



23 Meyi 2018

Umncwaningimabhuku-jikelele ukhala ngokusilela kwesibopho sokuphendula njengoba ekhipha imiphumela yocwaningombhuku ethambekayo kohulumeni basekhaya

EKAPA – Namuhla uMncwaningimabhuku-Jikelele (u-Auditor-General (u-AG)), uKimi Makwetu, ubike ngokuthambeka kwemiphumela yocwaningomabhuku yomasipala baseNingizimu Afrika yonyaka wezi-2016-17.

UMakwetu uthi, yize ihhovisi lakhe liqhubeka nokugcizelela izeluleko nokuxwayisa labo abanikwe umsebenzi wokuphatha nokuqapha ngezikhala ezikhona kwezokuphatha imisebenzi kusukela ngowezi-2013, iziyalo zabo abazange bazigqize qakala.

"Ngenkathi sikhapha imiphumela yocwaningomabhuku lomasipala yangowezi-2011-12 ngo-Agasti 2013, sagqamisa, phakathi kokunye, ukuthi ukusilela kobuholi obukwazi ukuthatha izinqumo eziyizo zokubhekana nokusilela kwesibopho sokuphendula ngokuqinisekisa ukuthi kukhona okwenzeka kulabo abadelela izinqubo eziyisisekelo ezanqanda ukuphatha komasipala ngendlela egculisayo. Sibike ngokuntengantenga kwezindlela zangaphakathi zokulawula kanye nobungozi okudingeka bubhekiswe uhulumeni wasekhaya ngokudalula imbangelangqangi yemiphumela yocwaningomabhuku nezincomo zokuxazulula lezi zinkinga ezikhona. Sekudlule iminyaka emihlanu manje, sisabhekene nalezo zinselele zesibopho sokuphendula nezokuphatha esaziveza ngaleyo minyaka. Akukho shintsho oluphathekayo olubheke emiphumeleni ekholakalayo olubonakele; kunalokho sibona imiphumela yocwaningomabhuku ibuyela emuva," kukhala u-AG.

UMakwetu uthe yize kwezinye izifundazwe kunomasipala abasebenza ngokuzikhandla ukuze bathole futhi bagcine imiphumela yocwaningomabhuku efanele ngokulandela izindlela ezimisiwe zesibopho sokuphendula kanye nobuholi obuqotho, leyo miphumela nemizamo isithwe ukuthambeka okukhulu kwemiphumela yocwaningomabhuku lohulumeni basekhaya.

Ukungagqizwa qakala kweseluleko sesibopho sokuphendula sangonyaka odlule

Embikweni odlule kamasipala wezi-2015-16, uMakwetu ukhiphe isexwayiso esikhulu esiqondise kubaphathi bakuhulumeni kanye nobuholi bezokuqapha, kuzo zonke izinhlaka zikahulumeni, sokuthi kubekwe eqhulwini isibopho sokuphendula, uphinde waxwayisa ngokuthambeka okungase kube khona emiphumeleni yocwaningomabhuku kulandela uguquko ebuholini bezepolitiki emuva kokhetho lohulumeni basekhaya lokugcina. Imiphumela yakamuva kamasipala iveza ukuthi iseluleko sika-AG ngocwaningomabhuku lwangonyaka odlule asizange ziqaliswe, ngokusebenzisa wonke amandla, noma sishaywe indiva ngokugcwele, okubi kakhulu, njengoba imiphumela yocwaningomabhuku ibonakalisa isimo sokuphatha axwayisa kakhulu ngaso.

Umbiko kaMakwetu wezi-2016-17 wemiphumela kahulumeni wasekhaya ufike emasontweni ambalwa emuva kokuba uNgqongqoshe Wezimali uNhlanhla Nene etshela iPhalamende ngempendulo ebhaliwe ukuthi omasipala abayi-112 abanayo imali yokuqhuba izinhlelo zokuhlinzeka ngezidingo zalo nyaka wezimali, phakathi kwalabo masipala bayi-14 kuphela abanezinhlelo zokungenelela ngokwezezimali ezigunyaziwe.

Isimemezelo sikaNgqongqoshe seseka umyalezo omile ka-AG, weminyaka, othi ukuphathwa komasipala abanengi kanye nezimali - isimo sabo esiqhubeka nokuba yinkathazo - asikho esimweni esifanele.

A. Isibopho sokuphendula siyaqhubeka nokufadalala komasipala basekhaya

Ememezela imiphumela yehhovisi lakhe yocwaningomabhuku lukamasipala lwakamuva, u-AG ugcizelele ukuthi "isibopho sokuphendula siyaqhubeka nokungabonakali komasipala basekhaya". Lesi yisiqubulo salo mbiko, esikhomba ukusilela okwethusayo kwezokuphatha, ubuholi kanye nokuqapha okube nesandla kakhulu kule miphumela engemihle.

Izinkomba zokufadalala kwesibopho sokunakekela kohulumeni basekhaya

Sekuneminyaka manje, u-AG iqhubeka nokudlulisa imiyalezo yocwaningomabhuku egcizelela ukubaluleka kwesibopho sokuphendula ekuphathweni kwemisebenzi yomasipala, kuqalwa ngokuhlela okufanele okugxile ezidingweni zezakhamizi, nokufaka izindlela zokulawula zangaphakathi ezifanele nokugada okuzoqinisekisa ukuthi imali nemisebenzi kuphatha ngokufanele. Uqhubeke wathi, lokhu kuhambisana nokuhlonishwa komthetho ekuphathweni komasipala, ukuqapha kwabo bonke abahlinzeki bemisebenzi yokuqinisekisa ukuthi imigomo yesabelomali neyokwenziwa komsebenzi iyafezwa, nokuthi kuba khona okwenziwayo lapho kungaphathwanga ngokufanele nalapho umsebenzi ungenziwanga ngokuyikho.

Komasipala abaningi, lezi zindlela zokulawula eziyisisekelo azikaqaliswa, futhi u-AG iveze lokhu okulandelayo njengezinkomba ezinkulu zokufadalala kwesibopho sokunakekela kohulumeni basekhaya onyakeni obukezwayo.

