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THE PRESIDENCY

No. 437 31 March 2004

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

No. 5 of 2004: Division of Revenue Act, 2004.

IOFISI KAMONGAMELI

No. 437 31 March 2004

Oku kukwazisa ukuba uMongameli uwuvumile to MThetho, nguMThetho lowo waziswa Inbgokubanzi ngokuthi upapashwe:—

Inom. 5 yowe-2004: umThetho woLwabiwo Mali-ngeniso, 2004.

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(English text signed by the President.)
(Assented to 30 March 2004.)

ACT

To provide for the equitable division of revenue anticipated to be raised nationally among the national, provincial and local spheres of government for the 2004/05 financial year and the reporting requirements for allocations pursuant to such division; to permit the withholding and the delaying of payments in certain circumstances; to provide for liability for costs incurred in litigation in violation of the principles of co-operative governance and intergovernmental relations; and to provide for matters connected therewith.

PREAMBLE

WHEREAS section 214(1) of the Constitution requires an Act of Parliament to provide for—

(a) the equitable division of revenue raised nationally among the national, provincial and local spheres of government;

(b) the determination of each province's equitable share of the provincial share of that revenue; and

(c) any other allocations to provinces, local government or municipalities from the national government's share of that revenue, and any conditions on which those allocations may be made;

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

CHAPTER 1

INTERPRETATION AND OBJECTS OF ACT

Interpretation

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

I. **"budget year"** means the financial year commencing on 1 April 2004 and ending on 31 March 2005;

II. **"head official"**, in relation to a provincial treasury, means the head of the provincial department responsible for financial matters in the province;

III. **"Financial and Fiscal Commission Act"** means the Financial and Fiscal Commission Act, 1997 (Act No. 99 of 1997);

IV. **"Intergovernmental Fiscal Relations Act"** means the Intergovernmental Fiscal Relations Act, 1997 (Act No. 97 of 1997);

V. **"municipal accounting officer"** means the official of a municipality referred to in section 60 of the Municipal Finance Management Act;

VI. **"municipal financial year"** means the financial year of a municipality commencing on 1 July and ending on 30 June;

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

(English text signed by the President.)
(Assented to 30 March 2004.)

UMTHETHO

Ukubonelela-Ngokwahlulwa okukuko kwemali-ngeniso ekulindeleke ukuba iza kuqokelelwa kuzwelonke kumanqanaba karhulumente kazwelonke, amaphondo noomasipala ngonyaka-mali ka yowama-2004/2005; imiqathango yoniko-ngxelo yolo lwabiwo; ukuvunyelwa kokurhoxiswa kunye nokulityaziswa kwentlawulo kwimeko ezithile; ubutyala ngeendleko ezivela ekumangalelweni ngokwaphula kwemigaqo yokuphatha ngentsebenziswano nobudlelwane eburhulumenteni; nokulungiselela imibandela ephathelene noko.

INTSHAYELELO

NANGONA Isiqendu 214(1) soMgaqo siseko sifuna ukuba uMthetho wePalamente ubonelele —

(a) ngokwahlulwa okukuko kwemali-ngeniso eqokelelwe kuzwelonke kumanqanaba karhulumente kazwelonke, amaphondo noomasipala;
(b) ukugqitywa ngesabelo esisiso sephondo ngalinye kuloo mali-ngeniso; kunye
(c) nalo naluphi na ulwabiwo-mali lwamaphondo, oorhulumente boomasipala okanye oomasipala olusuka kwisabelo sikazwelonke saloo mali-ngeniso, nemiqathango olunokwenziwa ngayo olo lwabiwo.

KWENZIWA LO MTHETHO KE NGOKO yiPalamente yeRephabliki yoMzantsi Afrika, ngolu hlobo lulandelayo:—

ISAHLUKO 1

INKCAZO-MAGAMA NENJONGO ZALO MTHETHO

Inkcazo-magama

1. (1) Kulo Mthetho, ngaphandle kokuba umxholo walatha okunye, igama okanye umhlathi onikwe intsingiselo kuMthetho wokuPhathwa kweMali zoLuntu liya kuba nentsingiselo, efanayo kulo Mthetho yaye—

I. **"unyaka mali wocwangciso mali"** uthetha unyaka mali oqala ngomhla woku-1 kaApreli 2004 yaye uphele ngomhla wama-31 ka-Matshi 2005;
II. **"igosa eliyintloko"** malunga nengxowa mali yephondo lithetha intloko yesebe yephondo elinoxanduva lwezemali kwelo phondo;
III. **"uMthetho weKomishini yezeMali"** uthetha "Financial and Fiscal Commission Act," 1997 (uMthetho No. 99 ka-1997);
IV. **"uMthetho wobuDlelwane kubuRhulumente ngeMali-Ngeniso yoLuntu"** uthetha "Intergovernmental Fiscal Relations Act," 1997 (uMthetho No. 97 ka-1997);
V. **"igosa elingumcwangcisi-mali zikamasipala"** lithetha igosa likamasipala elixelwe kwisiqendu 60 soMthetho wokuLawulwa kweMali zooMasipala;
VI. **"unyaka-mali kamasipala"** uthetha unyaka mali kamasipala oqala ngomhla woku 1 kaJulayi yaye uphele ngomhla wama-30 kuJuni;
VII. **"uMthetho wokuLawulwa kweMali yoMasipala"** kuthetha "Local Government: Municipal Finance Management Act," 2003 (uMthetho No. 56 ka-2003);

VIII. **"municipality"** means the same as in section 1 of the Municipal Finance Management Act;

IX. **"Municipal Structures Act"** means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

X. **"Municipal Systems Act"** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

XI. **"next financial year"** means the financial year commencing on 1 April 2005 and ending on 31 March 2006;

XII. **"payment schedule"** means a schedule which sets out—
- *(a)* the amount of each instalment of an equitable share or any other allocation to be transferred to a province or municipality for the financial year;
- *(b)* the date on which each such instalment must be paid; and
- *(c)* to whom, and to which primary bank account, each such instalment must be paid;

XIII. **"prescribe"** means prescribe by regulation in terms of section 33;

XIV. **"primary bank account"**—
- *(a)* in relation to a province, means a bank account of the provincial Revenue Fund, which the head official of the provincial treasury has certified to the National Treasury as the bank account into which allocations in terms of this Act must be deposited;
- *(b)* in relation to a municipality which has only one bank account, means that account; or
- *(c)* in relation to a municipality which has more than one bank account, means one of its bank accounts which it has designated as its primary bank account;

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

XVI. **"quarter"** means—
- *(a)* 1 April to 30 June;
- *(b)* 1 July to 30 September;
- *(c)* 1 October to 31 December; or
- *(d)* 1 January to 31 March;

XVII. **"receiving officer"**—
- *(a)* in relation to Schedules 4 and 5 allocations transferred to a province, excluding the Provincial Infrastructure Grant, means the accounting officer of the provincial department which is responsible for spending or managing that allocation; or
- *(b)* in relation to Schedules 6 and 6A allocations transferred to a municipality, means the municipal accounting officer of that municipality, except for that portion of the Municipal Infrastructure Grant funds in terms of section 11(7), committed before 30 September 2003 and spent by the accounting officer of the national department for local government directly on behalf of the municipality;

XVIII. **"transferring national officer"** means the accounting officer of a national department which transfers to a province or municipality Schedule 4, 5, 6 or 6A allocations, but excludes the accounting officer of the National Treasury in respect of an allocation listed in those Schedules and which is on the vote of the National Treasury;

XIX. **"transferring provincial officer"** means the accounting officer of a provincial department which is responsible for managing a Schedule 5, 6 or 6A allocation for the purpose of transferring it to a municipality in the relevant province.

(2) In the event of any inconsistency between a provision of this Act and a provision of the Municipal Finance Management Act that has taken effect, the provision of the Municipal Finance Management Act is, to the extent of the inconsistency, suspended until 1 April 2005.

(3) Section 35 of the Public Finance Management Act, section 3 of the Financial and Fiscal Commission Act and section 9 of the Municipal Systems Act do not apply in respect of any powers and functions assigned in terms of this Act to a province or municipality.

VIII. **"uMasipala"** uthetha okufanayo nokuqulethwe kwisiqendu soku 1 soMthetho wokuLawulwa kweMali yoMasipala;

IX. **"uMthetho weMo yooMasipala"** uthetha "Local Government: Municipal Structures Act," 1998 (uMthetho No. 117 ka-1998);

X. **"uMthetho wemiGaqo-nkqubo yooMasipala"** "Local Government: Municipal Systems Act," 2000 (uMthetho No. 32 ka-2000);

XI. **"unyaka-mali olandelayo"** uthetha unyaka-mali oqala ngomhla woku-1 April wama-2005 ukuya kuma-31 Matshi 2006;

XII. **"isihlomelo sentlawulo"** sithetha isihlomelo esidwelisa—

(a) isixa-mali sesavenge ngasinye yesabelo esisiso okanye olunye ulwabiwo oluya kwenzelwa iphondo okanye umasipala ngaloo nyaka-mali;

(b) umhla emakuhlawulwe ngawo isavenge ngasinye; yaye

(c) ubani ne i-akhawunti yebhanki engundoqo emakuhlawulwe kuyo isavenge ngasinye.

XIII. **"ukumisela"** kuthetha ukumisela ngemimiselo ngokwesiqendu 33;

XIV. **"i-akhawunti yebhanki engundoqo"** ithetha—

(a) malunga nephondo, i-akhawunti yebhanki yeNgxowa-Mali yeMali-Ngeniso yePhondo, eqinisekiswe ligosa eliyintloko lovimba-mali wephondo kuVimba-Mali kaZwelonke njenge-akhawunti yebhanki emakufakwe kuyo ulwabiwo-mali ngokwalo Mthetho;

(b) malunga noomasipala, one akhawunti yebhanki enye ithetha loo akhawunti yebhanki; okanye

(c) malunga nomasipala one akhawunti zebhanki ezininzi, ithetha enye yezo akhawunti zebhanki ekugqitywe ukuba yiyona akhawunti yebhanki eqiniselweyo.

XV. **"uMthetho wokuLawulwa kweMali zoLuntu"** uthetha "Public Finance Management Act," 1999 (uMthetho No. 1 ka-1999);

XVI. **"ikota"** ithetha—

(a) 1 Aprili ukuya kuma-30 Juni;

(b) 1 Julayi ukuya kuma-30 Septemba;

(c) 1 Oktobha ukuya kuma-31 Disemba; okanye

(d) 1 Januwari ukuya kuma-31 Matshi;

XVII. **"igosa elingumamkeli"**—

(a) malunga nolwabiwo mali lweZihlomelo isi-4 eis 5 olunikezelwe kwiphondo, ngaphandle kolwabiwo lwezixhobo zokusebenza lwamaphondo, lithetha igosa lemali lesebe elinoxanduva lokusebenzisa nokuphatha olo lwabiwo mali; okanye

(b) malunga nolwabiwo-mali lweZihlomelo 6 no 6A olunikezelwe kumasipala, lithetha igosa locwangciso-mali likamasipala, ngaphandle kwenxalenye yolwabiwo lwemali yezixhobo zokusebenza ngokwesiqendu se-11(7), ebekelwe ukusetyenziswa phambi komhla wama-30 Septemba wama-2003 yaze yasetyenziswa ngqo ligosa locwangciso-mali lesebe likazwelonke lorhulumente bomasipala endaweni yomasipala,

XVIII. **"igosa elinikezela ngemali likaZwelonke"** lithetha umcwangcisi-mali wesebe likazwelonke onikezela kumaphondo okanye umasipala kwizihlomelo 4, 5, 6, okanye 6A ulwabiwo mali kodwa aliquki igosa locwangciso-mali likaVimba-Mali kaZwelonke malunga nolwabiwo-mali oludweliswe kwezo ziHlomelo olukwi-voti zolwabiwo lukaVimba-Mali kaZwelonke;

XIX. **"igosa elinikezela ngemali lephondo"** lithetha igosa elingumcwangcisi-mali elinoxanduva lwesebe lephondo lokuphatha ulwabiwo-mali lweZihlomelo lesi-5, 6 okanye 6A ukulungiselela ukulunikezela kwiphondo elililo.

(2) Ukuba kungakho ukungangqinelani phakathi kokuqulethwe ngulo Mthetho kunye nokuqulethwe nguMthetho wokuLawula kweMali yoMasipala okusebenzayo, iziqendu zoMthetho wokuLawulwa kweMali yoMasipala ezingangqinelaniyo naloMthetho ziya kumiswa apho zingangqinelani khona kude kube ngumhla woku 1 Aprili 2005.

(3) Isiqendu sama-35 soMthetho wokuLawula iMali zoLuntu, iseqendu-sesi-3 soMthetho weKomishini yezeMali kunye nesiqendu 9 soMthetho WemiGaqo-nkqubo yooMasipala azisebenzi malunga namandla nemisebenzi enikezelwe kwiphondo okanye kumasipala ngokwalo Mthetho.

Objects of Act

2. The objects of this Act are—

(a) to provide for the equitable division of revenue anticipated to be raised nationally among the three spheres of government;

(b) to promote co-operative governance and the principles of intergovernmental relations on budgetary matters;

(c) to promote better co-ordination between policy, planning, budget preparation and execution processes;

(d) to promote predictability and certainty in respect of all allocations to provincial governments and municipalities in order that such governments and municipalities may plan their budgets over a multi-year period;

(e) to promote transparency and equity in all allocations, including in respect of the criteria for their division;

(f) to promote accountability for the use of public resources by ensuring that all transfers are reflected on the budgets of benefiting provincial governments and municipalities; and

(g) to ensure that legal proceedings between organs of state in the three spheres of government are avoided as far as is possible.

CHAPTER 2

EQUITABLE SHARE ALLOCATIONS

Equitable division of revenue anticipated to be raised nationally among spheres of government

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

(2) An envisaged division of revenue anticipated to be raised in respect of the next financial year and the 2006/07 financial year, and which will be 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.

(3) Despite subsection (2), the Minister may, in respect of the next financial year and until the commencement of the annual Division of Revenue Act for that financial year, determine that an amount not exceeding 45 per cent of the envisaged division for the next financial year as set out in Column B of Schedule 1, be transferred as a direct charge against the National Revenue Fund to each province and municipality.

Equitable division of provincial share among provinces

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

(2) An envisaged division for each province of revenue anticipated to be raised nationally in respect of the next financial year and the 2006/07 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.

(3) Subject to section 28(2), 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 official of the relevant provincial treasury. The payment schedule must take reasonable account of the monthly spending commitments of provinces, the revenue at the disposal of provinces, and the minimisation of risk and debt servicing costs.

(4) Despite subsection (3), the Minister may, on such conditions as the Minister 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 the payment schedule referred to in subsection (3) in respect of that province.

Injongo zalo Mthetho

2. Injongo yalo Mthetho ku—

(a) kubonelela ngolwabiwo ololulo lwemali-ngeniso ekulundeleke ukuba izakuqokelelwea kuZwelonke kumanqanaba omathathu karhulumente;

(b) kukhuthaza intsebenziswano ngemvisiswano nemigaqo yobudlelwane kuburhulumente kwimiba yemali nemali-ngeniso yoluntu;

(c) kukhuthaza intsebenziswana ephuculweyo phakathi kwemigaqo, ucwangciso, ukulungiswa kolwahlulo-mali nokuphunyezwa kwamabakala lawo;

(d) kukhuthaza ukuqikeleleka nokuqiniseka malunga nalo lonke ulwabiwo-mali loorhulumente bamaphondo noomasipala ukwenzela ukuba abo rhulumente noomasipala bakwazi ukucwangcisela ulwabiwo-mali lweminyaka ngeminyaka yabo;

(e) kukhuthaza ulwabiwo-mali olusekuhleni kulo lonke ulwahlulo kuquka malunga nendlela ulwahlulo olwenziwa ngayo;

(f) kukhuthaza uxanduva lokuphendula olululo ekusebenziseni izibonelelo zoluntu ngokuqinisekisa ukuba zonke iimali ezinikezelwayo ziyabonakaliswa kulwabiwo-mali loorhulumente bamaphondo naboomasipala abafumanayo; yaye

(g) kuqinisekisa ukuba amanyathelo asemthethweni phakathi kwamaqumrhu karhulumente kuwo onke amnqanaba karhulumente ayanqandwa kangangoko.

ISAHLUKO 2

ULWABIWO-MALI LWEZABELO OLULULO

Ukwahlulwahlulwa okukuko kwemali-ngeniso ekulindeleke ukuba iza kuqokelelwa kuzwelonke kumanqanaba karhulumente

3. (1) Imali-ngeniso ekulindeleke ukuba iqokelelwe kuzwelonke kuloo nyaka-mali mayahlulahlu lwe phakathi kwamanqanaba karhulumente kazwelonke, amaphondo noomasipala njengezabelo zabo ezizizo njengoko kuchaziwe kuLuhlu-A lweSihlomelo-1.

(2) Ulwahlulo lwemali-ngeniso ekulindeleke ukuba iqokelelwe kunyaka-mali olandelayo nonyaka-mali wama-2006/2007 yaye iyakuba iphantsi kwemiba yoMthetho woLwabiwo lweMali-Ngeniso wonyaka-nonyaka yabo nyaka-mali, ichazwe kuLuhlu-B lweSihlomelo-1.

(3) Ngaphandle kokuqulethwe kwisiqendwana-(2), uMphathiswa unako ukuba, malunga nonyaka-mali olandelayo kude kube kuqala ukusebenza uMthetho woLwabiwo lweMali-Ngeniso wonyaka-nonyaka waloo nyaka-mali, agqibe ngesixa-mali esingedlulanga kumashumi amane anesihlanu ekhulwini solwahlulo olulindeleke kunyaka-mali okulandelayo, njengoko sichazwe kuLuhlu-B lweSihlomelo 1, ukuba sinikezelwe njengomrhumo ongqamene neNgxowa-Mali yeNgeniso kaZwelonke esiya kwiphondo ngalinye nakumasipala.

Ulwahlulo olululo lwesabelo samaphondo phakathi kwa-maphondo

4. (1) Isabelo esisiso sephondo ngalinye kwisabelo semali-ngeniso yamaphondo ekulindeleke ukuba iqokelelwe kuzwelonke kunyaka-mali ichazwe kuLuhlu-A lweSihlomelo-2.

(2) Isabelo esisiso esilindelekileyo sephondo ngalinye semali-ngeniso ekulindeleke ukuba iqokelelwe kuzwelonke kunyaka-mali wama-2006/2007, yaye iphantsi kwemiba yoMthetho woLwabiwo lweMali-Ngeniso ngaloo minyaka, ichazwe kuLuhlu-B lweSihlomelo-2.

(3) Phantsi kokuqulethwe pantsi ikwesiqendu 28(2), isabelo esisiso sephondo ngalinye esichazwe kwisiqendwana (1) masinikezelwe kwiphondo elo ngezavenge zeveki ngokwesihlomelo sentlawulo esiqulunqwe nguVimba-Mali kaZwelonke, emva kokuthethana negosa eliyintloko loovimba-mali bamaphondo. Isihlomelo sentlawulo masithathe ingqalelo yokusetyenziswa kwemali ngamaphondo, imali ngeniso ekhoyo kuloo maphondo nokuzama ukucutha umngcipheko wendleko zokusetyenziswa kwaloo mali namatyala.

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

Equitable division of local government share among municipalities

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

(2) An envisaged division between municipalities of revenue anticipated to be raised nationally in respect of the next financial and the 2006/07 financial year, and which is subject to the provisions of the annual Division of Revenue Act for those financial years, is set out in Column B of Schedule 3.

(3) Subject to subsection (4), each municipality's equitable share contemplated in subsection (1) must be transferred to the primary bank account of the municipality in quarterly instalments before the end of May, August, November and February in the budget year, in accordance with a payment schedule determined by the National Treasury.

(4) If a provincial executive has intervened in a municipality in terms of section 139 of the Constitution, the Minister responsible for local government may, with the concurrence of the Minister, and on such conditions as the Minister may determine, advance funds to a municipality in respect of its equitable share contemplated in subsection (1) which have not fallen due for transfer in accordance with the applicable payment schedule referred to in subsection (3) in respect of that municipality.

(5) Any advances in terms of subsection (4) must be set-off against transfers to the municipality which would otherwise become due in terms of the applicable payment schedule.

(6) Despite subsection (3), the National Treasury may direct the accounting officer of the national department for local government to delay or withhold the transfer of an instalment on the grounds of a municipality's serious or persistent material breach of uniform treasury norms and standards.

(7) Such uniform treasury norms and standards referred to in subsection (6) may include a requirement that a municipality must—

- *(a)* submit to the Auditor-General, not later than 30 April 2004, any outstanding financial statements in respect of municipal financial years preceding the 2003/04 municipal financial year;
- *(b)* submit to the National Treasury, by not later than 30 June 2004, its budget for the 2004/05 municipal financial year and such other budgetary information as may be required by the National Treasury, including, but not limited to, information on the nature and extent of basic services to be provided for water, sanitation, electricity, and municipal infrastructure, including free basic services, to be provided by that municipality;
- *(c)* submit to the Auditor-General and the National Treasury, not later than 30 September 2004, financial statements in respect of the 2003/04 municipal financial year, in a format determined by the National Treasury;
- *(d)* submit to the National Treasury, by not later than 20 days after the end of each quarter starting 1 July 2004, information on the implementation of its budget, including information up to the end of that quarter on actual—
  - (i) total revenue collected, borrowings and all allocations received in terms of this Act; and
  - (ii) total spending, including on water, sanitation, electricity, free basic services and municipal infrastructure;
- *(e)* in the case of local and district municipalities, co-operate on financial, budget and fiscal matters with other municipalities within the district in which it is located in order to eliminate duplication in the provision of services, reduce wastage, and ensure effective and efficient spending for purposes of sustainable delivery of municipal services in that municipal district; and
- *(f)* make timely payment of all statutory commitments including all taxes, levies, audit fees, medical aid and pension fund commitments.

(4) Ngaphandle kokuqulethwe kwisiqendwana (3), uMphathiswa, unako ukuba ngokwemiqathango agqibe kuyo, aboleke iphondo imali ngokwesabelo salo esisiso esichazwe kwisiqendwana (1), lingekafiki ixesha lokuba zinikezelwe ngokwesihlomelo sentlawulo echazwe kisiqendwana (3) malunga nelo phondo.

(5) Imboleko ezichazwe kwisiqendwana (4) mazibuyekezwe ngesabelo ebesiya kunikezelwa kwiphondo elo ebesiya kuhlawuleka ngokweso sihlomelo sentlawulo.

Ukwahlulwa okukuko kwezabelo zoorhulumente boomasipala phakathi koomasipala

5. (1) Isabelo ngasinye soomasipala kwisabelo semali-ngeniso ekulindeleke ukuba iqokelelwe kuzwelonke malunga nonyaka-mali sichazwe kuLuhlu A lweSihlomelo-3.

(2) Ulwahlulo olulindelekileyo phakathi komasipala lwemali-ngeniso ekulindeleke ukuba iqokelelwe kuzwelonke malunga nonyaka-mali olandelayo nonyaka-mali ka2006/2007 ephantsi kwemiba yoMthetho woLwabiwo lweMali-Ngeniso yaloonyaka-mali, ichazwe kuLuhlu B lweSihlomelo-3.

(3) Phantsi kokuqulethwe kwisiqendwana 4, ukwabelwa komasipala ngamnye okulindelekileyo kwisiqendwana (1) makunikezelwe kwi akhawunti engundoqo yaloo phambi kukaMeyi, Agasti, Novemba no Februwari kuloo nyaka mali ngokwesihlomelo sentlawulo esiqingqwe nguVimba mali kaZwelonke.

(4) UMphathiswa ojongeneva noorhulumente boomasipala, ngokuthethathethana noMphatiswa, nangemiqathango agqibe kuyo uMphathiswa, unokuboleka umasipala imali ngokwesabelo sakhe esisiso esichazwe kwisiqendwana (1), ukuba isigqeba sephondo siye sangenelela kumasipala ngokwesiqendu sep-139 somgaqo Siseko, lingekafiki ixesha lokuba sinikezelwe ngokwesihlomelo sentlawulo esichazwe kwisiqendwana (3) malunga naloo masipala.

(5) Naziphi imboleko ezichazwe kwisiqendwana (4) mazibuyekezwe ngesabelo ebesiya kunikezelwa kumasipala lowo ebesiya kuhlawuleka ngokweso sihlomelo sentlawulo.

(6) Nakubeni kukho nayiphi na into kwisiqendwana (3), uVimba-Mali kaZwelonke angaxelela igosa lemali lesebe likazwelonke lorhulumente boomasipala ukuba lilibazise okanye likubambe ukunikezelwa kwesavenge, ngezizathu zokuba umasipala lowo uthe gqolo esaphula ngokungundoqo imimiselo ecwangcisiweyo yemigaqo nemiqathango kavimba-mali egqityiweyo.

