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UMphicothi-zincwadi jikelele ukhala ngokunqongophala koxanduva lokuphendula ngelixa ekhupha iziphumo zophicotho-zincwadi oluhlayo lukarhulumente wengingqi

EKAPA – UMphicothi-zincwadi jikelele (i-AG), uKimi Makwetu, unike ingxelo yokuhla kukonke kwiziphumo zophicotho-zincwadi zoomasipala baseMzantsi Afrika luka-2016-17.

UMakwetu uthi nangona kukho iingcebiso ze-ofisi yakhe ezizinzileyo kwaye ezicengayo kwanesilumkiso ngokunjalo kwabo bathwaliswe uxanduva lolawulo nokubeka iliso malunga nokwehla kwezolawulo ukusukela kowe- 2013, ibhunga labo kakhulu alizange libe nokunyamekela.

"Ukukhupha kwethu iziphumo zophicotho-zincwadi lukamasipala zowe-2011-12 ngo-Agasti ka-2013, sigxininise, phakathi kwezinye izinto, ukunqongophala kolawulo olunengqiqo ukujongana nokunqongophala koxanduva lokuphendula ngokuqinisekisa iziphumo zezohlwayo kwabo banyhashe iinkqubo ezisisiseko ezithintele ulawulo lukamasipala olusebenzayo. Sinike ingxelo yokusilela kwezixhobo zokulawula ngaphakathi kunye nemingcipheko eyayifuna ingqwalasela kumasipala wengingqi ngokunika oonobangela abayintsusa beziphumo nezindululo zophicotho-zincwadi ukuba zibe likhubalo kwaba nobangela bayintsusa. Ngoku kuyiminyaka emihlanu emva koko, kwaye sisajongene nemingeni efanayo yoxanduva lokuphendula nololawulo esiziqaqambisileyo kuyo yonke le minyaka. Akukhange kubekho lutshintsho lululo lubonakalayo ukufumana iziphumo ezithembekileyo; endaweni yoko sibuyela umva kwiziphumo zophicotho-zincwadi," uyakhalaza u-AG.

UMakwetu uthi nangona kukho oomasipala kumaphondo athile asebenza nzima ngokuzimiseleyo ukufumana nokulondoloza iziphumo zophicotho-zincwadi olufunekayo ngesiqhelo esendeleyo soxanduva lokuphendula nolawulo olu olunengqiqo, ezo ziphumo neenzame zisithwa ziimeko ezininzi zokubuyela emva kweziphumo zophicotho-zincwadi zikamasipala wengingqi.

Iingcebiso zoxanduva lokuphendula zonyaka odlulileyo ezinganyamekelwanga ngokungaphaya

Kwingxelo yakhe yokugqibela yoomasipala ka-2015-16, uMakwetu uye walumkisa ngokwaneleyo iinkokeli zolawulo nezokubeka iliso, kuwo onke amanqanaba, ukuba zibeke phambili uxanduva lokuphendula kwaye futhi walumkisa ngokubuyela umva okunokwenzeka kwiziphumo zophicotho-zincwadi ukulandela iinguqulelo kwiinkokeli zezopolitiko emva konyulo loomasipala bengingqi lokugqibela. Iziphumo zoomasipala zakutshanje zibonisa ukuba icebiso lophicotho-zincwadi luka-AG kunyaka odlulileyo aliphunyezwanga ngokungaphaya, ngokungcono kakhulu okanye alunakwanga konke konke, ngokona kubalaseleyo, nanjengoko iziphumo zophicotho-zincwadi zibonakalisa imo yolawulo alumkise ngayo ngokuzimisela.

Ingxelo kaMakwetu ngeziphumo zophicotho-zincwadi zoomasipala luka-2016-17 iza kwiiveki ezimbalwa emva kokuba uMphathiswa wezeMali uNhlanhla Nene exelele iPalamente ngempendulo yasepalamente ebhaliweyo yokuba oomasipala abangama-112 abanamali yokuqhuba izicwangciso zokuphunyezwa kweenkonzo kulo nyaka-mali umiyo, kwaye nokuba ngabali-14 kuphela kubo abanezicwangciso zokubuyisela kwezimali.

Isimemezelo somphathiswa sixhasa umyalezo ozingileyo ka-AG, eminyakeni, wokuba ulawulo loomasipala abaninzi nemicimbi yezemali yabo – isimo esixhalabisayo esiqhubekayo sabo – zazingekho kwimo eyiyo.

A. Uxanduva lokuphendula luqhubeka nokusilela koomasipala bengingqi

Esazisa iziphumo zophicotho-zincwadi zoomasipala zakutshanje ze-ofisi yakhe, u-AG ugxininisa ukuba "uxanduva lokuphendula luqhubeka nokusilela koomasipala bengingqi". Lo ngumxholo wengxelo, kwaye phawula ulawulo olumangalisayo, ukuhla kolawulo nokubekwa kweliso okubenegalelo olungaphaya kwiziphumo zophicotho-zincwadi ezingafunekiyo.

Izibonisi zokusilela koxanduva lokuphendula koomasipala

U-AG uye, iminyaka ngeminyaka ngoku, wabelene ngokuzingileyo ngemiyalezo yophicotho-zincwadi egxininisa ukubaluleka koxanduva lokuphendula kulawulo lwemicimbi yoomasipala, ukuqala kucwangciso olufanelekileyo olugxile kwizidingo zabemi, nokunikezela izixhobo zokulawula ngaphakathi ezifanelekileyo nokubekwa kweliso okuza kuqinisekisa ulawulo lwezimali okufanelekileyo nolokusebenza ngokunjalo. Oku, utshilo, kuhlangene nokuhlonitshwa komthetho ekuqhutyweni koomasipala, ukubekwa kweliso ngabo bonke abaniki bengqinisekiso ukuba okugxilwe kuko koqingqo-mali nokokusebenza kuyaphunyezwa, kwaye nokuba kukho iziphumo zezohlwayo zolawulo olugwenxa okanye ukungasebenzi.-

Koomasipala abaninzi, ezi zixhobo zolawulo ezingundoqo aziphunyezwanga, kwaye u-AG ubonakalisa oku kulandelayo njengezibonisi ezingundoqo zokusilela koxanduva lokuphendula koomasipala bengingqi kulo nyaka kujongwe kuwo:

1. Iziphumo zophicotho-zincwadi zabuyela umva kwaye inkcitho engekho mgaqweni yanda

I-AGSA iphicothe iincwadi zoomasipala abangama-257 kunye nee-entithi zikamasipala ezinga-21. Inani loomasipala lehla kuma-278, ngokuhlanganiswa koomasipala abathile ngelixa lowe-2016 (oomasipala abangama-37 bavalwa kwaza kwamiselwa oomasipala abatsha abali-16).

