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No. 23289

THE PRESIDENCY

No. 406

28 March 2002

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

No. 4 of 2002: Unemployment Insurance Contributions Act, 2002.

VHUPRESIDENDE

Nom. 406

28 Thafamuhwe 2002

Zwi khou qivhadziwa henefha uri Mupresidende o tendelana na uyu Mulayo une wa khou anqadziwa hu u itela ndivhadzo kha tshitshavha:—

Nom. 4 ya 2002: Mulayo wa Zwibviswa zwa Ndindakhombo ya u Shaya Mushumo, 2002.



AIDS HELPLINE: 0800-123-22 Prevention is the cure

*(English text signed by the President.)
(Assented to 27 March 2002.)*

ACT

To provide for the imposition and collection of contributions for the benefit of the Unemployment Insurance Fund; and to provide for matters connected therewith.

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

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(English text signed by the President.)
(Assented to 27 March 2002.)

MULAYO

Wo vhetshelwa u thelisa na u kuvhanganya zwibviswa hu tshi itelwa Tshikwama
Tsha Ndindakhomo ya u Shaya Mushumo, na zwinwe zwi elelanaho na zwenezwo.

Hu vhewa Mulayo nga Phalamennde ya Riphabuliki ya Afurika-Tshipembe sa zwi
tevhelaho—

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CHAPTER 1

INTRODUCTORY PROVISIONS

Definitions

1. In this Act, unless the context indicates otherwise—
- “Board” means the Unemployment Insurance Board established in terms of section 47 of the Unemployment Insurance Act; 5
- “Commissioner” means the Commissioner for the South African Revenue Service established by section 2 of the South African Revenue Service Act, 1997 (Act No. 34 of 1997);
- “contribution” means the contribution determined in terms of section 6; 10
- “Director-General” means the Director-General as defined in the Unemployment Insurance Act;
- “domestic worker” means an employee who performs domestic work in the home of his or her employer, and includes a—
- (a) gardener; 15
- (b) person employed by a household as a driver of a motor vehicle; and
- (c) person who takes care of any person in that home, but does not include a farm worker;
- “employee” means any natural person who receives any remuneration or to whom any remuneration accrues in respect of services rendered or to be rendered by that person, but excludes an independent contractor; 20
- “employer” means “employer” as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, and includes a “representative employer” as defined in that Schedule;
- “financial year” means the period commencing on the first day of March in any year and ending on the last day of February in the following year; 25
- “Income Tax Act” means the Income Tax Act, 1962 (Act No. 58 of 1962);
- “labour inspector” means a labour inspector as defined in the Unemployment Insurance Act;
- “Minister” means the Minister of Finance; 30
- “regulation” means a regulation made under section 18;
- “remuneration” means “remuneration” as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, but does not include any amount paid or payable to an employee—
- (a) by way of any pension, superannuation allowance or retiring allowance; 35
- (b) which constitutes an amount contemplated in paragraphs (a), (cA), (d), (e) or (eA) of the definition of “gross income” in section 1 of the Income Tax Act; or
- (c) by way of commission;
- “seasonal worker” means any person who is employed by an employer for an aggregate period of at least three months over a 12 month period with the same employer and whose work is interrupted by reason of a seasonal variation in the availability of work; 40
- “this Act” includes the regulations;
- “Unemployment Insurance Act” means the Unemployment Insurance Act, 2001; 45
- “Unemployment Insurance Commissioner” means the Commissioner designated by the Minister of Labour in terms of section 43 of the Unemployment Insurance Act;
- “Unemployment Insurance Fund” means the Fund established by section 4 of the Unemployment Insurance Act. 50

NDIMA YA 1

MBETSHELWA DZA MARANGA PHANDA

Thandavhudzo

1. Kha Mulayo uyu, nga ndani ha musi zwo sumbedzwa nga inwe ndila:—
 - “Bodo” zwi amba Bodo ya Ndindakhombo ya u Shaya Mushumo sa zwe ya tiwa hu tshi tevhelwa khethekanyo 47 ya Mulayo wa Ndindakhombo Ya u Shaya Mushumo; 5
 - “Khomishinari” zwi amba Khomishinari wa Tshumelo ya Mbuelo ya Afurika-Tshipembe sa zwe a tewa nga khethekanyo 2 ya Mulayo wa Tshumelo ya Mbuelo ya Afurika-Tshipembe, 1997 (Mulayo 34 wa 1997); 10
 - “zwibviswa” zwi amba zwibviswa zwo tewaho hu tshi tevhelwa khethekanyo 6; “Mulangi-Muhulu” zwi amba Mulangi-Muhulu sa zwe a tšandavhudzwa kha Mulayo wa Ndindakhombo Ya u Shaya Mushumo; 15
 - “Mushumi wa hayani” zwi amba mutholwa ane a shuma hayani ha mutholi wawe, zwi angeredza—
 - (a) mushumi wa ngadeni;
 - (b) Muthu o tholiwaho nga muta sa mureili wa goloi; na
 - (c) muthu ane a thogomela muñwe muthu henefho hayani, fhedzi a zwi angaredzi mushumi wa bulasini;
 - “mutholwa” zwi amba muthu-vhukuma a tšanganedzaho malamba muñwe na muñwe kana ane khae a wanala nga Mushumo we a ita kana une a do ita sa zwe a bulwa kha phara (a) ya thavhutshedzo “mutholwa” kha phara 1 ya Shedulu ya Vhuna, ya Mulayo wa Muthelo wa Mbuelo, fhedzi hu sa katelwi rakhonthiraka o nwalisaho nga ethe; 20
 - “Mutholi” zwi amba “mutholi” sa zwe zwa a tšandavhudzwa kha phara 1 ya Shedulu ya Mulayo wa Muthelo wa Mbuelo, nahone zwi tshi dzhenisa “Mutholi — muimeleli” sa zwe zwa tšandavhudzwa kha Shedulu ya Vhuna ya Mulayo uyo; 25
 - “ñwaha wa muvhalelano” zwi amba tshifhinga tshine tsha thoma nga ñuvha ña u thoma ña Thafamuhwe kha ñwaha muñwe na muñwe u swika nga ñuvha ña u fhedzisa ña Luhuhli kha ñwaha u tevhelaho; 30
 - “Mulayo wa Muthelo wa Mbuelo” zwi amba Mulayo wa Muthelo wa Mbuelo, 1962 (Mulayo 58 wa 1962);
 - “Muñoli wa Mishumo” zwi amba Muñoli wa Mishumo sa zwe zwa tšandavhudzwa kha Mulayo wa Ndindakhombo Ya u Shaya Mushumo, 2001 (Mulayo — wa 2001); 35
 - “Minisiña” zwi amba Minisiña wa zwa Gwama;
 - “Ndaulo” zwi amba ndaulo yo itwaho hu tshitevhelwa khethekanyo 18;
 - “malamba” zwi amba malamba sa zwe zwa tšandavhudzwa kha phara 1 ya Shedulu ya Vhuna ya Mulayo wa Muthelo wa Mbuelo, fhedzi a zwi kateli tshelede inwe na inwe yo badelwaho kana i badeleaho mutholwa—
 - (a) nga phentsheni inwe na inwe, kana gavhelo ña u awela u shuma; 40
 - (b) Zwine zwa katela tshelede yo lavhelelwaho kha phara (a) (cA); (d), (e) kana (eA) ya thandavhudzo ya “Mbuelo-gute” kha khethekanyo 1 ya Mulayo wa Muthelo wa Mbuelo; kana
 - (c) Nga ndila ya malambelo;
 - “Mushumi wa khala-ñwaha” zwi amba muthu muñwe na muñwe o tholiwaho nga mutholi tshifhinga tshi si ho fhasi ha minwedzi miraru kha tshifhinga tsha minwedzi ya 12 kha mutholi muthihi, nahone, mushumo wonoyo u songo tumulwa nga tshanduko ya khala-ñwaha kha u wanala ha mushumo; 45
 - “Mulayo uyu” u katela ndaulo;
 - “Mulayo wa Ndindakhombo ya u Shaya Mushumo” zwi amba Mulayo wa Ndindakhombo Ya u Shaya Mushumo, 2001 (Mulayo — wa 2001); 50
 - “Khomishinari wa Ndindakhombo ya u Shaya Mushumo” zwi amba Khomishinari o vhwaho nga Minisiña wa zwa Mishumo u ya nga he zwa tewa kha khethekanyo 43 ya Mulayo wa Ndindakhombo Ya u Shaya Mushumo;
 - “Tshikwama tsha Ndindakhombo ya u Shaya Mushumo” zwi amba Tshikwama tsho tewaho nga khethekanyo 4 ya Mulayo wa Ndindakhombo Ya u Shaya Mushumo. 55

Act No. 4, 2002 UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002**Purpose of Act**

2. The purpose of this Act is to provide for—
- (a) the payment of contributions for the benefit of the Unemployment Insurance Fund; and
 - (b) procedures for the collection of such contributions. 5

Administration of Act

3. (1) This Act must be administered by the Commissioner.
 (2) The Commissioner may delegate any power or assign any duty which relates to the collection of—
- (a) contributions payable to the Unemployment Insurance Commissioner in terms of section 9; and 10
 - (b) any information to be submitted by employers in terms of this Act, to the Unemployment Insurance Commissioner.

Application of Act

4. (1) This Act applies to all employers and employees, other than— 15
- (a) an employee and his or her employer, where such employee is employed by that employer for less than 24 hours a month;
 - (b) an employee and his or her employer, where that employee receives remuneration under a learnership agreement registered in terms of the Skills Development Act, 1998 (Act No. 97 of 1998); 20
 - (c) employers and employees in the national and provincial spheres of government; and
 - (d) an employee and his or her employer, where that employee has entered the Republic for the purpose of carrying out a contract of service, apprenticeship or learnership within the Republic if upon the termination thereof the employer is required by law or by the contract of service, apprenticeship or learnership, as the case may be, or by any other agreement or undertaking, to repatriate that person, or if that person is so required to leave the Republic. 25
- (2) Despite subsection (1), this Act will only apply to domestic and seasonal workers and their employers 12 months after this Act takes effect. 30

CHAPTER 2**DUTY TO CONTRIBUTE AND RECOVERY OF CONTRIBUTIONS****Duty to contribute to Fund**

5. (1) Every employer and every employee to whom this Act applies must, on a monthly basis, contribute to the Unemployment Insurance Fund. 35
- (2) The contributions must be paid by the employer either to the Commissioner in terms of section 8 or to the Unemployment Insurance Commissioner in terms of section 9, whichever is applicable to the particular employer.

Determination of contribution

6. (1) Subject to subsection (2), the amount of the contribution payable in terms of section 5— 40
- (a) by an employee, must be one per cent of the remuneration paid or payable to that employee by his or her employer during any month; and
 - (b) by an employer in respect of any one of its employees, must be equal to one per cent of the remuneration paid or payable by that employer to that employee during any month. 45

MULAYO WA ZWIBVISWA ZWA Mulayo Nomboro 4, 2002
NDINDAKHOMBO YA U SHAYA MUSHUMO, 2002

Ndivho Ya Mulayo

2. Ndivho ya Mulayo uyu ndi u vhetshela—

- (a) Mbadelo ya zwibviswa hu tshi itelwa u lambedzwa ha Tshikwama Tsha Ndindakhombo Ya u Shaya Mushumo; na
- (b) Nqila ya u kuvhanganya zwibviswa izwo.

5

Ndangulo ya Mulayo

3. (1) Mulayo uyu wo fanela u laungulwa nga Khomishinari.

(2) Khomishinari a nga nkedza maandla manwe na manwe kana a nea mushumo munwe na munwe wa u kuvhanganya—

- (a) Zwibviswa zwi badelwaho kha Khomishinari wa Ndindakhombo ya u Shaya Mushumo hu tshi tevhelwa khethekanyo 9; na
- (b) Mafhungo manwe na manwe a qetschedzaho nga vhatholi hu tshi tevhelwa Mulayo uyu,

kha Khomishinari wa Ndindakhombo ya u Shaya Mushumo.

15

U Shuma ha Mulayo

4. (1) Mulayo uyu wo itelwa u shuma kha vhothe vhatholi na vhatholwa, nga nndani-ha—

- (a) mutholwa na mutholi wawe, hune mutholwa uyo a vha o tholwa tshifhinga tshi siho fhasi ha iri dza 24 kha nwedzi nga mutholi muthihi;
- (b) mutholwa na mutholi wawe, hune mutholwa a wana malamba e kha thendelano ya u guda yo redzhisitarwaho hu tshi tevhelwa Mulayo wa u Bveledzisa Vhukoni, 1998 (Malayo 97 wa 1998);
- (c) Vhatholi na Vhatholwa kha Muvhuso wa Lushaka na Mivhuso ya Phurovinsi; na
- (d) mutholwa na mutholi wawe, hune mutholwa uyo a dzhena kha Riphabuliki e na ndivho ya u shuma sa rakhonthiraka ya mushumo, u gudela mushumo fhano kha Riphabuliki arali mutholi a tshi do fhedzisa thendelano iyo zwi tshi kombetshedzwa nga Mulayo, khonthiraka ya mushumo, u gudela mushumo kana zwenezwo, zwo tewaho, nga inwe thendelano i kombetshedzaho uyo muthu u tutshele Riphabuliki.

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(2) Nga nnda ha khethekanyo-thukhu (1), Mulayo uyu u do shuma fhedzi kha vhashumi vha hayani na vhashumi vha khala-nwaha kathihi na vhatholi minwedzi ya 12 musi Mulayo uyu wo thoma u shuma.

NDIMA YA 2**PFANELO YA U BVISA NA U VHILA ZWIBVISWA**

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Pfanelo ya u kuvhanganya tshelede kha Tshikwama

5. (1) Mutholi na mutholwa munwe na munwe vhane Mulayo uyu wa shuma khavho, vha tea u bvisa tshelede nwedzi munwe na munwe vha isa kha Tshikwama Tsha Ndindakhombo Ya u Shaya Mushumo nga nqila ye ya Vhekanywa nga Mulayo uyu.

(2) Zwibviswa zwi tea u badelwa nga mutholi kha Khomishinari hu tshi tevhelwa khethekanyo 8 kana kha Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, u ya nga hune zwithu zwa vha ngayo.

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Muteo wa Zwibviswa

6. (1) Hu tshi tevhelwa khethekanyo-thukhu (2) tshelede ya zwibviswa i badeleaho hu tshi tevhelwa khethekanyo 5—

45

- (a) Nga mutholwa, i do vha tshithihi tsha dana (1%) ya malamba o badelwaho kana a badeleaho kha mutholwa nga mutholi kha nwedzi munwe na munwe; na
- (b) nga mutholi u elena na munwe na munwe wa vhatholwa, i do vha tshithihi tshadana (1%) ya malamba o badelwaho kana a badeleaho kha mutholwa uyo kha nwedzi munwe na munwe.

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Act No. 4, 2002 UNEMPLOYMENT INSURANCE CONTRIBUTIONS ACT, 2002

(2) Subsection (1) does not apply to so much of the remuneration paid or payable by an employer to an employee during any month as exceeds an amount determined from time to time by the Minister of Finance by notice in the *Gazette*, after consultation with the Minister of Labour and the Unemployment Insurance Commissioner.

Employer must deduct employee's contribution

5

7. (1) Subject to subsection (2), an employer must, on a monthly basis, deduct or withhold the amount of the employee's contribution contemplated in section 6(1)(a) from the remuneration paid or payable to that employee during that month.

(2) Where the remuneration of the employee is paid at intervals other than on a monthly basis, the employer must deduct the amount of the employee's contributions on such other basis as coincides with the intervals of payment of remuneration by the employer to the employee. 10

(3) When making a deduction in terms of subsection (1) or (2), an employer may not—

(a) deduct amounts that are in excess of the amount of the contribution due by the employee; 15

(b) seek or receive a fee from the employee for complying with this Act; or

(c) deduct arrear contributions from the employee after the end of the financial year during which it was payable.

(4) Subject to subsection (3)(c), where the employer fails to deduct the contribution as contemplated in subsection (1) or (2), the employer is liable for such contributions. 20

(5) If any payment made by the employer to the Commissioner or the Unemployment Insurance Commissioner in terms of section 8 or 9, as the case may be, includes an amount which was deducted or withheld in terms of subsection (1) or (2), and it subsequently becomes known to the employer that the payment made by the employer was not due or payable in terms of this Act, or was in excess of the amount due or payable, the employer must refund to the employee such amount or excess amount, as the case may be, as has been deducted or withheld and overpaid by the employer, despite the amount not having been refunded to the employer by the Commissioner or the Unemployment Insurance Commissioner, as the case may be. 25 30

Payment of contribution to Commissioner and refund

8. (1) Every employer, other than an employer contemplated in section 9(1), must on a monthly basis pay the amount of all employees' contributions and the employer's contributions in respect of every employee in the employment of that employer to the Commissioner not later than seven days, or such longer period as the Commissioner may determine, after the end of the month in respect of which the contributions are payable. 35

(2) An employer must, together with the payment contemplated in subsection (1), submit a statement in such form as the Commissioner may require and reflecting the amount of the payment and such other particulars as the Minister may prescribe by regulation. 40

(3) If the amount of any contribution, interest or penalty paid by an employer to the Commissioner was not due or payable, or is in excess of the amount due or payable in terms of this Act, that amount, or such excess amount, must be refunded to that employer by the Commissioner. 45

(4) The Commissioner must notify the Director-General, within such period as may be agreed upon between the Commissioner and the Director-General, of the amount of the contributions, interest and penalties collected from, and refunds made to, employers during the previous month and provide such further particulars as may be agreed upon by the Commissioner and the Director-General. 50

MULAYO WA ZWIBVISWA ZWA Mulayo Nomboro 4, 2002
NDINDAKHOMBO YA U SHAYA MUSHUMO, 2002

(2) Khethekanyo-*thukhu* (1) a i shumi kha malamba o badelwaho kana a badeleaho nga mutholi kha mutholwa *nwedzi* mu*nwe* na mu*nwe*, arali i tshi fhira tshedele yo tewaho nga Minisi*ta* wa zwa Gwama, musi o kwamana na Minisi*ta* wa zwa Mushumo na Khomishinari wa Ndindakhombo Ya u Shaya Mushumo nga *ndivhadzo* ya Gurannya ya Mushuso. 5

Mutholi u tea u tusa zwibviswa zwa mutholwa

7. (1) Hu tshi tevhelwa khethekanyo-*thukhu* (2), mutholi u tea u tusa tshedele ya zwibviswa zwa mutholwa, *nwedzi* mu*nwe* na mu*nwe* sa zwe zwa vhekanywa nga khethekanyo 6(1)(a), kha malamba o badelwaho kana a badeleaho nga *nwedzi* uyo. 10

(2) Hune malamba o badelwaho mutholwa kha tshifhinga tshine tshi si vhe nga *nwedzi*, Mutholi u tea u tusa tshedele ya zwibviswa ya mutholwa hu tshi tevhelwa *ndila* yeneyo i kwamanaho na tshifhinga tshine mutholi a badela mutholwa malamba awe. 10

