AUDITOR-GENERAL SOUTH AFRICA

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Umcwaningimabhuku jikelele ukhiphe imiphumela yocwaningomabhuku lomasipala ngaphansi kwesiqubulo esithi - "ayizanele izidingo, kube zingakabibikho izandla ezifanele esisefweni semali"

EPITOLI - namuhla uMcwaningimabhuku-jikelele (u-AG) uKim Makwetu ukhiphe imiphumela yocwaningomabhuku lohulumeni basekhaya yonyaka wezi-2018-19. Lo mbiko uwunike isihloko esithi *Ayizanele izidingo, kube zingakabibikho izandla ezifanele esisefweni semali* ezizoveza isimo sokuphathwa kwemali kohulumeni basekhaya.

Embikweni owujikelele wohulumeni basekhaya, u-AG udwebe isithombe esingathandeki ngezigidigidi zamarandi emali eyabelwe omasipala abaphethwe "ngezindlela eziphambene nezimiso ezilotshiwe nezamukelekile zokubala". Uxwayisa kakhulu ngokuthi leli gebe elikhona kwezokuphathwa kwemisebenzi nezokubusa "lidala ukuthi kube nokuntengantenga okukhulu kwezesibophokubika kanye nokuba semathubeni okuhlangabezana nokusetshenziswa ngokungafanele kwesikhwama sikahulumeni".

Lo ngumbiko kaMakwetu wocwaningomabhuku lomasipala wokugcina njengoba ihlandla lakhe leminyaka eyisikhombisa njengo-AG wezwe liphela mhla zingama-30 Novemba 2020.

Izandla eziphephile nezihlanzekile okungathenjelwa kuzo ukuze zibhekele izimali zohulumeni basekhaya zimbalwa futhi azitholakali kalula

Embikweni uMakwetu wenaba ngesiqubulo salo mbiko. Uchaza ukuthi imisebenzi iyenziwa futhi amakhasimende ayayithola impahla kubo bonke omasipala kube kulindeleke ukuthi bazoyikhokhelwa. Kepha kunomkhuba obonakale uvama wamabhizinisi amakhulu kuwo wonke lo mkhakha aveze izimpawu zokwehla kwezinga lokukhokhela le msebenzi, noma anqaba ngokuphelele ukukhokha.

Abantu nemizi nabo babhekene nencindezi efanayo futhi abayikhokheli impahla abayitholile nemisebenzi abahlinzekwe ngayo. Ukubonisa ukuvama nokusabalala kwalo mkhuba kuleli zwe, ilinganiselwa kuma-60% ingeniso ebonakala emabhukwini engasoze yangena kuma-akhawunti asebhange kamasipala. Ama-akhawunti abalwe kulo mbiko abandakanya ububanzi bale nkinga. Uhlelo olusetshenziswayo aluphumelelanga ekuguquleni isikweletu sibe yimali eminyakeni eyinqwaba edlule, njengoba kubonakele eminyakeni yesikweletu. Nokho, lokhu akusho ukuthi kungama ukulandelelwa kwale mali.

Kusenjalo, labo abenzela umasipala umsebenzi noma abahlinzeka ngemisebenzi yezokuphatha kanye neminye imisebenzi bayaqhubeka nokuthola imiholo yabo, eningi nokucishe kube yiyona kuphela kwezinye izimo, evela emholweni othathwe esikhwameni sikazwelonke. Lesi simo sezimali somasipala sidalwa wukuthi akusibo bonke abayingxenye yalabo abaholelwayo abafakwa ngenhloso yokuhlinzeka ngqo ngemisebenzi eyingxenye yezinhlelo zikamasipala. Lokhu kushiya umasipala ungenakho okuningi ongakwenza ngaphandle kokufuna usizo lwangaphandle - nasemikhakheni osekunabantu abaqashiwe kuyo abakhona. Lokhu kubiza imali enkulu ekhokhelwa ochwepheshe. Umphumela ovamile walokhu wukuthi labo abahlinzeka ngempahla nemisebenzi bethenjiswe ukuthi bazokhokhelwa ngomuso kumele balinde kuze kwabiwe imali entsha okumele isetshenziswe ngomuso ngaphambi kokuba bakhokhelwe ngemisebenzi

abayihlinzeka ngokudlule. Umphumela ogcine uvelile ngalokhu uholela kwangqingetshe ngokwezimali obekungeke kugwemeke njengoba sewufinyelele kwiningi lomasipala bendawo nabezifunda ezweni lonke, ngaphandle kwezindawo ezimbalwa.

Empeleni, yikho lokhu okuveza ukwahlukana kwemiphumela yocwaningomabhuku lwezitatimende zezimali zohulumeni basekhaya ezweni lonke. UMakwetu uqaphele ukuthi kumele kubalulwe ukuthi bakhona abenza ngendlela ehlukile - isibalo esikhulu esiseNtshonalanga Kapa (yize kunezindawo ezibonakele ezikhathazayo ezifundeni i-Karoo naku-Garden Route kulesi sifundazwe).

Uma sekucutshungulwe iziphetho zocwaningomabhuku ezahlukene kulo mbiko, kumele kuhlalwe kukhunjulwa okubalwe ngenhla. Akusekho mayelana nokusheshisa umfutho wokufinyelela esiphethweni socwaningomabhuku esithile, kodwa ukuthi umasipala ufaka utshalomali ezindleleni zokucubungula nezokuvikela ukuze kugwemeke lokhu kwehla kohlelo kwezezimali emkhakheni lapho konke kunesidingo kuwo. UMakwetu uxwayisa ngokuthi ukubaluleka kwalo mbiko akumele kube mayelana nokuhlakanipha, ukucutshungulisiswa kwezinhlelo lapho kunomcabango ongaba yingozi wokubuka indlela ngezindlela ezahlukene ukuze kuncishiswe umonakalo noma ukuchezuka isuka ezinkingeni ezinkulu. Kunalokho kumele kube mayelana nokuthi "izinyathelo ezinqala zizosetshenziswa kanjani ukubuyisela ubuqotho balezi zikhungo futhi zibekwe esimweni sokuba zikwazi ukuphatha imali yazo ngendlela eziphumelelisa izidingo zezakhamizi".

Selokhu angena esikhundleni sokuba yinhloko yesikhungo esiphezulu kunazo zonke ezweni ngowezi-2013, uMakwetu ube lokhu eme kwelokuthi labo abanomsebenzi wokuphathwa kwemisebenzi nokuqapha kumele babheke izinhlelo eziyisisekelo nezilawuli njengalokho okuyisisekelo sokuzibophezela

ezakhamizini zezwe, ukuze kuqinisekiswe ukuthi izimali zabakhokhintela zisetshenziswa ngendlela efanele ngokuhambisana nokubhalwe emithethweni eminingi elawula ukusebenza ngokufanele komasipala nokuthi izakhamizi zithole izinzuzo ezilindelekile ngokusetshenziswa kwale mali.

Nokho, kulo mbiko wokugcina kahulumeni wasekhaya, u-AG usitshela indaba engemnandi yokuthi omasipala abaningi "ngabakhutshazwe yisikweletu futhi abangakwazi ukukhokhela amanzi nogesi; abaqoqa ingeniso ngendlela engaqondile nengakhuthazi; ukusetshenziswa kwemali okungagunyazwanga, okungafanele, okungenanzuzo nokuwukusaphaza; kanye nokwethembela kakhulu ezibonelelweni nasosizweni oluvela kuhulumeni kazwelonke.

Omasipala abambalwa abasebenza ngendlela eveza indaba ethakaselekayo

UMakwetu wazisa imizamo yalabo masipala abasebenze kanzima ukuqinisekisa ukuthi abatholi futhi bayaqhubeka nokuba nocwaningomabhuku olungenasici, baphinde baxoxe indaba enhle ngezindlela abaphethe ngazo omasipala babo.

Uphawule wathi, "Izitatimende zezimali zikamasipala zixoxa indaba yokuthi umasipala uphethwe kahle kanjani. Njengoba kwenzeka kulabo masipala abambalwa, kungaba yindaba enhle yokusebenzisa imali ngokufanele okwenza imali yenze okufanele; izinqubo ezincomekayo zokubasa nokuqoqa imali; impahla enakekelwayo nevikelwayo; utshalomali nokonga okwenziwa ngokucophelela kwezimo eziphuthumayo nemisebenzi yangomuso; kanye nokuzibophezela kwababakweletayo kanye nokuhlonishwa komphakathi."

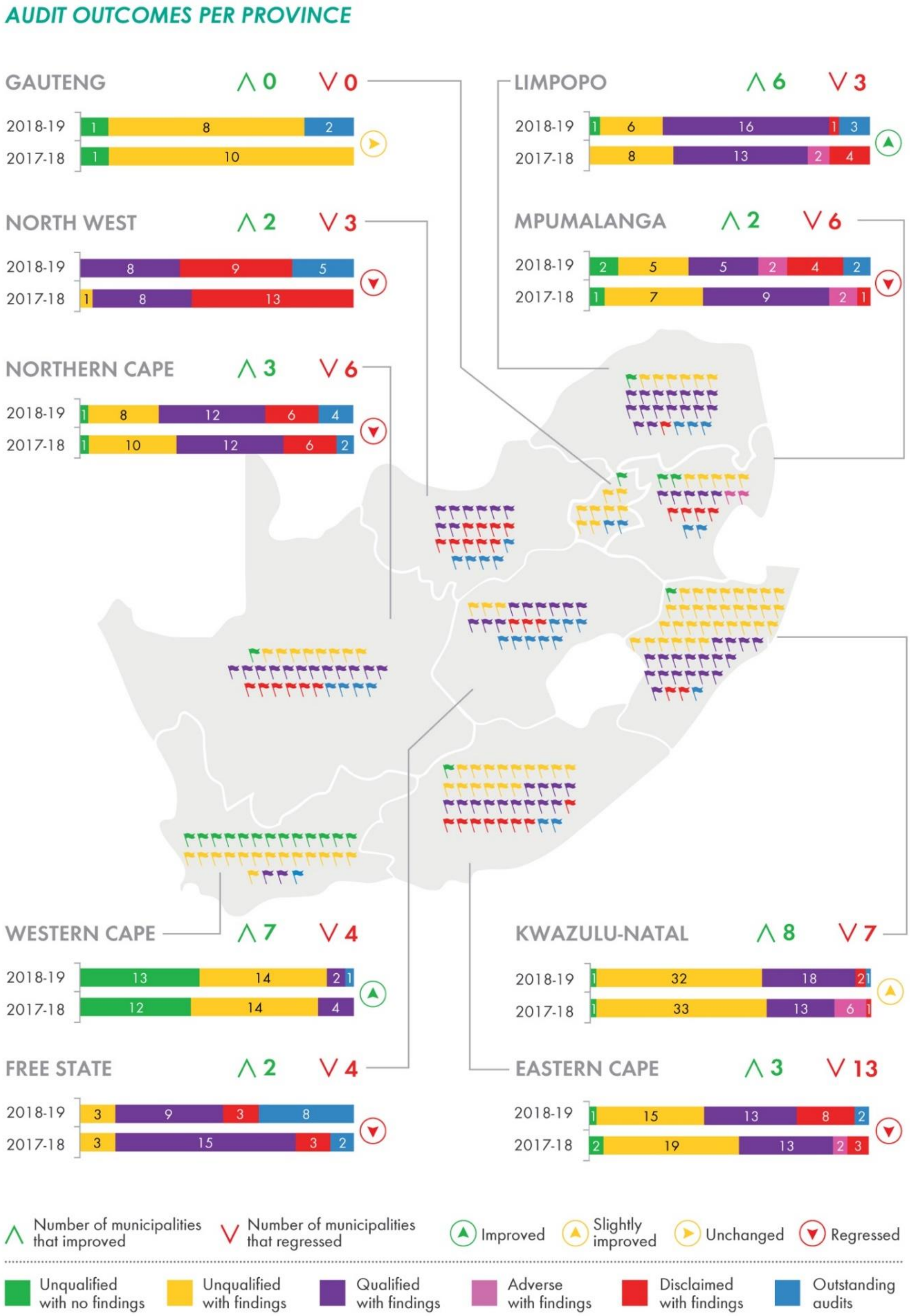
Omasipala abayishumi nantathu kulabo bebeseNtshonalanga Kapa futhi babandakanya omasipala besifunda base-Cape Winelands nase-West Coast, e-Bergrivier, e-Cape Agulhas, e-Cederberg, e-Drakenstein, e-Hessequa, e-Langeberg, e-Overstrand, e-Prince Albert, e-Saldanha Bay, e-Theewaterskoof nase-Witzenberg. Abanye omasipala abaqhubekile nokusebenza kahle kube