Ukuqinisekisa ubulula bokunika ingxelo kunye nokuthunyelwa kwemiyalezo ekujoliswe kuyo, ingxelo yakutshanje igxile kuphela koomasipala. Iziphumo zophicotho-zincwadi zee-entithi zikamasipala ziqukwe kwizihlomelo zengxelo (ezifumaneka apha www.agsa.co.za).

i. Ukuhla kwesiphumo sophicotho-zincwadi

Koomasipala ekuphicothwe iincwadi zabo, iziphumo zophicotho zabangama-45 zabuyela umva ngelixa abezo zabali-16 zaphucuka. Ngoomasipala abangama-33 kuphela (13%) abathi banako ukuvelisa iingxelo-mali ezifanalekileyo neengxelo zokusebenza, nabathi bathobela nowiso-mthetho olungundoqo, ngoko ke befumana uphicotho-zincwadi olungenachaphaza.

ii. Umgangatho osileleyo weengxelo-mali neengxelo zokusebenza

UMakwetu uphawula ukuba iingxelo-mali ezifezekileyo neengxelo zokusebenza zibaluleke kakhulu ukulungiselela uxanduva lokuphendula nokuba selubala, kodwa oomasipala bayasilela kule mimandla. "Iziphumo ezingenachaphaza ezikwiingxelo-mali azihlanga nje kuphela ukusuka kuma-68% ukuya kutsho nje kuma-61%, kodwa iingxelo-mali esazinikwayo ukuba siziphicothe zazisilele nangakumbi kunakunyaka odlulileyo. Ngama-22% oomasipala kuphela abakwaziyo ukusinika iingxelo-mali ezingenalwazi olubonakalayo olungelulo. Ukongeza, iingxelo zokusebenza zoomasipala abangama-62% abavelisa iingxelo zazineziphoso ezibonakalayo kwaye zingathembekanga ngokwaneleyo ukuba zisetyenziswe libhunga okanye uluntu," utsho u-AG.

iii. Elona nqanaba liphezulu lokungathobeli imithetho yolawulo engundoqo ukusukela ku- 2012-13

I-AGSA inike ingxelo yokungathotyelwa okubonakalayo kowiso-mthetho olungundoqo koomasipala abangama-86%. Le yeyona pesenti iphezulu yokungathotyelwa ukusukela ku-2012-13. Oomasipala abanokubonakalayo kokuthobela okufunyanisiweyo kulawulo lwenkqubo yeentengo bonyuka ukusuka kuma-63% ukuya kutsho kuma-73%.

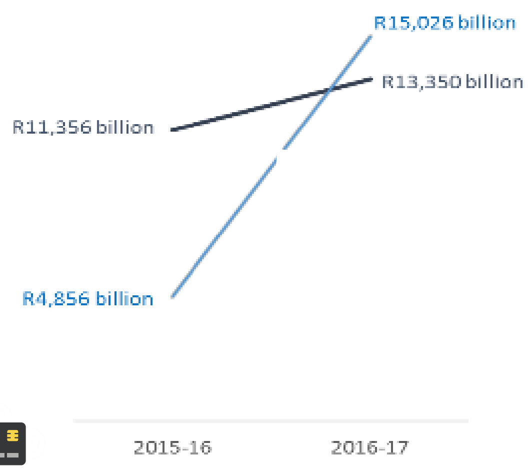
iv. Inkcitho engekho mgaqweni yenyuka, kodwa oomasipala bayakuphucula ukufumanisa kwabo nokunika ingxelo kwabo

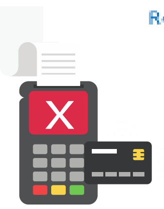
U-AG unike ingxelo yokunyuka ngama-75% kwenkcitho engekho mgaqweni yoomasipala, ukusuka kuma-R16,212 ezigidi zezigidi kunyaka odlulileyo ukuya kutsho kuma-R28,376 ezigidi zezigidi kunyaka ekujongwe kuwo. Nangona kunjalo, wakhawuleza ukuphawula ukuba oomasipala benza iinzame ezibonakalayo ngowe-2016-17 ukuchonga nokunika ingxelo ngokuselubala ngenkcitho engekho mgaqweni

eyenziweyo kwiminyaka edlulileyo. Oku kubonakalisa ama-R15,026 ezigidi zezigidi ewonke, eyinkcitho engekho mgaqweni eyenziwe kwiminyaka engaphambili kodwa aqatshelwa kwaye kwanikwa ingxelo ngawo ngowe-2016-17. Ngelixa kukho ukuphucuka okubonakalayo ekufunyanisweni, ukhuthaza ukunqandwa okumandla kwenkcitho engekho mgaqweni.

Ama-R13,350 ezigidi zezigidi aseleyo abhekiselele kwiintlawulo neenkcitho ezenziwe ngowe-2016-17 ngabalawuli abatsha boomasipala bengingqi, awamela i-4% oqingqo-mali lwenkcitho loomasipala bengingqi. Aquka iintlawulo ezenziwe kwiikontraki ngokungekho mgaqweni ezinikezelwe kunyaka odlulileyo – ukuba ukungathobeli akukhange kuphandwe kwaye kukhuthazwe, iintlawulo kwezi kontraki zeminyaka ngeminyaka ziqhubeka nokubonwa kwaye zibhengezwe njengenkcitho engekho mgaqweni.-

Irregular expenditure increased from R16,212 billion to R28,376 billion (75% increase)





Irregular expenditure incurred in previous years, identified in current year

53% of the irregular expenditure were payments/expenses in previous years only uncovered and disclosed for the first time in 2016-17.

Municipalities made a significant effort in 2016-17 to identify and ... just over

Irregular expenditure identified in current year

47% of the irregular expenditure were payments/expenses in 2016-17.

This represents **4%** of the local government expenditure budget. It includes payments made on contracts irregularly awarded in a previous year – if the non-compliance was not investigated and condoned, the payments on these multi-year contracts continue to be viewed and disclosed as irregular expenditure.

How much of the R28,376 billion then represents **non-compliance in 2016-17?** Based on our analysis of the top 26 contributors, it is estimated to be **16%** (+- R4,5 billion).

In other words, 84% of irregular expenditure relates to non-compliance of prior years which remain unaddressed.

Ama-53% ayeyinkcitho engekho mgaqweni yeminyaka edlulileyo eyatyhilwa kwaye yabhengezwa ngowe-2016-17

Ama-47% enkcitho engekho mgaqweni yayiziintlawulo/ iinkcitho zowe-2016-17. Ibonakalisa i-4% yoqingqo-mali lwenkcitho kamasipala wengingqi.