(3) Musi hu tshi tsiwa, hu tshi tevhelwa khethekanyo-*thukhu* (1) kana (2), Mutholi ho ngo tea—

(a) U tusa tshedele ine ya fhira ya zwibviswa yo teaho kha mutholwa; 15

(b) U to*da* kana u tangedza mbadelo ya tshinyalelo ya u Shuma *thodea* dza Mulayo uyu; kana

(c) U tusa tshedele yo salelaho kha mutholwa, musi ho fhela *nwaha* muvhalelano we ngawo ya tea u badelwa. 15

(4) Hu tshi tevhelwa khethekanyo-*thukhu* (3)(c), hune Mutholi a balelwa nga khole kana nga u sa vha na ndavha, u tusa zwibviswa sa zwe zwa laedzwa kha khethekanyo-*thukhu* (1) kana (2), Mutholi u *do* vha ene a lifhaho zwibviswa izwo. 20

(5) Arali mbadelo yo itwaho nga mutholi kha Khomishinari kana kha Khomishinari wa Ndinda-khombo ya u Shaya Mushumo hu tshi tevhelwa khethekanyo 8 kana 9, sa zwine mulandu wa nga vha u zwone, tshedele yo tsiwaho kana yo salaho hu tshi tevhelwa khethekanyo *thukhu* (1) kana (2), zwa wanala uri mbadelo iyo yo itwaho nga mutholi yo vha i songo tea u badelwa nga Mutholi u fanela u humisela kha mutholwa tshedele iyo ye ya fhira ngayo, hu tshi tevhelwa mulandu uyo, sa zwe tshedele iyo ya tsiwa kana u sala na u badela yo fhira nga Mutholi, hu sa sedzwi uri tshedele iyo yo humiselwa murahu kha mutholi nga Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, u ya nga nzulele ya hone. 25 30

U badela zwibviswa kha Khomishinari, na u humisela tshedele murahu

8. (1) Mutholi mu*nwe* na mu*nwe* hu sa katelwi Mutholi o lavhelelwo kha khethekanyo 9(1) u fanela uri *nwedzi* mu*nwe* na mu*nwe* a badele tshedele ya:—

Zwibviswa zwa mutholwa zwo*the* zwine zwa fanela u tsiwa kha malamba a vatholwa avho nga *nwedzi* uyo, sa zwe zwa lavhelelwa kha khethekanyo 7(1) kana (2); na 35

Zwibviswa zwa mutholi sa zwe zwa lavhelelwa kha khethekanyo 6(1)(b), hu tshi itelwa mutholwa mu*nwe* na mu*nwe* ane a vha mushumoni wa mutholi uyo, ya iswa kha Khomishinari hu sa athu fhela ma*duvha* a sumbe (7), kana tshifhinga itsho tshilapfu tshe tsha tendelwa nga Khomishinari, nga murahu ha mafhelo a *nwedzi* une zwibviswa zwa khou badelelwa wone. 40

(2) Mutholi u fanela uri a ise muvhigo khathihi na mbadelo sa zwe zwa bulwa kha khethekanyo-*thukhu* (1)—

kha fomo iyo yo tewaho nga Khomishinari; na 45
u sumbedza tshedele ya mbadelo na dzi*nwe* *thodea* sa zwe zwa laedzwa nga 'regulesheni' dza Minisita.

(3) Arali tshedele ya zwibviswa, nzwalelo kana ndatiso yo badelwaho nga mutholi kha Khomishinari, yo vha i songo tea u badelwa, kana tshedele iyo i nnzhisa, u fhira tshedele yo teaho u badelwa hu tshi tevhela Mulayo uyu, iyo tshedele yo fhiraho, i tea u humiselwa kha mutholi nga Khomishinari. 50

(4) Khomishinari u fanela u *divhadza* Mulangi-Muhulu kha tshifhinga itsho tshe Khomishinari a tendelana na Mulangi-Muhulu, nga ha tshedele ya zwibviswa, nzwalelo na ndatiso yo kuvhanganyiwaho, na tshedele yo humiselwaho kha vatholi kha *nwedzi* wo fhelaho na u *netshedza* zwido-dombedzwa sa zwine zwa nga vha zwo tendelanwa nga Khomishinari na Mulangi-Muhulu. 55

Payment of contribution to Unemployment Insurance Commissioner and refund

9. (1) (a) For the purpose of this section, “employer” means an employer who—
- (i) is not required to register as an employer in terms of paragraph 15 of the Fourth Schedule to the Income Tax Act;
 - (ii) has not registered voluntarily as an employer in terms of the Fourth Schedule to the Income Tax Act; or
 - (iii) is not liable for the payment of the skills development levy in terms of the Skills Development Levies Act, 1999 (Act No. 9 of 1999).

(b) Subject to subsection (5), an employer must, on a monthly basis and in respect of every employee in the employment of that employer, pay to the Unemployment Insurance Commissioner not later than seven days, or such longer period as the Unemployment Insurance Commissioner may determine, after the end of the month in respect of which contributions are payable the amount of—

- (i) the employee’s contribution which must be withheld from the remuneration of the employee during that month, as contemplated in section 7(1) or (2); and
- (ii) the employer’s contribution as contemplated in section 6(1)(b).

(2) An employer must, together with the payment contemplated in subsection (1), submit a statement in such form as the Unemployment Insurance Commissioner may require and reflecting the amount of the payment and such other particulars as the Minister may prescribe by regulation.

(3) The Unemployment Insurance Commissioner must pay all contributions, interest and penalties collected into the Unemployment Insurance Fund.

(4) If the amount of any contribution, interest or penalty paid by an employer to the Unemployment Insurance Commissioner was not due or payable, or was in excess of the amount due or payable in terms of this Act, that amount or such excess amount must be refunded to that employer by the Unemployment Insurance Commissioner from the Unemployment Insurance Fund.

(5) (a) Where an employer on reasonable grounds believes that the total amount payable in terms of section 6(1)(a) and (b) in respect of all its employees during any financial year will not exceed such amount as the Unemployment Insurance Commissioner may from time to time determine by notice in the *Gazette*, the employer may elect to make payment of the full amount of the total contributions in respect of that financial year in a single payment within 7 days after the beginning of that financial year.

(b) If an employer discovers that the amount of the payment contemplated in paragraph (a) is less than the amount payable in respect of all its employees in terms of section 6(1)(a) or (b), that employer must as soon as possible but before the end of the financial year in question pay the outstanding amount to the Unemployment Insurance Commissioner.

Duty to register as employer and duty to provide particulars

10. (1) An employer to whom this Act applies must apply for registration to the Commissioner or the Unemployment Insurance Commissioner, whichever is applicable to such employer in terms of section 8 or 9, in such manner and within such period as may be prescribed by the Commissioner or Unemployment Insurance Commissioner, respectively.

(2) The employer must, together with the registration contemplated in subsection (1) provide such information as the Minister may prescribe by regulation.

(3) The employer must, before the seventh day of each month, submit to the Commissioner or the Unemployment Insurance Commissioner, whichever is applicable to such employer in terms of section 8 or 9, such information relating to its employees as the Minister may prescribe by regulation, including details relating to—

- (a) the termination of the employment of any employee; and
- (b) the appointment of any employee by the employer.

(4) The Commissioner or the Unemployment Insurance Commissioner, as the case may be, may request the employer to provide within 30 days of the request, or such

Mbadelo ya zwibviswa kha Khomishinari wa Ndindakhombo ya u Shaya Mushumo, na mbadelo-murahu

9. (1) (a) Hu tshi itelwa Khethekanyo iyo, “Mutholi” zwi amba Mutholi ane—

- (i) a si tee u qinwalisa sa mutholi hu tshi tevhelwa phara 15 ya Shedulu ya Vhuna ya Mulayo wa Muthelo wa Mbuelo; 5
- (ii) We a si qinwalise nga ene mune sa mutholi hu tshi tevhelwa Shedulu ya Vhuna ya Mulayo wa Muthelo wa Mbuelo; kana
- (iii) A sa badeli kose-kose ya u bveledzisa vhukoni hu tshi tevhelwa Mulayo wa u Bveledzisa Vhukoni, 1999 (Mulayo 9 wa 1999).

(b) Hu tshi tevhelwa khethekanyo-*thukhu* (5) mutholi u fanela uri *nwedzi* mu*nwe* na mu*nwe*, nahone hu tshi itelwa mutholwa mu*nwe* na mu*nwe* ane a vha e mushumoni wa mutholi uyo kha Khomishinari wa Ndindakhombo ya u Shaya Mushumo hu sa a thu fhela ma*duvha* a sumbe (7), kana tshifhinga itsho tsho engedzwaho sa zwe zwa vhekanywa — nga Khomishinari wa Ndindakhombo ya u Shaya Mushumo, musi *nwedzi* we zwibviswa zwa tea u badelwa wo fhela a badele tshelede ya— 15

- (i) Zwibviswa zwa mutholwa zwine zwa tea u tuswa kha malamba a mutholwa nga *nwedzi* uyo, sa zwe zwa bulwa kha khethekanyo 7(1) kana (2); na
- (ii) Zwibviswa zwa Vhatholi sa zwe zwa lavhelelwa kha khethekanyo 6(1)(b).

(2) Mutholi u fanela, uri a tshi isa mbandelo yo bulwaho kha khethekanyo *thukhu* (I), a qise muvhigo kha fomo ye Khomishinari wa Ndindakhombo Ya u Shaya Mushumo a i to*da*; na 20

u sumbedza tshelede ya mbadelo na *thodea* dzi*nwe* sa zwine zwa nga vhekanywa nga Minisi*ta* kha ndaulo.

(3) Khomishinari wa Ndindakhombo ya u Shaya Mushumo u fanela u badela tshelede ya zwibviswa, nzwalelo na nda*iso* yo kuvhanganywaho kha Tshikwama tsha Ndindakhombo ya u Shaya Mushumo. 25

(4) Arali tshelede ya zwibviswa, nzwalelo kana nda*iso* yo badelwaho nga mutholi kha Khomishinari wa Ndindakhombo ya u Shaya Mushumo yo vha i songo tea u badelea, kana yo fhirisa tshelede yo teaho u badelwa hu tshi tevhelwa Mulayo uyu, tshelede iyo kana tshelede iyo yo fhiraho ngayo i tea u humiselwa murahu kha mutholwi nga Khomishinari wa Ndindakhombo ya u Shaya Mushumo i tshi bva kha Tshikwama tsha Ndindakhombo ya u Shaya Mushumo. 30

(5) (a) Hune mutholi a fulufhela uri tshelede yo*the* i badeleaho hu tshi tevhelwa khethekanyo 6(1)(a) na (b) kha vhatholwa vhawe vho*the* kha *nwaha* wa muvhalelano a i nga fhiri tshelede iyo ine Khomishinari wa Ndindakhombo Ya u Shaya Mushumo a do i to*da* nga ndivhadzo ya Gurann*da* ya Muvhuso (Gazette), Mutholi onoyo a nga nanga u badela tshelede yo*the* ya zwibviswa ya *nwaha* wa muvhalelano nga mbadelo nthihi hu sa athu u fhela ma*duvha* a sumbe (7) musi *nwaha* uyo wa muvhalelano wo thoma. 35

(b) Arali mutholi a wana uri tshelede iyo yo bulwaho kha phara (a) ndi *thukhu* kha tshelede i badeleaho hu tshi itelwa vhatholwa vhawe vho*the*, hu tshi tevhelwa khethekanyo 6(1)(a) kana (b), mutholi uyo u fanela uri nga u favhanya hu sa athu fhela *nwaha* uyo wa muvhalelano a badele tshelede iyo yo salelaho kha Khomishinari wa Ndindakhombo Ya u Shaya Mushumo. 40

Pfanelo dza u nwalisa sa mutholi na u getshedza zwidodombedzwa

10. (1) Mutholi ane Mulayo uyu wa shuma khae u fanela u humbela u qinwalisa na Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, u ya nga hune nzulele ya zwithu ya vha zwone, zwi tshi ya nga ndila inwe na inwe ine ya Shuma kha mutholi uyo hu tshi tevhelwa khethekanyo 8 kana 9, nga ndila na nga tshifhinga tsho tiwaho nga Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo. 45

(2) Mutholi u fanela uri musi a tshi qinwalisa sa zwe zwa lavhelelwa kha khethekanyo-*thukhu* (1) a lugisele *thodea* dze dza tiwa nga Minisi*ta* kha ndaulo. 50

(3) Mutholi u fanela uri, musi hu sa athu fhela ma*duvha* a sumbe (7) kha *nwedzi* mu*nwe* na mu*nwe*, a qise kha Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, zwi tshi ya nga ndila inwe na inwe ine ya shuma kha mutholi uyo hu tshitevhelwa khethekanyo 8 kana, 9, mafhungo a elanaho na vhatholwa vhawe sa zwe u ya nga hune Minisi*ta* a nga ta ngaho nga ndaulo, hu tshi katelwa na zwi tevhelaho— 55

(a) U litsha mushumo kha mutholi uyo ha mutholwa mu*nwe* na mu*nwe*; na

(b) u tholwa ha mutholwa nga mutholi.

(4) Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, a nga humbela uri mutholi a mu dzudzanyele hu sa athu fhela ma*duvha* a 30 o humbela kana 60

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extended period as the Commissioner or Unemployment Insurance Commissioner may allow, such additional particulars as may reasonably be required to give effect to the purpose of this Act.

Payment of amounts collected by Commissioner into National Revenue Fund

11. (1) The contributions, interest and penalties collected by the Commissioner in terms of this Act must, after deduction of any refunds, be paid into the National Revenue Fund. 5

(2) The total amount of contributions, interest and penalties paid into the National Revenue Fund in terms of subsection (1) is a direct charge against the National Revenue Fund for the credit of the Unemployment Insurance Fund. 10

(3) The Director-General must, within 14 days after receipt of the notice from the Commissioner in terms of section 8(4), authorise the transfer of the amount of the contributions, interest and penalties paid into the National Revenue Fund to the Unemployment Insurance Fund.

Interest on late payments 15

12. An employer who fails to pay the full amount payable in terms of section 8 or 9 on the last day for payment as contemplated in section 8(1) or 9(1), must pay interest on the outstanding amount at the rate contemplated in paragraph (b) of the definition of "prescribed rate" in section 1 of the Income Tax Act, calculated from the day following the last day for payment to the day that payment is received by the Commissioner or Unemployment Insurance Commissioner, as the case may be. 20

Penalties on default

13. (1) If any contribution remains unpaid after the last day for payment thereof as contemplated in section 8(1) or 9(1), a penalty of 10 per cent of the unpaid amount is payable in addition to the interest contemplated in section 12, but the Commissioner or the Unemployment Insurance Commissioner, as the case may be, may, having due regard to the circumstances of the case, remit the penalty or any portion thereof. 25

(2) Subject to subsection (3), where an employer fails to perform any duty imposed upon the employer by this Act or does, or omits to do, anything with intent—

(a) to evade the payment of any amount of contribution payable by that employer in respect of any employee; or 30

(b) to cause a refund to that employer by the Commissioner or the Unemployment Insurance Commissioner of any amount of contribution, interest or penalty which is not refundable or is in excess of the amount properly refundable to the employer, 35

an additional penalty not exceeding an amount equal to double the amount of the contribution contemplated in paragraph (a), or the amount not refundable or the amount of the excess referred to in paragraph (b), as the case may be, may be imposed on the employer.

(3) The amount of the additional penalty contemplated in subsection (2) must be determined by the Commissioner or the Unemployment Insurance Commissioner, as the case may be, and must be paid by the employer within such period as the Commissioner or Unemployment Insurance Commissioner may determine. 40

Application of Income Tax Act

14. (1) The provisions of the Income Tax Act contemplated in subsection (2) apply, with the changes required by the context, to any contribution paid or payable in terms of this Act, in respect of—

(a) the administration of this Act as regards the exercise of powers and performance of duties and the preservation of secrecy;

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tshifhinga tshenetshe tsho engedzwaho nga Khomishinari kana Khomishanari wa Ndindakhombo Ya u Shaya Mushumo, zwidodombedzwa zwine zwa nga tōdeha hu tshi itelwa ndivho dza Mulayo uyu.

Mbadelo ya tshelede yo kuvhanganywaho nga Khomishanari kha Tshikwama Tsha Mbuelo ya Lushaka.

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11. (1) Zwibviswa, nzwalelo na ndatiso zwo kuvhanganyiwaho nga Khomishinari hu tshi tevhelwa Mulayo uyu musi ho tswa tshelede yo humiselwaho murahu, badelwa kha Tshikwama Tsha Mbuelo ya Lushaka.

(2) Tshelede yotse ya zwibviswa, nzwalelo na ndatiso yo badelwaho kha Tshikwama Tsha Mbuelo ya Lushaka hu tshi tevhelwa khethekanyo-*thukhu* (1) i dzheniswa kha Tshikwama Tsha Mbuelo ya Lushaka i ya Tshikwama tsha Ndindakhombo ya u Shaya Mushumo.

(3) Mulangi-Muhulu u fanela, uri hu sa athu u fhela ma^uvha a 14 musi o wana ndivhadzo i bvaho kha Khomishinari hu tshi tevhelwa khethekanyo 8(4), a laedze u fhirisa tshelede ya zwibviswa, nzwalelo na ndatiso yo badelwaho kha Tshikwama Tsha Mbuelo ya Lushaka, kha Tshikwama tsha Ndindakhombo Ya u Shaya Mushumo.

Nzwalelo ya u lenga u badela

12. Mutholi ane a kundelwa u badela tshelede yotse i badeleaho hu tshi tevhelwa khethekanyo 8 kana 9 nga *duvha* la u fhedzisa sa zwe zwa bulwa kha khethekanyo 8(1) kana 9(1), u fanela u badela tshelede ya nzwalelo kha tshelede yo salaho nga phimo yo bulwaho kha ndimana (*b*) ya *thandavhudzo* ya “phimo yo tiwaho” kha khethekanyo 1 ya Mulayo wa Muthelo wa Mbuelo, yo rekanywaho u bva *duvha* la u fhedza la mbadelo u swika *duvha* line mbadelo ya tangedzwa nga Khomishanari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, u ya nga hune nzulele ya vha zwone.

Ndatiso ya u khakha

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13. (1) Arali zwibviswa zwine zwa sala zwi songo badelwa, nga murahu ha *duvha* la u fhedza la u badela, sa zwe zwa lavhelelwa kha khethekanyo 8(1) kana 9(1), ya fumi tshadana (10%) ya tshelede i songo badelwaho, i badelwa u inga ntha ha nzwalelo yo lavhelelwaho kha khethekanyo 12, fhedzi Khomishinari wa Ndindakhombo ya U Shaya Mushumo, sa zwine zwa nga vha ngaho — a nga ri musi o sedza zwiitisi na nyimele ya zwithu a humisa ndatiso kana tshipi^uda tsha ndatiso iyo.