iSenqu (eMpumalanga Kapa), e-Midvaal (eGauteng), Okhahlamba (KwaZulu-Natali), umasipala wesifunda wase-Capricorn (eLimpopo), omasipala besifunda base-Gert Sibanda naseNkangala (eMpumalanga), nomasipala wesifunda wase-John Taolo Gaetsewe (eNyakatho Kapa).

Izinqubo zokusebenza ngempumelelo zalabo masipala bezibandakanya ubuholi obunozinzo obuzinikele ngokulawula ngokuqinisa isandla nokuphatha okunempumelelo. Ukuqhubeka nokuqapha izinhlelo zocwaningomabhuku zabo ukuze babhekane nanoma emiphi imiphumela yocwaningomabhuku ngesikhathi kanye nendlela yokuthatha izinyathelo kuqala ekubhekaneni nengcuphe equbukayo nakho kube yinqubo etholakele kulabo masipala.

Umbiko wezi-2018-19 uxoxa indaba yokuthi izinhlelo zalabo masipala abaphuma phambili zembozwe wukwehla kwemiphumela yocwaningomabhuku isiyonke.

Igrafu engezansi iveza ukuhlukaniswa kwemiphumela yocwaningomabhuku ngokwezifundazwe:



A. Izindaba ezivele ezifundazweni

Isifinyezo esingezansi sixoxa indaba yokuthi izifundazwe ezahlukene, ngokulandelana ngokwe-alfabhethi, zisebenze kanjani onyakeni obuyekezwayo.

IMpumalanga Kapa

Umbiko ka-AG uxoxa indaba yokuvama kokusilela kwezindlela zokulawula imali nokuqapha imisebenzi, usiko oluqhubekayo lokusilela kwesibophokubika kanye nokwamukela ukuphulwa kwemithetho, okudale ukuqhubeka kokwehla kwemiphumela yocwaningomabhuku ezifundazweni - ukuthuthuka kube mbalwa futhi umphumela obonakele eminyakeni emithathu uqhubekile nokuba mubi. Omasipala abayisishiyagalombili abakwazanga ukweseka ngokwanele ulwazi olubikwe ezitatimendeni zezimali zabo base bethola imibono engenamphumela.

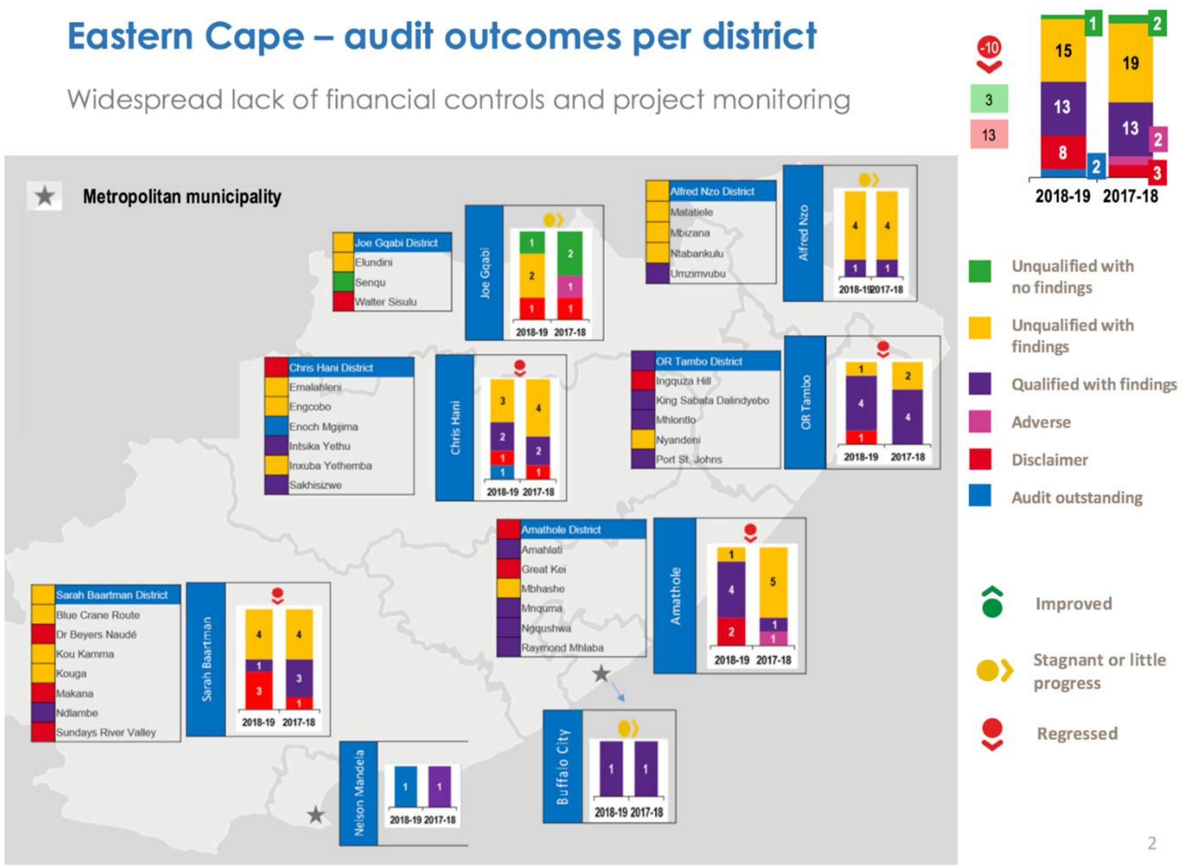
Kunokuba kuphathwe ngokunakekela nangokufanele imali eqondene nezinsiza ezishodayo, kube nezimo zokulawula ebezingasebenzi ngokufanele; ukungahleleki okukhulu kumarekhodi ezokubala; ukungavalwa kwezikhala zemisebenzi ezisemqoka okudonse isikhathi eside kanye nokungabibikho kozinzo emikhandlwini; izinqubo zokuthenga ezintengantengayo; ukungabibikho kokujeziswa ngokusebenza ngendlela engagculisi kanye nokuphulwa kwemithetho; kanye nokubika ngezimali nezinhlelo zikamasipala ngendlela engenakho ukwethembeka.

Umbiko uveza ukusetshenziswa okungajwayelekile kwezigidigidi ezingu-R2,5 ngonyaka obuyekezwayo. Kube kunezinye izigidigidi ezingu-R4,2 ezavezwa ocwaningweni olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko.

Isifundazwe sasebenzisa izigidi eziyi-R118 ngezindleko zokwelulekwa wochwepheshe maqondana nokubika ngezezimali. Kulokhu, izigidi ezi-R2 zasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwunqamulajuqu walo mbiko.

EMpumalanga Kapa - umphumela wocwaningomabhuku ngokwesifunda

Kwande ukusilela kwezindlela zokulawula nokuqapha umsebenzi



E-Free State

Imiphumela yocwaningomabhuku esifundazweni iqhubekile nokwehla onyakeni wesithathu ilandelana. Omasipala abayishumi abazange bazithumele izitatimende ngesikhathi - okube ngaphezu kwaseminyakeni edlule, okudale ukuthi kube nocwaningomabhuku oluyisishiyagalombili olungaqedwanga ngesikhathi embikweni jikelele we-AG. Phezu kwalokho, babe bathathu omasipala abathole imibono engenamiphumela. Lokhu kusho ukuthi cishe uhhafu womasipala baseFree State awukachazi ngendlela abasebenzise ngayo imali yabakhokhintela ngonyaka wezi-2018-19 noma lokho bakwenze ngendlela enganelisi kangangoba izitatimende zezimali zabo azithembakali.

