



21 Juni 2017

## **Umcwangingimabhuku-jikelele ubika ngokuthuthuka okuncane emiphumeleni yokucwangingwa kwamabhuku kohulumeni basemakhaya**

**EPITOLI** – Namuhla umcwangingimabhuku-jikelele (auditor-general u-AG), uKimi Makwetu, wethule umbiko ngokuthuthuka okuncane emiphumeleni yocwangingomabhuku lakomasipala baseNingizimu Afrika onyakeni wezimali odlule.

Ekipha umbiko wakhe ngemiphumela yocwangingomabhuku lohulumeni basekhaya ku-2015-16, uMakwetu uthe ohulumeni wasemakhaya bahlulekile ukuqhubeka nomfutho wokusebenza ngokwethembisa weminyaka emihlanu – owatholakala kusukela eminyakeni ka-2010-11 kuya ku-2014-15 - abika ngawo ngonyaka odlule.

### **Umbiko ka-AG ubiza ukuthi abaholi babe nesibopho sokuphendula**

Embikweni wakhe wakamuva, uMakwetu ugqamise ukubaluleka kwesibopho sokuphendula ngokuphathwa kwemisebenzi yomasipala, uqale ngokuhlela okufanele okugxile ezidingweni zezakhamizi, ukumisa izindlela zokulawula zangaphakathi ezifanele kanye nokuqapha okuzoqinisekisa ukuphathwa ngokufanele kwezezimali kanye nomsebenzi. Uphinde wakhuluma ngokuhlonishwa komthetho ekuqhutshweni kwemisebenzi yakomasipala, ukuqapha okwenziwa ubuholi bezepolitiki nobubhekele ukuqhutshwa komsebenzi ukuze babheke ukuthi ingabe iyaphumelela na imigomo yesabelomali neyokuqhutshwa komsebenzi, kanye nokuthi kube nezindlela zokuqondiswa kwezigwegwe lapho kungaphathwanga ngokufanele nalapho kungasetshenzwanga.

UMakwetu uthi uma le migomo eyisisekelo yesibopho sokuphendula, eyakhelwe phezu kwesisekelo sokulawula kwangaphakathi okuqinile kanye nokuphatha okuhle, imisiwe, omasipala ngabe babhukulele ukwanelisa okulindelwe emiphakathini abayisebenzelayo.

U-AG uphinde waqaphela ukuthi ukuthuthuka okuncane emiphumeleni yocwaningomabhuku onyakeni odlule kuveza ukuthi ukuba nesibopho sokuphendula kule misebenzi esemqoka bekungaqinanga ngendlela obekumele kuqine ngayo.

### **Ukubaluleka kwezindlela zokulawula zangaphakathi eziqinile**

Ukuqina kwezindlela zokulawula zangaphakathi kusemqoka ukuze kuqinisekiswa ukuthi omasipala bahlinzeka lokho abakubeke eqhulwini ngendlela eyaphambile, egculisayo neyongayo. Lokhu kuphinde kuqinisekise ukuthi bakhapha izitatimende zezimali kanye nemibiko yemisebenzi okuseqophelweni eliphezulu, futhi kulandelwe imithetho esebenzayo - ikakhulukazi kwezokuthenga nokulawula inkontileka. Onyakeni obukezwayo kube nokuthuthuka okuncane okubalwa nokuqinisekwa kwezindlela zokulawula zangaphakathi sezizonke ohlakeni lukahulumeni lomasipala.

UMakwetu ugqamisa izindlela ezilandelayo eziyisisekelo okusamele kugxilwe kuzo:

- Ubuholi obudala usiko lokwethembeka, ukusebenza ngokwezinkambisonhle kanye nokuphatha okuhle.
- Ukugcinwa kwamarekhodi afanele ukuze kuqinisekiswa ukufinyeleleka nokutholakala kolwazi olugcwele, olufanele noluyilondolona ukuze lusekele imibiko yezezimali kanye neyokusebenza.
- Ukugxilisa izindlela zokulawula eziyisisekelo ukuze kuqinisekiswa ukuthi ukuqhutshwa kwemisebenzi ephathelene nezezimali kwenziwa ngendlela eyiyonayona, ephelele nangesikhathi esifanele.
- Ukuqapha ukulandelwa kwemithetho (njengemithetho nemithethonqubo).