(7) Imimiselo ecwangcisiweyo yemigaqo nemiqathango echazwe kwisiqendwana (6) iquka imfuneko yokuba umasipala maka—

(a) nikezele kuMphicothi-ziNcwadi Jikelele ungadlulanga umhla wama-30 Epreli 2004, onke amaxwebhu ocwangciso mali angekafakwa, anxulumene noonyaka-mali bakamasipala abaphambi konyaka mali kamasipala wama-2003/2004;

(b) nikezele kuVimba-Mali kaZwelonke, ungedlulanga umhla wama-30 kuJuni 2004, ucwangciso lwabiwo-mali lwaloonyaka-mali kunye nazo naziphi na ezinye inkcukacha ngocwangciso lwawo lwabiwo-mali wama-2004/2005 ezifunwayo nguVimba-Mali kaZwelonke eziquka kodwa zingaphelelanga, kwiinkcukacha ngemo nangobungakanani beenkonzo zamanzi, zelindle, zombane nezinto zokusebenza zoomasipala kuquka iinkonzo eziyimfuneko ezingamaqalela ezingahlawulelwayo, emazinikezwe nguloo masipala;

(c) anikezele kuMphicothi ziNcwadi Jikelele noVimba-Mali kaZwelonke ungadlulanga umhla wama-30 Septemba 2004, inkcukacha ngokuphunyezwa kocwangciso lwabiwo-mali, malunga nonyaka mali wama-2003/2004 woomasipala ngendlela egqitywe nguVimba-Mali kaZwelonke;

(d) nikezele kuVimba mali kaZwelonke zingadlulanga iintsuku ezingama 20 emva kokuphela kwekota eqala ngomhla woku-1 Julayi wama-2004, iinkcukacha zokusetyenziswa kocwangciso lwabiwomali, kuquka iinkcukacha ezifunekayo kude kube sekupheleni kwekota—

(i) ngemalingeniso eqokelelweyo, ngemali ebolekiweyo nalo lonke ulwabiwo olufunyenweyo ngokwalo Mthetho; yaye

(ii) nokusetyenziswa konke, kuqukwa okwamanzi, okwelindle, okombane, okwenkonzo ezingundoqo ezingahlawulelwayo nokwezixhobo zokusebenza;

(8) Payments of the quarterly equitable share instalments referred to in subsection (3), may be made subject to the accounting officer of a municipality submitting any information required in terms of subsection (6) or (7) to the National Treasury, and certifying how the municipality is complying with subsection (6) or (7), not later than 21 days before the date of transfer of such instalment.

(9) Despite subsections (6) and (7), the National Treasury may direct that funds be transferred to a municipality, where it—

- *(a)* provides a written explanation which the National Treasury determines as reasonable; or
- *(b)* is in danger of failing to deliver basic services as a result of such delays or withholding.

Shortfalls and excess revenue

6. (1) If actual revenue raised nationally in respect of the budget 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 budget 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.

(3) Despite subsection (2), the national government may, by means of an adjustments budget or any other appropriation legislation, and additional to the allocations in sections 4 and 5, and the allocations contemplated in Chapter 3, make in the budget year further allocations to provinces and municipalities from its equitable share of nationally raised revenue or contingency reserve.

CHAPTER 3

OTHER ALLOCATIONS TO PROVINCES AND MUNICIPALITIES

Other allocations

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

- *(a)* Schedule 4, which contains allocations to provinces for general and nationally assigned functions;
- *(b)* Schedule 5, which contains specific-purpose allocations to provinces.

(2) An envisaged division of allocations to provinces from the national government's share of revenue anticipated to be raised nationally, for the next financial year and the 2006/07 financial year, which is subject to the annual Division of Revenue Act for those years is set out in Column B of the Schedules referred to in subsection (1).

(3) Despite subsection (2), the Minister may, in respect of the next financial year and until the commencement of the Division of Revenue Act for that financial year, determine that an amount not exceeding 45 per cent of the envisaged division of the allocation for the next financial year, as set out in Column B of the Schedules referred to in subsection (1), be transferred to a province as a direct charge against the National Revenue Fund.

(4) Other allocations to local government in respect of the budget year from the national government's share of revenue anticipated to be raised nationally are set out in Column A of the following Schedules:

- *(a)* Schedules 6 and 6A, which contain specific-purpose allocations to local government; and
- *(b)* Schedule 7, which contains allocations-in-kind to municipalities for designated programmes.

(5) An envisaged division of allocations to local government from the national government's share of revenue anticipated to be raised nationally for the next financial year and the 2006/07 financial year, which is subject to the annual Division of Revenue Act for those years, is set out in Column B of the Schedules referred to in subsection (4).

(e) oomasipala bengingqi okanye basekhaya, mabasebenzisane kwimiba yezemali, ucwangciso mali kunye nemiba yezengeniso mali nabanye oomasipala kuloo ngingqi abakuyo ukulungiselela ukuba kuncitshiswe ukuphinda phindwa ekwabiweni kokunikezela ngeenkonzo, kuncitshiswe inkcitho yaye kuqinisekiswe ukusetyenziswa kulungiselewa ukunikezelwa kweenkonzo ngendlela epheleleyo neqhubekayo kuloo ngingqi; yaye

(f) abhatale ngexesha, lonke uxanduva lwakhe lwasemthethweni kuquka zonke iirhafu, iindleko, imali zophicotho, ezoncedo lokugula nezomhlala phantsi.

(8) Iimali ezibhatalwa ngekota zesabelo esilinganayo ngezavenge ezixelwe kwisiqendwana sesi-3, zingenziwa kodwa zixhomekeke ekubeni igosa locwangciso mali likamasipala linikezele ngenkcukacha ezifunwayo ngokweziqendwana (6) okanye (7) kuVimba-mali kaZwelonke, yaye ziqinisekise ukuba umasipala uzithobela njani iziqendwana (6) okanye (7), zingadlulanga iintsuku ezingama 21 phambi komhla wokudluliswa kwezo zavenge.

(9) Nangani kukho okuqulethwe ziziqendwana (6) no (7), uVimba-mali kaZwelonke angayalela ukuba imali mayidluliselwe kumasipala, apho athe—

(a) wanika inkcaza ebhaliweyo athi uVimba Mali kaZwelonke agqibe ukuba ilungile; okanye

(b) usengozini yokusilela ukunikeza iinkonzo ezingundoqo ezingahlawulelwayo ngenxa yoko kulibaziseka okanye ukubanjwa kwemali.

Ukusilela nokugqithisa kwemali-ngeniso

6. (1) Ukuba eyona mali-ngeniso eqokelelwe kuzwe lonke kunyaka-mali lowo isilele kwimali-ngeniso ebilindelekile echazwe kwisiHlomelo1, urhulumente kazwelonke uyayithwala inkcitho leyo.

(2) Ukuba imali-ngeniso eyiyo eqokelelwe kuzwelonke kunyaka-mali lowo igqithile kwimali-ngeniso ebilindelekile echazwe kwiSihlomelo 1, eso sixa-mali igqithe ngaso singena kurhulumente kazwelonke senze inxalenye yesabelo sakhe esisiso.

(3) Nakubeni kukho nayiphina into ekwisiqendwana (2), urhulumente kazwelonke unokuthi mali okanye nawuphina omnye umthetho wolwabiwo-mali, ukongezelela kwizabelo ezikwiziqendu 4 no 5 nolwabiwo oluchazwe kwiSahluko sesi-3, enzele amaphondo noorhulumente boomasipala ulwabiwo-mali olongezelelweyo kwisabelo sakhe esisiso esiqokelelwe kwimali-ngeniso okanye imali egcinelwe amaxesha kaxakeka.

ISAHLUKO 3

OLUNYE ULWABIWO-MALI OLWENZELWA AMAPHONDO NOOMASIPALA

Olunye ulwabiwo-mali

7. (1) Olunye ulwabiwo-mali olwenzelwa amaphondo noomasipala kwisabelo sikarhulumente kazwelonke semali-ngeniso ekulindeleke ukuba iqokelelwe kuzwelonke luchazwe kuLuhlu A lwezi ziHlomelo zilandelayo :

(a) IsiHlomelo 4 siqulethe ulwabiwo-mali olwenzelwa amaphondo ngezizathu ezibanzi nangemisebenzi ebekwe nguzwelonke;

(b) IsiHlomelo 5, siqulethe ulwabiwo-mali olunenjongo ecacilelyo olwenzelwa amaphondo;

(2) Ukwahlulwahlulwa okulindelekileyo kulwabiwo-mali lwamaphondo esuka kurhulumente kazwelonke kwemalingeniso ekulindeleke ukuba iqokelelwe kuzwelonke kunyaka-mali olandelayo nakunyaka-mali wama-2006/2007 oluphantsi kwemiba yoMthetho woLwabiwo lweMali-ngeniso wonyaka-nonyaka ngaloo minyaka luchazwe kuLuhlu-B lweziHlomelo ezichazwe kwisiqendwana (1).

(3) Nakubeni kukho nayiphi na into ekwisiqendwana (2), uMphathiswa unako ukugqiba, malunga nonyaka-mali olandelayo kude kuqale ukusebenza koMthetho woLwabiwo kweMali Ngeniso, ukuba isixa-mali esingedlulanga kumashumi amane anesihlanu ekhulwini sesabelo esilindeleke kulwabiwo-mali lonyaka-mali olandelayo, njengoko zixelwe kuLuhlu B lweZihlomelo ezixelwe lwesiqendu-1 sinikezelwe kwiphondo njengentlawulo-ngqo kwiNgxowa-mali yeMali-ngeniso kaZwelonke.

(6) The Minister must, not later than 1 April 2004, publish in the *Gazette* required in terms of section 24(1), the share of each municipality in respect of the local government allocations referred to in subsections (4) and (5).

(7) Despite subsection (5), the Minister may, in respect of the next financial year and until the commencement of the Division of Revenue Act for that financial year, determine that an amount not exceeding 45 per cent of the envisaged division of the allocation for the next financial year, as set out in Column B of the Schedules referred to in subsection (4), be transferred to a municipality as a direct charge against the National Revenue Fund.

Transfers to entities

8. (1) Where a national or provincial organ of state has to provide funds to a public entity for the provision of a municipal service or function after 30 June 2004, it must do so by transferring such funds to the relevant municipality directly, and in accordance with subsection (2), unless the National Treasury has directed otherwise.

(2) A public entity may not receive funds directly or indirectly from a national or provincial organ of state for the provision of a municipal service in a municipality after 30 June 2004, unless such public entity has by 30 June 2004 notified the National Treasury in writing that it acts as an external mechanism for a municipality in terms of Chapter 8 of the Municipal Systems Act. Where a public entity and relevant municipality fail to come to an agreement by the above date, the public entity and municipality must inform the National Treasury when such an agreement will be completed.

(3) The National Treasury may withhold the payment of any grant to a public entity if the public entity fails to comply with subsection (2).

(4) A public entity that receives a grant, directly or indirectly, from a national or provincial organ of state for the provision of a municipal service in a municipality must report to that municipality and to the National Treasury, within seven working days after the end of each month, the amount spent on such municipal service and for which it has received funds, or is entitled to reimbursement from the funds transferred to the municipality.

(5) If a municipality fails to reimburse a public entity in terms of this section, the National Treasury may direct the withholding of funds due to the municipality, and reimburse the public entity directly.

Transfers not listed in Schedules

9. An allocation not listed in the Schedules referred to in section 7 may only be made in terms of section 6 (3) or in terms of an adjustments appropriation, and must be published in the *Gazette* by the Minister before the transfer of any funds to a province or municipality, and must comply with such monitoring and reporting requirements as may be determined by the National Treasury.

Provincial infrastructure grant

10. A provincial treasury must, in respect of an allocation for provincial infrastructure listed in Schedule 4, submit to the National Treasury, not later than 1 April 2004, and in the format determined by the National Treasury, a plan on proposed spending for the budget year, the next financial year and the 2006/07 financial year.

Municipal Infrastructure Grant

11. (1) Allocations for addressing backlogs in basic municipal infrastructure development and the carrying out of municipal services are set out in Schedule 6A.

(2) Any allocation contemplated in subsection (1) which is intended, entirely or in part, for the construction, maintenance or rehabilitation of municipal infrastructure, must only be in terms of a policy framework, and allocations published in terms of section 24(1).

(4) Olunye ulwabiwo-mali olwenzelwa oorhulumente boomasipala malunga nonyaka-mali kwisabelo semali-ngeniso karhulumente kazwelonke ekulindeleke ukuba iqokelelwe kuzwelonke luchazwe kuLuhlu A lwezi ziHlomelo zilandelayo :

(a) ISihlomelo 6 no 6A, siqulethe ulwabiwo olunenjongo ecacilelyo olwenzelwe oorhulumente boomasipala; yaye

(b) ISihlomelo 7, siqulethe ulwabiwo olungeyomali olwenzelwe oomasipala ukwenzela iinkqubo ezizodwa ezityunjelwe oko.

(5) Ulwabiwo-mali ekulindeleke ukuba lwenzelwe oorhulumente boomasipala kunyaka-mali olandelayo nakunyaka-mali u2006/2007, noluphantsi kwemiba yoMthetho woLwabiwo lweMali-Ngeniso yonyaka-nonyaka yaloo minyaka luchazwe kuLuhlu B lweziHlomelo ezichazwe kwisiqendwana (4).

(6) UMphathiswa kufuneka, ungekadluli umhla wama-1 kuAprili 2004, apapashe kwiGazethi efunekayo ngokwesiqendu 24(1), isabelo somasipala malunga nolwabiwo loorhulumente boomasipala oluchazwe kwiziqendwana (4) no (5).

(7) Nangona okuqulethwe kwisiqendwana (5), uMphathiswa angagqiba, malunga nonyaka-mali olandelayo kude kuqale ukusebenza uMthetho woLwabiwo lweMali-ngeniso waloo nyaka mali, ukuba isixa-mali esingedlulanga kumashumi amane anesihlanu ekhulwini solwabiwo olulindelekileyo kulwabiwo-mali lonyaka-mali olandelayo esixelwe kuLuhlu-B lweZihlomelo masinikezelwe kumasipala njengentlawulo-ngqo kwiNgxowa-mali yeMali-ngeniso kaZwelonke.

Ukunikezelwa kumaqumrhu

8. (1) Apho icandelo likarhulumente likazwelonke okanye lephondo kufuneka linike imali kwiqumrhu loluntu ukulungiselela ukuba kunikezelwe ngeenkonzo okanye umsebenzi kamasipala emva ko30 Juni 2004, mali kwenze oko ngokunikezela ezo mali kumasipala lowo ngqo, nangokumalunga nesiqendwana (2), ngaphandle kokuba uVimba-mali kaZwelonke ubona ngolunye uhlobo.

(2) Iqumrhu loluntu malingayifumani imali ngqo okanye bucala kuzwelonke okanye kwiqumrhu lelingu lesizwe lephondo ukwenzela ukunikezelwa ngeenkonzo zikamasipala kumasipala emva ko 30 juni 2004, ngaphandle kokuba elo qumrhu loluntu lithe ngo30 Juni 2004 lazisa uVimba-mali kaZwelonke ngokubhaliweyo ukuba lisebenza njengequmrhu elingaphandle likamasipala ngokweSahluko 8 soMthetho woMgaqo-nkqubo yooMasipala. Apho iqumrhu loluntu nomasipala lowo bengakwazi ukufika esigqibeni ngalo mhla ongentla, iqumrhu loluntu nomasipala mabaxelele uVimba-mali kaZwelonke ukuba eso sigqibo kuyakufikelelwa nini kuso.

(3) UVimba-mali kaZwelonke angakubamba ukubhatalwa kwaso nasiphi na isipho esiya kwiqumrhu loluntu ukuba iqumrhu loluntu liyasilela ukuthobela isiqendwana (2).

(4) Iqumrhu loluntu elifumana izipho mali, ngqo okanye ecaleni ezisuka kwiqumrhu likazwelonke okanye elephondo sokunikezela iinkonzo zikamasipala kumasipala malixele kumasipala lowo nakuVimba-mali kaZwelonke, zingaphelanga iintsuku ezisixhenxe zokusebenza ekupheleni kwenyanga nganye, ubungakanani bemali esetyenzisiweyo kwezo nkonzo zikamasipala yaye ethe yafumana imali yazo, okanye inelungelo lokubuyiselwa imali kwezo mali ezinikezelwe kumasipala.

(5) Ukuba umasipala akalibuyiseli elo qumrhu loluntu ngokwesi siqendu, uVimba-mali kaZwelonke angayalela ukuba zibanjwe imali ezililungelo likamasipala, aze abhatale elo qumrhu loluntu ngqo.

Ukufakwa kwemali okungadweliswanga kwiziHlomelo

9. Ulwabiwo olungadweliswanga kwiziHlomelo ezichazwe kwisiqendu 7 lungenziwa kuphela ngokwesiqendu 6(3) okanye ngokwemiba yomthetho wokuphathwa kwemali zoluntu yaye mayipapashwe kwiGazethi nguMphathiswa phambi kokuba kokuthunyelwa kwayo nayiphi na imali eyakumaphondo okanye oomasipala, kwaye mayithobele izicwangciso zokulunyukelwa nokunikwa kwenkcazelo njengoko kugqitywe nguVimba-Mali kaZwelonke.

Isibonelelo ngezixhobo zokusebenza zophuhliso lwamaphondo

10. Igosa eliyintloko lovimba-mali wephondo kufuneka, malunga nolwabiwo lwemo yamaphondo oludweliswe kwisiHlomelo-4, linikezele kuVimba-mali kaZwelonke, ungadlulanga umhla woku-1 Apreli 2004, yaye ngendlela equlunqwe nguVimba-mali

(3) A municipality must, in respect of an allocation for the Municipal Infrastructure Grant listed in Schedule 6A, submit to the National Treasury with its budget in terms of section 5(7), by not later than 30 June 2004 or such other date as may be determined by the National Treasury, a three-year capital plan on proposed spending for the 2004/05, 2005/06 and 2006/07 municipal financial years. The National Treasury may direct additional conditions on the transfer of funds to a municipality failing to comply with this provision, including transferring funds destined for the municipality via a district municipality or another organ of state.

(4) The three-year capital plan of a municipality must include the following information, in a format determined by the National Treasury:

- (i) how the municipality has prioritised the payment of commitments on the previous consolidated municipal infrastructure and water capital grants as at 30 September 2003, to the extent that it will receive allocations directly from the Municipal Infrastructure Grant to incur such payments;
- (ii) projections on future operational costs for new or upgraded infrastructure;
- (iii) operational budgets for maintenance and operating costs on existing infrastructure; and
- (iv) how a municipality's operational budget takes account of future commitments.

(5) A district municipality receiving the Municipal Infrastructure Grant must, in its budget and three-year capital plan, indicate all transfers and allocations-in-kind to local municipalities. Transfers between district and local municipalities must be approved in both their budgets, and any allocations in-kind must comply with section 12.

(6) Each recipient municipality must, not later than 20 working days after the end of each quarter after 1 July 2004, submit a report to the National Treasury, which provides details on the implementation of the capital budget, and any other details requested by the National Treasury as set out in the frameworks for municipal infrastructure grants.

(7) The accounting officer of the national department for local government may, with the approval of the National Treasury, and after consultation with the responsible sector departments, make direct payments to creditors against the Municipal Infrastructure Grant allocation to a municipality for commitments incurred on previous consolidated municipal infrastructure and water capital grants as at 30 September 2003, if—

- (i) the receiving municipality is unable, unwilling or fails to pay for such commitments; or
- (ii) it is to fulfil contractual obligations entered into before 30 September 2003.

Transfer of assets to municipalities

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

- *(a)* a realistic estimate of the value of the asset and future potential liability, including reflection on the budget of the benefiting municipality of the associated operating costs;
- *(b)* a resolution of the municipal council that it will take transfer of such asset and future operating costs;
- *(c)* the written approval of the relevant treasury, in terms of a framework required in subsection (3).

(2) The transferring national officer or the transferring provincial officer, as the case may be, must, within such period as may be determined by the National Treasury, report to the National Treasury on the actual transfers effected in respect of the allocations contemplated in subsection (1).

kaZwelonke, isicwangciso ngenkcitho ecetywayo yaloo nyaka-mali, unyaka-mali olandelayo nonyaka-mali u2006/2007.

Isibonelelo ngezixhobo zokusebenza zophuhliso loomasipala

11. (1) Ulwabiwo lokulungisa ukusilela kwizixhobo zokusebenza zophuhliso lokuphuhliswa koomasipala nokuphunyezwa kweenkonzo zoomasipala ludweliswe kwisiHlomelo 6A.

(2) Naluphi na ulwabiwo, oluchazwe kwisiqendwana (1) olucetywayo ngokugqibeleleyo okanye ngokusisixa, ukwenzela ukufakela, ukugcina kakuhle okanye ukubuyiselwa esimeni esisiso kwemo yoomasipala, malwenziwe kuphela ngokomgaqo-nkqubo nolwabiwo oluphunyezwe ngokwesiqendu sama-24(1).

(3) Umasipala makathi, malunga nolwabiwo ululungiselelwe izipho zezixhobo zokusebenza zikamasipala ezidweliswe kwisiHlomelo 6A, afake kuVimba-mali kaZwelonke kunye nocwangiso mali yakhe ngokwesiqendu 5(7), engadlulanga umhla wama-30 kuJuni 2004 okanye nawuphi omnye umhla oqingqwe nguVimba-mali kaZwelonke, icebo eliyintloko leminyaka emithathu elimalunga nokusetyenziswa kwemali ngoonyaka mali bakamasipala 2004/2005, 2005/2006 no 2006/2007. UVimba-mali kaZwelonke angayalela imiqathango eyongezelelweyo yokunikezelwa kwemali kumasipala osilelayo ukuzalisekisa imiqathango yesi siqendu, kuquka ukuthunyelwa kwemali ezifanele ukuya kumasipala ngomasipala wengingqi okanye elinye iqumrhu loluntu.

(4) Icebo leminyaka eliyintloko likamasipala maliquke ezi nkcukacha zilandelayo, ngokwendlela eqingqwe nguVimba-mali kaZwelonke:

- (i) umasipala wengingqi uye wakwenza kwabaluleka njani ukubhatalwa kwamatyala kwimali edibeneyo yokwakha namanzi ukususela ngomhla wama-30 Septemba 2003, ukususela mhla yafumana ulwabiwo ngqo kwisipho sezixhobo zokusebenza zoomasipala nokwenza elo tyala;
- (ii) ukuqikelelwa kusekude kwendleko zokusebenza zezixhobo zokusebenza ezitsha nezibuyiselwe emgangathweni;
- (iii) ucwangciso-mali lokuzigcina izixhobo zokusebenza zisebenza nelokusebenzisa izixhobo zokusebenza ezikhoyo; yaye
- (iv) ukuba ucwangiso mali lukamasipala luyithathela njani ingqalelo amatyala asezayo.

(5) Umasipala wengingqi ofumana isipho semali yezixhobo zokusebenza makathi kwicebo locwangciso lwakhe lukanyanga ntathu, abonise zonke iimali nolwabiwo olungeyomali olunikezelweyo koomasipala basekhaya. Ulwabiwo phakathi koomasipala bengingqi nomasipala basekhaya maluvunywe kucwangciso mali labo bobabini yaye naluphi na ulwabiwo olungeyomali maluthobele imiqathango yesiqendu 12.

(6) Oomasipala abafumana izabelo mabathi zingadlulanga intsuku ezingama-20 zokusebenza phambi kokuphela kwekota nganye emva komhla woku-1 kuJulayi 2004, bafake ingxelo kuVimba-mali kaZwelonke, ebonakalisa iinkcukacha zokusetyenziswa kocwangciso mali oluyintloko, nezinye iinkcukacha ezicelwe nguVimba-mali kaZwelonke njengoko zixeliwe ekwakhiweni kwezipho lwezixhobo zokusebenza.

(7) Igosa lemali lesebe likazwelonke lorhulumente woomasipala lingathi ngokuvumelana noVimba-mali kaZwelonke nasemva kokuthetha thana namasebe analoxanduva, ababhatale ngqo abo batyalwayo kwimali yolwabiwo lwezipho lwezixhobo zokusebenza eya kumasipala ukulungiselela amatyala adibeneyo enziwe kwizixhobo zokusebenza zikamasipala kunye namanzi kwixesha elidlulileyo ukususela ngomhla wama-30 kuSeptemba 2003, ukuba—

- (i) umasipala owamkelayo akakwazi, akafuni okanye usilele ukubhatala amatyala akhe; okanye
- (ii) ukuzalisekisa uxanduva lwakhe lwezivumelwano ekungenwe kuzo phambi komhla wama 30 Septemba 2003.

