Khetho 23)	(a) Mukovhe wa Masheleni wa U Thogomela Khombo dza zwa Vhulimi	U thusa vhalimi kha mvelelo dza gomelelo/mulilo, phepho yo kalulaho, tshifhango na muqalo wa maqo fhetu hune ha qo sumbedzwa.	Gavhelo u ya nga zwiimo	Eastern Cape	4 000	-	-
				Free State	11 000	-	-
				Gauteng	10 000	-	-
				KwaZulu-Natal	5 000	-	-
				Limpopo	5 000	-	-
				Mpumalanga	5 000	-	-
				Northern Cape	5 000	-	-
				North West	5 000	-	-
				Western Cape	10 000	-	-
				THANGANYELO	60 000	-	-
	(b) Mukovhe wa Masheleni wa Mishumo ya Ilima/Letsema	U kona u swikelela zwishumiswa zwa jifhasi lothe u itela u wana tshumelo dza u thusa zwa vhulimi.	Gavhelo u ya nga zwiimo	Eastern Cape	5 000	20 000	40 000
				Free State	6 500	26 000	52 000
				Gauteng	2 500	10 000	20 000
				KwaZulu-Natal	7 500	30 000	60 000
				Limpopo	5 000	20 000	40 000
				Mpumalanga	5 000	20 000	40 000
				Northern Cape	7 500	30 000	60 000
				North West	5 000	20 000	40 000
				Western Cape	6 000	24 000	48 000
				THANGANYELO	50 000	200 000	400 000
	(c) Mukovhe wa Masheleni wa Mbekanyamushumo ya uThogomela Shango: U Fhungudza Vhushai na Bveledzo ya Zwiimiswa	U khwinisa ngila ya u vhulunga zwirafhiwa zwa tsiko nga ngila ine vhadzulapo vha qo tanganyela-vho, u sika mishumo hu tshi shumiswa mbekanyamushumo ya Mishumo yo Engedzeaho ya Tshumela-Lushaka, u itela u khwinisa u vha na zwiliwa fhetu ha vhatu vhe vha vha vha si na zwavho.	Gavhelo u ya nga zwiimo	Eastern Cape	8 227	8 721	9 244
				Free State	4 113	4 360	4 622
				Gauteng	3 599	3 815	4 044
				KwaZulu-Natal	8 227	8 721	9 244
				Limpopo	7 713	8 176	8 667
				Mpumalanga	4 627	4 904	5 198
				Northern Cape	5 656	5 995	6 355
				North West	6 170	6 540	6 932
				Western Cape	3 085	3 270	3 466
				THANGANYELO	51 417	54 502	57 772

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Arts and Culture (Vote 12)	Community Library Services Grant	To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives.	Conditional allocation	Eastern Cape	R'000 55 515	R'000 62 240	R'000 65 974
				Free State	40 315	45 197	47 909
				Gauteng	46 043	51 619	54 716
				KwaZulu-Natal	34 147	38 282	40 579
				Limpopo	55 956	62 733	66 497
				Mpumalanga	55 956	62 733	66 497
				Northern Cape	58 820	65 943	69 900
				North West	52 872	59 275	62 832
				Western Cape	40 976	45 938	48 694
				TOTAL	440 600	493 960	523 598
Education (Vote 13)	(a) HIV and Aids (Life Skills Education) Grant	To provide education and training for school management teams and educators to develop, implement and manage life skills education in line with HIV and Aids, drug and substance abuse, gender equity policies and national strategic plans on HIV and Aids.	Conditional allocation	Eastern Cape	30 168	32 156	34 086
				Free State	10 341	10 719	11 362
				Gauteng	25 253	27 078	28 703
				KwaZulu-Natal	39 765	42 686	45 247
				Limpopo	25 882	27 454	29 101
				Mpumalanga	14 626	15 420	16 345
				Northern Cape	3 828	3 573	3 788
				North West	12 912	13 539	14 351
				Western Cape	14 626	15 420	16 345
				TOTAL	177 401	188 045	199 328
	(b) National School Nutrition Programme Grant	To provide nutritious meals to learners.	Conditional allocation	Eastern Cape	486 695	702 936	845 166
				Free State	122 306	195 194	244 699
				Gauteng	251 590	388 884	509 798
				KwaZulu-Natal	555 917	855 285	1 070 013
				Limpopo	419 185	659 233	829 669
				Mpumalanga	229 534	354 341	440 923
				Northern Cape	55 690	84 536	105 116
				North West	161 063	249 599	305 935
				Western Cape	112 548	173 318	227 433
				TOTAL	2 394 528	3 663 326	4 578 752