1. Imiphumela yocwaningomabhuku ithambekele, ukusetshenziswa kwemali ngokungafanele kwanda.

U-AGSA icwaninge omasipala abayizi-257 kanye nezikhungo zomasipala ezingama-21. Isibalo somasipala sehlile sisuka ku-278, ngenxa yokuhlanganiswa kwabanye omasipala ngowezi-2016 (omasipala abangama-37 bavalwa, kwasungulwa omasipala abasha abayi-16).

Ukuqinisekisa ukuba lula kwendlela yokubika kanye nomyalezo okuphokophelwe kuwo, umbiko wakamuva ugxile komasipala kuphela. Imiphumela yocwaningomabhuku ezikhungweni zomasipala ibandakanywe kuzithasiselo zombiko (ezitholakala ku-www.agsa.co.za).

i. Ukuthambeka komphumela wocwaningomabhuku uwonke

Phakathi komasipala abacwaniyiwe, imiphumela yocwaningomabhuku engama-45 yehlile kwase kusimama eyabayi-16. Bangama-33 kuphela omasipala (13%) abakwaze ukukhipha izitatimende zezimali nemibiko yokwenziwa komsebenzi, abakwaze nokulandela yonke imithetho esemqoka emisiwe, okwenze bakwazi ukuthola ucwaningomabhuku olungenasici.

ii. Izingaqophelo elingelihle lokwethulwa kwezitatimende zezimali kanye nemibiko yokwenziwa kwemisebenzi

UMakwetu uyakwazisa ukubaluleka kwezitatimende zezimali ezikhokakalayo kanye nemibiko yokwenziwa komsebenzi ukuze kube nesibopho sokunakekela nokuvuleleka, kodwa omasipala bayahluleka kulokhu. "Akuzange kwehle imibono yocwaningomabhuku olungenagcobo ezitatimendeni zezimali kuphela isuka kuma-68% iya kuma-61%, kodwa izitatimende zezimali esizinikiwe zocwaningomabhuku zibe zimbi zadlula ezangonyako odlule. Bangama-22% kuphela omasipala abangasinika izitatimende zezimali ebezingenawo amaphutha aseziitatimendeni amaningi. Phezu kwalokho, imibiko yokwenziwa komsebenzi komasipala abangama-62% abakhiphe imibiko beyinamaphutha amakhulu futhi bengabhalile amaqiniso anele angasetshenziswa umkhandlu noma umphakathi," kusho u-AG.

iii. Izinga eliphezulu kakhulu lokungalandelwa kwemithetho yokuphatha esemqoka kusukela ngowezi-2012-13

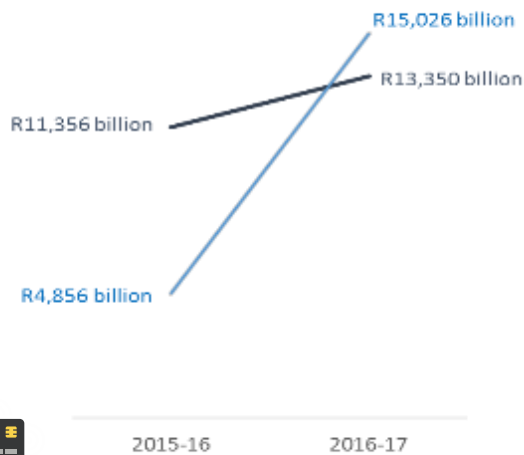
U-AGSA ibike ngokungalandelwa kwemithetho okukhulu kwemithetho esemqoka komasipala abangama-86%. Leli phesenti lokungalandelwa kwemithetho likhulu kakhulu kusukela ngowezi-2012-13. Omasipala okutholakale ukuthi abazange bayilandele kakhulu imithetho kwezokuphathwa kwemisebenzi yokuthenga bakhuphuke basuka kuma-63% kwaya kuma-73%.

iv. Ukusetshenziswa kwemali ngendlela engahlelelwe kukhuphukile, kodwa omasipala bathuthukile ekukuboneni nasekubikeni ngakho

U-AGA ubike ngokukhuphuka ngama-75% kokusetshenziswa kwemali ngendlela engahlelelwe, kusuka kuzigidigidi ezingu-R16,212 onyakeni odlule kwaya kuzigidigidi ezingu-R28,376 onyakeni obukezwayo. Nokho, usheshe waveza ukuthi omasipala bazame kakhulu ngowezi-2016-17 ukuhlonza nokubika ngokuvulelekile ngokusetshenziswa kwemali ngendlela engahlelelwe okwenzekile eminyakeni edlule. Lokhu kubalwe kwafinyelela kuzigidigidi ezingu-R15,026 sekukonke, okuhlanganisa ukusetshenziswa kwemali ngendlela engahlelelwe okwenzekile eminyakeni yangaphambilini ehlonzwe futhi kwabikwa ngayo ngowezi-2016-17. Yize kube nokuthuthuka okubonakalayo ekuhlonzweni, ukhuthaza ukuthi kube nendlela yokujinisa isandla ekuvikeleni ukusetshenziswa kwemali ngendlela engahlelelwe.

Izigidigidi ezingu-R13,350 ezisele zimayelana nokukhokhelwe noma izindleko ezidaleke ngowezi-2016-17 ekuphathweni kohulumeni bendawo abasha, okumelwe ama-4% esabelomali okumele sisetshenziswe kohulumeni basekhaya. Kubandakanya ukukhokhelwa kwezinkontileka phakathi kwalezo ezinikwe abantu kungafanele ngonyaka odlule - ukuba ukungalandelwa kwemiyalelo akuphenyanga kwase kwamukelwa, ukukhokhelwa kwalezi zinkontileka zeminyakanyaka bekuzoqhubeka nokubhekwa bese zidalulwe njengokusetshenziswa kwemali ngokungahlelelwe.

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 transparently report on irregularities in previous years – just over R10 billion more than in 2015-16.

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% kube ukusetshenziswa kwemali okungahlelelwe kweminyaka yangaphambilini okwembulwe kwase kudalulwa ngowezi-2016-17

Ama-47% okusetshenziswa kwemali okungahlelelwe kube ukukhokha/ izindleko zowezi-2016-17. Kumele ama-4% esabelomali sezindleko zikahulumeni wasekhaya. Kubandakanya ukukhokhelwa kwezinkontileka ezinikwe abantu kungafanele ngonyaka odlule - ukuba ukungalandelwa kwemiyalelo akuphenywa kwase kwamukelwa, ukukhokhelwa kwalezi zinkontileka zeminyakanyaka bekuzoqhubeka nokubhekwa bese zidalulwe njengokusetshenziswa kwemali okungahlelelwe.

