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UMcwaningimabhuku-jikelele uveze ukushoda kokugcinwa kwesibopho sokuphendula njengembangela enkulu yemiphumela yocwaningomabhuku entengantengayo yomasipala besekhaya.

EPITOLI – UMcwaningimabhuku-jikelele (u-AG), uKimi Makwetu, namuhla ukhiphe olunye ucwaningomabhuku lomasipala oluveza imiphumela yocwaningomabhuku isiyonke ebonakalise ukwehla kwemiphumela yocwaningomabhuku lonyaka wezimali wezi-2017-18.

Ekhipha umbiko wakhe wakamuva ngomsebenzi womasipala baseNingizimu Afrika, eMakwetu uthe lesi simo esingathandeki semiphumela yocwaningomabhuku elokhu ishona phansi siveza ukuthi ababambiqhaza bakomasipala basemakhaya abahlukene bashaye ngolonwabu ekuqaliseni izincomo zehhovisi likamcwaningimabhuku, futhi ezikhathini eziningi abazange bakuzigqize qakala. Ngenxa yalokho, ukugcina isibopho sokuphendula ngokuphathwa kwezimali nomsebenzi kuyaqhubeka nokumoshakala komasipala abaningi.

Lo mbiko jikelele ubhekana nemiphumela yocwaningomabhuku lomasipala basekhaya lonyaka wezimali ophele zingama-30 kuJuni 2018. Wandulela izichibiyelo zoMthetho Wezocwaningomabhuku Lukahulumeni oqale ukusebenza mhla lu-1 ku-Ephreli 2019. Kanjalo-ke, okudingekayo ngokwalo mthethosichibiyelo kuzosetshenziswa okokuqala ngqa emibikweni yocwaningomabhuku ekhishelwe iminyaka yezimali ephele ngawo noma emuva komhla zingama-31 kuMashi 2019.

Lezi zichibiyelo zethula udaba lwemisebenzi engalungile emikhulu kucwaningomabhuku olwenziwe ngaphansi koMthetho Wezocwaningomabhuku Lomphakathi, futhi uma

sekutholakele imisebenzi engalungile emikhulu, kungase kube nenqwaba yezinyathelo ezingathathwa, kubandakanywe uphiko lwezophenyo, lapho kunezinkinga ezixakile nezinkulu ezingeke zibandakanyeke ngqo kucwaningomabhuku. Uma sekwenziwe izincomo ngocwaningomabhuku njengoba kuzodingeka kuzokwenziwa esikhathini esinqunywe abacwaningimabhuku, uma lokho kuhluleka, abacwaningimabhuku bazothathela isikhulu esinesibopho sokuphendula izinyathelo eziyisibopho zokulungisa imisebenzi engalungile emikhulu, ngaso isikhathi esinqunyiwe. Isisombululo sokugcina, emuva kokuba sezisetshenziswe zonke izindlela ezingenhla, kuzoba wukuthi uMcwaningimabhuku-jikelele abheke udaba lokuqalisa inqubo engase iphoqe ukuthi kukhishwe isitifiketi sesikweletu egameni lesikhulu esinesibopho sokunakekela noma uphiko olunesibopho sokuphendula oluqondene nalezi zenzo ezingalungile ezinkulu, uma sekukhona bonke ubufakazi obudingekayo nobufanele.

Ukungalandelwa kwemiyalelo yokugcinwa kwesibopho sokuphendula kudala imiphumela yocwaningomabhuku engathandeki

Ihhovisi likaMakwetu, kusukela ekuqaleni kowezi-2013, belilokhu lixwayisa labo abanomsebenzi wokuqapha nokuphatha ngamaphutha angase abakhubaze ohulumeni basekhaya namandla abo okuhlinzekela umphakathi ngemisebenzi. Selokhu uhulumeni wasekhaya wamanje wangena ehhovisi, izinkinga zokuphatha ezinhlobonhlobo ezithinta omasipala bezilokhu zivezwa, okubandakanya imihlangano nabantu abathile nabaholi nangombiko jikelele ka-AG wezi-2016-17, kodwa imiphumela yakamuva iveza ukuthi lokhu kweluleka obekuqhubeka akuzange kugqizwe qakala.

U-AG uyavuma ukuthi bakhona omasipala ezweni abakwazile ukuqhubeka nokuthola imiphumela yocwaningomabhuku engenasici yize bebebhekene nezinselele ezifana nezozakwabo. Omasipala abayishumi nambili kulabo bebeseNtshonalanga Kapa futhi babandakanya omasipala basekhaya base-Swellendam, e-Witzenberg, e-Bergrivier, e-Breede Valley, e-Cape Agulhas, e-Cederberg, e-Hessequa, e-Matzikama nase-Overstrand. Abanye omasipala abaqhubekile nokusebenza kahle kube iSenqu (eMpumalanga Kapa), e-Midvaal (eGauteng), nasoKhahlamba (KwaZulu-Natali). 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.

Kuyishwa elikhulu ukuthi lezi zinqubo eziphuma phambili ezinemikhawulo zivame ukukhutshazwa ukulawula ngokungafanele nokwahluleka ukuqapha kwenqwaba yomasipala ezweni lonke. Umthelela ngowokuthi imali abayinikiwe isetshenziswa ngokungafanele noma akuphendulwa ngokuyikho ukuthi ngokuthi isetshenziswe kanjani njengoba kudingeka ngokwemithetho yokuphathwa kwezimali zikahulumeni. Umthelela omubi walokhu kwahluleka emisebenzini ekumele ihlinzekwe ugqama ngokusobala ngokuhamba kweminyaka komasipala abaningi, abakhulu nabancane. Ubufakazi balokhu kuvame ukuba yimisebenzi engaqedwanga, imisebenzi eyenziwa ngaphandle kokuqapha, ukungalungiswa kwengqalasizinda yokuhlinzeka ngezidingo ebalulekile nemisebenzi yokulungiswa kwemigwaqo nengqalasizinda eyenziwa budlabha. Emininingwaneni equkethwe kulo mbiko kukhona izibonelo zalokhu kwahluleka kanye nomasipala abagqamile.

A. Isibopho sokunakekela sohulumeni basekhaya siyaqhubeka nokushona phansi

Ingqikithi yomyalezo wombiko wakamuva ka-AG ithi ngenxa yokulandelwa kwemiyalelo yokuqalisa izincomo zaleli hhovisi, "ukugcinwa kwesibopho sokuphendula ngokusetshenziswa kwezimali nokuphathwa komsebenzi kuyaqhubeka nokwehla" komasipala basemakhaya".

Lo mbiko ubhale okulandelayo njengezinkomba ezinkulu zokwehla kokugcinwa kwesibopho sokuphendula ngonyaka obuyekezwayo:

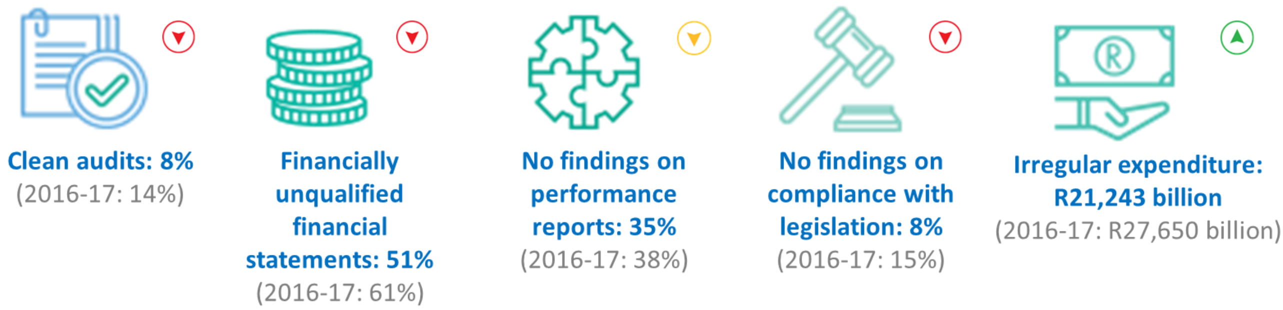
1. Imiphumela yocwaningomabhuku yehlile futhi izindleko ezingahlelelwe zisaphezulu

IHhovisi loMcwaningimabhuku-Jikelele waseNingizimu Afrika (i-AGSA) licwaninge omasipala abangama-257 nezikhungo zomasipala ezingama-21 ngonyaka wezimali wezi-2017-18.