(2) Hu tshi tevhelwa khethekanyo-*thukhu* (3) arali zwibviswa zwa vha zwi songo badelwa, hune mutholi a kundelwa u ita mushumo we a hwedzwa nga Mulayo uyu kana a litsha u ita zwo teaho, nga khole—

(a) u tinya mbadelo ya tshelede ya zwibviswa zwi badeleaho nga mutholi hu tshi itelwa mutholwa mu^unwe na mu^unwe; kana

(b) u itisa uri hu humiselwe tshelede kha mutholi nga Khomishinari kana Khomishinari wa Ndindakhombo ya u Shaya Mushumo ya zwibviswa, nzwalelo na ndatiso ine i sa humiselwe murahu kana yo fhiraho tshelede i humiseleaho murahu kha mutholi,

muingo wa ndatiso ine i si fhire tshelede ino lingana tshelede ino ita kavhili ya zwibviswa zwo bulwaho kha phara (*a*) kana tshelede iyo i humiseleaho murahu sa zwe zwa lavhelelwa kha phara (*b*) u ya nga hune zwa vha ngaho, i fanela u badeliwa nga mutholi.

(3) Tshelede ya muingo wa ndatiso-hafu yo bulwaho kha khethekanyo-*thukhu* (2) i do tiwa nga Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, sa zwine zwa vha ngaho nahone i do badelwa mutholi hu sa athu u fhela tshifhinga tsho tiwaho nga Khomishinari kana Khomishinari wa Ndindakhombo ya u Shaya Mushumo.

U Shuma ha Mulayo wa Muthelo wa Mbuelo

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14. (1) Mbetshelo dza Mulayo wa Muthelo wa Mbuelo dzo bulwaho kha khethekanyo-*thukhu* (2) dzi shuma, na tshanduko dzi tōdeaho kha Mulayo, kha zwibviswa zwo badelwaho kana badeleaho hu tshi tevhelwa Mulayo uyu, maelana na—

(a) ndangulo ya Mulayo uyu maelana na u shumisa ma^unda na u ita pfanelo dza mushumo kathihi na u vhulunga mafhungo.

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- (b) statements, the production of information, documents or things, enquiries, searches and seizures and evidence on oath for purposes of obtaining full information in respect of the calculation of the contributions due and payable in terms of this Act;
 - (c) any assessment, objection and appeal; 5
 - (d) the payment, recovery or refund of any contribution, interest or penalty;
 - (e) representative taxpayers and representative employers;
 - (f) any transaction, operation or scheme entered into or carried out for the purposes of avoiding or postponing any liability for the contribution or of reducing the amount of the contribution; 10
 - (g) reporting of unprofessional conduct; and
 - (h) the jurisdiction of the courts.
- (2) For purposes of subsection (1), the provisions of the Income Tax which apply to this Act are those relating to—
- (a) the administration thereof as contained in Chapter 1 of the Income Tax Act; 15
 - (b) returns, the production of information, documents or things, enquiries, searches and seizures and evidence on oath;
 - (c) assessments;
 - (d) objections and appeals;
 - (e) the payment and recovery of tax, interest and penalties; 20
 - (f) refunds;
 - (g) representative taxpayers and representative employers;
 - (h) transactions, operations or schemes for purposes of avoiding or postponing liability for taxes on income or reducing the amount of taxes on income;
 - (i) the reporting of unprofessional conduct; and 25
 - (j) the jurisdiction of the courts.

Labour inspectors

15. The Commissioner or Unemployment Insurance Commissioner may request a labour inspector to assist in the investigation of any employer required to contribute in terms of section 8 or 9, as the case may be. 30

CHAPTER 3**GENERAL****Collection costs**

16. (1) Subject to subsection (2), the Director-General must, on a monthly basis, defray the costs of collection by the Commissioner from the Unemployment Insurance Fund. 35

(2) The total amount of the costs contemplated in subsection (1), excluding the start-up capital which must be defrayed from the budget of the Department of Labour, shall be equal to one and a half per cent of the total amount of the payments collected, or where the actual expense exceeds one and a half per cent of that amount, such actual costs. 40

Offences and penalties

17. (1) A person commits an offence if that person—
- (a) fails to pay any amount due in terms of this Act on the day determined for payment thereof; 45
 - (b) fails to—
 - (i) submit or deliver any statement or other document or thing required to be submitted or delivered by or under this Act;
 - (ii) disclose any information required by or under this Act;
 - (iii) reply to or answer truly and fully any question put to him or her in terms of this Act; 50
 - (iv) attend and give evidence at an enquiry under this Act where duly required to do so; or

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- (b) zwibulwa, u bvisa mafhungo, dzibugu kana zwithu, u vhudzisa, u sedzulusa na u dzhia ha vhuṭanzi ho dzhiwaho muthu o ana hu tshi tevhelwa ndivho ya u wana mafhungo othe kha u rekanya ha zwibviswa zwo teaho na u badelea hu tshi tevhelwa Mulayo uyu.
- (c) muvhigo muṭwe na muṭwe, khanedzo na u ṭoda khaṭhululo; 5
- (d) mbadelo, u tovhela na u humisela murahu zwibviswa, nzwalelo kana ndaṭiso;
- (e) vhaimeleli vha vthatheli na vhaimeleli vha vthatholi;
- (f) u ita mushumo huṭwe na huṭwe, pulane kana tshikimu tsho dzhenwaho khatsho kana yo itwano ndivho hu u tinya kana u isa phanda pfanelo dza zwibviswa kana u fhungudza tshelede ya zwibviswa; 10
- (g) u sumelela kushumele ku si kwa “phurofesheni”; na
- (h) fhethu hune khothe ya vha na maandā hone.
- (2) Hu tshi itelwa khethekanyo-ṭhukhu (1), Mbetshelelo dza Mulayo wa Muthelo wa Mbuelo dzine dza shuma kha Mulayo uyu ndi dzine dza kwama zwitevhelaho—
- (a) ndangulo yawo i wanala kha Ndima ya Mulayo wa Muthelo wa Mbuelo; 15
- (b) mivhigo, u bveledza vhuṭanzi, maṭwalo, kana zwithu, tsengulusudzo, u sedzulusa na u thuba ha vhuṭanzi musi muthu o tou ana;
- (c) migaganyo;
- (d) khanedzo na khaṭhululo;
- (e) mbadelo, u vhila na u humisa zwibviswa, nzwalelo na ndaṭiso; 20
- (f) mbadelo murahu;
- (g) vhaimeleli vha vthatheli na vhaimeleli vha vthatholi;
- (h) u ita mushumo huṭwe na huṭwe, pulane kana tshikimu tsho itwaho ndivho hu u tinya muthelo kana u isa phanda pfanelo dza muthelo wa mbuelo kana u fhungudza tshelede ya muthelo wa mbuelo; na 25
- (i) u sumelela kushumele ku si kwa “phurofesheni”; na
- (j) fhethu hune khothe ya vha na maandā hone.

Vhatoli vha mushumo

15. Khomishinari kana Khomishinari wa Ndindakhombo Ya u Shaya Mushumo a nga hambela muṭoli wa mushumo u thusa kha tsedzuluso ya mutholi muṭwe na muṭwe a teaho u thela hu tshi tevhelwa khethekanyo 8 kana 9, u ya ngauralo ngauralo. 30

NDIMA 3

ZWA U ANGAREDZA

Tshinyalelo ya u kuvhanganya

16. (1) Hu tshi tevhelwa khethekanyo-ṭhukhu (2), Mulangi-Muhulu u fanela, uri 35
ṇwedzi muṭwe na muṭwe, a badele tshinyalelo ya u kuvhanganya nga Khomishinari u bva Tshikwamani Tsha Ndindakhombo Ya u Shaya Mushumo.

(2) Tshelede yothe ya tshinyalelo yo lavhelelwaho kha khethekanyo-ṭhukhu (1), hu sa katelwi pfuma ya u thoma mushumo, ine ya tea u badelwa i tshi bva kha “badzethe” ya Muhasho wa zwa Mishumo, i tea u vha 1½% ya mbadelo yo kuvhanganyiwaho, kana 40
hune mutengo-vhukuma wa fhira 1½% ya tshelede iyo, hu badelwa mutengo vhukuma wonoyo.

Vhukhaki na ndaṭiso

17. (1) Muthu u ita vhukhaki arali onoyo muthu o—
- (a) Kundelwa u badela tshelede yo teaho hu tshi tevhelwa Mulayo uyu nga duvha 45
ṭo tiwaho nga Mulayo.
- (b) Kundelwa u—
- (i) isa kana u ṇetshedza tshitatamende kana liṇwalo liṇwe na liṇwe tshinwe tshithu tshi konaho u dṇiswa kana u iswa zwi tshi ṭodwa nga Mulayo uyu;
- (ii) Bula vhuṭanzi kana mafhungo maṭwe a ṭodwaho nga Mulayo uyu; 50
- (iii) Fhindula kha kana u fhindula wa ngoho kana nga vhuḍalo mbudziso iṇwe na iṇwe yo livhiswaho ene — hu tshi tevhelwa Mulayo uyu;
- (iv) Vha hone na u fha vhuṭanzi kha khoro i itwaho hu tshi itelwa Mulayo uyu nahone hu tshi ṭodwa u itwa ngauralo; kana

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(c) hinders or obstructs any person in carrying out his or her functions in terms of this Act.

(2) Any person convicted of an offence in terms of this Act is liable on conviction to a fine or imprisonment for a period not exceeding 12 months, or both a fine and such imprisonment.

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Regulations

18. The Minister may, by notice in the *Gazette* and after consultation with the Minister of Labour and the Unemployment Insurance Commissioner, make regulations about any matter which may be prescribed by regulation in terms of this Act or which is necessary to be prescribed for the effective administration of this Act.

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Short title and commencement

19. This Act is called the Unemployment Insurance Contributions Act, 2002, and takes effect on a date to be determined by the President by proclamation in the *Gazette*.

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(c) u thivhela muthu muñwe na muñwe u ita mushumo wawe hu tshi tevhelwa Mulayo uyu.

(2) Muthu muñwe na muñwe o wanwaho mulandu kha vhuḱhakhi hu tshi tevhelwa Mulayo uyu u fanela u gwevhiwa kana u dzula dzhele tshifhinga tshi sa fhiri minwedzi ya 12, kana zwothe u gwevhiwa na u dzula dzhele.

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Ndaulo

18. Minisiṭa a nga ri, nga ndivhadzo kha Gurannḁa ya Muvhuso muṣi o kwamana na Minisiṭa wa zwa Mishumo na Khomishinari wa Ndindakhombo Ya u Shaya Mushumo, a ita ndaulo malugana na fhungo linwe na linwe line la nga vha lo tshewa hu tshi tevhelwa Mulayo uyu, kana line la vha lo tewa hu tshi itelwa ndangulo yo kunaho ya Mulayo uyu.

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Dzina jipfufhi na u thoma ha Mulayo

19. Mulayo uyu u pfi Mulayo wa Zwibviswa zwa Ndindakhombo Ya u Shaya Mushumo, 2002 nahone u thoma u shuma nga duvha line la do tiwa nga Phurisidenḁe nga mulevho kha Gurannḁa ya Muvhuso (Gazethe).

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- (d) promote predictability and certainty in respect of all allocations to provincial and local governments to enable such governments to plan their budgets over a multi-year period;
- (e) promote transparency and equity in all allocations, including in respect of the criteria for their division; 5
- (f) promote accountability for the use of public resources by ensuring that all transfers are reflected on the budget of benefiting provincial and local governments, and are subjected to an audit;
- (g) ensure that proper financial management is applied; and
- (h) ensure that legal proceedings between organs of state of the three spheres of government are avoided. 10

PART II

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue raised nationally among spheres of government

3. (1) Anticipated revenue raised nationally in respect of the financial year is divided among the national, provincial and local spheres of government for their equitable share as set out in Column A of Schedule 1. 15

(2) A recommended division of anticipated revenue for the next financial year and the 2004/2005 financial year, and which is subject to the provisions of the annual Division of Revenue Act in respect of those financial years, is set out in Column B of Schedule 1. 20

(3) Despite subsection (2), the Minister may, in respect of the next financial year and until the commencement of that financial year's Division of Revenue Act, determine that an amount not exceeding 45 per cent of the recommended division for the next financial year, be transferred as a direct charge against the National Revenue Fund to each province and to a municipality contemplated in section 5(1). 25

Equitable division of provincial share among provinces

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

(2) A recommended division of anticipated revenue for each province for the next financial year and the 2004/2005 financial year and which is subject to the provisions of the annual Division of Revenue Act for those financial years, is set out in Column B of Schedule 2. 30

(3) Each province's equitable share contemplated in subsection (1) must be transferred to the province in weekly instalments in accordance with a payment schedule determined by the National Treasury after consultation with the head officials of the provincial treasuries. 35

(4) Despite subsection (3), the National Treasury may, on such conditions as it may determine, advance funds to a province in respect of its equitable share contemplated in subsection (1), which have not yet fallen due for transfer in accordance with a payment schedule referred to in subsection (3) in respect of that province. 40

(5) The advances contemplated in subsection (4) must be set-off against transfers to the province which would otherwise become due in terms of that payment schedule.

Equitable share for local government

5. (1) The national accounting officer responsible for local government must, not later than 14 days after this Act takes effect, determine the allocation for a municipality in respect of the equitable share for the local sphere of government set out in Schedule 1 and such determination must be published by the Minister in the *Gazette*. 45

(2) The criteria for determining the division contemplated in subsection (1) must be in accordance with a policy framework approved by the National Treasury after consultation with SALGA and must take into account the fiscal capacity of each 50

- (d) voorspelbaarheid en sekerheid ten opsigte van alle toekennings aan provinsiale en plaaslike regerings te bevorder ten einde sodanige regerings in staat te stel om hul begrotings oor 'n tydperk wat oor meer jare strek, te beplan;
- (e) deursigtigheid en billikheid te bevorder in alle toekennings, ook wat betref die maatstawwe vir hul verdeling; 5
- (f) aanspreeklikheid vir die gebruik van openbare hulpbronne te bevorder deur te verseker dat alle oordragte op die begroting van provinsiale en plaaslike regerings wat daaruit voordeel trek, weerspieël word en 'n oudit ondergaan;
- (g) te verseker dat behoorlike finansiële bestuur toegepas word; en 10
- (h) te verseker dat regsgedinge tussen staatsorgane van die drie regeringsfere vermy word.

DEEL II

TOEKENNINGS VAN BILLIKE DEEL

Billike verdeling tussen regeringsfere, van inkomste wat nasionaal ingevorder word 15

3. (1) Verwagte inkomste wat nasionaal ten opsigte van die boekjaar ingevorder word, word vir hul billike deel tussen die nasionale, provinsiale en plaaslike regeringsfere verdeel soos in Kolom A van Bylae 1 uiteengesit.

(2) 'n Aanbevole verdeling van verwagte inkomste vir die volgende boekjaar en die boekjaar 2004/2005, en wat onderworpe is aan die bepalings van die jaarlikse Wet op die Verdeling van Inkomste ten opsigte van daardie boekjare, word in Kolom B van Bylae 1 uiteengesit. 20

(3) Ondanks subartikel (2) kan die Minister, ten opsigte van die volgende boekjaar en tot die aanvang van die Wet op die Verdeling van Inkomste vir daardie boekjaar, bepaal dat 'n bedrag van hoogstens 45 persent van die aanbevole verdeling vir die volgende boekjaar, as 'n regstreekse las teen die Nasionale Inkomstefonds aan elke provinsie en aan 'n munisipaliteit beoog in artikel 5(1) oorgedra word. 25

Billike verdeling van provinsiale deel tussen provinsies

4. (1) Elke provinsie se billike deel van die provinsiale deel van verwagte inkomste wat nasionaal ten opsigte van die boekjaar ingevorder word, word in Kolom A van Bylae 2 uiteengesit. 30

(2) 'n Aanbevole verdeling van verwagte inkomste vir elke provinsie vir die volgende boekjaar en die boekjaar 2004/2005 en wat onderworpe is aan die bepalings van die jaarlikse Wet op die Verdeling van Inkomste vir daardie boekjare, word in Kolom B van Bylae 2 uiteengesit. 35

(3) Elke provinsie se billike deel beoog in subartikel (1) moet in weeklikse paaiemente aan die provinsie oorgedra word ooreenkomstig 'n betalingskedsule wat deur die Nasionale Tesourie bepaal is na oorleg met die hoofbeamptes van die provinsiale tesourieë. 40

(4) Ondanks subartikel (3) kan die Nasionale Tesourie op die voorwaardes wat hy bepaal fondse aan 'n provinsie voorskiet ten opsigte van sy billike deel beoog in subartikel (1), wat nie reeds vir oordrag betaalbaar is nie ooreenkomstig 'n betalingskedsule bedoel in subartikel (3) ten opsigte van daardie provinsie. 45

(5) Die voorskotte beoog in subartikel (4) moet verreken word teen oordragte aan die provinsie wat andersins ingevolge daardie betalingskedsule betaalbaar sou geword het.

Billike deel vir plaaslike regering

5. (1) Die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering moet, nie later nie as 14 dae nadat hierdie Wet in werking tree, die toekenning bepaal vir 'n munisipaliteit ten opsigte van die billike deel vir die plaaslike regeringsfeer in Bylae 1 uiteengesit en sodanige bepaling moet deur die Minister in die *Staatskoerant* gepubliseer word. 50

(2) Die maatstawwe vir die bepaling van die verdeling in subartikel (1) beoog, moet in ooreenstemming wees met 'n beleidsraamwerk wat die Nasionale Tesourie na oorleg met Sapro goedgekeur het en moet die fiskale vermoë van elke munisipaliteit met die 55

municipality with a view to the prioritisation of the funding of municipalities which bear primary responsibility for basic service delivery.

(3) Despite subsection (1), the national accounting officer responsible for local government may, after consultation with the relevant member of the executive council responsible for local government and in accordance with a prescribed procedure, amend, in respect of a category B or C municipality, a determination made in terms of that subsection if, as a result of information obtained after that determination, there is reason to believe that such an amendment will ensure better compliance with the criteria contemplated in subsection (2). 5

(4) The national accounting officer responsible for local government must, in the determination contemplated in subsection (1), also indicate the recommended division of anticipated revenue for the next financial year and the 2004/2005 financial year. 10

(5) The allocation to each municipality contemplated in subsection (1) must be transferred to that municipality in quarterly instalments in accordance with a payment schedule determined by the national accounting officer responsible for local government after consultation with the National Treasury: Provided that such instalments are transferred not later than the end of May, August, November and February. 15

(6) Despite subsection (5), the national accounting officer responsible for local government may, after consultation with the National Treasury, on such conditions as he or she may determine, advance funds to a municipality in respect of its equitable share contemplated in subsection (1), which have not yet fallen due for transfer in accordance with a payment schedule referred to in subsection (5) in respect of that municipality. 20

(7) The advances contemplated in subsection (6) must be set-off against transfers to the municipality which would otherwise become due in terms of that payment schedule.

