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UMphicothi-zincwadi jikelele unika ingxelo yokuphucuka okungephi kwiziphumo zophicotho-zincwadi zikarhulumente wengingqi

EPITOLI – Umphicothi-zincwadi jikelele (u-AG), uKimi Makwetu, namhlanje unike ingxelo ngokuphucuka okungephi kwiziphumo zophicotho-zincwadi zoomasipala baseMzantsi Afrika kunyaka-mali odlulileyo.

Ebhengeza ingxelo yakhe yeziphumo zophicotho-zincwadi zikarhulumente wengingqi ka-2015-16, uMakwetu uthe jikelele urhulumente wengingqi usilele ukugcina isantya seminyaka emi-5 esithembisayo – esifunyenwe kwiminyaka-2010-11 ukuya kutsho ku-2014-15 – anike ingxelo ngayo kunyaka ophelileyo.

Ingxelo ka-AG imemela ukuthabatha uxanduva lokuphendula kweenkokeli

Kwingxelo yakhe yakutshanje, uMakwetu ugxininisa ngokubaluleka koxanduva lokuphendula ekulawulweni kwemicimbi kamasipala, ukuqala kucwangciso olufanelekileyo olugxile kwizidingo zabemi, ukuqhutywa kolawulo lwangaphakathi olufanelekileyo nobeko-liso oluza kuqinisekisa ulawulo lwezezimali nolokusebenza olululo. Ukhankanya futhi nokuhlonitshwa komthetho ekuphathweni koomasipala, ukubekwa kweliso zizo zonke iinkokeli zezopolitiko nezolawulo ukuze uqingqo-mali kunye nemisebenzi ekujoliswe kuyo iphunyezwe ngokufanelekileyo, kwaye nokuba kukho iziphumo ngolawulo olugwenxa nokusilela ekusebenzeni.

UMakwetu uthi ukuba le migaqo isisiseko yoxanduva lokuphendula, eyandlalwe ngomxholo ongundoqo wolawulo lwangaphakathi olungqingqwa nolawulo olululo, imi

ngendlela, oomasipala kufuneka bazilungiselele ngokwaneleyo ukuhlangabezana noluntu abalunikeza iinkonzo.

U-AG ukwaqaphele nokuba ukuphucuka okungephi kwiziphumo zophicotho-zincwadi kunyaka odlulileyo kubonakalisa ukuba uxanduva lokuphendula lwale misebenzi ibalulekileyo lwalungekho ngqingqwa njengoko kufanele ukuba kube njalo. U-AG ukwaqaphele nokuba ukuphucuka okungephi kwiziphumo zophicotho-zincwadi kunyaka odlulileyo kubonakalisa ukuba uxanduva lokuphendula lwale misebenzi ibalulekileyo lwalungekho ngqingqwa njengoko kufanele ukuba kube njalo.

Ukubaluleka kolawulo lwangaphakathi olungqingqwa

Ulawulo lwangaphakathi olungqingqwa ngundoqo ekuqinisekiseni ukuba oomasipala baphumeza okuphambili ngendlela esebenzayo, eyaneleyo nenoqoqosho. Oku kukwaqinisekisa ukuba bavelisa iingxelo zezimali neengxelo zokusebenza ngokusemgangathweni, kwaye bathobele uviso-mthetho olusetyenziswayo – ingakumbi kwimimandla yokufumanela kunye neyolawulo lwezivumelwano zomsebenzi. Kunyaka esikuwo kubekho ukuphucuka okuncinci, ukuba kube khona kukomelela jikelele kwezixhobo zolawulo lwangaphakathi kummandla woomasipala karhulumente.

UMakwetu ugxininise izixhobo zolawulo ezingundoqo ezilandelayo ezisafuna ingqwalasela:

- linkokeli ezidala imo yokuthembeka, izenzo zoshishino ezisulungekileyo kunye nokulawula ngendlela eyiyo.
- Ugcino lweerekhodi olufanelekileyo ukuqinisekisa ukuba ulwazi olugqibeleleyo, olufanelekileyo noluchanekileyo luyafikeleleka kwaye luyafumaneka ukuxhasa iingxelo zezimali nezokusebenza.
- Ukumilisela engqondweni izixhobo zolawulo ezingundoqo ukuqinisekisa ukuqhutywa kweentengiselwano ngendlela echanekileyo, egqibeleleyo nekhawulezayo.