MBEKANYO 5

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHU KHA MADZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Province	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanga	
						2010/11	2011/12
					R'000	R'000	R'000
Vhutsila na Mvelele (Khetho 12)	Mukovhe wa Masheleni a Tshumelo a Laiburari dza Lushaka	U shandula zwifhafo zwa laiburari dza dziqoroboni na mahayani, na tshumelo (zwihuluhulu hu tshi livhiswa thogomelo kha vhatu vhe vha vha si na tshavho) hu tshi shumiswa mbekanyamushumo yo vusuluswaho ya dzingu hu tshi tikedzwa mihumbulo ya muvhosowapo na ya muvhoso.	Gavhelo u ya nga zwiimo	Eastern Cape	55 515	62 240	65 974
				Free State	40 315	45 197	47 909
				Gauteng	46 043	51 619	54 716
				KwaZulu-Natal	34 147	38 282	40 579
				Limpopo	55 956	62 733	66 497
				Mpumalanga	55 956	62 733	66 497
				Northern Cape	58 820	65 943	69 900
				North West	52 872	59 275	62 832
				Western Cape	40 976	45 938	48 694
				THANGANYELO	440 600	493 960	523 598
Pfunzo (Khetho 13)	(a) Mukovhe wa Masheleni wa HIV na Aids (Pfunzo ya zwa Kutshilele)	U funza na u gudisa vharangaphanga vha zwikolo na vhadededzi, u thoma na u laula pfunzo ya kutshilele malugana na HIV na Aids, u shumisa luvhi zwidzizivhadzi, maano a u sedzana nga ngila i bvelelaho na HIV na Aids.	Gavhelo u ya nga zwiimo	Eastern Cape	30 168	32 156	34 086
				Free State	10 341	10 719	11 362
				Gauteng	25 253	27 078	28 703
				KwaZulu-Natal	39 765	42 686	45 247
				Limpopo	25 882	27 454	29 101
				Mpumalanga	14 626	15 420	16 345
				Northern Cape	3 828	3 573	3 788
				North West	12 912	13 539	14 351
				Western Cape	14 626	15 420	16 345
				THANGANYELO	177 401	188 045	199 328
	(b) Mukovhe wa Masheleni wa Mbekanyamushumo ya u Bika ya Zwikoloni	U dea vhagudiswa zwiliwa zwi fushaho muvhili.	Gavhelo u ya nga zwiimo	Eastern Cape	486 695	702 936	845 166
				Free State	122 306	195 194	244 699
				Gauteng	251 590	388 884	509 798
				KwaZulu-Natal	555 917	855 285	1 070 013
				Limpopo	419 185	659 233	829 669
				Mpumalanga	229 534	354 341	440 923
				Northern Cape	55 690	84 536	105 116
				North West	161 063	249 599	305 935
				Western Cape	112 548	173 318	227 433
				THANGANYELO	2 394 528	3 663 326	4 578 752

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Education (Vote 13)	(c) Technical Secondary Schools Recapitalisation Grant	To increase the number of learners with key technical skills by supporting quality curriculum delivery of the NCS technical subjects by providing facilities, equipment and training to teachers at technical high schools.	Conditional allocation	Eastern Cape	R'000 -	R'000 -	R'000 -
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	-	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				Unallocated	-	80 000	200 000
				TOTAL	-	80 000	200 000
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	401 727	497 599	533 965
				Free State	235 792	326 658	350 365
				Gauteng	760 879	866 452	932 511
				KwaZulu-Natal	880 659	1 013 082	1 090 268
				Limpopo	291 474	403 280	432 554
				Mpumalanga	200 226	261 544	281 080
				Northern Cape	113 703	157 150	168 559
				North West	281 813	337 158	362 666
				Western Cape	309 913	448 834	480 994
				TOTAL	3 476 186	4 311 757	4 632 962
	(b) Forensic Pathology Services Grant	To continue the development and provision of adequate mortuary services in all provinces.	Conditional allocation	Eastern Cape	61 214	69 345	73 506
				Free State	32 855	37 218	39 451
				Gauteng	81 584	92 421	97 966
				KwaZulu-Natal	134 538	152 406	161 550
				Limpopo	35 233	39 913	42 308
				Mpumalanga	44 233	50 107	53 114
				Northern Cape	20 187	22 868	24 240
				North West	23 334	26 433	28 019
				Western Cape	58 484	66 251	70 226
				TOTAL	491 662	556 962	590 380