2. Ukuthuthuka okuncane esibophweni sokuphendula

UMakwetu uthi ngonyaka odlule ihhovisi lakhe lenze izincomo zokuqinisekisa ukuthi izisekelo zikhona, okuzothuthukisa isibopho sokuphendula nemiphumela yocwaningomabhuku, ezashaywa indiva komasipala abaningi. Lokhu, ngokusho kwakhe, "kubonakala ngemiphumela yocwaningomabhuku kwethu olubandakanye ukunganakwa kwezinhlelo zocwaningomabhuku, ukuhlelwa kokwenziwa kwemisebenzi nezabelomali okusezingeni eliphansi (okudale ukusetshenziswa kwezimali okungahlelelwanga okube izigidigidi ezingu-R12,6), nokuthambeka okukhulu kwezinga lokulawula langaphakathi kanye nokuqinisekisa okuvela kubabambiqhaza abahlukene komasipala basekhaya".

i. Ukwehluleka ukuphenya imiphumela

Okumukhathaze kakhulu uMakwetu ukuthi ihhovisi lakhe "ukugcizelela nokunxusa ukuthi kuthathwe izinyathelo eziqinile zokuqondisa izigwegwe kushaywe indiva". "Sibeke ngokungalandelwa komthetho okukhulu okumele kuthathelwe izinyathelo komasipala okufinyelela kuma-55%. Ukungathathwa kwezinyathelo ngalokhu kuwubufakazi bokuthi omasipala bayaqhubeka nokungayinaki imiphumela yokuphathwa kwezokuthenga, nezinkomba ezikhombisa ukuthi kungenzeka ukuthi kunokukhwabanisa okuqhubekayo noma ukungaphathwa kahle komsebenzi okuqhubekayo esibike ngakho futhi sancoma ukuthi kube nophenyo".-

uthi, ngowezi-2015-16, babika ngalokho okwatholakala komasipala abayizi-148, kodwa ama-47 alabo masipala akazanga alwenze uphenyo ngalokho okwakutholakele, abangama-24% benze uphenyo ngokuthile kulokho okwakutholakele. Ngowezi-2016-17, babika ngalolu hlobo lokutholakele komasipala abayi-145, ama-71% abo abanemiphumela enjalo ngowezi-2015-16.

Komasipala abangama-61%, umkhandlu wehluleka ukwenza uphenyo oludingekayo ngazo zonke izimo zokusetshenziswa kwemali okungahlelelwe, okungafanele nokungenanzuzo nokuwukuyisaphaza onyakeni odlule - ukuthambeka kusuka kuma-52% onyaka odlule.

ii. Ukwehluleka ukuthatha izinyathelo ngemiphumela

"Izinyathelo ezigculisayo azizange zithathwe ukuze kubuyiselwe, kusulwe, kugunyazwe noma kwamukelwe ukusetshenziswa kwemali okungahlelelwe, okungafanele nokungenanzuzo nokuwukusaphaza njengoba kudingeka ngokomthetho. Ngenxa yalokho, imali esele ekupheleni konyaka yokusetshenziswa kwemali ngokungafanele obesekuqongelelekile eminyakeni eminingi nokungabhekanwanga nakho kube izigidigidi ezingu-R65,32 sezisonke kube ukusetshenziswa kwemali okungahlelelwe kube izigidigidi ezingu-R43,5 bese ukusetshenziswa kwemali okungenanzuzo nokuwukusaphaza kwaba izigidigidi ezingu-R4,24," esho edalula.-

3. Ukwanda kobunzima besimo sokuqhuba ucwanningomabhuku

U-AG uphinde wadalula ukuthi isimo okucwanningwa amabhuku ngaphansi kwaso okungamathimba akhe abacwanningimabhuku azithole esebenza ngaphansi kwezimo ebezingezinhle, kube kwanda ukuphikiswa kwemiphumela yocwanningomabhuku nokuphindiseleka emuva njengoba bekunemibuzo ngezinqubo nezinhloso zabo zokuqhuba ucwanningomabhuku.

Ngezinye izinkathi lapho kuqhutshwa ucwanningomabhuku, esho edalula, amathimba acwanninga amabhuku acindezelwe ukuthi ashintshe imiphumela ukuze kugwenywe imiphumela yocwanningomabhuku engemihle noma ukudalulwa kokusetshenziswa kwemali okungahlelelwe - ngaphandle kwezizathu eziphathekayo. Kwezinye izindawo ngenkathi kucwanningwa amabhuku kuye kwasetshenziswa izindlela zokubalibazisa lapho ulwazi nobufakazi obubuceliwe bungathunyelwanga. "Abaholi kumele bavule inkundla yokuthi kubonakale isibopho sokunakekela - uma imiphumela yocwanningomabhuku inganjengoba kulindelekile, kumele kuphokophelwe ekulungiseni inkinga hhayi ukuyenga abacwanningimabhuku ukuthi bashintshe imiphumela," kunxusa u-AG.

Umthelela omubi wokuhluleka ukugcina isibopho sokuphendula ngempilo yezakhamizi

Ukwehluleka kukahulumeni wasekhaya ukugcina isibopho sokuphendula, kuxwayisa u-AG, kudale ukuthi omasipala bangafinyeleli ezimpokophelweni zabo okuba nomthelela omubi empilweni yezakhamizi. Ucwanningomabhuku lwe-AGSA luggamise izindawo ezintathu ezikhinyabezekekayo, ezilandelayo:

- Isimo sezezimali somasipala
- Ukusetshenziswa kwemali okungenanzuzo nokuwukusaphaza
- Ukuhlinzeka nokulungisa ingqalasizinda kamasipala

Izibonelo zokuthi ukwehluleka ukuba nesibopho sokuphendula kunomthelela omubi kanjani empilweni yezakhamizi zibandakanya:

i. Isimo sezizimali somasipala

Ukwehluleka ukuqoqa isikweletu samakhasimende kamasipala sekuyinsakavukela umchilo wesidwaba. Kulezi zimo, akungatshazwa ukuthi omasipala bazohluleka ukubhalansisa amabhuku abo. Bangama-31% sebebonke omasipala abadlule ukushoda - ukushoda kwalabo masipala sebebonke kube yizigidigidi ezingu-R5,6.