- Ukubekwa kweliso ekuthotyelweni kowiso-mthetho (oko kukuthi imigaqo nemimiselo).
- Ukugcwaliswa kwezithuba zomsebenzi kwiindawo ezibalulekileyo ezinje ngabalawuli bakwamasipala, amagosa ezezimali aziintloko, iintloko zolawulo lwenkqubo yeentengo kunye namagosa olwazi aziintloko, nokuqinisekisa jikelele inqanaba elifanelekileyo lesakhono solawulo lwezezimali kwamasipala.
- Ukumilisela engqondweni izixhobo zokulawula zolwazi lwezobuchwepheshe ezifanelekileyo, ngokugxininisa kulawulo lwezokhuseleko, ulawulo lofikelelo lwabasebenzisi noqhubeko loshishino.
- Ukulandelela izicwangciso zokusebenza zophicotho-zincwadi zemali.

Ingxelo yomphicothi-zincwadi ikhetha iintsusa eziqhubekayo ezilandelayo njengezincedis eziphambili kuphucuko olungephi kulawulo lwangaphakathi:

Ingxelo yoMphicothi-zincwadi zemali ikhetha oonobangela abayintsusa abaqhubekayo abalandelayo njengezincedis eziphambili kuphucuko olungephi kwizixhobo zokusebenza zangaphakathi:

- Ukusabela okucothayo kweenkokeli ukuphucula ulawulo lwangaphakathi olungundoqo nokuhlangabezana nemimandla yomngcipheko.
- Ukungazinzi okanye izithuba kwizikhundla ezingundoqo okanye amagosa angundoqo asilelayo ngezakhono ezifanelekileyo.
- Iziphumo ezinganelanga zokusebenza okusilelayo neziphoso.

Ngenxa yokungahlangatyezwananga nezi ntsusa, kubekho ukuphucuka okungephi kwiziphumo zophicotho-zincwadi loomasipala iyi-15% ephucukayo, i-13% erhuqa emva kunye ne-67% esele engaguqukanga.

Isishwankathelo seziphumo zophicotho-zincwadi

Kuphicotho-zincwadi, i-AGSA uhlola le miba ilandelayo:

- Ukuthiwa thaca okukuko nokungabikho kolwazi olubonakalayo olungelulo kwiingxelo zezimali
- Ulwazi lokusebenza oluthembekileyo nolukholisayo ngeenjongo zokunika ingxelo ngeenjongo zokusebenza ezimiswe kwangaphambili
- Ukuthobela lonke uviso-mthetho olulawula imicimbi yezezimali.

Iziko ekuphicothwe iincwadi zalo lifezekise uphicotho-zincwadi olungenachaphaza xa iingxelo zezimali zalo zingenachaphaza, kungekho okufunyanisiweyo kuphicotho-zincwadi ngokuphathelele ekunikweni kwengxelo ngeenjongo ezimiswe kwangaphambili nokuthobela uviso-mthetho.

Iziphumo zophicotho-zincwadi zomasipala abangama-263 kunye nesishwankathelo seziphumo zophicotho-zincwadi olungundoqo lwee-entithi zakwamasipala ezingama-51 ziqukwe kwingxelo jikelele yangoku.

Ukutshintsha kweziphumo ukusuka kowe-2014-15 ukuya kutsho kowe-2015-16

 Movement  Audit outcome	42 Improved	185 Unchanged	36 Regressed	15 Outstanding audits
Unqualified with no findings = 49	2 (DM), 7 (LM)	1 (MET) 12 (DM) 27 (LM)		
Unqualified with findings = 122	3 (DM), 16 (LM) 2 (LM)	2 (MET) 11 (DM) 75 (LM)	2 (MET) 4 (DM) 7 (LM)	1 (MET) 2 (LM)
Qualified with findings = 63	1 (LM) 8 (LM)	2 (MET) 4 (DM) 38 (LM)	1 (LM) 3 (DM), 6 (LM)	3 (LM)
Adverse with findings = 4	2 (DM), 1 (LM)		1 (LM)	
Disclaimed with findings = 25		2 (DM) 11 (LM)	1 (LM) 10 (LM) 1 (DM)	9 (LM)

MET – metropolitan municipality DM – district municipality LM – local municipality
 Colour of number indicates audit opinion from which municipality has moved