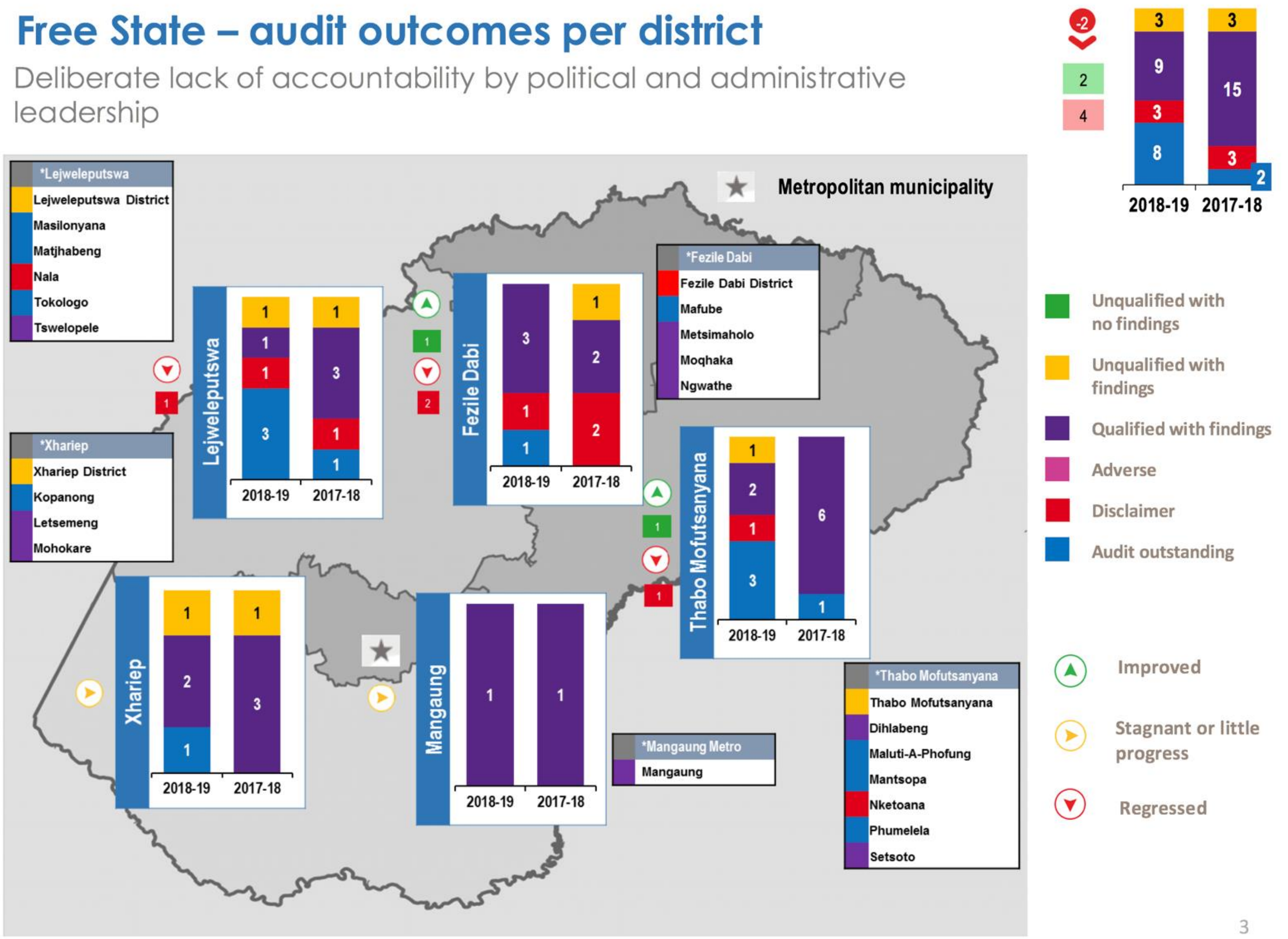
Imiphumela ibonakala ngokusilela kwezindlela zokuphathwa kwezimali eziyisisekelo, ukungathandi ukulandela umthetho, nokungazigqizi qakala nhlobo izindlela zokulawula nezesibophokubika.

Ukusetshenziswa okungajwayelekile kwesifundazwe kube yizigidigidi ezingu-R1,4 ngonyaka obuyekezwayo. Ezinye izigidi ezingu-R341,6 zezindleko ezingajwayelekile zabonakala kucwaningomabhuku olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko.

Isifundazwe sisebenzise izigidi ezingu-R46 sezizonke ngezindleko zokwelulekwa wochwepheshe ababesiza ngokubika ngesimo sezimali, yize lokhu kwaba nomthelela omncane eqophelweni lezitatimende zezimali ezathunyelelwa ucwaningomabhuku. Kulokhu, izigidi ezingu-R17 zasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko. Ukungadluliswa kwamakhono ochwepheshe edluliselwa komasipala kubonakale ngokuthi abanye abasebenzi babengakwazi nokuhlinzeka ngolwazi lwezimali oluyisisekelo ngaphandle kosizo lochwepheshe.

E-Free State - umphumela wocwaningomabhuku ngokwesifunda

Ukungabibikho ngamabomu kwesibophokubika kosopolitiki nabaphathi bemisebenzi



EGauteng

Isimo saseGauteng sibe nozinzo ngokuthi bonke omasipala baphinde bayigcina imiphumela yocwaningomabhuku emihle yabo. Kube yilesi kuphela isifundazwe omasipala baso bonke abathole imibono yocwaningomabhuku olungenasici, kodwa njengaseminyakeni edlule kube yi-Midvaal kuphela ethole umbiko wocwaningomabhuku onesici. Lokhu kuqhubekile nokugwemeka kwabanye omasipala ngenxa yokubalwa kwezimali okuhle kodwa kunokungaziqaphi ngokwanele izindlela zokulawula ezidingekayo ukuqinisekisa ukulandelwa komthetho nokubika ngempumelelo yokuhlinzeka ngemisebenzi.

Omasipala abaqashe nabagcine abasebenzi abanamakhono afanele bazuzile ngalolu zinzo futhi bakwazi ukuthola imiphumela emihle yocwaningomabhuku. Kolunye uhlangothi, omasipala ababonakale benganalo uzinzo kwezepolitiki noma kwezobuholi bezokuphathwa kwemisebenzi, njengakomasipala abakhulu base-City of Tshwane nase-City of Johannesburg, abakwazanga ukuthuthukisa imiphumela yabo.

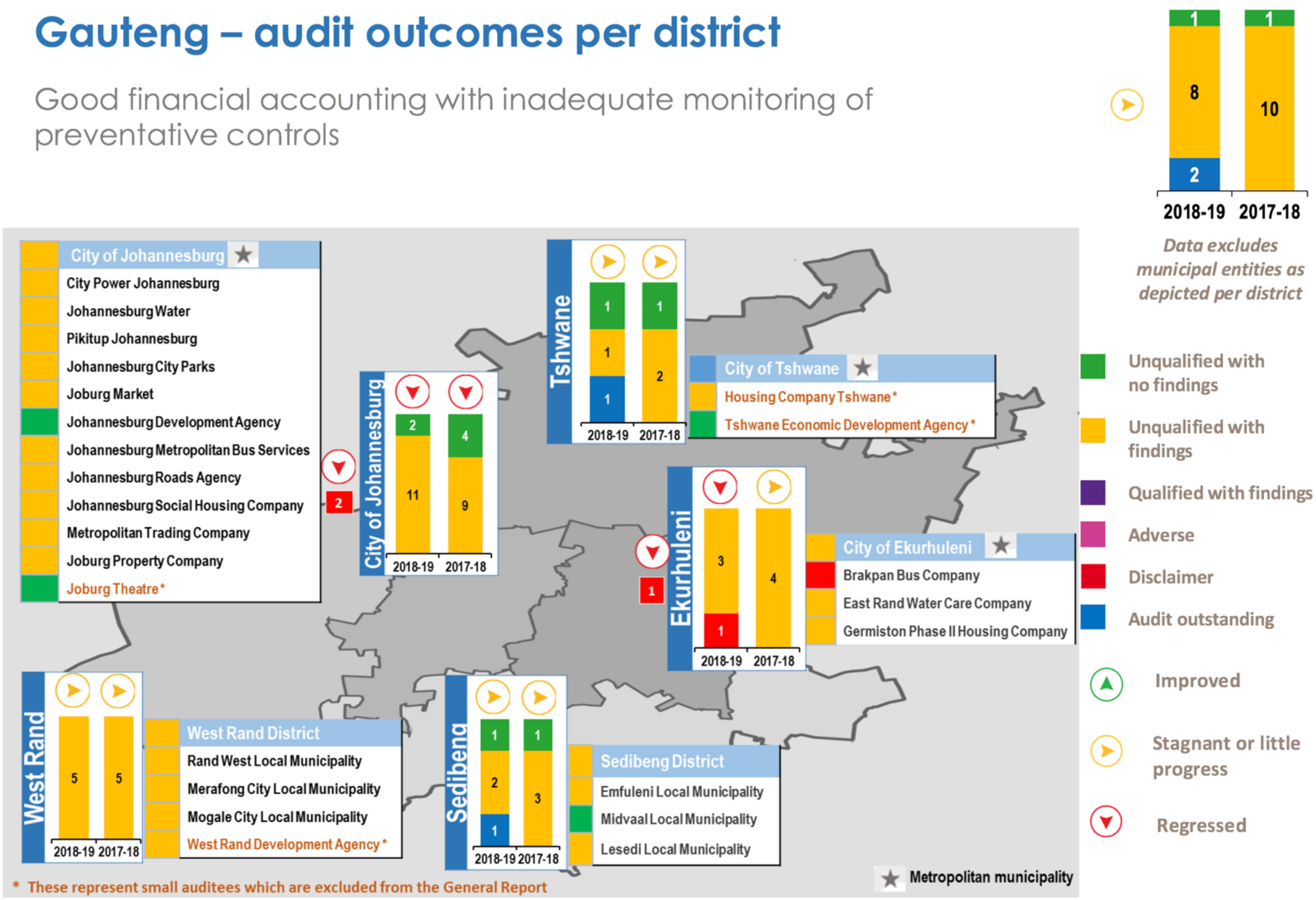
Izindleko ezingajwayelekilile kulesi sifundazwe zibe yizigidigidi ezingu-R1,7 komasipala. Kubikwe nangezinye izigidigidi ezingu-R3,3 zakucwaningomabhuku olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko, lapho umasipala omkhulu i-City of Tshwane, yabalelwa izigidigidi ezingu-R2.9 kule mali bese i-Emfuleni yaba yizigidi ezingu-R358.

Isikhungo zomasipala zakulesi sifundazwe zibe ngezindleko ezingajwayelekile ezingu-R1.8 ngesikhathi esibuyekezwayo.

Isifundazwe sasebenzisa izigidi eziyi-R341 ngezindleko zokwelulekwa wochwepheshe maqondana nokubika ngezezimali. Kulokhu, izigidi ezi-R312 zasetshenziswa omasipala kungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko.

EGauteng - umphumela wocwaningo ngokwesifunda

Ukubalwa kwezimali okuhle okunokungaziqaphi ngokwanele izindlela zokulawula



KwaZulu-Natali

Kube noshintsho oluncane emiphumeleni yocwaningomabhuku esifundazweni, asigcinwanga isibophokubika ngokufanele futhi ubuholi abuzange busiphoqelele, futhi kuqhubekile nokwahluleka kwezindlela zokulawula ezisemqoka.