Ukuqinisekisa ukuthi kubikwa ngendlela eqondakala kalula nokuthi umyalezo uqondiswa kwabafanele, umbiko wakamuva ugxile komasipala kuphela. Imiphumela yezikhungo zomasipala ididiyelwe kusithasiselo sombiko (esitholakala ku-www.agsa.co.za).

Igrafu engezansi inesifinyezo sokuthi omasipala (ezweni lonke) basebenze kanjani emikhakheni ecwaningwayo enhlobonhlobo:

Ucwaningomabhuku olungenagcobho: | Izitatimende zezimali ezitholakale zingenagcobho ngokwezimali: | Akukho okutholakele emibikweni yokwenziwa komsebenzi: | Akukho okutholakele maqondana nokulandelwa komthetho: | Izindleko ezingahlelelwe:



Ukwehla kwemiphumela yocwaningomabhuku isiyonke

Komasipala kucwaningwe amabhuku abo, imiphumela yocwaningomabhuku yabangama-63 yehlile kube angama-22 athuthukile. Bayi-18 kuphela omasipala abakwaze ukukhipha izitatimende zezimali nemibiko yokusebenza eseqophelweni, futhi badidiyela yonke imithetho ebalulekile, okwenze ukuthi bathole ucwaningomabhuku olungenasici. Lokhu kuwukwehla okusuka komasipala abangama-33 abathole ucwaningomabhuku olungenasici ngonyaka wezimali odlule.

Iqophelo elibi lezitatimende zezimali ezithunyelwe nemibiko yokwenziwa komsebenzi

UMakwetu uchaza ukuthi izitatimende zezimali ezifanele kanye nemibiko yokusebenza kubalulekile ukuze kube nesibopho sokuphendula nokuvuleleka kuhulumeni. Uveze ukuthi omasipala abaningi basaqhubeka nokungena ngaphansi kwalezi zigaba.

Uthe: "Imibono engenagcobho ezitatimendeni zezimali ayizange igcine ngokwehla isuka kuma-61% iya kuma-51% kodwa iqophelo lezitatimende zezimali esihlinzekwe ngalo lezocwaningomabhuku libe libi ngokwedlulele kunangonyaka odlule. Bayi-19% kuphela omasipala abakwaze ukusinika izitatimende zezimali ebezingenakho okubhaliwe okungasilo iqiniso okukhulu." UMakwetu ungezele wathi imibiko yokwenziwa komsebenzi yama-65% omasipala abathumele imibiko ebeyinamaphutha amakhulu futhi ebeyingalungele ukusetshenziswa umkhandlu noma uhulumeni.

Izinga eliphezulu kakhulu lokungalandelwa kwezimiso kumithetho yokuphatha kusukela ngowezi-2011-12

U-AG ubike ukuthi ukungalandelwa kwemithetho okukhulu kube kuma-92% komasipala, okuwukukhuphuka kusuka kuma-85% ngonyaka odlule. OMasipala abanemiphumela emikhulu yokungalandelwa kwemiyalelo kwezokuphathwa kwezemisebenzi yezokuthenga bakhuphuke besuka kuma-72% baya kuma-81%. Kokubili lokhu kungamaphesenti aphezulu kakhulu okungalandelwa kwezimiso i-AGSA ebike ngakho kusukela ngowezi-2011-12.

Izindleko ezingahlelelwe zisasezingeni eliphezulu kakhulu, kodwa zingaphansi konyaka odlule

Imibiko kaMakwetu yezindleko ezingahlelelwe isasezingeni eliphezulu, kodwa ukwehla kusukela kuma-R29,7 wezigidigidi kuya kuma-R25,2 ezigidigidi emuva kwerekhodi eliphezulu onyakeni odlule.
Isibalo esibikiwe sesisonke sibandakanya u-R4 wezigidigidi zezindleko ezingahlelelwe kulabo masipala okungaqedwanga ucwaningomabhuku lwabo ngosuku lomnqamula-juqu lwalo mbiko.

Uchaze wathi, "Le mali beyingaba ngaphezu kwale, njengoba ama-46% omasipala bekungabanogcobho ngokungaqedelwa kokudalulwa kwezindleko ezingahlelelwe noma ukudalulwa kwezitatimende zezimali ebebengazi ubungako bezindleko ezingahlelelwe".
Sezizonke, izindleko ezingahlelelwe ziyizigidigidi eziyi-R17,3 (81%) ezihambisana nezindleko ezidaleke ngowezi-2017-18 - ezimele ama-5% esabelomali sezindleko kumasipala wasekhaya. Lesi sibalo esiphelele sibandakanya izigidigidi eziyi-R6,4 zokukhokhiwe ezinkontilekeni ezikhishwe ngendlela engalungile eminyakeni edlule - uma ukulandelwa kwezimiso akuzange kuphenywe bese kudluliswe, ukukhokhelwa kwalezi zinkontileka kuzoqhubeka ukubhekwa nokudalulwa kwezindleko ezingahlelelwe.

Ukubambezeleka kokwethulwa kwemibiko yonyaka emikhandlwini

UMthetho Wokuphathwa Kwezimali Zikahulumeni Komasipala (i-MFMA) imise imigudu okumele ilandelwe womasipala lapho bethumela imibiko yonyaka yabo emikhandlwini

yomasipala yabo. U-AG wethula umbiko mhla zingama-31 kuMeyi 2019, kulo lonke ucwaningomabhuku oluqediwe, womasipala baseGauteng, KwaZulu-Natali, eMpumalanga naseNyakatho Kapa kuphela abalandele imigudu ye-MFMA ngokugcwele - bonke bathole ama-100% ngokwamazinga okuthunyelwa kwemibiko.

Izifundazwe ezilandelayo zinomasipala abangaze bayithumele imibiko yabo ngomhla wama-31 kuMeyi 2019:

- INyakatho Ntshonalanga neMpumalanga Kapa inomasipala owodwa esifundazweni ngasinye obewungakawuthumeli umbiko
- Babili omasipala esifundazweni ngasinye okuyiLimpopo neNtshonalanga Kapa abakawuthumeli umbiko
- I-Free State inomasipala abathathu abangakawuthumeli umbiko.

"I-MFMA imise izinyathelo okumele zithathelwe umphathi kamasipala noma usodolobha uma umasipala wehluleka ukulandela izimiso zokuthumela umbiko emkhandlwini. Phezu kwalokho, uMthetho unika i-AGSA amandla okuthumela izitatimende zezimali nombiko wocwaningomabhuku womasipala ngqo emkhandlwini kamasipala, uMgcinimafa Kazwelonke, umgcinimafa wasesifundazweni, u-MEC obhekele omasipala basekhaya esifundazweni kanye nanoma oluphi uhlaka lukahulumeni, uma kwenzeka usodolobha ehluleka ukuthumela umbiko wonyaka kamasipala," kusho u-AG esikhumbuza.

2. Ukungabibikho kokwenziwayo ngokwaphula kwemigoqo nokwenziwa kokungalungile

Umbiko uveze ukuthi izincomo eziphume ehhovisi likaMakwetu ziqondiswe kubuholi bomasipala basemakhaya ngonyaka odlule ukuqinisekisa ukuthi imiyalelo eyisisekele beyimisiwe, obekuzothuthukisa ukugcina isibopho sokuphendula nemiphumela yocwaningomabhuku, azizange zigqizwe qakala womasipala. Futhi kube nemiphumela emibi kulabo abangayilandelanga imithetho emisiwe, njengoba kuvezwe emiphumeleni ebalulekile engezansi:

Ukwahluleka ukuphenyo ngemiphumela

Ihhovisi lezocwaningomabhuku belilokhu lishayela ubuholi bukamasipala wasekahaya ukuthi mabumise okuzokwenziwa ngokungalandelwa kwemigoqo nezimiso kodwa lokho

akwenziwanga. U-AG ubike ukuthi ukungalandelwa kwemithetho okukhulu kube kuma-60% komasipala - okuwukukhuphuka kusuka kuma-54% ngonyaka odlule.