- Ukugcwaliswa kwezikhala zomsebenzi ezikhundleni ezisemqoka njengezabaphathi bomasipala, izikhulu eziphezulu ezibhekele ezezimali, izinhloko zokuphathwa kwezokuthenga kanye nezikhulu eziphezulu ezibhekele ulwazi, kanye nokuqinisekisa ukuthi kukhona abasebenzi ababhekele ezezimali abasezingeni elifanele kubo bonke omasipala.
- Ukugxilisa izindlela zokulawula ulwazi lwezobuchwepheshe ezifanele, kugcizelelwe ukuphathwa kwezokuvikela, ukuphathwa kwendlela abasebenzisi abalusebenzisa ngayo kanye nokuqhutshekiswa komsebenzi.
- Ukulandelela izinhlelo zokusebenza eziqondene nocwaningomabhuku.

Umbiko ka-AG ubalula okulandelayo okuyizimbangela eziwumsuka eziqhubekayo nokuba negalelo elikhulu ekuthuthukeni okuncane kwezindlela zokulawula zangaphakathi:

- Ukuphuza ukuphendula kobuholi ekuthuthukiseni izindlela zokulawula zangaphakathi ezisemqoka kanye nokubhekana nemikhakha esengcupheni.
- Ukungabikho kozinzo noma ubukhona bezikhala zomsebenzi ezikhundleni ezisemqoka noma abasebenzi abasemqoka abangenawo amakhono afanele okuqhuba umsebenzi.
- Izimo ezingananele zokuqondiswa kwezigwegwe ngokungenziwa komsebenzi ngokufanele kanye nokuphulwa kwemithetho.

Ngenxa yokungalungiswa kwalezi zimbangela eziwumsuka, kube nokuthuthuka okuncane emiphumeleni yocwaningomabhuku komasipala kwaba nokuthuthuka okungu-15%, u-13% wokwehla kanye no-67% osele ongashintshanga.

## **Imiphumela yocwaningomabhuku efinyeziwe**

Emibikweni yocwaningomabhuku yonyaka, i-AGSA ihlola okulandelayo:

- Ukwethulwa okuyiqiniso kanye nokungabikho kwezitatimende zezimali ezibhalwe okungasilo iqiniso
- Imininingwane engathenjwa nekholakalayo ngokwenziwa kwemisebenzi edingeka ukuze kubikwe ngezimpokophelo ezimiswe ngaphambilini
- Ukuhlonipha yonke imithetho emiselwe ukuphathwa kwezezimali.

Isikhungo esicwangingiwe sisuka sithole imiphumela yocwaningomabhuku engenasici uma izitatimende zaso sezezimali zingenagcobho, kungekho okubikiwe ngemiphumela yokucwangingwa kwezokubika ngezimpokophelo ezimiswe ngaphambilini noma ukulandelwa kwemithetho.

Imiphumela yocwaningomabhuku yomasipala abangu-263 kanye nesifinyezo semiphumela yezikhungo zomasipala ezingu-51 ibandakanywe embikweni wakamuva odidiyele konke.

**Okwenzekile emiphumeleni yocwaningomabhuku kusukela ku-2014-15 kuya ku-2015-16**

|                                   | 42                        | 185                           | 36                          | 15                 |
|-----------------------------------|---------------------------|-------------------------------|-----------------------------|--------------------|
|                                   | Improved                  | Unchanged                     | Regressed                   | Outstanding audits |
| Unqualified with no findings = 49 | 2 (DM), 7 (LM)            | 1 (MET)<br>12 (DM)<br>27 (LM) |                             |                    |
| Unqualified with findings = 122   | 3 (DM), 16 (LM)<br>2 (LM) | 2 (MET)<br>11 (DM)<br>75 (LM) | 2 (MET)<br>4 (DM)<br>7 (LM) | 1 (MET)<br>2 (LM)  |
| Qualified with findings = 63      | 1 (LM)<br>8 (LM)          | 2 (MET)<br>4 (DM)<br>38 (LM)  | 1 (LM)<br>3 (DM), 6 (LM)    | 3 (LM)             |
| Adverse with findings = 4         | 2 (DM), 1 (LM)            |                               | 1 (LM)                      |                    |
| Disclaimed with findings = 25     |                           | 2 (DM)<br>11 (LM)             | 1 (LM)<br>10 (LM)<br>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 omasipala**