MBEKANYO 5

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHU KHA MADZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Province	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanḁa	
						2010/11	2011/12
					R'000	R'000	R'000
Pfunzo (Khetho 13)	(c) Mukovhe wa Masheleni wa zwikolo zwa sekhondari zwa thekhnikala	U engedza mbalo ya vhagudi vha re na vhukoni ha ndeme na u tikedza ngudo ya vhuimo ha nḁha hu tshi shumiswa thero dza NCS, nga u ḁea zwishumiswa na u funza vhadededzi vha Zwikolo zwa Sekhondari zwa Thekhnikala.	Gavhelo u ya nga zwiimo	Eastern Cape	-	-	-
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	-	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				Unallocated	-	80 000	200 000
				THANGANYELO	-	80 000	200 000
Mutakalo (Khetho 14)	(a) Mukovhe wa Masheleni wa HIV na Aids	U thusa vha zwa mutakalo u bveledza nḁila ya u lwa na HIV na Aids nga nḁila i bvelelaho na u tikedza u shumiswa ha Nzudzanyo ya Muvhuso I Shumaho I Angaredzaho ya u alafha na u ḁhogomela vhathu vha re na HIV na Aids.	Gavhelo u ya nga zwiimo	Eastern Cape	401 727	497 599	533 965
				Free State	235 792	326 658	350 365
				Gauteng	760 879	866 452	932 511
				KwaZulu-Natal	880 659	1 013 082	1 090 268
				Limpopo	291 474	403 280	432 554
				Mpumalanga	200 226	261 544	281 080
				Northern Cape	113 703	157 150	168 559
				North West	281 813	337 158	362 666
				Western Cape	309 913	448 834	480 994
				THANGANYELO	3 476 186	4 311 757	4 632 962
	(b) Mukovhe wa Masheleni wa Forensic Pathology	U isa phanḁa mveledzo na tshumelo dzo linganaho dza mimotshari kha madzingu oḁhe.	Gavhelo u ya nga zwiimo	Eastern Cape	61 214	69 345	73 506
				Free State	32 855	37 218	39 451
				Gauteng	81 584	92 421	97 966
				KwaZulu-Natal	134 538	152 406	161 550
				Limpopo	35 233	39 913	42 308
				Mpumalanga	44 233	50 107	53 114
				Northern Cape	20 187	22 868	24 240
				North West	23 334	26 433	28 019
				Western Cape	58 484	66 251	70 226
				THANGANYELO	491 662	556 962	590 380

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Health (Vote 14)	(c) Health Disaster Response (Cholera) Grant	To support and enable a response to the Cholera epidemic including treatment, public health response and prevention.	Conditional allocation	Eastern Cape	R'000 -	R'000 -	R'000 -
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	-	-	-
				Limpopo	50 000	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				TOTAL	50 000	-	-
	(d) 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	238 611	360 660	386 048
				Free State	247 886	378 426	421 883
				Gauteng	755 190	798 609	805 967
				KwaZulu-Natal	449 558	500 815	551 698
				Limpopo	206 931	323 425	375 672
				Mpumalanga	304 441	331 657	360 557
				Northern Cape	340 197	420 218	410 892
				North West	254 644	326 303	374 074
				Western Cape	388 845	440 554	485 501
				TOTAL	3 186 303	3 880 667	4 172 292
Housing (Vote 26)	(a) Housing Disaster Relief Grant	To provide emergency relief in support of reconstruction work to housing and related infrastructure damaged by storms in KwaZulu-Natal.	Conditional allocation	Eastern Cape	-	-	-
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	150 000	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				TOTAL	150 000	-	-

MBEKANYO 5

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHO KHA MADZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Province	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanḁa	
						2010/11	2011/12
					R'000	R'000	R'000
Mutakalo (Khetho 14)	(c) Mukovhe wa Masheleni wa u Lwa na Khombo ya Mutakalo (Kholera)	U tikedza na u shumisa nḁila ya u sedzana na dwadze la Kholela u katela na ngalafho, na thivhelo.	Gavhelo u ya nga zwiimo	Eastern Cape	-	-	-
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	-	-	-
				Limpopo	50 000	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				THANGANYELO	50 000	-	-
	(d) Mukovhe wa Masheleni wa Mvusuluso ya Vhuongelo	U thusa madzingu nga zwa Masheleni u itela u dzudzanya, u langula, u tshimbizana na zwifhinga, u fhungudza na u shandula zwifhango, thekinolodzhi ya zwa mutakalo. u tolisisa na u sengulusa vhuongelo, na u shandula vhulanguli ha vhuongelo na u khwinisa thogomelo u ya nga zwipikwa zwo hwalwaho zwa muvhuso.	Gavhelo u ya nga zwiimo	Eastern Cape	238 611	360 660	386 048
				Free State	247 886	378 426	421 883
				Gauteng	755 190	798 609	805 967
				KwaZulu-Natal	449 558	500 815	551 698
				Limpopo	206 931	323 425	375 672
				Mpumalanga	304 441	331 657	360 557
				Northern Cape	340 197	420 218	410 892
				North West	254 644	326 303	374 074
				Western Cape	388 845	440 554	485 501
				THANGANYELO	3 186 303	3 880 667	4 172 292
Zwa Dzinnḁu (Khetho 26)	(a) Mukovhe wa Masheleni wa Khombo dza zwa Dzinnḁu	U itela u thusa nga zwa Masheleni vhuimoni ha shishi hu tshi tikedzwa u fhaḁiwa hafhu ha dzinnḁu na zwiimiswa zwi tshimbizana na enea mafhungo zwo tshinyadzwa nga maḁumbu ngei KwaZulu-Natal.	Gavhelo u ya nga zwiimo	Eastern Cape	-	-	-
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	150 000	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				THANGANYELO	150 000	-	-