Shortfalls and excess revenue

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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.

(2) If actual revenue raised nationally in respect of the financial year is in excess of the anticipated revenue set out in Schedule 1, the excess accrues to the national government and forms part of its equitable share. 30

(3) Despite subsection (2), the national government may, by means of an adjustments budget or any other appropriation legislation, and additional to the equitable share allocation and the allocations contemplated in Part III, make further allocations to the provincial and local spheres of government from its share of revenue anticipated to be raised nationally. 35

PART III

OTHER ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

General norms and standards for all allocations

7. (1) Other allocations to provinces and municipalities from the national government's share of anticipated revenue raised nationally are set out in Column A of Schedules 3, 4, 5 and 6 as follows, and must, except in respect of Schedule 6 allocations, be transferred in terms of a payment schedule submitted to the National Treasury not later than 14 days after this Act takes effect: 40

- (a) Schedule 3 contains allocations to provinces for general and nationally assigned functions; 45
- (b) Schedule 4 contains allocations to provinces for specified purposes;
- (c) Schedule 5 contains allocations to municipalities for specified purposes; and
- (d) Schedule 6 contains allocations-in-kind to provinces and municipalities for designated special programmes. 50

(2) A recommended division of anticipated allocations to provinces and municipalities for the next financial year and the 2004/2005 financial year and which is subject to the provisions of the Division of Revenue Acts for those financial years is set out in Column B of the Schedules referred to in subsection (1).

oog op die prioritisering van die finansiering van munisipaliteite wat die primêre verantwoordelikheid vir basiese dienslewering dra, in aanmerking neem.

(3) Ondanks subartikel (1) kan die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering, na oorleg met die betrokke lid van die uitvoerende raad verantwoordelik vir plaaslike regering en ooreenkomstig 'n voorgeskrewe prosedure, ten opsigte van 'n kategorie B- of C-munisipaliteit, 'n bepaling ingevolge daardie subartikel gedoen, wysig indien, as gevolg van inligting ná daardie bepaling verkry, daar rede is om te glo dat so 'n wysiging beter voldoening aan die maatstawwe in subartikel (2) beoog, sal verseker.

(4) Die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering moet, in die bepaling beoog in subartikel (1), ook die aanbevole verdeling van verwagte inkomste vir die volgende boekjaar en die boekjaar 2004/2005 aandui.

(5) Die toekenning aan elke munisipaliteit in subartikel (1) beoog, moet in kwartaallikse paaielemente aan daardie munisipaliteit oorgedra word ooreenkomstig 'n betalingskedsule wat deur die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering bepaal is na oorleg met die Nasionale Tesourie: Met dien verstande dat sodanige paaielemente nie later nie as die einde van Mei, Augustus, November en Februarie oorgedra word.

(6) Ondanks subartikel (5) kan die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering na oorleg met die Nasionale Tesourie op die voorwaardes wat hy of sy bepaal, fondse aan 'n munisipaliteit voorskiet ten opsigte van sy billike deel beoog in subartikel (1), wat nie reeds vir oordrag betaalbaar is ooreenkomstig 'n betalingskedsule waarna daar in subartikel (5) ten opsigte van daardie munisipaliteit verwys word nie.

(7) Die voorskotte beoog in subartikel (6) moet verreken word teen oordragte aan die munisipaliteit wat andersins ingevolge daardie betalingskedsule betaalbaar sou geword het.

Tekorte en oorskotinkomste

6. (1) Indien werklike inkomste wat nasionaal ten opsigte van die boekjaar ingevorder word, minder is as die verwagte inkomste in Bylae 1 uiteengesit, dra die nasionale regering die tekort.

(2) Indien werklike inkomste wat nasionaal ten opsigte van die boekjaar ingevorder word, die verwagte inkomste uiteengesit in Bylae 1 oorskry, val die oorskot die nasionale regering toe en maak deel uit van sy billike deel.

(3) Ondanks subartikel (2) kan die nasionale regering, by wyse van 'n aansuiweringsbegroting of enige ander begrotingswetgewing en bykomend tot die billike deel-toekenning en toekennings in Deel III beoog, verdere toekennings aan die provinsiale en plaaslike regeringsfere doen uit sy deel van inkomste wat na verwagting nasionaal ingevorder sal word.

DEEL III

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ANDER TOEKENNINGS AAN PROVINSIES EN MUNISIPALITEITE

Algemene norme en standaarde vir alle toekennings

7. (1) Ander toekennings aan provinsies en munisipaliteite uit die nasionale regering se deel van verwagte inkomste wat nasionaal ingevorder word, word soos volg in Kolom A van Bylaes 3, 4, 5 en 6 uiteengesit en moet, behalwe ten opsigte van Bylae 6-toekennings, oorgedra word ingevolge 'n betalingskedsule wat, nie later nie as 14 dae nadat hierdie Wet in werking tree, aan die Nasionale Tesourie voorgelê word:

- (a) Bylae 3 bevat toekennings aan provinsies vir algemene en nasionaal toegekende werksaamhede;
- (b) Bylae 4 bevat toekennings aan provinsies vir vermelde doeleindes;
- (c) Bylae 5 bevat toekennings aan munisipaliteite vir vermelde doeleindes; en
- (d) Bylae 6 bevat *in natura*-toekennings aan provinsies of munisipaliteite vir aangewese spesiale programme.

(2) 'n Aanbevole verdeling van verwagte toekennings aan provinsies en munisipaliteite vir die volgende boekjaar en die boekjaar 2004/2005 en wat onderworpe is aan die bepaling van die Wette op die Verdeling van Inkomste vir daardie boekjare, word in Kolom B van die Bylaes bedoel in subartikel (1) uiteengesit.

(3) Despite subsection (2), the Minister may, in respect of the next financial year and until the commencement of the relevant Division of Revenue Act, determine that an amount not exceeding 45 per cent of the recommended division of the allocation for the next financial year set out in Schedule 3, 4 or 5 be transferred to a province or municipality.

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Transfers to public entities

8. Transfers to public or municipal entities in order to perform a function that is normally the responsibility of a province or municipality, must be regarded as being transfers to such province or municipality.

Transfers not listed in Schedules

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9. (1) The transfer of an allocation not listed in the Schedules contemplated in Part III of this Act may only be made with the permission of the Minister and must be published in the *Gazette*.

(2) The permission contemplated in subsection (1) may only be granted if—

- (a) the allocation is approved by Parliament in an adjustments budget or any other appropriation legislation; or
- (b) the allocation is for the purpose of defraying expenditure of an exceptional nature contemplated in section 16 of the Public Finance Management Act.

(3) The transferring national officer must, in respect of an allocation contemplated in subsection (1)—

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- (a) comply with the reporting and monitoring requirements determined by the National Treasury; and
- (b) submit to the National Treasury an assessment of the likelihood for the province or municipality which receives, or benefits from it, to spend it or benefit from it in the financial year.

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Provincial infrastructure allocation

10. A provincial treasury must, in respect of an allocation for provincial infrastructure listed in Schedule 3, not later than 14 days after this Act takes effect, ensure that the province—

- (a) submits to the National Treasury a plan in the format determined by the National Treasury on proposed spending for the financial year, the 2003/2004 financial year and the 2004/2005 financial year; and
- (b) indicates to what extent it will match the allocations contemplated in paragraph (a).

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Municipal infrastructure allocations

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11. (1) Allocations for addressing backlogs in basic municipal infrastructure and services are set out in Schedule 5.

(2) Any allocation contemplated in subsection (1) which is intended, entirely or in part, for the construction, maintenance or rehabilitation of municipal infrastructure—

- (a) may only be transferred in terms of a policy framework approved by the National Treasury;
- (b) must be accompanied by an indication of the recommended amounts of a similar allocation for the next financial year and the 2004/2005 financial year, unless the National Treasury grants exemption from compliance with this requirement; and
- (c) must be in accordance with a distribution formula approved by the National Treasury.

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Transfer of assets to municipalities

12. A transferring national officer or a transferring provincial officer may not make any commitment to a municipality, of assets or any other financial resource, including an allocation-in-kind or a future asset transfer, intended, entirely or in part, for the construction, maintenance or rehabilitation of municipal infrastructure without—

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(3) Ondanks subartikel (2) kan die Minister ten opsigte van die volgende boekjaar en tot die aanvang van die tersaaklike Wet op die Verdeling van Inkomste, bepaal dat 'n bedrag van hoogstens 45 persent van die aanbevole verdeling van die toekenning vir die volgende boekjaar uiteengesit in Bylae 3, 4 of 5, aan 'n provinsie of munisipaliteit oorgedra word.

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Oordragte aan openbare entiteite

8. Oordragte aan openbare of munisipale entiteite ten einde 'n werkzaamheid te verrig wat normaalweg die verantwoordelikheid van 'n provinsie of munisipaliteit is, word geag oordragte aan sodanige provinsie of munisipaliteit te wees.

Oordragte nie in Bylaes gelys nie

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9. (1) Die oordrag van 'n toekenning wat nie in die Bylaes beoog in Deel III van hierdie Wet gelys is nie, kan slegs met die toestemming van die Minister gedoen word en moet in die *Staatskoerant* gepubliseer word.

(2) Die toestemming in subartikel (1) beoog, kan slegs verleen word indien—

- (a) die toekenning in 'n aansuiweringsbegroting of enige ander begrotingswetgewing deur die Parlement goedgekeur word; of
- (b) die toekenning vir die doel van die bestryding van uitgawes van 'n buitengewone aard beoog in artikel 16 van die Wet op Openbare Finansiële Bestuur is.

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(3) Die oordragings- nasionale beampte moet, ten opsigte van 'n toekenning in subartikel (1) beoog—

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- (a) die verslagdoenings- en moniteringsvereistes deur die Nasionale Tesourie bepaal, nakom; en
- (b) 'n evaluering aan die Nasionale Tesourie voorlê van die waarskynlikheid dat die provinsie of munisipaliteit wat dit ontvang of daaruit voordeel trek, dit in die boekjaar sal bestee of daaruit sal voordeel trek.

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Toekenning vir provinsiale infrastruktuur

10. 'n Provinsiale tesourie moet, ten opsigte van 'n toekenning vir provinsiale infrastruktuur in Bylae 3 gelys, nie later nie as 14 dae nadat hierdie Wet in werking tree, toesien dat die provinsie—

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- (a) 'n plan in die formaat deur die Nasionale Tesourie bepaal oor voorgestelde besteding vir die boekjaar, die boekjaar 2003/2004 en die boekjaar 2004/2005 aan die Nasionale Tesourie voorlê; en
- (b) aandui in watter mate dit die toekennings beoog in paragraaf (a) sal ewenaar.

Toekennings vir munisipale infrastruktuur

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11. (1) Toekennings vir die aanpak van agterstande in basiese munisipale infrastruktuur en dienste word in Bylae 5 uiteengesit.

(2) Enige toekenning beoog in subartikel (1) wat in sy geheel of gedeeltelik bedoel is vir die oprigting, instandhouding of herstel van munisipale infrastruktuur—

- (a) kan slegs oorgedra word ooreenkomstig 'n beleidsraamwerk deur die Nasionale Tesourie goedgekeur;
- (b) moet vergesel gaan van 'n aanduiding van die aanbevole bedrae van 'n soortgelyke toekenning vir die volgende boekjaar en die boekjaar 2004/2005 tensy die Nasionale Tesourie vrystelling verleen van nakoming van hierdie vereiste; en
- (c) moet in ooreenstemming wees met 'n verdelingsformule deur die Nasionale Tesourie goedgekeur.

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Oordrag van bates aan munisipaliteite

12. 'n Oordragings- nasionale beampte of 'n oordragings- provinsiale beampte mag geen toesegging aan 'n munisipaliteit doen van bates of enige ander finansiële hulpbron, met inbegrip van 'n *in natura*-toekenning of 'n toekomstige oordrag van bates, in die geheel of gedeeltelik bedoel vir die oprigting, instandhouding of herstel van munisipale infrastruktuur nie, sonder—

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- (b) the amount of funds delayed or withheld from any municipality in the month reported on and for the financial year up to the end of that month;
- (c) actual expenditure in respect of that allocation and for the financial year up to the end of that month; and
- (d) such other issues as the National Treasury may determine.

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(2) A provincial accounting officer intending to make an allocation in the financial year, other than an allocation listed in any Schedule to this Act, to a municipality from the Provincial Revenue Fund must, not later than 14 days after this Act takes effect or such other date determined by the National Treasury, provide the provincial treasury with the prescribed information and the provincial treasury must, not later than the date determined by National Treasury, publish such information in the *Provincial Gazette*.

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Duties of receiving officer

16. (1) The relevant receiving officer must, in respect of an allocation transferred to—

- (a) a province, and as part of the report contemplated in section 40(4)(c) of the Public Finance Management Act, within 15 days after the end of each month, submit a report to the relevant provincial treasury, the relevant provincial executive authority and the transferring national officer; and
- (b) a municipality, within 10 days after the end of each month, submit a report to the relevant transferring national or provincial officer.

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(2) The reports contemplated in subsection (1) must set out—

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- (a) the amount received by the province or municipality, as the case may be, in the month reported on and for the financial year up to the end of that month;
- (b) the amount of funds delayed or withheld from the province or municipality, as the case may be, in the month reported on and for the financial year up to the end of that month;
- (c) the actual expenditure by the province or municipality, as the case may be, for the month reported on and for the financial year up to the end of that month in respect of allocations set out in Schedules 4 and 5;
- (d) the extent of compliance with the conditions of an allocation and with this Act;
- (e) an explanation for any material problems or variations experienced by the province or municipality, as the case may be, regarding an allocation which has been received and a summary of the steps taken to deal with such problems or variations; and
- (f) such other issues and information as the National Treasury may determine.

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(3) The receiving officer of a municipality which intends to transfer to another municipality an allocation or portion of it transferred to it in terms of this Act must, prior to such transfer, obtain the approval of the National Treasury.

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(4) The Minister may prescribe additional duties for the relevant officers of the municipalities contemplated in subsection (3).

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Duties of provincial treasury

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17. (1) A provincial treasury must, within 22 days after the end of each month and in the format determined by the National Treasury and as part of its consolidated monthly report, report on—

- (a) actual transfers received by the province from national departments;
- (b) the actual expenditure on such allocations, excluding the allocations set out in Schedule 3, up to the end of that month; and
- (c) any problems of compliance with the provisions of this Act by transferring provincial officers and receiving officers, and the steps taken to deal with such problems.

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(2) The report contemplated in subsection (1) must, in respect of the provincial infrastructure allocation, include reports for each quarter and be in such format determined by the National Treasury.

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- (b) die bedrag aan fondse wat verhoog is of weerhou is van enige munisipaliteit in die maand waarvoor verslag gedoen word en vir die boekjaar tot aan die einde van daardie maand;
 - (c) die werklike uitgawes ten opsigte van daardie toekenning en vir die boekjaar tot aan die einde van daardie maand; en 5
 - (d) die ander aangeleenthede wat die Nasionale Tesourie bepaal.
- (2) 'n Provinsiale rekenpligtige beampte wat voornemens is om in die boekjaar 'n ander toekenning as een wat in enige Bylae by hierdie Wet gelys is, aan 'n munisipaliteit te doen uit die Provinsiale Inkomstefonds, moet, nie later nie as 14 dae na die inwerkingtreding van hierdie Wet of die ander datum deur die Nasionale Tesourie 10 bepaal, die provinsiale tesourie van die voorgeskrewe inligting voorsien en die provinsiale tesourie moet, nie later nie as die datum deur die Nasionale Tesourie bepaal, sodanige inligting in die *Provinsiale Koerant* publiseer.

Pligte van ontvangsbeampte

16. (1) Die betrokke ontvangsbeampte moet, ten opsigte van 'n toekenning oorgedra 15 aan—
- (a) 'n provinsie en as deel van die verslag beoog in artikel 40(4)(c) van die Wet op Openbare Finansiële Bestuur, binne 15 dae na die einde van elke maand 'n verslag aan die betrokke provinsiale tesourie, die betrokke provinsiale uitvoerende gesag en die oordragings- nasionale beampte voorlê; en 20
 - (b) 'n munisipaliteit, binne 10 dae na die einde van elke maand 'n verslag aan die betrokke oordragings- nasionale of provinsiale beampte voorlê.
- (2) Die verslae beoog in subartikel (1) moet 'n uiteensetting gee van—
- (a) die bedrag ontvang deur die provinsie of munisipaliteit, na gelang van die geval, in die maand waarvoor verslag gedoen word en vir die boekjaar tot aan 25 die einde van daardie maand;
 - (b) die bedrag aan fondse wat verhoog is of weerhou is van die provinsie of munisipaliteit, na gelang van die geval, in die maand waarvoor verslag gedoen word en vir die boekjaar tot aan die einde van daardie maand;
 - (c) die werklike uitgawes deur die provinsie of munisipaliteit, na gelang van die 30 geval, vir die maand waarvoor verslag gedoen word en vir die boekjaar tot aan die einde van daardie maand ten opsigte van toekennings in Bylaes 4 en 5 uiteengesit;
 - (d) die mate van nakoming van die voorwaardes van 'n toekenning en van hierdie Wet; 35
 - (e) 'n verduideliking vir enige wesenlike probleme of afwykings wat deur die provinsie of munisipaliteit, na gelang van die geval, ondervind word ten opsigte van 'n toekenning wat ontvang is en 'n opsomming van die stappe wat gedoen is om sodanige probleme of afwykings te hanteer; en 40
 - (f) die ander kwessies en inligting wat die Nasionale Tesourie bepaal.
- (3) Die ontvangsbeampte van 'n munisipaliteit wat beoog om 'n toekenning of gedeelte daarvan wat ingevolge hierdie Wet aan hom oorgedra is, aan 'n ander munisipaliteit oor te dra, moet, voor sodanige oordrag, die goedkeuring van die Nasionale Tesourie verkry.
- (4) Die Minister kan bykomende pligte voorskryf vir die betrokke beamptes van die 45 munisipaliteite in subartikel (3) beoog.

Pligte van provinsiale tesourie

17. (1) 'n Provinsiale tesourie moet, binne 22 dae na die einde van elke maand en in die formaat deur die Nasionale Tesourie bepaal en as deel van sy gekonsolideerde maandverslag, verslag doen oor— 50
- (a) werklike oordragte wat deur die provinsie van nasionale departemente ontvang is;
 - (b) die werklike uitgawes aan sodanige toekennings, uitgesonderd die toekennings in Bylae 3 uiteengesit, tot aan die einde van daardie maand; en
 - (c) enige probleme wat oordragings- provinsiale beamptes en ontvangsbeamptes 55 met die nakoming van die bepalinge van hierdie Wet het en die stappe wat gedoen is om sodanige probleme te hanteer.
- (2) Die verslag in subartikel (1) beoog, moet, ten opsigte van die provinsiale infrastruktuur-toekenning, aan die einde van elke kwartaal gedoen word.