Ukwahluleka ukuthatha izinyathelo ngemiphumela

Abacwaningimabhuku bathole okulandelayo:

- Sebebonke bangama-74% omasipala abangazange bazilandele ngokugcwele izinsolo zokuphathwa ngokungafanele nokukhwabanisa kwezokuphathwa kwezimali nezinkontileka zokukhishwa kwemisebenzi, futhi ama-45% omasipala bengenazo izindlela ezidingekayo zokubika nokuphenya ngokuphulwa kwezimiso noma ukukhwabanisa obebungase bube khona.

- Ukungalandeleli ngokwanele nakho kuphinde kwabonakala komasipala ngokungabakwa ngokufanele kwemiphumela yezokuphathwa kokukhishwa kwezinkontileka zemisebenzi nezinkomba zokukhwabanisa obungase bube khona noma ukungaziphathi ngokufanele ihhovisi likaMakwetu elabika ngakho phambilini futhi lancoma ukuthi kwenziwe uphenyo. "Bangaphezu kukahhfau omasipala abangazange balwenze uphenyo ngemiphumela etholakele. Lapho lungenziwanga uphenyo, ama-34% omasipala bahlulekile ukuxazulula yonke imiphumela ngokwanelisayo," kusho u-AG.

- Komasipala abangama-62%, umkhandlu wehlulekile ukwenza uphenyo olufanele ngazo zonke izigameko ezingagunyazwanga, ezingahlelelwe nezingenzuzo neziwukusaphaza ezibikwe ngonyaka odlule - okuwukwehla okuncane kusuka kuma-60% ngonyaka odlule.

U-AG uphinde waveza ukuthi, "azizange zithathwe izinyathelo ezanelisayo ukubuyisa, ukusula, ukugunyaza noma ukugxeka izindleko ezingagunyaziwe, ezingahlelelwe nezingenanzuzo neziwukusaphaza, njengoba kusho umthetho. Ngenxa yalokho, ibhalansi yasekupheleni konyaka yemisebenzi engalungile eziqongeleleke eminyakeni eminingi okungazange kubhekanwe nazo sezizonke zibe yizigidigidi ezingama-R71,1, kube izindleko ezingagunyaziwe zibe yizigidigidi ezingama-R46,2 futhi izindleko ezingenanzuzo neziwukusaphaza zibe yizigidigidi ezingu-R4,5" .

3. Isimo esiqhubekayo nokwenza kube nzima ukwenza ucwaningomabhuku

U-AG uveze ukukhathazeka kwakhe ngokuqhubeka kwezinkinga amathimba akhe ezocwaningomabhuku aqhubeka nokubhekana nazo lapho enza umsebenzi wawo wocwaningomabhuku.

"Isimo socwaningomabhuku sibe ngesinezingqinamba ngokwanda kokuphikiswa kwemiphumela yocwaningomabhuku nokududulekela emuva lapho inqubo yocwaningomabhuku nezinhloso zamathimba enza ucwaningomabhuku ziye zaphoselwa inselele," kusho uMakwetu. Uphinde waveza ukuthi kwabanye omasipala kube nencindezi ebekwa emathimbeni ocwaningomabhuku ukuthi ashintshe izinqumo ukuze kugwenywe imiphumela yocwaningomabhuku emibi noma ukudalulwa kwezindleko ezingajwayelekile, ngaphandle kwezizathu ezanelisayo. Kube nanezigameko zokusongelwa nokusatshiswa kwabacwaningimabhuku ezifundazweni eziningi," kudalula u-AG.

Uqhubeka waveza ukuthi isimo esibelesele sokungazilandeli izincomo zocwaningomabhuku akuthintanga ihhovisi lakhe kuphela, kodwa manje sekudlulele ekugcinweni kwesibopho sokuphendula sabanye ababambiqhaza komasipala - njengamaphiko ocwaningomabhuku angaphakathi, amakomidi ocwaningomabhuku namakomidi ama-akhawunti kahulumeni komasipala.

"Kwabanye omasipala, izincomo zalaba babambiqhaza azizange ziqaliswe, okwenze kwaba nzima ukuthi babe nomthelela omuhle emiphumeleni yocwaningomabhuku. Kubalulekile nokuveza ukuthi abanye omasipala abazange baziqalise izinhlelo zikamgcinimafa neminyango yezokubusa ngokubambisana ukuze kube nomthelela omuhle emiphumeleni yocwaningomabhuku nezinhlelo zokuhlinzeka ngemisebenzi. Abanye omasipala abazange bazenze izinhlelo zokweseka zale minyango ezibalulekile obekuhloswe ngazo ukuthuthukisa ukuphathwa komasipala basekhaya jikelele, ikakhulukazi komasipala abaxhugayo" esho engezela

uMakwetu uphinde wathi ubuholi bendlalele ukugcina isibopho sokuphendula futhi uma imiphumela yocwaningomabhuku inganjengoba kulindelekile, kumele amandla amaningi asetshenziselwe ukudingida lokho okulokhu kungadluleki kukho, hhayi ukunxenxa abacwaningimabhuku ukuthi bashintshe izinqumo zabo.

Umthelela omubi wokwahluleka ukugcina isibopho sokuphendula ezimpilweni zezakhamizi

Ukwahluleka ukugcinwa kwesibopho sokuphendula kohulumeni basekhaya kunomthelela omubi ezakhamizini, kuxwayisa uMakwetu.

"Lapho kungekho ukugcinwa kwesibopho sokuphendula, omasipala bayazabalaza noma bayahluleka ukuhlangabezana nezimpokophelo zabo. Lokhu kugcina ngokuba nomthelela omubi kuzakhamizi ezethembele komasipala ukuze zihlinzekwe ngemisebenzi."

Ucwaningomabhuku lwe-AGSA lugqamise izindawo ezimbili ezisemqoka ezithintekayo, ezilandelayo:

- Isimo sezimali zomasipala
- Ukuhlinzekwa nokulungiswa kwezingqalasizinda zomasipala

Izibonelo zokuthi ukungagcinwa kwesibopho sokuphendula kunomthelela omubi kangakanani ezimpilweni zezakhamizi zibandakanya:

Isimo sezimali zomasipala

Ukwahluleka ukuqoqa isikweletu samakhasimende kamasipala kuye kwanda. Kulezi zimo, beyingekho indlela yokuthi omasipala bangabhekani nobunzima bokubhalansisa amabhuku abo. Sebebonke, bangama-34% omasipala abadalule izindleko ezeqe ingeniso (ukushoda kwemali) - ukushoda kwemali sekukonke kulabo masipala kube yizigidigidi ezingu-R5.8.

Izinkinga zezimali zohulumeni basekhaya ziphinde zabaxaka kakhulu abakweletwa imali womasipala. Umthelela walokhu kwahluleka ukukhokhela abakweletwayo kuye kwagqama kakhulu ngezimali ezinkulu ezikweletwayo ngokuhlinzekwa kukagesi namanzi ku-Eskom namabhodi amanzi, ngokwahlukana kwazo lezi zikhungo.

Izifundazwe ezinhlanu ziphendulile ngenkinga yezimali eqhubekayo ngokungelelela kwesifundazwe lapho kufakwe omasipala abayi-18 kulabo abadinga ukulawulelwa izimali zabo.

