

# IHHOVISI

## LEZOCWANINGOMABHUKU LICELA

## KUBE NOSIKO LWESIBOPHO

## SOKUPHENDULA UKUZE

## KUTHUTHUKISWE UKUHLINZEKA

**Uhulumeni wasekhaya usebenzela izakhamizi eNingizimu Afrika iyonke futhi unika imiphakathi ithemba nokukhuthazeka ngokuthuthukiswa kwempilo kanye nezindlela zokuphila zawo. Ubhekene nomthwalo omkhulu kakulu, kunangaphambilini, wokwenza izakhamizi zaseNingizimu Afrika ziwethembe kabusha kanye nokuhlinzeka ngemisebenzi esemqoka enjengamanzi ahlanzekile, ezenhlanzeko, ugesi, ukuphathwa kwemfucuza kanye nokulungiswa kwemigwaqo nengqalasizinda ngendlela esheshayo nesebenzisa imali ngokuqikelela.**

Njengesikhungo esiphezulu sezocwaningomabhku eNingizimu Afrika, sizimisele ngokwenza umsebenzi esiwumiselwe ngokomthethosisekelo wokuphoqeleta usiko lokusebenza, ukuba nesibopho sokuphendula, ukuvuleleka kanye nobuqotho kuhulumeni wasekhaya, okuzodala ukuba abantu baseNingizimu Afrika babe nempilo engcono. Sisebenzisa amandla ethu athuthukisiwe okuphoqeleta ukuba kuthathwe izinyathelo uma kungasetshenzwa futhi singekho nesibopho sokuphendula. Lokhu sikwenza ngokucwaninga amabhku omasipala kanye nezikhungo zabo kanye nangokudlulisa imibono yethu ezindaweni eziningi, ukwenza izincomo, kanye nokumela ukuba bonke abaholi bakuwo wonke amazinga kahulumeni badlale eyabo indima.

Umcwaningimabhku-jikelele wethule umbiko owujikelele odidiyele wakamuva wemiphumela yocwaningomabhku kahulumeni wasekhaya yowezi-2021-22 ePhalamende mhla zingama-31 Meyi 2023. Lo mbiko wakhelwe phezu kwemiyalezo evela kumbiko owujikelele odlule onezinye izimvo ngonyaka wokuqala wobuholi obusha. Ubuholi obusha bathatha izintambo zamandla engxenyeni eyodwa yonyaka wezimali wezi-2021-22 futhi ukungabibikho kozinzo okudalwe wukushintsha kobuholi bekulindelekile - njengoba kwake kwenzeka ngaphambilini. Ngakho ubuholi obusha bube nomthelela omncane emiphumeleni yocwaningomabhku kanye nesimo sikahulumeni wasekhaya. Sekukonke, kube noshintsho oluncane, kodwa umbiko uphinde ugqamise ukuthuthuka okube khona kanye nezinyathelo ezithathwe wuhulumeni ukuletha ushintsho njengomyalezo wethemba lokuthola imiphumela engcono kanye nomthelela walokho empilweni ephilwa yizakhamizi zaseNingizimu Afrika. Siyaqhube ka nokunxusa abakhethelwe ukuba bamele abantu ukuba baqinise izinyathelo zabo zokugxilisa usiko lokusebenza, ukuvuleleka kanye nobuqotho futhi babe nesibopho sokuphendula emiphakathini abayisebenzelayo.