Iquka iintlawulo ezenziwe kwiikontraki ngokungekho mgaqweni ezinikezelwe kunyaka odlulileyo – ukuba ukungathobeli akukhange kuphandwe kwaye kukhuthazwe, iintlawulo kwezi kontraki zeminyaka ngeminyaka ziqhubeka nokubonwa kwaye zibhengezwe njengenkcitho engekho mgaqweni.

2. Ukuphucuka okungephi kumjikelo woxanduva lokuphendula

UMakwetu uthi izindululo ezenziwe yi-ofisi yakhe kunyaka ophelileyo ukuqinisekisa ukuba iziseko zimiselwe, oko ke kuphucula uxanduva lokuphendula neziphumo zophicotho-zincwadi, azikhange zifumane ngqwalasela koomasipala abaninzi. Oku, uyaphawula, "kungqinwa kokufunyanisiweyo kuphicotho-zincwadi lwethu okwakuquka ukunganikwa ngqwalasela kwezicwangciso zokusebenza zophicotho-zincwadi, isicwangciso sokusebenza esisilelayo nokuqingqwa kwemali (okugqibelele kwinkcitho engagunyaziswanga yama-R12,6 ezigidi zezigidi), kunye nokubuyela umva ngamazinga awohlukeneyo kwisimo sezixhobo zokulawula ngaphakathi nengqinisekiso enikwa ngabathabathi-nxaxheba abohlukeneyo koomasipala bengingqi".

i. Usilelo ekuphandeni iziphumo

Eyona nkxalabo kaMakwetu kukuba "izikhalo ezizingileyo nezinyanzelisayo zeziphumo zezohlwayo ezingqwabalala ze-ofisi yakhe azikhange zinyamekelwe". "Sinike ingxelo yokubonakalayo kokungathobeli uwiso-mthetho olujongene neziphumo zezohlwayo kuma-55% oomasipala. Oku kusilela kweziphumo zezohlwayo kwakhona ziyabonakala koomasipala kwakhona abanganiki ngqwalasela eyaneleyo kwiziphumo zolawulo lwenkqubo yeentengo nezibonisi zobuqhetseba obunokubakho okanye isimo esigwenxa esinike ingxelo ngazo kwaye sanika isindululo sokuba kuphandwe".-

Uthi, ngowe-2015-16, banika ingxelo zezo ziphumo koomasipala abangama-148, kodwa ama-47% aba masipala abazange baphande naziphi na iziphumo kwaye ama-24% aphande kuphela ezinye zeziphumo. Ngowe-2016-17, banika ingxelo yezi ndidi zeziphumo koomasipala abangama-145, ama-71% nawo ebenezo ziphumo ngowe-2015-16.-

Kuma-61% oomasipala, ibhunga lasilela ukuqhuba uphando olufunekayo kwiimeko zonke zenkcitho engagunyaziswanga, engekho mgaqweni kunye nengeloncedo

nemosha imali ekunikwe ingxelo ngazo kunyaka odlulileyo – ukuhla ukusuka kuma-52% kunyaka odlulileyo.

ii. Ukusilela ukuthatha amanyathelo ngeziphumo

"Amanyathelo awoneleyo awazange athathwe ukubuyisela, ukucinywa, ukwamkela okanye ukukhuthaza inkcitho engagunyaziswanga, engekho mgaqweni kunye nenkcitho engeloncedo nemosha imali njengoko kufunwa njalo luwiso-mthetho. Kangangokuba, intsalela yokuphela konyaka yenkcitho engekho mgaqweni eqokelelene iminyaka emininzi kwaye ekungazange kujongwane nayo iyonke ibengama-R65,32 ezigidi zezigidi, ngelixa leyo yenkcitho engagunyaziswanga yayingama-R43,5 ezigidi zezigidi kwaye leyo yenkcitho engeloncedo nemosha imali yayingama-R4,24 ezigidi zezigidi," ubhengezile.-

3. Imeko-bume enzima eyandayo yophicotho-zincwadi

U-AG ukwahluba nokuba imeko-bume yophicotho-zincwadi ekufuneka amaqela akhe ophicotho-zincwadi azenze yaba nokungcungcuthekisa, ngokhuphiswano olwandileyo lweziphumo zophicotho-zincwadi nokubuyela umva apho iinkqubo neenjongo zophicotho-zincwadi zabo zazithandabuzisa.

Kwabanye abaphicothelwa-zincwadi, uyabhengeza, amaqela ophicotho-zincwadi ayephantsi koxinzelelo ukuba atshintshe iziphumo nje ngokulumkela iziphumo zophicotho-zincwadi ezingalunganga okanye ubhengezo lwenkcitho engekho mgaqweni – ngaphandle kwezizathu ezivakalayo. Abanye abaphicothelwa-zincwadi basebenzisa amaqhinga okulibazisa apho ulwazi nobungqina zazingazange zinikwe njengoko zaziceliwe. "Abaphathi kufuneka bamisele umoya woxanduva lokuphendula – ukuba iziphumo zophicotho-zincwadi azikho njengokuba kulindelwe, kufuneka kusetyenzelwe ukuba kuhlangatyezwane nengxaki kwaye hayi ukunyanzela abaphicothi-zincwadi ukuba batshintshe izigqibo zabo," ungxengxeze watsho u-AG.

Impembelelo engantlanga yokusilela koxanduva lokuphendula kubomi babemi

Ukusilela koxanduva lokuphendula koomasipala bengingqi, uyalumkisa u-AG, kugqibelela ekubeni oomasipala bangaphumezi iinjongo zabo, ekuthi ekugqibeleni

kube nempembelelo engantlanga kubomi babemi. Uphicotho-zincwadi lwe-AGSA lugxininise imimandla emithathu engundoqo yempembelelo, eyile:

- Imo yezimali yoomasipala
- Inkcitho engeloncedo nemosha imali
- Ukuhanjiswa nolondolozo lweziseko zoomasipala

Imizekelo yendlela ukusilela koxanduva lokuphendula ekuchaphazela ngayo ngokungakuhlanga ubomi babemi ziquka:

i. Imo yezimali yoomasipala

Ukungakwazi ukuqokelela ityala kubasebenzisi-nkonzo zakwamasipala kwakuyindumasi. Kwezi meko, kucacile ukuba oomasipala baza kusokola ukubhalansisa iincwadi zabo. Bebonke, ama-31% oomasipala babhengeza imali eyintsilelo – imali eyintsilelo iyonke koomasipala yafikelela kuma-R5,6 ezigidi zezigidi.