Bonke oomasipala

Oomasipala abambaxa

Oomasipala besithili

OoMasipala bengingqi

Iziphumo zophicotho-zincwadi ezingenachaphaza kungekho okufunyanisiweyo

Iziphumo zophicotho-zincwadi ezingenachaphaza kukhona okufunyanisiweyo

Iziphumo zophicotho-zincwadi ezinechaphaza kukhona okufunyanisiweyo

Iziphumo zophicotho-zincwadi ezibi kukhona okufunyanisiweyo

Iziphumo zophicotho-zincwadi ezibi kakhulu kukhona okufunyanisiweyo

MET – umasipala ombaxa

DM – umasipala wesithili

LM – umasipala wengingqi

Umbala wenani ubonakalisa iziphumo zophicotho-zincwadi umasipala asuka kuzo

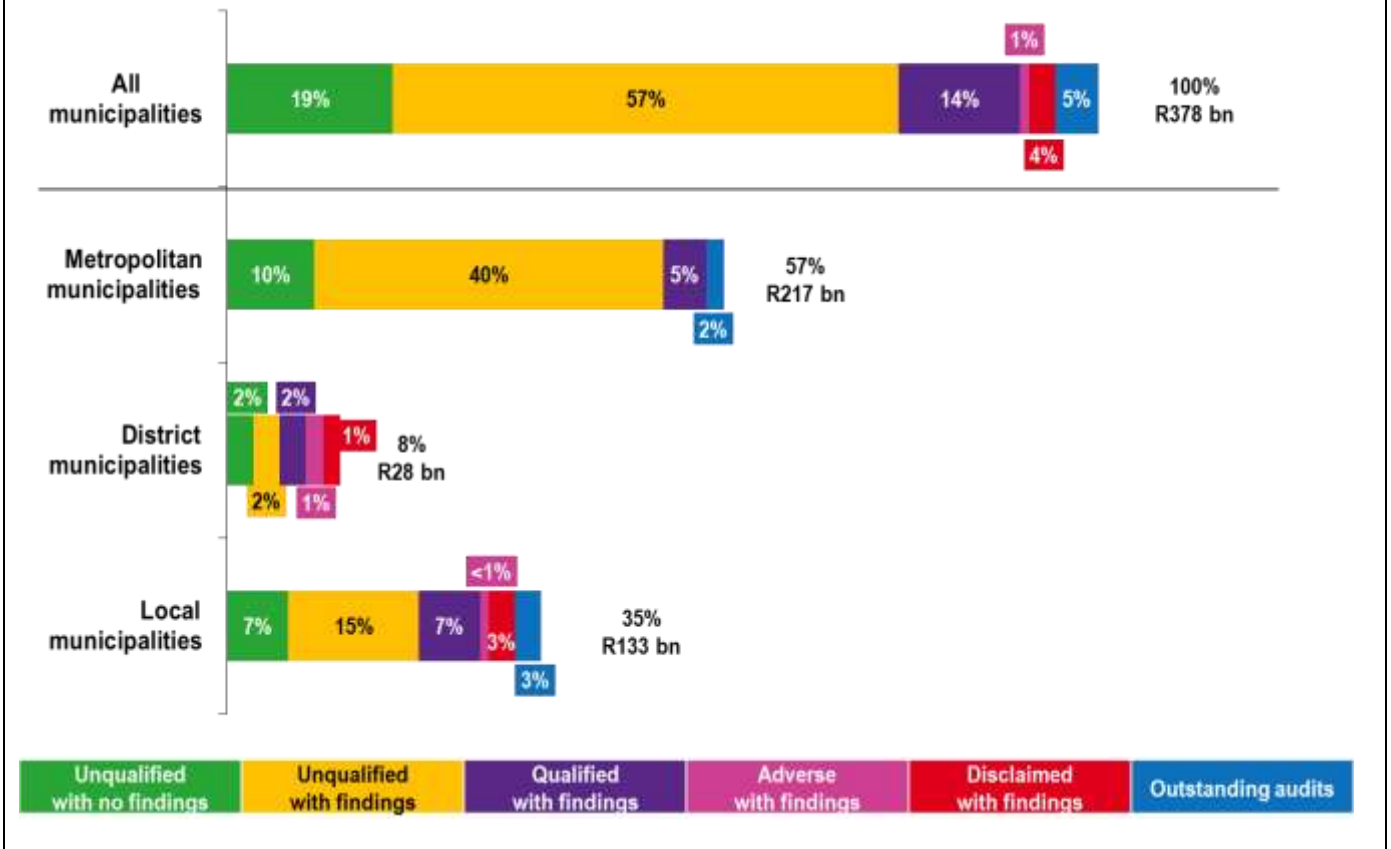
Kukonke, ama-82% (40) oomasipala abaneziphumo zophicotho-zincwadi ezingenachaphaza kunya-kamali odlulileyo (2014-15) afumene esi siphumo kwakhona kulo nyaka sikuwo (2015-16). U-AG ukubona oku 'njengophawu olukhuthazayo lokuba ukuphucuka kwaba masipala luzinzile'.

Ngelishwa, oomasipala abali-14 baphulukana nesimo sabo sesiphumo sophicotho-zincwadi olungenachaphaza, ngelixa abalithoba kuphela bashenxele kolu didi okugqibelele ekuncipheni okupheleleyo koomasipala abaneziphumo zopicotho-zincwadi ezingenachaphaza. Oomasipala abambaxa noomasipala besithili bafanele ukuba babe ngumzekelo omhle kummandla karhulumente wengingqi, kanti ngumasipala ombaxa omnye kuphela (isiXeko saseKapa) kunye noomasipala besithili abali-14 (ama-32% abo bonke oomasipala besithili) abafumene iziphumo zophicotho-zincwadi ezingenachaphaza.