Ukunikezelwa kwempahla koomasipala

12. (1) Igosa elinikezelayo likazwelonke okanye elephondo alinakwenza nasiphi na isibophelelo kumasipala sokunikezela ngempahla okanye omnye umthombo wemali, kuquka nolwabiwo olungeyo mali okanye ukunikezela ngempahla ngelixa elizayo olucetywayo, ngokupheleleyo okanye ngezavenge, ukuze kufakelwe, kugcinwe kakuhle okanye kubuyiselwe esimeni esisiso imo yoomasipala ngaphandle kokuthotyelwa—

(3) The Minister may, with the concurrence of the Minister responsible for local government, develop a framework for transfer of assets. To the extent that the framework affects the restructuring of water services or electricity distribution, the Minister must consult with the relevant Minister prior to the determination of the framework.

Municipal capacity building allocations

13. (1) Any transfer of an allocation, other than an allocation on the vote of the National Treasury, aimed at developing and improving municipal systems and the capacity of municipalities to perform functions assigned to them, may only be made in terms of a framework determined by the national accounting officer responsible for local government, in consultation with the National Treasury.

(2) The framework contemplated in subsection (1) must take into account integrated planning, performance management, financial management, budgeting and spatial planning considerations, and ensure that the capacity of a municipality is developed in measurable ways.

(3) The transferring national or provincial officer responsible for a municipal capacity building allocation must, in the annual report of the relevant department, indicate the extent to which the capacity of any municipality was improved by that allocation and the extent to which such allocation was spent on non-public providers providing services or assistance to a municipality.

CHAPTER 4

DUTIES OF ACCOUNTING OFFICERS AND TREASURIES

Duties of transferring national officers

14. (1) A transferring national officer must, not later than 14 days after this Act takes effect, certify to the National Treasury that—

- *(a)* allocation frameworks, conditions and monitoring provisions are reasonable and do not impose an undue administrative burden on benefiting provinces and municipalities;
- *(b)* funds will only be transferred after information required in terms of this Act from the transferring national officer has been provided;
- *(c)* funds will only be deposited by the transferring national officer into the primary bank account of a province or municipality; and
- *(d)* all other arrangements or requirements necessary for the transfer of an allocation have been complied with.

(2) A transferring national officer who has not complied with subsection (1) must transfer such funds as directed by the National Treasury.

(3) A transferring national officer must transfer all allocations to a province or municipality by depositing such funds into the primary bank account of the province or municipality, unless the National Treasury has directed otherwise for reasons related to better cash management. Before transferring the first allocation of any grant, the transferring national officer must take note of any notice in terms of subsection 19(2) from the National Treasury outlining the details of the primary bank account for each province or municipality.

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

- *(a)* the amount of funds transferred to a province or municipality;
- *(b)* the amount of funds delayed or withheld from any province or municipality and the reasons for such delay or withholding;
- *(c)* the actual expenditure incurred by the province or municipality in respect of the allocations listed in Schedule 5, 6 and 6A; and
- *(d)* such other issues as the National Treasury may determine.

(a) koqikelelo olululo lwexabiso lempahla ezo kwilixa elizayo nobutyala obunokwenzeka, kuqukwa nembonakalo yohlengahlengiso-yolwabiwo-mali ezidibene neendleko zokusebenza kumasipala ozuzayo;

(b) ngokokuvuma kwequmrhu likamasipala ukuba uya kuzamkela ezo mpahla neendleko zokusebenza eziza kubakho;

(c) isivumelwano esibhaliweyo soovimba mali ababandanyekayo, ngokokwakhiwa okufunwa sisiqendwana (3).

(2) Igosa elinikezelayo likazwelonke okanye elephondo, njengoko kunjalo, kufuneka ngaloo maxesha agqitywe nguVimba-mali kaZwelonke linike ingxelo kuVimba-mali kaZwelonke ngonikezelo olululo elwenziwe malunga nolwabiwo oluxelwe kwisiqendwana (1).

(3) UMphathiswa angathi, ngokuvumelana noMphathiswa onoxanduva loorhulumente boomasipala, aqulunqe imgaqo nkqubo yokudlulisa iimpahla. Ukuba imigaqo leyo ichaphazela inkonzo zamanzi, zombane okanye ukuhanjiswa kombane, uMphathiswa makathethathethane noMphathiswa obandanyekayo phambi kokuba aqingqe lomgaqo nkqubo.

Ulwabiwo lokuphuhlisa amandla oomasipala

13.(1) Naluphi na na unikezelo lolwabiwo, ngaphandle kwesabelo sikaVimba-mali kaZwelonke, olumiselwe ukuphuhlisa nokuphucula imo yoomasipala namandla oomasipala okwenza imisebenzi abayabelweyo, lungenziwa kuphela ngokwemigaqo-nkqubo equlunqwe ligosa locwangciso-mali likazwelonke elinoxanduva loorhulumente boomasipala, ngokuthetha-thethana noVimba-mali kaZwelonke.

(2) Umgaqo-nkqubo ochazwe kwisiqendwana (1) mawuthabathele ingqalelo ukuphathwa kwemali, uhlenga-hlengiso-mali nezibonelelo zocwangiso oluphangaleleyo, nemfuneko yokuqinisekisa ukuba amandla kamasipala aphuhlisiwe ngokwenene yaye mayiqinisekise ukuba loo masipala uyaphuhliswa ngendlela emetekayo.

(3) Igosa locwangciso-mali likazwelonke okanye elephondo elinoxanduva lolwabiwo lophuhliso loomasipala, malibonakalise kwingxelo yonyaka yesebe, ubungakanani ekuthe kwaphuhliswa ngabo amandla akhe nawuphi na umasipala ngeso- sabelo, nokuba isabelo eso sichithwe kangakanani na kwamanye amasebe abonelela ngoncedo koomasipala.

ISAHLUKO 4

IMISEBENZI YAMAGOSA OCWANGCISO-MALI NOOVIMBA-MALI

Imisebenzi yamagosa anikezela ngemali kazwelonke

14. (1) Igosa likazwelonke elinikezela ngemali kufuneka, zingedlulanga iintsuku ezili-14 emva kokuqala kokusebenza kwalo Mthetho, liqinisekise kuVimba-mali kaZwelonke ukuba—

(a) imigaqo-nkqubo yolwabiwo-mali, imigaqo nemiba yokuqwalasela iyiyo kwaye ayibeki luxanduva lungafanelekanga lokulawula koorhulumente bamaphondo naboomasipala abafumana isabelo;

(b) imali iya kunikezelwa kuphela xa iinkcukacha ezifunekayo ngokwalo Mthetho ezisuka kwigosa likazwelonke elinikezela ngezimali zinikezelwe;

(c) imali iya kufakwa kwi-akhawunti yebhanki engundoqo yephondo okanye umasipala: yaye

(d) lonke olunye ulungiselelo okanye iimfuno ezifunekayo zokunikezela ulwabiwo zithotyelwe.

(2) Igosa elinikezela ngemali likazwelonke elingasithobelanga isiqendwana (1) kufuneka, sinikezele imali ngohlobo oluxelwe nguVimba-mali kaZwelonke.

(3) Igosa elinikezela ngemali likazwelonke malinikezele ngalo lonke ulwabiwo oluya kwiphondo okanye kumasipala ngokufaka kwi-akhawunti yebhanki engundoqo yelo phondo okanye masipala, ngaphandle kokuba uVimba-mali kaZwelonke uyalele ngakumbi ngezizathu ezingqalamane nolawulo lwemali olungcono. Phambi kokuba adlulise imali yesipho yokuqala. Igosa lolwabiwo likazwelonke malithathele ingqalelo isaziso esenziwe phantsi kwesiqendwana 19(2) esisuka kuVimba-mali kaZwelonke esichaza iinkcukacha zeakhawunti yebhanki engundoqo yawo onke amaphondo okanye oomasipala.

Duties of transferring provincial officers

15. A transferring provincial officer must, as part of the report contemplated in section 40(4)*(c)* of the Public Finance Management Act, and in respect of any allocation to be transferred to municipalities, within 15 days after the end of each month and in the format determined by the National Treasury, submit to the national transferring officer, the relevant treasury and the executive authority responsible for that department, information on—

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

Duties of receiving officers

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

(2) The reports contemplated in subsection (1) must set out for that month and for the financial year up to the end of that month—

(a) the amount received by the province or municipality, as the case may be;
(b) the amount of funds delayed or withheld from the province or municipality, as the case may be;
(c) the actual expenditure by the province or municipality, as the case may be, in respect of allocations set out in the Schedules 5, 6 and 6A;
(d) the extent of compliance with the conditions of an allocation and with this Act;
(e) an explanation for any material problems experienced or variations effected 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 the effect of such variations; and
(f) such other issues and information as the National Treasury may determine.

(3) The accounting officer of a municipality must submit to the National Treasury, in writing—

(a) immediately after the commencement of this Act, the details of the relevant municipality's primary bank account; and
(b) immediately upon opening a new primary bank account, the details of that municipality's new primary bank account.

(4) The receiving officer of a district municipality which intends to transfer to a local municipality, and vice versa, an allocation transferred to it in terms of this Act, or any portion of such transfer, may only effect such a transfer provided all allocations are reflected in both municipality's annual budgets by 1 July 2004, or if later, as approved by the National Treasury.

(5) The Minister may prescribe additional duties for a receiving officer contemplated in subsection (4).

(4) Ngaphandle kwayo nayiphi na into equlethwe kuwo nawuphi na omnye umthetho echasene nalo, igosa elinikezela ngemali likazwelonke kufuneka, kulo naluphi ulwabiwo, njengenxalenye yenkcazelo echazwe kwisiqendu 40(4)*(c)* soMthetho wokuPhathwa kweMali zoLuntu, zingedlulanga iintsuku ezingama-20 iphelile inyanga, nangendlela equlunqwe nguVimba-mali kaZwelonke linikezele kuVimba-mali kaZwelonke nakwigosa elililo lolawulo, ngenkcukacha zenyanga ekunikwe ngayo ingxelo nangonyaka-mali lowo ukuyakuma ngempela-nyanga leyo, negosa lolawulo, ngale mibandela ilandelayo—

(a) isixa-mali esinikezelwe kwiphondo okanye kumasipala;
(b) isixa-mali esilibazisekileyo okanye esibanjiweyo nakuliphi na iphondo okanye umasipala nezizathu zoko kulibaziseka okanye ukubanjwa;
(c) eyona nkcitho emalunga nolo lwabiwo liphondo okanye umasipala ngolwabiwo mali olwenziwe kwiZihlomelo 5,6, no 6A; kunye
(d) nayo nayiphi na eminye imiba njengoko kunokugqitywa nguVimba-mali kaZwelonke.

Imisebenzi yamagosa ephondo anikezela ngemali

15. Igosa elinikezela ngemali lephondo kufuneka, njengenxalenye yengxelo echazwe kisiqendwana 40(4)*(c)* woMthetho woKuphathwa kweMali zoLuntu, namalunga nalo naluphi na olunye ulwabiwo oluza kwenzelwa oomasipala, zingaphelanga iintsuku ezili-15 emva kwempela-nyanga nganye nangohlobo oluqulunqwe nguVimba-mali kaZwelonke, angenise ingxelo kwigosa lonikezelo-mali likazwelonke, uVimba-mali onguye nelungu eliphetheyo kwelo sebe, malunga—

(a) nesixa-mali esinikezelwe kwiphondo okanye umasipala kwinyanga ekwenziwe ngayo ingxelo leyo;
(b) nesixa-mali esilibazisekileyo okanye esirhoxisiweyo kulo naliphi na iphondo okanye umasipala kwinyanga ekwenziwe ngayo ingxelo leyo;
(c) inkcitho eyiyo malunga nolo lwabiwo kwinyanga ekwenziwe ngayo ingxelo ekupheleni kwayo loo nyanga; yaye
(d) nayo nayiphi na eminye imiba enokugqitywa nguVimba-mali kaZwelonke.

Imisebenzi yamagosa angumamkeli-mali

16. (1) Igosa lingumamkeli-mali kufuneka, malunga nolwabiwo oluza kwenziwa—

(a) kwiphondo, nanjengenxalenye yengxelo echazwe kwisiqendwana 40(4)*(c)* soMthetho woKuphathwa kweMali zoLuntu, zingaphelanga iintsuku ezili-15 emva kwempela-nyanga nganye, lingenise ingxelo kuvimba-mali wephondo nakwilungu elililo eliphetheyo kwiphondo nakwigosa elinikezela ngemali likazwelonke; yaye
(b) kumasipala, zingaphelanga iintsuku ezili-10 emva kwempela-nyanga nganye, lingenise ingxelo kwigosa elililo elinikezela ngemali likazwelonke okanye lephondo.

(2) Iingxelo ezichazwe kwisiqendwana (1) mazidwelise malunga naloo nyanga kunye nonyaka-mali ukuya kuma ngaloo mpela-nyanga—

(a) isixa-mali esifunyenwe liphondo okanye umasipala, ngokwemo ekuyiyo;
(b) isixa-mali esilibazisekileyo okanye esibanjiweyo liphondo okanye umasipala, ngokwemo ekuyiyo;
(c) eyona nkcitho yephondo okanye umasipala, ngokwemo ekuyiyo, malunga nolwabiwo oludweliswe kwiziHlomelo-5, 6, no 6A;
(d) ubungakanani bokuthotyelwa kwemiqathango yolwabiwo kunye nalo Mthetho;
(e) inkcazelo nangaziphi na iingxaki ezingundoqo ezibekho okanye utshintsho olwenziwe liphondo okanye umasipala, ngokwemo okuyiyo, malunga nesabelo esamkelweyo kunye nesishwankathelo samanyathelo athathiweyo ukuhlangabezana nezo ngxaki okanye iziphumo zolo tshintsho; yaye
(f) nayo nayiphi na eminye imiba nenkcukacha anokugqiba ngazo uVimba-mali kaZwelonke.

(3) Igosa lwemali likamasipala malifake kuVimba-mali kaZwelonke okubhaliweyo—

(a) ngoko nangoko emva kokuqalisa ukusebenza kwalo Mthetho, iinkcukacha zeakhawunti yebhanki engundoqo yomasipala; yaye

Duties of provincial accounting officers and treasuries

17. (1) The provincial treasury must publish, with its annual budget or in the provincial *Gazette,* not later than 1 April 2004, the allocations per municipality for every allocation made by the province to a municipality in that province.

(2) The MEC responsible for financial matters in the province must, in the publication contemplated in subsection (1), also indicate the envisaged division of the allocation contemplated in that subsection in respect of a municipality, for the next financial year and the 2006/07 financial year.

(3) 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)* actual expenditure on such allocations, excluding the allocations set out in Schedule 4, up to the end of that month;
- *(c)* actual transfers made by the province to municipalities, and projections on actual expenditure by municipalities on such allocations; and
- *(d)* any problems of compliance with this Act, by transferring provincial officers and receiving officers, and the steps taken to deal with such problems.

(4) The report contemplated in subsection (3) must, in respect of the provincial infrastructure allocation, include reports for each quarter and be in such format as may be determined by the National Treasury.

(5) Despite anything to the contrary contained in any law, a provincial treasury may, in accordance with any reporting framework determined by the National Treasury, make allocations to municipalities that were not published in terms of subsection (1).

(6) The allocations contemplated in subsection (5) must be published in the provincial *Gazette* before any transfers can be made.

Annual financial statements for 2004/05

18. (1) The annual financial statements for the 2004/05 financial year of a department transferring any funds in respect of an allocation set out in Schedules 4, 5, 6, 6A, and 7, must, in addition to any requirements in terms of any other applicable law—

- *(a)* indicate the total amount of that allocation transferred to a province or municipality;
- *(b)* indicate the funds, if any, that were withheld and the reasons for such withholding in respect of each province or municipality;
- *(c)* certify that all transfers to a province or municipality were deposited into the primary bank account of a province or municipality;
- *(d)* indicate to what extent a province or municipality was monitored for compliance with the conditions of an allocation and the provisions of this Act;
- *(e)* indicate to what extent the allocation achieved its purpose and outputs;
- *(f)* 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
- *(g)* indicate any non-compliance with this Act, and the steps taken to deal with such non-compliance.

(2) The annual financial statements of a provincial department receiving grants in respect of an allocation set out in Schedules 4, 5, 6 and 6A, must, in addition to any requirements in terms of any other applicable legislation—

- *(a)* indicate the total amount of all allocations received;
- *(b)* indicate the total amount of actual expenditure on all allocations, except Schedule 4 allocations;
- *(c)* certify that all transfers in terms of this Act to a province or municipality were deposited into the primary bank account of such province or municipality;

(*b*) ngoko nangoko emva kokuvulwa kwe akhawunti yebhanki engundoqo entsha, iinkcukacha zalo bhanki engundoqo entsha.

(4) Igosa elingumamkeli-mali likamasipala wengingqi elinenjongo zokwenzela omnye umasipala ulwabiwo, okanye inxalenye yalo, olunikezelwe ngokwalo Mthetho, okanye inxalenye yololwabiwo, lungaludlulisa olo lwabiwo ngaphandle kokuba lonke ulwabiwo luyabonakala kucwangciso mali lwabo bobabini abo masipala ngomhla woku-1 kuJulayi 2004, okanye ngelinye ixesha elivunywe nguVimba-mali kaZwelonke.

(5) UMphathiswa angenza imimiselo ngemisebenzi eyongezelelweyo yamagosa oomasipala abachazwe kwisiqendwana (4).

Imisebenzi yamagosa ocwangciso-mali noovimba-mali bamaphondo

17. (1) UVimba-mali wephondo makapapashe kunye nolwabiwo-mali lwayo lonyaka, okanye kwiGazethi yephondo, ungadlulanga umhla wama-30 Apreli 2004, ulwabiwo-mali lukamasipala, yalo naluphi na ulwabiwo olwenziwe liphondo kumasipala.

(2) ILungu Lesigqeba elinoxanduva lwemicimbi yezemali kwiphondo malithi, kupapasho oluchazwe kisiqendwana (1), libonise ulwahlulo lolwabiwo olucetywayo kweso siqendwana malunga nomasipala, malunga nonyaka-mali olandelayo noonyaka-mali wama-2006/2007.

(3) UVimba-mali wephondo makathi, zingaphelanga iintsuku ezingama-22 emva kwempela-nyanga nganye, nangohlobo agqibe ngalo uVimba-mali kaZwelonke, nanjengenxalenye yengxelo yalo equlunqiweyo yenyanga, anike ingxelo malunga—

(*a*) nolona nikezelo-mali lufunyenweyo liphondo kumasebe kazwelonke;

(*b*) neyona nkcitho kolo lwabiwo, ngaphandle kolwabiwo oludweliswe kwisiHlomelo 4, ukuya kuma kwimpela-nyanga leyo;

(*c*) olona lwabiwo olwenziwe liphondo lusenzelwa oomasipala, noqikelelo lwenkcitho yoomasipala kolo lwabiwo;

(*d*) naziphina iingxaki zokuthobela loMthetho ahlangabezene nazo amagosa ephondo anikezela ngemali nawayamkelayo, namanyathelo athathiweyo ukulungisa ezo ngxaki.

(4) Ingxelo echazwe kisiqendwana (3) emalunga nolwabiwo olulung selelwe izixhobo zokusebenza zephondo, mayiquke iingxelo zekota nganye ngohlobo oluqulunqwe nguVimba-mali kaZwelonke.

(5) Nangani kukho nantoni equlethwe komnye umthetho, uvimba mali wephondo makathi, ngokumalunga nemigaqo nkqubo yokunika ingxelo eqingqwe nguVimba mali kaZwelonke, enze ulwabiwo oluya koomasipala olube lungapapashwanga ngokwesiqendu ngokwesiqendu (1).

(6) Ulwabiwo oluxelwe kwisiqendwana (5) malupapashwe kwiGazethi yephondo phambi kokuba kwenziwe ulwabiwo.

Amaxwebhu emaili ka2004/2005

18. (1) Ama webhu emali zonyaka mali wama-2004/2005, zesebe elinikezela ngemali yolwabiwo edweliswe kwiziHlomelo 4, 5, 6, 6A no 7, kudityaniswa iimfuno zawo nawuphi na uMthetho malunga noko mayi—

(*a*) bonise isiphumo sesixa-mali solo lwabiwo kwiphondo ngalinye okanye umasipala;

(*b*) bonise imali, ukuba zikhona, ebezibanjiwe nezizathu zoko kubanjwa;

(*c*) qinisekise ukuba lonke unikezelo-mali kwiphondo okanye umasipala lufakwe kwi-akhawunti yebhanki engundoqo yephondo okanye umasipala;

(*d*) bonise ukuba iphondo okanye umasipala liqwalaselwe njani ukuba liyayithobele imiqathango yolwabiwo nemiba yalo Mthetho;

(*e*) bonise ubungakanani eluthe ulwabiwo lwaziphumeza ngazo iinjongo neziphumo zalo;

(*f*) bonise, apho kwenzekayo, iimali, ukuba zikho, ezisetyenziselwe ukuphathwa kolwabiwo, nokuba enye inxalenye yolwabiwo igcinwe lisebe elinikezela ngemali ngeso sizathu; yaye

(*g*) bonise nakuphi na ukungathotyelwa kwalo Mthetho, namanyathelo athathiweyo ukuhlangabezana noko kungathotyelwa.

(2) Amaxwebhu emali isebe lephondo elifumana imali-zipho malunga nolwabiwo oludweliswe kwiziHlomelo-4, 5, 6 no 6A kufuneka kwakhona ngokomthetho omalunga noko—

(*d*) indicate to what extent a province or municipality met the conditions of such an allocation, and complied with the provisions of this Act;
(*e*) indicate the extent to which the objectives of the allocation were achieved; and
(*f*) contain such other information as the National Treasury may determine.

(3) The annual financial statements and annual report of a municipality for the 2004/05 financial year must be in accordance with the Municipal Finance Management Act.

(4) The National Treasury may determine how transferring departments and receiving municipalities report on local government allocations on a quarterly basis to facilitate the audit of allocations for both the national and municipal financial years.

CHAPTER 5

DUTIES OF NATIONAL TREASURY AND AUDITOR-GENERAL

Duties of National Treasury

19. (1) The National Treasury must, together with 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 referred to in section 7 or made in terms of section 9.

(2) The National Treasury must, by 1 April 2004, submit a notice to all transferring national officers, containing the details of the primary bank account of each province and municipality.

(3) The Minister may, in writing, delegate any of the powers entrusted to the National Treasury in terms of this Act, to the Director-General of the National Treasury.

(4) The Director-General of the National Treasury may, in writing, subdelegate any of the powers delegated in terms of subsection (3) to an official of the National Treasury.

Duties of Auditor-General

20. (1) Without derogating from the powers and duties of the Auditor-General in terms of the Constitution and any other law, the Auditor-General may, in the audit of financial statements on the allocations set out in Chapter 3 or in a special report to be submitted to Parliament, report on—

(*a*) the extent of compliance with this Act by transferring national officers, transferring provincial officers and receiving officers;
(*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;
(*d*) whether a transferring national officer or transferring provincial officer made unauthorised transfers to any province or municipality or to any public or other entity;
(*e*) whether the monitoring systems of the transferring departments were in compliance with this Act;
(*f*) whether each allocation to a province or municipality was made in accordance with this Act; and
(*g*) such other intergovernmental financial management matters as may be prescribed.

(2) The internal audit unit of a department or municipality and its audit committee must establish procedures, systems and mechanisms to facilitate the external audit contemplated in subsection (1).

(a) libonise isixa-mali salo lonke ulwabiwo ethe yalufumana;
(b) libonise isixa-mali senkcitho yalo lonke ulwabiwo ngaphandle kolwabiwo oluqulethwe kwesiHlomelo 4;
(c) liqinisekise ukuba lonke unikezelo-mali ngokwalo Mthetho kwiphondo okanye umasipala lufakwe kwi-akhawunti yebhanki engundoqo yephondo okanye umasipala lowo;
(d) libonise ubungakanani elithe iphondo okanye umasipala lahlangabezana ngabo nemiqathango yolo lwabiwo laze laphumeza imibandela yalo Mthetho;
(e) ibonise ubungakanani ezithe iinjongo zolo lwabiwo zaphunyezwa ngabo; yaye
(f) iqulathe naziphi na iinkcukacha ekugqitywe kuzo nguVimba-mali kaZwelonke.

(3) Amaxwebhu ocwangciso mali onyaka nengxelo yonyaka kamasipala kanyaka mali ka2004/2005 kufuneka enziwe ngokoMthetho wokuPhatha iMali zooMasipala.

(4) UVimba-mali kaZwelonke angagqiba ukuba amasebe adlulisa imali noomasipala abamkelayo mabanike ingxelo ngolwabiwo loorhulumente bamaphondo qho ngekota ukulungiselela ucwangciso mali llweminyaka mali kazwelonke neyoomasipala.