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Housing (Vote 26)	(b) 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	R'000 1 313 378	R'000 1 598 646	R'000 1 802 873
				Free State	962 759	1 300 691	1 380 185
				Gauteng	3 187 086	3 771 831	4 322 945
				KwaZulu-Natal	2 180 448	2 714 109	3 149 500
				Limpopo	996 667	1 234 750	1 415 163
				Mpumalanga	795 447	975 863	1 118 449
				Northern Cape	325 011	273 260	313 187
				North West	1 100 055	1 288 770	1 578 161
				Western Cape	1 581 425	1 868 843	2 141 905
				TOTAL	12 442 276	15 026 763	17 222 368
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	134 061	147 467	156 315
				Free State	140 144	154 158	163 408
				Gauteng	173 983	191 381	202 864
				KwaZulu-Natal	236 264	259 891	275 485
				Limpopo	13 776	15 154	16 063
				Mpumalanga	40 340	44 374	47 036
				Northern Cape	26 998	29 698	31 480
				North West	66 107	72 718	77 081
				Western Cape	164 865	181 351	192 232
				TOTAL	996 538	1 096 192	1 161 964
Sport and Recreation South Africa (Vote 17)	Mass Sport and Recreation Participation Programme Grant	To promote mass participation within communities and schools through selected sport and recreation activities, empowerment of communities and schools in conjunction with stakeholders and development of communities through sport	Conditional allocation	Eastern Cape	62 765	66 531	70 523
				Free State	26 591	28 186	29 877
				Gauteng	63 834	67 664	71 724
				KwaZulu-Natal	85 148	90 256	95 671
				Limpopo	45 023	45 604	48 340
				Mpumalanga	29 870	31 663	33 563
				Northern Cape	19 686	21 927	23 243
				North West	31 096	34 022	36 063
				Western Cape	38 237	40 532	42 964
				TOTAL	402 250	426 385	451 968

MBEKANYO 5

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHU KHA MADZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Province	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanpha	
						2010/11	2011/12
					R'000	R'000	R'000
Zwa Dzinndu (Khetho 26)	(b) Mukovhe wa Masheleni wa Dzinndu na Kudzulele kwa Vhathu	U lugiselela uri hu vhe na thuso ya maitele a mveledzo ya u fhatja nndu dzo khwaqhaho nga u vhea milayo i angaredzaho i shumaho kha mveledzo dza u fhatja kha masia othe a muvhuso u ya nga Mulayo wa U Kovhekanya C75mbuelo.	Gavhelo u ya nga zwiimo	Eastern Cape	1 313 378	1 598 646	1 802 873
				Free State	962 759	1 300 691	1 380 185
				Gauteng	3 187 086	3 771 831	4 322 945
				KwaZulu-Natal	2 180 448	2 714 109	3 149 500
				Limpopo	996 667	1 234 750	1 415 163
				Mpumalanga	795 447	975 863	1 118 449
				Northern Cape	325 011	273 260	313 187
				North West	1 100 055	1 288 770	1 578 161
				Western Cape	1 581 425	1 868 843	2 141 905
				THANGANYELO	12 442 276	15 026 763	17 222 368
Tshumela Lushaka (Khetho 5)	Mukovhe wa Masheleni wa U Rengiswa ha Thundu	U leludza u rengiswa ha thundu u ya nga mitengo yo teaho kha madzingu; na u thusa vhaofisini vha zwa mbalelano uri vha vhe na vhuqinduleli kha u shumisa havho Masheleni na u badela Masheleni a nndu dza dzingu.	Gavhelo u ya nga zwiimo	Eastern Cape	134 061	147 467	156 315
				Free State	140 144	154 158	163 408
				Gauteng	173 983	191 381	202 864
				KwaZulu-Natal	236 264	259 891	275 485
				Limpopo	13 776	15 154	16 063
				Mpumalanga	40 340	44 374	47 036
				Northern Cape	26 998	29 698	31 480
				North West	66 107	72 718	77 081
				Western Cape	164 865	181 351	192 232
				THANGANYELO	996 538	1 096 192	1 161 964
Mitambo na Zwa u Dimvumvusa SA (Khetho 17)	Mukovhe wa Masheleni wa Mbekanyamushumo ya Mitambo ya Vhathu Vhanzhi na Vhudimvumvusi	U tshuwedza uri vhathu vhanzhi vha tanganyele nga vhunzhi na zwickolo kha mitambo na vhudimvumvusi, u khwaqhisa vhadzulapo na zwickolo u tshimbizana na mveledzo ya vhathu hu tshi shumiswa mitambo.	Gavhelo u ya nga zwiimo	Eastern Cape	62 765	66 531	70 523
				Free State	26 591	28 186	29 877
				Gauteng	63 834	67 664	71 724
				KwaZulu-Natal	85 148	90 256	95 671
				Limpopo	45 023	45 604	48 340
				Mpumalanga	29 870	31 663	33 563
				Northern Cape	19 686	21 927	23 243
				North West	31 096	34 022	36 063
				Western Cape	38 237	40 532	42 964
				THANGANYELO	402 250	426 385	451 968