Umthelela walezi zinkinga zezimali komasipala basekhaya kubasinda kakhulu labo abakweletwa umasipala. Umthelela walokhu ukwehluleka ukukhokhela abakweletwayo ubonakale kakhulu ngezamba ezinkulu zokuhlinzeka ngogesi namanzi kanye nama-waterboards, ngokwahlukana kwawo.

Ukuhlanganisa okwahlukene, okubandakanya ingeniso elingelihle nokuphathwa kwesabelomali kanye nokungakhokhelwa kwabakweletwayo, kuholele ekutheni omasipala abangama-31% badalule ezitatimendeni zezimali zabo ukuthi angeke basakwazi ukuqhubeka nokusebenza. Yize kumele baqhubeka nokusebenza, kubikwe ukuthi bebesengcupheni enkulu ekupheleni konyaka wezimali.-

"Njengoba isimo sezomnotho sinesandla ekumoshakaleni kwesimo sezimali somasipala, abaningi akusikho nje ukuthi abaphethe kahle ezezimali ngendlela okumele benze ngayo kuphela," kuveza u-AG.

ii. Ukusetshenziswa kwemali okungenanzuzo nokuwukusaphaza

Ukusetshenziswa kwemali okungenanzuzo nokuwukusaphaza kube izigidigidi ezingu-R1.5 (ukukhuphuka okungama-71% onyakeni odlule). U-AG uyazisa ukuthi "kuzima ukuthi yingakanani imali elahleke ngezinqubo ezingafanele, njengoba lokhu kudingeka kunqunywe ngokwenza uphenyo, kodwa ukungalandelwa kwemiyalo esibike ngakho komasipala abangama-78% kungase kuholele ekulahlekelweni imali".

iii. Ukusilela kwezokuthuthukisa nokulungisa ingqalasizinda

Ucwaningo luka-AGSA luphinde lahlonza inqwaba yokusilela ekuthuthukiseni nasekulungiseni ingqalasizinda komasipala. Lokhu kubandakanya ukungasetshenziswa kwezabelo ngokwanele, ukungaqedwa kwemisebenzi ngesikhathi, ukusetshenziswa kwabantu abangawenzi umsebenzi oseqophelweni eliphezulu, nokuqashwa kosonkontileka okungenele.

"Lokhu kuyizimpawu zenkinga enkulu omasipala basekhaya abanayo yokuphathwa kwezimali, umsebenzi kanye nama-phrojekthi kanjalo nokuba nesibopho sokuphendula ngemiphumela. Yize uxhaso nokwesekwa kutholakala ngokujwayelekile kuhulumeni kazwelonke ukuze kuthuthukiswe futhi kulungiswe ingqalasizinda kamasipala, ukungahanjiswa kwemisebenzi kwabanye omasipala kanye nomthelela emiphakathini kuyizinkinga okumele bonke ababambe iqhaza bagxilwe kuzo kakhulu ukuze baqinisekise ukuthi impokophelo yempilo engcono iyafezeka." kusho uMakwetu. -

Ngezansi kukhona izibonelo zokuhluleka ukuba nesibopho sokuphendula ngengqalasizinda yomasipala:

- Isikhungo sokucolisisa amanzi *iThemba water purification plant* (esiku-City of Tshwane Metro) - Le phrojekthi yabambezeleka ngenxa yokungakhokhelwa noma ukukhokhelwa emuva kwesikhathi kosonkontileka, okwadalwa ukungalandelwa kwemiyalelo yokuphathwa kwemali esetshenziswayo kanye nenzalo eyadalwa ukukhokhelwa emuva kwesikhathi kosonkontileka. Izizathu zokungafezeki kwephrojekthi zaziwukungaphathwa ngokugculisayo kwephrojekthi esemqoka; ukusilela ekuhleleni ngaphambi kokuqokwa kukasonkontileka, okudale ukuthi kuchithwe imali eningi ngokweqile kule phrojekthi; kanye nokungaqashwa ngokwanele kukasonkontileka.
- Ukwakhiwa kweThabong T16 *waterborne sanitation* (eMatjhabeng) - Iphrojekthi yaqala ngowezi-2014-15, ibekelwe isabelomali eziyizigidi ezingu-R62. Umasipala wabeka eqhulwini ukwakhiwa kwezindlu zangasese, ukufakwa kwamanzi namapayipi okuthutha indle angaphakathi ngaphambi kokuba kwakhiwe inethiwekhi enkulu esikhungweni sokumpompa amanzi, kube ipayipi lokuthutha indle nalo lalingakaxhunywa esikhungweni sokumpompa amanzi. Lokhu kwaholela ekutheni ipayipi lokuthuthwa kwendle ligcwale lichichime endaweni okwakhiwa kuyo, okwadala ukungcolisa okwakungabeka engcupheni isimo sempilo nokuphepha kwezakhamizi zaseThabong. Ukuqokwa kosonkontileka kwakungafanele futhi iphrojekthi yayiqhubeka. Okwamanje, kusetshenziswe izigidi ezingu-R54 kule nkontileka.

Izizathu zokuhluleka ukugcina isibopho sokuphendula

Umbiko ka-AG umonyule lokhu okulandelayo njengokunye okunomthelela omkhulu ekuhlulekeni ukugcina isibopho sokuphendula kanye nokuthambeka kwemiphumela yocwaningomabhuku:



- Izikhala zemisebenzi nokungabibikho kozinzo ezikhundleni ezisemqoka kubambezele ukuthuthukisa okungokohlelo nokufanele.
- Ukungabibikho kwamakhono anale kuholele ekusileleni kokuqapha kwemikhandlu (okubandakanya usodolobha) kanye nokuqaliswa okungenele nokuqhutshwa kwezinhlelo zokuphatha ukuqhutshwa komsebenzi yilabo abaphethe omasipala.
- Ukuxabana kosopolitiki emkhandlwini nokuphazamisa ukuphathwa kukamasipala kwenze ukuqapha kwantengantenga, kwathiya ukubhekana nemiphumela futhi kwenza ukusebenzela ohulumeni basekhaya kwaba umkhakha izifundiswa ezingathandi ukungena kuwo.
- Ukungazithathi izinyathelo kobuholi, noma izinyathelo ezingahambisani, kudale isiko lokuthi 'kungabikho miphumela lapho konakele', okuvame ukudalwa ukuqhutshwa komsebenzi ngendlela nangezinqubo ezingafanele.
- Kwabanye omasipala kube nokungahlonishwa nhlobo kwezindlela zokulawula (okubandakanya ukugcinwa kwamarekhodi ngokufanele) nokungalandelwa kwemithetho esemqoka, kwase kuphendla indlela yokuthi kube lula ukukhwabanisa.