ISAHLUKO 5

IMISEBEZI KAVIMBA-MALI KAZWELONKE KUNYE NEYOMPHICOTHI-ZINCWADI-JIKELELE

Imisebenzi kaVimba-Mali kaZwelonke

19. (1) Uvimba-mali kaZwelonke, ngeenjongo zengxelo echazwe kwisiqendu 32(2) soMthetho wokuPhathwa kweMali zoLuntu, makapapashe ingxelo ngonikezelo-mali olululo malunga nolwabiwo-mali oludweliswe kwiziHlomelo esichazwe kwisiqendu 7 okanye ezenziwe phantsi kwesiqendu 9.

(2) uVimba-mali kaZwelonke makathi, ngomhla woku 1 kuAprili 2004, enze isaziso kuwo onke amagosa kazwelonke anikezela ngemali, equlethe inkcukacha zeakhawunti yebhanki enguindoqo yawo onke amaphondo nomasipala.

(3) uMphathiswa angathi, ngokubhaliweyo anikezele amagunya anikezelwe kuVimba-mali kaZwelonke ngokwaloMthetho kuMlawuli-Jikelele kaVimba-mali kaZwelonke.

(4) UMlawuli-Jikelele kaVimba-mali kaZwelonke angathi ngokubhaliweyo, anikezele nawaphi na amagunya anikezelwe ngoswe isiqendu (3) kwigosa likaVimba-mali kaZwelonke.

Imisebenzi yoMphicothi-Zincwadi-Jikelele

20. (1) Ngaphandle kokuphambuka kumagunya nemisebenzi oMphicothi- Zincwadi-Jikelele ngokoMgaqo-Siseko nawo nawuphina omnye umthetho, uMphicothi-Zincwadi-Jikelele, ekuphicotheni amaxwebhu olwabiwo oluchazwe kwiSahluko-3 okanye kwingxelo eyiyodwa emayifakwe ePalamente malunga—
(a) nobungakanani bokuthotyelwa kwalo Mthetho ngamagosa onikezelo-mali kazwelonke kunye namagosa onikezelo- mali ephondo namagosa amkela imali;
(b) nokuba kubekho ukuthotyelwa kwemiba yokuqinisekiswa nemfuneko yokunikwa kwengxelo ngokwalo Mthetho;
(c) nokuhlelwa kobungqina obuxhasa izixa-mali nokuvezwa kweengxelo ezichazwe kulo Mthetho ngeengxelo zenyanga nezonyaka;
(d) nokuba igosa elinikezela ngemali likazwelonke okanye lephondo lenze unikezelo olungagunyaziswanga nakuliphi na iphondo okanye umasipala okanye iqumrhu loluntu okanye qumrhu limbi;
(e) nokuba imo zokuqwalasela zesebe elidlulisa imali zaziyithobela imiqathango yaloMthetho;
(f) ukuba ulwabiwo ngalunye oluya kwiphondo okanye umasipala lwenziwe ngokungqinelana nalo Mthetho; kunye
(g) neminye imiba yempatho-mali ephakathi korhulumente enokuthi imiselwe.

(2) Icandelo lophicotho zincwadi lwangaphakathi lesebe okanye umasipala nekomiti yalo yophicotho zincwadi malwakhe indlela zalo, nemo yokulungiselela uphicotho-zincwadi lwangaphakathi oluxelwe kwisiqendwana (1).

CHAPTER 6

GENERAL

Delaying of payments

21. (1) Subject to subsection (2), a transferring national officer may, after consultation with the National Treasury and the relevant provincial treasury, for a period not exceeding 30 days, delay the payment of an allocation in terms of Chapter 3, or any portion of such allocation, if—

- *(a)* the province or municipality does not comply with the conditions to which the allocation is subject;
- *(b)* the municipality is in serious or persistent material breach of the measures contemplated in section 5(6) or 5(7) ; or
- *(c)* expenditure on previous transfers reflects significant under-spending for which no satisfactory explanation is given.

(2) The National Treasury may, after consultation with the relevant provincial treasury for a grant to that province, allow the transfer to be delayed for a period exceeding 30 days if such delay will ensure compliance with the conditions to which an allocation is subject or will ensure significant spending on that allocation.

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

Withholding of payments

22. (1) The National Treasury may, subject to section 216 of the Constitution, withhold the transfer of—

- *(a)* an allocation set out in Schedules 4, 5, 6 and 6A, or any portion of such allocation; or
- *(b)* an allocation in terms of section 5; or
- *(c)* an allocation in terms of section 9,

if the transferring national officer has submitted to the province or municipality, as the case may be, a written report, at least 21 days before such allocation is due to be transferred, setting out facts reflecting a serious or persistent material breach of the conditions to which the allocation is subject or upon receipt of audit reports for previous financial years which indicate serious or persistent material breach of this Act.

(2) The Minister may approve that an allocation, or any portion thereof, withheld from a municipality in terms of subsection (1), be utilised to meet that municipality's outstanding statutory financial commitments.

(3) The utilisation of money contemplated in subsection (2) is a direct charge against the National Revenue Fund.

Interim arrangements for reallocation

23. (1) A transferring national officer or a transferring provincial officer may, in the case of local and district municipalities, with the written consent of the National Treasury and after consultation with the affected municipalities, reallocate an allocation referred to in section 7, or a portion of such an allocation, from one municipality to another municipality within that district—

- *(a)* if the reallocation is necessary to give effect to the division of functions within that district and to reduce the risk of under-spending; or
- *(b)* if the affected district and local municipalities fail to agree on the performance of any municipal service.

ISAHLUKO 6

NGOKUBANZI

Ukulityaziswa kwentlawulo

21. (1) Ngokulawulwa sisiqendwana (2), igosa elinikezela ngemali, emva kokuthetha-thethana noVimba-mali kaZwelonke kunye novimba-mali wephondo ofanelekileyo, lingakulibazisa, ngethuba elingedlulanga kwiintsuku ezingama-30, ukunikezelwa kumasipala okanye kwiphondo kulwabiwo oluchazwe kwiSahluko 3 okanye nayiphina inxalenye yolo lwabiwo, olusuka komnye umasipala luye komnye kuloo ngingqi, ukuba—

(a) umasipala lowo okanye iphondo aliyithobeli imiqathango olwenziwe phantsi kwayo ulwabiwo olo;

(b) umasipala waphule okanye uthe gqolo esaphula imiba yesiqendu 5(6) okanye 5(7); okanye

(c) inkcitho kunikezelo-mali lwangaphambili ibonakalisa inkcitho-mali ewe nganeno ebonakalayo kwaye akukho nkcazo yanelisayo inikiweyo.

(2) UVimba-mali kaZwelonke emva kokubonisana negosa lephondo elifanelekileyo angavumela ukulityaziswa konikezelo-mali ngexesha elidlulileyo kwiintsuku ezingama-30 ukuba oko kulityaziswa kuya kuqinisekisa ukuthotyelwa kwemiqathango olwenziwe phantsi kwayo ulwabiwo okanye kuqinisekise inkcitho ebonakalayo kolo lwabiwo.

(3) Igosa lonikezelo-mali likazwelonke kufuneka, kwiingxelo zenyanga ezichazwe kulo Mthetho, lazise uVimba-mali kaZwelonke ngamanyathelo okuhlangabezana nezizathu zokulibaziseka kwentlawulo.

Ukubanjwa kwentlawulo

22. (1) UVimba-mali kaZwelonke phantsi kwemiqathango yesiqendu 216 soMgaqo Siseko angalubamba unikezelo-mali lo—

(a) lwabiwo oludweliswe kwiZihlomelo 4, 5, 6 no 6A, okanye inxalenye yalo; okanye

(b) lwabiwo ngokwesiqendu 5; okanye

(c) lwabiwo ngokwesiqendu 9,

ukuba igosa lonikezelo-mali likazwelonke lifake kwiphondo okanye umasipala, njengoko imo injalo, ingxelo ebhaliweyo, ubuncinane iintsuku ezingama-21 phambi kokuba kufaneleke ukuba ulwabiwo olo lunikezelwe, idwelise iinkcukacha ezibonakalisa ulwaphulo olumandla oluthe gqolo lwemiqathango olwenziwe phantsi kwalo ulwabiwo olo, okanye ekufumaneni iingxelo eziphicothiweyo zeminyaka edlulileyo ezibonakalisa ukwaphulwa ngamandla okanye okuthe gqolo kwalo Mthetho.

(2) UMphathiswa unako, ukuvumela ukuba ulwabiwo, okanye inxalenye yalo, obelubanjiwe kumasipala phantsi kwesiqendu (1), lusetyenziselwe ukuhlangabezana nezibophelelo zemali ezisileleyo zikamasipala ezisemthethweni.

(3) Usetyenziso lwemali oluchazwe kwisiqendwana (2), luya kuba yintlawulo-ngqo kwiNgxowa-mali yeMali-Ngeniso kaZwelonke.

Amalungiselelo omzuzwana olwabiwo

23. (1) Igosa lonikezelo-mali likazwelonke okanye igosa lonikezelo mali lwephondo linako malunga noomasipala bengingqi nabasekhaya, ngemvume ebhaliweyo kaVimba-mali kaZwelonke, nasemva kothetha-thethwano noomasipala abachaphazelekayo, ukwenza impinda yolwabiwo-mali oluxelwe kwisiqendu sesi 7, okanye inxalenye yalo, ukusuka komnye umasipala ukuya komnye kuloo ngingqi—

(a) ukuba ulwabiwo kwakhona luyafuneka ukulungiselela ukwahlulwa kwemisebenzi phakathi kwengingqi yaye nokunciphisa ukusetyenziswa kancinci imali; okanye

(b) ukuba umasipala wengingqi okanye basekhaya abavumi ukuthobela ukwenza nayiphi na imisebenzi yenkonzo zikamasipala.

(2) Igosa likazwelonke elinikezela ngemali malithi, ngemvume ebhaliweyo kaVimba Mali kaZwelonke, yaye emva kokuthethethana namaphondo abandanyekayo, liphinde lwabe isifo esipheleleyo seHIV neAIDs, okanye inxalenye yaso ukusuka kwelinye iphondo ukuya kwelinye, ukuba olo lwabiwo kwakhona luyimfuneko

(2) A transferring national officer may, with the written consent of the National Treasury and after consultation with the affected provinces, reallocate the grant for the Comprehensive HIV and Aids grant, or a portion of such an allocation, from one province to another province, if the reallocation is necessary to shift funds from provinces spending less per month than as agreed with the transferring national officer at the beginning of the financial year.

(3) The National Treasury must publish in the *Gazette* particulars of any reallocation of an allocation in terms of subsection (1) or (2) before any transfer of funds to give effect to the re-allocation.

Spending in terms of purpose and subject to conditions

24.(1) The Minister must, with regard to an allocation referred to in Schedule 4, 5, 6, 6A or 7, publish in the *Gazette*, by 1 April 2004, the conditions of, and any other information in respect of, the allocations. Such publication must also include all allocations per municipality for each of the Schedule 6, 6A or 7 grants to local government.

(2) Despite anything to the contrary contained in any law, an allocation referred to in Schedule 4, 5, 6, 6A or 7 may only be utilised for the purpose stipulated in the Schedules concerned and in accordance with the allocations or conditions published by the Minister in the *Gazette*. The Minister must publish in the *Gazette* any revisions after 1 April 2004 in the allocations or conditions in terms of sections 9 and 23.

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

(4) Despite subsections (1) and (2), the National Treasury may authorise a province or municipality to retain and utilise such portion of the funds of an allocation set out in the Schedules listed in section 7, which remains after the fulfilment of that allocation's 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.

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

(3) The National Treasury 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.

(4) Despite anything to the contrary contained in any law, the transfer of an allocation to a municipality, or a public entity in error, is regarded as not legally due to that municipality or public entity and must, within a reasonable period, be recovered by the responsible transferring national officer or transferring provincial officer.

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

Transfers to municipalities with weak administrative capacity

26. (1) If the national accounting officer responsible for local government has reasonable grounds to believe that—

(*a*) a local municipality is not able to effectively administer an allocation referred to in section 7, or a portion of such an allocation, that officer may, for purposes of proper administration of the allocation, transfer such allocation, or portion thereof, to the relevant district municipality or to another local municipality within the district, after consultation with the municipalities concerned; or ukudlulisa izimali ukusuka kumaphondo asebenzisa imali encinci ngonyaka njengoko kuvunyelwene negosa likazwelonke lonikezelo ekuqaleni konyaka-mali.

(3) UVimba-mali kaZwelonke makapapashe kwiGazethi iinkcukacha zalo naluphi uphando lwabiwo-mali elwenziwe phantsi kwesiqendwana (1) okanye (2) phambi kokuba kwenziwe unikezelo mali oluza kwenza impinda yolwabiwo isebenze.

Inkcitho ngenjongo naphantsi kwemiqathango

24. (1) UMphathiswa makapapashe kwiGazethi, malunga nolwabiwo oludweliswe kwiSihlomelo 4, 5, 6, 6A okanye 7, ungadlulanga umhla wama-1 Apreli 2004, imiqathango nezinye iinkcukacha malunga nolwabiwo mali. Olo papasho maluquke lonke ulwabiwo-mali loomasipala ngamnye nesipho-mali ngasinye esikwi Sihlomelo 6, 6A okanye 7.

(2) Ngaphandle kwayo nantoni engangqinelani noku equlethwe kuwo nawuphi na umthetho, isabelo esidweliswe kwiSihlomelo 4, 5, 6, 6A okanye 7 singasetyenziswa kuphela ngendlela emiselweyo kwisihlomelo esimalunga nolwabiwo okanye imiqathango epapashwe nguMphathiswa kwiGazethi. UMphathiswa makapapashe kwiGazethi naluphina utshintsho olwenziwe emva komhla woku-1 kuApreli 2004 kulwabiwo okanye imiqathango ngokweziqendu-9 no 23.

(3) Ukusetyenziswa kolwabiwo oludweliswe kwiZihlomelo ngezizathu ezingezizo ezo zidweliswe kwiZiHomelo ezichaphazelekayo, kudala ulwaphulo lwemigaqo eyenziwe phantsi kwesiqendu 216(1) soMgaqo siseko.

(4) Nakubeni kukho nayiphina into ekwiziqendwana (1) no (2), uVimba-mali kaZwelonke angagunyazisa iphondo okanye umasipala ukuba agcine kwaye asebenzise inxalenye yemali zolwabiwo oluchazwe kwiZihlomelo ezidweliswe kwisiqendu 7, esalele emva kokufezekiswa kweenjongo zololwabiwo ngemiqathango ebelwenziwe ngayo.

Unikezelo-mali olwenziwe ngempazamo

25. (1) Nakubeni kukho nayiphi na into echasene noku ekomnye umthetho, unikezelo-mali yolwabiwo kwiphondo, olwenziwe ngempazamo, luthathwa ngokuba akufanelekanga ukuba luye kweloo phondo ngokusemthethweni ngenjongo zeNgxowa-mali yeMali-Ngeniso yephondo elo.

(2) Unikezelo-mali oluchazwe kwisiqendwana (1) malulungiswe ngaphandle kokulibazisa ligosa lonikezelo-mali likaZwelonke.

(3) UVimba-mali kaZwelonke angagunyazisa ukuba ukulungiswa konikezelo-mali oluchazwe kwisiqendwana (1) malwenziwe ngokuthatha isixa esithile kwimali ebisiya kunikezelwa kwilixa elizayo kwiphondo elo, ebekuya kufaneleka ukuba lwenziwe ngokungqinelana nesihlomelo sentlawulo.

(4) Nakubeni kukho nayiphi na into echasene nale ekomnye umthetho, unikezelo-mali yolwabiwo kumasipala, olwenziwe ngempazamo, luthathwa njengolunga-fanelekanga ngokomthetho kuloo masipala kwaye kufuneka lulungiswe ngaphandle kokulibazisa ligosa lonikezelo-mali likazwelonke okanye lephondo.

(5) Igosa locwangciso-mali lesebe likazwelonke elinoxanduva loomasipala lingagunyazisa ukuba ukulungiswa konikezelo-mali oluchazwe kwisiqendwana (4) malwenziwe ngokuthatha isixa kunikezelo-mali kumasipala ochaphazelekayo, ebekuya kufaneleka ukuba ihlawuleke ngokwesihlomelo sentlawulo.

Unikezelo-mali koomasipala abanolawulo olubuthathaka

26. (1) Ukuba igosa locwangciso-mali likazwelonke elinoxanduva loorhulumente boomasipala likholelwa ngakhona ukuba—

(a) umasipala wasekhaya akakwazi ukulawula ngokufanelekileyo ulwabiwo oluxelwewe swisiqendu 7, okanye inxalenye yololwabiwo elo gosa lingathi, ukulungiselela ukuphatha kakuhle ulwabiwo, lidlulise olo lwabiwo okanye inxalenye yalo kumasipala wengingqi okanye wasekhaya kulo ngingqi emva kokuthethathe thana nabo masipala abachaphazelekayo;

(b) umasipala wengingqi ongakwaziyo ukulawula ngendlela efanelekileyo olo lwabiwo oluxelwe kwisiqendu 7, okanye inxalenye yolo lwabiwo, elo gosa lingadlulisa olo lwabiwo okanye inxalenye lwayo kumasipala wasekhaya kuloo ngingqi, emva kokuthetha thethana noomasipala abachaphazelekayo.

(b) a district municipality is not able to effectively administer an allocation referred to in section 7, or a portion of such an allocation, that officer may, for purposes of proper administration of the allocation, transfer such allocation, or portion thereof, to a local municipality within the district, after consultation with the municipalities concerned.

(2) Any allocation, or portion thereof, contemplated in subsection (1) must be administered by the district or local municipality to which it has been transferred, in accordance with any directions issued by the accounting officer of the national department responsible for local government.

(3) The accounting officer of the national department responsible for local government must publish in the *Gazette* particulars of the transfer of any allocation in terms of subsection (1).

Funds to follow transfer of functions or obligations

27. (1) Despite anything to the contrary contained in any law, the transfer of functions or obligations from an organ of state in one sphere of government to an organ of state in another sphere of government or from one municipality to another municipality must take place only with the prior written approval of the Minister and the Minister responsible for provincial and local government.

(2) The transfer of functions or obligations contemplated in subsection (1) must, unless the Minister directs otherwise, include the transfer of funds available to the transferring organ of state or sphere of government for the purposes of performing such transferred function or obligation.

(3) No financial function or obligation 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

(b) the prior written approval of the National Treasury.

(4) A province must utilise its own funds for any function or obligation arising from a transfer by that province, which is in conflict with subsections (1) and (3).

(5) Any liability arising from a determination of functions between a district and local 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 subsection (2), a transferring national officer may, in respect of an allocation set out in Schedule 4, 5, 6 or 6A, after consultation with the National Treasury and the relevant provincial treasury, amend a payment schedule due to the under-spending of funds or on the grounds of under-performance or non-compliance with the conditions of an allocation.

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

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

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

(3) A payment schedule revised in terms of subsection (1) or (2) must take reasonable account of the monthly spending commitments of provinces or municipalities, the revenue at the disposal of provinces or municipalities, and the minimisation of risk and debt servicing costs.

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

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 requirement regarding an allocation set out in a Schedule referred to in section 7 or envisaged in section 9: Provided that such officer satisfies the National Treasury that—

(2) Naluphi na ulwabiwo, okanye isixa salo, ngokuchazwe kwisiqendwana (1) maluphathwe liphondo okanye umasipala ebelunikezelwe kuye ulwabiwo olo ngokwemiyalelo yegosa locwangciso-mali lesebe likazwelonke elinoxanduva lomasipala.

(3) Igosa locwangciso-mali lesebe likazwelonke elinoxanduva loorhulumente boomasipala malipapashe kwiGazethi inkcukacha zolwabiwo mali ezichazwe kwisiqendwana (1).

Imali mazilandele unikezelo lwemisebenzi okanye iimbophelelo

27. (1) Nakubeni kukho nayiphi na into echasene noku ekomnye umthetho, unikezelo lwemisebenzi okanye iimbophelelo ukusuka kwiqumrhu loluntu kwinqanaba likarhulumente ukuya kwelinye iqumrhu loluntu kwelinye inqanaba okanye ukusuka komnye umasipala ukuya komnye makwenziwe kuphela ngesivumelwano esibhaliweyo soMphathiswa noMphathiswa onoxanduva loorhulumente bamaphondo naboomasipala.

(2) Unikezelo ngemisebenzi okanye iimbophelelo okuchazwe kwisiqendwana (1), ngaphandle kokuba uMphathiswa uyalele ngolunye uhlobo, maluquke ukunikezela ngemali ebezifumaneka, kwinqanaba likarhulumente elenza umsebenzi okanye uxanduva olunikezelweyo.

(3) Akukho xanduva okanye msebenzi wemali wesebe likazwelonke okanye lwephondo unokubekwa kumasipala ngaphandle kokuba—

(*a*) kukho isivumelwano esibhaliweyo esenziwe ngesigqibo sequmrhu laloo masipala; yaye

(*b*) kukho isivumelwano esibhaliweyo sikaVimba-mali kaZwelonke.

(4) Iphondo malisebenzise imali zalo kulo naluphi na uxanduva olwenziwe lunikezelo lwelophondo oluchasene neziqendwana (1) no (3).

(5) Nabuphi na ubutyala obuphuma kwisigqibo sokwaba umsebenzi phakathi koomasipala bengingqi nabasekhaya ngokwesiqendu 84 okanye 85 woMthetho Wemo yooMasipala, bubutyala bephondo hayi bukaZwelonke

Ukulungiswa kwesihlomelo yentlawulo nenkqubo yonikezelo-mali

28. (1) Phantsi kwesiqendwana (2), igosa lonikezelo-mali likazwelonke linako ukuba, emva kokuthetha thethana noVimba-mali kaZwelonke kunye novimba-mali wephondo, malunga nolwabiwo oludweliswe kwiSihlomelo 4, 5, 6 okanye 6A, emva kokuthetha thethana noVimba-mali kaZwelonke novimba mali wephondo, litshintshe isihlomelo sentlawulo esimalunga nenkcitho-mali enganeno okanye ngokungasebenzi kakuhle okanye ukungathobeli imiqathango yolwabiwo mali.

(2) UVimba-mali kaZwelonke unako ukuba, emdleni wokuphathwa ngendlela kwamatyala nemali engenayo, okanye ngezizathu zokungaphunyezwa kwawo nawuphi na umqathango olwenziwe phantsi kwawo unikezelo-mali, atshintshe nasiphi na isihlomelo sentlawulo yolwabiwo oludweliswe kwiSihlomelo 2, 3, 4, 5, 6 okanye 6A emva kokuthethana—

(*a*) nentloko kavimba mali wephondo kwisabelo sephondo; yaye

(*b*) nomcwangcisi mali kwisebe likazwelonke elinoxanduva loorhulumente boomasipala yaye noorhulumente boomasipala abaqoqeneyo mkulwabiwo loomasipala.

(3) Nasiphi na isihlomelo sokubhatala esixelwe kwiziqendwana (1) okanye (2) masithabathele ingqalelo ukusetyenziswa kwemali ngenyanga ngamaphondo okanye oomasipala, ukusetyenziswa kwemali engenayo ngamaphondo okanye oomasipala, nokuncitshiswa kwengozi nokuhoywa kweendleko zamatyala.

(4) Ukutshintshwa kwesihlomelo sentlawulo ngokwesiqendwana (2) siya kulawula ngaphezu kotshintsho olwenziwe ngokwesiqendwana (1).

Uxolelo nguVimba-mali kaZwelonke

29. (1) UVimba-mali kaZwelonke unako ukuba, xa kwenziwe isicelo esibhaliweyo ligosa lonikezelo-mali likazwelonke okanye lephondo, axolele ngokubhaliweyo igosa elo ekuthwaleni uxanduva lokuphumeza iimfuneko zoniko-ngxelo okanye olunye uxanduva malunga nolwabiwo oluchazwe kwiSihlomelo kwisiqendu-7 okanye olucetywayo kwisiqendu 9: Ngaphandleni kokuba elo gosa liyamanelisa uVimba-mali kaZwelonke ukuba—

(*a*) the duty cannot be complied with at that stage;
(*b*) the allocation programme is properly designed; and
(*c*) the accounting officer is taking steps to comply with the provisions of 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 a Schedule referred to in section 7; and
(*b*) must set out the conditions, if any, to which it is subject and must be published in the Gazette.

Non-compliance with Act constitutes financial misconduct

30. Despite anything to the contrary contained in any law, any serious or persistent non-compliance with a provision of this Act, or the conditions, which an allocation in terms of this Act is subject to, constitutes financial misconduct. Any wilful act by a national transferring officer or provincial transferring officer to deposit funds in an account other than the primary bank account of a province or municipality constitutes an offence, and such a person is, on conviction, liable to imprisonment or a fine as provided for in section 86 (1) of the Public Finance Management Act.