U-AG uveze ukuthi: "Njengoba isimo somnotho esibi sinesandla ekwehleni kwesimo esihle komasipala, abaningi abaziphathi izimali zabo njengoba kufanele. Isibonelo, sibika

ngezindleko ezingenzuzo neziwukusaphaza ezibe yizigidigidi eziyi-R1.3 ngesikhathi esibuyekezwayo. Empeleni lokhu kuwukulahleka kwemali. Ukulahlekelwa yimali okungase kufinyelele kuzigidigidi eziyi-R1.6 zotshalomali olwenziwe i-VBS Mutual Bank nakho kusintengise kakhulu isimo sezimali somasipala abayi-16, futhi kwaba nomthelela emisebenzini yokuhlinzeka ngengqalasizinda nemisebenzi yezokulungisa."

Ukusilela ekuthuthukisweni nasekulungisweni kwengqalasizinda

Ucwaningomabhuku luka-AGSA luphinde lahlonza inqwaba yokusilela ekuthuthukisweni nasekulungisweni kwengqalasizinda komasipala. Lokhu bekubandakanya ukusetshenziswa ngokunganele kwemali, ukubambezeleka kokuqedwa kwemisebenzi, nokungalandelwa komthetho wokuphathwa kwezinkontileka zokukhishwa kwemisebenzi.

UMakwetu ucaphune okubalulekile okukhathazayo "ukunganakwa kwengqalasizinda yamanzi akhokhelwayo nokuthuthwa kwendle". Uthe isimo sengqalasizinda yamanzi kanye/noma nokuthuthwa kwendle beyingahlolwa ngama-32% omasipala ababhekele ezamanzi nokuthuthwa kwendle; futhi cishe uhhafu wabo bewungenayo imithethonqubo yezokulungiswa kwale ngqalasizinda. "Ngakho akusiyo into engalindelekile, ukuthi ama-39% omasipala ayikudalulanga ukulahlekelwa angamanzi okubikiwe okungaphezu kwama-30%, okudale ukulahlekelwa okuyizigidigidi ezingu-2,6."

Uphinde wagqamisa ukuthi ukulungiswa kwemigwaqo akuzange kubekwe eqhulwini, kwaba nesimo semigwaqo engahlolwa engama-23% komasipala ababhekelele imigwaqo futhi ama-41% abengenalo uhlelo lokulungiswa kwemigwaqo.

Ngezansi kukhona izibonelo zokwahluleka ukugcina isibopho sokuphendula maqondana nengqalasizinda yomasipala:

- **IMetsimaholo – Oranjeville sports complex (e-Free State)**

  Ukwakhiwa kwe-Oranjeville sports complex kwamiselwa isabelomali esiyizigidi ezingama-R21,9. Umasipala usebenzise izigidi ezingama-R21,7 kulo msebenzi, okungama-99,1% emali esabelomali. Ayibanga khona indlela yokuqinisekisa ukuthi umsebenzi ugcine wenziwe na ngayo yonke le mali ekhokhiwe, ngaphandle kokubiya, azikho izakhiwo ebezikhona ngesikhathi kuvakashelwa le ndawo.

- **EMafikeng – ukuthuthukiswa kwemigwaqo i-First ne-South street (eNyakatho Ntshonalanga)**

  Umsebenzi uqedwe emuva kwezinyanga eziyithupha kudlule isikhathi esiwumnqamula-juqu, ikakhulukazi ngenxa yokungabibikho kokuxhumana nokusebenzisana phakathi kwababambiqhaza abanhlobonhlobo, okubandakanya umasipala, unjiniyela okubonisanwa naye, usonkontileka, ikhansela lewadi kanye nomphakathi.

  Ngesikhathi kuyobonwa le ndawo, abacwaningimabhuku bathola ukuthi ibanga ebeseliqediwe kule migwaqo lalingaphansi kwalelo elibhalwe enkontilekeni. Izindleko ezingahlelelwe ezadaleka kulo msebenzi zaba yizigidi ezingu-R4,2.

- **Esifundeni iMopani – ukubuyiselwa nokukalwa kabusha kwamapayipi kabhestazi nosemende eLulekani (eLimpopo)**

  Lo msebenzi kwakuhlelwe ukuthi uqedwe mhla zingama-30 kuJuni 2018, okwabuyekezelwa umhla ziyi-15 kuJanuwari 2019 ngenxa yokusilela ezinqubweni zezinkontileka zokukhishwa kwezinkontileka zemisebenzi okwadala ukuthi umsebenzi ugcine sewukhishwa ngasekupheleni konyaka. Phezu kwalokho, umasipala awuzange uwulandele umthetho wokuphathwa kokukhishwa kwezinkontileka zemisebenzi, njengoba ikomidi elinquma ngokukhishwa kwebhidi eyanikezela ngalo msebenzi lingazange lakhiwe ngokufanele.

Izizathu zokuhluleka ukugcina isibopho sokuphendula

Umbiko ka-AG ugqamisa okulandelayo njengokunye okube negalelo elikhulu ekwahlulekeni ukugcina isibopho sokuphendula kanye nokwehla kwemiphumela yocwaningomabhuku:

- Ubuholi, abaphathi abakhulu nezikhulu bahlulekile ukuthuthukisa, ukuqalisa nokuqapha izinhlelo ezisebenzayo nezinqubo zangaphakathi zokulawula, okubandakanya izindlela zokulungisa umonakalo.
- Izikhala zomsebenzi nokungabibikho kozinzo ezikhundleni ezibalulekile kulibazise ukuthuthukisa ngokwezinhlelo nangendlela eqondile futhi kwaba nomthelela emandleni emikhandlu okugcina abantu benesibopho sokuphendula.

- Izikhulu ezibalulekile ezingenawo amakhono afanele nolwazi lokubika ngesimo sezimali ziholele ekutheni kuthenjelwe ngokweqile kulabo okubonisanwa nabo futhi kube nomthelela omubi ekuhleleleni isimo sezimali, ukugcinwa kwamarekhodi nokubika.
- Ukunganelisi noma ukusilela kwezinqubo zokubuyekeza nokuqapha kanye nezikhulu ezingaphenduliswa ngokungenziwa komsebenzi kahle.
- Izikhulu ezishoda ngamakhono adingekayo, ulwazi noma ukuqonda ngokufanele kwabaphathi nokudingekayo maqondana nokuthulwa kombiko maqondana nolwazi lwezokwenziwa komsebenzi.
- Ubuholi nezikhulu zomasipala eziyishaye indiva ngenhloso noma ngobudedengu, imisebenzi yazo futhi zangayihlonipha imithetho, okungabhekanwanga nakho ngokufanele ngezindlela zokuqondisa izigwegwe ngokuphula kwemigoqo.

B. Imiphumela yocwaningomabhuku efinyeziwe

Ocwaningwenimabhuku 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 kwayo yonke imithetho 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.

Izindleko zomasipala basekhaya kusabelomali sowezi-2017-18

Isabelomali sezindleko zomkhakha womasipala ngowezi-2017-18 saba yizigidigidi ezingu-R376,49. Omasipala abanemibono yocwaningomabhuku engenasici bamele izigidigidi ezingu-R9,51 (3%) zale mali, kube labo abanemibono engenogcobho bamele izigidigidi ezingama-R237,44 (62%). Omasipala abanemibono yocwaningomabhuku olunogcobho bakhe izigidigidi ezingama-R77,48 (21%) esabelomali sisonke, kube labo abanemibono

enokungasilo iqiniso nengenamiphumela bamele izigidigidi ezingama-R23,62 (6%). Omasipala abanocwaningomabhuku olusilele bakhe izigidigidi ezingama-R28,44 (8%) ezindleko zesabelomali zizonke.

Okwenzekayo emiphumeleni yocwaningomabhuku lomasipala

Zibe yisithupha izifundazwe kweziyisishiyagalolunye ezibe nomasipala abanamabhuku angenasici, njengoba kuveziwe ngezansi:

Isifinyezo esingezansi siveza ukuthi izifundazwe ezahlukene, ngokulandelana ngokwe-alfabhethi, zisebenze kanjani onyakeni obuyekezwayo:

IMpumalanga Kapa

Imiphumela yocwaningomabhuku yesifundazwe iveza ukwehla okukhulu, okwakhiwe wukwehla okuhlanu nokuthuthuka okune. Isibalo somasipala abathola imibono echitshiyelwe (enogcobho, engasilo iqiniso noma engenamiphumela) sikhuphuke ngama-39% onyakeni odlule kwaya kuma-47% onyakeni obuyekezwayo.