Iinkathazo zezemali zoomasipala bengingqi zaba ngumthwalo onzima kwabatyalwa ngoomasipala. Impembelelo yokungakwazi ukubhatalwa kwabatyalwa yayiyeyona icacileyo kwizixa-mali ezinkulu ezityalwa ngokunikezelwa kombane namanzi kwa-Eskom neebhodi zamanzi, ngokulandelelana.

Intlanganisela yemiba eyahlukahlukeneyo, ukuquka ukusilela kwengeniso nolawulo loqingqo-mali nokungahlawulwa kwabatyalwa, kukhokelele kuma-31% oomasipala bebhengeza iingxelo-mali zabo zokuba banokungakwazi ukuqhubeka nokusebenza. Nangona kufuneka baqhubeke nokusebenza, babenika ingxelo yokuba isimo sabo sezemali sisemngciphekweni ngokungakumbi ekupheleni konyaka-mali.-

“Ngelixa imeko yezoqoqosho esilelayo idlala indima kwisimo esimandundu kwimo yezimali yoomasipala’, uninzi lwabo nje alulawuli izimali zabo kakuhle njengoko bebemele ukwenza njalo,” u-AG uyaphawula.

ii. Inkcitho engeloncedo nemosha imali

Inkcitho engeloncedo nemosha imali yafikelela kuma-R1,5 ezigidi zezigidi (ukunyuka ngama-71% kunyaka odlulileyo). U-AG uphawula ukuba “kunzima ukuchaza ukuba

kulahleka imali engakanani ngeenkqubo ezingekho mgaqweni, nanjengoko oku kufuna ukuqondwa ngophando, kodwa ukungathobeli esinike ingxelo ngako ngama-78% oomasipala kunganako ukugqibelela kwilahleko yezimali".

iii. Iziphene ekuphuhlisweni nakulondolozo lweziseko

Uphicotho-zincwadi lwe-AGSA kwakhona lubhaqe iziphene ezininzi ekuphuhlisweni nakulondolozo lweziseko ngoomasipala. Ezi ziquke ukuchithwa ngaphantsi kwizibonelelo, ulibaziso ekugqityweni kweeprojekthi, umsebenzi okumgangatho ophantsi, kunye nokubekwa kweliso okunqongopheleyo kweekontraki.

"Ezi ziimpawu zengxaki enkulu oomasipala bengingqi abanayo yokulawula izimali, ukusebenza kunye neeprojekthi kunye nokuthatha uxanduva lokuphendula ngeziphumo. Nangona ukuxhasa ngemali nenkxaso zikhona ngokuqhelekileyo kwandlunkulu ekuphuhlisweni nasekulondolozweni kweziseko zoomasipala , ukungaphunyezwa ke ngoko kwabanye oomasipala nempembelelo kubahlali yimiba efuna eyona ngqwalasela egxilileyo ngabo bonke abadlali-ndima ukuqinisekisa ukuba injongo yobomi obungcono babo bonke abantu iyaphunyezwa," utsho uMakwetu.-

Apha ngezantsi yimizekelo yokusilela koxanduva lokuphendula kwiziseko zoomasipala:

- Iplanti yococo-manzi iThemba (uMasipala onguNxantathu wesiXeko saseTshwane) – Iprojekthi yacothiswa ngenxa yokungahlawulwa okanye ukuhlawulwa kade kweekontraki, okubenegalelo kukungathotyelwa nolawulo lwenkcitho nenzala zisenziwa kukuhlawula kade kweekontraki. Izizathu zokungaphunyezwa kweprojekthi yaba lulawulo lweprojekthi olungagqibelelanga lwezigaba zomsebenzi ezingundoqo; ukusilela kocwangciso phambi kokuqeshwa kwekontraki, okugqibelela kwinkcitho engaphaya kwesicelo yeprojekthi; kunye nokubekwa kweliso okungagqibelelanga kwekontraki.
- Ukwakhiwa kweThabong T16 yogutyulo lwelindle oluvela emanzini (eMatjhabeng) – Iprojekthi yaqala ngowe-2014-15 ngoqingqo-mali lwesixa esingama-R62 ezigidi. Umasipala wabeka phambili ukwakhiwa kwezindlu zangasese, imibhobho yamanzi yasezindlwini kunye nemijelo yamanzi amdaka yangaphakathi ngaphambi kothungelwano oluninzi kwisitishi seempompo, ngelixa uluhlu lwemibhobho yemijelo yamanzi amdaka lwalungadityaniswanga nalo kwisitishi seempompo. Oku kugqibelele

kukuphuphuma kwamanzi amdaka kwindawo leyo kwakhiwa kuyo, okwabangela ungcoliseko kwaye okwakunokubeka emngciphekweni impilo nokhuseleko lwabemi baseThabong. Ukuqeshwa kweekontraki kwakungekho mgaqweni kwaye iprojekthi yayisaqhubeka. Nanamhlanje, ama-R54 ezigidi achithwe kule kontraki.

Izizathu zikusilela koxanduva lokuphendula

Ingxelo ka-AG ityumba oku kulandelayo njengamagalelo angundoqo kusilelo loxanduva lokuphendula nokuhla kweziphumo zophicotho-zincwadi:

- Izithuba zomsebenzi nokungabikho kozinzo kwizikhundla ezingundoqo kwehlisa ukuphucuka okulungelelanisiweyo nokunocwangco.
- Izakhono ezinqongopheleyo zakhokelela kukusilela kokubekwa kweliso ngamabhunga (ukuquka nosodolophu) kunye nokuphunyezwa ngokungagqibelelanga nolondolozo lweenkqubo zolawulo lwezimali nokusebenza ngabalawuli.
- Ukulwa okuphathelele kwezopolitiko kwinqanaba lebhunga nokungenelela kulawulo kwenze bhetyebhetye ubeko-liso, kwathintela iziphumo zezohlwayo kwaye zenza ukuba abaqeqeshelwe umsebenzi bangabi nomdla woku wokungena kurhulumente wengingqi.
- Ukungathathi amanyathelo kwabaphathi, okanye ukuthatha amanyathelo okungazinzanga, kudale isiqhelo sokuba 'akukho ziphumo zezohlwayo', ngokuqhelekileyo ngenxa yeenkqubo zokusebenza ezingagqibelelanga.