- Ubuholi abuzange buzigqize qakala izincomo nezexwayiso ngobungozi, obuvele ngokucwaningwa kwamabhuku, obekumele babulungiselele.
- Omasipala bagxila ekutholeni izitatimende zezimali ezingenagcobho ezimba eqolo ngokusebenzisa abaxhumanisi nabacwaningimabhuku, okubalimazile maqondana nokubika ngomsebenzi ngokuyikho nokulandelwa kwemithetho esemqoka.
- Ababambiqhaza basezifundazweni nabakuzwelonke abazange babeseke ngokwanele omasipala.

IPhalamende liphothula izethulo ngamandla e-AGSA okudlulisela umsebenzi

Isimemezelo sika-AG ngokuqhubeka kokungabibikho kwesibopho sokuphendula kufike ngesikhathi lapho ikomidi lasephalamende elibhekelele ihhovisi lakhe – Ikomidi lemisebenzi kaMcwaningimabhuku Jikelele elihlanganise amaqembu ezepolitiki anhlobonhlobo (i-SCoAG) – liphothula izethulo zalo ngezichibiyelo ezingase zibe khona kuMthetho Wezocwaningomabhuku Jikelele eNingizimu Afrika (i-AGSA), okuyisikhungo sezocwaningomabhuku esikhulukazi ezweni.

Izichibiyelo, uma zigunyaziwe, zizohlinzeka ihhovisi lezocwaningomabhuku ngamandla okudlulisela ukwenziwa kwemisebenzi ngendlela engafanele okukhulu ezikhungweni ezifanele ukuze zenze uphenyo futhi ziqhamuke nezindlela zokulungisa isimo, okubandakanya ukukhokhiswa imali elahlekile ngenxa yokwenziwa kwemisebenzi ngendlela engafanele. Ukwenziwa kwemisebenzi engahlelelwe okukhulu okubandakanya ukungalandelwa kwemithetho, ukukhwabanisa noma ukweba, noma ukungathembeki okudale noma okungase kudale ukulahlekelwa imali okukhulu, ukusetshenziswa ngokungafanele noma ukulahleka kwezinsiza zomphakathi okukhulu, noma ukuphazanyiswa kwesikhungo sikhahulumeni noma umphakathi jikelele.

Ngezansi kukhona izibonelo ezimbalwa zokwenziwa kwemisebenzi ngendlela engafanele okubikwe i-AGSA, ngezinye izinkathi ebezingase zidluliselwe ukuba i-AGSA beyinawo amandla okudluliselwa lawo mandla:

- ✓ I-AGSA ihlonze ukungenziwa ngokufanele komsebenzi ekuqokweni kwabaxhumanisi kowezi-2015-16 abazobika ngezimali kumasipala okubize izigidi ezingu-R3.8. Lokhu kubandakanya ukungabibikho kwesivumelwano sokuqhuba umsebenzi esisayiniwe, ukuvama ukwelulwa kwesikhathi sezinkontileka, amanani aphezulu akhokhwa ngehora kanye nokungabibikho kokuqashwa komsebenzi owenziwa umxhumanisi. Yize ukubika kwe-AGSA ebhodini le nkontileka beyingase ibe ngeyokukhwabanisa, ibhodi alizange lizithathe izinyathelo zokwenza uphenyo ezimweni eziphakeme.
- ✓ Umasipala wesifunda ube nezindleko ezingenanzuzo neziwukusaphaza eziyizigidi ezingu-R164 eziqondene nephrojekthi yamanzi okuqaliswe umasipala. Ngenxa yomsebenzi ongekho ezingeni elifanele, uMnyango Wezamanzi kudingeke ukuthi iyiqale phansi iphrojekthi. Abaphathi bakomasipala abawenzanga umsebenzi ngendlela ebeka okudingwa umasipala kuqala, okungazange nje kudale ukulahlekelwa izimali okukhulu kuphela, kepha kuphinde kwabambezela ukuhanjiswa kwezidingo.
- ✓ Umasipala bathole umbiko wocwaningomabhuku ongakholakali onemiphumela ebonakalisa ukubika ngomsebenzi nokulandelwa kwemithetho okukhulu eminyakeni emithathu edlule. Ngalesi sikhathi, alubanga khona uzinzo esikhundleni somphathi kamasipala, okudale ukuthi lesi sikhundla sigcwaliswe izinyanga ezimbili kuphela ngonyaka wezi-2016-17. Ngenxa yalokho, i-AGSA inikwe ulwazi olungasilo iqiniso nolulahlekisayo, kwangaba khona lutho olwenzekayo ngalokho.
- ✓ Ukusetshenziswa kwemali okungahlelelwe kutholakale kuyinsakavukela, kodwa akukho kulokhu okubikiwe okuphenyiwe. Umphathi kamasipala abawunikanga

umkhandlu ithuba okuthutha isinqumo ngophenyo ngokungahlinzeki ngemininingwane ngenhloso. Umgcinimafa kazwelonke uzamile ukusiza, kodwa wafinyelela kwangqingetshe ngenxa yolwazi obelungekho. Ngenxa yalokho, ayikho indlela yokubona ukuthi ukulahlekelwa okube khona okungabizwa ukuthi kukhokhwe.