Uqingqo-mali lwenkcitho karhulumente wengingqi lulonke ngowe-2015-16

Uqingqo-mali lwenkcitho yommandla kamasipala ngowe-2015-16 lwalungama-R378 zezigidi zezigidi. Oomasipala abaneziphumo zophicotho-zincwadi ezingenachaphaza babonakalisa ama-R70,9 bhiliyoni (19%) esi sixa-mali, ngelixa abo baneziphumo zophicotho-zincwadi ezingenachaphaza ezinokufunyanisiweyo bebonakalisa ama-R218 bhiliyoni (57%). Oomasipala abaneziphumo zophicotho-zincwadi ezinechaphaza benze ama-R53,4 bhiliyoni (14%) oqingqo-mali lulonke, ngelixa abo baneziphumo zophicotho-zincwadi ezibi nezibi kakhulu bebonakalise ama-R15,2 bhiliyoni (5%). Oomasipala abaneencwadi ezingekaphicothwa benza ama-R20,5 bhiliyoni (5%) oqingqo-mali lwenkcitho lulonke.

Iziphumo zophicotho-zincwadi ngokuthelekiswa nolwabiwo loqingqo-mali



Bonke oomasipala

Oomasipala abambaxa

Oomasipala besithili

Oomasipala bengingqi

Iziphumo zophicotho-zincwadi ezingenachaphaza kungekho okufunyanisiweyo
Iziphumo zophicotho-zincwadi ezingenachaphaza kukhona okufunyanisiweyo
Iziphumo zophicotho-zincwadi ezinechaphaza kukhona okufunyanisiweyo
Iziphumo zophicotho-zincwadi ezibi kukhona okufunyanisiweyo
Uphicotho-zincwadi olungekenziwa

Amaphondo anowona mlinganiselo uphezulu weziphumo zophicotho-zincwadi ezingenachaphaza

Ingxelo ka-AG ibonakalisa ukuba amaphondo anowona mlinganiselo uphezulu weziphumo zophicotho-zincwadi ezingenachaphaza kowe-2015-16 yayiyiNtshona Koloni (80%), iKwaZulu-Natal (18%) kunye neMpuma Koloni (16%).

INtshona Koloni yaqhubeka nokuba ngumzekelo omhle ngokunyusa iziphumo zophicotho-zincwadi ezingenachaphaza ukusuka kuma-73% ukuya kutsho kuma-80% yoomasipala bayo. U-AG uphawula ukuba 'amangenelelo agxilileyo nenkxaso yeenkokeli zephondo ngeqonga loququzelelo lenkulumbuso, inkqubo yeencwadi zemali ezingenachaphaza kunye nokujongwa kwakhona kolawulo loomasipala kunye neenkqubo zeendlela zokubona ziqhubeke nokuveza iziqhamo ezihle'.

Nangona ibinenani eliphezulu elibonakalayo leziphumo zophicotho-zincwadi olungenachaphaza ngokuthelekiswa noninzi lwamanye amaphondo, iziphumo zophicotho-zincwadi zeKwaZulu-Natal zabonakalisa ukubuyela emva okubonakalayo kulo nyaka. UMakwetu uyacaphula, phakathi kwezinye izinto, 'ukungazinzi nezithuba kwizikhundla ezingundoqo, kukhatshwa kukusilela koxanduva lokuphendula, ukusilela kwezixhobo zolawulo lwangaphakathi ezinxulumene nokuthotyelwa kowiso-mthetho olungundoqo ezazingabekwanga liso ngokwaneleyo kwakunye nokuphendula ngokulibazisayo kweenkokeli kwiziphakamiso ezenziwe luphicotho-zincwadi zemali lwangaphakathi neekomiti zophicotho-zincwadi' njengezibe negalelo ekubuyeleni umva koomasipala abali-14.

Amaphondo anoomasipala ababonakalise isantya esilungileyo kwiziphumo zawo zophicotho-zincwadi

UMakwetu uthe iziphumo zophicotho-zincwadi zoomasipala abaseMpuma Koloni, eLimpopo naseMpumalanga zibonakalise isantya esiya kwicala elililo, iMpuma Koloni iyeyona ibonakalisa ukuphucuka okuphezulu.

'Ukuphucuka eMpuma Koloni kunganxulunyaniswa nokugcinwa kweerekhodi okuphucukileyo, inkxaso enikwa ngunondyebo wephondo kunye nesebe lolawulo lwentsebenziswano lephondo, iinkokeli ezihlangabezana neziphakamiso zophicotho-

zincwadi, ukuphunyezwa kwamanqanaba angawona aphantsi obuchule nokusetyenziswa kwabacebisi,' utsho uMakwetu.