## ISIFINYEZO SEMIYALEZO ESEMQOKA

- **Imiphumela yocwaningomabhuku** iveze ukuthuthuka okuncane sekukonke futhi inani lwemiphumela yocwaningomabhuku engenasici lwancipha. Uma sibheka okuhle, babe mbalwa omasipala abathole imibono yokungatholakali kwemibiko yesimo sezimali lapho kucwaningwa amabhuku. Sibone ukuthuthuka okukhulu KwaZulu-Natali naseMpumalanga Kapa, kanye nokwehla okukhulu eGauteng naseNtshonalanga Kapa. Nakuba kube nokuthuthuka komasipala ababili basemadolobheni amakhulu ababili ngokwemiphumela yocwaningomabhuku, lokhu kuphazanyiswe ngabanye omasipala basemadolobheni amakhulu ababili abehlile.
- Omasipala abanemiphumela **yocwaningomabhuku engenasici** babonakala ngokuziphatha ngokufanele kwezezimali nezokuqhutshwa kwemisebenzi futhi benza imisebenzi yabo ngokwemithetho. Bazihlelela ngokufanele futhi baziqalise ngempumelelo izinhlelo zokuhlinzeka ngemisebenzi futhi babike ngemisebenzi yabo ngokwethembeka. Baqhube ka baphathe imisebenzi ngempumelelo ukuze kuhlonzeke ukusilela futhi kulungiswe ngokushesha ukuze kulandelwe izikhathi ezimisiwe, izabelomali kanye nezingaqophelo elimisiwe. Indawo elawulwayo eseberna kahle kanye nezinhlelo ezilungile ezitholakala kulabo masipala zakha isisekelo esiqinile esesingabekwa eqhulwini yimikhandlu ekuthuthukiseni ukusebenza kwayo kanye nokuhlinzeka ngemisebenzi kangcono. Omasipala abagcina isimo sabo sokuba nemiphumela yocwaningomabhuku engenasici bayaqhubeka nokuba yisibonelo salokho okungenzeka.
- **Inqubo yezindleko ezingavamile ezinkulu** iba nomthelela. Imali elinganiselwa ku-R479,56 wezigidi eyisibalo sokulahlekelwa yimali ngenxa yenqubo yezindleko ezingavamile ezinkulu ibuyiselwe, isenqubweni yokubuyiselwa noma inqandiwe ekulahlekeni ngenxa yenqubo yezindleko ezingavamile ezinkulu. Sisebenzise le nsiza yokuphoqeleta ukwenza abaphathi bomasipala bathathe izinyathelo zokubhekana nokungathunyelwa kwezitatemende zezimali, ukungcolisa okudalwe yizikhungo zokuhlanza amanzi emfucuza, ukungakhokhelwa kuka-Eskom kanye namabhodi amanzi, ukungasetshenziswa ngokufanele kwalabo okubonisanwa nabo ababika ngezezimali, izimbangela eziyisisekelo kanye nomthelela wezimali wemibono yokungatholakali kwemibiko yesimo sezimali lapho kucwaningwa amabhuku, kanye nokuqinisa izindlela zokulawula zangaphakathi.
  - Abaphathi bomasipala abaningi bathatha izinyathelo zokuxazulula izindleko ezingavamile ezinkulu, kodwa lapho kungabhekanwanga nezindleko ezingavamile ezinkulu ngokushesha noma ngendlela ebucayi njengoba kudingeka, sibandakanye izincomo zemibiko yocwaningomabhuku, kwakhishwa izisombululo futhi kwadluliselwa udaba ezikhungweni zikahulumeni ezifanele ukuze kwensiwe uphenyo, njengoba kufanele.

Ngokusekelwa ababambiqhaza, okubandakanya imikhandlu, le nqubo ingaba nomthelela omkhulu kakhulu.