Isimo sezimali sesisonke somasipala esifundazweni sehlile, njengoba ama-76% omasipala ebe nezinkomba zezimali ezinhle noma edinge ukuthi kungenelelwe, kuqhathaniswa nama-66% onyaka odlule. Kulabo masipala, ama-29% (2016-17:21%) abhekane nenselele zokusebenza kwemali, okugcizelelwe emibikweni yabo yocwaningomabhuku.
U-AG ubancomile omasipala esifundazweni ngokusebenzisa ama-96% ezabelo ezinemigomo ezabelwa ukuthuthukisa ingqalasizinda.

Ukuze isifundazwe sithuthukise imiphumela, uMakwetu weluleke wathi "ubuholi bezepolitiki nobezemisebenzi kumele buphokophele ekwakheni isimo esizodala uhulumeni wasekhaya osebenzayo nogcina isibopho sokuphendula. Kumele izikhulu zigxilise ukubaluleka kobuholi obugcina izinkambisonhle nokuphatha okuhle, okwesekwa abaphathi abanamakhono okusebenza kugcizelelwe ukuvalwa kwezikhala zabaphathi bomasipala nezikhulu eziphezulu zezimali ngokuqashwa kwabantu abawuqeqeshelwe umsebenzi ukuze kube nozinzo".

Igrafu engezansi iveza isifinyezo sokuthi isifundazwe sisebenze kanjani emikhakheni yocwaningomabhuku enhlobohlobo:

Clean audits: 5%
(2016-17: 5%)

Financially unqualified financial statements: 53%
(2016-17: 61%)

No findings on performance reports: 29%
(2016-17: 32%)

No findings on compliance with legislation: 5%
(2016-17: 5%)

Irregular expenditure: R7 276 million
(2016-17: R13 546 million)

I-Free State

U-AG uphinde waveza ukukhathazeka ngesimo somasipala esifundazweni ebuka, ngakodwana, ukuthi: "Isimo sikahulumeni wasekhaya sase-Free State siveze ukukhubazeka ngokugcwele kwezindlela zokulawula zangaphakathi njengoba ubuholi besifundazwe bezepolitiki nezokuphathwa kwemisebenzi, buphindile, baveza ukungangeneleli ekuthuthukiseni ukugcinwa kwesibopho sokuphendula ngokuphathwa kwezimali nokwenziwa komsebenzi.

"Ubuholi abuzange buziqalise izincomo zethu ukuqinisekisa uzinzo nokuvalwa kwezikhala zemisebenzi ezikhundleni ezisemqoka, yize buzibophezele ngokwenza njalo. Lokhu kudale ukumoshakala okukhulu emiphumeleni yocwaningomabhuku yomasipala, ukuhlinzeka ngemisebenzi nesimo sezimali. Izinga elidingekayo lokuqapha labo bonke abahlinzeki bomsebenzi wokuqinisekisa belingekho nhlobo komasipala abaningi futhi siyangabazi ukuthi osopolitiki bazimisele ngokwenza okufanele ngesizathu esifanele, ikakhulukazi ngenxa yokungenelela kokuphazamisa kosopolitiki okulimaze ukuphatha okuhle."

UMakwetu uthi inkinga yezimali kulesi sifundazwe iya ikhathaza kakhulu. "Yize abanye omasipala bebefakwe ngaphansi kohlelo lokungenelela kwesifundazwe, lokhu akusizanga, njengoba uzinzo ngokwezimali kulabo masipala lungasimamanga. Inqwaba yalabo masipala esifundazweni babe ngabafanelwe ukungenelela okuphoqelekile

kwezikhulu zesifundazwe okusebenza lapho umasipala unenkinga yezimali exakile futhi uziphule kakhulu izibopho zawo zokuhlinzeka ngemisebenzi noma ukuhlangabezana nezibopho sezimali; nokho asikho isinyathelo esithathwe wubuholi besifundazwe ukuqalisa imigoqo engokomthethosisekelo. Ngenxa yalokho isimo sezimali somasipala siqhubekile nokumoshakala sisuka esikweletini sesikhathi esifishane (lapho izikweletu sezikhathi esifishane zibe ngaphezu kwempahla yesikhathi esifishane) esiyizigidigidi ezingu-R4,8 ngonyaka odlule saya kuzigidigidi ezingu-R6,1 kulo nyaka."

Clean audits: 0%
(2016-17: 0%)

Financially unqualified financial statements: 14%
(2016-17: 71%)

No findings on performance reports: 7%
(2016-17: 21%)

No findings on compliance with legislation: 0%
(2016-17: 0%)

Irregular expenditure: R913 million
(2016-17: R677 million)

I-Gauteng

Uhulumeni wasekhaya wase-Gauteng uyigcinile imiphumela yocwaningomabhuku yowezi-2017-18 ngokuba nomasipala owodwa othole ucwaningomabhuku olungenasici. Ukucutshungulwa kwemiphumela yocwaningomabhuku akuyibandakanyi i-Emfuleni, lapho ucwaningomabhuku lungazange luphothulwe ngesikhathi esinqunywe ngokomthetho ngenxa yezinkinga zezokuphepha endaweni yalowo masipala, okudale ukumiswa kwesikhashana kwenqubo yocwaningomabhuku. U-AG uncome i-Midvaal ngokugcina imiphumela yocwaningomabhuku engenasici iminyaka emihlanu. "Njengoba kuveziwe eminyakeni edlule, lokhu kudalwe ukumiswa kwenqwaba yezinqubo ezinezimpokophelo ezinhle kumasipala, njengokuqapha ngesikhathi ukuqaliswa kwezinhlelo ukuqinisekisa ukuthi izinkinga zokulawula zangaphakathi ziyalungiswa futhi kube kuqaliswa nezindlela zokuqondisa izigwegwe ngempumelelo. Uma lezo zinqubo zingasetshenziswa esifundazweni sonke, imiphumela yocwaningomabhuku ingase iqhubeke nokuthuthuka."

UMakwetu uphinde wancoma omasipala besifundazwe ngokuthola umbono wocwaningomabhuku ongenagcobho ngama-100% eminyakeni emithathu edlule. I-Gauteng isaqhubeka nokuba yiso kuphela isifundazwe esingenalo ugcobho nemibono engenamiphumela. Nokho, iqophelo lezitatimende zezimali njengoba bezithunyelelwe

ucwaningomabhuku lehlile, njengoba bebe ngama-30% kuphela omasipala (2016-17:40%) abathumele izitatimende zezimali ebezingenawo amaphutha amakhulu.

- **Clean audits: 9%** (2016-17: 9%)
- **Financially unqualified financial statements: 100%** (2016-17: 100%)
- **No findings on performance reports: 50%** (2016-17: 40%)
- **No findings on compliance with legislation: 10%** (2016-17: 10%)
- **Irregular expenditure: R3 246 million** (2016-17: R3 522 million)

KwaZulu-Natali

Imiphumela yocwaningomabhuku iqhubekile nokwehla ngonyaka wesibili kulandela ukhetho nokuqokwa kobuholi obusha bezepolitiki nezokuphathwa kwemisebenzi esifundazweni. Imiphumela iveza ukwehla ngokuphelele komasipala abayisishiyagalolunye kusukela ngonyaka odlule, okudale ukwehla okuyi-14 nokuthuthuka okuhlanu. Lokhu kube wukwehla okukhulu komasipala abayisithupha ababenemibono yocwaningomabhuku engenagcobho ngaphandle kwemiphumela (ucwaningomabhuku olungenasici) kusuka kwabayisithupha kwaya kowodwa; kanye nokukhuphuka kwesibalo somasipala abanemibono yocwaningomabhku echitshiyelwe (enogcobho, engasilo iqiniso nengenamiphumela) kusuka ku-14 kuya ku-18.