Ukwakhankanya nokuba ukuphucuka eLimpopo kubangelwe kukugxila okunyukileyo kokusombulula okufunyanisiweyo kuphicotho-zincwadi ekusabeleni kwikhwelo elingqingqwa lenkulumbuso lokuba kuza kuthatyathwa amanyathelo kubaphathi boomasipala ukuba iziphumo zophicotho-zincwadi ziyasilela. Kananjalo, eMpumalanga uMakwetu uthi ubunkokeli obungqingqwa, uxanduva lokuphendula kunye nolawulo lwabaqeshwa abalungileyo kwinani elininzi loomasipala lube nesiphumo esifunekayo.

'Sincoma iinkokeli kula maphondo ngokuthatha unyawo ekwenzeni isigqibo ekuphumezeni iziphakamiso zophicotho-zincwadi zeminyaka edlulileyo. Siyabakhuthaza ukuba balondoloze esi santya sithembisayo,' utsho uMakwetu.

Amaphondo aphulukene nesimo sawo sophicotho-zincwadi olungenachaphaza lonyaka odlulileyo

Ingxelo ka-AG ibonakalisa ukuba nangona iGauteng iqhubeke nokusebenza kakuhle kwaye ikukuphela kwephondo apho i-100% yoomasipala bayo befumene iziphumo zophicotho-zincwadi ezingenachaphaza kwiingxelo zezimali zabo, ngumasipala waseMidvaal kuphela oye wabambelela kwisimo sakhe sophicotho-zincwadi olungenachaphaza. Ingxelo iqhubeka nokubhengeza ukuba ukungabeki iliso ngokwaneleyo kulawulo lwenkqubo yeentengo (i-SCM) nakwingxelo yokusebenza kukhokelele ekubeni oomasipala abathathu baphulukane nesimo sabo sophicotho-zincwadi olungenachaphaza sonyaka odlulileyo.

Amaphondo ekufuneka omeleze iinkqubo zolawulo zawo

U-AG ubize uMntla Ntshona, uMntla Koloni neFreyistata njengamaphondo anezona ziphumo zisilelayo, ngokusekelwe kuninzi loomasipala abaneziphumo zophicotho-zincwadi ezibi kakhulu nezibi okanye iincwadi ezingekaphicothwa.

'Kwabakho ukuphucuka okungephi kula maphondo kwinkangeleko yonyaka odlulileyo. Ulangazelelo ngokuphathelele kwezopolitiko olugxilileyo notyalo-mali

olwaneleyo ukuqinisekisa ukuba okungundoqo kwenziwa ngokufanelekileyo kuyafuneka ukudala isiseko apho uxanduva lokuphendula lungabuyiselwa kwaye lomelezwe khona kula maphondo,' ugxininise watsho uMakwetu.

lingqwalasela zophicotho-zincwadi ezibonakalayo

Imo yezezimali yoomasipala

Esinye seziphumo eziphambili ngokungaphaya senqubo esilelayo yolawulo lwangaphakathi singabonwa kwimpembelelo yaso kwimo yezezimali yoomasipala. Ngowe-2015-16 i-AGSA inike umlinganiselo wemo yezimali wama-65% oomasipala ngokuthi mhlawumbi bayaxhalabisa okanye bafuna ungenelelo, xa kuthelekiswa nama-60% ngowe-2014-15.

Ezona zikhombisi zixhalabisayo kwiminyaka emibini edlulileyo ngoomasipala abachitha ngaphezulu kwemithombo abanayo (ngako oko bethwala intsilelo emva kotsalo), amatyala angoku esodlula ii-asethi zangoku ukuphela konyaka (imo yetyala langoku emva kotsalo), abanamatyala bengahlawuli okanye bethatha ixesha elide ukuhlawula ityala labo, kwaye abanamatyala kubo bengahlawulwa ngexesha.

'Bebonke, ama-27% oomasipala ayekwimo eyodwa yokusilela kwezezimali ekupheleni kowe-2015-16, ngentandabuzo ebonakalayo ngokuphathelele kwizakhono zabo zokuqhubeka nokuqhuba umsebenzi kwixesha elizayo,' utshilo uMakwetu.

Ukuphucuka okungephi kwiziphumo zophicotho-zincwadi zeengxelo zezimali

Ingxelo ibonakalisa ukuba iziphumo zophicotho-zincwadi zeengxelo zezimali ziphucuke ngokungephi ukusuka kuma-60% ukuya kutsho kuma-62% eziphumo zophicotho zincwadi ezingenachaphaza, ngelixa iziphumo zophicotho zincwadi ezibi nezibi kakhulu zihle ukusuka kwi-13% ukuya kutsho kwi-10%. Oku, ingxelo iyakhankanya kwakhona, kubonisa ukuba ekujoliswe kuko kwe-*Medium-term Strategic Framework* karhulumente kwama-65% eziphumo zophicotho zincwadi ezingenachaphaza, ama-20% eziphumo zophicotho-zincwadi ezinechaphaza kunye nokona okuphezulu okuli-15% kweziphumo

zophicotho zincwadi ezimi kakhulu okanye ezibi ngowe-2018-19 ke ngoko kungaphunyezwa.