Omasipala besifunda abaningi baqhubekile nokuhluleka ukuba nezinqubo eziyisisekelo zezimali nezokuphathwa komsebenzi, baveza ukungasukumi baqalise futhi baqaphe izinhlelo, futhi babe nezinhlelo zokuphatha ezintengantengayo ezenze ukuthi bangakwazi ukugcina isibophokubika ngempumelelo.

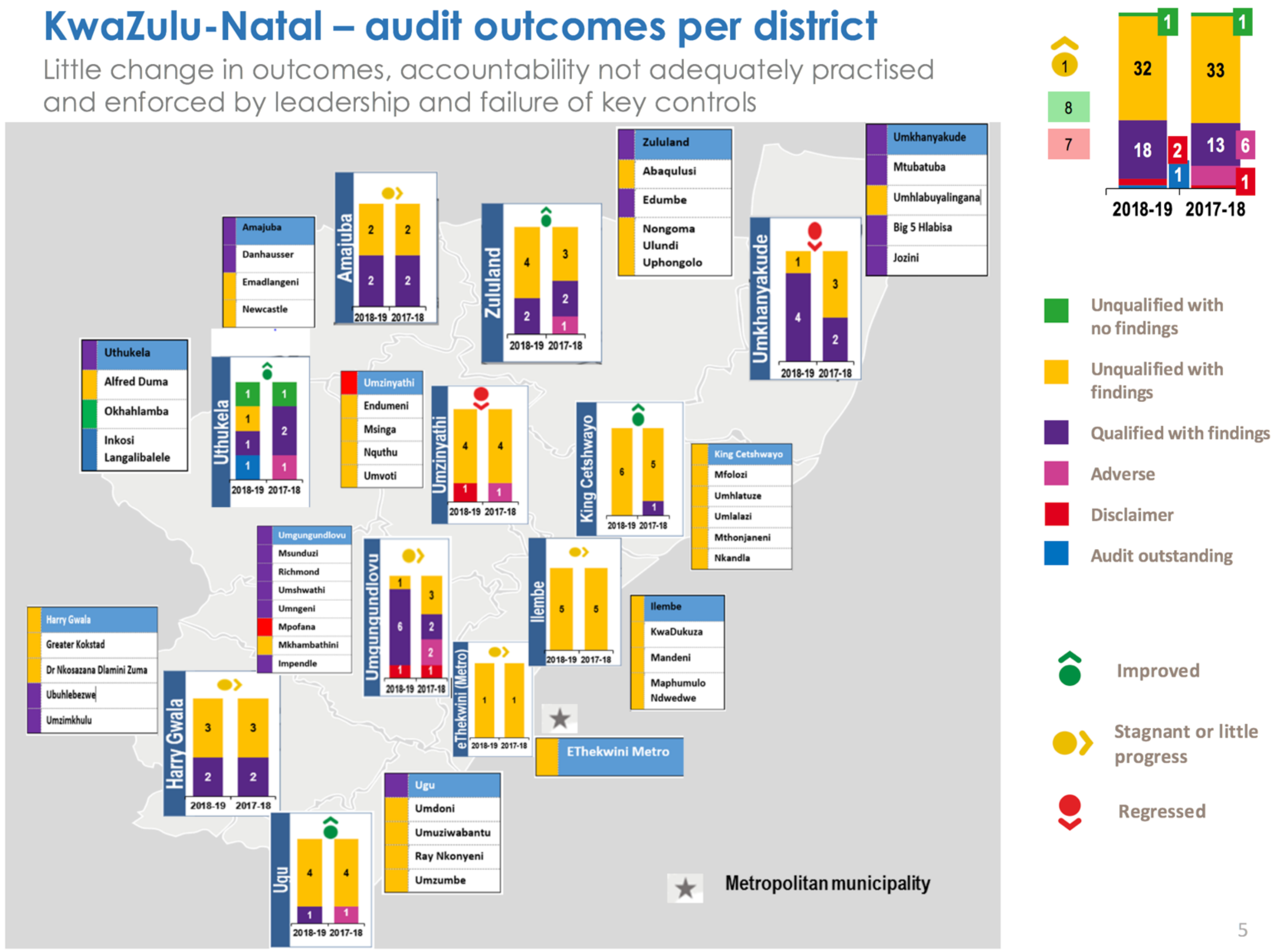
Ubuholi bebungahlali buba nomthelela ezinhlelweni ezinamandla zokulawula zangaphakathi ukuhola ukubusa okuhle nokulandelwa kwezimis - kugxilwe kakhulu ekwenzeni umsebenzi wokuqapha ngokwezepolitiki nokubhekana nezifiso zezakhamizi.

Umthelela walokhu ubonakale ngokwanda kwezindleko ezingajwayelekile, okubikwe ukuthi kube yizigidigidi ezingu-R6,5 ngesikhathi esibuyekezwayo, uMasipala Omkhulu waseThekwini waba nezigidigidi ezingu-R2,34 kule mali. Ezinye izigidi ezingu-R17,2 zezindleko ezingajwayelekile zisuselwe kucwaningomabhuku olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko.

Kuqhutshekiwe nokusetshenziswa kochwepheshe ezimweni eziningi ukusiza ukulungisa izitatimende zezimali nokubika ngesimo sezimali, isifundazwe sasebenzisa izigidi ezingu-R95 kulokhu; kube abasebenzi bebekhona abaqashelwe le misebenzi. Kulokhu, sibe sinye isigidi samarandi esasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko.

KwaZulu-Natali - umphumela wocwaningomabhuku ngokwesifunda

Luncane ushintsho emiphumeleni. asigcinwanga isibophokubika ngokufanele futhi abaholi abazange basiphoqelele futhi zehlulekile izindlela zokulawula



ELimpopo

Bayisithupha omasipala esifundazweni abathuthukile emiphumeleni yocwaningomabhuku bese abathathu behla. Lokhu kuthuthuka kusizwe kakhulu wukubonisana nochwepheshe, kodwa yize isifundazwe sisebenzise izigidi ezingu-R249 ngochwepheshe ngezinhloso zokubika ngezimali, omasipala abaningi baqhubekile nokuthola imibiko enesici. Kulokhu, izigidi ezingu-R127 zasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko.

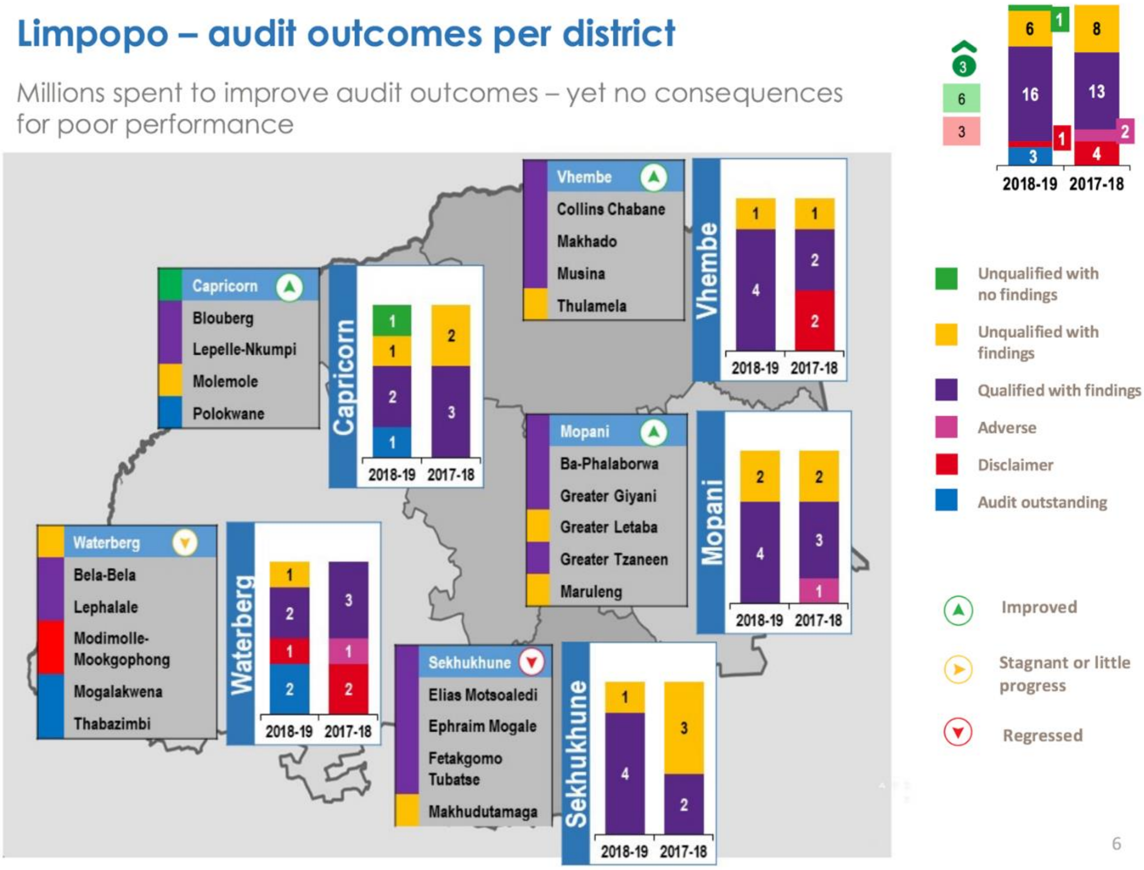
Kube nokwethembela kochwepheshe okukhulu, amakhono akadluliswanga, futhi abanye abasebenzi baye banethezeka uma kuqokwa ochwepheshe bese bangasayenza imisebenzi abayiqashelwe, okudale imibuzo ngomasipala abaholela abasebenzi nochwepheshe ukuze benze umsebenzi owodwa. Kusetshenziswe izigidi ukuthuthukisa imiphumela, kodwa akubanga nazijeziso ngokungasebenzi kahle.

Umthelela wokulahlekelwa yizigidigidi ezingu-R1,2 emuva kokuwa kwe-VBS Mutual Bank kusazwela komasipala abathintekayo, lapho kuthinteke ukuhlinzeka ngemisebenzi.

Ukusetshenziswa okungajwayelekile kwesifundazwe kube yizigidigidi ezingu-R1,5 ngonyaka obuyekezwayo. Kubikwe ngezinye izigidi ezingu-R594 zezindleko ezingajwayelekile zisuselwe kucwaningomabhuku olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko.

ELimpopo - umphumela wocwaningomabhuku ngokwesifunda

Kusetshenziswe izigidi ukuthuthukisa imiphumela - kodwa akubanga nazijeziso ngokungasebenzi kahle



EMpumalanga

Ukwehla kwezinga lesibophokubika nokuphatha kwezimali kuhambisana nokuqapha okuntengantengayo kuwumnyombo wokwehla okukhulu kwemiphumela yocwaningomabhuku esifundazweni - bayisithupha omasipala abehlile bese baba babili kuphela abathuthukile. Kube nokwehla kwezindlela zokulawula kwinqwaba yomasipala, obekubandakanya izindlela zokuphathwa kwezimali eziyisisekelo njengokugcinwa kwamarekhodi, ukudidiyela nokuqinisekisa.