- Kwabanye oomasipala kwabakho ukungakhathali okucacileyo kwezixhobo zokusebenza (ukuquka nokugcinwa kweerekhodi) nokuthotyelwa kowiso-mthetho olungundoqo, nanjengoko kwavumela imeko-bume apho kunokuba lula ukwenza ubuqhetseba.
- Abaphathi abazange bathathe izindululo nezilumkiso zophicotho-zincwadi eziphindaphindiweyo zemingcipheko ekwakufuneka bayilungiselele ngokubalaseleyo.
- Oomasipala bagxila ekufumaneni iingxelo-mali ezingenachaphaza ngeendleko ezinkulu ngokusebenzisa abacebisi nabaphicothi-zincwadi, okwaba ngumonakalo ekunikweni kwengxelo yokusebenza okuthembekileyo nokuthotyelwa kowiso-mthetho olungundoqo.
- Abathabathi-nxaxheba bamaphondo nabakwandlunkulu abazange baxhase oomasipala ngokwaneleyo.

Ipalamente igqibezela iingxoxo ngamagunya e-AGSA okudlulisela

Ukubhengeza kuka-AG ngokusilela koxanduva lokuphendula okuqhubekayo kurhulumente wengingqi kuza ngexesha ikomiti yepalamente enoxanduva lwe-ofisi yakhe – iKomiti esisiGxina yamaqela ezopolitiko awohlukeneyo yoMphicothi-zincwadi Jikelele (i-SCoAG) – igqibezela iingxoxo ngezilungiso ezinokubakho kwi- Public Audit Act, uwiso-mthetho olulawula imisebenzi yoMphicothi-zincwadi Jikelele woMzantsi Afrika (i-AGSA), iziko lophicotho-zincwadi eliphakamileyo lesizwe.

Izilungiso, ukuba zamkelwe, ziza kunika i-ofisi yophicotho-zincwadi igunya lokudlulisela ubugwenxa obubonakalayo koogunyaziwe abafanelekileyo ukuba baphande kwakunye nenqanaba legunya elilikhubalo, ukuquka nokubuyiselwa kwemali elahlekileyo ngenxa yobugwenxa. Ubugwenxa obubonakalayo buza kuquka nakuphi na ukungathotyelwa kowiso-mthetho, ubuqhetseba okanye ubusela, okanye ukunyhashwa komsebenzi onxulumene nomthetho okubangele okanye okunokubangela ilahleko yezimali ebonakalayo, ukusebenzisa gwenxa okanye ilahleko

yenzuzo karhulumente ebonakalayo, okanye umonakalo obalaseleyo weziko lecandelo likarhulumente okanye uluntu jikelele.

Apha ngezantsi yimizekelo embalwa yobugwenxa obubonakalayo ekunikwe ingxelo ngabo yi-AGSA, enokuba yenye yeemeko ezinokuthi zibe zidluliselwe ukuba i-AGSA ibisele inawo loo magunya okudlulisela kakade:

- ✓ I-AGSA ichonge ubugwenxa obahlukahlukeneyo ekunikweni ikontraki komcebisi ngowe-2015-16 ukunceda ngokwenziwa kwengxelo-mali kwi-entithi kamasipala ngendleko yama-R3,8 ezigidi. Oku kuquke ukungabikho kwesivumelwano senkonzo esisayiniweyo, ukwandiswa kwexesha lekontraki lwarhoqo, amaxabiso abaxekileyo ngeyure kunye nokusilela kokubekwa kweliso komsebenzi owenziwe ngumcebisi. Nangona i-AGSA inike ingxelo kwibhodi yokuba esi sivumelwano somsebenzi sasinesakhono sobuqhetseba, ibhodi zange ithathe nawaphi na amanyathelo ukuphanda imicimbi ephakanyisiweyo.

- ✓ Umasipala wesithili wenza ama-R164 ezigidi kwinkcitho engeloncedo nemosha imali enxulumene neprojekthi yamanzi eyamiselwa ekuqaleni ngumasipala. Ngenxa yomsebenzi okwizinga eliphantsi, iSebe lemiCimbi yezaManzi kwafuneka iphinde iyiqale ekuqaleni iprojekthi. Abaphathi bakwamasipala abazange baqhube ngokunika ingqalelo umasipala, okungazange kugqibelele kwiilahleko zezimali ezibalaseleyo, koko nasekulityazisweni kophumezo-nkonzo.

- ✓ Umasipala ufumene iincwadi zemali ezingekho mgaqweni ezineziphumo ezibonakalayo ekunikweni kwengxelo yokusebenza nokuthotyelwa kowiso-mthetho kwiminyaka emithathu edlulileyo. Ngesi sithuba sexesha, kwakukho ukungazinzi kwisikhundla somlawuli wakwamasipala, esi sikhundla sigcwaliswe iinyanga ezimbini kuphela kunyaka ka-2016-17. Ngenxa yoko, kwanikezwa ulwazi olungachanekanga kwaye olulahlekisayo kwi- AGSA, akwabikho ziphumo zezohlwayo.

- ✓ Inkcitho engekho mgaqweni yayiqhelekile kwamasipala, kodwa akukho kwiimeko ekunikwe ingxelo ngazo eziye zaphandwa. Umlawuli wakwamasipala akazange anike ibhunga ithuba lokwenza izigqibo ngophando ngokunganiki iinkcukacha ngabom. Unondyebo wephondo wazama ukunceda, kodwa akabi nakudlula ngenxa yolwazi

olungekhoyo. Ngenxa yoko, akunakuqondwa ukuba kukho iilahleko ekufuneka zibuyiselwe.

B. Isishwankathelo seziphumo zophicotho-zincwadi

Kuphicotho-zincwadi zonyaka, i-AGSA ihlola le miba ilandelayo:

- Ukuthiwa thaca okungathanga ncam nokungabikho kolwazi olubonakalayo olungelulo kwiingxelo zezemali
- Ulwazi lokusebenza oluthembekileyo nolukholisayo ngeenjongo zokunika ingxelo ngeenjongo zokusebenza ezimiselwe kwangaphambili
- Ukuthotyelwa kwalo lonke uwiso-mthetho olulawula imicimbi yezemali