Nangona kunjalo, u-AG wakhawuleza ukukhankanya ukuba umgangatho osilelayo weengxelo zezimali ezingeniselwe ukuphicothwa ukhokelele ekunyukeni kwexesha nendleko yophicotho-zincwadi. Uthe ngowe-2015-16 ngama-31% kuphela (kwaye hayi ama-62%) oomasipala 'angebebefumene iziphumo zophicotho-zincwadi ezingenachaphaza ukuba thina, njengabaphicothi-zincwadi, besingakhange sibone ulwazi olungelulo kwaye sivumele ekuphicothwa iincwadi zabo ukuba benze izilungiso'.

UMakwetu uphinde walumkisa ukuba abacebisi kufuneka basetyenziswe ngendlela eyiyo. 'Safumanisa ukuba koomasipala abangama-130 (57%), iingxelo zezimali ezingeniselwe ukuphicothwa ziquke ulwazi olungelulo kwimimandla apho abacebisi bangazange basebenze, okuthethe ukuba ulwazi olungelulo luchongiwe lwaza lwalungiswa yinkqubo yophicotho-zincwadi kwaye hayi ngumcebisi. Oku kusoloko kuyinkxalabo ngokuphathelele kusetyenziso olululo lwaba bacebisi.' Oku kuza ngokuchasene nemo yokuba imirhumo yokucebisa ngeenkonzozo zokunika ingxelo yezezimali iqhubeke nokunyuka ngama-R838 ezigidi.

'Umgangatho osilelayo weengxelo zezimali ezingeniswe kuthi ukuba siziphicothe kunye nokuthembela okuqhubekayo kubacebisi ngokunika iinkonzozo zengxelo zezimali kubangela ukufuna ukuqonda ukuba ingaba oomasipala baneenkqubo ezingundoqo ezifanelekileyo zolawulo lwangaphakathi na ukuqinisekisa ukunikwa kwengxelo konyaka okuchanekileyo nokufanelekileyo,' utsho u-AG.

Ukuphucuka komgangatho weengxelo zokusebenza zonyaka

Ingxelo ka-AG ibonakalisa ukuba ummandla ekurekhodwe kuwo okona kuphucuka kungaphaya yayingumgangatho weengxelo zokusebenza. Inani loomasipala elingenako okubonakalayo okufunyanisiweyo kule meko lenyuka ukusuka kuma-38% ukuya kutsho kuma-47%.

'Umgangatho onyukileyo wale nkonz o yoxanduva lokuphendula lophumezo-nkonzo olubalulekileyo uyakhuthaza, kodwa ukuphucuka okungaphaya kusafuneka. Ukubaluleka kolwazi kwezi ngxelo kuphucuke ngokungaphaya (ngenani loomasipala abanokufunyanisiweyo lincipha ukusuka kuma-45% ukuya kutsho kuma-38%), kodwa phantse isiqingatha soomasipala sisokole ukunika ingxelo ngolwazi oluthembekileyo ngophumezo-nkonzo,' utshilo u-AG.

Ukuthotyelwa kowiso-mthetho olungundoqo olufanelekileyo

Kubekho ukubuyela umva okungephi ekuthotyelweni kowiso-mthetho olungundoqo olulawula imisebenzi kamasipala, ngenani loomasipala abangenako okubonakalayo okufunyanisiweyo kuncipha ukusuka kuma-20% ukuya kutsho ku-18%. Ukuphela kobekoliso nezixhobo zolawulo kummandla wokuthobela kwabonakala kwimimandla emininzi, ukuquka i-SCM, kukhokelela ekunyukeni kwenkcitho engekho mgaqweni.

Ulawulo lwenkqubo yeentengo

Ubugwenxa be-SCM koomasipala baqatshelwa ingakumbi kwimimandla yokhuphiswano lokubizwa kwamaxabiso (kuma-46% oomasipala) nokufunyanwa kweentelekelelo zeendleko ezintathu (56%). Ulawulo lwezivumelwano zomsebenzi nalo lwabuyela umva (44%) kwaye khangela kubekho kuphucuka ekuhlangabezeni iinkxalabo esiziphakamisileyo unyaka nonyaka malunga nezivumelwano zomsebenzi ezinikwa abasebenzi, ooceba, iintsapho zabo namanye amagosa karhulumente kwakunye namaxwebhu alahlekayo xa abaphicothi-zincwadi befuna ukuphicotha inkqubo yokufumanela.