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 or any financial or fiscal matter must, before approaching a court to resolve such dispute, make every effort to settle the dispute with the other organ of state concerned, including by making use of the structures established in terms of the Intergovernmental Fiscal Relations Act.

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

(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).

Acts performed before Act took effect

32. Despite anything to the contrary contained in any law, any act performed prior to 1 April 2004 or in accordance with any prescribed requirements in fulfilment of the objects of this Act is regarded as having been done in terms of the relevant provisions of this Act.

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 and achievement of the objects of this Act.

Repeal of laws

34. (1) Subject to subsection (2), the Division of Revenue Act, 2003 (Act No. 7 of 2003), is hereby repealed with effect from the date on which this Act takes effect.

(2) The repeal of the Division of Revenue Act, 2003, does not affect any duty or obligation set out in that Act, the execution of which is still outstanding.

(*a*) uxanduva olo alunakufezeka ngelo lixa;
(*b*) inkqubo yolwabiwo icetywe kakuhle; yaye
(*c*) igosa locwangciso-mali lithatha amanyathelo okuyiphumeza imiqathango yalo Mthetho.

(2) Naluphi na uxolelo oluchazwe kwisiqendwana (1)—
(*a*) lungenziwa kuphela ukuba umcwangcisi-mali unika izizathu zokuba kutheni na ukuze zingaqukwa inkcukacha malunga nolwabiwo oluchazwe kwiSihlomelo esidweliswe kwisiqendu 7; yaye
(*b*) maluchaze imiqathango, ukuba ikho, olwenziwa phantsi kwayo, yaye lupapashwe kwiGazethi.

Ukungaphunyezwa kwalo Mthetho kwenza ubutyala ngokwasemalini

30. Nangona kukho nawuphi na omnye umthetho ochasene noku, ukungaphunyezwa okumandla okuthe gqolo kwemiba yalo Mthetho, okanye imiqathango olwenziwe phantsi kwayo ulwabiwo ngokwalo Mthetho, kudala ubutyala ngokwasemalini. Nakuphi na ukwenza ngabom ligosa elidlulisa imali likazwelonke okanye igosa elidlulisa imali lephondo ngokuba lifake imali kwenye iakhawunti ingeyiyo iakhawunti egundoqo yelophondo okanye umasipala yenza ityala yaye lo mntu angathi akugwetywa ahlale entolongweni okanye abhatale imali exelwe kwisiqendu 86(1) soMthetho WokuLawula iMali yoLuntu.

Ubutyala ngeendleko ezivele ngenxa yokwaphula imigaqo yokuphatha ngentsebenziswano nobudlelwane eburhulumenteni

31. (1) Iqumrhu loluntu elibandakanyeka kukrutha-kruthwano ngobudlelwane eburhulumenteni obumalunga nalo Mthetho okanye nawuphi na umbandela ongemali okanye imali-ngeniso yoluntu kufuneka ukuba, phambi kokuya kwiinkundla zomthetho, lenze inzame zokusombulula olo krutha-kruthwano, kunye nelinye iiqumrhu loluntu elo lichaphazelekayo, kuquka nokusebenzisa amanqanaba asekwe phantsi koMthetho woBudlelwane kubuRhulumente ngeMali-ngeniso yoLuntu.

(2) Apho ingxwaba ngxwaba ithe yaphindiselwa emva yikundla yamatyala ngokungqinelana nesiqendu 41(4) soMgaqo-siseko, kuba inkundla inganeli ukubaqumrhu loluntu eliye enkundleni liye lathobela isiqendwana (1), iindleko ezithe zenziwa lelo qumrhu loluntu eliye enkundleni mazithathwe njengenkcitho.

(3) Ubungakanani balo nkcitho makuthi ngokwemigaqo emiselweyo, butsalwe kuloo mntu owenze ukuba iqumrhu loluntu lingayithobeli imiqathango yesiqendwana (1).

Izenzo ezenziwe phambi kokuba lo Mthetho uqala ukusebenza

32. Nangona kukho nayiphi na enye into echasene noku ekomnye uMthetho, nasiphina isenzo esenziwe phambi kuka 1 Aprili 2004, okanye ngokweemfuno ezimiselweyo, ukuphumeza iinjongo zalo Mthetho zithathwa ngokuba zenziwe phantsi kwemiba echaphazelekayo yalo Mthetho.

Imimiselo

33. UMphathiswa unokwenza, ngesaziso kwiGazethi, imimiselo malunga—
(*a*) nayiphi na into emayi okanye enokumiselwa ngokwemiba yalo Mthetho; yaye
(*b*) nayiphi na into ekukho imfuneko yokumisela ngayo ukwenzela uphumezo olululo lwemiba yalo Mthetho.

Ukurhoxiswa okanye ukuhlonyelwa koMthetho

34. (1) Phantsi kweziqendwana (2), uMthetho woLwabiwo Mali-ngeniso 2003, (uMthetho No. 7 ka 2003), ngokwenjenje uyarhoxiswa ukususela ngomhla lo Mthetho uqalisa ukusebenza.

(2) Ukurhoxiswa koMthetho woLwabiwo Mali-ngeniso, 2003, akuyi kuchaphazela umsebenzi okanye iimbophelelo noxanduva oluxelwe kuloo Mthetho, ukwenziwa kwawo okusafunekayo.

35. (1) Onke amasebe amaphondo afumana izipho ezinemiqathango ngoonyaka mali wama-2001/2002, 2002/2003 okanye nowama-2003/2004 mawenze ingxelo ngendlela

Roll-overs from past conditional grants

35. (1) All provincial departments which received conditional grants during the 2001/02, 2002/03 or 2003/04 financial years must report on actual spending against such grants, including spending on roll-overs in subsequent years on such grants, in their 2003/04 annual report, and to the relevant treasury by 31 May 2004.

(2) A provincial department that transferred a portion of a conditional grant to a municipality or public entity in 2001/02, 2002/03 or 2003/04, must submit a report on actual spending by that municipality or public entity to the relevant provincial treasury by 31 May 2004.

(3) The relevant treasury must submit the report contemplated in subsection (1) to the National Treasury by 15 June 2004.

(4) The Minister may, after consultation with a Minister responsible for an infrastructure conditional grant underspent in previous financial years, review such grant if a roll-over from such grant is projected to lead to significant under-spending on the amounts allocated in this Act for the 2004/05 financial year, and direct that any projected surplus be shifted to fund existing infrastructure budgets in that province, subject to the province passing an adjustments appropriation: Provided that the province will be responsible for funding any future commitments for that conditional grant that the province has failed to anticipate during the review, up to the maximum of the total shifted funds.

Short title and commencement

36. This Act is called the Division of Revenue Act, 2004, and takes effect on 1 April 2004.

awazisebenzisa ngayo ezo zipho kuquka nokusetyenziswa kweemali ezisuka kweminye iminyaka zasiwakwiminyaka elandelayo yezo zipho, kwingxelo yonyaka wama-2003/2004 nakuvimba mali wephondo ofanelekileyo ngomhla wama-31 Meyi 2004.

(2) Isebe lephondo elanikezela ngenxalenye yesipho ezinemiqathango kumasipala okanye kwiqumrhu loluntu ngonyaka mali 2001/2002, 2002/2003 okanye wama-2003/2004, malifake ingxelo ngokusetyenziswa okukuko ngulo masipala okanye iqumrhu loluntu kuVimba-mali ofanelekileyo wephondo ngomhla wama-31 Meyi 2004.

(3) UVimba-mali ochaphazelekayo makafake ingxelo exelwe kwisiqendwana (1) kuVimba-mali kaZwelonke ngomhla we-15 Juni 2004.

(4) UMphathiswa angathi emva kokuthetha thethana noMphathiswa onoxanduva lokunikezela ngesipho esinemiqathango sezixhobo zokusebenza esisetyenziswe kancinci koonyaka mali abagqithileyo, aphinde azilolonge ezo zipho ukuba imali ezisuka kwiminyaka egqithileyo esuka kwezo zipho iqikelelwa ukuba iya kukhokhelela ekusetyenziswweni kancinci okucacileyo kwezo mali ezabiweyo kulo Mthetho ngonyaka mali ka2004/2005, kwaye ayalele ukuba nayiphi na imali eqikelelwa ukuba iya kushiyekila mayiye kwingxowa mali yezixhobo zophuhliso kwelo phondo, ukubangaba iphondo elo enze umthetho wohlengahlengisol wabiwo: Ngaphandle kokuba iphondo liya kuba noxanduva lokubonelela ngemali kwingxaki ezizayo zeso sipho sinemiqathango iphondo alinaphumelelanga ukuzicingela ngelo xesha lokuhlenga hlengiswa kwesixa semali ezidlulisiweyo.

Igama elifutshane nokuqala

36. Lo Mthetho ubizwa ngokuba nguMthetho woLwabiwo Mali-ngeniso, 2004, waye uqala ukusebenza ngomhla wama-1 Apreli 2004.

SCHEDULE 1

EQUITABLE DIVISION OF REVENUE ANTICIPATED TO BE RAISED NATIONALLY AMONG THE THREE SPHERES OF GOVERNMENT

Spheres of Government	Column A	Column B	
	2004/05 Allocation	Forward Estimates	
		2005/06	2006/07
	R'000	**R'000**	**R'000**
National[1]	201 254 978	222 158 651	243 300 856
Provincial	159 971 402	173 851 535	186 391 726
Local	7 677 546	8 643 341	9 364 941
TOTAL	**368 903 926**	**404 653 527**	**439 057 523**

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

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	
	2004/05 Allocation	Forward Estimates	
		2005/06	2006/07
	R'000	**R'000**	**R'000**
Eastern Cape	26 990 176	29 082 907	30 913 625
Free State	10 551 267	11 378 197	12 103 992
Gauteng	24 547 021	26 643 833	28 530 264
KwaZulu-Natal	33 058 939	36 105 489	38 900 829
Limpopo	21 788 865	23 730 291	25 496 547
Mpumalanga	11 606 061	12 748 274	13 812 776
Northern Cape	3 838 795	4 124 972	4 372 227
North West	13 270 464	14 409 922	15 436 497
Western Cape	14 319 814	15 627 650	16 824 969
TOTAL	**159 971 402**	**173 851 535**	**186 391 726**

ISIHLOMELO 1

UKWABIWA KWEMALI EKULINDELEKE UKUBA IQOKELEWE KUZWE LONKE, NAKUMANQANABA OMATHATHU KA RHULUMENTE

Amanqanaba kaRhulumente	Uluhlu A	Uluhlu B	
	Ulwabiwo luka 2004/05	Uqikelelo olungaphambili	
		2005/06	2006/07
Uzwelonke	201 254 978	222 158 651	243 300 856
Iphondo	159 971 402	173 851 535	186 391 726
Oomasipala	7 677 546	8 643 341	9 364 941
ISIXA	**368 903 926**	**404 653 527**	**439 057 523**

1. Isabelo sikazwelonke siquka izipho eziya kumaPhondo noMasipala, indleko zamatyala kunye nemali ezibekelwe ixesha

ISIHLOMELO 2

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

Iphondo	Uluhlu A	Uluhlu B	
	Ulwabiwo luka 2004/05	Uqikelelo olungaphambili	
		2005/06	2006/07
	R'000	R'000	R'000
Mpuma Koloni	26 990 176	29 082 907	30 913 625
Free State	10 551 267	11 378 197	12 103 992
Gauteng	24 547 021	26 643 833	28 530 264
KwaZulu Natal	33 058 939	36 105 489	38 900 829
Limpopo	21 788 865	23 730 291	25 496 547
Mpumalanga	11 606 061	12 748 274	13 812 776
Mntla Koloni	3 838 795	4 124 972	4 372 227
Mntla Ntshona	13 270 464	14 409 922	15 436 497
Ntshona Koloni	14 319 814	15 627 650	16 824 969
ISIXA	**159 971 402**	**173 851 535**	**186 391 726**

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	Number	Municipality	R'000	R'000	R'000
EASTERN CAPE					
A		Nelson Mandela	161 075	155 976	174 216
B	EC101	Camdeboo	8 555	7 298	8 014
B	EC102	Blue Crane Route	10 717	9 067	9 884
B	EC103	Ikwezi	4 168	3 766	4 006
B	EC104	Makana	15 855	13 562	15 144
B	EC105	Ndlambe	13 420	11 808	13 151
B	EC106	Sundays River Valley	12 436	9 998	10 741
B	EC107	Baviaans	5 080	4 074	4 341
B	EC108	Kouga	11 099	10 380	11 587
B	EC109	Koukamma	7 627	7 540	8 253
C	DC10	Cacadu District Municipality	4 730	3 390	2 251
Total: Cacadu Municipalities			**93 686**	**80 883**	**87 372**
B	EC121	Mbhashe	49 641	41 216	41 678
B	EC122	Mnquma	54 811	45 253	48 400
B	EC123	Great Kei	10 014	8 872	9 371
B	EC124	Amahlathi	27 472	22 327	23 682
B	EC125	Buffalo City	192 698	168 569	178 424
B	EC126	Ngqushwa	20 213	16 549	16 994
B	EC127	Nkonkobe	24 982	22 460	23 714
B	EC128	Nxuba	6 266	5 451	5 756
C	DC12	Amatole District Municipality	87 653	73 036	80 214
Total: Amatole Municipalities			**473 751**	**403 734**	**428 232**
B	EC131	Inxuba Yethemba	8 589	8 306	9 067
B	EC132	Tsolwana	9 074	7 141	7 161
B	EC133	Inkwanca	5 583	4 910	5 192
B	EC134	Lukhanji	26 289	24 311	25 573
B	EC135	Intsika Yethu	44 919	37 325	35 520
B	EC136	Emalahleni	26 659	21 519	20 997
B	EC137	Engcobo	30 544	25 177	25 588
B	EC138	Sakhisizwe	11 398	10 142	10 685
C	DC13	Chris Hani District Municipality	94 387	82 964	89 205
Total: Chris Hani Municipalities			**257 441**	**221 796**	**228 988**
B	EC141	Elundini	31 054	25 332	26 913
B	EC142	Senqu	28 045	24 788	26 275
B	EC143	Maletswai	6 766	6 397	6 869
B	EC144	Gariep	6 950	6 333	6 749
C	DC14	Ukhahlamba District Municipality	50 301	45 372	47 992
Total: Ukhahlamba Municipalities			**123 117**	**108 221**	**114 798**
B	EC151	Mbizana	41 780	34 675	35 200
B	EC152	Ntabankulu	25 903	21 574	22 799
B	EC153	Qaukeni	44 752	37 078	38 926
B	EC154	Port St. Johns	30 252	24 930	24 114
B	EC155	Nyandeni	51 184	42 576	43 438
B	EC156	Mhlontlo	39 182	32 334	33 480
B	EC157	King Sabata Dalindyebo	71 146	57 754	55 092
C	DC15	O.R. Tambo District Municipality	184 659	151 209	159 493
Total: O.R Tambo Municipalities			**488 857**	**402 130**	**412 541**
B	EC05b1	Umzimkhulu	32 603	26 815	28 089
B	EC05b2	Umzimvubu	78 134	65 279	64 636
C	DC44	Alfred Nzo District Municipality	73 249	61 216	64 528
Total: Alfred Nzo Municipalities			**183 986**	**153 309**	**157 253**
Total: Eastern Cape Municipalities			**1 781 913**	**1 526 050**	**1 603 400**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	Inani	Umasipala	R'000	R'000	R'000
MPUMA KOLONI					
A		Nelson Mandela	161 075	155 976	174 216
B	EC101	Camdeboo	8 555	7 298	8 014
B	EC102	Blue Crane Route	10 717	9 067	9 884
B	EC103	Ikwezi	4 168	3 766	4 006
B	EC104	Makana	15 855	13 562	15 144
B	EC105	Ndlambe	13 420	11 808	13 151
B	EC106	Sunday river valley	12 436	9 998	10 741
B	EC107	Baviaans	5 080	4 074	4 341
B	EC108	Kouga	11 099	10 380	11 587
B	EC109	Kou-Kamma	7 627	7 540	8 253
C	DC10	umasipala wenginqi iCacadu	4 730	3 390	2 251
Isixa: soomasipala baseCacadu			**93 686**	**80 883**	**87 372**
B	EC121	Mbhashe	49 641	41 216	41 678
B	EC122	Mnquma	54 811	45 253	48 400
B	EC123	Great Kei	10 014	8 872	9 371
B	EC124	Amahlati	27 472	22 327	23 682
B	EC125	Buffalo City	192 698	168 569	178 424
B	EC126	Ngqushwa	20 213	16 549	16 994
B	EC127	Nkonkobe	24 982	22 460	23 714
B	EC128	Nxuba	6 266	5 451	5 756
C	DC12	umasipala wenginqi iAmatole	87 653	73 036	80 214
Isixa: soomasipala baseAmatole			**473 751**	**403 734**	**428 232**
B	EC131	Inxuba Yethemba	8 589	8 306	9 067
B	EC132	Tsolwana	9 074	7 141	7 161
B	EC133	Inkwanca	5 583	4 910	5 192
B	EC134	Lukanji	26 289	24 311	25 573
B	EC135	Intsika Yethu	44 919	37 325	35 520
B	EC136	Emalahleni	26 659	21 519	20 997
B	EC137	Engcobo	30 544	25 177	25 588
B	EC138	Sakhisizwe	11 398	10 142	10 685
C	DC13	umasipala wenginqi iChris Hani	94 387	82 964	89 205
Isixa: soomasipala baseChris Hani			**257 441**	**221 796**	**228 988**
B	EC141	Elundi	31 054	25 332	26 913
B	EC142	Senqu	28 045	24 788	26 275
B	EC143	Maletswai	6 766	6 397	6 869
B	EC144	Gariep	6 950	6 333	6 749
C	DC14	umasipala wenginqi yoKhahlamba	50 301	45 372	47 992
Isixa: soomasipala base Ukhahlamba			**123 117**	**108 221**	**114 798**
B	EC151	Mbizana	41 780	34 675	35 200
B	EC152	Ntabankulu	25 903	21 574	22 799
B	EC153	Quakeni	44 752	37 078	38 926
B	EC154	Port st. Johns	30 252	24 930	24 114
B	EC155	Nyandeni	51 184	42 576	43 438
B	EC156	Mhlontlo	39 182	32 334	33 480
B	EC157	King Sabata Dalindyebo	71 146	57 754	55 092
C	DC15	Umasipala wenginqi iO.R. Tambo	184 659	151 209	159 493
Isixa: soomasipala base O.R Tambo			**488 857**	**402 130**	**412 541**
B	EC05b1	Umzimkhulu	32 603	26 815	28 089
B	EC05b2	Umzimvubu	78 134	65 279	64 636
C	DC44	Umasipala wenginqi iAlfred Nzo	73 249	61 216	64 528
Isixa: soomasipala base Alfred Nzo			**183 986**	**153 309**	**157 253**
Isixa: soomasipala base Mpuma Koloni			**1 781 913**	**1 526 050**	**1 603 400**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	Number	Municipality	R'000	R'000	R'000
FREE STATE					
B	FS161	Letsemeng	12 357	10 787	11 857
B	FS162	Kopanong	16 906	16 051	17 927
B	FS163	Mohokare	17 044	13 166	11 867
C	DC16	Xhariep District Municipality	3 380	3 158	3 142
Total: Xhariep Municipalities			**49 687**	**43 163**	**44 793**
B	FS171	Naledi	11 948	9 097	9 198
B	FS172	Mangaung	204 286	143 829	148 678
B	FS173	Mantsopa	18 019	13 898	15 126
C	DC17	Motheo District Municipality	1 038	1 041	1 000
Total: Motheo Municipalities			**235 291**	**167 864**	**174 002**
B	FS181	Masilonyana	26 813	20 590	21 432
B	FS182	Tokologo	12 372	9 507	10 018
B	FS183	Tswelopele	21 556	16 634	14 502
B	FS184	Matjhabeng	121 457	92 220	98 847
B	FS185	Nala	30 437	25 684	28 369
C	DC18	Lejweleputswa District Municipality	1 658	1 066	1 000
Total: Lejweleputswa Municipalities			**214 293**	**165 701**	**174 167**
B	FS191	Setsoto	39 563	32 588	35 808
B	FS192	Dihlabeng	26 752	23 944	26 824
B	FS193	Nketoana	26 140	20 207	17 669
B	FS194	Maluti-a-Phofung	131 286	103 763	88 036
B	FS195	Phumelela	15 135	12 555	13 619
C	DC19	Thabo Mofutsanyana District Municipality	13 622	13 248	12 897
Total: Thabo Mofutsanyane Municipalities			**252 499**	**206 305**	**194 853**
B	FS201	Moqhaka	42 731	32 777	32 476
B	FS203	Ngwathe	39 052	29 383	29 616
B	FS204	Metsimaholo	21 751	19 492	21 780
B	FS205	Mafube	18 061	14 534	16 003
C	DC20	Northern Free State District Municipality	1 159	1 041	1 000
Total: Northern Free State Municipalities			**122 754**	**97 227**	**100 876**
Total: Free State Municipalities			**874 524**	**680 260**	**688 691**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	Inani	Umasipala	R'000	R'000	R'000
IFREE STATE					
B	FS161	Letsemeng	12 357	10 787	11 857
B	FS162	Kopanong	16 906	16 051	17 927
B	FS163	Mohokare	17 044	13 166	11 867
C	DC16	Umasipala wengingqi iXhariep	3 380	3 158	3 142
Isixa: soomasipala baseXhariep			**49 687**	**43 163**	**44 793**
B	FS171	Naledi	11 948	9 097	9 198
B	FS172	Mangaung	204 286	143 829	148 678
B	FS173	Mantsopa	18 019	13 898	15 126
C	DC17	Umasipala wengingqi iMotheo	1 038	1 041	1 000
Isixa: soomasipala baseMotheo			**235 291**	**167 864**	**174 002**
B	FS181	Masilonyana	26 813	20 590	21 432
B	FS182	Tokologo	12 372	9 507	10 018
B	FS183	Tswelopele	21 556	16 634	14 502
B	FS184	Matjhabeng	121 457	92 220	98 847
B	FS185	Nala	30 437	25 684	28 369
C	DC18	umasispala wengingqi iLejweleputswa	1 658	1 066	1 000
Isixa: soomasipala baseLejweleputswa			**214 293**	**165 701**	**174 167**
B	FS191	Setsoto	39 563	32 588	35 808
B	FS192	Dihlabeng	26 752	23 944	26 824
B	FS193	Nketoana	26 140	20 207	17 669
B	FS194	Maluti-a-Phofung	131 286	103 763	88 036
B	FS195	Phumelela	15 135	12 555	13 619
C	DC19	Umasipala wengingqi iThabo Mofutsanyana	13 622	13 248	12 897
Isixa: soomasipala baseThabo Mofutsanyana			**252 499**	**206 305**	**194 853**
B	FS201	Moqhaka	42 731	32 777	32 476
B	FS203	Ngwathe	39 052	29 383	29 616
B	FS204	Metsimaholo	21 751	19 492	21 780
B	FS205	Mafube	18 061	14 534	16 003
C	DC20	Umasiplala wengingqi iNorthern Free State	1 159	1 041	1 000
Isixa: soomasipala base Northern Free State			**122 754**	**97 227**	**100 876**
Isixa: Oomasipala baseFree State			**874 524**	**680 260**	**688 691**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	**Number**	**Municipality**	**R'000**	**R'000**	**R'000**
GAUTENG					
A		Ekurhuleni	305 515	425 108	485 023
A		City of Johannesburg	391 161	540 445	613 393
A		City of Tshwane	201 389	269 776	300 956
B	GT02b1	Nokeng tsa Taemane	7 326	9 787	10 945
B	CBLC2	Kungwini	14 986	21 587	24 145
C	CBDC2	Metsweding District Municipality	2 586	1 663	1 099
Total: Metsweding Municipalities			**24 897**	**33 036**	**36 189**
B	GT421	Emfuleni	77 076	105 871	120 471
B	GT422	Midvaal	11 233	11 238	12 559
B	GT423	Lesedi	8 379	11 160	12 679
C	DC42	Sedibeng District Municipality	1 088	1 041	1 000
Total: Sedibeng Municipalities			**97 776**	**129 310**	**146 709**
B	GT411	Mogale City	32 985	46 587	52 914
B	GT412	Randfontein	14 225	19 626	22 314
B	GT414	Westonaria	27 282	38 498	43 106
B	CBLC8	Merafong City	42 752	61 046	68 625
C	CBDC8	West Rand District Municipality	2 131	1 927	1 591
Total: West Rand Municipalities			**119 375**	**167 683**	**188 550**
Total: Gauteng Municipalities			**1 140 115**	**1 565 358**	**1 770 820**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