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
Transport (Vote 33)	(a) 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	Eastern Cape	R'000 -	R'000 -	R'000 -
				Free State	-	-	-
				Gauteng	2 832 691	340 660	-
				KwaZulu-Natal	-	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				TOTAL	2 832 691	340 660	-
	(b) Overload Control Grant	To successfully implement the National Overload Control Strategy and ensure that overloading practices are significantly reduced.	Conditional allocation	Eastern Cape	-	5 519	-
				Free State	-	-	-
				Gauteng	5 034	-	-
				KwaZulu-Natal	-	-	-
				Limpopo	5 035	-	-
				Mpumalanga	-	5 519	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				TOTAL	10 069	11 038	-
	(c) Sani Pass Roads Grant	To allow commuters from both the Republic of South Africa and the Kingdom of Lesotho to travel and access opportunities and markets; and to improve safety and create the opportunity for extended border control hours.	Conditional allocation	Eastern Cape	-	-	-
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	34 347	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				TOTAL	34 347	-	-

MBEKANYO 5

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHO KHA MADZINGU

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Province	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanga	
						2010/11	2011/12
Vhuededzi (Khetho 33)	(a) Mukovhe wa Masheleni wa Gautrain Rapid Rail Link	U nea Masheleni a bvaho muvhosoni mihwaha mitanu kha Muvhuso wa Dzingu wa Gautrain u itela u fhatwa ha Gautrain Rapid Rail Link.	Gavhelo u ya nga zwiimo	Eastern Cape	R'000 -	R'000 -	R'000 -
				Free State	-	-	-
				Gauteng	2 832 691	340 660	-
				KwaZulu-Natal	-	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				THANGANYELO	2 832 691	340 660	-
	(b) Mukovhe wa Masheleni U Langulaho U Hwalwa ha Thundu Nnzh	U thoma nga ngila i bvelelaho Maano a Langulaho U Hwalwa ha Thundu Nnzh nahone u ita vhungoho ha uri u hwalwa thundu nnzhisa zwi a fhungudzwa.	Gavhelo u ya nga zwiimo	Eastern Cape	-	5 519	-
				Free State	-	-	-
				Gauteng	5 034	-	-
				KwaZulu-Natal	-	-	-
				Limpopo	5 035	-	-
				Mpumalanga	-	5 519	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				THANGANYELO	10 069	11 038	-
	(c) Mukovhe wa Masheleni wa Ngila dza Sani Pass	U thendela vhaendi vha Riphabuliki ya Afurika Tshipembe na vha Muvhuso wa Lesotho vha tshi enda na u renga, na u khwiqisa tsireledzo na u ita uri bodara dzi vule tshifhinga tshilapfu.	Gavhelo u ya nga zwiimo	Eastern Cape	-	-	-
				Free State	-	-	-
				Gauteng	-	-	-
				KwaZulu-Natal	34 347	-	-
				Limpopo	-	-	-
				Mpumalanga	-	-	-
				Northern Cape	-	-	-
				North West	-	-	-
				Western Cape	-	-	-
				THANGANYELO	34 347	-	-

SCHEDULE 6

SPECIFIC PURPOSE ALLOCATIONS TO MUNICIPALITIES

Vote	Name of allocation	Purpose	Column A	Column B	
			2009/10 Allocation	Forward Estimates	
				2010/11	2011/12
			R'000	R'000	R'000
RECURRENT GRANTS					
Provincial and Local Government (Vote 29)	Municipal Systems Improvement Grant	To assist municipalities in building in-house capacity to perform their functions and stabilise institutional and governance systems.	200 000	212 000	224 720
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.	299 990	364 589	384 641
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.	978 579	570 000	380 000
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.	507 557	210 280	-
TOTAL			1 986 126	1 356 869	989 361
INFRASTRUCTURE GRANTS					
Minerals and Energy (Vote 28)	(a) Integrated National Electrification Programme (Municipal) Grant	To implement the Integrated National Electrification Programme (INEP) 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.	932 957	1 020 104	1 096 612
	(b) Electricity Demand Side Management (Municipal) Grant	To implement the EEDSM programme by providing capital subsidies to licensed distributors to address the Energy Efficiency Demand Side Management in residential dwellings, community and commercial buildings in order to mitigate the risk of load shedding and supply interruptions.	175 000	220 000	280 000
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.	582 000	630 000	840 440
Transport (Vote 33)	(a) 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.	2 418 177	4 289 775	5 149 008
	(b) Rural Transport Services and Infrastructure Grant	To improve mobility and access in rural municipalities in support of Integrated Development Plans.	9 800	10 400	11 100
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.	1 661 107	302 286	-
TOTAL			5 779 041	6 472 565	7 377 160