**Omasipala basemadolobheni**

**Omasipala bezifunda**

**Omasipala bendawo**

Umbono omuhle futhi ohlanzekile

Umbono omuhle bese ubanogcobho

Umbono ongemuhle

Umbono ongemuhle futhi ongahlanzekile

Umbono ongahlanzekile futhi onokuzihlangula

**MET – umasipala wasedolobheni**

**DM – umasipala wesifunda**

**LM – umasipala wasekhaya**

Umbala wenombolo uveza umbono wocwaningomabhuku umasipala owele kuyo

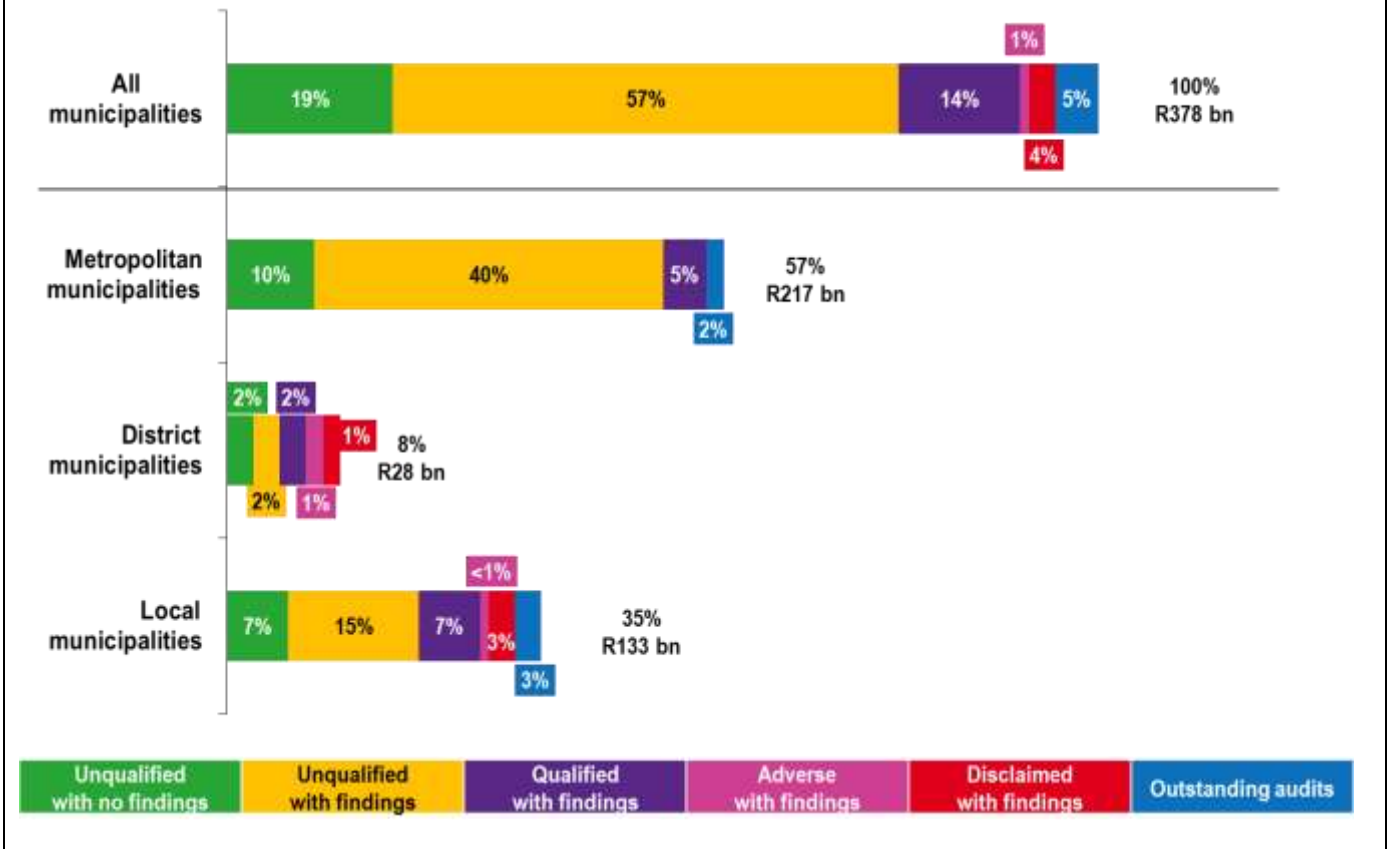
Sebebonke, 82% (40) womasipala abathole imibono emihle futhi ehlanzekile onyakeni wezimali odlule (2014-15) abaphinde bathola le miphumela futhi onyakeni obukezwayo (2015-16). U-AG ubona lokhu 'kuwuphawu olukhuthazayo lokuthi ukuthuthuka kulabo masipala kuyaqhubekiseka'.

Ngeshwa, omasipala abayi-14 balahlekelwe isimo sabo sokuba namabhuku amahle futhi ahlanzekile, kube abayisishiyagalolunye bawele kulesi sigaba ngenxa yokwehla kwemibono yocwaningomabhuku ehlanzekile komasipala sebebonke. Omasipala basedolobheni kanye nomasipala besifunda kumele bahole ngokuba yisibonelo ohlekeni lohulumeni basekhaya, kepha munye kuphela umasipala wasedolobheni (Inhlokodolobha yaseKapa) kanye nomasipala bezifunda abayi-14 (32% womasipala besifunda sebebonke) abathole imibono yocwaningo olungenasici.