Annual report and financial statements

18. (1) The annual report and financial statements contemplated in section 40 of the Public Finance Management Act must, in respect of a department transferring funds for an allocation set out in Schedules 3, 4, 5 and 6, also—

- (a) indicate the total amount of that allocation transferred to a province or municipality; 5
- (b) indicate the funds, if any, which were withheld and the reasons for such withholding;
- (c) certify that all transfers to a province or a municipality were deposited into the accredited bank account of that province or municipality; 10
- (d) certify that, except in respect of allocations contemplated in Schedule 6, no other funds were spent, directly or through a public or private entity, on a function normally performed by a province or municipality;
- (e) indicate to what extent a province or municipality was monitored for compliance with the conditions of an allocation and the provisions of this Act; 15
- (f) indicate to what extent the allocation achieved its purpose and outputs;
- (g) indicate the funds, if any, utilised for the administration of the allocation, and whether any portion of the allocation was retained by the transferring department for that purpose; and
- (h) indicate any non-compliance with this Act, and the steps taken to deal with such non-compliance. 20

(2) The annual report and financial statements contemplated in section 40 of the Public Finance Management Act or in any other national legislation or prescribed must, for a department or municipality receiving grants in respect of an allocation set out in Schedules 3, 4 and 5, also— 25

- (a) indicate the total amount of that allocation received and actual expenditure on that allocation;
- (b) certify that all transfers in terms of this Act to a province or municipality were deposited into the accredited bank account;
- (c) indicate to what extent a province or municipality met the conditions of such an allocation, and complied with the provisions of this Act; 30
- (d) indicate the extent to which its objectives were achieved; and
- (e) contain such other information as the National Treasury may determine.

PART V**DUTIES OF DIRECTOR-GENERAL AND AUDITOR-GENERAL 35****Duties of Director-General**

19. The Director-General must, for the purposes of the 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 or made in terms of section 9.

Duties of Auditor-General 40

20. Without derogating from the powers and duties of the Auditor-General in terms of the Constitution and any other law, the Auditor-General must, in the audit report on the financial statements of a department or municipality on the allocations set out in Part III, report on—

- (a) the extent of compliance with this Act by the Director-General, transferring national officers, transferring provincial officers and receiving officers; 45
- (b) whether there was compliance with the certification and reporting requirements of this Act;
- (c) the evaluation of evidence supporting the amounts and disclosures in monthly and annual reports contemplated in this Act; 50

Jaarverslag en finansiële state

18. (1) Die jaarverslag en finansiële state beoog in artikel 40 van die Wet op Openbare Finansiële Bestuur moet, ten opsigte van 'n departement wat fondse oordra vir 'n toekenning wat in Bylaes 3, 4, 5 en 6 uiteengesit is, ook—

- (a) die totale bedrag van daardie toekenning wat aan 'n provinsie of munisipaliteit oorgedra is, aandui; 5
- (b) die fondse, indien enige, wat weerhou is en die redes vir sodanige weerhouding, aandui;
- (c) sertifiseer dat alle oordragte aan 'n provinsie of munisipaliteit in die geakkrediteerde bankrekening van daardie provinsie of munisipaliteit inbetaal is; 10
- (d) sertifiseer dat, behalwe ten opsigte van toekennings beoog in Bylae 6, geen ander fondse, regstreeks of deur 'n openbare of private entiteit, aan 'n werksaamheid bestee is wat normaalweg deur 'n provinsie of munisipaliteit verrig word nie; 15
- (e) aandui in watter mate 'n provinsie of munisipaliteit gemoniteer is vir nakoming van die voorwaardes van 'n toekenning en die bepalings van hierdie Wet;
- (f) aandui in watter mate die toekenning sy doel en leweringsmikpunte bereik het; 20
- (g) die fondse, indien enige, aandui wat vir die administrasie van die toekenning aangewend is, en aandui of enige gedeelte van die toekenning vir daardie doel deur die departement wat die oordrag gedoen het, teruggehou is; en
- (h) enige nie-nakoming van hierdie Wet en die stappe wat gedoen is om sodanige nie-nakoming te hanteer, aandui. 25

(2) Die jaarverslag en finansiële state beoog in artikel 40 van die Wet op Openbare Finansiële Bestuur of in enige ander nasionale wetgewing of voorgeskryf, moet, vir 'n departement of munisipaliteit wat toewysings ten opsigte van 'n toekenning in Bylaes 3, 4 en 5 uiteengesit, ontvang, ook—

- (a) die totale bedrag van daardie toekenning wat ontvang is, en die werklike besteding aan daardie toekenning, aandui; 30
- (b) sertifiseer dat alle oordragte aan 'n provinsie of munisipaliteit ingevolge hierdie Wet in die geakkrediteerde bankrekening inbetaal is;
- (c) aandui in watter mate 'n provinsie of munisipaliteit aan die voorwaardes van sodanige toekenning voldoen het, en die bepalings van hierdie Wet nagekom het; 35
- (d) aandui in watter mate sy doelwitte bereik is; en
- (e) die ander inligting bevat wat die Nasionale Tesourie bepaal.

DEEL V**PLIGTE VAN DIREKTEUR-GENERAAL EN OUDITEUR-GENERAAL 40****Pligte van Direkteur-generaal**

19. Die Direkteur-generaal moet, vir die doeleindes van die verslag beoog in artikel 32(2) van die Wet op Openbare Finansiële Bestuur, 'n verslag publiseer oor werklike oordragte van alle toekennings gelys in die Bylaes of ingevolge artikel 9 gedoen.

Pligte van Ouditeur-generaal 45

20. Sonder om afbreuk te doen aan die bevoegdhede en pligte van die Ouditeur-generaal ingevolge die Grondwet en enige ander wet, moet die Ouditeur-generaal, in die auditverslag oor die finansiële state van 'n departement of munisipaliteit oor die toekennings in Deel III uiteengesit, verslag doen—

- (a) oor die mate van nakoming van hierdie Wet deur die Direkteur-generaal, oordragings- nasionale beamptes, oordagings- provinsiale beamptes en ontvangsbeamptes; 50
- (b) of die sertifiserings- en verslagdoeningsvereistes van hierdie Wet nagekom is;
- (c) die evaluering van getuienis wat die bedrae en openbaarmakings in maand- en jaarverslae beoog in hierdie Wet staaf; 55

- (d) whether a transferring national officer or transferring provincial officer made unauthorised transfers to any province or municipality or to any entity under the control of a province or municipality; and
- (e) whether the monitoring of the receiving government's compliance with allocation conditions was undertaken in terms of the provisions contemplated in this Act. 5

PART VI

GENERAL

Delaying of payments

21. (1) Subject to subsection (2), the transferring national officer may, after consultation with the National Treasury and, if the National Treasury deems it appropriate, with the relevant provincial treasury and for a period not exceeding 30 days, delay the payment of an allocation in terms of Part III, if— 10

- (a) the province or municipality which receives such allocation, or benefits from it, does not comply with the conditions to which the allocation is subject; or 15
- (b) expenditure on previous transfers reflects significant underspending for which no satisfactory explanation is given.

(2) The National Treasury may allow the transfer to be delayed for a period exceeding 30 days in order to ensure compliance with the conditions to which an allocation is subject or to ensure significant spending on that allocation. 20

(3) The transferring national officer must, in the monthly reports contemplated in this Act, inform the National Treasury of the reasons for the decision to delay the payment of an allocation and of the steps taken to deal with the causes of the payment delay.

Withholding of payments

22. (1) The National Treasury may withhold the transfer of— 25

- (a) an allocation, or any portion of it, referred to in Schedule 3, 4 or 5; or
- (b) an allocation in terms of section 9,

if the transferring national officer has submitted to the province or municipality in question, a written report at least 21 days before such allocation is due to be transferred, setting out facts reflecting serious or persistent material breach of the conditions attached to an allocation in terms of section 9 or set out in Part III. 30

(2) The Minister may, by notice in the *Gazette*, approve that an allocation or a portion of it withheld in terms of subsection (1), be utilised to meet a municipality's outstanding statutory financial commitments.

Reallocation of allocations between municipalities 35

23. (1) The transferring national or provincial officer may, with the consent of the National Treasury and after consulting with affected municipalities, reallocate an allocation or portion of it from one municipality to another municipality, if the reallocation will reduce the risk of underspending.

(2) The National Treasury must publish such a reallocation in the *Gazette*. 40

Spending in terms of purpose and subject to conditions

24. (1) Despite anything to the contrary contained in any law, an allocation set out in Schedule 3, 4, 5 or 6 may only be utilised for the purpose stipulated in the relevant Schedule and subject to the prescribed conditions.

(2) The utilisation of an allocation set out in Part III for purposes other than those set out in the Schedules in question, constitutes a breach of the measures established in terms of section 216(1) of the Constitution. 45

(3) Despite subsections (1) and (2), the National Treasury may authorise a province or municipality to retain and utilise such portion of an allocation contemplated in Part III

- (d) of 'n oordragings- nasionale beampte of oordragings- provinsiale beampte ongemagtigde oordragte aan enige provinsie of munisipaliteit of aan enige entiteit onder die beheer van 'n provinsie of munisipaliteit gedoen het; en
- (e) of die monitering van die ontvangsregering se nakoming van toekennings-voorwaardes ingevolge die bepalings beoog in hierdie Wet onderneem is. 5

DEEL VI

ALGEMEEN

Vertraging van betalings

21. (1) Behoudens subartikel (2) kan die oordragings- nasionale beampte, na oorleg met die Nasionale Tesourie en, indien die Nasionale Tesourie dit gepas ag, met die tersaaklike provinsiale tesourie en vir 'n tydperk van hoogstens 30 dae, die betaling van 'n toekenning ingevolge Deel III vertraag, indien— 10

(a) die provinsie of munisipaliteit wat sodanige toekenning ontvang of daaruit voordeel trek, nie die voorwaardes waaraan die toekenning onderworpe is, nakom nie; of 15

(b) uitgawes aan vorige oordragte aansienlike onderbesteding waarvoor daar geen bevredigende verduideliking verstrek word nie, weerspieël.

(2) Die Nasionale Tesourie kan toelaat dat die oordrag vir 'n tydperk van langer as 30 dae vertraag word ten einde nakoming van die voorwaardes waaraan 'n toekenning onderworpe is, te verseker of om betekenisvolle besteding aan daardie toekenning te verseker. 20

(3) Die oordragings- nasionale beampte moet, in die maandverslae in hierdie Wet beoog, die Nasionale Tesourie inlig oor die redes vir die besluit om die betaling van 'n toekenning te vertraag en van die stappe wat gedoen is om aan die oorsake van die betalingsvertraging aandag te gee. 25

Weerhouding van betalings

22. (1) Die Nasionale Tesourie kan die oordrag van—

(a) 'n toekenning, of 'n gedeelte daarvan, in Bylae 3, 4 of 5 bedoel; of

(b) 'n toekenning ingevolge artikel 9,

weerhou indien die oordragings- nasionale beampte minstens 21 dae voordat sodanige toekenning oorgedra moet word 'n skriftelike verslag aan die betrokke provinsie of munisipaliteit voorlê, waarin feite uiteengesit word wat 'n ernstige of aanhoudende wesenlike skending van die voorwaardes verbonde aan 'n toekenning ingevolge artikel 9 of uiteengesit in Deel III weerspieël. 30

(2) Die Minister kan, by kennisgewing in die *Staatskoerant*, goedkeur dat 'n toekenning of 'n gedeelte daarvan ingevolge subartikel (1) weerhou, aangewend word om 'n munisipaliteit se uitstaande statutêre finansiële verpligtinge na te kom. 35

Hertoekenning van toekennings tussen munisipaliteite

23. (1) Die oordragings- nasionale of provinsiale beampte kan, met die toestemming van die Nasionale Tesourie en na oorleg met die munisipaliteite wat geraak word, 'n toekenning of gedeelte daarvan van een munisipaliteit na 'n ander munisipaliteit hertoeken indien die hertoekenning die risiko van onderbesteding sal verminder. 40

(2) Die Nasionale Tesourie moet so 'n hertoekenning in die *Staatskoerant* publiseer.

Besteding ooreenkomstig doel en onderworpe aan voorwaardes

24. (1) Ondanks enige andersluidende bepalings in enige wet kan 'n toekenning in Bylae 3, 4, 5 of 6 uiteengesit, slegs aangewend word vir die doel in die betrokke Bylae bepaal en onderworpe aan die voorgeskrewe voorwaardes. 45

(2) Die aanwending van 'n toekenning uiteengesit in Deel III vir ander doeleindes as dié uiteengesit in die betrokke Bylaes, maak 'n skending uit van die maatreëls ingevolge artikel 216(1) van die Grondwet ingestel. 50

(3) Ondanks subartikels (1) en (2) kan die Nasionale Tesourie 'n provinsie of munisipaliteit toelaat om die gedeelte van 'n toekenning beoog in Deel III wat oorbly na

which remains after the fulfillment of its purpose and compliance with the conditions to which it is subject.

Transfers made in error

25. (1) Despite anything to the contrary contained in any law, the transfer of an allocation to a province in error is regarded as not legally due to the province for the purpose of its Revenue Fund. 5

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

(3) The Director-General may direct that the recovery contemplated in subsection (1) be effected by set-off against future transfers to the province, which would otherwise become due in accordance with a payment schedule or any other transfer. 10

(4) Despite anything to the contrary contained in any law, the transfer of an allocation to a municipality in error is regarded as not legally due to that municipality and must be recovered without delay by the responsible transferring officer.

(5) The national accounting officer responsible for local government may direct that the recovery contemplated in subsection (4) be effected by set-off against transfers to the municipality in question, which would otherwise become due in accordance with any payment schedule. 15

Transfers to municipalities with weak administrative capacity

26. (1) If the national accounting officer responsible for local government reasonably believes that a Category B municipality is not able effectively to administer an allocation or a portion of it, that officer may transfer such allocation or portion of it to the province in which the municipality is located or, where appropriate, to the relevant Category C municipality, after consultation with the municipalities and province concerned. 20

(2) Any allocation or portion of it contemplated in subsection (1) must be dealt with by the province or Category C municipality to which it has been transferred in accordance with any directions by the national accounting officer responsible for local government. 25

(3) The national accounting officer responsible for local government must publish in the *Gazette* information on the transfer of an allocation contemplated in subsection (1). 30

Funds to follow transfer of functions

27. (1) The transfer of functions from one organ of state to another or from one sphere of government to another and which has financial or planning implications must take place only with the prior written approval of the National Treasury and the national accounting officer responsible for provincial and local government. 35

(2) The transfer of functions contemplated in subsection (1) must, unless the Minister has directed otherwise, include the transfer of funds available to the transferring organ of state or sphere of government for performing such functions.

(3) Despite anything to the contrary contained in this Act or any other law, the National Treasury may, in accordance with a prescribed procedure and for the purpose of facilitating the transfer of funds contemplated in subsection (2), stop the transfer of funds to the transferring organ of state or sphere of government. 40

(4) No financial obligation or liability of a national or provincial department may be imposed on a municipality without—

- (a) that municipality's prior written acceptance by resolution of its council; and 45
- (b) the prior written approval of the National Treasury and the relevant provincial treasury.

(5) A province must utilise its own funds for any transfer of functions which is in conflict with subsection (1).

die bereiking van sy doel en nakoming van die voorwaardes waaraan hy onderworpe is, te behou en aan te wend.

Oordragte wat verkeerdlik gedoen word

25. (1) Ondanks enige andersluidende bepalings in enige wet word 'n oordrag van 'n toekenning aan 'n provinsie wat verkeerdlik gedoen word, geag nie regtens verskuldig te wees aan die provinsie vir die doel van sy Inkomstefonds nie. 5

(2) 'n Oordrag in subartikel (1) beoog, moet sonder versuim verhaal word deur die verantwoordelike oordragings- nasionale beampte.

(3) Die Direkteur-generaal kan gelas dat die verhaling in subartikel (1) beoog, teweeggebring word deur verrekening teen toekomstige oordragte aan die provinsie, wat andersins verskuldig sou word ooreenkomstig 'n betalingskedsule of enige ander oordrag. 10

(4) Ondanks enige andersluidende bepalings in enige wet word die oordrag van 'n toekenning aan 'n munisipaliteit wat verkeerdlik gedoen word, geag nie regtens verskuldig te wees aan daardie munisipaliteit nie en moet dit sonder versuim deur die verantwoordelike oordragingsbeampte verhaal word. 15

(5) Die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering kan gelas dat die verhaling in subartikel (4) beoog, teweeggebring word deur verrekening teen oordragte aan die betrokke munisipaliteit, wat andersins ooreenkomstig enige betalingskedsule verskuldig sou word. 20

Oordragte aan munisipaliteite met swak administratiewe vermoë

26. (1) Indien die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering redelikerwys glo dat 'n Kategorie B-munisipaliteit nie in staat is om 'n toekenning of 'n gedeelte daarvan doeltreffend te administreer nie, kan daardie beampte, na oorleg met die betrokke munisipaliteite en provinsie, sodanige toekenning of gedeelte daarvan aan die provinsie waarin die munisipaliteit geleë is of, wanneer toepaslik, aan die betrokke Kategorie C-munisipaliteit oordra. 25

(2) Die provinsie of Kategorie C-munisipaliteit waaraan 'n toekenning of gedeelte daarvan oorgedra is, moet met die toekenning of gedeelte daarvan beoog in subartikel (1) handel ooreenkomstig enige opdragte deur die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering. 30

(3) Die nasionale rekenpligtige beampte verantwoordelik vir plaaslike regering moet inligting oor die oordrag van 'n toekenning beoog in subartikel (1) in die *Staatskoerant* publiseer.

Fondse volg oordrag van werksaamhede

27. (1) Die oordrag van werksaamhede van een staatsorgaan aan 'n ander of van een regeringsfeer aan 'n ander wat finansiële of beplanningsimplikasies het, mag geskied slegs met die voorafgaande skriftelike goedkeuring van die Nasionale Tesourie en die nasionale rekenpligtige beampte verantwoordelik vir provinsiale en plaaslike regering. 35

(2) Tensy anders deur die Minister gelas, sluit die oordrag van werksaamhede in subartikel (1) beoog, die oordrag van fondse in wat tot die beskikking van die oordragende staatsorgaan of regeringsfeer is vir die verrigting van sodanige werksaamhede. 40

(3) Ondanks enige andersluidende bepalings in hierdie Wet of enige ander wet, kan die Nasionale Tesourie ooreenkomstig 'n voorgeskrewe prosedure en met die oog op die vergemakliking van die oordrag van fondse beoog in subartikel (2), die oordrag van fondse aan die oordragende staatsorgaan of regeringsfeer beëindig. 45

(4) Geen finansiële verpligting of las van 'n nasionale of provinsiale departement, mag op 'n munisipaliteit gelê word sonder—

(a) daardie munisipaliteit se voorafgaande skriftelike aanvaarding by besluit van sy raad nie; en 50

(b) die voorafgaande skriftelike goedkeuring van die Nasionale Tesourie en die betrokke provinsiale tesourie nie.