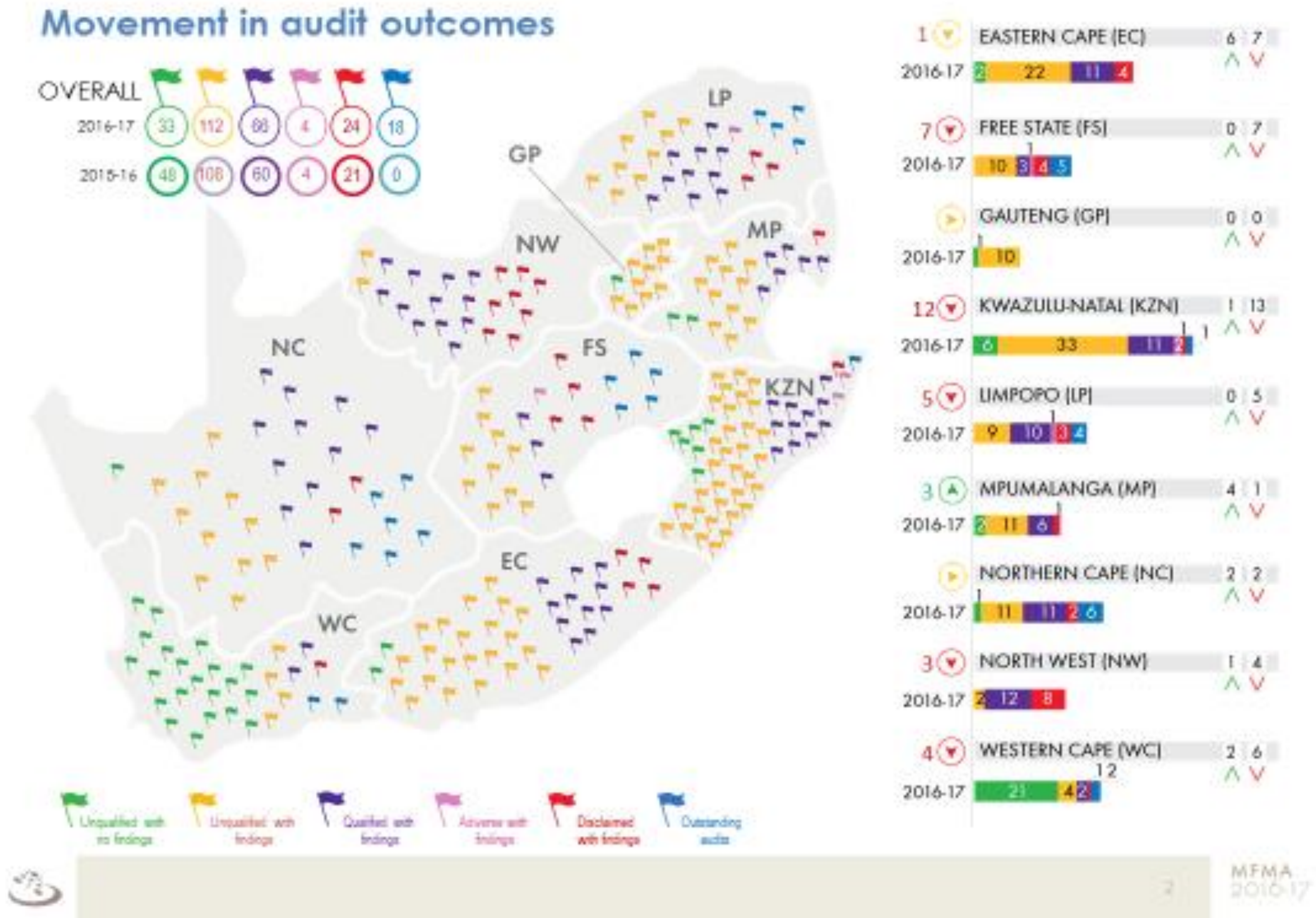
Iziko ekuphicothwe iincwadi zalo lifezekise uphicotho-zincwadi zemali olungenachaphaza xa iingxelo zezemali zalo zingenachaphaza, kungekho okufunyanisiweyo kuphicotho-zincwadi ngokuphathelele ekunikweni kwengxelo ngeenjongo ezimiswe kwangaphambili nokuthobela uwiso-mthetho.

Uqingqo-mali lwenkcitho karhulumente weengingqi lulonke ngowe-2016-17

Uqingqo-mali lwenkcitho lommandla woomasipala ngowe-2016-17 lwalungama-R362,13 ezigidi zezigidi. Oomasipala abanophicotho-zincwadi olungenachaphaza bamele ama-R25,68 ezigidi zezigidi (i-7%) zesi sixa-mali, ngelixa abo baneziphumo zophicotho-zincwadi olungenachaphaza olunokufunyanisiweyo lumele ama-R243,82 ezigidi zezigidi (ama-68%). Oomasipala abaneziphumo zophicotho-zincwadi olunechaphaza benza ama-R61,14 ezigidi zezigidi (i-17%) oqingqo-mali lulonke, ngelixa abo baneziphumo zophicotho-zincwadi ezibi neziphumo zophicotho-zincwadi ezibi kakhulu zimele ama-R22,81 ezigidi zezigidi (i-6%). Oomasipala abaneencwadi zemali ezingekaphicothwa benza ama-R8,68 ezigidi zezigidi (i-2%) oqingqo-mali lwenkcitho iyonke.

Ukutshintsha kweziphumo zophicotho-zincwadi zoomasipala

Igrafu elapha ngezantsi ibonisa ibonisa ukutshintsha kweziphumo zophicotho-zincwadi loomasipala kumaphondo awohlukahlukeneyo:


Movement in audit outcomes
OVERALL
2016-17 33 112 66 4 24 18
2015-16 48 108 60 4 21 0
LP
GP
NW
MP
NC
FS
KZN
EC
WC
Unqualified with no findings
Unqualified with findings
Qualified with findings
Adverse with findings
Disclaimed with findings
Outstanding audits
1 EASTERN CAPE (EC) 6 7
2016-17 2 22 11 4
7 FREE STATE (FS) 0 7
2016-17 10 3 1 4 5
GAUTENG (GP) 0 0
2016-17 1 10
12 KWAZULU-NATAL (KZN) 1 13
2016-17 6 33 11 1 2 1
5 LIMPOPO (LP) 0 5
2016-17 9 10 1 3 4
3 MPUMALANGA (MP) 4 1
2016-17 2 11 6 1
NORTHERN CAPE (NC) 2 2
2016-17 1 11 11 2 6
3 NORTH WEST (NW) 1 4
2016-17 2 12 8
4 WESTERN CAPE (WC) 2 6
2016-17 21 4 2 1 2
MFMA 2016-17

Isishwankathelo esilapha ngezantsi siqaqambisa indlela amaphondo awohlukahlukeneyo, ngokwe-alfabhethi, aqhube ngayo kunyaka esikuwo:

IMpuma Koloni

Isiqhelo sokuphucuka kwiminyaka embalwa edlulileyo eMpuma Koloni asikhange siqhubeke. Oomasipala abathandathu kweli phondo baphucula iziphumo zabo kodwa isixhenxe sabo sehla. "Sabalumkisa aba masipala ukuba bagcine ulawulo luzinzile kangangoko, bagcwalise izithuba ezingenabantu, kwaye bangakuthatheli phantsi ukuntsonkotha kokuhlanganiswa koomasipala. Okona kuxhalabisa kakhulu kweli phondo lusilelo loxanduva lokuphendula kwimimandla yolawulo lwenkqubo yeentengo nophuhliso lweziseko. Iiprojekthi zeziseko azizange ziphunyezwe ngenxa yokusilela kocwangciso nolawulo lweprojekthi. Inkcitho engekho mgaqweni yama-R13,558 ezigidi zezigidi (ama-48% enkcitho engekho mgaqweni iyonke) yenziwa ngoomasipala baseMpuma Koloni. Oku kumele ama-35% oqingqo-mali lwenkcitho karhulumente weengingqi wephondo," utsho uMakwetu.