- Sibone ukuthuthuka kwezingaqophelo **lokubika ngezezimali**, kwaqhube ka ukwethembela ngokweqile enqubweni yocwaningomabhuku ukuze kuhlonzwe futhi kulungiswe izitatinende ezinamaphutha, kanye nokungasetshenziswa ngempumelelo kwalabo okubonisanwa nabo. Izabelomali ezingaxhasiwe kanye nokwenyusa izindleko ezingagunyaziwe zikuveza ngokusobala ukuntengantenga kokuhlelela ezezimali. Nokho, sikubonile ukuthuthuka lapho abagcinimafa kanye/noma iminyango yokuphatha ngokubambisana isize omasipala abazabalazayo. Ngaphandle kotshalomali emakhonweni nasemandleni okuqinisekisa ukuhlelela ezezimali ngokufanele, ukulawula kanye nokubika, omasipala angeke bakwazi ukuhlinzeka ngemisebenzi futhi basebenzise ngokuqikelela baphinde bachaze ngokuvulelekile ngendlela abasebenzise ngayo imali yabakhokhintela.
- Omasipala kumele **basebenzise izinhlelo zobuchwepheshe bezolwazi** ukubasiza bahlinzeke ngemisebenzi egculisayo nenempumelelo futhi bagcine amarekhodi ezezimali abhalwe okuyikonakona. Nokho, akwenzeki lokho, ngoba abakwazi ukusungula, ukuqalisa nokugcina izinhlelo kanye nokokulawula okusemqoka. Izinqubo zokuphatha ezobuchwepheshe bolwazi ezingenampumelelo kuholele ezimweni zokulawula ezintengantengayo ebejisengcupheni yokuxhashazwa nokusetshenziswa ngokungafanele kanye nomasipala abasemathuben ikuhlaselwa ngezindlela zobuchwepheshe. Asiyibonanga inzozo ngotshalomali ngemali eningi esetshenziswa womasipala bamadolobha amakhulu kanye nomasipala abakhulu ngezinhlelo ezintsha nezithuthukisiwe. Imiklamo yezobuchwepheshe bolwazi ibambezelekile, izabelomali zeqiwa futhi imiklamo ibingahlali ihambisana nokulindelekile ebhizinisini. Omasipala baphinde bakhokhelwa amalayisense esoftiwe abebengayidingi noma abangayisebenzisanga, okwadala ukusetshenziswa kwemali obekungagwemeka.
- **Isimo sezimali** somasipala sihubekile nokudicileleka phansi, phakathi kokunye, ngenxa yokwanda kwengcindezi yezomnotho obekusho ukuthi amakhasimende abengazikhokhi izikweletu zawo, futhi kunokungaphathwa kwezimali ngokufanele. Omasipala balahlekelwa yimali ngoba abazibasanga izikweletu futhi abayiqoqi imali, basebenzisa izinqubo zokutenga ezingalungile nezingancintisani, futhi bakhokhela impahla nemisebenzi abangayitholi noma abangayisebenzisi. Ukungaphathwa kahle kwemali kuhulumeni wasekhaya kunomthelela ngqo emandleni omasipala okuhlinzeka imiphakathi yawo ngemisebenzi abayethembisile futhi kwandisa incindezi esikhwameni somphakathi esivele sesisetshenziswe ngokweqile.
  - Abakweletwayo abakhokhelwa ngokwezikhathi ezimiswe ngokomthetho. Ikakhulukazi, isikweletu sakwa-Eskom nesamabhodi amanzi silokhu siphewulu futhi siyaqhube ka nokunyuka ngenxa yenzalo kanye nezijeziso ezidalwa wukungakhokhi ngesikhathi. Uma lezi zikweletu zingakhokhwa, imiphakathi isala ingenayo imisebenzi eyisisekelo enjengogesi namanzi. Lokhu kuphinde

kwenze kube nzima ukuba amabhizinisi asebenze ngokusezingeni, okwandisa izinkinga emnothweni wezwe obhekene nobunzima. Uhulumeni kazwelonke nowezifundazwe wandisa izindlela zokungenelela komasipala abaxakekile ngokwezimali ukubasiza babhekane nezinselele abanazo futhi baqale ukusimama.