MBEKANYO 6

MAGAVHELO A RE NA TSHIPIKWA TSHO KHETHEAHO A YAHO KHA MIMASIPALA

Khetho	Dzina la gavhelo	Tshipikwa	Kholomu A	Kholomu B	
			Gavhelo la 2009/10	U Gaganyelwa Phanqa	
				2010/11	2011/12
			R'000	R'000	R'000
MIKOVHE YA Masheleni I DOVHOLOLAHO					
Muvhuso wa Dzingu na Muvhusowapo (Khetho 29)	Mukovhe wa Masheleni wa Khwiqiso ya Mishumo ya Masipala	U thusa mimasipala uri dzi vhe na vhukoni ha u ita mishumo vadzo na u khwaṭhisa marteke adzo a u vhusa.	200 000	212 000	224 720
Vhufaragwama ha Muvhuso (Khetho 7)	Mukovhe wa Masheleni wa Vhulanguli ha Masheleni dza Muvhusowapo	U ṭuṭuwedza na u tikedza tshanduko kha zwa u langa Masheleni nga u ita uri masipala dzi shumise Mulayo wa zwa Vhulanguli ha zwa Masheleni dza Masipala.	299 990	364 589	384 641
Muhasho wa zwa Madi na Madaka (Khetho 34)	Mukovhe wa Masheleni u Badelaho Tshumelo dza Maḡi	U thusedza zwikimu zwa maḡi zwa muhasho kana zwa maṭwe madzangano u itela muhasho na u zwi fhirisela kha muvhusowapo.	978 579	570 000	380 000
Mitambo na u Dimvumvusa SA (Khetho 17)	Mukovhe wa Masheleni wa Ḑorobo I Faraho Khaphu ya Shango ya 2010	U thusa ḑorobo dzine dza ḑo fara khaphu nga zwishumiswa zwi ṭodeaho zwi tshimbizana na u fara Confederations Cup ya 2009 na muṭaṭisano wa Khaphu ya Shango ya FIFA ya 2010	507 557	210 280	-
THANGANYELO			1 986 126	1 356 869	989 361
MIKOVHE YA Masheleni YA ZWIIMISWA					
Zwa Dzimirala na Zwivhaswa (Khetho 28)	(a) Mukovhe wa Masheleni wa Mbekanyamushumo ya zwa Muḑagasi wa Muvhuso (Dzimasipala)	U thoma Mbekanyamushumo ya Mukovhe wa Masheleni ya Muḑagasi wa Muvhuso (INEP) u tikedza mimasipala nga zwa Masheleni u itela tsalelelo murahu dza mahaya, u fhaṭa zwiimiswa zwihulwane na u vusulusa zwiimiswa zwa muḑagasi u itela u khwiqisa nḡila ine muḑagasi wa avhiwa ngavo.	932 957	1 020 104	1 096 612
	(b) Mukovhe wa Masheleni (wa Masipala) wa Vhulanguli ha Thodea ya Muḑagasi (Dzimasipala)	U thoma mbekanyamushumo ya EEDSM nga u thusa nga zwa Masheleni vhaphaḑaladzi vha muḑagasi vha re na thendelo u sedzana na Vhulanguli ha Thodea ya Muḑagasi mahayani, na kha zwifhato zwa mabindu u itela u fhungudza u sokou dzima-dzima ha muḑagasi	175 000	220 000	280 000
Vhufaragwama ha Muvhuso (Khetho 7)	Mukovhe wa Masheleni wa Mveledziso ya Vhadzulapo	U tikedza dzimasipala nga zwa vhuthekiniki u itela u thoma mishumo yo fanelaho u thoma zwifhato zwiswa dziḑoroboni na kha vhadzulapo vhune ha ṭodea u vusuluswa na u khwiniswa, nahone arali zwi tshi konadzea vhu kunge vhoramabindu vho ḑiimisaho.	582 000	630 000	840 440
Vhuendedzi (Khetho 33)	(a) Mukovhe wa Masheleni wa Tshumelo dza Zwiendedzina Zwiimiswa zwa Mahayani	U ita ndugiselelo dza u dzudzanya, u fhaṭa na u khwiqisa dzi ṭavhanyaho hu tshi itelwa zwinamelwa zwa vhomuthumunzhi zwiswa na zwi re hone na zwinamelwa zwi si na nzhini.	2 418 177	4 289 775	5 149 008
	(b) Mukovhe wa Masheleni wa Tshumelo dza Zwiendedzi na Zwiimiswa zwa Mahayani	U khwiqisa zwinamelwa na u swikelelea ha zwithu kha masipala dza mahayani hu tshi tikedzwa Nzudzanyo dza Mveledzo dzo Khwaḑhaho.	9 800	10 400	11 100
Mitambo na u Dimvumvusa SA (Khetho 17)	Mukovhe wa Masheleni wa ḑorobo dzi faraho Tshipuga tsha Lifhasi ya 2010 ya FIFA	U thusa nga zwa Masheleni u ola na u fhaṭa zwiitediamu zwiswa kana u ola na u khwinisa zwiṭediamu zwi re hone na u tikedza tshumelo dza zwiimiswa zwihulwane ḑoroboni Dzi Faraho Khaphu ya Shango.	1 661 107	302 286	-
THANGANYELO			5 779 041	6 472 565	7 377 160