## **Isabelomali somasipala bendawo sezindleko sesisonke kunyaka ka-2015-16**

Isabelomali sezindleko somasipala kunyaka ka-2015-16 sibe yizigidigidi ezingama-R378. Omasipala abathole imibono yocwaningomabhuku ohlanzekile bamele izigidigidi ezingu-R70,9 (19%) kule samba, kube labo abathole imiphumela ehlanzekile bamele izigidigidi ezingu-R218 (57%). Omasipala abathole imibono yocwaningomabhuku engemihle bakhe izigidigidi ezingama-R53,4 (14%) esabelweni sesisonke, kube labo ababe nemibono eyimiphumela emibi bamele izigidigidi ezingama-R15,2 (6%). Omasipala abathole imiphumela yocwaningimabhuku ongakaphothulwa bakhe izigidigidi ezingama-R20,5 (R5%) kusabelomali sezindleko sesisonke.

**Imiphumela yocwaningomabhuku iqhathaniswa nokwabiwa kwesabelomali**



**Bonke omasipala**

**Omasipala basemadolobheni**

**Omasipala bezifunda**

**Omasipala bendawo**

|  |
|--|
| <b>Umbono omuhle futhi ohlanzekile</b>       |
| <b>Umbono omuhle bese ubanogcobho</b>        |
| <b>Umbono ongemuhle</b>                      |
| <b>Umbono ongemuhle futhi ongahlanzekile</b> |
| <b>Umbono ongakaphothulwa</b>                |

## **Izifundazwe ezinemiphumela ephezulu kakhulu yemibono yocwaningomabhuku ehlanzekile**

Umbiko ka-AG uveza ukuthi izifundazwe ezinezingxenye eziphezulu kakhulu komasipala abathole imibono eyimiphumela ehlanzekile onyakeni ka-2015-16 kube iNtshonalanga Kapa (80%), iKwaZulu-Natali (18%) kanye neMpulanga Kapa (16%).

Intshonalanga Kapa iqhubekile nokuphamba indlela okumele ilandelwe ngokukhuphula imiphumela yemibono yocwaningo ehlanzekile yasuka ku-73% yaya ku-80% komasipala bayo. U-AG uqaphela ukuthi izindlela zokungenelela okugxilwe kuzo esifundazweni kanye nokwesekwa abaholi bezifundazwe ngokusebenzisa isigungu esididiyele sondunankulu, umkhankaso womphumela ongenasici kanye nokubukezwa kokuphathwa komasipala bahulumeni kanye nezingqubo zokubheka ngaphandle kuqhubekile nokuthela izithelo.

Yize kube nesibalo esiphezulu kakhulu socwaningomabhuku olungenasici kwezinye izifundazwe eziningi, imiphumela yocwaningomabhuku yaKwaZulu-Natali ibonakalise ukwehla kakhulu kulo nyaka. UMakwetu ecaphuna, phakathi kokunye, 'ukungabikho kozinzo nezikhala zomsebenzi ezisemqoka, kuhambisana nokungabikho kwesibopho sokuphendula, ukwehluleka kwezindlela zokulawula zangaphakathi okumayelana nokulandelwa kwemithetho ebalulekile angazange iqashwe ngokwanelisayo kanye nokuphuza kobuholi ukuqalisa izincomo eziphakanyiswe abezocwaningomabhuku lwangaphakathi kanye namakomidi ocwaningomabhuku' ngokuthi yikho okudale ukwehla komasipala abayi-14.

## **Izifundazwe ezinomasipala ababonakalise umfutho ofanele ngemiphumela yabo kwezocwaningomabhuku**

UMakwetu uthi imiphumela yocwaningomabhuku komasipala baseMpumalanga Kapa, eLimpopo naseMpumalanga iveze umfutho obheke phambili, kube iMpumalanga iveze ukusimama okukhulu ngokwedlulele.

'Ukusimama kweMpumalanga Kapa kungasuselwa ekuthuthukisweni kokugcinwa kwamarekhodi, ukwesekelwa umgcinimafa wesifundazwe kanye nomnyango wesifundazwe wokubusa ngokubambisana, ubuholi obulandele izincomo, ukuqaliswa



kokugqashwa kwabantu abanamakhono afanele kanye nokusetshenziswa kwabaxhumanisi,' kusho uMakwetu.