Icandelo	Inani	Umasipala	Uluhlu A Ulwabiwo luka 2004/05 R'000	Uluhlu B MTEF iminyaka engaphandle 2005/06 R'000	2006/07 R'000
GAUTENG					
A		Ekurhuleni	305 515	425 108	485 023
A		Isixeko sase Johannesburg	391 161	540 445	613 393
A		Isixeko saseTshwane	201 389	269 776	300 956
B	GT02b1	Nokeng tsa Taemane	7 326	9 787	10 945
B	CBLC2	Kungwini	14 986	21 587	24 145
C	CBDC2	Umasipala wengingqi iMetsweding	2 586	1 663	1 099
Isixa: soomasipala base Metsweding			**24 897**	**33 036**	**36 189**
B	GT421	Emfuleni	77 076	105 871	120 471
B	GT422	Midvaal	11 233	11 238	12 559
B	GT423	Lesedi	8 379	11 160	12 679
C	DC42	Umasipala wengingqi iSedibeng	1 088	1 041	1 000
Isixa: soomasipala baseSedibeng			**97 776**	**129 310**	**146 709**
B	GT411	Mogale City	32 985	46 587	52 914
B	GT412	Randfontein	14 225	19 626	22 314
B	GT414	Westonaria	27 282	38 498	43 106
B	CBLC8	Merafong City	42 752	61 046	68 625
C	CBDC8	Umsipala wengingqi iWest Rand	2 131	1 927	1 591
Isixa: soomasipala baseWest Rand			**119 375**	**167 683**	**188 550**
Isixa: soomasipala baseGauteng			**1 140 115**	**1 565 358**	**1 770 820**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	Number	Municipality	R'000	R'000	R'000
KWAZULU-NATAL					
A		eThekwini	392 243	474 524	525 556
B	KZ211	Vulamehlo	13 672	13 284	14 045
B	KZ212	Umdoni	4 904	6 709	7 345
B	KZ213	Umzumbe	19 114	27 012	29 134
B	KZ214	uMuziwabantu	11 610	14 643	15 676
B	KZ215	Ezingolweni	7 535	9 456	10 022
B	KZ216	Hibiscus Coast	15 394	22 771	24 794
C	DC21	Ugu District Municipality	38 680	52 554	57 432
Total: Ugu Municipalities			**110 909**	**146 429**	**158 447**
B	KZ221	uMshwathi	12 600	17 936	19 354
B	KZ222	uMngeni	7 822	9 489	9 866
B	KZ223	Mpofana	4 768	6 525	7 082
B	KZ224	Impendle	5 337	7 030	7 404
B	KZ225	Msunduzi	74 873	86 475	91 769
B	KZ226	Mkhambathini	7 472	10 863	11 682
B	KZ227	Richmond	8 927	10 473	11 211
C	DC22	uMgungundlovu District Municipality	20 830	28 040	32 068
Total: uMgungundlovu Municipalities			**142 629**	**176 832**	**190 437**
B	KZ232	Emnambithi/Ladysmith	18 537	24 895	26 677
B	KZ233	Indaka	11 519	16 102	17 278
B	KZ234	Umtshezi	7 714	8 663	8 762
B	KZ235	Okhahlamba	13 082	18 981	20 346
B	KZ236	Imbabazane	11 658	16 529	17 634
C	DC23	Uthukela District Municipality	32 937	45 274	49 712
Total:Uthukela Municipalities			**95 448**	**130 443**	**140 409**
B	KZ241	Endumeni	4 523	5 996	6 594
B	KZ242	Nquthu	14 919	19 830	20 975
B	KZ244	Msinga	22 142	25 321	27 149
B	KZ245	Umvoti	16 009	14 790	15 818
C	DC24	Umzinyathi District Municipality	36 259	42 893	45 847
Total: Umzinyathi Municipalities			**93 853**	**108 830**	**116 384**
B	KZ252	Newcastle	39 663	50 828	55 422
B	KZ253	Utrecht	4 089	5 231	5 528
B	KZ254	Dannhauser	9 727	13 412	14 326
C	DC25	Amajuba District Municipality	6 452	9 053	10 049
Total: Amajuba Municipalities			**59 932**	**78 525**	**85 326**

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka 2004/05	MTEF iminyaka engaphandle	
				2005/06	2006/07
Icandelo	Inani	Umasipala	R'000	R'000	R'000
KWAZULU NATAL					
A		eThekwini	392 243	474 524	525 556
B	KZ211	Vulamehlo	13 672	13 284	14 045
B	KZ212	Umdoni	4 904	6 709	7 345
B	KZ213	Umzumbe	19 114	27 012	29 134
B	KZ214	uMuziwabantu	11 610	14 643	15 676
B	KZ215	Ezingolweni	7 535	9 456	10 022
B	KZ216	Hibiscus Coast	15 394	22 771	24 794
C	DC21	Umasipala wengingqi yaseUgu	38 680	52 554	57 432
Isixa: soomasipala base Ugu			**110 909**	**146 429**	**158 447**
B	KZ221	uMshwathi	12 600	17 936	19 354
B	KZ222	uMngeni	7 822	9 489	9 866
B	KZ223	Mpofana	4 768	6 525	7 082
B	KZ224	Impendle	5 337	7 030	7 404
B	KZ225	Msunduzi	74 873	86 475	91 769
B	KZ226	Mkhambathini	7 472	10 863	11 682
B	KZ227	Richmond	8 927	10 473	11 211
C	DC22	Umasipala wengingqi yase Umgungundlovu	20 830	28 040	32 068
Isixa: soomasipala baseMgungundlovu			**142 629**	**176 832**	**190 437**
B	KZ232	Emnambithi/Ladysmith	18 537	24 895	26 677
B	KZ233	Indaka	11 519	16 102	17 278
B	KZ234	Umtshezi	7 714	8 663	8 762
B	KZ235	Okhahlamba	13 082	18 981	20 346
B	KZ236	Imbabazane	11 658	16 529	17 634
C	DC23	Umasipala wengingqi Uthukela	32 937	45 274	49 712
Isixa: soomasipala baseThukela			**95 448**	**130 443**	**140 409**
B	KZ241	Endumeni	4 523	5 996	6 594
B	KZ242	Nquthu	14 919	19 830	20 975
B	KZ244	Msinga	22 142	25 321	27 149
B	KZ245	Umvoti	16 009	14 790	15 818
C	DC24	Umasipala wengingqi Umzinyathi	36 259	42 893	45 847
Isixa: soomasipala base Umzinyathi			**93 853**	**108 830**	**116 384**
B	KZ252	Newcastle	39 663	50 828	55 422
B	KZ253	Utrecht	4 089	5 231	5 528
B	KZ254	Dannhauser	9 727	13 412	14 326
C	DC25	Umasipala wengingqi iAmajuba	6 452	9 053	10 049
Isixa: soomasipala baseAmajuba			**59 932**	**78 525**	**85 326**

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	**Number**	**Municipality**	**R'000**	**R'000**	**R'000**
B	KZ261	eDumbe	8 157	11 449	12 356
B	KZ262	uPhongolo	12 960	18 326	19 622
B	KZ263	Abaqulusi	15 081	20 417	21 804
B	KZ265	Nongoma	17 067	23 590	25 030
B	KZ266	Ulundi	19 729	26 365	27 710
C	DC26	Zululand District Municipality	41 824	56 476	61 108
Total: Zululand Municipalities			**114 818**	**156 623**	**167 630**
B	KZ271	Umhlabuyalingana	14 692	19 404	20 869
B	KZ272	Jozini	16 944	24 414	26 310
B	KZ273	The Big 5 False Bay	4 879	6 391	6 775
B	KZ274	Hlabisa	13 221	18 822	20 211
B	KZ275	Mtubatuba	5 225	5 801	5 898
C	DC27	Umkhanyakude District Municipality	36 943	48 377	51 422
Total: Umkhanyakude Municipalities			**91 904**	**123 210**	**131 485**
B	KZ281	Mbonambi	9 587	13 739	14 777
B	KZ282	uMhlathuze	35 308	47 731	51 036
B	KZ283	Ntambanana	6 554	8 463	8 894
B	KZ284	Umlalazi	20 246	28 763	30 730
B	KZ285	Mthonjaneni	7 294	10 095	10 799
B	KZ286	Nkandla	14 401	19 567	20 897
C	DC28	uThungulu District Municipality	25 676	38 611	42 443
Total: uThungulu Municipalities			**119 065**	**166 969**	**179 577**
B	KZ291	eNdondakusuka	16 727	18 642	19 513
B	KZ292	KwaDukuza	21 101	19 016	20 481
B	KZ293	Ndwedwe	17 722	21 848	23 444
B	KZ294	Maphumulo	15 592	17 337	18 488
C	DC29	Ilembe District Municipality	31 945	37 192	41 192
Total: Ilembe Municipalities			**103 086**	**114 035**	**123 119**
B	KZ5a1	Ingwe	13 407	16 915	18 099
B	KZ5a2	Kwa Sani	4 174	4 419	4 645
B	KZ5a3	Matatiele	3 381	4 167	4 479
B	KZ5a4	Kokstad	8 105	11 424	12 737
B	KZ5a5	Ubuhlebezwe	12 269	16 578	17 876
C	DC43	Sisonke District Municipality	19 998	27 646	31 173
Total: Sisonke Municipalities			**61 334**	**81 147**	**89 008**
Total: KwaZulu-Natal Municipalities			**1 385 221**	**1 757 567**	**1 907 379**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icand elo	Inani	Umasipala	R'000	R'000	R'000
B	KZ261	eDumbe	8 157	11 449	12 356
B	KZ262	uPhongolo	12 960	18 326	19 622
B	KZ263	Abaqulusi	15 081	20 417	21 804
B	KZ265	Nongoma	17 067	23 590	25 030
B	KZ266	Ulundi	19 729	26 365	27 710
C	DC26	Umsipala wengingqi iZululand	41 824	56 476	61 108
Isixa: soomasipala baseZululand			**114 818**	**156 623**	**167 630**
B	KZ271	Umhlabuyalingana	14 692	19 404	20 869
B	KZ272	Jozini	16 944	24 414	26 310
B	KZ273	The Big 5 False Bay	4 879	6 391	6 775
B	KZ274	Hlabisa	13 221	18 822	20 211
B	KZ275	Mtubatuba	5 225	5 801	5 898
C	DC27	Umasipala wengingqi Umkhanyakude	36 943	48 377	51 422
Isixa: soomasipala baseMkhanyakude			**91 904**	**123 210**	**131 485**
B	KZ281	Mbonambi	9 587	13 739	14 777
B	KZ282	uMhlathuze	35 308	47 731	51 036
B	KZ283	Ntambanana	6 554	8 463	8 894
B	KZ284	Umlalazi	20 246	28 763	30 730
B	KZ285	Mthonjaneni	7 294	10 095	10 799
B	KZ286	Nkandla	14 401	19 567	20 897
C	DC28	Umasipala wengingqi uThungulu	25 676	38 611	42 443
Isixa: soomasipala base uThungulu			**119 065**	**166 969**	**179 577**
B	KZ291	eNdondakusuka	16 727	18 642	19 513
B	KZ292	KwaDukuza	21 101	19 016	20 481
B	KZ293	Ndwedwe	17 722	21 848	23 444
B	KZ294	Maphumulo	15 592	17 337	18 488
C	DC29	Umasipala wengingq illembe	31 945	37 192	41 192
Isixa: soomasipala base Ilembe			**103 086**	**114 035**	**123 119**
B	KZ5a1	Ingwe	13 407	16 915	18 099
B	KZ5a2	Kwa Sani	4 174	4 419	4 645
B	KZ5a3	Matatiele	3 381	4 167	4 479
B	KZ5a4	Kokstad	8 105	11 424	12 737
B	KZ5a5	Ubuhlebezwe	12 269	16 578	17 876
C	DC43	Umasipala wengingqi iSisonke	19 998	27 646	31 173
Isixa :soomasipala baseSisonke			**61 334**	**81 147**	**89 008**
Isixa: soomasipala bakwaZulu Natal			**1 385 221**	**1 757 567**	**1 907 379**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	Number	Municipality	R'000	R'000	R'000
LIMPOPO					
B	NP03A2	Makhuduthamaga	23 870	35 183	37 862
B	NP03A3	Fetakgomo	10 666	14 218	15 178
B	CBLC3	Greater Marble Hall	13 943	18 581	19 461
B	CBLC4	Greater Groblersdal	24 452	32 716	33 910
B	CBLC5	Greater Tubatse	25 397	36 784	39 410
C	CBDC3	Greater Sekhukhune Cross Boundary	65 791	89 332	96 360
Total: Greater Sekhukhune Cross Boundary Municipalities			**164 119**	**226 813**	**242 180**
B	NP04A1	Maruleng	11 285	16 044	17 188
B	CBLC6	Bushbuckridge	60 176	72 187	74 065
C	CBDC4	Bohlabela District Municipality	42 162	56 142	61 259
Total: Bohlabela Municipalities			**113 623**	**144 374**	**152 512**
B	NP331	Greater Giyani	36 820	41 134	40 925
B	NP332	Greater Letaba	24 710	35 263	37 601
B	NP333	Greater Tzaneen	37 926	55 937	60 141
B	NP334	Ba-Phalaborwa	16 491	18 701	18 851
C	DC33	Mopani District Municipality	48 144	71 518	81 999
Total: Mopani Municipalities			**164 092**	**222 554**	**239 517**
B	NP341	Musina	7 302	8 647	9 345
B	NP342	Mutale	13 470	15 051	15 332
B	NP343	Thulamela	56 884	76 720	81 421
B	NP344	Makhado	50 831	67 751	70 483
C	DC34	Vhembe District Municipality	56 494	82 918	95 225
Total: Vhembe Municipalities			**184 982**	**251 086**	**271 806**
B	NP351	Blouberg	19 752	24 592	26 134
B	NP352	Aganang	14 491	21 308	22 887
B	NP353	Molemole	12 807	18 674	20 027
B	NP354	Polokwane	65 244	97 541	107 801
B	NP355	Lepelle-Nkumpi	21 432	31 378	33 699
C	DC35	Capricorn District Municipality	30 344	45 369	52 128
Total: Capricorn Municipalities			**164 070**	**238 862**	**262 676**
B	NP361	Thabazimbi	13 786	17 074	18 944
B	NP362	Lephalale	16 350	23 134	25 792
B	NP364	Mookgapong	4 945	6 844	7 538
B	NP365	Modimolle	10 535	14 877	16 582
B	NP366	Bela Bela	8 159	9 990	11 155
B	NP367	Mogalakwena	38 425	57 568	63 654
C	DC36	Waterberg District Municipality	5 668	3 644	2 409
Total: Waterberg Municipalities			**97 868**	**133 131**	**146 075**
Total: Limpopo Municipalities			**888 752**	**1 216 820**	**1 314 766**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	Inani	Umasipala	R'000	R'000	R'000
LIMPOPO					
B	NP03A2	Makhuduthamaga	23 870	35 183	37 862
B	NP03A3	Fetakgomo	10 666	14 218	15 178
B	CBLC3	Greater Marble Hall	13 943	18 581	19 461
B	CBLC4	Greater Groblersdal	24 452	32 716	33 910
B	CBLC5	Greater Tubatse	25 397	36 784	39 410
C	CBDC3	Umasipala wengingqi iGreater Sekhukhune Cross Bou	65 791	89 332	96 360
Isixa : soomasipala baseGreater Sekhukhune Cross Boundary			**164 119**	**226 813**	**242 180**
B	NP04A1	Maruleng	11 285	16 044	17 188
B	CBLC6	Bushbuckridge	60 176	72 187	74 065
C	CBDC4	Umasipala wengingqi iBohlabela	42 162	56 142	61 259
Isixa: soomasipala baseBohlabela			**113 623**	**144 374**	**152 512**
B	NP331	Greater Giyani	36 820	41 134	40 925
B	NP332	Greater Letaba	24 710	35 263	37 601
B	NP333	Greater Tzaneen	37 926	55 937	60 141
B	NP334	Ba-Phalaborwa	16 491	18 701	18 851
C	DC33	Umasipala wengingqi iMopani	48 144	71 518	81 999
Isixa: soomasipala baseMopani			**164 092**	**222 554**	**239 517**
B	NP341	Musina	7 302	8 647	9 345
B	NP342	Mutale	13 470	15 051	15 332
B	NP343	Thulamela	56 884	76 720	81 421
B	NP344	Makhado	50 831	67 751	70 483
C	DC34	Umasipala wengingqi iVhembe	56 494	82 918	95 225
Isixa : soomasipala baseVhembe			**184 982**	**251 086**	**271 806**
B	NP351	Blouberg	19 752	24 592	26 134
B	NP352	Aganang	14 491	21 308	22 887
B	NP353	Molemole	12 807	18 674	20 027
B	NP354	Polokwane	65 244	97 541	107 801
B	NP355	Lepelle-Nkumpi	21 432	31 378	33 699
C	DC35	Umasipala wengingqi iCapricorn	30 344	45 369	52 128
Isixa: soomasipala baseCapricorn			**164 070**	**238 862**	**262 676**
B	NP361	Thabazimbi	13 786	17 074	18 944
B	NP362	Lephalale	16 350	23 134	25 792
B	NP364	Mookgapong	4 945	6 844	7 538
B	NP365	Modimolle	10 535	14 877	16 582
B	NP366	Bela Bela	8 159	9 990	11 155
B	NP367	Mogalakwena	38 425	57 568	63 654
C	DC36	Umasipala wengingqi iWaterberg	5 668	3 644	2 409
Isixa: soomasipala baseWaterberg			**97 868**	**133 131**	**146 075**
Isixa: soomasipala baseLimpopo			**888 752**	**1 216 820**	**1 314 766**
1. Zonke izabelo zezikanyakamali kazwelonke					

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	**Number**	**Municipality**	**R'000**	**R'000**	**R'000**
MPUMALANGA					
B	MP301	Albert Luthuli	31 424	39 027	42 460
B	MP302	Msukaligwa	17 929	22 819	25 735
B	MP303	Mkhondo	17 478	25 835	28 632
B	MP304	Seme	12 628	17 245	19 188
B	MP305	Lekwa	14 131	18 365	20 743
B	MP306	Dipaleseng	7 911	10 276	11 312
B	MP307	Govan Mbeki	34 813	47 120	53 376
C	DC30	Gert Sibande District Municipality	3 368	2 165	1 431
Total: Gert Sibande Municipalities			**139 681**	**182 851**	**202 877**
B	MP311	Delmas	8 385	11 494	12 879
B	MP312	Emalahleni	34 422	48 139	54 242
B	MP313	Steve Tshwete	17 375	20 937	23 655
B	MP314	Highlands	7 545	8 730	9 640
B	MP315	Thembisile	35 784	51 536	56 020
B	MP316	Dr JS Moroka	34 902	49 939	54 014
C	DC31	Nkangala District Municipality	1 299	1 050	1 003
Total: Nkangala Municipalities			**139 713**	**191 825**	**211 453**
B	MP321	Thaba Chweu	18 600	19 604	21 832
B	MP322	Mbombela	63 561	91 405	99 964
B	MP323	Umjindi	10 690	12 936	14 397
B	MP324	Nkomazi	47 021	71 713	79 300
C	DC32	Ehlanzeni District Municipality	5 599	3 605	2 389
Total: Ehlanzeni Municipalities			**145 470**	**199 263**	**217 881**
Total: Mpumalanga Municipalities			**424 864**	**573 938**	**632 211**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	**Inani**	**Umasipala**	**R'000**	**R'000**	**R'000**
MPUMALANGA					
B	MP301	Albert Luthuli	31 424	39 027	42 460
B	MP302	Msukaligwa	17 929	22 819	25 735
B	MP303	Mkhondo	17 478	25 835	28 632
B	MP304	Seme	12 628	17 245	19 188
B	MP305	Lekwa	14 131	18 365	20 743
B	MP306	Dipalaseng	7 911	10 276	11 312
B	MP307	Govan Mbeki	34 813	47 120	53 376
C	DC30	Umasipala wengingqi iGert Sibande	3 368	2 165	1 431
Isixa: soomasipala baseGert sibande			**139 681**	**182 851**	**202 877**
B	MP311	Delmas	8 385	11 494	12 879
B	MP312	Emalahleni	34 422	48 139	54 242
B	MP313	Steve Tshwete	17 375	20 937	23 655
B	MP314	Highlands	7 545	8 730	9 640
B	MP315	Thembisile	35 784	51 536	56 020
B	MP316	Dr JS Moroka	34 902	49 939	54 014
C	DC31	Umasipala wengingqi iNkangala	1 299	1 050	1 003
Isixa: soomasipala baseNkangala			**139 713**	**191 825**	**211 453**
B	MP321	Thaba Chweu	18 600	19 604	21 832
B	MP322	Mbombela	63 561	91 405	99 964
B	MP323	Umjindi	10 690	12 936	14 397
B	MP324	Nkomazi	47 021	71 713	79 300
C	DC32	Uasipala wengingqi iEhlanzeni	5 599	3 605	2 389
Isixa: soomasipala baseEhlanzeni			**145 470**	**199 263**	**217 881**
Isixa: soomasipala naseMpumalanga			**424 864**	**573 938**	**632 211**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	**Number**	**Municipality**	**R'000**	**R'000**	**R'000**
NORTHERN CAPE					
B	NC01B1	Gamagara	5 240	3 944	3 050
B	NW1a1	Moshaweng	18 496	16 461	17 566
B	CBLC1	Ga-Segonyana	14 090	15 287	16 507
C	CBDC1	Kgalagadi District Municipality	16 590	14 808	14 230
Total: Kgalagadi Cross Border Municipalities			**54 415**	**50 499**	**51 353**
B	NC061	Richtersveld	3 342	2 795	2 942
B	NC062	Nama Khoi	7 745	6 365	7 032
B	NC064	Kamiesberg	4 183	3 128	2 762
B	NC065	Hantam	6 710	5 048	4 784
B	NC066	Karoo Hoogland	5 132	3 868	3 616
B	NC067	Khai-Ma	3 439	3 354	3 572
C	DC6	Namakwa District Municipality	2 520	1 930	1 397
Total: Namakwa Municipalities			**33 071**	**26 486**	**26 106**
B	NC071	Ubuntu	6 919	5 465	4 868
B	NC072	Umsobomvu	8 320	6 550	7 049
B	NC073	Emthanjeni	9 403	6 980	7 431
B	NC074	Kareeberg	4 715	3 530	3 201
B	NC075	Renosterberg	4 594	3 412	3 502
B	NC076	Thembelihle	4 582	3 387	3 536
B	NC077	Siyathemba	6 340	4 740	4 517
B	NC078	Siyancuma	10 448	8 363	9 078
C	DC7	Karoo District Municipality	3 751	2 909	1 993
Total: Karoo Municipalities			**59 073**	**45 335**	**45 174**
B	NC081	Mier	3 412	2 848	2 938
B	NC082	Kai ! Garib	12 099	13 219	14 577
B	NC083	//Khara Hais	10 087	8 375	9 408
B	NC084	! Kheis	4 796	4 362	4 639
B	NC085	Tsantsabane	7 118	6 142	6 676
B	NC086	Kgatelopele	5 017	3 721	3 037
C	DC8	Siyanda District Municipality	4 246	3 714	3 584
Total: Siyanda Municipalities			**46 775**	**42 381**	**44 859**
B	NC091	Sol Plaatje	29 126	32 537	35 981
B	NC092	Thusanang	12 119	9 986	10 827
B	NC093	Magareng	8 157	6 181	6 625
B	CBLC7	Phokwane	16 800	14 138	15 223
C	DC9	Frances Baard District Municipality	2 556	2 342	1 868
Total: Frances Baard Municipalities			**68 758**	**65 184**	**70 523**
Total: Northern Cape Municipalities			**262 092**	**229 886**	**238 015**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	Inani	Umasipala	R'000	R'000	R'000
UMNTLA KOLONI					
B	NC01B1	Gamagara	5 240	3 944	3 050
B	NW1a1	Moshaweng	18 496	16 461	17 566
B	CBLC1	Ga-Segonyana	14 090	15 287	16 507
C	CBDC1	Umasipala wengingqi iKgalagadi	16 590	14 808	14 230
Isixa: soomasipala baseKgalagadi Cross Border			**54 415**	**50 499**	**51 353**
B	NC061	Richtersveld	3 342	2 795	2 942
B	NC062	Nama Khoi	7 745	6 365	7 032
B	NC064	Kamiesberg	4 183	3 128	2 762
B	NC065	Hantam	6 710	5 048	4 784
B	NC066	Karoo Hoogland	5 132	3 868	3 616
B	NC067	Khai-Ma	3 439	3 354	3 572
C	DC6	Umasipala wengingqi iNamakwa	2 520	1 930	1 397
Isixa: soomasipala baseNamakwa			**33 071**	**26 486**	**26 106**
B	NC071	Ubuntu	6 919	5 465	4 868
B	NC072	Umsobomvu	8 320	6 550	7 049
B	NC073	Emthanjeni	9 403	6 980	7 431
B	NC074	Kareeberg	4 715	3 530	3 201
B	NC075	Renosterberg	4 594	3 412	3 502
B	NC076	Thembelihle	4 582	3 387	3 536
B	NC077	Siyathemba	6 340	4 740	4 517
B	NC078	Siyancuma	10 448	8 363	9 078
C	DC7	Umasipala wendigqi IKaroo	3 751	2 909	1 993
Isixa: soomasipala baseKaroo			**59 073**	**45 335**	**45 174**
B	NC081	Mier	3 412	2 848	2 938
B	NC082	Kai ! Garib	12 099	13 219	14 577
B	NC083	//Khara Hais	10 087	8 375	9 408
B	NC084	! Kheis	4 796	4 362	4 639
B	NC085	Tsantsabane	7 118	6 142	6 676
B	NC086	Kgatelopele	5 017	3 721	3 037
C	DC8	Umasipala wengiqgi iSiyanda	4 246	3 714	3 584
Isixa: soomasipala baseSiyanda			**46 775**	**42 381**	**44 859**
B	NC091	Sol Plaatje	29 126	32 537	35 981
B	NC092	Thusanang	12 119	9 986	10 827
B	NC093	Magareng	8 157	6 181	6 625
B	CBLC7	Phokwane	16 800	14 138	15 223
C	DC9	Umasipala wengingqi iFrances Baard	2 556	2 342	1 868
Isixa: soomasipala baseFrances Baard			**68 758**	**65 184**	**70 523**
Isixa: soomasipala baseMntla Koloni			**262 092**	**229 886**	**238 015**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	Number	Municipality	R'000	R'000	R'000
NORTH WEST					
B	NW371	Moretele	24 696	37 166	40 721
B	NW372	Madibeng	61 973	70 577	77 718
B	NW373	Rustenburg	58 978	79 234	87 839
B	NW374	Kgetlengrivier	8 495	9 248	10 194
B	NW375	Moses Kotane	43 764	51 250	55 503
C	DC37	Bojanala Platinum District Municipality	9 209	2 986	1 805
Total: Bojanala Platinum Municipalities			**207 115**	**250 461**	**273 779**
B	NW381	Ratlou	17 982	16 407	17 212
B	NW382	Tswaing	14 010	15 672	16 636
B	NW383	Mafikeng	26 209	29 149	31 579
B	NW384	Ditsobotla	14 322	18 419	19 815
B	NW385	Zeerust	17 247	20 079	21 234
C	DC38	Central District Municipality	51 813	53 910	59 503
Total: Central Municipalities			**141 583**	**153 637**	**165 979**
B	NW391	Kagisano	18 712	15 848	16 744
B	NW392	Naledi	6 849	7 845	8 579
B	NW393	Mamusa	8 100	8 194	8 782
B	NW394	Greater Taung	30 524	26 667	27 938
B	NW395	Molopo	4 133	3 745	3 877
B	NW396	Lekwa-Teemane	5 980	7 203	7 785
C	DC39	Bophirima District Municipality	37 699	35 189	39 266
Total: Bophirima Municipalities			**111 996**	**104 691**	**112 971**
B	NW401	Ventersdorp	9 710	10 506	11 512
B	NW402	Potchefstroom	15 128	18 065	20 425
B	NW403	Klerksdorp	53 496	71 220	80 967
B	NW404	Maquassi Hills	13 421	15 743	17 447
C	DC40	Southern District Municipality	1 244	1 044	1 000
Total: Southern Municipalities			**92 999**	**116 579**	**131 350**
Total: North West Municipalities			**553 692**	**625 368**	**684 079**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	**Inani**	**Umasipala**	**R'000**	**R'000**	**R'000**
MTLA NTSHONA					
B	NW371	Moretele	24 696	37 166	40 721
B	NW372	Madibeng	61 973	70 577	77 718
B	NW373	Rustenburg	58 978	79 234	87 839
B	NW374	Kgetlengrivier	8 495	9 248	10 194
B	NW375	Moses Kotane	43 764	51 250	55 503
C	DC37	Umasipala wengingqi iBojana Platinum	9 209	2 986	1 805
Isixa: soomasipala baseBojana Platinum			**207 115**	**250 461**	**273 779**
B	NW381	Ratlou	17 982	16 407	17 212
B	NW382	Tswaing	14 010	15 672	16 636
B	NW383	Mafikeng	26 209	29 149	31 579
B	NW384	Ditsobotla	14 322	18 419	19 815
B	NW385	Zeerust	17 247	20 079	21 234
C	DC38	Umasipala wengingqi iCentral	51 813	53 910	59 503
Isixa: soomasipala baseCentral			**141 583**	**153 637**	**165 979**
B	NW391	Kagisano	18 712	15 848	16 744
B	NW392	Naledi	6 849	7 845	8 579
B	NW393	Mamusa	8 100	8 194	8 782
B	NW394	Greater Taung	30 524	26 667	27 938
B	NW395	Molopo	4 133	3 745	3 877
B	NW396	Lekwa-Teemane	5 980	7 203	7 785
C	DC39	Umasipala wengingqi iBophirima	37 699	35 189	39 266
Isixa: soomasipala baseBophirima			**111 996**	**104 691**	**112 971**
B	NW401	Ventersdorp	9 710	10 506	11 512
B	NW402	Potchefstroom	15 128	18 065	20 425
B	NW403	Klerksdorp	53 496	71 220	80 967
B	NW404	Maquassi Hills	13 421	15 743	17 447
C	DC40	Umasipala wengingqi iSouthern	1 244	1 044	1 000
Isixa: soomasipala baseSouthern			**92 999**	**116 579**	**131 350**
Isixa: soomasipala baseMntla Ntshona			**553 692**	**625 368**	**684 079**