"Siphinde sahlonza futhi sabika ngokuthi ubuholi buhambisana nabaphathi bebuphuza ukungenelela, noma abuzange bungenelele nhlobo, ngenkathi kukhishwa isexwayiso sezimpawu zengcuphe eziyisithupha nezincomo esivame ukuzidlulisa ngenkathi sibonisana. Izindlela zokulawula zangaphakathi azizange zilandelwe nhlobo. Kubalulekile nokuveza ukuthi amazinga okungaboni ngaso linye, ukucindezela nokusabisa, kanye nokududulelwa emuva nokungaphenduli akhuphukile ngesikhathi sokuqalisa nokubika ngocwaningomabhuku lwethu, njengoba ubuholi nabaphathi bebenencindezi yokuthola imiphumela yocwaningomabhuku engcono. Lokhu kuhambisana nensakavukela yemibhikisho yokuhlinzekwa kwemisebenzi kulethele umsebenzi wezocwaningomabhuku izinselele emathimbeni ethu ocwaningomabhuku," kuveza u-AG.

"Inqwaba yezinselele kohulumeni basekhaya bonke zinkulu futhi zidinga ukubhekisiswa futhi kutholakale isisombululo sesikhathi eside. Futhi, kunamagebe ayisisekelo abuye anganakwa, angalungiseka kalula nangokushesha ngokukwakha izinhlelo eziqondakalayo zokulawula kwangaphakathi," kweluleka uMakwetu.

Clean audits: 2%
(2016-17: 11%)

Financially unqualified financial statements: 65%
(2016-17: 73%)

No findings on performance reports: 40%
(2016-17: 48%)

No findings on compliance with legislation: 4%
(2016-17: 12%)

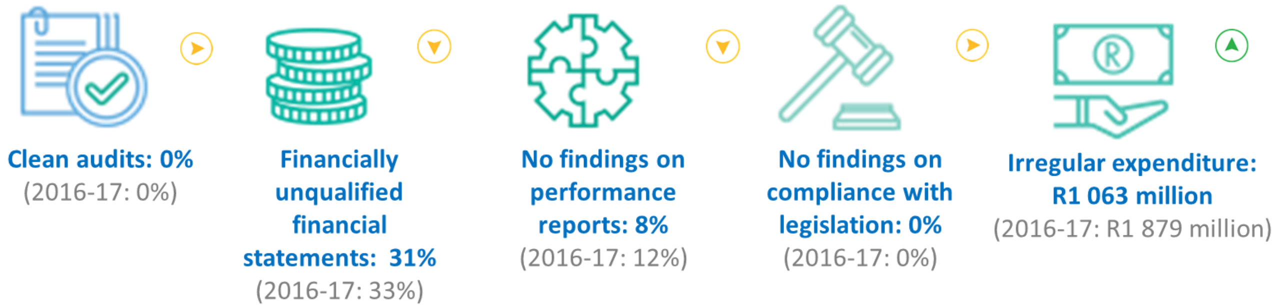
Irregular expenditure: R2 943 million
(2016-17: R2 333 million)

ILimpopo

Omasipala baseLimpopo babhaliswe njengalabo ababe nokuthuthuka okuncane emiphumeleni yocwaningomabhuku isiyonke ngowezi-2017-18 ngokuthuthuka okuphelele komasipala ababili. Nokho, lokhu kuthuthuka kudalwe abaxhumanisi kunokuba kudalwe imizamo yobuholi yokubhekana nezinkinga zokulawula zangaphakathi.

"Emuva kwemiphumela yocwaningomabhuku ethuthukile yowezi-2015-16, okwadalwa ukubonisana, saxwayisa ngokwethembela kakhulu kubaxhumanisi okubeka ukugcinwa kwemiphumela yocwaningomabhuku ethuthukile engcupheni. Izexwayiso zethu azinakwanga ngakho-ke ngowezi-2016-17 lokhu kuthuthukisa akugcinekanga, njengoba imiphumela yocwaningomabhuku iyonke yehla.

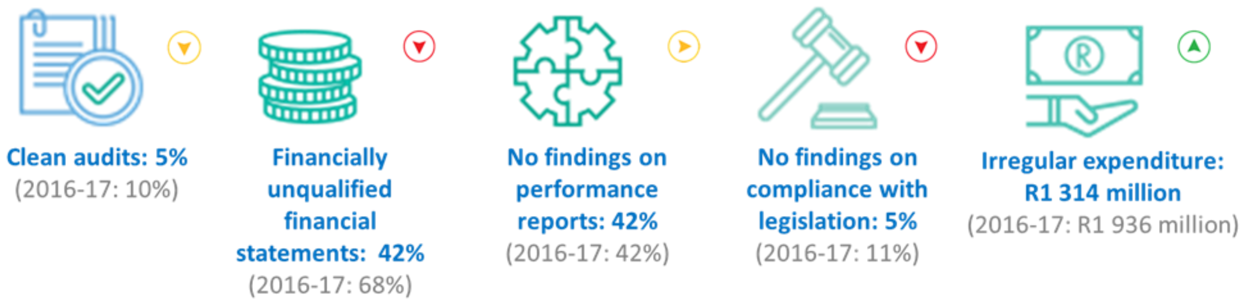
"Siyaphinda sikhuthaza ubuholi esifundazweni ukuthi buqinisekise ukuthi usiko lokugcina isibopho sokuphendula luyakhuthazwa futhi wonke amazinga abaphathi nabaholi amukela umsebenzi wokuthuthukisa imiphumela yocwaningomabhuku. Kubaluleke kakhulu ukuthi amakomidi ama-akhawunti kahulumeni omasipala nemikhandlu yomasipala ibe nabasebenzi abafanele, ikakhulukazi kwezokulandelwa kwezimiso, ukwenza umsebenzi wokuqapha ngempumelelo ukuvimba isimo lapho omasipala bezoba nokulahlekelwa kwezimali okungadingeki, njengokwenza utshalomali olungekho emthethweni. Isimo kumele simiswe phezulu (abaphathi abakhulu, abaphathi bomasipala nosodolobha) ukuthi akungenziwa komsebenzi ngokufanele nokungalandelwa kwemigomo akuzukwamukelwa nhlobo. Lokhu akuzukuthuthukisa imiphumela yocwaningomabhuku kuphela kodwa kuzoba nomthelela omuhle nasekuhlinzekeni ngemisebenzi."



IMpumalanga

IMpumalanga ayikwazanga ukugcina imiphumela yocwaningomabhuku ethuthukile kusukela ngowezi-2016-17 kunalokho ibhekane nokwehla okukhulu ngowezi-2017-18. Ube munye kuphela umasipala obe nemiphumela yocwaningomabhuku ethuthukile isuka emiphumeleni yocwaningomabhuku engenagcobho yathola ucwaningomabhuku olungenasici. Basayisishiyagalolunye omasipala abehlile kusuka onyakeni odlule. Okuhamba phambili kulokhu kwehla wukushoda kwezindlela zokulawula zangaphakathi ezimisiwe ezisebenzayo okudale isimo sokulawula singabi nazinzo.

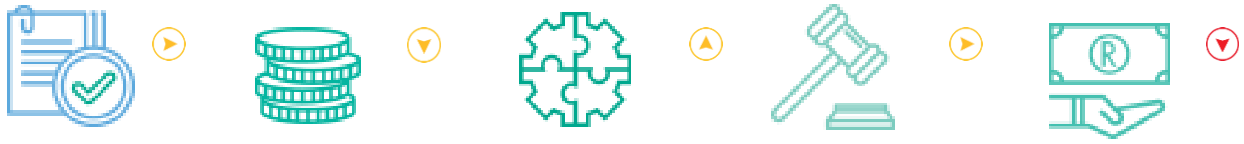
"Yize sathumela umyalezo oqinile eminyakeni edlule, sinxusa ohulumeni basekhaya nobuholi besifundazwe ukuthi babhekane ngokufanele ngokwahluleka ukugcina isibopho sokuphendula ngokuletha uzinzo kohulumeni basekhaya (njengokuvala izikhala zemisebenzi nokufaka abantu abafanele kohulumeni basekhaya) nokuqalisa izindlela zokuqondiswa kwezigwegwe kulabo abaphula imithetho yokuphatha, isifundazwe asiwulalelanga lo myalezo, okudale ukwehla kwemiphumela yocwaningomabhuku," kusho u-AG.