Uveza nokuthi ukuthuthuka kwaseLimpopo kudalwe ukwanda kokugxila ekulungiseni imiphumela yocwaningomabhuku kulandela amazwi aqinile kandunankulu okuthi abaphathi bomasipala abanemiphumela yocwaningomabhuku emibi bazothathelwa izinyathelo ezinqala. Kanjalo, eMpumalanga uMakwetu uthi ubuholi obuqinile, isibopho sokuphendula kanye nokuphathwa kwabasebenzi ngokufanele komasipala abaningi kube nomphumela ofunekayo.

'Buyancomeka ubuholi bakulezi zifundazwe ngokuthatha isinqumo sokuthatha isinyathelo nokuqalisa izincomo zocwaningomabhuku lwangonyaka odlule. Siyabaxusa ukuthi baqhubeke nalo mfutho owethembisayo,' esho uMakwetu.

## **Izifundazwe ezilahlekelwe izinga lazo locwaningomabhuku emihle ngonyaka odlule**

Umbiko ka-AG uveza ukuthi yize iGauteng iqhubekile nokusebenza kahle futhi kwaba yiyo kuphela isifundazwe esibe nomasipala abathole imibono yocwaningomabhuku engenasici engu-100% ezitatimendeni zabo, kube umasipala waseMidvaal kuphela okwenze ukugcina izinga locwaningomabhuku ohlanzekile. Umbiko uqhubeke waveza ukuthi ukunganakwa ngokwanele kokuphathwa kwezokuthenga phecelezi i-supply chain management (SCM) kanye nokubika ngomsebenzi kuholele ekutheni omasipala abathathu balahlekelwe izinga lawo locwaningomabhuku ongenasici ngonyaka odlule.

## **Izifundazwe okumele ziqinise izinhlelo zazo zobuholi**

U-AG ubalule iNyakatho Yentshonalanga, iNyakatho Kapa kanye neFree State njengezifundazwe ezibe nemiphumela yocwaningomabhuku enokuziqhelelanisa , nemibiko engemihle futhi enogcobo kanye nemiphumela engaphelele.

'Kube kuncane kakhulu ukuthuthuka kulezi zifundazwe kusukela kulokho obekubonakele ngonyaka odlule. Intshisekelo yezepolitiki kanye notshalomali olukhulu oluqinisekise ukuthi okuyisisekelo kwenziwa ngokufanele kuyadingeka ukuze kwakhiwe

isisekelo sokubuyisela nokuqinisa isibopho sokuphendula kulezi zifundazwe,' kugcizelela uMakwetu.

## **Okubalulekile okuvezwe ucwanningomabhuku**

### **Isimo sezimali zomasipala**

Omunye wemithelela egqame kakhulu yohlelo oluntengayo lokulawula kwangaphakathi ungabonakala emtheleleni wayo esimweni sezimali somasipala. Ngowezi-2015-16 i-AGSA ilinganise isimo sezimali somasipala safinyelela ku-65% okubonakale kukhathaza noma kubiza ukuthi kungenelelwe kukho, uma kuqhathaniswa no-60% ka-2014-15.

Okukhathaza kakhulu okuvele eminyakeni emibili edlule kube wukuthi omasipala bebesebenzisa izinsiza ezingaphezu kwalezo abanazo (lokhu kudale ukushodelwa izimali), izikweletu zesikhashana ezingaphezu kwempahla yesikhashana ekupheleni konyaka (isimo sezikweletu zesikhashana sezizonke), abakweletayo abangakhokhi noma abaphuzayo ukukhokha izikweletu zabo, kanye nabakweletwayo abangakhokhelwa ngesikhathi.

Sekukonke, u-27% womasipala babe sesimweni esingasihle kwezezimali ekupheleni kuka-2015-1, kube kunokungaqiniseki okukhulu ngokuqhubeka nokusebenza esikhathini esizayo esibonakalayo,' kusho uMakwetu.

### **Ukuthuthuka okuncane emibonweni yocwanningomabhuku yezitatimende zezimali**

Umbiko uveza ukuthi imibono yocwanningomabhuku ezitatimendeni zezimali isimame kancane kusukela ku-60% kuya ku-62% wemibiko yocwanningomabhuku engenagcobho, kube imibono emibi nengemihle inciphe yasuka ku-13% yaya ku-10%. Lokhu, kuqhubeka kuveza umbiko, kuveza ukuthi izimpokophelo zezinhlaka womhlahlandlela lesikhathi esimaphakathi lukahulumeni olubukeziwe lwemibono engenagcobho engu-65%, u-20% wemibono yocwanningomabhuku enogcobho kanye nomkhawulo ka-15% wemibono emibi noma engemihle ngo-2018-19 ingase ifezeke.