Umzobo olapha ngezantsi unika isishwankathelo sendlela iphondo eliqhube ngayo kwimimandla yophicotho-zincwadi eyahlukahlukeneyo:

EFreyistata

U-AG uthi ukusilela okuqhubekayo koxanduva lokuphendula nokusilela kolawulo eFreystata kwaba ngoonobangela abangundoqo bokusilela kolawulo, okwakhokelela ukuhla okubalaseleyo kwiziphumo zophicotho-zincwadi kunyaka ongaphambili. Oomasipala abasixhenxe behla ngelixa kwakungekho baphicothelwa-zincwadi abakwaziyo ukuphucula.

"Ukuba mandundu kwemo yezimali yoomasipala kwabangelwa ngabalawuli abangathatheli ngqalelo uqingqo-mali xa bezinikela kwiiprojekthi ezinengqiqo, bengasoloko behlawula elona xabiso lingcono lempahla neenkonzo, kunye nenkcitho ebangelwa lucwangciso olusilelayo. Ngaphandle kweendlela zokufundisa ngeengeniso zerhafu okuphuculweyo kosetyenziso lwezibonelelo ezisebenzayo, ezaneleyo nezoqoqosho ngokungaphaya, imo yezimali yoomasipala nophumezo lweenkonzo ziza kuqhubeka nokuba mandundu," utsho uMakwetu.

EGauteng

Iziphumo zaseGauteng zihleli zizinzile bonke oomasipala belondoloze iziphumo zabo zonyaka odlulileyo. "Eli kukuphela kwephondo elalinama-100% eziphumo zophicotho-zincwadi olungenachaphaza. Siqhubeka nokugxininisa ukuba ukungathotyelwa kowiso-mthetho kushiyeka kusisithintelo esingundoqo esithintela uninzi loomasipala kwiphondo ekufumaneni uphicotho-zincwadi olungenachaphaza," uyaphawula u-AG.

KwaZulu-Natal

Iphondo laqhubeka nokuhla okuye kwaqala ngowe-2015-16, linoomasipala abali-13 abehlayo. U-AG ulumkisa ukuba kwaba masipala, ukwaneliseka nokusilela kokuqhubeka nezibophelelo zolawulo lwangaphambili kwaba nempembelelo. "Abaphathi abazange bajongane ngokwengqiqo nokusilela esinike ingxelo kwaye

salumkisa ngako. Ukuba oku kuhla kuxanduva lokuphendula akujongwana nako, ukuhla kuza kuqhubeka," uyalumkisa uMakwetu.

ELimpopo

ILimpopo yayinoomasipala abahlanu abaye behla kunyaka esikuwo. U-AG uthi eli phondo "laziwa ngokwaneliseka ziingxelo-mali ezingenachaphaza ezibonwa ngokuba zilunge ngokwaneleyo, ukungasebenzi ngokwaneleyo nanjengoko kungekho nyathelo lithathwayo ukuphucuka, kunye nabasebenzi abasilelayo abanamanqanaba aphezulu eziphoso kwaye zingabikho iziphumo zezohlwayo. Oku kwaqhubeka kungajongwanga ukuzinikezela kwenkulumbuso kunyaka odlulileyo ukuphumeza iziphumo zezohlwayo ezingqwabalala. Ukusilela koxanduva lokuphendula lukwabonakala kusilelo lophuhliso lweziseko nolawulo lwezimali, okunempembelelo kuphumezo lweenkonzo".

IMpumalanga

IMpumalanga yaba nokuphucuka kwiziphumo zophicotho-zincwadi lulonke lowe- 2016-17 – ukuqhubeka kwenkqubo ekhoyo yokucotha kokuphucuka kwiminyaka embalwa edlulileyo. Ngelixa oku kuncomeka, u-AG uyaphawula, "mninzi umsebenzi osafunekayo ukuqinisekisa ukuba kukho uzinzo kukuphucuka, ukunqanda inkcitho engekho mgaqweni (eyafikelela kwi-10% yoqingqo-mali lwenkcitho karhulumente wengingqi

wephondo), nokuhlangabezana ukucotha kwiziseko nokuphunyezwa kweenkonzo ezingundoqo".

UMntla Koloni

EMntla Koloni, iziphumo zizonke zashiyeka zifana (oomasipala ababini baphucuka kwaye ababini babuyela umva). Ukuma kuqinisekisa ukuba umyalezo wethu wonyaka odlulileyo woosodolophu, abalawuli boomasipala nabalawuli abaziintloko ekufuneka ukuba bona ngokwabo banikane uxanduva lokuphendula kwaye banike nabo baphantsi kwabo, awuzange uthathelwe ngqalelo ngokucacileyo, okwabangela kwiimeko ezininzi apho iziphumo ezifanayo zaphakanyiswayo ngenkqubo yophicotho-zincwadi.

EMntla Ntshona

UMntla Koloni, u-AG utsho, wacaca gca ngokuphathelele kwinkcitho engekho mgaqweni – inegalelo le-15% lenkcitho engekho mgaqweni iyonke ngowe-2016-17, okwabonakalisa ama-22% oqingqo-mali lwenkcitho lorhulumente weengingqi wephondo. "Sikwaxhalabe ngakumbi malunga nokuphunyezwa nokulondolozwa kweziseko kwanokusetyenziswa kwezibonelelo eMntla Koloni," wamemeza u-AG.