INyakatho Kapa

Imiphumela yocwaningomabhuku yehlile, kwaba nomasipala abathathu abasuke embonweni wocwaningomabhuku ongenagcobho baya kumbono wocwaningomabhuku onogcobho, baba babili omasipala abasuke kumbono wocwaningomabhuku onogcobho baya kumbono wocwaningomabhuku ongenamiphumela.

Ukwehla sekukonke kuqinisekisa ukuthi umyalezo we-AGSA wokugcinwa kwesibopho sokuphendula obewulokhu uthunyelelwa isifundazwe eminyakeni emibili edlule awukalandelwa. Lo myalezo uqukethe, phakathi kokunye, osodolobha, abaphathi bamasipala nabaphathi abakhulu abamiselene isizibopho zokuphendula nakulabo ababasebenzelayo. "Njengoba lokhu kungenzekanga, kubikwa ngemiphumela efanayo unyaka nonyaka ezikhathini eziningi, okuqinisekisa ukuthi ukugcinwa kwesibopho sokuphendula ngezimali nokwenziwa komsebenzi kuyaqhubeka nokwehla."



Clean audits: 3% (2016-17: 3%)

Financially unqualified financial statements: 42% (2016-17: 46%)

No findings on performance reports: 27% (2016-17: 23%)

No findings on compliance with legislation: 4% (2016-17: 4%)

Irregular expenditure: R586 m (2016-17: R283 m)

INyakatho Ntshonalanga

Ukushona phansi kwesifundazwe kuqhubekile ngokunye ukwehla okukhulu emiphumeleni yocwaningomabhuku. Awukho nowodwa umasipala othole umbono wocwaningomabhuku ongenasici, kube inqwaba yemibono engenasici yezimali yehlile isuka kokubili yaya kokukodwa futhi isibalo semibono engenamiphumela ikhuphuke isuka kusishiyagalombili yaya ku-13. Imiphumela yocwaningomabhuku yomasipala abayisikhombisa yehlile, baba babili kuphela umasipala abathuthukile.

"Le miphumela yocwaningomabhuku, emibi kunayo yonke kusukela ngowezi-2012-13, iveze ngokusobala ukwehla kokugcinwa kwesibopho sokuphendula, okuwukunganakwa nhlobo kwemiyalezo nezincomo, ukuzithwala nokungazimiseli ekulungiseni izinkinga ezisemqoka kanye nokungabibikho kokuzimisela kosopolitiki ekuthatheni izinyathelo zokuqondisa izigwegwe. Yize ubuholi bazibophobezela ekutholeni isisusa sezinkinga nokungabibikho kokulawula, abuzange buthathe izinyathelo zokuphuthama ukulandela imiyalezo yethu yokubhekana nezingcuphe nokuthuthukisa izindlela zokulawula zingaphakathi. Ukungabibikho kozinzo kwezepolitiki esifundazweni kanye nomoya walabo abanomsebenzi wokulawula kudale isimo esingenakho ukugcinwa kwesibopho sokuphendula, ukuphatha okuhle nokuqaliswa kokuqondiswa kwezigwegwe."

Clean audits: 0% (2016-17: 0%)

Financially unqualified financial statements: 5% (2016-17: 10%)

No findings on performance reports: 14% (2016-17: 10%)

No findings on compliance with legislation: 0% (2016-17: 0%)

Irregular expenditure: R3 236 million (2016-17: R3 310 million)

Intshonalanga Kapa

Njengoba lesi sifundazwe sinomasipala abaningi kakhulu abanocwaningomabhuku olungenasici okungama-40%, imiphumela yaso yakamuva iveza ukwehla okukhulu kuqhathaniswa nowezi-2016-17 (70%). Sibone ukuthi leli gebbe kwezokulawula kwabanye omasipala kulesi sifundazwe kudalwe kakhulu ukungagcinwa kwezinsuku ezimiswe ngokomthetho zokuthunyelwa kwezitatimende zezimali ukuze kwenziwe ucwaningomabhuku, ukungalandelwa kokudingekayo kwezokuphathwa kokukhishwa kwezinkontileka zemisebenzi ezindaweni esezihlonziwe nokwenziwe abaphathi emuva kocwaningomabhuku. Ngenxa yalezi zizathu asikholwa wukuthi leli gebe noma ukuchezuka ekulawuleni kuveza ukulimala kwezinqubo ezinhlelweni zokulawula zangaphakathi, nokho, umbiko bekumele uveze ukuze abaphathi bavimbe izimo zokuzithwala.

Clean audits: 40% (2016-17: 70%)

Financially unqualified financial statements: 89% (2016-17: 93%)

No findings on performance reports: 86% (2016-17: 89%)

No findings on compliance with legislation: 43% (2016-17: 79%)

Irregular expenditure: R667 million (2016-17: R165 million)

OwayenguNgqongqoshe Wezokubusa Ngokubambisana Nezomdabu (i-COGTA) uDkt. Zweli Mkhize wayememezele okufanayo nengqikithi yomyalezo ka-AG yayimayelana nokwehla kokugcinwa kwesibopho sokuphendula kohulumeni basekhaya. Watshela ingqungquthela yezocwaningomabhuku yohulumeni basekhaya eyabanjelwa eThekwini ukuthi "omasipala abakafundi lutho emiphumeleni emibi edlule yocwaningomabhuku" njengoba beqhubeka nokukhungathwa wukwahluleka kwezinhlelo u-AG alokhu ebaxwayisa ngazo, okubandakanya ukwenza izincomo ngezindlela zokungenelela kulezi zinkinga. U-AG uthe ukhuthazekile ngalokhu akumemezele okuyingxenye yezindlela

zokungenelela ekuphathweni kwezimali okwakhele ukusiza omasipala abangasebenzi kahle.

UMakwetu uthe ihhovisi lakhe lizeseka ngokugcwele zonke izinhlelo okuhloswe ngazo ukuthuthukisa izinhlelo zomasipala "zokubhekana nokuhlehla kwemiphumela yocwaningomabhuku esikubonayo njengamanje".
Uveze ukuthi: "Njengoba sekuphele iminyaka sisesimweni esisodwa, iningi lezinkinga zomasipala esilokhu siziveza minyaka yonke zingajika ngobuholi obuqinile, obulandela izinkambisonhle nobunesibindi kwezokuphatha nasemkhandlwini, ngokwesekwa wuhulumeni wesifundazwe.

"Futhi, labo abanomsebenzi wokuphatha ohulumeni basekhaya nokuqapha kumele baqinisekise ukuthi imigomo eyisisekelo yokugcinwa kwesibopho sokuphendula, eyakhelwe kuzindlela zokulawula zangaphakathi eziqinile nokubusa okuhle, ikhona. Uma sekunemithetho yalezi zisekelo, omasipala bayokwazi ukulungela ukubhekana nokulindelekile emiphakathini abasebenzi kuyo."

Isiphetho

Ukuthulwa kwale mibiko kwenzeka esimweni lapho kunokuthuthuka okuthathu okuhambisanayo okubandakanya ubuholi ekubhekaneni nokuntengantenga kokugcinwa kwesibopho sokuphendula; ukwandisa umsebenzi wehhovisi lika-AG nemithelela ehlosiwe ngalesi zichibiyelo kohulumeni basekhaya.

Iqhaza lobuholi ekubhekaneni nokwehla kokugcinwa kwesibopho sokuphendula komasipala

UMakwetu akangabazi ukuthi ukufadalala okwenzeka kohulumeni basekhaya njengamanje bungaguqulwa uma ubuholi bungahola inqola ebheke ekutheni uhulumeni uphathwe ngendlela engenasici.