Nokho, u-AG uye washesha ukuveza ukuthi izingaqophelo elingelihle lezitatimende zezimali ezethulwe ukuze zicwaningwe kudale ukuthi kwande isikhathi nezindleko zocwaningomabhuku. Uthe kunyaka ka-2015-16 babengu-31% kuphela (hhayi -62%) omasipala 'abebengase bathole umbono wocwaningomabhuku ongenasici ukuba sasingatholanga, njengabacwaningimabhuku, ukuthi izitatimende zaziqukethe imininingwane engasilo iqiniso sase sibanika ithuba lokwenza izilungiso'.

UMakwetu uqhubeke waxwayisa ngokuthi ochwepheshe kumele basetshenziswe ngendlela enempumelelo. "Sathola ukuthi omasipala abangu-130 (57%), izitatimende zezimali zethulelwa ucwaningomabhuku okubandakanya izitatimende eziqukethe imininingwane engasilo iqiniso emikhakheni ochwepheshe ababesebenza kuyo, okwakuchaza ukuthi kwatholakala izitatimende ezaziqukethe imininingwane engasilo iqiniso eyabonakala futhi yalungiswa ngenqubo yocwaningomabhuku, yangalungiswa uchwepheshe. Lokhu kuqhubeka nokukhathaza mayelana nokusetshenziswa kwalabo chwepheshe ngempumelelo.' Lokhu kuvela ngenxa yokuthi izindleko zochwepheshe ngemisebenzi yokubika ngezezimali iqhubekile ukukhuphuka yafinyelela enanini ezigidi ezingu-R828.

'Iqophelo eliphansi lezitatimende zezimali elathunyelwa kithi ngokucwaninga amabhuku kanye nokuqhubeka nokwethembela kochwepheshe ngemisebenzi yemibiko yezezimali kufake umbuzo wokuthi ingabe omasipala banazo na izinhlelo ezifanele eziyisisekelo zokulawula zangaphakathi ezikhona zokuqinisekisa ukuthi kubikwa okuyikonakona nokubalulekile embikweni wonyaka,' kusho u-AG.

## **Izingaqophelo lemibiko yokuqhutshwa kwemisebenzi yonyaka elithuthukile**

Umbiko ka-AG uveza ukuthi ukusimama okukhulu kakhulu okubonakale kwabhaliswa kwaba izingaqophelo lemibiko yokuqhutshwa komsebenzi. Isibalo somasipala abangabanga nemiphumela ephathekayo kulokhu ikhuphuke yasuka ku-38% yaya ku-47%.

'Ukukhuphuka kwezingaqophelo lalo msebenzi obalulekile wendlela yokuphendula ngokuhanjiswa kwezidingo kuyakhuthazwa, kodwa kusakuningi impela okudingeka kuthuthukiswe. Ubumqoka bemininingwane ekule mibiko ithuthuke kakhulu (njengoba omasipala abaningi bebe nemiphumela eyehle isuka ku-45% yaya ku-38%) kodwa cishe uhhafu womasipala baqhubekile nokwahluleka ukwethula imibiko eneminingwane eyiyo ngokuhanjiswa kwezidingo.' kusho u-AG.

### **Ukulandelwa kweimithetho esemqoka edingekayo**

Kube nokwehla okuncane ekulandelweni kwemithetho esemqoka elawula ukusebenza komasipala, njengoba omasipala abaningi abangenamiphumela ephathekayo behle basuka ku-20% baya ku-18%. Ukungabibikho kokuqapha nokulawula esigabeni sokulandela izimiso kwabonakala ezigabeni eziningi, okubandakanya i-SCM, okuholele ekwandeni kwezindleko ezingajwayelekile.

### **Ukuphathwa kwezokuthenga i-supply chain management**

Izinkinga ze-SCM zomasipala zibonakele kwezokuncintisanela imisebenzi (komasipala abangu-46%) kanye nokuthola amakhotheshini amathathu (56%). Ukuphathwa kwezinkontileka kwehlile (44%) futhi akukho ukuthuthuka okube khona ekubhekaneni nezikhalo eziphakanyiswe unyaka nonyaka ngezinkontileka ezinikezwe abasebenzi, amakhansela, imindeni yabo kanye nabanye abasebenzi bahulumeni kanjalo nemibhalo edukile ngesikhathi abacwaningimabhuku befuna ukucwaninga izinqubo zokunikezela ngemisebenzi.