(5) 'n Provinsie moet sy eie fondse gebruik vir enige oordrag van werksaamhede wat in stryd met subartikel (1) is. 55

(6) Any liability arising from a determination of functions between a category C and B municipality by a province in terms of section 84 or 85 of the Municipal Structures Act, is a liability of that province and not of the national government.

Amendment of payment schedule and transfer mechanism

28. (1) Subject to subsections (2) and (3), a transferring national officer may, in respect of an allocation set out in Part III, amend a payment schedule due to the underspending of the funds or for any other exceptional reason. 5

(2) The transferring national officer must, not later than seven days before the amendment contemplated in subsection (1), inform the National Treasury and, if the National Treasury deems it appropriate, the relevant provincial treasury of the proposed amendment and the reasons for it and must submit the proposed payment schedule to the National Treasury. 10

(3) The National Treasury may, in the interest of improved accountability or debt and cash-flow management, or on the grounds of substantial non-compliance with any condition to which an allocation is subject, amend any payment schedule of an allocation listed in Schedule 3, 4 or 5, and direct that no transfer of funds be effected through the payment schedule amended in accordance with subsection (1) or that the payment schedule be amended as directed by it. 15

Exemptions by National Treasury

29. (1) The National Treasury may, on application in writing by a transferring national or provincial officer, exempt in writing a transferring national or provincial officer from the duty to comply with reporting requirements or any other duty regarding an allocation contemplated in Part III or envisaged in section 9: Provided that such exemption may only be granted if such officer satisfies the Director-General that— 20

- (a) the duty cannot be complied with at that stage; 25
- (b) the allocation programme is properly designed; and
- (c) the accounting officer is taking steps to comply with this Act.

(2) Any exemption contemplated in subsection (1)—

- (a) may only be granted if the accounting officer provides reasons why information was not included in respect of an allocation set out in Part III; and 30
- (b) must set out any condition to which it may be subject, and must be published in the *Gazette*.

Non-compliance with this Act constituting financial misconduct

30. Despite anything to the contrary contained in any law, any serious or persistent non-compliance with this Act, or any condition which an allocation in terms of this Act is subject to, constitutes financial misconduct as envisaged in the Public Finance Management Act. 35

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

31. (1) An organ of state involved in an intergovernmental dispute regarding any provision of this Act must, before approaching a court to resolve such dispute, make every effort to settle the dispute with the other organ of state in question, including making use of the structures established in terms of the Intergovernmental Fiscal Relations Act. 40

(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 in approaching the court is regarded as fruitless and wasteful. 45

(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). 50

(6) Enige verpligting wat spruit uit 'n bepaling, deur 'n provinsie, ingevolge artikel 84 of 85 van die Wet op Munisipale Strukture, van werksaamhede tussen 'n Kategorie C- en B-munisipaliteit, is 'n las van daardie provinsie en nie van die nasionale regering nie.

Wysiging van betalingskodule en oordragmeganisme

28. (1) Behoudens subartikels (2) en (3) kan 'n oordragings- nasionale beampte ten opsigte van 'n toekenning uiteengesit in Deel III 'n betalingskodule as gevolg van die onderbesteding van die fondse of om enige ander buitengewone rede wysig. 5

(2) Die oordragings- nasionale beampte moet die Nasionale Tesourie en, indien die Nasionale Tesourie dit gepas ag, die betrokke provinsiale tesourie, nie later nie as sewe dae voor die wysiging in subartikel (1) beoog, oor die voorgestelde wysiging en die redes daarvoor inlig, en moet die voorgestelde betalingskodule aan die Nasionale Tesourie voorlê. 10

(3) Die Nasionale Tesourie kan, in die belang van verbeterde verantwoordingspligtigheid of bestuur van skuld en kontantvloei, of op grond van wesenlike nie-nakoming van enige voorwaarde waaraan 'n toekenning onderworpe is, enige betalingskodule van 'n toekenning in Bylae 3, 4, of 5 gelys, wysig en gelas dat geen oordrag van fondse teweeggebring word deur middel van die betalingskodule wat ooreenkomstig subartikel (1) gewysig is nie, of dat die betalingskodule gewysig word soos deur hom gelas. 15

Vrystellings deur Nasionale Tesourie

29. (1) Die Nasionale Tesourie kan, op skriftelike aansoek deur 'n oordragings- nasionale of provinsiale beampte, 'n oordragings- nasionale of provinsiale beampte skriftelik vrystel van die verpligting om die verslagdoeningsvereistes of enige ander plig rakende 'n toekenning in Deel III beoog of in artikel 9 beoog, na te kom: Met dien verstande dat sodanige vrystelling slegs verleen kan word indien sodanige beampte die Direkteur-generaal oortuig dat— 25

- (a) die plig nie op daardie tydstop nagekom kan word nie;
- (b) die toekenningsprogram behoorlike ontwerp is; en
- (c) die rekenpligtige beampte stappe doen om hierdie Wet na te kom.

(2) Enige vrystelling in subartikel (1) beoog— 30

- (a) kan slegs verleen word indien die rekenpligtige beampte redes verstrek oor waarom inligting ten opsigte van 'n toekenning in Deel III uiteengesit, nie ingesluit is nie; en
- (b) moet enige voorwaarde waaraan dit onderworpe is, uiteensit, en moet in die *Staatskoerant* gepubliseer word. 35

Nie-nakoming van hierdie Wet maak finansiële wangedrag uit

30. Ondanks enige andersluidende bepalings in enige wet maak enige ernstige of volgehoue nie-nakoming van hierdie Wet, of enige voorwaarde waaraan 'n toekenning ingevolge hierdie Wet onderworpe is, finansiële wangedrag uit soos beoog in die Wet op Openbare Finansiële Bestuur. 40

Aanspreeklikheid vir koste aangegaan in oortreding van beginsels van samewerkende regering en interregeringsbetrekkinge

31. (1) 'n Staatsorgaan wat betrokke is in 'n interregeringsgeskil oor enige bepaling van hierdie Wet, moet, voordat 'n hof genader word om sodanige geskil te besleg, alles in die stryd werp om die geskil met die ander betrokke staatsorgaan te besleg, ook deur gebruik te maak van die strukture ingestel ingevolge die Wet op Interregerings- Fiskale Betrekkinge. 45

(2) Ingeval 'n geskil deur 'n hof terugverwys word ooreenkomstig artikel 41(4) van die Grondwet aangesien die hof nie oortuig is dat die staatsorgaan wat die hof genader het, subartikel (1) nagekom het nie, word die uitgawes deur daardie staatsorgaan aangegaan rakende die nadering van die hof geag vrugtelos en verkwistend te wees. 50

(3) Die bedrag van enige sodanige vrugtelose en verkwistende uitgawes moet, ingevolge 'n voorgeskrewe prosedure, sonder vertraging verhaal word van die persoon wat veroorsaak het dat die staatsorgaan nie die vereistes van subartikel (1) nagekom het nie. 55

Acts performed before this Act took effect

32. Despite anything to the contrary contained in any law, any act performed before this Act took effect or in accordance with any prescribed requirements in fulfillment of the objects of this Act, must be regarded as having been done in terms of the relevant provisions of this Act.

5

Regulations

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

- (a) anything which must or may be prescribed in terms of this Act; and
- (b) any matter which it is necessary to prescribe for the effective implementation of the provisions of this Act and the achievement of its objects.

10

Repeal of law

34. (1) Subject to subsection (2), the Division of Revenue Act, 2001 (Act No. 1 of 2001), is hereby repealed with effect from the date on which this Act takes effect or from 1 April 2002, whichever is the later.

(2) The repeal of the Act referred to in subsection (1) does not affect any act in terms of that Act which is necessary for the effective implementation of this Act or the performance of any outstanding duties or obligations under or in terms of that Act.

15

Short title

35. This Act is called the Division of Revenue Act, 2002, and takes effect on a date determined by the President by proclamation in the *Gazette*.

20

Handelinge uitgevoer voor die inwerkingtreding van hierdie Wet

32. Ondanks enige andersluidende bepalings in enige ander wet, moet enige handeling uitgevoer voor hierdie Wet in werking getree het of ooreenkomstig enige voorgeskrewe vereistes ter bereiking van die oogmerke van hierdie Wet, geag gedoen te gewees het ingevolge die tersaaklike bepalings van hierdie Wet. 5

Regulasies

33. Die Minister kan, by kennisgewing in die *Staatskoerant*, regulasies uitvaardig oor—

- (a) enigiets wat ingevolge hierdie Wet voorgeskryf moet of kan word; en
- (b) enige aangeleentheid wat nodig is om voorgeskryf te word ten einde doeltreffend aan die bepalings van hierdie Wet uitvoering te gee en die oogmerke daarvan te bereik. 10

Herroeping van wet

34. (1) Behoudens subartikel (2) word die Wet op die Verdeling van Inkomste, 2001 (Wet No. 1 van 2001), hierby herroep met ingang van die datum waarop hierdie Wet in werking tree, of van 1 April 2002, watter ook al die laaste is. 15

(2) Die herroeping van die Wet waarna in subartikel (1) verwys is, raak nie enige handeling ingevolge daardie Wet wat nodig is vir die doeltreffende toepassing van hierdie Wet of die uitvoering van enige uitstaande pligte of verpligtinge kragtens of ingevolge daardie Wet nie. 20

Kort titel

35. Hierdie Wet heet die Wet op die Verdeling van Inkomste, 2002, en tree in werking op 'n datum by proklamasie in die *Staatskoerant* deur die President bepaal.

SCHEDULE 1**Equitable division of revenue raised
nationally among the three spheres
of government**

Sphere of Government	Column A	Column B	
	2002/03 Allocation R'000	MTEF Outer Years	
		2003/04 R'000	2004/05 R'000
National ¹	164 604 548	177 743 360	192 011 637
Provincial	119 452 086	128 466 030	137 089 096
Local	3 852 478	5 021 478	5 460 546
TOTALS	287 909 112	311 230 868	334 561 279

1. National share includes conditional grants to provincial and local spheres.

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	
	2002/03 Allocation R'000	MTEF Outer Years	
		2003/04 R'000	2004/05 R'000
Eastern Cape	20 497 693	21 856 381	23 323 512
Free State	7 996 034	8 538 456	9 111 482
Gauteng	18 223 977	19 736 234	21 061 055
KwaZulu-Natal	24 343 129	26 416 263	28 189 838
Mpumalanga	8 428 035	9 221 126	9 839 983
Northern Cape	2 906 556	3 119 832	3 329 070
Northern Province	16 144 950	17 458 872	18 630 775
North West	9 992 807	10 666 189	11 382 062
Western Cape	10 918 905	11 452 677	12 221 319
TOTALS	119 452 086	128 466 030	137 089 096

BYLAE 1

**Billike verdeling tussen die drie
regeringsfere, van inkomste wat
nasionaal ingevorder is**

Regeringsfeer	Kolom A	Kolom B	
	2002/03	MTBR Latere Jare	
	Toekenning R'000	2003/04 R'000	2004/05 R'000
Nasionaal ¹	164 604 548	177 743 360	192 011 637
Provinsiaal	119 452 086	128 466 030	137 089 096
Plaaslik	3 852 478	5 021 478	5 460 546
TOTALE	287 909 112	311 230 868	334 561 279

1. Nasionale deel sluit voorwaardelike toekennings aan provinsiale en plaaslike sfere in.

BYLAE 2

**Bepaling van elke provinsie se billike deel van die
provinsiale sfeer se deel van inkomste wat nasionaal ingevorder is
(as 'n regstreekse las teen die Nasionale Inkomstefonds)**

Provinsie	Kolom A	Kolom B	
	2002/03	MTBR Latere Jare	
	Toekenning R'000	2003/04 R'000	2004/05 R'000
Oos-Kaap	20 497 693	21 856 381	23 323 512
Vrystaat	7 996 034	8 538 456	9 111 482
Gauteng	18 223 977	19 736 234	21 061 055
KwaZulu-Natal	24 343 129	26 416 263	28 189 838
Mpumalanga	8 428 035	9 221 126	9 839 983
Noord-Kaap	2 906 556	3 119 832	3 329 070
Noordelike Provinsie	16 144 950	17 458 872	18 630 775
Noordwes	9 992 807	10 666 189	11 382 062
Wes-Kaap	10 918 905	11 452 677	12 221 319
TOTALE	119 452 086	128 466 030	137 089 096

SCHEDULE 3

GENERAL AND NATIONALLY ASSIGNED FUNCTION ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
					R'000	R'000	R'000
Health (Vote 16)	(a) National Tertiary Services Grant	To fund tertiary health services in order to ensure equitable access by all citizens.	Nationally Assigned Function Grant to Provinces	Eastern Cape	123 746	190 516	264 303
				Free State	287 424	327 915	373 245
				Gauteng	1 602 981	1 636 902	1 678 625
				KwaZulu-Natal	480 679	537 752	601 853
				Mpumalanga	38 413	39 237	40 249
				Northern Cape	24 062	32 052	40 908
				Northern Province	44 838	45 116	45 545
				North West	34 189	34 107	34 111
				Western Cape	1 030 510	1 049 252	1 072 703
				TOTAL	3 666 842	3 892 849	4 151 542
	(b) Health Professions Training and Development Grant	To support the training and development of health professionals.	Nationally Assigned Function Grant to Provinces	Eastern Cape	70 169	80 182	105 870
				Free State	88 192	87 763	87 565
				Gauteng	528 137	525 570	524 384
				KwaZulu-Natal	160 495	156 178	179 303
				Mpumalanga	30 347	34 456	45 277
				Northern Cape	27 573	29 027	35 875
				Northern Province	34 113	41 827	58 041
				North West	32 058	37 806	51 077
				Western Cape	308 164	306 666	305 974
				TOTAL	1 279 248	1 299 475	1 393 366

BYLAE 3

ALGEMENE EN NASIONAAL TOEGEWYSDE WERKSAAMHEIDSTOEKENNINGS AAN PROVINSIES

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare	
					R'000	2003/04 R'000	2004/05 R'000
Gesondheid (Begrotingspos 16)	(a) Toekenning vir Nasionale Tersiêre Dienste	Om tertiêre gesondheidsdienste te finansier ten einde billike toegang deur alle burgers te verseker.	Nasionaal Toege- wysde Werksaam- heidstoekenning aan Provinsies	Oos-Kaap	123 746	190 516	264 303
				Vrystaat	287 424	327 915	373 245
				Gauteng	1 602 981	1 636 902	1 678 625
				KwaZulu-Natal	480 679	537 752	601 853
				Mpumalanga	38 413	39 237	40 249
				Noord-Kaap	24 062	32 052	40 908
				Noordelike Provinsie	44 838	45 116	45 545
				Noordwes	34 189	34 107	34 111
				Wes-Kaap	1 030 510	1 049 252	1 072 703
				TOTAAL	3 666 842	3 892 849	4 151 542
	(b) Toekenning vir Gesondheidsberoeps- opleiding en -ontwikkeling	Om die opleiding en ontwikkeling van gesondheidsberoepslui te ondersteun.	Nasionaal Toege- wysde Werksaam- heidstoekenning aan Provinsies	Oos-Kaap	70 169	80 182	105 870
				Vrystaat	88 192	87 763	87 565
				Gauteng	528 137	525 570	524 384
				KwaZulu-Natal	160 495	156 178	179 303
				Mpumalanga	30 347	34 456	45 277
				Noord-Kaap	27 573	29 027	35 875
				Noordelike Provinsie	34 113	41 827	58 041
				Noordwes	32 058	37 806	51 077
				Wes-Kaap	308 164	306 666	305 974
				TOTAAL	1 279 248	1 299 475	1 393 366

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
						2003/04	2004/05
National Treasury (Vote 8)	(a) Provincial Infrastructure Grant	To fund provincial infrastructure like roads, school buildings, health facilities and rural development.	General Conditional Grant to Provinces	Eastern Cape	286 107	428 504	531 220
				Free State	93 913	140 653	173 878
				Gauteng	157 084	235 266	288 841
				KwaZulu-Natal	331 123	495 925	612 837
				Mpumalanga	118 961	178 168	220 569
				Northern Cape	52 997	71 931	81 930
				Northern Province	278 519	417 139	515 245
				North West	135 086	202 320	250 472
				Western Cape	96 210	144 094	177 848
				TOTAL	1 550 000	2 314 000	2 852 840
	(b) Provincial Infrastructure Grant— Flood Rehabilitation	To fund the reconstruction of flood damaged provincial infrastructure.	General Conditional Grant to Provinces	Eastern Cape	70 000	23 000	—
				Free State	58 000	21 000	—
				Mpumalanga	90 000	36 000	—
				Northern Province	182 000	120 000	—
				TOTAL	400 000	200 000	—

WET OP DIE VERDELING VAN INKOMSTE, 2002

Wet No. 5, 2002

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Nasionale Tesourie (Begrotingspos 8)	(a) Provinsiale infrastruktuurstoekenning	Om provinsiale infrastruktuur soos paaie, skoolgeboue, gesondheidsfasiliteite en landelike ontwikkeling te finansier.	Algemene Voorwaardelike Toekenning aan Provinsies	Oos-Kaap	286 107	428 504	531 220
				Vrystaat	93 913	140 653	173 878
				Gauteng	157 084	235 266	288 841
				KwaZulu-Natal	331 123	495 925	612 837
				Mpumalanga	118 961	178 168	220 569
				Noord-Kaap	52 997	71 931	81 930
				Noordelike Provinsie	278 519	417 139	515 245
				Noordwes	135 086	202 320	250 472
				Wes-Kaap	96 210	144 094	177 848
				TOTAAL	1 550 000	2 314 000	2 852 840
	(b) Provinsiale infrastruktuurstoekenning — vloedwaterherstel	Om die heropbou van provinsiale infrastruktuur wat deur oorstromings beskadig is, te finansier.	Algemene Voorwaardelike Toekenning aan Provinsies	Oos-Kaap	70 000	23 000	—
				Vrystaat	58 000	21 000	—
				Mpumalanga	90 000	36 000	—
				Noordelike Provinsie	182 000	120 000	—
				TOTAAL	400 000	200 000	—