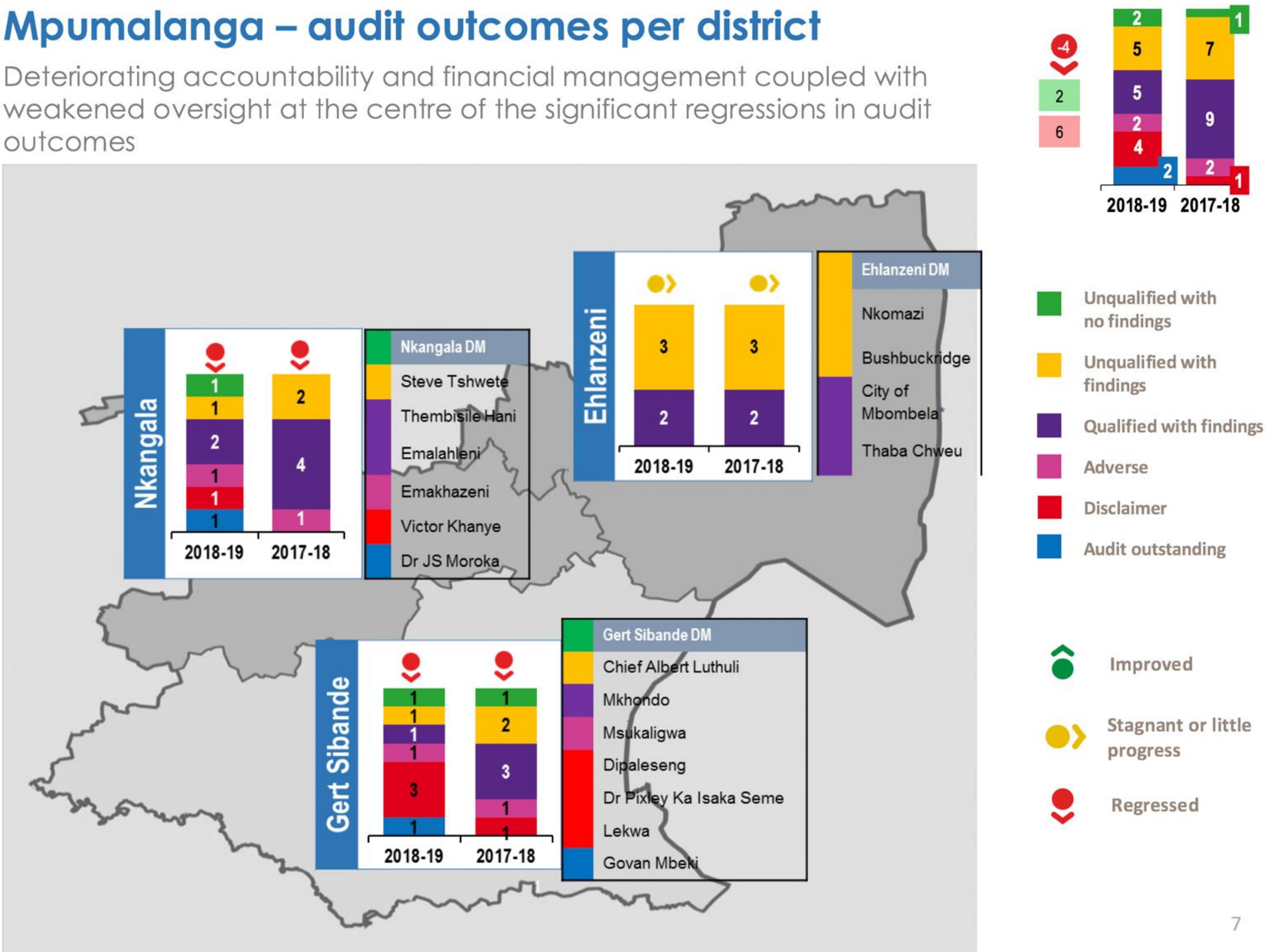
Babe babili kuphela omasipala abasebenzise ochwepheshe ukuthuthukisa imiphumela yabo yocwaningomabhuku yize ochwepheshe besetshenziselwe ukwenza umsebenzi wabasebenzi abaqashiwe. Isifundazwe sasebenzisa izigidi eziyi-R98 ngezindleko zokwelulekwa wochwepheshe maqondana nokubika ngezezimali. Kulokhu, izigidi ezingu-R3 zasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko.

Umkhuba wokusebenzisa izibonelelo ezinemigoqo ngokungaphansi kwezinga elifanele kuveza ukusilela kwezokuhlela komasipala - kube nemali eyizigidi ezingu-R154,4 ezisetshenziswe ngokungaphansi kwezinga elifanele.

Ukusetshenziswa okungajwayelekile kwesifundazwe kube yizigidigidi ezingu-R1,09 ngonyaka obuyekezwayo. Kube nezinye izigidi ezingu-R358 ezavezwa ocwaningweni olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko.

EMpumalanga - umphumela wocwaningomabhuku ngokwesifunda

Ukwehla kwezinga lesibophokubika nokuphatha kwezimali kuhambisana nokuqapha okuntengantengayo kuwumnyombo wokwehla okukhulu kwemiphumela yocwaningomabhuku



INyakatho Kapa

Isifundazwe sisesimweni esesidonse kakhulu semiphumela yocwaningomabhuku engamukelekile, kube kunokunye futhi ukwehla - omasipala abayisithupha behlile bese kwaba abathathu kuphela abathuthukile.

Ukonakala kwesimo sokulawula kuqhubekile futhi kwaba kuncane kakhulu okwenziwe wubuholi ngemiyalezo kaMcwaningimabhuku-jikelele

waseNingizimu Afrika (i-AGSA) ukuze kuqaliswe izindlela zokugwema lesi simo. Umphumela ube yisimo sokusebenzisa ngokungafanele izinqubo zokukhishwa kwezinkontileka zemisebenzi; ama-akhawunti asebhange angacutshungulwa ngokufanele; imali elahlekayo ngenxa yokuhluleka kokusebenza kwezinhlelokusebenza kanye nokusetshenziswa kwemali okubhalwa kabili; futhi ukudidiyelwa kwezimali akwenziwa ngokufanele.

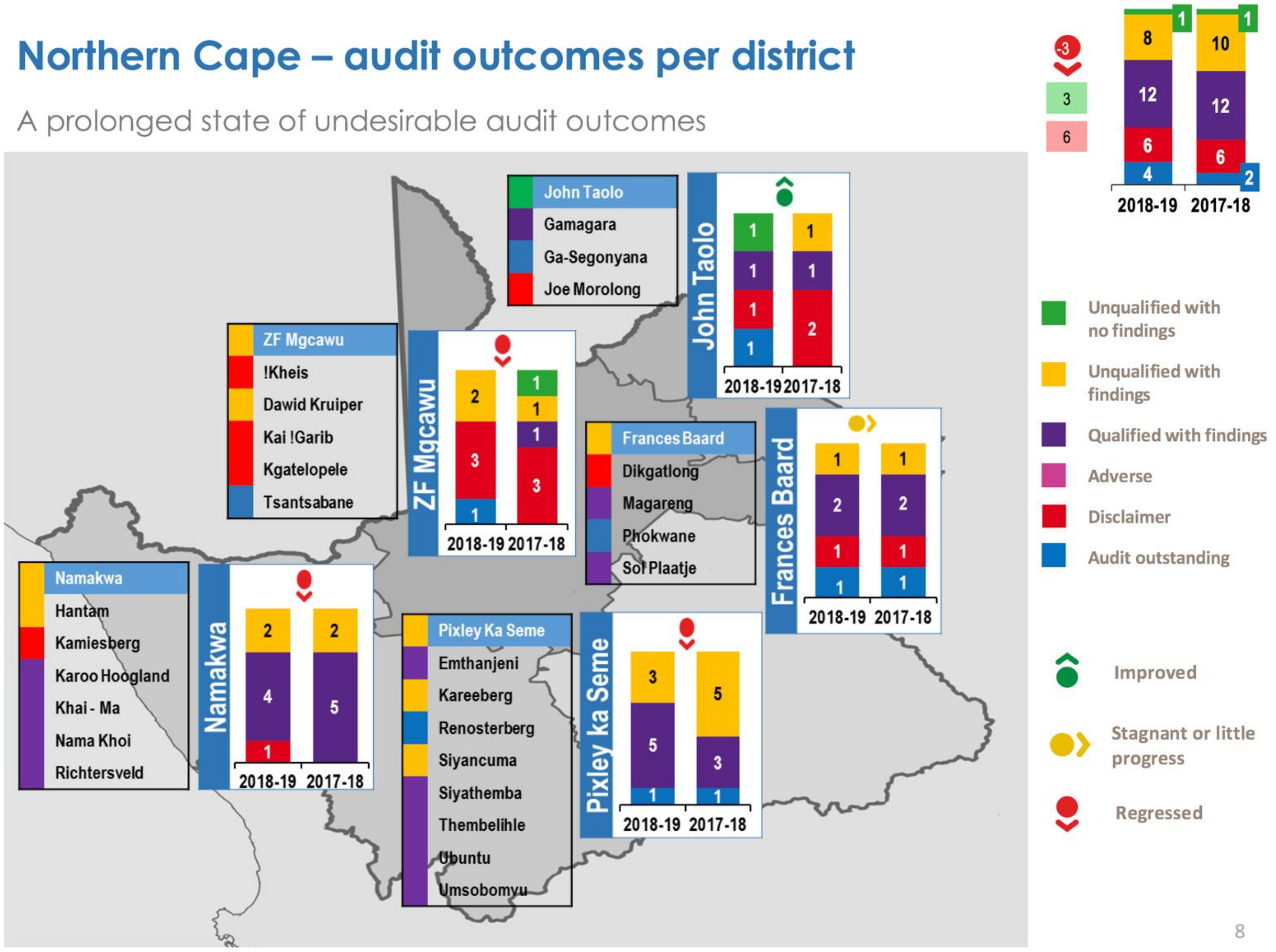
Onyakeni obuyekezwayo, omasipala besifundazwe babe nezindleko ezingajwayelekile ezifinyelela kuzigidi ezingu-R390.

Isifundazwe sasebenzisa izigidi eziyi-R47 ngezindleko zokwelulekwa wochwepheshe maqondana nokubika ngezezimali. Kule mali, yizigidi ezingu-R12 ezihambisana nocwaningomabhuku oluqedwe kulandela usuku olwaluwumnqamulajuqu walo mbiko.