SCHEDULE 7

ALLOCATIONS-IN-KIND TO MUNICIPALITIES FOR DESIGNATED SPECIAL PROGRAMMES

Vote	Name of allocation	Purpose	Column A	Column B	
			2009/10 Allocation	Forward Estimates	
				2010/11	2011/12
			R'000	R'000	R'000
National Treasury (Vote 7)	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.	79 954	125 000	100 000
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.	1 477 709	1 769 475	1 902 186
	(b) Backlogs in the Electrification of Clinics and Schools Grant	To implement the INEP by providing capital subsidies to Eskom to address the electrification backlog of schools and clinics.	150 000	-	-
	(c) Electricity Demand Side Management (Eskom) Grant	To implement the EEDSM programme by providing capital subsidies to Eskom to address the Energy Efficiency Demand Side Management in residential dwellings, community and commercial buildings in order to mitigate the risk of load shedding and supply interruptions.	75 000	110 000	120 000
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.	135 199	-	-
	(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.	611 500	839 000	1 475 340
	(c) Backlogs in Water and Sanitation at Clinics and Schools Grant	To eradicate the water supply and sanitation backlog of all clinics and schools.	350 000	-	-
TOTAL			2 879 362	2 843 475	3 597 526

MBEKANYO 7

MAGAVHELO A YAHU KHA DZIMASIPALA U ITELA MBEKANYAMUSHUMO DZO KHETHEAHO

Khetho	Dzina la gavhelo	Tshipikwa	Kholomu A	Kholomu B	
			Gavhelo la 2009/10	U Gaganyelwa Phanga	
				2010/11	2011/12
Vhufaragwama ha Muvhuso (Khetho 7)	Mukovhe wa Masheleni wa u Bveledza Vhupo	U tikedza mimasipala nga zwa vthuthekiniki u itela u thoma mishumo yo fanelaho u thoma zwifhato zwiswa dziqoroboni na kha vhudzulapo vhune hafoya u vusuluswa na u khwiniswa, nahone arali zwi tshi konadzea vhu kunge vhoramabindu vho diimisaho.	R'000 79 954	R'000 125 000	R'000 100 000
Zwa dziminirala na Zwivhazwa (Khetho 28)	(a) Mukovhe wa masheleni wa Mbekanyamushumo ya zwa Muḑagasi wa Muvhuso (Eskom)	U shumisa Mbekanyamushumo ya Muvhuso ya zwa Muḑagasi (INEP) nga u ŋea Eskom Masheleni ya u thusa kha mafhungo a u lenga ha muḑagasi kha vhadzulapo vha tshoṱhe, uri vha dzheniselwe tshiimiswa tshihulwane na u vusuluswa ha zwiimiswa zwa muḑagasi.	1 477 709	1 769 475	1 902 186
	(b) Mukovhe wa Masheleni wa Zwa U Lenga ha Ndisedzo ya Muḑagasi Zwikoloni na Dzikilini	U thoma mbekanyamushumo ya (INEP) nga u tikedza Eskom nga dzimbadelo u itela u thusa kha u salela murahu ha muḑagasi zwikoloni na dzikilini.	150 000	-	-
	(c) Ndangulo ya Thoḑea ya Muḑagasi (Eskom)	U shumisa mbekanyamushumo ya EEDSM nga u thusa Eskom nga zwa Masheleni uri i kone u sedzana na Ndangulo ya Thoḑea ya Muḑagasi mahayani, kha lushaka na kha zwifhato zwa mabindu u itela u fhungudza u sokou dzima ha muḑagasi.	75 000	110 000	120 000
Muhasho wa Zwa Maḑi na (Khetho 34)	(a) Mukovhe wa Masheleni U Tikedzaho Tshumelo dza Maḑi	U tikedza nga mbadelo dza zwikimu zwa maḑi zwa muhasho kana zwa maṱwe madzangano nahone zwi ite hedzi mbadelo kha muvhusowapo.	135 199	-	-
	(b) Mukovhe wa Zwiimiswa Zwiḥulwane zwa Tshigiriki	U ita zwiimiswa zwiḥulwane zwa u kunakisa maḑi a tshi fhiriselwa vhathuni vha vhupo ho fhambananaho. Na mveledziso musi zwi tshidza kha u dzudzanya tshiimiswa tsha malaḑwa khathihi na nḑila ya u kunakisa maḑi.	611 500	839 000	1 475 340
	(c) Mukovhe wa Masheleni wa U Lenga ha Ndisedzo ya Maḑi Zwikoloni na Dzikilini	U fhelisa u salela murahu ha u sa dzheniswa maḑi na mabunga kiliniki dzoṱhe na zwikoloni zwoṱhe.	350 000	-	-
THANGANYELO			2 879 362	2 843 475	3 597 526