B. Isifinyezo semiphumela yocwaningomabhuku

Kucwaningomabhuku lonyaka lwayo, i-AGSA ihlola okulandelayo:

- Ukumelwa ngokufanele nokungabhalwa kokuningi okungasilo iqiniso ezitatimendeni zezimali
- Ulwazi ngokwenziwa kwemisebenzi olwethembekile nolukholakalayo ngenhloso yokubika ngezimpokophelo zokwenziwa kwemisebenzi ezimiswe ngaphambilini
- Ukulandelwa kwayo yonke imithetho elawula izindaba zezimali

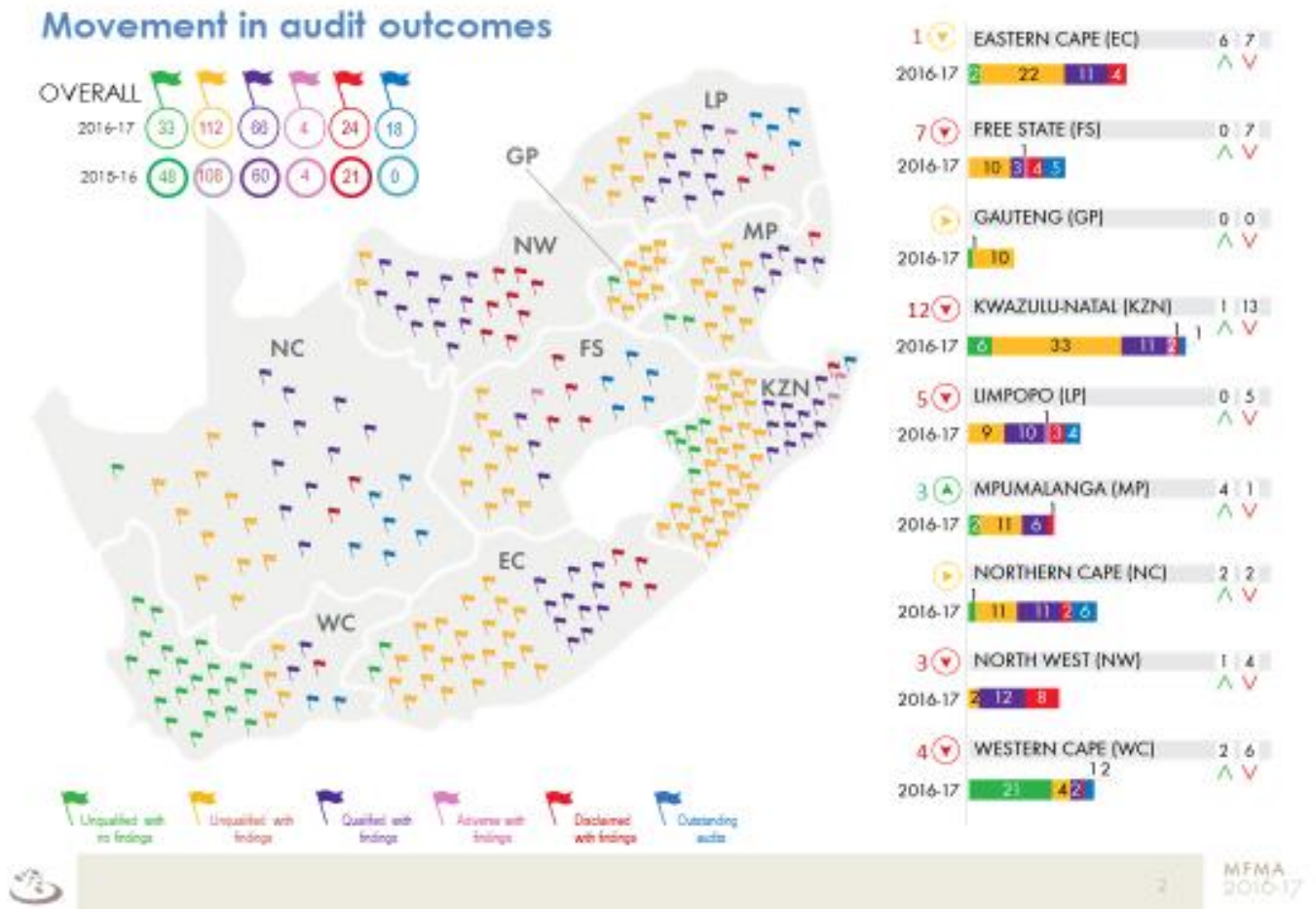
Isikhungo okucwaningwe amabhuku aso sithola ucwaningomabhuku olungenasici lapho izitatimende zezimali zaso zingenagcobho, kube kungekho lutho olungalungile olutholakele kucwaningomabhuku okuqondene nokubika ngezimpokophelo ezimiswe ngaphambilini kanye nokulandelwa komthetho.

Isabelomali esisetshenziswe ohulumeni basekhaya 2016-17 sesisonke

Isabelomali esisetshenzisiwe emkhakheni wamasipala ngowezi-2016-17 kube izigidigidi ezingu-R362,13. Omasipala abathole imibiko yocwaningomabhuku olungenasici bamele izigidigidi ezingu-R25,68 (7%) zaleli nani, kube labo leyo mibiko engenasici imele izigidigidi ezingu-R243,82 (68%). Omasipala abathole imibiko yocwaningomabhuku anogcobo bamele izigidigidi ezingu-R61,14 (17%) zesabelomali sesisonke, kube labo ababe nemibiko engemihle nenganakwanga imele izigidigidi ezingu-R22,81 (6%). Omasipala abanocwaningomabhuku olusilele baba izigidigidi ezingu-R8,68 (2%) zesabelomali esisetshenzisiwe sesisonke.

Inqubekela phambili emiphumeleni yocwaningomabhuku kamasipala

Igrafu engezansi iveza inqubekela phambili emiphumeleni yocwangingo kamasipala ezifundazweni ezinhlobonhlobo:



Isifinyezo esingezansi sigqamisa ukuthi isifundazwe ezinhlobonhlobo, ngokulandelana kwe-alfaphethi, okwenzeka ngonyaka obukezwayo:

IMpumalanga Kapa

Intuthuko ebeyibonakala eMpumalanga Kapa eminyakeni embalwa edlule ayizange iqhubeke. Bayisithupha omasipala abathuthukise imiphumela yabo kulesi sifundazwe kodwa abayisikhombisa bashona phansi. “Sabaxwayisa labo masipala ukuthi bazame ngamandla abo ukuba nozinzo kwezokuphatha, kuvalwe izikhala zemisebenzi, futhi bangakuthathi kancane ukuhlanganiswa komasipala. Okukhathaza kakhulu ngalesi

sifundazwe wukwehluleka ukugcina isibopho sokuphendula kwezokuphathwa kokuthengwa kwezinto kanye nokuthuthukiswa kwengqalasizinda. Iphrojekthi yengqalasizinda ayethulwanga ngenxa yokusilela kwezokuhlela nokuphathwa kwamaphrojekthi. Ukusetshenziswa okungahleliwe kwezigidigidi ezingu-R13,558 (48% wokusetshenziswa kwemali okungahlelelwe) kubonakele komasipala baseMpumalanga Kapa. Lokhu kumele ama-35% esabelomali sezindleko zikahulumeni wasekhaya," kusho uMakwetu