Yize kungasetshenzwa kahle kulabo masipala sebebonke esifundazweni, kunendlazana yomasipala abaqhubeka nokuba nemiphumela yocwaningomabhuku emihle, njengomasipala wesifunda i-John Taolo Gaetsewe ebe nomphumela wocwaningoma

ENyakatho Kapa - umphumela wocwaningomabhuku ngokwesifunda

Isimo esidonsile semiphumela yocwaningomabhuku engamukeleki



ENyakatho Ntshonalanga

Ukwehla kwemiphumela yocwaningomabhuku kuqeda iminyaka emithathu kulandelana esifundazweni: omasipala abayisishiyagalolunye bathole imibiko engenamiphumela bese abayisishiyagalombili bathola imibono enesici. Ukutholakala kwemibhalo noma ubufakazi bokweseka okwenziwa ngemali kusayinselele enkulu komasipala, njengoba kubonakele ngesibalo esiphindayo semibono engenamiphumela. Ukuhlulekka kwesifundazwe ukushintsha lo mkhuba wemiphumela yocwaningomabhuku enemiphumela emibi kuveza usiko lokungazithathi kuqala izinyathelo zokubhekana nezindlela zokulawula ezintengantengayo ezavezwa eminyakeni edlule.

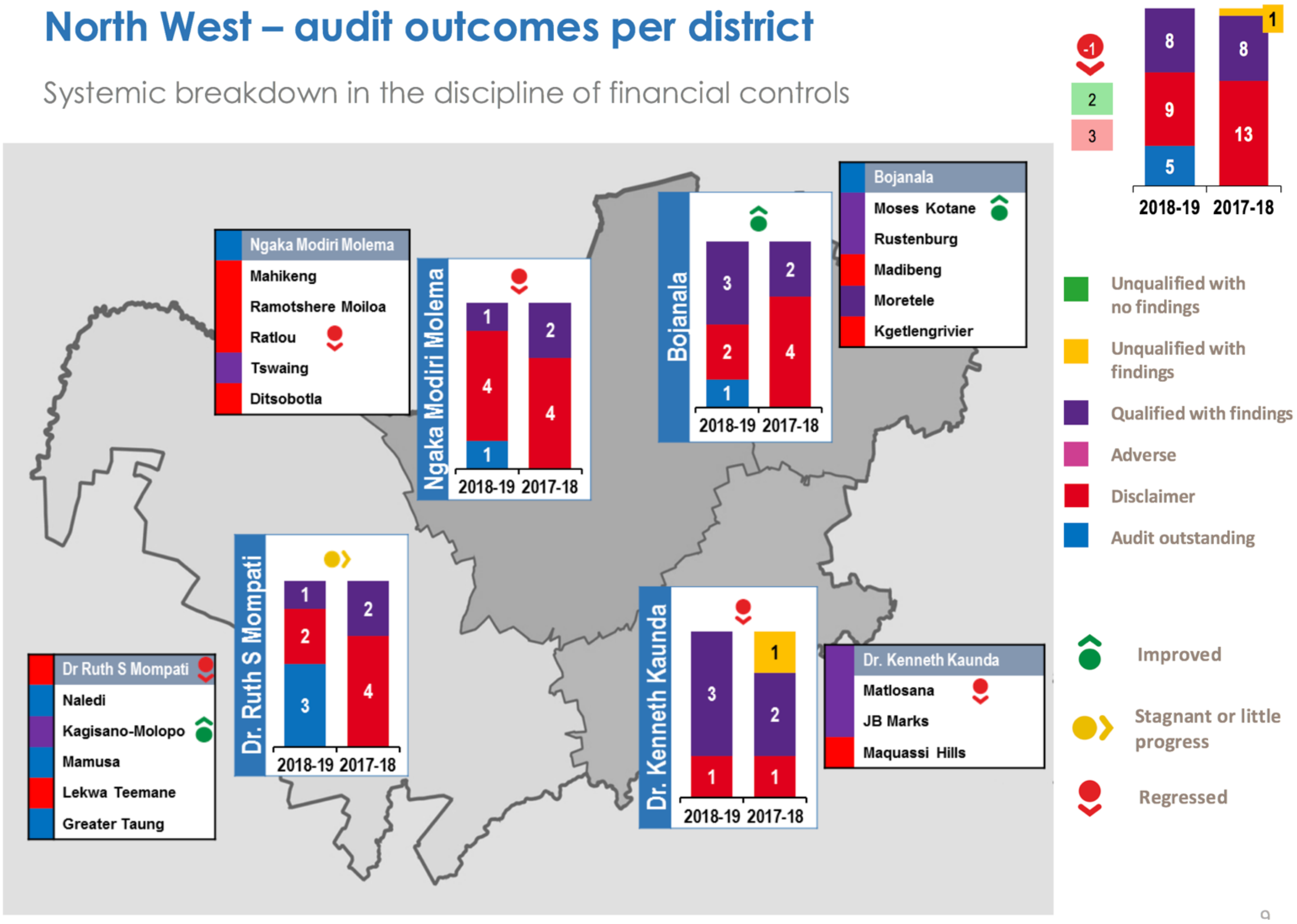
Ukuhluleka ukugcina isibophokubika kwabaphathi abakhulu, abaphathi bomasipala, osodolobha, amaphiko ocwaningomabhuku angaphakathi, amakomidi ocwaningomabhuku, amakomidi ama-akhawunti kahulumeni kamasipala kanye nemikhandlu kuveza ukuhluleka kwezinhlelo emkhakheni wezokulawulwa kwezimali.

Onyakeni obuyekezwayo, omasipala besifundazwe babe nezindleko ezingajwayelekile ezifinyelela kuzigidigidi ezingu-R3.7, ezinye izigidigidi ezingu-R1,8 zisuselwe kucwaningomabhuku olwaqedwa kulandela usuku olwaluwumnqamulajuqu walo mbiko.

Izindleko zokusebenzisa ochwepheshe zifinyelele kuzigidi ezingu-R227 ngokubika ngezezimali, kube omasipala bebebaholela abasebenzi babo kanye nochwepheshe ngokwenza umsebenzi owodwa kube kungekho mphumela obonakalayo futhi okudale ukulahlwa kwezinsiza zikakhulumeni ezivele zishoda. Kulokhu, izigidi ezingu-R47 zasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko.

ENyakatho Ntshonalanga - umphumela wocwaningomabhuku ngokwesifunda

Ukuhluleka kwezinhlelo emkhakheni wezokulawulwa kwezezimali



ENtshonalanga Kapa

Isibalo esikhulu socwaningomabhuku olungenasici lusaseNtshonalanga Kapa (45%), kube ama-93% omasipala besifundazwe bathole imibono engenasici ezitatimendeni zezimali zabo. Omasipala abayisishiyagalombili bagcine isimo sabo socwaningomabhuku olungenagcobho - abayisithupha bagcine isimo sabo iminyaka emihlanu edlule noma ngaphezulu.

Omasipala abagcine imiphumela yabo engenagcobho babonakala ngezindlela zokulawula ezibhaliwe ezisetshenziswayo, ezivikelayo ngokwazo

neziphoqelelwa ngokuqinisa isandla kwabaholi. Lokhu kubandakanya izindlela zokulawula ukusebenza ezibhaliwe nezisetshenziswayo ezinhlelweni zabo ezingancikile kumuntu nomuntu, ezisho ukuthi isibalo sabasebenzi angeke siholele ekuhlelekeni kokusebenza kwezindlela zokulawula. Phezu kwalokho, abaphathi abayamukeli kalula imiphumela yocwaningomabhuku futhi kunezinga eliphezulu lokugcina isibophokubika; futhi bonke abahlinzeki beziqiniseko bayawazi amaqhaza abo futhi benza owabo umsebenzi kwezokulawula.

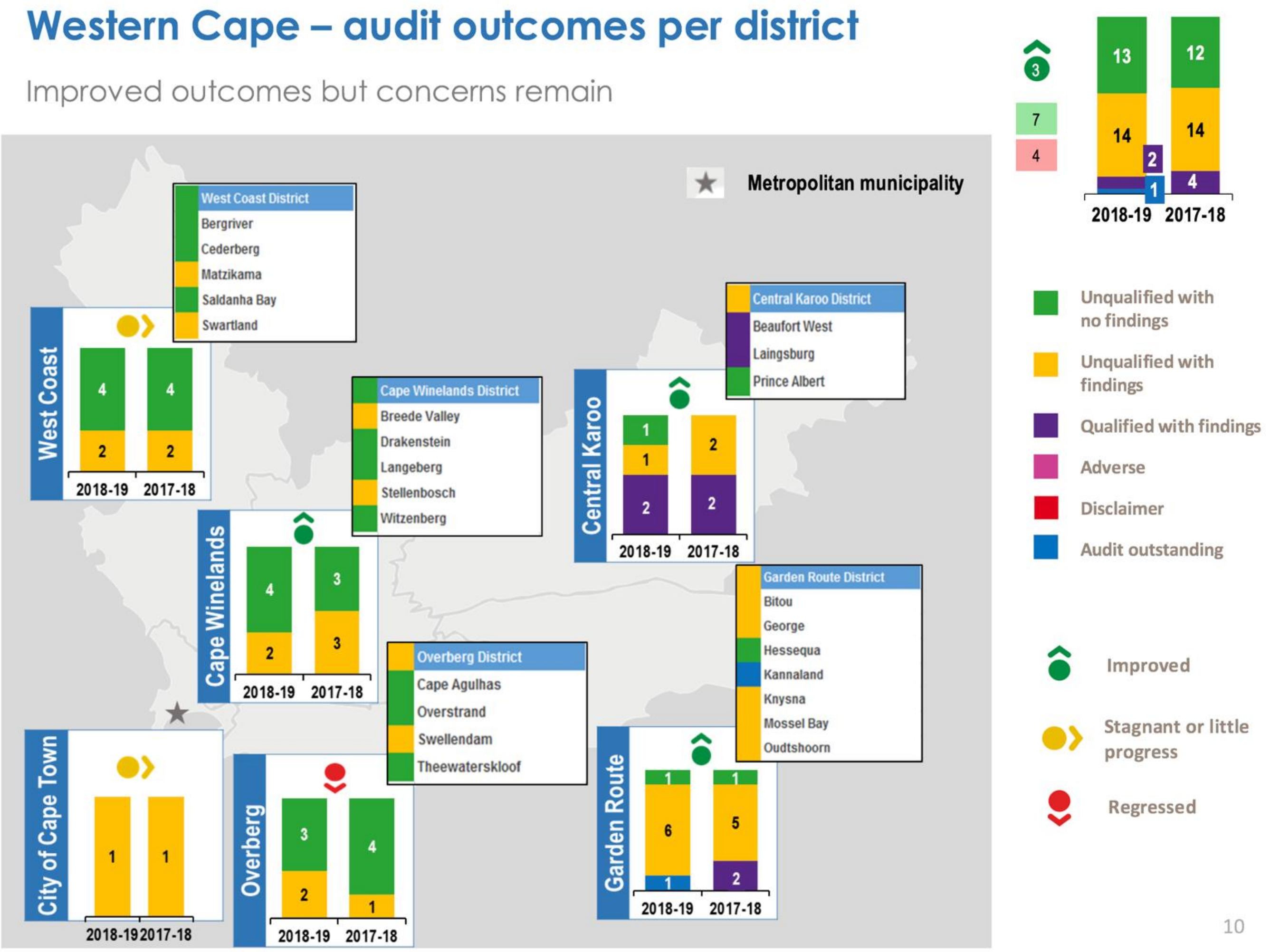
Izitatimende zezimali zivame ukuhambisana nesimo senhlalomnotho somasipala ngamunye kanye nokuhlola kwe-AGSA kwezinhlelo zezimali. Omasipala abaningi bahlulekile ukuqoqa izikweletu zabo, kodwa lilonke isimo sezimali somasipala baseNtshonalanga Kapa yiso esibe sihle kunabo bonke omasipala.