SCHEDULE 8

INCENTIVES TO PROVINCES TO MEET TARGETS WITH REGARDS TO PRIORITY GOVERNMENT PROGRAMMES

Vote	Name of allocation	Purpose	Type of allocation	Province	Column A	Column B	
					2009/10 Allocation	Forward Estimates	
						2010/11	2011/12
					R'000	R'000	R'000
Public Works (Vote 5)	Expanded Public Works Programme Incentive Grant	To incentivise provinces to increase labour intensive employment through programmes that maximise job creation and skills development as encapsulated in the EPWP guidelines.	Incentive allocation to provinces	Eastern Cape	29 992	-	-
				Free State	23 008	-	-
				Gauteng	500	-	-
				KwaZulu-Natal	84 180	-	-
				Limpopo	500	-	-
				Mpumalanga	5 047	-	-
				Northern Cape	500	-	-
				North West	7 192	-	-
				Western Cape	500	-	-
				Unallocated	-	400 000	800 000
				TOTAL	151 419	400 000	800 000

MBEKANYO 8**TSHELEDE YA THUTHUWEDZO I YAHO KHA MADZINGU U ITELA U SWIKELELA NDIVHO DZA MBEKANYAMUSHUMO DZA MUVHUSO DZO TAVHANYISWAHO**

Khetho	Dzina la gavhelo	Tshipikwa	Mufuda wa gavhelo	Dzingu	Kholomu A	Kholomu B	
					Gavhelo la 2009/10	U Gaganyelwa Phanḡa	
						2010/11	2011/12
					R'000	R'000	R'000
Tshumela Lushaka (Khetho 5)	Mukovhe wa Thuthuwedzo ya Mbekanyamushumo ya Mishumo ya Masipala yo Engedzeaho	U thuthuwedza dzimasipala u engedza mishumo nga mbekanyamushumo dzine dza sika mishumo minzhi na inveledzo ya vhutsila u tendelana na vhulivhisi ha EPWP.	Gavhelo la thuthuwedzo li yaho kha madzingu	Eastern Cape	29 992	-	-
				Free State	23 008	-	-
				Gauteng	500	-	-
				KwaZulu-Natal	84 180	-	-
				Limpopo	500	-	-
				Mpumalanga	5 047	-	-
				Northern Cape	500	-	-
				North West	7 192	-	-
				Western Cape	500	-	-
				Unallocated	-	400 000	800 000
				THANGANYELO	151 419	400 000	800 000

SCHEDULE 8

INCENTIVES TO MUNICIPALITIES TO MEET TARGETS WITH REGARDS TO PRIORITY GOVERNMENT PROGRAMMES

Vote	Name of allocation	Purpose	Column A	Column B	
			2009/10 Allocation	Forward Estimates	
			R'000	2010/11 R'000	2011/12 R'000
Public Works (Vote 5)	Expanded Public Works Programme Incentive Grant for Municipalities	To incentivise municipalities to increase labour intensive employment through programmes that maximise job creation and skills development in line with the EPWP guidelines.	201 748	554 000	1 108 000
TOTAL			201 748	554 000	1 108 000

MBEKANYO 8**TSHELEDE YA THUHUWEDZO I YAHU KHA DZIMASIPALA U ITELA U SWIKELELA NDIVHO DZA MBEKANYAMUSHUMO DZA MUVHUSO DZO TAVHANYISWAHO**

Khetho	Dzina la gavhelo	Tshipikwa	Kholomu A	Kholomu B	
			Gavhelo la 2009/10	U Gaganyelwa Phanga	
				2010/11	2011/12
Tshumela Lushaka (Khetho 5)	Mukovhe wa Thuthuwedzo ya Mbekanyamushumo ya Mishumo ya Masipala yo Engedzeaho	U thuthuwedza dzimasipala u engedza mishumo nga mbekanyamushumo dzi sikaho mishumo minzhi na mveledzo ya vhutsila u tendelana na vhulivhisi ha EPWP	R'000	R'000	R'000
			201 748	554 000	1 108 000
			THANGANYELO	201 748	554 000