SCHEDULE 4
ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
					R'000	R'000	R'000
Agriculture (Vote 25)	(a) Poverty Relief and Infrastructure Development Grant	To address the degradation problems of natural resources and improve the socio-economic status of rural communities.	Conditional Grant	Eastern Cape	6 000	8 000	—
				Free State	1 400	1 800	—
				Gauteng	—	1 600	—
				KwaZulu-Natal	4 000	6 500	—
				Mpumalanga	2 000	3 500	—
				Northern Cape	1 300	1 800	—
				Northern Province	5 000	8 000	—
				North West	3 000	5 000	—
				Western Cape	1 300	1 800	—
				TOTAL	24 000	38 000	—
Education (Vote 15)	(a) Financial Management and Quality Enhancement Grant	To support financial management and quality-enhancing initiatives in school education.	Conditional Grant	Eastern Cape	41 500	43 367	45 969
				Free State	14 132	14 768	15 654
				Gauteng	27 591	28 833	30 563
				KwaZulu-Natal	49 575	51 805	54 914
				Mpumalanga	16 375	17 112	18 139
				Northern Cape	4 262	4 454	4 721
				Northern Province	35 218	36 803	39 011
				North West	17 946	18 753	19 878
				Western Cape	17 721	18 519	19 630
				TOTAL	224 320	234 414	248 479

BYLAE 4
TOEKENNINGS AAN PROVINSIES

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Landbou (Begrotingspos 25)	(a) Toekenning vir die Verligting van Armoede en die Ontwikkeling van Infrastruktuur	Om die degradasieprobleme van natuurlike hulpbronne aan te pak en die sosio-ekonomiese status van landelike gemeenskappe te verbeter	Voorwaardelike Toekenning	Oos-Kaap	R'000 6 000	R'000 8 000	—
				Vrystaat	1 400	1 800	—
				Gauteng	—	1 600	—
				KwaZulu-Natal	4 000	6 500	—
				Mpumalanga	2 000	3 500	—
				Noord-Kaap	1 300	1 800	—
				Noordelike Provinsie	5 000	8 000	—
				Noordwes	3 000	5 000	—
				Wes-Kaap	1 300	1 800	—
				TOTAAL	24 000	38 000	—
Onderwys (Begrotingspos 15)	(a) Toekenning vir Finansiële Bestuurs- en Gehalteverbetering	Om inisiatiewe in skoolonderwys ter bevordering van finansiële bestuur en gehalte te ondersteun.	Voorwaardelike Toekenning	Oos-Kaap	41 500	43 367	45 969
				Vrystaat	14 132	14 768	15 654
				Gauteng	27 591	28 833	30 563
				KwaZulu-Natal	49 575	51 805	54 914
				Mpumalanga	16 375	17 112	18 139
				Noord-Kaap	4 262	4 454	4 721
				Noordelike Provinsie	35 218	36 803	39 011
				Noordwes	17 946	18 753	19 878
				Wes-Kaap	17 721	18 519	19 630
				TOTAAL	224 320	234 414	248 479

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
	(b) Early Childhood Development Grant	To provide quality education to poor children eligible for the reception year.	Conditional Grant	Eastern Cape	9 620	16 280	—
				Free State	3 276	5 544	—
				Gauteng	6 396	10 824	—
				KwaZulu-Natal	11 492	19 448	—
				Mpumalanga	3 796	6 424	—
				Northern Cape	988	1 672	—
				Northern Province	8 164	13 816	—
				North West	4 160	7 040	—
				Western Cape	4 108	6 952	—
				TOTAL	52 000	88 000	—
	(c) HIV/Aids (Lifeskills Education) Grant	To promote HIV/Aids education in primary and secondary schools.	Conditional Grant	Eastern Cape	26 270	21 719	23 111
				Free State	8 946	7 396	7 870
				Gauteng	17 466	14 440	15 366
				KwaZulu-Natal	31 382	25 945	27 608
				Mpumalanga	10 366	8 570	9 119
				Northern Cape	2 698	2 231	2 374
				Northern Province	22 294	18 432	19 613
				North West	11 360	9 392	9 994
				Western Cape	11 218	9 275	9 869
				TOTAL	142 000	117 400	124 924

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
	(b) Vroeë kinderjare-ontwikkelingstoekenning	On onderwys van gehalte te voorsien aan arm kinders wat in aanmerking kom vir die ontvangsjaar.	Voorwaardelike Toekenning	Oos-Kaap	9 620	16 280	—
				Vrystaat	3 276	5 544	—
				Gauteng	6 396	10 824	—
				KwaZulu-Natal	11 492	19 448	—
				Mpumalanga	3 796	6 424	—
				Noord-Kaap	988	1 672	—
				Noordelike Provinsie	8 164	13 816	—
				Noordwes	4 160	7 040	—
				Wes-Kaap	4 108	6 952	—
				TOTAAL	52 000	88 000	—
	(c) Toekenning vir MIV/Vigs (Onderrig in Lewensvaardighede)	Om MIV/Vigs-opvoeding in primêre en sekondêre skole te bevorder.	Voorwaardelike Toekenning	Oos-Kaap	26 270	21 719	23 111
				Vrystaat	8 946	7 396	7 870
				Gauteng	17 466	14 440	15 366
				KwaZulu-Natal	31 382	25 945	27 608
				Mpumalanga	10 366	8 570	9 119
				Noord-Kaap	2 698	2 231	2 374
				Noordelike Provinsie	22 294	18 432	19 613
				Noordwes	11 360	9 392	9 994
				Wes-Kaap	11 218	9 275	9 869
				TOTAAL	142 000	117 400	124 924

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
						2003/04	2004/05
Health (Vote 16)	(a) Hospital Revitalisation Grant	To transform and modernise hospitals in line with the national planning framework.	Conditional Grant	Eastern Cape	81 000	84 645	89 724
				Free State	17 000	17 765	18 831
				Gauteng	105 000	109 725	116 308
				KwaZulu-Natal	90 000	94 050	99 693
				Mpumalanga	45 000	47 025	49 847
				Northern Cape	10 000	10 450	11 077
				Northern Province	92 000	96 140	101 908
				North West	50 000	52 250	55 385
				Western Cape	30 000	31 350	33 231
				TOTAL	520 000	543 400	576 004
	(b) Pretoria Academic Hospital Grant	To fund the construction and development of the Pretoria Academic Hospital.	Conditional Grant	Gauteng	70 000	90 000	—
				TOTAL	70 000	90 000	—
	(c) HIV/Aids Health Grant	To expand access to voluntary HIV counselling and testing, home-based care, prevention of mother-to-child transmission programmes and other HIV/Aids health-related matters.	Conditional Grant	Eastern Cape	21 130	37 947	56 751
				Free State	13 953	23 235	31 775
				Gauteng	23 253	40 706	58 863
				KwaZulu-Natal	39 260	63 523	88 996
				Mpumalanga	15 606	25 621	34 852
				Northern Cape	5 727	8 225	10 044
				Northern Province	15 371	28 228	43 050
				North West	14 149	24 449	34 827
				Western Cape	8 760	14 642	21 322
				TOTAL	157 209	266 576	380 480

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Gesondheid (Begrotingspos 16)	(a) Toekenning om Nuwe Lewe te Gee aan Hospitale	Om hospitale te omvorm en moderniseer in ooreenstemming met die nasionale beplanningsraamwerk.	Voorwaardelike Toekenning	Oos-Kaap	81 000	84 645	89 724
				Vrystaat	17 000	17 765	18 831
				Gauteng	105 000	109 725	116 308
				KwaZulu-Natal	90 000	94 050	99 693
				Mpumalanga	45 000	47 025	49 847
				Noord-Kaap	10 000	10 450	11 077
				Noordelike Provinsie	92 000	96 140	101 908
				Noordwes	50 000	52 250	55 385
				Wes-Kaap	30 000	31 350	33 231
				TOTAAL	520 000	543 400	576 004
	(b) Toekenning vir die Pretoriase Akademiese Hospitaal	Om die konstruksie en ontwikkeling van die Pretoriase Akademiese Hospitaal te finansier.	Voorwaardelike Toekenning	Gauteng	70 000	90 000	—
				TOTAAL	70 000	90 000	—
	(c) Toekenning vir MIV/Vigs Gesondheid	Om toegang tot vrywillige MIV-berading en -toetsing, tuisgebaseerde versorging, programme ter voorkoming van moeder-tot-kind-oordrag en ander MIV/Vigs-gesondheidsverwante aangeleenthede uit te brei.	Voorwaardelike Toekenning	Oos-Kaap	21 130	37 947	56 751
				Vrystaat	13 953	23 235	31 775
				Gauteng	23 253	40 706	58 863
				KwaZulu-Natal	39 260	63 523	88 996
				Mpumalanga	15 606	25 621	34 852
				Noord-Kaap	5 727	8 225	10 044
				Noordelike Provinsie	15 371	28 228	43 050
				Noordwes	14 149	24 449	34 827
				Wes-Kaap	8 760	14 642	21 322
				TOTAAL	157 209	266 576	380 480

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
						2003/04	2004/05
	(d) Integrated Nutrition Programme Grant	To feed primary school children, facilitate nutrition education and health promotion.	Conditional Grant	Eastern Cape	131 838	131 838	139 748
				Free State	39 394	39 394	41 758
				Gauteng	54 673	54 673	57 953
				KwaZulu-Natal	132 471	132 471	140 419
				Mpumalanga	39 728	39 728	42 112
				Northern Cape	10 096	10 096	10 702
				Northern Province	106 032	106 032	112 394
				North West	39 390	39 390	41 754
				Western Cape	28 789	28 789	30 516
				TOTAL	582 411	582 411	617 356
	(c) Hospital Management and Quality Improvement Grant	Improving management in hospitals and support quality of care interventions.	Conditional Grant	Eastern Cape	9 000	14 000	14 840
				Free State	11 000	11 000	11 660
				Gauteng	34 000	28 000	29 680
				KwaZulu-Natal	19 000	17 000	18 020
				Mpumalanga	8 000	12 000	12 720
				Northern Cape	7 000	8 000	8 480
				Northern Province	9 000	12 000	12 720
				North West	8 000	11 000	11 660
				Western Cape	19 000	17 000	18 020
				TOTAL	124 000	130 000	137 800

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
	(d) Toekenning vir Geïntegreerde Voedingsprogram	Om primêre skoolkinders te voed, en voedingsopvoeding en gesondheidsbevordering aan te help.	Voorwaardelike Toekenning	Oos-Kaap	131 838	131 838	139 748
				Vrystaat	39 394	39 394	41 758
				Gauteng	54 673	54 673	57 953
				KwaZulu-Natal	132 471	132 471	140 419
				Mpumalanga	39 728	39 728	42 112
				Noord-Kaap	10 096	10 096	10 702
				Noordelike Provinsie	106 032	106 032	112 394
				Noordwes	39 390	39 390	41 754
				Wes-Kaap	28 789	28 789	30 516
				TOTAAL	582 411	582 411	617 356
	(e) Toekenning vir die Verbetering van Hospitaalbestuur en Gehalteverbetering	Die verbetering van bestuur in hospitale en ondersteuning van gehalte van versorgingsingrypings.	Voorwaardelike Toekenning	Oos-Kaap	9 000	14 000	14 840
				Vrystaat	11 000	11 000	11 660
				Gauteng	34 000	28 000	29 680
				KwaZulu-Natal	19 000	17 000	18 020
				Mpumalanga	8 000	12 000	12 720
				Noord-Kaap	7 000	8 000	8 480
				Noordelike Provinsie	9 000	12 000	12 720
				Noordwes	8 000	11 000	11 660
				Wes-Kaap	19 000	17 000	18 020
				TOTAAL	124 000	130 000	137 800

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
Housing (Vote 17)	(a) Housing Subsidy Grant	To finance subsidies under the national housing programme.	Conditional Grant	Eastern Cape	571 485	627 253	581 876
				Free State	283 097	316 064	374 679
				Gauteng	801 940	896 830	1 085 699
				KwaZulu-Natal	708 759	778 263	727 186
				Mpumalanga	242 038	268 228	288 030
				Northern Cape	75 809	83 807	86 900
				Northern Province	381 767	417 204	359 305
				North West	302 001	337 769	409 400
				Western Cape	372 778	412 480	433 357
				TOTAL	3 739 674	4 137 898	4 346 432
	(b) Human Resettlement and Redevelopment Pilot Programme Grant	To fund projects aimed at improving the quality of the environment in urban communities.	Conditional Grant	Eastern Cape	10 000	11 000	11 660
				Free State	7 500	8 500	9 010
				Gauteng	23 000	21 000	22 260
				KwaZulu-Natal	25 000	26 000	27 560
				Mpumalanga	6 000	7 000	7 420
				Northern Cape	2 500	3 000	3 180
				Northern Province	11 000	11 000	11 660
				North West	6 000	8 000	8 480
				Western Cape	13 000	13 500	14 310
				TOTAL	104 000	109 000	115 540

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Behuising (Begrotingspos 17)	(a) Behuisingsubsidietoekenning	Om subsidies kragtens die nasionale behuisingsprogram te finansier.	Voorwaardelike Toekenning	Oos-Kaap	571 485	627 253	581 876
				Vrystaat	283 097	316 064	374 679
				Gauteng	801 940	896 830	1 085 699
				KwaZulu-Natal	708 759	778 263	727 186
				Mpumalanga	242 038	268 228	288 030
				Noord-Kaap	75 809	83 807	86 900
				Noordelike Provinsie	381 767	417 204	359 305
				Noordwes	302 001	337 769	409 400
				Wes-Kaap	372 778	412 480	433 357
				TOTAAL	3 739 674	4 137 898	4 346 432
	(b) Toekenning vir Loodsprogram vir Hervestiging van Mense en Herontwikkeling	Om projekte te finansier wat die verbetering van die gehalte van die omgewing in stadsgemeenskappe ten doel het.	Voorwaardelike Toekenning	Oos-Kaap	10 000	11 000	11 660
				Vrystaat	7 500	8 500	9 010
				Gauteng	23 000	21 000	22 260
				KwaZulu-Natal	25 000	26 000	27 560
				Mpumalanga	6 000	7 000	7 420
				Noord-Kaap	2 500	3 000	3 180
				Noordelike Provinsie	11 000	11 000	11 660
				Noordwes	6 000	8 000	8 480
				Wes-Kaap	13 000	13 500	14 310
				TOTAAL	104 000	109 000	115 540

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
Provincial and Local Government (Vote 5)	(a) Local Government Support Grant	To assist municipalities experiencing severe financial problems to restructure their financial positions and organisations.	Conditional Grant	Eastern Cape	31 200	29 350	26 300
				Free State	26 450	24 650	22 100
				Gauteng	9 450	8 450	7 600
				KwaZulu-Natal	26 450	24 700	22 150
				Mpumalanga	12 750	12 450	11 400
				Northern Cape	15 550	15 100	13 550
				Northern Province	15 100	14 650	13 350
				North West	16 550	15 550	14 000
				Western Cape	16 500	15 100	13 350
				TOTAL	170 000	160 000	143 800
	(b) Provincial Consolidated Municipal Infrastructure Programme (CMIP) Grant	To provide support to manage the CMIP effectively and to build the capacity of municipalities to ensure the sustainability of CMIP projects.	Conditional Grant	Eastern Cape	27 266	28 902	30 637
				Free State	8 609	9 126	9 673
				Gauteng	19 294	20 452	21 679
				KwaZulu-Natal	14 322	15 181	16 092
				Mpumalanga	5 999	6 358	6 740
				Northern Cape	2 509	2 660	2 820
				Northern Province	10 901	11 555	12 248
				North West	7 221	7 654	8 113
				Western Cape	8 357	8 858	9 390
				TOTAL	104 478	110 747	117 392

WET OP DIE VERDELING VAN INKOMSTE, 2002

Wet No. 5, 2002

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare	
Provinsiale en Plaaslike Regering (Begrotingspos 5)	(a) Toekenning ter Ondersteuning van Plaaslike Regering	Om munisipaliteite wat ernstige finansiële probleme ondervind, by te staan in die herstrukturering van hul finansiële posisies en organisasies.	Voorwaardelike Toekenning	Oos-Kaap	31 200	29 350	26 300
				Vrystaat	26 450	24 650	22 100
				Gauteng	9 450	8 450	7 600
				KwaZulu-Natal	26 450	24 700	22 150
				Mpumalanga	12 750	12 450	11 400
				Noord-Kaap	15 550	15 100	13 550
				Noordelike Provinsie	15 100	14 650	13 350
				Noordwes	16 550	15 550	14 000
				Wes-Kaap	16 500	15 100	13 350
				TOTAAL	170 000	160 000	143 800
	(b) Toekenning vir Provinsiale Gekon- solideerde Munisipale Infrastruktuur- program (GMIP)	Om ondersteuning te verskaf om die GMIP doeltreffend te bestuur en om die vermoë van munisipaliteite uit te bou om die volhou- baarheid van GMIP-projekte te verseker.	Voorwaardelike Toekenning	Oos-Kaap	27 266	28 902	30 637
				Vrystaat	8 609	9 126	9 673
				Gauteng	19 294	20 452	21 679
				KwaZulu-Natal	14 322	15 181	16 092
				Mpumalanga	5 999	6 358	6 740
				Noord-Kaap	2 509	2 660	2 820
				Noordelike Provinsie	10 901	11 555	12 248
				Noordwes	7 221	7 654	8 113
				Wes-Kaap	8 357	8 858	9 390
				TOTAAL	104 478	110 747	117 392

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
						2003/04	2004/05
Social Development (Vote 18)	(a) Financial Management and Improvement of Social Security System Grant	To improve the financial management, administration and functioning of social security system.	Conditional Grant	Eastern Cape	1 200	—	—
				Free State	1 200	—	—
				Gauteng	1 200	—	—
				KwaZulu-Natal	1 200	—	—
				Mpumalanga	1 200	—	—
				Northern Cape	1 200	—	—
				Northern Province	1 200	—	—
				North West	1 200	—	—
				Western Cape	1 200	—	—
				TOTAL	10 800	—	—
	(b) HIV/Aids (Community-based care) Grant	To advance the development of Community-based care (CBC) programmes in communities.	Conditional Grant	Eastern Cape	4 697	6 488	6 887
				Free State	6 510	8 993	9 546
				Gauteng	6 836	9 443	10 023
				KwaZulu-Natal	8 462	11 690	12 410
				Mpumalanga	6 928	9 571	10 160
				Northern Cape	2 604	3 597	3 818
				Northern Province	3 069	4 240	4 500
				North West	5 348	7 387	7 841
				Western Cape	2 046	2 826	3 000
				TOTAL	46 500	64 235	68 185

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Maatskaplike Ontwikkeling (Begrotingspos 18)	(a) Toekenning vir Finansiële Bestuur en Verbetering van Bestaansbeveiliging- stelsel.	Om die finansiële bestuur, administrasie en funksionering van die bestaansbeveili- gingstelsel te verbeter.	Voorwaardelike Toekenning	Oos-Kaap	1 200	—	—
				Vrystaat	1 200	—	—
				Gauteng	1 200	—	—
				KwaZulu-Natal	1 200	—	—
				Mpumalanga	1 200	—	—
				Noord-Kaap	1 200	—	—
				Noordelike Provinsie	1 200	—	—
				Noordwes	1 200	—	—
				Wes-Kaap	1 200	—	—
				TOTAAL	10 800	—	—
	(b) Toekenning vir MIV/Vigs (Gemeenskapsgebaseerde Versorging)	Om die ontwikkeling van gemeenskaps- gebaseerde versorgingsprogramme (GGV-programme) in gemeenskappe te bevorder.	Voorwaardelike Toekenning	Oos-Kaap	4 697	6 488	6 887
				Vrystaat	6 510	8 993	9 546
				Gauteng	6 836	9 443	10 023
				KwaZulu-Natal	8 462	11 690	12 410
				Mpumalanga	6 928	9 571	10 160
				Noord-Kaap	2 604	3 597	3 818
				Noordelike Provinsie	3 069	4 240	4 500
				Noordwes	5 348	7 387	7 841
				Wes-Kaap	2 046	2 826	3 000
				TOTAAL	46 500	64 235	68 185