Onyakeni obuyekezwayo, omasipala besifundazwe babe nezindleko ezingajwayelekile ezifinyelela kuzigidi ezingu-R2,7.

Isifundazwe sasebenzisa izigidi eziyi-R42 ngezindleko zokwelulekwa wochwepheshe maqondana nokubika ngezezimali. Kulokhu, sibe sinye isigidi samarandi esasetshenziswa omasipala okwakungakaqedwa ucwaningomabhuku lwazo ngosuku olwaluwumnqamulajuqu walo mbiko.

ENtshonalanga Kapa - umphumela wocwaningomabhuku ngokwesifunda

Imiphumela ithuthukile kodwa kusakhona okukhathazayo



B. Imiphumela yocwaningomabhuku efinyeziwe

Kucwaningomabhuku lwaminyakayonke, i-AGSA ihlola okulandelayo:

- Ukwethulwa ngokufanele kanye nokungabibikho kwezitatimende ezinemininingwane engasilo iqiniso ezitatimendeni zezimali
- Ulwazi olungathengwa nolukholakalayo ngezinhloso zokwenziwa kwemibiko ngezimpokophelo zomsebenzi ezinqunywe ngaphambili
- Ukulandelwa kwemithetho elawula izimo zezimali

Isikhungo okucwaningwe amabhuku aso sithola ucwaningomabhuku olungenagcobho lapho izitatimende zezimali zazo zingenagcobho, kube ingekho imiphumela maqondana nemibiko yaso ngezimpokophelo ezinqunywe ngaphambili kanye nokulandelwa komthetho.

Inqubo kazwelonke isiyonke

Ngesikhathi esibuyekezwayo, i-AGSA yenze ucwaningomabhuku komasipala abangama-257 nasezikhungweni zomasipala ezingama-21. Umbiko ka-AG ububandakanya ukuthi imiphumela yocwaningomabhuku lomasipala abangama-229, njengoba ucwaningomabhuku lomasipala abangama-28 belungakaqedwa mhla zingama-31 Januwari 2020 okwakuwusuku lomnqamulajuqu.

Igrafu engezansi siveza umsebenzi womasipala uwonke emikhakheni enhlobonhlobo ecwaningwayo:

OVERALL AUDIT OUTCOMES

OVERALL REGRESSION IN AUDIT OUTCOMES

46 Regressed
33 Improved

Outstanding audits

The audits of **28** municipalities were not finalised by 31 January 2020

Clean audits

8% (2017-18: 7%)

Quality financial statements

48% (2017-18: 52%)

18% (43)

Municipalities submitted financial statements without material misstatements

Cost of consultants to assist in financial statement preparation

R1,26 billion *

59% (134)

Financial statements submitted for auditing included **material misstatements in areas in which consultants did work**

* Consultant costs include **R741 million** for audits completed by 31 January 2020 and **R522 million** relating to outstanding audits or audits subsequently finalised

No findings on performance reports

33% (2017-18: 37%)

48% (109)

Achievement reported not reliable

No findings on compliance with legislation

9% (2017-18: 8%)

Irregular expenditure

R32,06 billion** (2017-18: R24,38 billion)

Irregular expenditure includes **R21,46 billion (2017-18: R16,63 billion) for audits completed by 31 January 2020 and **R10,60 billion** (2017-18: R7,75 billion) relating to outstanding audits or audits subsequently finalised

MATERIAL IRREGULARITIES

6 material irregularities identified from 6 completed audits

R24 499 866 likely financial loss (**R2 421 897** known and **R22 077 969** estimated)

Nature of material irregularities

Payment for **goods or services not received**
33% (2)
R11 418 843

Assets **not safeguarded** resulting in **theft/vandalism**
50% (3)
R11 849 379

Unfair procurement leading to **overpricing**
17% (1)
R1 231 644

Ukwehla kwemiphumela yocwaningomabhuku isiyonke

Kuphinde kwaba nokwehla kwemiphumela yocwaningomabhuku ngaphansi kwabaphathi bemisebenzi yohulumeni basekhaya bamanje, manje sekuwunyaka wawo wesithathu. Esikhathini seminyaka emithathu, imiphumela yocwaningomabhuku lomasipala angama-76 yehlile kwaba ngengama-31 kuphela ethuthukayo.

Ukuntengantenga okukhulu ekuphathweni kwezezimali kohulumeni basekhaya okulandelayo bekungadingidwanga eminyakeni emithathu edlule:

Iqophelo elibi lezitatimende zezimali ezithunyelwe nemibiko yokwenziwa komsebenzi

UMakwetu uchaza ukuthi izitatimende zezimali ezifanele kanye nemibiko yokusebenza kubalulekile ukuze kube nesibophokubika nokuvuleleka kuhulumeni. Uveze ukuthi omasipala abaningi baqhubekile nokuhluleka kule mikhakha.

Uthe: "Imibono engenasici ezitatimendeni zezimali ayizange igcine ngokwehla isuka kuma-47% iya kuma-43%, kodwa iqophelo lezitatimende zezimali esihlinzekwe ngazo zocwaningomabhuku alibanga nokuthuthuka kunangonyaka odlule. Ama-18% kuphela omasipala abakwaze ukusinika izitatimende zezimali ngaphandle kokubhala okungasilo iqiniso okukhulu."

U-AG ungezele wathi imibiko yokwenziwa komsebenzi yama-67% omasipala abathumele imibiko ebeyinamaphutha amakhulu futhi ebeyingalungele ukusetshenziswa umkhandlu noma umphakathi.

Ukuvama kokusetshenziswa kochwepheshe kuba nemiphumela emincane ebilindelekile

Omasipala basebenzise izigidigidi ezingu-R1,26 ngochwepheshe bemisebenzi yezokubika ngezimali, kube ama-7% alokho adalwe yizikhala zomsebenzi ezikhona kumaphiko ezezimali akomasipala. Le mali ibandakanya izigidi ezingama-R522 zezindleko zokubonisana nochwepheshe ngocwaningomabhuku olusilele lapho kutholakale khona izitatimende zezimali. Bangama-14% kuphela omasipala abasebenzise ochwepheshe ababonakalise ukuthuthuka kwemiphumela yabo yocwaningomabhuku, kube ama-22% ehlile.

Isimo sezimali somasipala siyakhathaza futhi sidinga ukuthi kungenelelwe ngokushesha

Izitatimende zezimali ziveza ukwanda kwezimpawu zokuwohloka kwezimali zohulumeni basekhaya - i-AGSA ihlole omasipala abangama-79% abanesimo sezimali ebesikhathaza noma sidinga ukuthi kungenelelwe ngokushesha. Bangaphansi kokukodwa kokuthathu omasipala abasesimweni sezimali esintengantengayo.

"Ukwahluleka ukuqoqa isikweletu samakhasimende kamasipala kuye kwanda. Kulezi zimo, beyingekho indlela yokuthi omasipala bangabhekani nobunzima bokubhalansisa amabhuku. Sebebonke, bangama-34% omasipala abadalule ukushoda kwemali (ngamanye amazwi izindleko zeqe ingeniso) - ukushoda kwemali sekukonke kulabo masipala kube yizigidigidi ezingu-R6,29.

"Izinkinga zezimali zohulumeni basekhaya ziphinde zabaxaka kakhulu abakweletwa imali womasipala. Isikhathi sokukhokhelwa kwababakweletwayo esivamile siyizinsuku ezingama-180. Ekupheleni konyaka, omasipala

bebekweleta izigidigidi ezingu-R53,52 kodwa imali ebikhona beyiyizigidigidi ezingu-R43,20. Imali eyayikweletwa u-Eskom ekupheleni konyaka yayisilele ngezigidigidi ezingu-R11,31, okuthe izigidigidi ezingu-R9,02 beseyivele idlulelwe isikhathi sokukhokhwa ngezinsuku ezingaphezu kwama-120. Amabhodi amanzi nawo ayahluleka ukuqoqa imale ekweletwa omasipala - ama-akhawunti abo abesemuva ngokukhokha ngemali eyizigidi ezingu-R6,24, okuthe izigidigidi ezingu-R5,38 kuyo besezidlulelwe isikhathi ngezinsuku ezingama-120," kusho u-AG.

Uthi njengoba isimo somnotho esibi sinesandla ekuwohlokeni kwesimo sezimali somasipala, abaningi abaziphathi izimo zezimali zabo njengoba kufanele.

Ukunyuka kwezindleko ezingenanzuzo neziwukusaphaza

UMakwetu uthe uhulumeni angeke akwazi ukulahlekelwa imali ngenxa yokuthathwa kwezinqubo ngendlela engeyiyo, ubudedengu noma ukungagculisi. Nokho, ihhovisi locwaningomabhuku liqhubekile nokubona ukukhuphuka kokusetshenziswa kwemali ngendlela engenanzuzo nokusaphazwa kwayo, kwathi omasipala abangama-200 balahlekelwa izigidigidi ezingu-R2,07 kulo nyaka. Esikhathini seminyaka emithathu, izigidigidi ezi-R4,27 zezindleko zikahulumeni zaba ngeziwukusetshenziswa kwemali okungenanzuzo nokusaphaza.