U-AG uthi oomasipala bacothile futhi ekulungiseleleni ukuphunyezwa kohlaziyo lwe-SCM olwaziswa nguNondyabo wesiZwe, okuquka idathabheyisi yabaniki-nkonzo engundoqo ne-eTender portal – nangona olu hlaziyo lwalufanele ukuba luphunyezwe ngomhla woku-1 kuJulayi ka-2016, ama-63% oomasipala mhlawumbi ayengekaqalisi ukusebenzisa idathabheyisi/iphothali okanye babengahlaziyanga imigaqo-nkqubo ye-SCM ngeloo xesha.

Inkcitho engekho mgaqweni

Inkcitho engekho mgaqweni inyuke ngaphezulwana nje kwama-50% ukusukela kunyaka odlulileyo ukuya kutsho kuma-R16,81 ezigidi ngezigididi – eyona iphezulu ukusukela oko saqalisa ukulandela amaxabiso. UMakwetu uthi isixa-mali eso singangaphezulu nangakumbi, nanjengoko isinye kwisithathu soomasipala sibhengeze ukuba isixa-mali esipheleleyo sasingaziwa kwaye ama-24% ayeneziphumo zophicotho-zincwadi ezinechaphaza nanjengoko isixa-mali abasibhengezileyo sasingaphelelanga. Abona masipala bali-10 babenegalelo eliphezulu kwinkcitho engekho mgaqweni babenoxanduva lwama-42% enkicitho engekho mgaqweni.

Nangona kunjalo, uMakwetu ugxininisa ukuba 'inkcitho engekho mgaqweni ayifani nokumosha okanye ayithethi ukuba kwenziwe urhwaphilizo. Oku kufuna ukuqinisekiswa ngophando omalwenziwe libhunga, kodwa iilahleko zingabe sezinyukile okanye zinganyuka futhi ukuba uphando lolandelelo aluqhutywa.'

Ukwakhankanya nokuba 'umkhondo wokwenziwa kwezinto ngurhulumente wengingqi ekujongeni inkcitho engekho mgaqweni nokuqinisekisa ukuba kukho uxanduva lokuphendula, uyasilela. Intsalela yokuphela konyaka yenkcitho engekho mgaqweni eqokelelene iminyaka emininzi kwaye kungakhange kujongwane nayo (ngokufumana kwakhona, ngokuxolela okanye nokususwa kwetyala) yayingama-R41,7 ezigidi zezigididi.'

Inkcitho engeloncedo nemosha imali

Inkcitho engeloncedo nemosha imali yayingaphantsi ngama-21% ngowe-2015-16 kunakunyaka odlulileyo kuma-R901 ezigidi. Nangaphandle koku kwehla kubonakalayo, uninzi loomasipala belusenza le ndlela yenkcitho kweli lixa. Isixa-mali senkcitho engeloncedo nemosha imali eyenziwe ngoomasipala baseMpuma Koloni, eLimpopo naseMntla Ntshona siye sehla kunyaka odlulileyo.

Imo yesiqhelo yenkcitho engeloncedo nemosha imali ngokunxulumene nenzala nezohlwayo kwii-akhawunti ezidlulelwe lixesha neentlawulo zasemva kwexesha (ngama-R814 ezigidi), umangalelwano namabango (R23 ezigidi) neminye imicimbi (umz. imirhumo yokuyeka indawo yokuhlala nokuphunyezwa okungaphumelelanga kweeprogram zekhompnyutha) (R64 ezigidi).

Inkcitho engagunyaziswanga

Inkcitho engagunyaziswanga yahlala ikwinqanaba elifanayo nelonyaka odlulileyo ngama-R12,77 ezigidi zezigidi. Kukonke, ama-55% okuchitha ngokugqithisileyo okunxulumene nezinto ezingeyomali – ngamanye amazwi, iingqikelelo zokuhla kwexabiso lemali okanye ukunciphisa okwakungaqingqelwanga mali ngokuchanekileyo. Kubalulekile ukuba oomasipala baqingqe imali ngokuchanekileyo ngezi zinto zingeyomali kwaye kubonakaliswe imo yezezimali kamasipala.-.

Iziphumo ezibi zolawulo lwezezimali oluzingileyo – kunye nolokusebenza kwakunye nokungaphumeleli kolawulo

‘Uxanduva lokuphendula luthetha ukuba abo baqhuba izenzo okanye benza izigqibo kufuneka baphendule ngazo, kodwa kwanokuba kufuneka kubekho iziphumo zeziphoso, ukungathathwa kwamanyathelo nokusebenza okusilelayo,’ uMakwetu utsho. ‘Oomasipala kufuneka baphumeze ulawulo lwezohlwayo kumagosa asilelayo ukuthobela uviso-mthetho olusebenzayo, ngelixa inyathelo elifanelekileyo nelikhawulezileyo kufuneka lithathelwe aboni.’