1. Zonke izabelo zezikanyakamali kazwelonke

SCHEDULE 3

DETERMINATION OF EACH MUNICIPALITY'S EQUITABLE SHARE OF THE LOCAL GOVERNMENT SPHERE'S SHARE OF REVENUE RAISED NATIONALLY [1]

			Column A	Column B	
			2004/05	MTEF Outer Years	
			Allocation	2005/06	2006/07
Category	**Number**	**Municipality**	**R'000**	**R'000**	**R'000**
WESTERN CAPE					
A		City of Cape Town	205 778	275 550	311 970
B	WC011	Matzikama	6 316	6 970	7 809
B	WC012	Cederberg	5 061	6 662	7 397
B	WC013	Bergrivier	4 014	5 033	5 688
B	WC014	Saldanha Bay	4 443	6 240	7 148
B	WC015	Swartland	6 997	6 582	7 304
C	DC1	West Coast District Municipality	1 790	1 634	1 395
Total: West Coast Municipalities			**28 621**	**33 121**	**36 741**
B	WC022	Witzenberg	8 939	10 816	12 123
B	WC023	Drakenstein	13 366	16 347	18 488
B	WC024	Stellenbosch	8 153	10 590	11 976
B	WC025	Breede Valley	13 174	14 536	16 331
B	WC026	Breede River Winelands	8 286	10 103	11 508
C	DC2	Boland District Municipality	2 493	2 250	1 807
Total: Boland Municipalities			**54 411**	**64 643**	**72 233**
B	WC031	Theewaterskloof	9 317	11 466	12 952
B	WC032	Overstrand	4 921	6 844	7 839
B	WC033	Cape Agulhas	2 335	2 748	3 136
B	WC034	Swellendam	4 042	4 432	4 874
C	DC3	Overberg District Municipality	1 053	1 046	1 003
Total: Overberg Municipalities			**21 668**	**26 537**	**29 805**
B	WC041	Kannaland	4 189	5 048	5 474
B	WC042	Langeberg	3 916	4 521	5 127
B	WC043	Mossel Bay	4 980	6 903	7 916
B	WC044	George	10 488	14 734	16 783
B	WC045	Oudtshoorn	5 762	7 859	8 936
B	WC047	Plettenberg Bay	3 364	4 378	4 984
B	WC048	Knysna	4 629	6 342	7 206
C	DC4	Eden District Municipality	3 225	2 766	2 148
Total: Eden Municipalities			**40 554**	**52 551**	**58 574**
B	WC051	Laingsburg	2 484	2 408	2 529
B	WC052	Prince Albert	3 025	2 970	3 123
B	WC053	Beaufort West	4 089	5 305	5 951
C	DC5	Central Karoo District Municipality	5 743	5 010	4 655
Total: Central Karoo Municipalities			**15 341**	**15 694**	**16 258**
Total: Western Cape Municipalities			**366 373**	**468 095**	**525 580**
National Total			**7 677 546**	**8 643 341**	**9 364 941**

1. All allocations are for the national financial year

ISIHLOMELO 3

ISIGQIBO NGESABELO SOMASIPALA NGAMNYE KWINQANABA LOBURHULUMENTE BOOMASIPALA KWIMALI-NGENISO EQOKELELWE KUZWELONKE

			Uluhlu A	Uluhlu B	
			Ulwabiwo luka	MTEF iminyaka engaphandle	
			2004/05	2005/06	2006/07
Icandelo	Inani	Umasipala	R'000	R'000	R'000
INTSHONA KOLONI					
A		ISixeko saseKapa	205 778	275 550	311 970
B	WC011	Matzikama	6 316	6 970	7 809
B	WC012	Cederberg	5 061	6 662	7 397
B	WC013	Bergrivier	4 014	5 033	5 688
B	WC014	Saldanha Bay	4 443	6 240	7 148
B	WC015	Swartland	6 997	6 582	7 304
C	DC1	Umasipala wengingqi iWest Coast	1 790	1 634	1 395
Isixa: soomasipala boNxweme oluseNtshona			**28 621**	**33 121**	**36 741**
B	WC022	Witzenberg	8 939	10 816	12 123
B	WC023	Drakenstein	13 366	16 347	18 488
B	WC024	Stellenbosch	8 153	10 590	11 976
B	WC025	Breede Valley	13 174	14 536	16 331
B	WC026	Breede River Winelands	8 286	10 103	11 508
C	DC2	Umasipala wengingqi iBoland	2 493	2 250	1 807
Isixa: soomasipala baseBholand			**54 411**	**64 643**	**72 233**
B	WC031	Theewaterskloof	9 317	11 466	12 952
B	WC032	Overstrand	4 921	6 844	7 839
B	WC033	Cape Agulhas	2 335	2 748	3 136
B	WC034	Swellendam	4 042	4 432	4 874
C	DC3	Umasipala wengingqi iOverberg	1 053	1 046	1 003
Isixa: soomasipala baseOverberg			**21 668**	**26 537**	**29 805**
B	WC041	Kannaland	4 189	5 048	5 474
B	WC042	Langeberg	3 916	4 521	5 127
B	WC043	Mossel Bay	4 980	6 903	7 916
B	WC044	George	10 488	14 734	16 783
B	WC045	Oudtshoorn	5 762	7 859	8 936
B	WC047	Plettenberg Bay	3 364	4 378	4 984
B	WC048	Knysna	4 629	6 342	7 206
C	DC4	Umasipala wengingqi iEden	3 225	2 766	2 148
Isixa soomasipala baseEden			**40 554**	**52 551**	**58 574**
B	WC051	Laingsburg	2 484	2 408	2 529
B	WC052	Prince Albert	3 025	2 970	3 123
B	WC053	Beaufort West	4 089	5 305	5 951
C	DC5	Umasipala wengingqi iCentral Karoo	5 743	5 010	4 655
Isixa: soomasipala baseCentral Karoo			**15 341**	**15 694**	**16 258**
Isixa :soomasipala base Ntshona Koloni			**366 373**	**468 095**	**525 580**
1. Zonke izabelo zezikanyakamali kazwelonke					
Isixa sikazwe lonke			**7 677 546**	**8 643 341**	**9 364 941**

SCHEDULE 4

GENERAL AND NATIONALLY ASSIGNED FUNCTION ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2004/05 Allocation	Forward Estimates	
						2005/06	2006/07
					R'000	R'000	R'000
Agriculture (Vote 26)	Comprehensive Agriculture Support Programme Grant	To enhance the provision of support services to promote and facilitate agricultural development	Nationally assigned function grant to provinces	Eastern Cape	38 043	47 552	57 061
				Free State	16 870	21 088	25 306
				Gauteng	4 582	5 727	6 873
				KwaZulu-Natal	37 016	46 270	55 524
				Limpopo	33 428	41 786	50 143
				Mpumalanga	18 903	23 629	28 355
				Northern Cape	10 518	13 148	15 777
				North West	26 875	33 594	40 313
				Western Cape	13 765	17 206	20 648
				TOTAL	**200 000**	**250 000**	**300 000**
Health (Vote 16)	(a) National Tertiary Services Grant	To fund tertiary health services	Nationally assigned function grant to provinces	Eastern Cape	272 036	353 022	374 203
				Free State	384 165	432 116	458 043
				Gauteng	1 727 736	1 760 465	1 866 094
				KwaZulu-Natal	619 462	686 637	727 835
				Limpopo	46 878	46 973	49 791
				Mpumalanga	41 427	42 224	44 757
				Northern Cape	35 109	34 822	36 911
				North West	42 105	51 747	54 852
				Western Cape	1 104 087	1 121 380	1 188 663
				TOTAL	**4 273 005**	**4 529 386**	**4 801 149**
	(b) Health Professions Training and Development Grant	To support the training and development of health professionals	Nationally assigned function grant to provinces	Eastern Cape	97 464	127 566	127 566
				Free State	93 643	92 517	92 517
				Gauteng	560 778	554 039	554 039
				KwaZulu-Natal	180 629	192 373	192 373
				Limpopo	51 805	72 411	72 411
				Mpumalanga	41 808	54 363	54 363
				Northern Cape	34 444	41 069	41 069
				North West	46 351	62 564	62 564
				Western Cape	327 210	323 278	323 278
				TOTAL	**1 434 132**	**1 520 180**	**1 520 180**
National Treasury (Vote 8)	Provincial Infrastructure Grant	To fund the construction and maintenance of provincial infrastructure like roads, school buildings, health facilities and agriculture infrastructure	General conditional grant to provinces	Eastern Cape	609 002	675 330	742 057
				Free State	199 281	220 921	242 678
				Gauteng	332 292	369 777	407 745
				KwaZulu-Natal	706 485	787 803	870 486
				Limpopo	593 328	660 898	729 464
				Mpumalanga	255 169	285 533	316 596
				Northern Cape	159 314	180 529	201 733
				North West	288 366	321 135	354 373
				Western Cape	205 125	228 847	252 987
				TOTAL	**3 348 362**	**3 730 773**	**4 118 119**

ISIHLOMELO 4

IZABELO ZOMSEBENZI ENIKEZELWE KUMAPHONDO NGOKUBANZI NAKUZWELONKE

Isabelo	Igama lolwaBiwo	Injongo	Uhlobo lwesabiwo	Iphondo	Uluhlu A Ulwabiwo luka	Uluhlu B Uqikelelo olungaphambili	
					2004/05	2005/06	2006/07
					R'000	R'000	R'000
Ezolimo (isabelo 26)	(a) Isipho esixhasa inkqubo yezolimo ngokupheleyo	Ukuphucula okubekelwe ukuxhasa iinkonzo ukuze iphuculwe kunyuswe umgangatho wezolimo.	Isipho semisebenzi enikezelwe nguzwelonke kumaphondo	Mpuma Koloni	38 043	47 552	57 061
				Free State	16 870	21 088	25 306
				Gauteng	4 582	5 727	6 873
				KwaZulu-Natal	37 016	46 270	55 524
				Limpopo	33 428	41 786	50 143
				Mpumalanga	18 903	23 629	28 355
				Mntla Koloni	10 518	13 148	15 777
				Mntla Ntshona	26 875	33 594	40 313
				Ntshona Koloni	13 765	17 206	20 648
				Unallocated	-	-	-
				ISIXA	**200 000**	**250 000**	**300 000**
Impilo (Isabelo 16)	(a) Isipho sikazwelonke seenkonzo eziphakamileyo	Ukuxhasa ngemali imfundo ephakamileyo.	Isipho sokusebenza esinikezelwe nguzwelonke kumaphondo	Mpuma Koloni	272 036	353 022	374 203
				Free State	384 165	432 116	458 043
				Gauteng	1 727 736	1 760 465	1 866 094
				KwaZulu-Natal	619 462	686 637	727 835
				Limpopo	46 878	46 973	49 791
				Mpumalanga	41 427	42 224	44 757
				Mntla Koloni	35 109	34 822	36 911
				Mntla Ntshona	42 105	51 747	54 852
				Ntshona Koloni	1 104 087	1 121 380	1 188 663
				Unallocated	-	-	-
				ISIXA	**4 273 005**	**4 529 386**	**4 801 149**
	(b) Imali yophuhliso nokuqeqeshelwa izifundo zempilo	Ukuncedisana nokuphuhlisa nokuqeqeshelwa izifundo zempilo.	Isipho somsebenzi onikezelwe nguzwelonke kwiphondo	Mpuma Koloni	97 464	127 566	127 566
				Free State	93 643	92 517	92 517
				Gauteng	560 778	554 039	554 039
				KwaZulu-Natal	180 629	192 373	192 373
				Limpopo	51 805	72 411	72 411
				Mpumalanga	41 808	54 363	54 363
				Mntla Koloni	34 444	41 069	41 069
				Mntla Ntshona	46 351	62 564	62 564
				Ntshona Koloni	327 210	323 278	323 278
				Unallocated	-	-	-
				ISIXA	**1 434 132**	**1 520 180**	**1 520 180**
Uvimba-Mali kaZwelonke (Isabelo 8)	(a) Isipho sezixhobo zophuhliso kumaphondo	Imali yokwakha izixhobo zophuhliso ezinjengeendlela, izakhiwo zezikolo, izinto zempilo nokuphuhliswa kwezolimo	Isipho esinemiqathango ngokubanzi esinikwa amaphondo	Mpuma Koloni	609 002	675 330	742 057
				Free State	199 281	220 921	242 678
				Gauteng	332 292	369 777	407 745
				KwaZulu-Natal	706 485	787 803	870 486
				Limpopo	593 328	660 898	729 464
				Mpumalanga	255 169	285 533	316 596
				Mntla Koloni	159 314	180 529	201 733
				Mntla Ntshona	288 366	321 135	354 373
				Ntshona Koloni	205 125	228 847	252 987
				Unallocated	-	-	-
				ISIXA	**3 348 362**	**3 730 773**	**4 118 119**

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2004/05 Allocation	Forward Estimates	
						2005/06	2006/07
					R'000	R'000	R'000
Agriculture (Vote 26)	Land Care Programme Grant: Poverty Relief and Infrastructure Development	To address the degradation of natural/agricultural resources and improve the socio-economic status and food security of rural communities	Conditional grant	Eastern Cape	3 500	8 000	8 500
				Free State	2 000	2 000	2 500
				Gauteng	1 600	2 000	2 500
				KwaZulu-Natal	4 000	8 000	8 500
				Limpopo	-	5 000	5 500
				Mpumalanga	5 500	5 500	6 000
				Northern Cape	2 000	2 000	2 500
				North West	5 000	5 000	5 500
				Western Cape	3 500	2 500	3 000
				TOTAL	**27 100**	**40 000**	**44 500**
Education (Vote 15)	(a) Primary School Nutrition Programme Grant	To improve the nutrition status of children, specifically to enhance active learning capacity	Conditional grant	Eastern Cape	177 259	194 288	233 882
				Free State	49 100	53 817	64 784
				Gauteng	75 730	83 006	99 921
				KwaZulu-Natal	181 420	198 849	239 372
				Limpopo	153 125	167 836	202 039
				Mpumalanga	64 079	70 235	84 549
				Northern Cape	22 469	24 628	29 647
				North West	72 401	79 357	95 529
				Western Cape	36 617	40 135	48 313
				TOTAL	**832 200**	**912 151**	**1 098 036**
	(b) HIV and Aids (Life Skills Education) Grant	To promote HIV and Aids and life skills education in primary and secondary schools	Conditional grant	Eastern Cape	22 244	23 579	24 993
				Free State	7 715	8 178	8 668
				Gauteng	17 487	18 536	19 648
				KwaZulu-Natal	29 188	30 938	32 795
				Limpopo	19 415	20 580	21 815
				Mpumalanga	9 772	10 358	10 980
				Northern Cape	2 186	2 317	2 456
				North West	10 029	10 631	11 269
				Western Cape	10 543	11 176	11 847
				TOTAL	**128 579**	**136 293**	**144 471**

ISIHLOMELO 5

ULWABELO LWAMAPHONDO ULUNENJONGO EZICACILEYO

Isabelo	Igama lolwaBiwo	Injongo	Uhlobo lwesabiwo	Iphondo	Uluhlu A	Uluhlu B	
					Ulwabiwo luka 2004/05	Uqikelelo olungaphambili	
						2005/06	2006/07
Ulimo (iSabelo 26)					R'000	R'000	R'000
	(a) Isipho senkqubo yokuhoywa komhlaba : ukuncitshiswa kwendlala nokuphuhliswa kwezixhobo zokusebenza	Ukubuyekeza ukonakala kwezinto zendalo nokuphucula isimo soqoqosho nentlalo kuluntu lwasemaphandleni	Isipho esinemiqathango	Mpuma Koloni	3 500	8 000	8 500
				Free State	2 000	2 000	2 500
				Gauteng	1 600	2 000	2 500
				KwaZulu-Natal	4 000	8 000	8 500
				Limpopo	-	5 000	5 500
				Mpumalanga	5 500	5 500	6 000
				Mntla Koloni	2 000	2 000	2 500
				Mntla Ntshona	5 000	5 000	5 500
				Ntshona Koloni	3 500	2 500	3 000
				ISIXA	**27 100**	**40 000**	**44 500**
Imfundo (iSaBelo 15)	(a) Isipho senkqubo yokondliwa kwabantwana	Ukuphucula isimo sokondliwa kwabantwana khonukuze bafunde ngcono.	Isipho esinemiqathango	Mpuma Koloni	177 259	194 288	233 882
				Free State	49 100	53 817	64 784
				Gauteng	75 730	83 006	99 921
				KwaZulu-Natal	181 420	198 849	239 372
				Limpopo	153 125	167 836	202 039
				Mpumalanga	64 079	70 235	84 549
				Mntla Koloni	22 469	24 628	29 647
				Mntla Ntshona	72 401	79 357	95 529
				Ntshona Koloni	36 617	40 135	48 313
				ISIXA	**832 200**	**912 151**	**1 098 036**
	(b) Isipho seHIV neAIDS ukunikezela ngamakhono okuziphilisa	Ukukhuthaza ngeHIV ne AIDS nokufundisa ngamakhono okuphila kumabanga aphantsi naphakamileyo.	Isipho esinemiqathango	Mpuma Koloni	22 244	23 579	24 993
				Free State	7 715	8 178	8 668
				Gauteng	17 487	18 536	19 648
				KwaZulu-Natal	29 188	30 938	32 795
				Limpopo	19 415	20 580	21 815
				Mpumalanga	9 772	10 358	10 980
				Mntla Koloni	2 186	2 317	2 456
				Mntla Ntshona	10 029	10 631	11 269
				Ntshona Koloni	10 543	11 176	11 847
				ISIXA	**128 579**	**136 293**	**144 471**

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2004/05 Allocation	Forward Estimates	
						2005/06	2006/07
					R'000	R'000	R'000
ealth 'ote 16)	(a) Hospital Revitalisation Grant	To transform and modernise infrastructure and equipment in hospitals in line with national policy	Conditional grant	Eastern Cape	116 354	121 008	146 291
				Free State	52 370	54 466	71 060
				Gauteng	155 126	232 870	204 313
				KwaZulu-Natal	178 054	190 292	220 883
				Limpopo	106 463	110 722	141 093
				Mpumalanga	68 292	71 025	92 662
				Northern Cape	57 135	59 421	77 524
				North West	92 845	98 998	110 832
				Western Cape	85 217	88 625	115 626
				TOTAL	**911 856**	**1 027 427**	**1 180 284**
	(b) Comprehensive HIV and Aids Grant	To enable the health sector to develop an effective response to the HIV and Aids epidemic and other matters	Conditional grant	Eastern Cape	98 970	159 005	218 021
				Free State	69 969	100 874	142 265
				Gauteng	134 231	185 048	252 695
				KwaZulu-Natal	186 348	251 468	344 304
				Limpopo	77 430	125 899	175 861
				Mpumalanga	53 840	81 392	107 479
				Northern Cape	31 881	48 050	68 603
				North West	70 981	100 921	142 316
				Western Cape	57 962	82 451	115 670
				TOTAL	**781 612**	**1 135 108**	**1 567 214**
	(c) Integrated Nutrition Programme Grant	To implement integrated nutrition activities aimed at improving the nutritional status of all South Africans	Conditional grant	Eastern Cape	23 933	26 316	-
				Free State	6 636	7 296	-
				Gauteng	10 307	11 333	-
				KwaZulu-Natal	24 513	26 954	-
				Limpopo	20 320	22 344	-
				Mpumalanga	8 713	9 581	-
				Northern Cape	3 000	3 299	-
				North West	9 987	10 981	-
				Western Cape	4 809	5 288	-
				TOTAL	**112 218**	**123 392**	**-**