SCHEDULE 5

RECURRENT ALLOCATIONS TO LOCAL GOVERNMENT

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
National Treasury (Vote 8)	Financial Management Grant	To promote and support reforms to municipal budgeting and financial management practices and implementation of the Municipal Finance Management Act.	Conditional Grant		R'000 111 000	R'000 101 000	R'000 79 000
	Local Government Restructuring Grant	To modernise large budget municipalities and to make them more effective and efficient service delivery authorities.	Conditional Grant		300 000	315 000	342 900
				TOTAL	411 000	416 000	421 900

BYLAE 5

HERHALENDE TOEKENNINGS AAN PLAASLIKE REGERING

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare	
					R'000	2003/04 R'000	2004/05 R'000
Nasionale Tesourie (Begrotingspos 8)	Toekenning vir Finansiële Bestuur	Om hervormings aan munisipale begrotings- en finansiële bestuurspraktyke en implementering van die Wet op die Bestuur van Munisipale Finansies te bevorder en ondersteun.	Voorwaardelike Toekenning		111 000	101 000	79 000
	Toekenning vir die Herstrukturering van Plaaslike Regering	Om munisipaliteite met groot begrotings te moderniseer en om hulle doeltreffender en meer doelmatig as dienslewingsowerhede te maak.	Voorwaardelike Toekenning		300 000	315 000	342 900
				TOTAAL	411 000	416 000	421 900

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
Provincial and Local Government (Vote 5)	Municipal Systems Improvement Grant	To support municipalities in implementing new systems as provided in the Municipal Systems Act, 2000, and LDO/ Spatial planning activities.	Conditional Grant		93 290	100 418	132 243
	Local Government Transition Grant	To assist municipalities with once-off costs of amalgamating and establishing new structures following the demarcation process.	Conditional Grant		200 000		
				TOTAL	293 290	100 418	132 243

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04 2004/05	
Provinsiale en Plaaslike Regering (Begrotingspos 5)	Toekenning ter Verbetering van Munisipale Stelsels	Om munisipaliteite te ondersteun in die implementering van nuwe stesels soos bepaal in die Wet op Munisipale Stelsels, 2000, en LDO/Ruimtelike beplanningsaktiwiteite.	Voorwaardelike Toekenning		93 290	100 418	132 243
	Oorgangstoekenning vir Plaaslike Regering	Om bystand te verleen aan munisipaliteite met eenmalige koste met betrekking tot die amalgamering en vestiging van nuwe strukture ná die afbakeningsproses.	Voorwaardelike Toekenning		200 000		
				TOTAAL	293 290	100 418	132 243

SCHEDULE 5

INFRASTRUCTURE ALLOCATIONS TO LOCAL GOVERNMENT

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
Provincial and Local Government (Vote 5)	Consolidated Municipal Infrastructure Programme Grant	To provide internal bulk, connector, internal infrastructure and community services and facilities to low income households.	Conditional Grant		R'000 1 654 522	R'000 2 096 253	R'000 2 374 028
	Local Economic Development Fund Grant	To support planning and implementation of job creation and poverty relief alleviation projects.	Conditional Grant		98 500	117 000	—
	Integrated Sustainable Rural Development Strategy Grant	To support Integrated Sustainable Rural Development Strategy (ISRDS) nodal municipalities to establish institutional systems and nodal delivery teams for planning, project initiation and implementation of the ISRDS.	Conditional Grant		31 980	—	—
				TOTAL	1 785 002	2 213 253	2 374 028

BYLAE 5

INFRASTRUKTUURTOEKENNINGS AAN PLAASLIKE REGERINGS

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare	
					R'000	2003/04	2004/05
Provinsiale en Plaaslike Regering (Begrotingspos 5)	Toekenning vir die Gekonsolideerde Munisipale Infrastruktuurprogram	Om interne, grootmaat-, aansluitings-, interne infrastruktuur- en gemeenskapsdienste en -fasiliteite aan lae-inkomstehuishoudings te lewer.	Voorwaardelike Toekenning		1 654 522	2 096 253	2 374 028
	Toekenning vir die Plaaslike Ekonomiese Ontwikkelingsfonds	Om die beplanning en uitvoering van werkskeppingsprogramme en projekte ter verligting van armoede te ondersteun.	Voorwaardelike Toekenning		98 500	117 000	—
	Toekenning vir die Geïntegreerde Volhoubare Landelike Ontwikkelingsstrategie	Om die Geïntegreerde Volhoubare Landelike Ontwikkelingsstrategie (GVLOS-) nodale munisipaliteite te ondersteun met die instelling van institusionele stelsels en nodale leweringspanne vir beplanning, projek-inisiering en die implementering van die GVLOS.	Voorwaardelike Toekenning		31 980	—	—
				TOTAAL	1 785 002	2 213 253	2 374 028

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
Public Works (Vote 6)	Community Based Public Works Programme Grant	Creation of community assets in disadvantaged rural communities and to manage the facilities in co-operation with the local municipality.	Conditional Grant		228 320	228 320	—
				TOTAL	228 320	228 320	—
Mineral and Energy Affairs (Vote 30)	National Electrification Programme Grant	To implement the National Electrification Programme through providing capital subsidies to licensed municipalities to address the electrification backlog in permanently occupied residential dwellings.	Conditional Grant		228 013	210 000	210 000
				TOTAL	228 013	210 000	210 000
Transport (Vote 32)	Urban Transport Fund Grant	To promote planning of intermodal land transport infrastructure and operations, facilitation of integrated land use and land transport planning, the development of guidelines in this regard and to initiate demonstration projects in line with the Urban Transport Act, 1977.	Conditional Grant		28 600	—	—
				TOTAL	28 600	—	—

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04 2004/05	
Openbare Werke (Begrotingspos 6)	Toekenning vir Gemeenskapsgebaseerde Openbare Werkeprogramme	Skepping van gemeenskapsbates in benadeelde landelike gemeenskappe en om die fasiliteite in samewerking met die plaaslike munisipaliteit te bestuur.	Voorwaardelike Toekenning		228 320	228 320	—
				TOTAAL	228 320	228 320	—
Minerale en Energie (Begrotingspos 30)	Toekenning vir Nasionale Elektrieseringsprogram	Om die Nasionale Elektrieseringsprogram uit te voer deur middel van die voorsiening van kapitaalsubsidies aan gelisensieerde munisipaliteite om die elektrieseringsagterstand in permanent bewoonde wonings in residensiële gebiede te beredder.	Voorwaardelike Toekenning		228 013	210 000	210 000
				TOTAAL	228 013	210 000	210 000
Vervoer (Begrotingspos 32)	Stadsvervoerfondstoekenning	Om die beplanning van die infrastruktuur en werksaamhede van intermodale landvervoer, die fasilitering van geïntegreerde grondgebruiks- en landvervoerbeplanning en die ontwikkeling van riglyne in dié verband te bevorder en om demonstrasieprojekte in ooreenstemming met die Wet op Stadsvervoer, 1977, te inisieer.	Voorwaardelike Toekenning		28 600	—	—
				TOTAAL	28 600	—	—

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
Sports and Recreation (Vote 19)	Building for Sports and Recreation Programme Grant	Promotion of sport and recreation within disadvantaged communities by development of new and upgrading of existing sports facilities and empowerment of communities to manage the facilities in co-operation with the local municipality.	Conditional Grant		84 117	123 095	
				TOTAL	84 117	123 095	—

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Sport en Rekreasie (Begrotingspos 19)	Toekenning vir Bou vir Sport en Ontspanningsprogram	Bevordering van sport en ontspanning binne benadeelde gemeenskappe deur die ontwikkeling van nuwe en die opgradering van bestaande sportfasiliteite en die bemagtiging van gemeenskappe om die fasiliteite in samewerking met die plaaslike munisipaliteit te bestuur.	Voorwaardelike Toekenning		84 117	123 095	
				TOTAAL	84 117	123 095	—

SCHEDULE 6

GRANTS-IN-KIND/INDIRECT ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province/ Municipality	Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
						2003/04	2004/05
					R'000	R'000	R'000
Arts, Culture, Science & Technology (Vote 14)	(a) Poverty Alleviation Grant	To fund Poverty Relief projects in the areas of cultural industries, cultural tourism and heritage development.	Indirect Transfer	Eastern Cape	2 985	9 297	—
				Free State	1 971	4 803	—
				Gauteng	4 597	2 000	—
				KwaZulu-Natal	4 336	5 154	—
				Mpumalanga	2 370	2 320	—
				Northern Cape	2 307	2 548	—
				Northern Province	1 770	2 314	—
				North West	3 225	5 027	—
				Western Cape	1 641	2 780	—
				Unallocated	4 798	5 757	—
				TOTAL	30 000	42 000	—
Education (Vote 15)	(a) Thuba Makote: Schools as Centres for Community Development Grant	To develop and pilot a cost effective approach to the design, construction and management of school facilities which will also meet the developmental needs of rural communities.	Indirect Transfer	Eastern Cape	5 000	10 700	—
				Free State	5 000	10 700	—
				Gauteng	4 000	5 300	—
				KwaZulu-Natal	5 000	10 700	—
				Mpumalanga	5 000	10 600	—
				Northern Cape	—	—	—
				Northern Province	5 000	10 700	—
				North West	5 000	5 300	—
				Western Cape	—	—	—
				TOTAL	34 000	64 000	—

BYLAE 6

IN NATURA-TOEKENNINGS/ONREGSTREEKSE TOEKENNINGS AAN PROVINSIES

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie/ Munisipaliteit	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare	
					R'000	2003/04 R'000	2004/05 R'000
Kuns, Kultuur, Wetenskap & Tegnologie (Begrotingspos 14)	(a) Toekenning vir die Verligting van Armoede	Om projekte ter verligting van armoede op terreine van kultuurbedrywe, kultuur- toerisme en erfenisontwikkeling te finansier.	Onregstreekse Oordrag	Oos-Kaap	2 985	9 297	—
				Vrystaat	1 971	4 803	—
				Gauteng	4 597	2 000	—
				KwaZulu-Natal	4 336	5 154	—
				Mpumalanga	2 370	2 320	—
				Noord-Kaap	2 307	2 548	—
				Noordelike Provinsie	1 770	2 314	—
				Noordwes	3 225	5 027	—
				Wes-Kaap	1 641	2 780	—
				Nie toegeken nie	4 798	5 757	—
				TOTAAL	30 000	42 000	—
Onderwys (Begrotingspos 15)	(a) Thuba Makote: Toekenning vir Skole as Sentrums vir Gemeenskaps- ontwikkeling	Om 'n kostedoeltreffende benadering tot die ontwerp, oprigting en bestuur van skool- fasiliteite te ontwikkel en te loods wat ook in die ontwikkelingsbehoefte van landelike gemeenskappe sal voorsien.	Onregstreekse Oordrag	Oos-Kaap	5 000	10 700	—
				Vrystaat	5 000	10 700	—
				Gauteng	4 000	5 300	—
				KwaZulu-Natal	5 000	10 700	—
				Mpumalanga	5 000	10 600	—
				Noord-Kaap	—	—	—
				Noordelike Provinsie	5 000	10 700	—
				Noordwes	5 000	5 300	—
				Wes-Kaap	—	—	—
				TOTAAL	34 000	64 000	—

Vote	Name of Allocation	Purpose	Type of Allocation	Province/ Municipality	Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
						2003/04	2004/05
	(b) National Ikhwelo Projects Grant	To provide access to skills development in General Education and Training for adult learners to enhance their social and economic capacity.	Indirect Transfer Grant	Eastern Cape	7 400	9 250	—
				Free State	2 520	3 150	—
				Gauteng	4 920	6 150	—
				KwaZulu-Natal	8 840	11 050	—
				Mpumalanga	2 920	3 650	—
				Northern Cape	760	950	—
				Northern Province	6 280	7 850	—
				North West	3 200	4 000	—
				Western Cape	3 160	3 950	—
				TOTAL	40 000	50 000	—
Social Development (Vote 18)	(a) Poverty Relief Grant	To increase self-reliance and improve social cohesion of specific demographic groups such as women, youth, children disabled and aged who are particularly vulnerable to poverty.	Indirect Transfer Grant	Eastern Cape	16 179	10 449	—
				Free State	8 690	5 774	—
				Gauteng	4 386	3 190	—
				KwaZulu-Natal	17 429	11 274	—
				Mpumalanga	10 446	6 874	—
				Northern Cape	4 315	2 887	—
				Northern Province	15 633	10 229	—
				North West	8 646	5 827	—
				Western Cape	3 811	2 942	—
				TOTAL	89 535	59 446	—

WET OP DIE VERDELING VAN INKOMSTE, 2002

Wet No. 5, 2002

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning	Provinsie/ Munisipaliteit	Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
	(b) Toekenning vir Nasionale Ikhwelo- projekte	Om toegang tot vaardigheidsontwikkeling in Algemene Onderwys en Opleiding vir volwasse leerders te voorsien ten einde hulle sosiale en ekonomiese vermoë uit te bou.	Onregstreekse Oordragstoekenning	Oos-Kaap	7 400	9 250	—
				Vrystaat	2 520	3 150	—
				Gauteng	4 920	6 150	—
				KwaZulu-Natal	8 840	11 050	—
				Mpumalanga	2 920	3 650	—
				Noord-Kaap	760	950	—
				Noordelike Provinsie	6 280	7 850	—
				Noordwes	3 200	4 000	—
				Wes-Kaap	3 160	3 950	—
				TOTAAL	40 000	50 000	—
Maatskaplike Ontwikkeling (Begrotingspos 18)	(a) Toekenning vir die Verligting van Armoede	Om selfstandigheid te verhoog en maatskap- like samehorigheid te verbeter van bepaalde demografiese groepe soos vroue, die jeug, kinders, persone met gestremdhede en bejaardes, wat in die besonder aan armoede uitgelewer is.	Onregstreekse Oordragstoekenning	Oos-Kaap	16 179	10 449	—
				Vrystaat	8 690	5 774	—
				Gauteng	4 386	3 190	—
				KwaZulu-Natal	17 429	11 274	—
				Mpumalanga	10 446	6 874	—
				Noord-Kaap	4 315	2 887	—
				Noordelike Provinsie	15 633	10 229	—
				Noordwes	8 646	5 827	—
				Wes-Kaap	3 811	2 942	—
				TOTAAL	89 535	59 446	—

SCHEDULE 6

ALLOCATIONS-IN-KIND/INDIRECT TRANSFERS TO LOCAL GOVERNMENT

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03	MTEF Outer Years	
					Allocation	2003/04	2004/05
					R'000	R'000	R'000
Public Works (Vote 6)	Community Based Public Works Programme Grant	Creation of community assets in rural disadvantaged communities and to manage the facilities in co-operation with the local municipality.	Indirect Conditional (via IDT) Grant		31 500	31 500	—
				TOTAL	31 500	31 500	—
National Treasury (Vote 8)	Financial Management Grant	To promote and support reforms to municipal financial management practices, including the modernisation of budgeting, financial management, accounting, monitoring systems in municipalities and implementation of the Municipal Finance Management Act.	Indirect Conditional (via DBSA) Grant		43 230	60 915	70 249
				TOTAL	43 230	60 915	70 249

BYLAE 6

IN NATURA-TOEKENNINGS/ONREGSTREEKSE OORDRAGTE AAN PLAASLIKE REGERING

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Openbare Werke (Begrotingspos 6)	Toekenning vir Gemeenskapsgebaseerde Openbare Werkeprogramme	Skepping van gemeenskapsbates in landelike benadeelde gemeenskappe en om die fasiliteite in samewerking met die plaaslike munisipaliteit te bestuur.	Onregstreekse Voorwaardelike Toekenning (via IDT)		R'000 31 500	R'000 31 500	R'000 —
				TOTAAL	31 500	31 500	—
Nasionale Tesourie (Begrotingspos 8)	Finansiële Bestuurstoekenning	Om hervormings aan munisipale finansiële bestuurspraktyke, met inbegrip van die modernisering van begrotings-, finansiële bestuurs-, rekenkundige en moniteringstelsels in munisipaliteite en die implementering van die Wet op Bestuur van Munisipale Finansies, te bevorder en ondersteun.	Onregstreekse Voorwaardelike Toekenning (via OBSA)		43 230	60 915	70 249
				TOTAAL	43 230	60 915	70 249

Vote	Name of Allocation	Purpose	Type of Allocation		Column A	Column B	
					2002/03 Allocation	MTEF Outer Years	
Water Affairs and Forestry (Vote 33)	Water Services Operating Subsidy Grant	To augment the Water Services Trading Account (Sub-Programme 4) of the Department of Water Affairs and Forestry thus providing funding for the operation and maintenance of water schemes that are owned and/ or operated by the department or by other agencies on behalf of the department.	Indirect Conditional (via Water Trading Account) Grant		669 687	776 436	768 334
	Implementation of Water Services Projects Grant	To fund bulk, connector and internal infrastructure for water services at a basic level of service, and implement such projects where municipalities lack the required capacity to do so.	Indirect Conditional Grant		884 099	1 011 812	817 554
				TOTAL	1 553 786	1 788 248	1 585 888

Begrotingspos	Naam van Toekenning	Doel	Soort Toekenning		Kolom A	Kolom B	
					2002/03 Toekenning	MTBR Latere Jare 2003/04	2004/05
Waterwese en Bosbou (Begrotingspos 33)	Toekenning vir Bedryfsubsidie vir Water- dienste	Om die Waterdienstehandelsrekening (Sub- program 4) van die Departement van Water- wese en Bosbou uit te brei en daardeur finansiering vir die bedryf en onderhoud van waterskemas wat besit en/of bedryf word deur die departement of deur ander agent- skappe namens die departement te verskaf.	Onregstreekse Voorwaardelike Toekenning (via Waterhandelsrekening)		669 687	776 436	768 334
	Toekenning vir die uitvoering van Water- diensteprojekte	Om grootmaat-, aansluitings- en interne infrastruktuur vir waterdienste op 'n basiese diensvlak te finansier, en sodanige projekte te implementeer waar munisipaliteite nie beskik- baar is vir die vereiste vermoë om dit te doen nie.	Onregstreekse Voorwaardelike Toekenning		884 099	1 011 812	817 554
				TOTAAL	1 553 786	1 788 248	1 585 888