Isithombe esingezansi siyisifinyezo sokuthi isifundazwe sisebenze kanjani ezindaweni ezinhlobonhlobo:



I-Free State

U-AG uthi ukuqhubeka nokungagcinwa kwesibopho sokuphendula nokwehluleka kobuholi e-Free State yikho okuyimbangela enkulu yokuhluleka wukuphatha, okuholele ekwehleni okukhulu kwemiphumela yocwaningomabhuku yonyaka wangaphambilini. Omasipala abayisikhombisa behlile njengoba kungabanga kungekho nowodwa kulabo abacwangingiwe abakwaze ukuthuthuka.

“Ukumoshakala kwesimo sezimali somasipala sidalwe ukuthi ubuholi abasibhekanga isabelomali ngenkathi bezibophezela kumaphrojekthi anzulu, ukungakhokhi amanani afanele ngempahla nemisebenzi, kanye nokumosha okudalwa ukusilela kwezokuhlela. Ngaphandle kwezimo zemali ezithuthukisiwe ukuze izinsiza zisetshenziswe ngempumelelo, ngokugculisayo nangendlela ehambisana nomnotho, isimo sezimali somasipala nokuhanjiswa kwemisebenzi kuzoqhubeka ukumoshakala,” kusho uMakwetu.



I-Gauteng

Imiphumela yase-Gauteng ayishintshanga kubo bonke omasipala okwenze imiphumela yafana neyonyaka odlule. “Yilesi sifundazwe kuphela esibe nemiphumela yocwaningomabhuku engenasici nhlobo (100%). Siyaqhubeka nokugcizelela ukuthi ukungalandelwa kwemithetho kusayinkinga enkulu evimba omasipala abaningi kulesi sifundazwe ekutheni bathole ucwaningomabhuku olungenasici,” kusho u-AG.



KwaZulu-Natali

Isifundazwe siqhubekile endleleni yaso engenangqubekela phambili okwaqala ngowezi-2015-16, njengoba sibe nomasipala abayi-13 ababe nemiphumela eshona phansi. Ukwexwayiswa u-AG ngokuthi labo masipala, ukungazikhathazi nokungalandeleli ekuzibophezeleni kwababephethe umasipala ngaphambilini kube nomthelela. “Ubuholi abubhekananga nokuntengantenga okwabikwa futhi kwaxwayiswa ngakho. Uma lokhu kushoda ngokuba nesibopho sokunakekela kungadingidwa, ukuthambeka kwemiphumela kuzoqhubeka,” kuxwayisa uMakwetu.



I-Limpopo

ELimpopo kube nomasipala obahlanu ababe nemiphumela eyihlile onyakeni obukezwayo. U-AG uthi lesi sifundazwe “saziwa ngokungazikhathazi ngezitatimende zezimali ezingenasici okubonakala kungokunganele, ukwenziwa komsebenzi ngokungekho ezingeni elifanele njengoba kungekho zinyathelo zokuthuthukisa ezithathiwe, futhi abangawenzi umsebenzi ngokugculisayo banamazinga aphezulu okungalandelwa kwezimiso futhi akukho zinyathelo ezithathwayo. Lokhu kwenzeka yize undunankulu azibophezela ngonyaka odlule ukuze aqalise izindlela zokulungisa umonakalo eziqinile. Ukwehluleka ukugcina isibopho sokuphendula kubonakala ngokuthuthukiswa kwengqalasizinda okungenele kanye nokuphathwa kwezimali, okunomthelela ekuhanjiseni kwezidingo”.



IMpumalanga

Empumalanga kubonakale ukuthuthuka emiphumeleni yocwaningomabhuku yowezi-2016-17 seyiyonke – ukuqhubeka nokushaya ngolonwabu kube kunozinzo kwezentuthuko eminyakeni embalwa edlule. Yize lokhu kuncomeka, u-AG ubone ukuthi “usamuningi umsebenzi okusamele wenziwe ukuze kuqinisekise ukuthi ukuthuthukisa kuyaqhubekiseka, ukuze kunqandwe ukusetshenziswa kwemali okungahlelelwe (okube

ama-10% esabelomali okumele sisetshenziswe kuhulumeni wasekhaya esifundazweni), nokudingida udaba lokusilela kungqalasizinda nokuhanjiswa kwezidingo eziyisisekelo”.



I-Nyakatho Kapa

ENyakatho Kapa, imiphumela isiyonke ayishintshanga (omasipala ababili bathuthuka, ababili behlisa izinga). Ukungashintshi kuqinisekisa ukuthi umyalezo wethu wangonyaka odlule wokuthi osodolobha, nabaphathi bomasipala kanye nabaphathi abakhulu kumele baphoqane ukuthi bagcine isibopho sokuphendula, asilalelwanga nhlobo, okudale ukuthi ezimweni eziningi kube nemiphumela efanayo eyavela ngenkathi kuqhutshwa ucwaningomabhuku.



I-North West

U-AG uthe i-North West iye yagqama kwezokusetshenziswa kwemali okungahlelelwe – okudale ama-15% okusetshenziswa kwemali okungahlelelwe sekukonke ngowezi-2016-17, obekumele ama-22% esabelomali esisetshenziswa kuhulumeni wasekhaya esifundazweni. “Sikhathazeke kakhulu ngokuhlinzeka ngengqalasizinda kanye nokulungiswa kwayo kanjalo nokusetshenziswa kwezabelo e-North West,” kukhala u-AG.