Izinga eliphezulu kakhulu lokungalandelwa kwezimiso zemithetho yokuphatha

Sebebonke, bangama-91% omasipala abangazange bawulandele umthetho. Umphumela uyefana nowangonyaka odlule futhi ukhuphuke kancane kuama-85% angowezi-2016-17. Ukungabibikho kokuqapha nokulawula kwezokulandelwa kwezimiso kubonakele ezindaweni eziningi, okubandakanya ukuphathwa kokukhishwa kwezinkontileka zemisebenzi.

Ukwehla kokulandelwa kwezimiso zomthetho wokukhishwa kwezinkontileka zemisebenzi

Ukulandelwa kwezimiso zomthetho wokukhishwa kwezinkontileka zemisebenzi kwehlile kusukela ngowezi-2016-17. U-AG usakhathazekile ngokuthi ama-2% kuphela omasipala alandela izimiso ngokugcwele. *Lokhu kwenzeka yize kunenqwaba yemibiko esayenza ngalolu daba, saziveza izimo ezingaba nobungozi, kanye nenqwaba yezincomo esazenza. Izinqubo ezingancintisani nezingalungile kanye nokuphathwa ngokungafanele kwezinkontileka kuye kwavama," kuchaza uMakwetu.

Ukwanda kwezindleko ezingajwayelekile

Izindleko ezingajwayelekile zikhuphukele kuzigidigidi ezingu-R32,06 kusuka kuzigidigidi ezingu-R25,2 ezibikwe ngonyaka odlule. Kubandakanya izindleko ezingajwayelekile (izigidigidi ezingu-R10,60) zalabo masipala abanocwaningomabhuku oluqedwe ngemuva kosuku oluwumnqamulajuqu lwalo mbiko (31 Januwari) kanye nezimali ezingadlulanga kucwaningomabhuku ezidalulwe ezitatimendeni zezimali zomasipala abanocwaningomabhuku olusasilele.

U-AG uxwayise ngokuthi imali beyingaba ngaphezu kwalokhu, njengoba zingama-55% izikhungo okucwaningwe amabhuku azo okutholakale zinocwaningomabhuku olunezici ngoba imali eyadalulwa beyingaphelele futhi/noma zadalula ukuthi zibe nezindleko ezingajwayelekile kodwa inani eliphelele lingaziwa. Phezu kwalokho, inani lezinkontileka eliyizigidigidi ezingu-R0,36 alikwazanga ukudlula kucwaningomabhuku ngenxa yolwazi olushodayo noma olungaphelele.

Omasipala banamabhuku abo anomlando ongemuhle wokubhekana nezindleko ezingajwayelekile nokuqinisekisa isibophokubika.. Ngenxa yalokho,

ibhalansi yokuphela konyaka yezindleko ezingajwayelekile ebeseziqongelekile eminyakeni eminingi nokungabhekanwanga nazo (ngokuqoqwa, ukudluliswa noma ukusulwa) ziyizigidigidi ezingu-R65,59.

Ukusilela ekuthuthukisweni nasekulungisweni kwengqalasizinda

Ucwaningomabhuku luphinde lahlonza inqwaba yokusilela ekuthuthukisweni nasekulungisweni kwengqalasizinda. Imisebenzi yokuthuthukiswa kwengqalasizinda iveze ukwanda kokusetshenziswa kwemali engaphansi kwaleyo ekusabelomali, ukubambezeleka kokuqedwa kwayo, ukungalandelwa komthetho wokukhishwa kwezinkontileka zemisebenzi, nezindleko ezingajwayelekile.

Okukhathaza kakhulu, kusho u-AG, wukunganakwa kwengqalasizinda yamanzi neyokuthuthwa kwemfucuza - isimo samanzi kanye/noma sengqalasizinda yemfucuza besingahlolwa komasipala abangaphezu kokukodwa kokuthathu abanomsebenzi wokwenza lokho; futhi ama-41% omasipala abengenazo izinqubomgomo zokulungisa impahla. "Akumangazi, ukuthi ama-36% omasipala abanomsebenzi wokuhlinzeka ngamanzi nengqalasizinda ukuthi baveze ukulahlekelwa ngamanzi okungaphezu kwama-30%. Ukulahlekelwa ngamanzi sekukonke okudaluliwe kube yizigidigidi ezingu-R6,56," kuchaza u-AG

Ukulungiswa kwemigwaqo akubonisanga ukuthuthuka, kodwa ama-27% omasipala akazange asungule noma aqalise izinhlelo zokulungisa umgwaqo ezigunyaziwe zokuvuselelwa nokulungiswa ngezikhathi nezikhathi, kube ukusilela kokuvuselela nokulungisa kwezikhathi nezikhathi kuqhube kwaba kuma-16% komasipala.

Isigaba sokuqala sokuqalisa amandla ka-AG angeziwe

Amandla angeziwe ka-AG aqala ukusebenza mhla lu-1 Ephreli 2019, futhi i-AGSA yaqala ukuqalisa izinqubo zokungajwayelekile okukhulu komasipala abayisishiyagalolunye ababekhethiwe. Lwaba yisithupha kulokhu ucwaningomabhuku olwaqedwa ngosuku lombiko wohulumeni basekhaya. Obekugxilwe kukho onyakeni obuyekezwayo kube wukungalandelwa komthetho okudale, noma okungase kudale, ukulahlekelwa yimali okukhulu.

Kwaba nokungajwayelekile okukhulu okuyisithupha okwahlonzwa komasipala abathathu, okwadala ukuhlahlekelwa yimali okungu-R24 499 866 sekukonke. Izi-R2 421 897 zaziwa ngokuthi ukulahlekelwa okuqondene nomphathi kamasipala, njengoba okusele kuwukulahlekelwa okuqaguliwe. Okungajwayelekile okukhulu kakhulu (okuthathu) kwahlonza kumasipala wesifunda iNgaka Modiri Molema eNyakatho Ntshonalanga.

Uthi u-AG, "Okungajwayelekile okukhulu esakuhlonza futhi sabika ngakho akusikho ukubala okudidayo noma izinkinga zokukhishwa kwezinkontileka zemisebenzi futhi bekungagwemeka ngezindlela zokulawula eziyisisekelo. Kuhambisana nokungagadwa kwempahla okudale ukwebiwa noma ukulinyazwa kwayo, ukukhokhelwa kwempahla nemisebenzi eyenziwe, kanye nezinqubo zokukhishwa kwezinkontileka zemisebenzi ezingalungile okudale ukunyuswa kwamanani.

"Abaphathi bomasipala bakhombisa ukuzwa uma beziswa ngokungajwayelekile okukhulu esakuhlonza, futhi iningi labo lithatha isinyathelo ezifanele ukubhekana nalokhu. Lokhu kuveza ukuthi bayakuqonda okudingeka bakwenze ngokomthetho uma bethola ulwazi ngokungajwayelekile futhi bazimisele ngokuthwala le mithwalo. Kuphinde kube yiphathu lokushintsha kwendlela yokuziphatha maqondana

nokubhekana nemiphumela esiyitholile ngendlela yokuthatha izinqumo ezifanale nangesikhathi esifanele.”

Isiphetho

U-AG uphethe ngokuthi, "Uma sibheka yonke indawo nangemuva kokucubungulisisa izitatimende zezimali esenze ucwaningomabhuku kuzo, singasho singanqikazi ukuthi ohulumeni besekhaya banayo imali eyanele kanye nempahla yokugcwalisa iningi lezidingo eziyisisekelo kanye nokufiswa izakhamuzi zabo. Kodwa muningi umsebenzi odingekayo ukuqinisekisa ukuthi lokhu kuyenzeka. Ukuphathwa komsebenzi ngokufanele nokuqapha izimo zezimali zohulumeni basekhaya akwenziwanga futhi akutholakalanga, ngalokhu kuhlola kocwaningomabhuku, ukuze kungabi nokusilela okukhulu okunemiphumela ebucayi eseyibonakala kweminye imikhakha ehlonziwe."

Ukuqalisa izindlela zokulawula zokuthuthukisa isimo esikhathazayo

UMakwetu uthi izindlela zokuvikela zizokwenza umsebenzi omkhulu ukungenelela esimweni samagebhe akhona ekuphatheni kanye nokuntengantenga okubalulwe embikweni wakhe.

Izindlela zokulawula ziyizindlela zokuvikela, imithetho nezinqubo eziqaliswa umasipala ukuqinisekisa ukuthi ubuqotho bolwazi lwezezimali nezokubala, ukukhuthaza isibophokubika, kanye nokuvikela ukukhwabanisa nephutha. Ngaphandle kokulandela umthetho, ukuvikela impahla yesikhungo ekwebiweni noma ukugwema imisebenzi yokukhwabanisa, izindlela zokuvikela zingasiza ukwandisa impumelelo yokusebenza ngokuthuthukisa ukubika ngesimo sezimali okuyikho nokwenziwa ngesikhathi.

"Ukunqanda izitatimende zezimali nemibiko yokwenziwa kwemisebenzi okusezingeni eliphansi, ukungalandelwa kwezimiso kanye nokungajwayelekile okukhulu kunomthelela omkhulu kunokubhekana nokujeziswa ngakho - kulahleka imali nesikhathi, kumele kwenziwe uphenyo olubizayo, futhi abasebenzi baba nokungakhululeki nexhala elihambisana nalezi zinqubo, okuvame ukudonsa iminyaka“.

“Umyalezo wethu bewulokhu umile eminyakeni edlule uthi izindlela zokulawula ngokuqinile kanye nezinqubo zisemqoka ukuze kufezwe izimpokophelo, kubhekanwe nobungozi, kuqinisekiswe ukulandelwa kwemithetho, kanye nokuphathwa kwezimali zomphakathi ukuze kuhlomule izakhamizi. Kuhlonzwe ubungozi esibubandakanya ekuphetheni kwethu, ucwaningomabhuku kanye nemibiko jikelele, kuzosiza ukuhlonza eminye imikhakha edinga ukufakelwa izibuko."

Kuyo yonke imiphakathi
abanye abantu abafuni ukusebenza,

Ngeshwa, yibo abanamandla
Emphakathini oshoda ngobuholi obuqotho!

Kuyaphela

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Isaziso sabemithombo yezindaba: *Umbiko Odidiyelwe owujikelele ngemiphumela yocwaningomabhuku lohulumeni basemakhaya oluqukethe amazwibela atholakala ku-* www.agsa.co.za

Mayelana ne-AGSA: I-AGSA iyisikhungo socwaningomabhuku esikhulukazi sasezweni Yiyo kuphela eyisikhungo, ngokomthetho, okumele senze ucwaningomabhuku futhi sibike ngokuthi uhulumeni uyisebenzisa kanjani imali yabakhokhintela. I-AGSA ibi lokhu igxile kulokhu kusukela ngowe-1911.