U-AG uthi ‘ngaphandle kweenkqubo zolawulo lwezohlwayo ezimiliselweyo, iziphumo zophicotho-zincwadi zikarhulumente wengingqi esisandula kuzikhupha azinakushenxa okanye zitshintshela kwimo efunekayo. Sikholelwa ukuba ukwaziswa kwemfuneko yezohlwayo kuza kunceda ekutshintsheni izinto zolawulo olululo kwicandelo likarhulumente’.

Ingxelo kaMakwetu ifika ngexesha apho ikomiti yepalamente enoxanduva lwe-ofisi yakhe – iKomiti esisiGxina yamaqela ezopolitiko awohlukeneyo kuMphicothi-zincwadi (i-Scoag) – iqalise ingxoxo-mpikiswano ngokuba ingaba uMphicothi-zincwadi woMzantsi Afrika (i-AGSA) anganikwa na amandla angaphaya.

Isiphelo

Ngokuka-AG, uMgaqo-siseko (icandelo 152) ucela ukuba urhulumente wengingqi anike abahlali urhulumente wolawulo lwentando yesininzi nonoxanduva lokuphendula. 'Sikholelwa ukuba oosodolophu nooceba abasandula konyulwa nabalawuli ababaxhasayo balungele ukwamkela uxanduva lwabo kwaye bayakulangazelela ukuthabatha uxanduva lokuphendula ngokusebenza koomasipala ababalawulayo ngoku,' utsho.

Ukwakhankanya nokuba ukukhokelela ekugqityweni nasekukhutshweni kwengxelo yangoku, i-ofisi yakhe ihlangene neenkokeli kuwo onke amaphondo. Ezi seshini, utshilo, zaziqhutywe ziinkulumbuso namalungu ekomiti yesigqeba, oosodolophu, abalawuli bakwamasipala kunye nooceba. Ngelixa lezi seshini kwabakho imvumelwano yokuba ukugxila okuqhubekayo ekuphuculeni ulawulo lwangaphakathi kubalulekile ukomeleza ulawulo lwezezimali nolokusebenza kwarhulumente.

Kubekho isivumelwano sokuqhubeka nokuxoxa ngolomelelo lolu lawulo kunye nemo enxulumeneyo yeerekhodi zocalulo-zimali kunyaka wonke. Isidingo solawulo lwesohlwayo noxanduva lokuphendula, utshilo, zibonakele njengomba obalulekileyo wezi ngxoxo kwaye ukuhlangabezana noku, kuza kunceda ukubuyisela intembeko kwisakhono soomasipala sokubeka iliso kwiimali zabo ngokusebenza ngokungaphaya. Oku futhi kuza kunceda iinkokeli zakwamasipala ukuba zihlangabezane ngokuqhubekayo noxanduva lweenkonzo lwazo kubemi. 'Siyakhuthazeka ngemo nokuqhuba ukwenza iziphakamiso neengqwalasela zethu,' utsho u-AG.

'I-ofisi yam isazimisele ukusebenza ngokungenamkhinkqi ngokwegunya lethu lokufezekisa ukomeleza ulawulo lwezezimali nolokusebenza kurhulumente wengingqi eMzantsi Afrika, kugxininiswa isidingo sokwenza iziseko ngendlela eyiyo. Sinqwenelela iinkokeli zopolitiko ezintsha nabalawuli okuhle kwisigaba sexesha elimiselweyo esitsha kwaye sikhuthaza bonke abachaphazelekayo ababandakanyekayo kurhulumente wengingqi ukuba bomeleze iinzame zabo ukuqinisekisa ukuba abahlali babona ukuphucuka kwindlela oomasipala babo abasebenza ngayo,' uqukumbele watsho uMakwetu.

Ikhutshwe ngu-: Mphicothi-ziNcwadi Jikelele waseMzantsi Afrika

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Landela u-AGSA ku-Twitter: [AuditorGen_SA](#)

Inqaku lamajelo eendaba: *Ingxelo jikelele ehlanganisiweyo ngeziphumo zophicotho-zincwadi lwengingqi ze-MFMA ifumaneka ku-www.agsa.co.za.*

Malunga ne-AGSA: I-AGSA liziko lophicotho-zincwadi eliphezulu lesizwe. Kukuphela kweziko, ngokomthetho, elifanele ukuphicotha iincwadi kwaye linike ingxelo ngendlela urhulumente achitha ngayo imali yabarhafi. Oku kulapho i-AGSA igxile khona ukusukela ekusekweni kwayo ngowe-1911 – iqumrhu eli labhiyozela iminyaka engama-100 yelifa lecandelo lophicotho-zincwadi ngowe-2011.