"Ubuholi yibo obendlelela okuzokwenzekeka kusuka phezulu kunoma esiphi isikhungo. Uma ubuholi besikhungo bungazigcini izinkambisonhle; bunganandaba nokuphatha, ukugcinwa kwezimiso nokulawula; futhi bungazinikele ekuvulelekeni nokugcina isibopho sokuphendula, buzokwehlisa leso sihlava siye emazingeni aphansi esikhungo. Nakanjani,

kuzodaleka usiko lokuziphatha ngokungafanele, ukungajezisi nokungahlinzeki ngemisebenzi, kuholele ekubhidlikeni kwesikhungo.

"Abaholi bohulumeni basekhaya kumele bashayele inqola ehambisa omasipala babo empumelelweni. Kumele bathwale umthwalo ngokufadalala kokugcinwa kwesibopho sokuphendula komasipala futhi kuwumsebenzi wabo ukuphendula lesi simo."

U-AG uthi ubuholi bohulumeni basekhaya bubandakanya abaphathi bomasipala nabaphathi abakhulu ababhekele umsebenzi wokuphathwa kwemisebenzi nokuhlinzeka kwemisebenzi komasipala; ubuholi bezepolitiki (usodolobha namalungu omkhandlu) abaqapha ukusebenza kukamasipala nabathatha izinqumo ezibalulekile; kanye nobuholi besifundazwe (undunankulu, amalungu omkhandlu ophethe, nezinhloko zeminyango ezifundazweni ezeseka ohulumeni basekhaya). Isishayamthetho sesifundazwe, esho engezela, naso sinobuholi obudlala indima njengengxenye yomsebenzi wokuqapha.

UMakwetu uyethemba ukuthi uma ubuholi bakuzo zontathu izinhlaka bungagxila emikhakheni elandelayo esemqoka, isimo samanje sokuphathwa komasipala singaphenduka.

- Isimo sokuziphatha ezingeni lokuphatha eliphezulu - ubuholi obulandela izinkambisonhle, ukuphatha okuhle nokugcinwa kwesibopho sokuphendula
- Ukuqasha ngokwamakhono nokuletha uzinzo kwezokuphathwa kwemisebenzi - okungenakuphazamisa kwezepolitiki
- Ukwenza nokubelesela ngokutholakala kwezinhlelo ezisebenzayo ngokusezingeni eliphezulu kwezezimali nokwenziwa kwemisebenzi
- Ukuthathwa kwezinyathelo okuhambisanayo, okufanele nokusheshayo lapho kunokwenziwa kwemisebenzi engahlelelwe

U-AG wandise umsebenzi wokusiza ukuthuthukisa ukugcinwa kwesibopho sokuphendula emkhakheni kahulumeni

UMakwetu uthi ihhovisi lakhe, njengesikhungo esiphezulu sezocwaningomabhuku esifundazweni, ubelokhu eliqonda iqhaza elibalulekile lomsebenzi olimele ekugcinweni kwesibopho sokuphendula kuhulumeni, nokuthi amandla amasha anikwe ihhovisi lakhe yiphalamende okuqinisekisa ukuthi liyaqhubeka nokuba negalelo ekuqhubeni ukulangazelela ukuphatha okungenasici.

"Izindlela zokugcinwa kwesibopho sokuphendula kohulumeni basekhaya azisebenzi njengoba kulindelekile, futhi kade kunxuswa ukuthi kuthathwe ezinye izinyathelo - ikakhulukazi ehhovisi likamcwaningimabhuku. Ngokwesekwa ikomidi lezokuqapha lasephalamende, uMthetho Wezocwaningomabhuku Lukahulumeni uchitshiyelelwe ukusinika anamandla amakhulu okuthuthukisa ukugcinwa kwesibopho sokuphendula ekuphathweni kuhulumeni.

"Inhloso ngalokhu kuchibiyela akusikho ukuthatha imisebenzi kamphathi kamasipala, usodolobha noma umkhandlu, njengoba imisebenzi yabo yezokubala icacisiwe emthethweni womasipala. Kunalokho, wukungenelela lapho leyo misebenzi ingafezwanga yize zibazisile ubuholi ngokuningi okungalungile okuqhubekayo okumele kuphenywe futhi kubhekanwe nakho."

Indlela lezi zichibiyelo ezizosiza ngayo ukuthuthukisa ukugcinwa kwesibopho sokuphendula kohulumeni basekhaya

U-AG uthi izichibiyelo zihlinzeka ihhovisi lakhe ngomsebenzi oweluliwe, obandakanya amandla okudlulisela imisebenzi engalungile ezinhlakeni zikahulumeni ezifanele ukwenza uphenyo; kanye namandla okukhipha izindlela zokuxazulula inkinga eziyisibopho ukuqinisekisa ukuthi imisebenzi engalungile kuyabhekanwa nazo, okubandakanya ukuqoqwa kwemali elahlekile ngenxa yemisebenzi engalungile.

"Besilokhu sihambela osomadolobha, abaphathi bomasipala namalungu emikhandlu sibonisana nabo ngalezi zichibiyelo kanye nomthelela wazo ngenkathi. Sigqamise ukuthi ukwethulwa kwalolu hlelo lwemisebenzi engalungile emikhulu bekungasiwo umzamo wokuletha enye indlela yokujezisa kodwa bekuyindlela yokulekelela ekuqiniseni ukuphathwa kwezimali nokwenziwa kwemisebenzi, okuzogcina ngokuba negalelo ekuthuthukisweni kokugcinwa kwesibopho sokuphendula kuhulumeni.

"Siphinde sabazisa ukuthi ngokuhlonza okuningi okungalungile, sizokweseka abaphathi bomasipala ngokubazisa ngokungalungile okungase kube nomthelela omkhulu ezimalini zomasipala, izinsiza nokuhlinzeka ngemisebenzi kanye nokubathuthukisa ukuze bathathe izinyathelo ezifanele ngesikhathi ngokomthetho. Lokhu kuzonciphisa umthelela omubi walokhu okungalungile komasipala, wendlalele ukugcinwa kwesibopho sokuphendula,

futhi ugqamise isidingo sokuthathwa kwezinyathelo ngokungalungile. Sizobika ngokungalungile okukhulu embikweni wocwaningomabhuku, okuzophinde kweze imikhandlu yenze imisebenzi yayo yokuqapha - kugxilwe kulokho okubaluleke kakhulu okuthinta omasipala."

Uma abaphathi bomasipala, ngokwesekwa ubuholi bezepolitiki babo, begcina amajoka abo angokomthetho futhi bezibophezela ekuthatheni izinyathelo ngokushesha uma sibazisa ngokungalungile okukhulu, asizukuba khona isidingo sokuthi sisebenzise amandla ethu okufika nezixazululo nokubadlulisela kwezinye izikhungo. Abaphathi bomasipala kumele babhekane nezinhlelo esiziqalisile zokubasiza ekuvimbeni imisebenzi engalungile imikhulu. Kumele bathathe izinyathelo ngezincomo zethu zokuqinisa izindlela zokulawula zangaphakathi kanye nezimpawu zokuxwayisa ezithunyelwa kusanesikhathi kubo njengengxenye yesimo sokubuyekezwa kwamarekhodi.

"Ukwandiswa komsebenzi wethu kuzosiza ekubuyiseni ukwethenjwa umphakathi, ukuqinisa ukugcinwa kwesibopho sokuphendula, nokugxilisa ukuziphatha ngokwezinkambisonhle okulindelekile ezikhulwini ezithenjwe ngomsebenzi kanye nalabo abakhethwe ngokwethenjwa. Kuzobe kuchaza nokuthi imibiko yethu izohlonishwa kakhulu - singase siqale ukubona ukuthuthuka kwemiphumela yocwaningomabhuku nokushintsho olukhulu komasipala benza lokho okulindelwe imiphakathi abasebenza kuyo," kusonga u-AG.

Kuyaphela

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

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