“Ukushoda kokugcinwa kwesibopho sokuphendula ngokuphathwa kwezimali okuqondakalayo kubaholi kube nomthelela ongemuhle ekusebenziseni kwezimali zakomasipala. Kwabayisishiyagalombili (35%), ulwazi lwezezimali belungakholakali

ngokwanele ukuze kucutshungulwe ukusebenza kwezimali (njengoba bekunemibono echithiwe), kube amanye ama-20% abesesimweni sezimali esisengcupheni. Njengoba vele ohulumeni basekhaya besesimweni esiyingcuphe, sikhathazeke kakhulu ngokusetshenziswa ngokweqile kwezabelomali zomasipala abayi-16, okudale ukusetshenziswa kwemali okungahlelelwe okuyizigidigidi ezingu-R1,19.”

Uthi ukusebenza ngokwezimali komasipala kudingeka kudingidwe ngokuphazima kweso, njengoba kunomthelela oqondile emandleni okuqhubeka nokuhlinzeka ngemisebenzi.



Intshonalanga Kapa

Intshonalanga Kapa ekuma-70% kusayisona sifundazwe esiphuma phambili ngokuba nomasipala abathole ucwaningomabhuku olungenasici, kodwa imiphumela yocwaningo yomasipala abayisithupha, okubandakanya i-City of Cape Town, babe nemiphumela eyehlile onyakeni obukezwayo. UMaqwetu uthi ushintsho emuva kokhetho lomasipala basekhaya “kudale ukungabikho kozinzo emkhandlwini nasezikhundleni eziphezulu, kodwa ukuthambeka kwemiphumela kungasuselwa kakhulu emyalezweni wethu wobungozi nezincwadi ezingazange zingqizwe kuqakala kube isimo besiphocwa ukuthi zinakwe”.



Ukuthambeka kwemiphumela komasipala basemadolobheni amakhulu

Sekukonke, imiphumela yocwaningo komasipala basemadolobheni amakhulu abayisishiyagalombili yehlile, kwaba i-Buffalo City ethuthukile kepha i-Mangaung ne-City of Cape Town zathambeka. Yize bebe yisithupha omasipala basemadolobheni amakhulu ababe nezitatimende zezimali ezingenagcobho, imibiko yomsebenzi okholakalayo ibe ngama-50% kuphela futhi bonke kutholakale ukuthi banenkinga enkulu yokungalandelwa kwemithetho.

Lokhu kusetshenziswa kwemali okungahlelelwe kukhuphuke kakhulu emadolobheni amakhulu, kodwa kudalwe kakhulu ukwembulwa nokudalulwa kokusetshenziswa kwemali okungahlelelwe kwangonyaka odlule. Isimo sezimali sengxenye yomasipala basemadolobheni amakhulu besinozinzo, kodwa i-AGSA iveze ukukhathazeka nge-City of Johannesburg, i-City of Tshwane ne-Nelson Mandela Bay, kube i-Mangaung yona ibe isesimweni esibucayi kakhulu kwezezimali.

Isiphetho

Sibone kaningi-ningi ukuthi izinkinga zomasipala abaningi esiziphakamisile zingajika ngobuholi obuqinile, ukulandelwa kwezinkambisonhle kanye nokuba nesibindi ekuphatheni nasemkhandlwini, ngokwesekwa uhulumeni wesifundazwe. Okunye, besilokhu siluleka singaphezi, sixwayisa futhi ngezinye izinkathi sabanxenxa labo abaphethe ohulumeni basekhaya nabaqaphayo ukuthi imigomo esiyisisekelo yesibopho sokuphendula, esakhelwe phezu kwezindlela zokulawula zangaphakathi eziqinile nokuphatha okuhle, ezimisiwe, omasipala okumele babhukulele ukwenza lokho okulindelwe umphakathi abawusebenzelayo. Akukho okunye okungashiwo ngobucayi bokuhluleka ukugcina isibopho sokuphendula kohulumeni basekhaya.

Njengehho visi lezocwaningomabhuku elikhulu ezweni, siyaliqonda iqhaza elibalulekile okumele silibambe ukuze izinhloko zikahulumeni zibe nesibopho sokuphendula. Ngenxa yalokhu, siyedlula emsebenzini eyisisekelo kamcwaningimabhuku wokucwaninga amabhuku nokwethula umbiko. Ngenkathi usaqhubeka unyaka, sibonisana ngokubonakalayo nomasipala – ngesimo sethu sokubukeza amarekhodi – ngenhloso

yokukhomba ukuntengantenga kwezimo sokulawula zangaphakathi, sikhuthaze ukuthi kuqalwe ngaleso sikhathi ukuthatha izinyathelo zokulungisa umonakalo. Ngokusebenzisa imibiko yethu yezokuphatha, ucwaningomabhuku kanye nokuwujikelele, besibika ngokuntengantenga kwezindlela zokulawula zangaphakathi kanye nobungozi okumele bubhekwe ohulumeni basekhaya. Emibikweni yethu sihlinzeka ngezimbangelangqangi zemiphumela nezincomo zokubhekana nezimbangelangqangi. Siqinisekisa ukuthi imiyalezo yethu iyezwakala ngokubonisana nezikhulu, abaphathi bomasipala, osodolobha, amakomidi ama-akhawunti kahulumeni omasipala, kanye nemikhandlu. Manje sekulele kubuholi nokuphathwa komasipala ukuthatha izinyathelo eziyizo ezincomweni zethu, ukuze sigcine sesiqinisekisa impilo engcono yezakhamizi zaseNingizimu Afrika. Sikholwa ukuthi izinhloko zokuphatha nokuqapha ezinjengabagcinimafa bezifundazwe, iminyango kahulumeni yakuzwelonke neyasesifundazweni ebhekana nohulumeni basekhaya, imikhandlu kamasipala, kanye namahhovisi ama-akhawunti kahulumeni akomasipala aneqhaza elisemqoka okumele alibambe ekuguquleni imiphumela yocwaningomabhuku lohulumeni basekhaya lwamanje.

Ishicilelwe: Umcwaningomabhuku-Jikelele waseNingizimu Afrika

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



Landela i-AGSA ku-Twitter: AuditorGen_SA

Isaziso sabemithombo yezindaba: *Umbiko Odidiyelwe owujikelele ngemiphumela yocwaningomabhuku lomasisipala basekhaya lwe-MFMA oluqokethe amazwibela utholakala ku-www.agsa.co.za.*

Mayelana ne-AGSA: I-AGSA iyisikhungo socwaningomabhuku esikhulu ezweni. Yiso kuphela isikhungo, 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 siqhuba umlando wocwaningomabhuku ngowezi-2011.