U-AG uthi omasipala nabo bashaye ngolonwabu ekuqaliseni izindlela ezintsha ze-SCM ezethulwe uMgcinimafa Kuzwelonke, okubandakanya isizindalwazi sabahlinzeki esisetshenziswa uwonkewonke kanye ne-eTender portal - yize lezi zindlela kumele ngabe zaqaliswa mhlaka 1 Julayi 2016, omasipala abangu-63% bebengakaqali ukusebenzisa isizindalwazi/i-portal noma bebengakabukezi izinqubomgomo zabo ze-SCM ngaleso sikhathi.

## **Ukusetshenziswa kwemali okungajwayelekile**

Ukusetshenziswa kwemali okungajwayelekile kukhuphuke ngo-50% nje kusukela ngonyaka odlule kwaba izigidigidi ezingu-R16,81 – okuyisamba esikhulu kakhulu selokhu saqala ukulandelela izimali. UMakwetu uthi le mali beyingaba nkulu kunalokhu, njengoba okuthathu komasipala kwadalula ukuthi isamba esiphelele asaziwa futhi u-24% owaqinisekiswa njengoba imali abayidalula yayingaphelele. Abahamba phambili abayi-10 abanegalelo ekusetshenzisweni kwemali ngendlela engajwayelekile babesebenzise imali ngokungajwayelekile okufinyelela ku-42%.

Nokho, uMakwetu ugcizelele ukuthi 'ukusetshenziswa kwemali ngendlela engajwayelekile akuchazi ukusaphaza noma akusho ukuthi kube nokukhwabanisa. Lokhu kumele kuqinisekise ngophenyo olwenziwa umkhandlu, kodwa kungenzeka ukuthi ukulahlekelwa sekukhuphukile noma kusangakhuphuka uma lungabibikho uphenyo lokulandelela olwenziwayo.'

Uqhubeke wakhomba ukuthi 'irekhodi elilandelwayo lohulumeni basekhaya lokubhekana nokusetshenziswa kwemali ngendlela engajwayelekile kanye nokuqinisekiswa kokuthi kunesibopho sokuphendula, alilihle. Ibhalansi yasekupheleni konyaka yokusetshenziswa kwemali ngokungajwayelekile seyiqongeleleke eminyakeni eminingi futhi okungakabhekanwa nayo (ngokubuyiswa, ukudluliswa noma ukusulwa) beyiyizigidigidi ezingu-R41,7.'

## **Ukusetshenziswa kwemali okungenanzuzo nokuwukusaphaza imali**

Ukusetshenziswa kwemali okungenanzuzo nokusaphazwa kwayo bekungu-21% ngaphansi ngo-2015-16 kunangonyaka odlule lapho bekuyisigidi sika-R901. Yize kunokwehla okubonakalayo, inqwaba yomasipala baqhubekile nokuba nalokhu kusetshenziswa kwemali ngesikhathi esibukezwayo. Isibalo semali esetshenziswe ngokungenanzuzo nokusaphaza esitholakale komasipala baseMpumalanga Kapa, eLimpopo naseNyakatho nentshonalanga sehlile kwesangonyaka odlule.

Isimo esejwayelekile sokusetshenziswa kwemali okungenanzuzo nokusaphazayo kuphathelene nezintshisekelo nezijeziso ngezikweletu esezidlulelwe isikhathi nokukhokha emuva kwesikhathi (ngesigidi sika-R814), amacala nezicelo zezinxephezelo (isigidi sika-

R23) kanye nezinye izindawo (isib. izindleko zokukhansela izindawo zokulala kanye nokungaphumeleli kokusebenza kwesofthiwe) (isigidi sika-R64).

### **Izindleko ezingagunyaziwe**

Ukusetshenziswa kwemali okungagunyaziwe kuhlale cishe ezingeni elifanayo nelonyaka odlule kuzigidigidi ezingu-R12,77. Selilonke, u-55% wokusebenzisa imali ngokweqile okuphathelene nempahla engasiye ukheshi - ngamanye amazwi, izilinganiso zokwehla noma ukulamala obekungafakwanga kusabelomali ngokufanele. Kusemqoka ukuthi omasipala benze isabelomali esifanele ngale mpahla engasiye ukheshi futhi kuvele isimo sezimali sikamasipala sangempela.

### **Imiphumela yokuphathwa kwezimali – nomsebenzi okuqhubekayo kanjalo nokwahluleka ukuphatha**

'Isibopho sokuphendula sisho ukuthi labo abenza imisebenzi noma abathatha izinqumo kumele baphendule ngazo, kodwa nokuthi kumele kube nokwenzekayo ngokuphuma endleleni, ukusilele ekuthathweni kwezinyathelo kanye nokusebenza ngokungafanele,' kusho uMakwetu. 'Omasipala kumele baqalise ukuqondiswa kwezigwegwe kubasebenzi abahluleka ukulandela imithetho esebenzayo, kube kumele abaphuma endleleni bathathelwe izinyathelo ezifanele ngesikhathi esifanele.'