"Ukusilela koxanduva lokuphendula lolawulo lwezemali olululo ngabaphathi kwaba nempembelelo engantlanga kukubanako ukusebenzisa imali ngokufanelekileyo koomasipala. Kwisibhozo (ama-35%), ulwazi lwezemali lwalungathembakalanga ngokwaneleyo ukuhlalutya ukuba nako ukusebenzisa imali ngokufanelekileyo (nanjengoko babe neziphumo zophicotho-zincwadi ezibi kakhulu), ngelixa amanye ama-20% babe kwisimo semali esisemngciphekweni. Ngokubona imeko esele isemngciphekweni karhulumente weengingqi, sixhalabe kakhulu malunga nokuchithwa ngokugqithisileyo koqingqo-mali ngoomasipala abali-16, okukhokelela kwinkcitho-mali engagunyaziswanga yama-R1,19 ezigidi zezigidi."

Uthi ukuba nako ukusetyenziswa kwemali ngokufanelekileyo koomasipala kufuneka kuhlangatyezwane nako ngokungxamisekieyo, nanjengoko kunempembelelo engqalileyo kwisakhono sabo sokuqhubeka nokunikezela iinkonzo.

INtshona Koloni

Kuma-70%, iNtshona Koloni iseneyona ntlanganisela inkulu yoomasipala abaneziphumo zophicotho-zincwadi olungenachaphaza, kodwa iziphumo zophicotho-zincwadi loomasipala abathandathu, ukuquka nesiXeko saseKapa, zibuyele umva kunyaka esikuwo. UMakwetu uthi iinguqulelo zasemva konyulo lorhulumente weengingqi "kwabangela ukungazinzi okuthile kwinqanaba lebhunga nakwizikhundla eziphezulu ezingundoqo, kodwa ukubuyela umva kunokwayanyaniswa nemiyalezo yethu yemingcipheko nezindululo ezingathathelwa ngqalelo eziyifaneleyo".

Iziphumo zophicotho-zincwadi zoomasipala abangoonxantathu zibuyela umva

Ngokupheleleyo, iziphumo zophicotho-zincwadi loomasipala abangoonxantathu zabuyela umva, yabe iBuffalo City iphucuka kodwa iMangaung kunye nesiXeko saseKapa zibuyela umva. Nangona isithandathu soomasipala abangoonxantathu sivelise iingxelo-mali ezingenachaphaza, ngama-50% kuphela abe neengxelo zokusebenza ezithembekileyo kwaye zonke bezineziphumo ezibonakalayo zokungathobeli.

Inkcitho engekho mgaqweni yenyuka ngokubalaseleyo koomasipala abangoonxantathu, kodwa kakhulu oko kubangelwe kukutyhilwa nakukubhengezwa kwenkcitho-mali engekho mgaqweni kwiminyaka edlulileyo. Imo yezimali yesiqingatha soomasipala abangoonxantathu yayizinzile, kodwa i- AGSA yaphakamisa iinkxalabo ngesiXeko saseRhawutini, isiXeko saseTshwane neNelson Mandela Bay, yabe iMangaung ingakumbi ikwimeko yezimali esemngciphekweni.

Isiphelo

Sibonile amaxesha ngamaxesha ukuba uninzi lweengxaki zoomasipala esizigxininisileyo, zingaguqulwa ngolawulo olungqingqwa, olusulungekileyo nolukhuthazayo kulawulo nakwibhunga, ngenkxaso karhulumente wamaphondo. Kwakhona, sicebise ngokuzingileyo nangokucengayo, salumkisa kwaye ngamanye amaxesha saqononondisa abo bathwele ulawulo lwengingqi nokubeka iliso ukuba xa imithetho-siseko engundoqo yoxanduva lokuphendula, eyakhiwe ngezixhobo zokulawula ngaphakathi nolawulo olululo, zimi ngendlela, oomasipala kufuneka kufuneka balungele ukuqhuba ngokulindelwe luluntu abalukhonzayo. Akukho nto yimbi efuna ukuthethwa malunga nokubalasela kokusilela koxanduva lokuphendula kurhulumente weengingqi.

Njenge-ofisi yophicotho-zincwadi ephakamileyo, sisoloko siqonda ukuba sinendima ebalulekileyo ekufuneka siyidlalile kumzila wecandelo likarhulumente woxanduva lokuphendula. Ngenxa yoku, sigqithela ngaphaya kwendima yophicotho-zincwadi noniko-ngxelo olusisiseko lomphicothi-zincwadi. Enyakeni, sihambela phambili ngokuxoxisana noomasipala – ngomgangatho wethu wokujongwa kwakhona kweerekhodi – ngenjongo yokubonakalisa ukusilela kwezixhobo zokulawula ngaphakathi zethu nokuvuselela inyathelo lokulungisa elikhawulezileyo. Ngolawulo lwethu, iingxelo zophicotho-zincwadi nezajikelele, besinika ingxelo futhi yokusilela kwezixhobo zokulawula ngaphakathi nemingcipheko ezifuna ingqwalasela kurhulumente weengingqi. Kwiingxelo zethu, sinika oonobangela abayintsusa beziphumo zophicotho-zincwadi nezindululo ngokunjalo ukuhlangabezana noonobangela abayintsusa. Siqinisekisa ukuba imiyalezo yethu iyaviwa ngokuxoxisana namagosa aziintloko, abalawuli boomasipala, oosodolophu, iikomiti zee-akhawunti zikarhulumente zoomasipala, kunye namabhunga. Ngoku kuxhomekeke kubaphathi nabalawuli ukuthatha amanyathelo ngokwengqiqo ngezindululo zethu, ukuthi ekugqibeleni kuqinisekiswe ubomi obungcono babemi baseMzantsi Afrika. Sikholelwa ukuba abaphathi kumaqumrhu olawulo nawokubeka iliso anje ngoonondyebo bakwandlunkulu nabamaphondo, amasebe kandlunkulu nawamaphondo ajongene norhulumente weengingqi, amabhunga oomasipala kunye neekomiti zee-akhawunti zikarhulumente zoomasipala zinendima ephambili eziyidlalayo ukuguqula umfanekiso weziphumo zangoku zophicotho-zincwadi zikarhulumente weengingqi.

Ikhutshwe ngu-: Mphicothi-ziNcwadi Jikelele waseMzantsi Afrika

Qhagamshelana: Africa Boso • (012) 422 9880 •Africab@agsa.co.za

Landela u-AGSA ku-Twitter: AuditorGen_SA

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

Malunga no-AGSA: U-AGSA liziko lophicotho-zincwadi eliphezulu lesizwe. Kukuphela kweziko elithi, ngokomthetho, liphicothe iincwadi kwaye linike ingxelo ngendlela urhulumente achitha ngayo imali yabarhafi. Oku kulapho u-AGSA agxile khona ukusukela kwisiqalo sakhe ngowe-1911 – iqumrhu eli libhiyozele iminyaka engama-100-yelifa lecandelo likarhulumente lophicotho-zincwadi ngowe-2011.