Impilo (iSabelo 16	(a) Isipho sokuvuselelwa kwezibhedlele	Ukuphuculwa kwezibhedlele zenziwe ezalamaxesha ngokuhambisana nemigaqo yocwangciso.	Isipho esinemiqathango	Mpuma Koloni	116 354	121 008	146 291
				Free State	52 370	54 466	71 060
				Gauteng	155 126	232 870	204 313
				KwaZulu-Natal	178 054	190 292	220 883
				Limpopo	106 463	110 722	141 093
				Mpumalanga	68 292	71 025	92 662
				Mntla Koloni	57 135	59 421	77 524
				Mntla Ntshona	92 845	98 998	110 832
				Ntshona Koloni	85 217	88 625	115 626
				ISIXA	**911 856**	**1 027 427**	**1 180 284**
	(b) Isipho esipheleleyo seHIV neAIDS	Ukulungiselela ezempilo ukuba zikwazi zifune indlela esebenzayo yokulwa nesifo iHIV neAIDS nezinye izinto.	Isipho esinemiqathango	Mpuma Koloni	98 970	159 005	218 021
				Free State	69 969	100 874	142 265
				Gauteng	134 231	185 048	252 695
				KwaZulu-Natal	186 348	251 468	344 304
				Limpopo	77 430	125 899	175 861
				Mpumalanga	53 840	81 392	107 479
				Mntla Koloni	31 881	48 050	68 603
				Mntla Ntshona	70 981	100 921	142 316
				Ntshona Koloni	57 962	82 451	115 670
				ISIXA	**781 612**	**1 135 108**	**1 567 214**
	(c) Isipho senkqubo yesondlo edityanisiweyo	Ukusetyenziswa kwendlela ezidibeneyo zokondla ezinenjongo yokuphucula izinga lwesondlo lwabantu baseMzantsi Afrika.	Isipho esinemiqathango	Mpuma Koloni	23 933	26 316	-
				Free State	6 636	7 296	-
				Gauteng	10 307	11 333	-
				KwaZulu-Natal	24 513	26 954	-
				Limpopo	20 320	22 344	-
				Mpumalanga	8 713	9 581	-
				Mntla Koloni	3 000	3 299	-
				Mntla Ntshona	9 987	10 981	-
				Ntshona Koloni	4 809	5 288	-
				ISIXA	**112 218**	**123 392**	**-**

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2004/05 Allocation	Forward Estimates	
						2005/06	2006/07
					R'000	R'000	R'000
	(d) Hospital Management and Quality Improvement Grant	To transform hospital management and improve quality of care in line with national policy	Conditional grant	Eastern Cape	19 529	24 531	26 003
				Free State	13 055	13 393	14 197
				Gauteng	20 776	18 510	19 621
				KwaZulu-Natal	20 065	23 778	25 204
				Limpopo	15 388	17 457	18 505
				Mpumalanga	12 833	12 340	13 081
				Northern Cape	10 490	10 083	10 688
				North West	12 713	12 642	13 400
				Western Cape	16 983	17 608	18 664
				TOTAL	**141 832**	**150 342**	**159 363**
lousing Vote 29)	(a) Housing Subsidy Grant	To finance subsidies under the national housing programme	Conditional grant	Eastern Cape	598 900	569 448	603 615
				Free State	385 641	390 547	413 980
				Gauteng	1 117 463	1 313 528	1 392 340
				KwaZulu-Natal	748 463	783 466	830 474
				Limpopo	369 818	389 598	412 974
				Mpumalanga	296 457	314 620	333 497
				Northern Cape	89 442	78 299	82 997
				North West	421 378	458 406	485 910
				Western Cape	446 035	447 492	474 341
				TOTAL	**4 473 597**	**4 745 404**	**5 030 128**
	(b) Human Settlement Grant and Redevelopment grant	To fund projects aimed at improving the quality of the environment by identifying dysfunctionalities in human settlements	Conditional grant	Eastern Cape	11 660	14 697	15 579
				Free State	9 010	10 079	10 684
				Gauteng	22 260	33 900	35 934
				KwaZulu-Natal	27 560	20 220	21 433
				Limpopo	11 660	10 055	10 658
				Mpumalanga	7 420	8 120	8 607
				Northern Cape	3 180	2 021	2 142
				North West	8 480	11 831	12 541
				Western Cape	14 310	11 549	12 243
				TOTAL	**115 540**	**122 472**	**129 821**

	(d) Isipho sokuphathwa kwezibhedlele nokuphuculwa komgangatho wazo	Ukutshintsha izibhedlela nokuphucula indlela zokukhathalela abantu abagulayo ngokwemigaqo kazwelonke.	Isipho esinemiqathango	Mpuma Koloni	19 529	24 531	26 003
				Free State	13 055	13 393	14 197
				Gauteng	20 776	18 510	19 621
				KwaZulu-Natal	20 065	23 778	25 204
				Limpopo	15 388	17 457	18 505
				Mpumalanga	12 833	12 340	13 081
				Mntla Koloni	10 490	10 083	10 688
				Mntla Ntshona	12 713	12 642	13 400
				Ntshona Koloni	16 983	17 608	18 664
				ISIXA	**141 832**	**150 342**	**159 363**
Izindlu (ISabelo 29)	(a) isipho sesibonelelo sezindlu	Ukuxhasa ngemali zezibonelelo zezindlu phantsi kwenkqubo kazwelonke yezezindlu.	Isipho esinemiqathango	Mpuma Koloni	598 900	569 448	603 615
				Free State	385 641	390 547	413 980
				Gauteng	1 117 463	1 313 528	1 392 340
				KwaZulu-Natal	748 463	783 466	830 474
				Limpopo	369 818	389 598	412 974
				Mpumalanga	296 457	314 620	333 497
				Mntla Koloni	89 442	78 299	82 997
				Mntla Ntshona	421 378	458 406	485 910
				Ntshona Koloni	446 035	447 492	474 341
				ISIXA	**4 473 597**	**4 745 404**	**5 030 128**
	(b) Ukuhlaliswa ggokutsha koluntu nenkqubo yovavanyo lwempinda yophuhliso	Ukuxhasa ngezimali iinkqubo ezijoliswe ekuphuculeni umgangatho wokusingqongileyo kubemi basezixekweni.	Isipho esinemiqathango	Mpuma Koloni	11 660	14 697	15 579
				Free State	9 010	10 079	10 684
				Gauteng	22 260	33 900	35 934
				KwaZulu-Natal	27 560	20 220	21 433
				Limpopo	11 660	10 055	10 658
				Mpumalanga	7 420	8 120	8 607
				Mntla Koloni	3 180	2 021	2 142
				Mntla Ntshona	8 480	11 831	12 541
				Ntshona Koloni	14 310	11 549	12 243
				ISIXA	**115 540**	**122 472**	**129 821**

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2004/05 Allocation	Forward Estimates	
						2005/06	2006/07
					R'000	R'000	R'000
Provincial and Local Government (Vote 5)	(a) Local Government Capacity Building Fund Grant	To assist municipalities to build their institutional capacity and improve their systems for sustainable service delivery	Conditional grant	Eastern Cape	35 184	-	-
				Free State	31 050	-	-
				Gauteng	15 050	-	-
				KwaZulu-Natal	33 050	-	-
				Limpopo	20 100	-	-
				Mpumalanga	22 050	-	-
				Northern Cape	22 675	-	-
				North West	21 250	-	-
				Western Cape	20 050	-	-
				TOTAL	**220 459**	**-**	**-**
	(b) Provincial Project Management Capacity for Municipal Infrastructure Grant (MIG)	To provide support to manage the implementation of MIG on behalf of the Department to ensure sustainability of MIG projects	Conditional grant	Eastern Cape	9 169	9 770	10 356
				Free State	3 321	3 539	3 751
				Gauteng	5 664	6 035	6 397
				KwaZulu-Natal	8 353	8 900	9 434
				Limpopo	4 198	4 472	4 740
				Mpumalanga	2 238	2 599	2 755
				Northern Cape	1 843	1 963	2 082
				North West	2 439	2 542	2 694
				Western Cape	3 508	3 738	3 962
				TOTAL	**40 733**	**43 558**	**46 171**
Social Development (Vote 19)	(a) HIV and Aids (Community-Based Care) Grant	To provide social welfare services to orphans and vulnerable children who are infected and affected by HIV and Aids	Conditional grant	Eastern Cape	7 089	7 514	7 965
				Free State	9 825	10 415	11 040
				Gauteng	10 315	10 934	11 590
				KwaZulu-Natal	12 773	13 540	14 352
				Limpopo	4 634	4 912	5 207
				Mpumalanga	10 456	11 084	11 749
				Northern Cape	3 930	4 165	4 415
				North West	8 070	8 554	9 067
				Western Cape	3 088	3 273	3 469
				TOTAL	**70 180**	**74 391**	**78 854**

Amaphondo noomasipala (ISabelo 5)	(a) Isipho sokuphuhlisa amandla oorhulumente boomasipala	Ukuxhasa oomasipala ukuphuhlisa amandla abo nokuqinisekisa uniko zinkonzo okuzinzileyo.	Isipho esinemiqathango	Mpuma Koloni	35 184	-	-
				Free State	31 050	-	-
				Gauteng	15 050	-	-
				KwaZulu-Natal	33 050	-	-
				Limpopo	20 100	-	-
				Mpumalanga	22 050	-	-
				Mntla Koloni	22 675	-	-
				Mntla Ntshona	21 250	-	-
				Ntshona Koloni	20 050	-	-
				ISIXA	**220 459**	**-**	**-**
	(b) Isipho sokuphathwa kwenkqubo zokusebenza zamaphondo ngezixhobo zokusebenza koomasipala (MIG)	Ukubonelela ngenkxaso ukuze ukusetyenziswa kweMIG endaweni yesebe ukuqinisekisa ukuhlala zisebenza inkqubo zeMIG.	Isipho esinemiqathango	Mpuma Koloni	9 169	9 770	10 356
				Free State	3 321	3 539	3 751
				Gauteng	5 664	6 035	6 397
				KwaZulu-Natal	8 353	8 900	9 434
				Limpopo	4 198	4 472	4 740
				Mpumalanga	2 238	2 599	2 755
				Mntla Koloni	1 843	1 963	2 082
				Mntla Ntshona	2 439	2 542	2 694
				Ntshona Koloni	3 508	3 738	3 962
				ISIXA	**40 733**	**43 558**	**46 171**
UPhuhliso lwezentlalontle (ISabelo 19)	(a) Isipho seHIV/Aids (ukhathalelo ngumphakathi ekuhlaleni)	Ukuxhas ngeenkonzo zentlalontle kwinkedama nabantwana abasengozini abane nabachatshazelwa yiHIV neAIDS.	Isipho esinemiqathango	Mpuma Koloni	7 089	7 514	7 965
				Free State	9 825	10 415	11 040
				Gauteng	10 315	10 934	11 590
				KwaZulu-Natal	12 773	13 540	14 352
				Limpopo	4 634	4 912	5 207
				Mpumalanga	10 456	11 084	11 749
				Mntla Koloni	3 930	4 165	4 415
				Mntla Ntshona	8 070	8 554	9 067
				Ntshona Koloni	3 088	3 273	3 469
				ISIXA	**70 180**	**74 391**	**78 854**

SCHEDULE 5

SPECIFIC PURPOSE ALLOCATIONS TO PROVINCES

Vote	Name of Allocation	Purpose	Type of Allocation	Province	Column A	Column B	
					2004/05 Allocation	Forward Estimates	
						2005/06	2006/07
					R'000	R'000	R'000
	(b) Child Support Extension Grant	To fund extension of child support grant to eligible children between ages 7 to 14 years, phased over three years, and to cover associated administrative and payment costs	Conditional grant	Eastern Cape	902 977	1 706 997	2 296 777
				Free State	240 558	454 754	611 875
				Gauteng	220 490	416 816	560 830
				KwaZulu-Natal	780 247	1 474 988	1 984 607
				Limpopo	573 943	1 084 987	1 459 858
				Mpumalanga	260 013	491 531	661 359
				Northern Cape	65 272	123 392	166 023
				North West	416 186	786 763	1 058 595
				Western Cape	190 314	359 772	484 076
				TOTAL	**3 650 000**	**6 900 000**	**9 284 000**
	(c) Food Emergency Relief Grant	To provide food relief to vulnerable individuals and households	Conditional grant	Eastern Cape	94 133	94 133	99 781
				Free State	37 334	37 334	39 574
				Gauteng	27 904	27 904	29 578
				KwaZulu-Natal	68 185	68 185	72 276
				Limpopo	61 146	61 146	64 815
				Mpumalanga	27 651	27 651	29 310
				Northern Cape	9 998	9 998	10 598
				North West	41 615	41 615	44 112
				Western Cape	20 034	20 034	21 236
				TOTAL	**388 000**	**388 000**	**411 280**
Sport and Recreation South Africa (Vote 20)	Mass Sport and Recreation Participation Programme Grant	To fund the promotion of mass participation within disadvantaged communities in a selected number of sport activities and the empowerment of communities to manage these activities	Conditional grant	Eastern Cape	1 000	2 670	4 340
				Free State	1 000	2 670	4 340
				Gauteng	1 000	2 670	4 340
				KwaZulu-Natal	1 000	2 670	4 340
				Limpopo	1 000	2 670	4 340
				Mpumalanga	1 000	2 670	4 340
				Northern Cape	1 000	2 640	4 280
				North West	1 000	2 670	4 340
				Western Cape	1 000	2 670	4 340
				TOTAL	**9 000**	**24 000**	**39 000**

	(b) Isipho sokongezwa kwesondlo sabantwana	Ukuxhasa ngemali ukongezwa kwesondlo sabantwana ukulungiselela ukuba abantwana abaphakathi kweminyaka eyi 7 ukuya ku 14 bondliwe, iqale ukusebenza kwiminyaka emithathu yaye ibe seyibhatala nolawulo olunxulumene noko nendleko zokubhatala.	Isipho esinemiqathango	Mpuma Koloni	902 977	1 706 997	2 296 777
				Free State	240 558	454 754	611 875
				Gauteng	220 490	416 816	560 830
				KwaZulu-Natal	780 247	1 474 988	1 984 607
				Limpopo	573 943	1 084 987	1 459 858
				Mpumalanga	260 013	491 531	661 359
				Mntla Koloni	65 272	123 392	166 023
				Mntla Ntshona	416 186	786 763	1 058 595
				Ntshona Koloni	190 314	359 772	484 076
				ISIXA	**3 650 000**	**6 900 000**	**9 284 000**
	(c) isipho soncedo olungxamisekileyo lokutya	Ukuxhasa ngokutya kubantu abasengxakini nakumakhaya ahlelelkileyo.	Isipho esinemiqathango	Mpuma Koloni	94 133	94 133	99 781
				Free State	37 334	37 334	39 574
				Gauteng	27 904	27 904	29 578
				KwaZulu-Natal	68 185	68 185	72 276
				Limpopo	61 146	61 146	64 815
				Mpumalanga	27 651	27 651	29 310
				Mntla Koloni	9 998	9 998	10 598
				Mntla Ntshona	41 615	41 615	44 112
				Ntshona Koloni	20 034	20 034	21 236
				ISIXA	**388 000**	**388 000**	**411 280**
Ezemidlalo nenkcubeko (isabelo 20)	(a) Isipho sokulungiselela inkqubo yokuthabatha inxaxheba kwezemidlalo nenkcubeko ngabantu abaninzi	Ukunika inkxaso yemali ukukhuthaza ukuthabatha inxaxheba kwabantu abaninzi phakathi kwemiphakathi ehlelekileyo kwimidlalo ethile ekhethiweyo nokunikezela umphakathi amandla okulawula lo midlalo.	Isipho esinemiqathango	Mpuma Koloni	1 000	2 670	4 340
				Free State	1 000	2 670	4 340
				Gauteng	1 000	2 670	4 340
				KwaZulu-Natal	1 000	2 670	4 340
				Limpopo	1 000	2 670	4 340
				Mpumalanga	1 000	2 670	4 340
				Mntla Koloni	1 000	2 640	4 280
				Mntla Ntshona	1 000	2 670	4 340
				Ntshona Koloni	1 000	2 670	4 340
				ISIXA	**9 000**	**24 000**	**39 000**

SCHEDULE 6

RECURRENT GRANTS TO LOCAL GOVERNMENT

Vote	Name of Allocation	Purpose	Type of Allocation	Column A	Column B	
				2004/05 Allocation	MTEF Outer Years	
					2005/06	2006/07
				R'000	R'000	R'000
Provincial and Local Government (Vote 5)	Municipal Systems Improvement Grant	To assist municipalities in building in-house capacity to perform their functions	Conditional grant	182 243	200 000	200 000
National Treasury (Vote 8)	a) Local Government Financial Management Grant	To promote and support reforms to municipal financial management and the implementation of the Municipal Finance Management Act	Conditional grant	137 000	132 500	136 000
	b) Local Government Restructuring Grant	To support municipal restructuring initiatives of large municipalities	Conditional grant	342 900	350 000	350 000
		TOTAL		**662 143**	**682 500**	**686 000**

ISIHLOMELO 6

ULWABIWO OLUQHUBEKAYO KORHULUMENTE BOOMASIPALA

Isabelo	Igama lwesipho	Injongo	Uhlobo lwesabiwo	Uluhlu A	Uluhlu B	
				Ulwabiwo luka 2004/05	MTEF iminyaka engaphandle	
					2005/06	2006/07
				R'000	R'000	R'000
Urhulumente wamaphondo noomasipala (Isabelo 5)	Isipho sophuculo lweMo yooMasipala	Ukuxhasa oomasipala ekuphuculeni amandla angaphakathi ukulungiselela ukwenza imisebenzi yabo	Isipho esinemiqathango	182 243	200 000	200 000
UVimba-Mali kaZwelonke (ISabelo 8)	(a) Isipho sokuphucula lwemali yorhulumente bomasipala	Ukukhuthaza nokuxhasa utshintsho kwiindlela zokulawula iimali zoomasipala nokusebenza koMthetho wokuPhathwa kwemali zikaMasipala.	Isipho esinemiqathango	137 000	132 500	136 000
	(b) Isipho soHlengahlengiso sooRhulumente booMasipala	Ukuncedisa iinzame zohlengahlengiso loo masipala abakhulu	Isipho esinemiqathango	342 900	350 000	350 000
		ISIXA		**662 143**	**682 500**	**686 000**

SCHEDULE 6A

INFRASTRUCTURE GRANTS TO LOCAL GOVERNMENT

Vote	Name of Grant	Purpose	Type of Allocation	Column A	Column B	
				2004/05 Allocation	MTEF Outer Years	
					2005/06	2006/07
				R'000	R'000	R'000
Provincial and Local Government (Vote 5)	Municipal Infrastructure Grant (MIG)	To support municipal capital budgets to fund municipal infrastructure and to upgrade existing infrastructure, primarily benefiting poor households	Conditional grant	4 401 484	5 140 677	5 927 188
Sport and Recreation (Vote 20)	Building for Sport and Recreation Programme	Promotion of sport and recreation within disadvantaged communities and upgrading of existing sports facilities	Conditional grant	132 270	-	-
Department of Mineral and Energy Affairs (Vote 31)	Integrated National Electrification Programme	To implement the Integrated National Electrification Programme by providing capital subsidies to municipalities to address electrification backlogs of permanently occupied residential dwellings	Conditional grant	247 577	258 000	-
		TOTAL		**4 781 331**	**5 398 677**	**5 927 188**

SCHEDULE 6A

ULWABIWO LWEZIXHOBO ZOPHUHLISO KOOMASIPALA

Isabelo	Igama lesipho	Injongo	Uhlobo lwesabiwo	Uluhlu A	Uluhlu B	
				Ulwabiwo luka 2004/05	MTEF iminyaka engaphandle	
					2005/06	2006/07
				R'000	R'000	R'000
OoRhulumente bamaPhondo nabooMasipala (ISabelo 5)	Isipho seziXhobo zoPhuhliso looMasipala (MIG)	Ukubonelela ngocwangciso oluyintloko loo masipala ukunikezela ngezimali zezixhobo zokusebenza zoomasipala nokugcina zisemgangathweni izixhobo zokusebenza ezikhoyo zize zibe nokufunyanwa ngamakhaya ahluphekayo.	Isipho esinemiqathango	4 401 484	5 140 677	5 927 188
Imidlalo neNkcubeko (ISabelo 20)	Inkqubo yokwakha ezeMidlalo neNkcubeko	Ukukhuthaza ezemidlalo nenkcubeko kuluntu oluhlelelekileyo nokulungiswa kweendawo zemidlalo ezikhoyo.	Isipho esinemiqathango	132 270	-	-
Isebe leziMbiwa naMandla (Isabelo 31)	Inkqubo kaZwelonke yokuFakela uMbane	Ukuphumeza iNkqubo kaZwelonke yokuFakela uMbane ngokubonelela ngenkunzi nezibonelelo zemali koomasipala ukuhlangabezana nokusilela ekufakeni umbane kumakhaya ekuhlalwa kuwo isigxina.	Isipho esinemiqathango	247 577	258 000	-
		ISIXA		**4 781 331**	**5 398 677**	**5 927 188**

SCHEDULE 7

ALLOCATIONS-IN-KIND AND INDIRECT GRANTS TO LOCAL GOVERNMENT

Vote	Name of Grant	Purpose	Type of Allocation	Column A	Column B	
				2004/05 Allocation	MTEF Outer Years	
					2005/06	2006/07
				R'000	R'000	R'000
Provincial and Local Government (Vote 5)	Municipal Infrastructure Grant (MIG)	To support municipal capital budgets to fund municipal infrastructure and to upgrade existing infrastructure, primarily for the benefit of poor households	Conditional grant	44 459	51 926	59 871
National Treasury (Vote 8)	Local Government Financial Management Grant	To promote and support reforms to municipal financial management and the implementation of the Municipal Finance Management Act	Conditional grant	60 998	66 240	62 657
Water Affairs (Vote 34)	(a) Water Services Operating Subsidy (Augmentation to the Water Trading Account)	To augment the Water Trading Account (Sub-Programme 4) to subsidise water schemes owned and/ or operated by the department or by other agencies on behalf of the department	Conditional grant	858 334	934 434	990 500
	(b) Implementation of Water Services Projects	To fund bulk, connector and internal infrastructure for water services at a basic level of service and to implement such projects on behalf of municipalities	Conditional grant	160 279	138 679	-
		TOTAL		**1 124 070**	**1 191 279**	**1 113 028**

ISIHLOMELO 7

ULWABIWO OLUNGEYOMALI/ULWABIWO OLUNGATHANGA NGQO KORHULUMENTE BOMASIPALA

Isabelo	Igama lesipho	Injongo	Uhlobo lwesabiwo	Uluhlu A	Uluhlu B	
				Ulwabiwo luka 2004/05	MTEF iminyaka engaphandle	
					2005/06	2006/07
				R'000	R'000	R'000
URhulumente wamaphondo nomasipala (5)	isipho sezixhobo zokusebenza zikamasipala(MIG)	Ukuxhasa oomasipala kucwangciso mali lokuncedisa ngemali yokuthenga izixhobo zokusebenza nokuphucula ezikhoyo ukulungiselela ukuba afumane amakhaya ahluphekayo.	Isipho esinemiqathango	44 459	51 926	59 871
uVimba Mali kaZwelonke (Isabelo 8)	Isipho sokulawulwa kwemali yoorhulumente boomasipala.	Ukukhuthaza nokuncedisa iindlela ezintsha zokulawulwa kwemali nokusebenza koMthetho Wokuphathwa kweMali yooMasipala	Isipho esinemiqathango	60 998	66 240	62 657
Imibandela yamanzi (Isabelo 34)	uncedo lweenkonzo zokusetyenziswa kwamanzi (ukongezelelwa kwe akhawunti yokuthengiswa kwamanzi)	Ukongezelea iakhawunti yokuthengiswa kwamanzi (inkqubo ephantsi (4) ukuncedisa izikimu zamanzi ezesebe nezisetyenziswa lisebe okanye amanye amaqumrhu endaweni yesebe	Isipho esinemiqathango	858 334	934 434	990 500
	ukusebenza kweprojekti zamanzi	Ukuxhasa ngezimali izixhobo ezikhulu zangaphakathi zeenkonzo zamanzi kwinqanaba elisezantsi nokusebenza kwezo projekti endaweni yoomasipala	Isipho esinemiqathango	160 279	138 679	-
		ISIXA		**1 124 070**	**1 191 279**	**1 113 028**

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