U-AG uthi 'ngaphandle kwezindlela zokuqondiswa kwezigwegwe ezimisiwe, imiphumela yocwaningomabhuku kohulumeni basekhaya esisanda kuyikhipha ingase ingaweli noma ingaguqukeli esimweni esingcono. Sikholwa ukuthi ukwethula ukuqondiswa kwezigwegwe okudingekayo kuzodlala indima enkulu ekuguquleni isimo sibe ngubuholi obuhle emkhakheni kahulumeni'.

Umbiko kaMakwetu ufika ngesikhathi lapho ikomidi lasephalamende elibhekele ihhovisi lakhe - ikomidi elixube amaqembu ezopolitiki Elisebenza Ngokugcwele Lomcwaningimabhuku Jikelele i-Standing Committee on Auditor General (Scoag) seliqale ukuba nenkulumompikiswano ngokuthi ingabe Umcwaningimabhuku Jikelele waseNingizimu Afrika (AGSA) kumele anikwe amanye amandla na.

## Isiphetho

Ngokuka-AG, uMthethosisekelo (isigaba 152) sibiza ukuthi uhulumeni wasekhaya aphathe imiphakathi yasendaweni ngendlela yentandoyeningi futhi abe nesibopho sokuphendula. 'Sikholwa ukuthi osodolobha omusha namakhansela abasha abakhethiwe kanye nabaphathi ababesekayo balungele ukwamukela amajoka abo futhi bazimisele ngokuba nesibopho sokuphendula ngomsebenzi abawenze komasipala asebebaphethe,' usho kanje.

Uphinde asho washo ukuthi besabambene nomsebenzi wokuphothula nokudalula umbiko wakamuva, ihhovisi lakhe lihlangane nabaholi bakuzo zonke izifundazwe. Le mihlangano, ngokusho kwakhe, yayiqhutshwa ondunankulu namalungu ekomidi eliphethe, osodolobha, abaphathi bomasipala kanye namakhansela. Ngesikhathi sale mihlangano kwavunyelwana ngokubaluleka kokuqhubeka nokugxila ekuthuthukiseni izindlela zokulawula zangaphakathi ukuze kuqinise ukuphathwa kwezimali nomsebenzi kuhulumeni.

Kwaba nesivumelwano sokuthi kuqhutshekwe nokubonisana ngokuqiniswa kwalezi zindlela zokulawula kanye nesimo esiphathelene namarekhodi esibopho sokuphendula unyaka wonke. Isidingo sokulawulwa kokuqondiswa kwezigwegwe kanye nesibopho sokuphendula, ngokubona kwakhe; sivele njengokusemqoka kulokhu kubonisana futhi ukubhekana nalokhu, kuzosiza ukubuyisela ukwethenjwa komasipala ekutheni bangakwazi ukuphatha izimali zabo ngendlela enempumelelo. Lokhu kuzovumela ubuholi bomasipala ukuze bukwazi ukuhlangabezana nezibopho zabo zokuhlinzeka izakhamizi ngemisebenzi ngempumelelo. 'Sikhuthazwe umoya nokuzimisela ngokuthatha isinyathelo ngezincwadi zethu kanye nolokho esikubonile, kusho u-AG.

'Ihhovisi lami lisazimisele ngokusebenza ngokuzikhandla ngokomsebenzi esiwunikiwe ukuze siqinise ukuphathwa kwezimali nokuqhutshwa komsebenzi kohulumeni basekhaya eNingizimu Afrika, sigcizelela isidingo sokwenza okuyisisekelo ngendlela efanele. Sifisa ukuthi ubuholi bezepolitiki obusha nabaphathi okumhlophe ehlandleni elisha futhi sikhuthaza bonke ababambiqhaza ababandakanyeka kohulumeni basekhaya ukuthi baqinise imizamo yabo yokuqinisekisa ukuthi imiphakathi ithola izinhlinzeko zomasipala ngendlela ethuthukile,' kuphetha uMakwetu.

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**Mayelana ne-AGSA:** I-AGSA iyisikhungo socwaningomabhuku esikhulu sasezweni. Yiyo kuphela eyisikhungo, ngokomthetho, okumele sicwaninge amabhuku futhi sibike ngokuthi uhulumeni uyisebenzisa kanjani imali yabakhokhintela. I-AGSA igxile kulokhu kusukela ekuqalisweni kwayo ngowe-1911 – le sikhungo sibungaze iminyaka eyikhulu sihuba umlando wocwaningomabhuku ngowezi-2011.