- Omasipala bayaqhubeka nokungayinaki **ingqalasizinda yomasipala** ngenxa yendlela yabo yokuthatha izinyathelo zokuhlela nokulungisa emuva komonakalo. Abaqinisekisi ukuthi imiklamo yengqalasizinda (onigi layo lixhaswe ngokwezibonelelo) ihlinzekwa ngesikhathi, ngokuhambisana nesabelomali nangokwezingaqophelo elifanele, futhi ayiyilungisi ingqalasizinda ekhona. Nokho, omasipala abathole imiphumela yocwaningomabhku engenasici babonakalise ukuziphatha ngokufanele ekuphathweni kwemiklamo ngokusebenzisa isibonelelo soxhaso ngempumelelo futhi basisebenzisa isibonelelo sabo sengqalasizinda esiningi. Ingqalasizinda yomasipala ewohlokayo inomthelela omkhulu ekuhlinzekeni ngemisebenzi futhi ilimaza umphakathi, ongase uhangabezane nobungozi bezokuphepha nezemvelo. Ingqalasizinda kamasipala idicileleke phansi kakhulu ngesikhathi sezikhukhula ezaba khona ku-Ephreli 2022 futhi imithelela yezikhukhula yandiswa wukunganakekelwa kwengqalasizinda enjengamapayipi okuthutha amanzi emvula. Izinselele eziqondene nengqalasizinda zidinga ukuba kube nokusebenzisana okukhulu phakathi kweminyango kahulumeni ehlukene.
- Uma umasipala uthola **umbono wokungatholakali kwemibiko yesimo sezimali lapho kucwaningwa amabhku** (umbono wezocwaningomabhku omibi kunayo yonke), lokhu akugcini ngokuchaza ukuthi awekho amarekhodi ezesibopho sokuphendula okusekela izitatinende zezimali. Kuvame ukubonisa usiko oluncane kakhulu lwasibopho sokuphendula, ukuvuleleka, ukusebenza noma ubuqotho. Lokhu kwenzeka lapho kunezinqubo zokuphathwa kwezezimali ezintengantengayo, ingqalasizinda emoshakalayo, kanye nokulinyazwa komphakathi jikelele ngenxa yokungcolisa okudalwe yizikhungo zokuhlanza amanzi emfucuza kanye nokungaphathwa kokulahlwa kwemfucuza ngokufanele. Njengoba kunokuthuthuka nokusekela esikubonile okuhlinzekwe wuhulumeni wezifundazwe kulabo masipala, kusekuningi okusamele kwenziwe. Ukuqedo imibono yokungatholakali kwemibiko yesimo sezimali lapho kucwaningwa amabhku kuzosisa ukuthuthukisa izimo imiphakathi ebhekana nazo.
- **Ukuhlinzeka ngemisebenzi** kumele kuhlelwe ngokwezidingo zemiphakathi, kanye nezabelomali kanye nezinsiza omasipala abanazo. Kumele kulawulwe unyaka wonke futhi imiphumela (noma ukungabibikho kwayo) kumele kubikwe ngendlela ekholakalayo nevulelekile. Siqhubekile nokubona omasipala abangakuheleki ukuhlinzeka ngemisebenzi eyisisekelo ngokwanele futhi abangabiki ngokukholekayo ngalokho kuhlinzeka, kube iningi labo liphinde lahluleka wukufeza imigomo yabo abayihlelile. Phezu kwalokho, isibopho sokuphendula sithiywa wukungabibikho kokuvuleleka ngokwesimo sangempela sikahulumeni wasekhaya sokuhlinzeka

ngemisebenzi eyisisekelo esemqoka enjengamanzi, ezenhlanzeko, ugesi kanye nezindlu.

- Ukwahluleka komasipala ukuhlinzeka ngemisebenzi eyisisekelo kunegalelo ekudicilelekeni phansi kwezimo zokuphila zemiphakathi futhi kuqeda ukwethembra amandla kahulumeni okuhlinzeka ngezethembiso zawo. Imikhandlu, uhulumeni kazwelonke nowezifundazwe kanye nezinhlaka ezinemisebenzi yokuqapha azikunaki njengoba kudingeka lokhu kuqhubeka nokwahluleka emisebenzini esemqoka kakhulu yomasipala. Kusemqoka ukuba imikhandlu ibe nezindlela eziphuma phambili ezimiswe zokuhlela, ukuqapha nokubika ngomsebenzi ukuze ikwazi ukubeka eqhulwini futhi yabe izinsiza ukuze ikwazi ukuhlinzeka ngemisebenzi ngokugculisayo nangempumelelo futhi yenze imiphakathi yayo iyethembe.

## IMBANGELANGQANGI YEZINKINGA EZINGAPHANSI KWEMIYALEZO ESEMQOKA

- **Ukushoda kwamakhono kanye namandla okwenza umsebenzi:** Ukunganeli kwamakhono namandla okwenza umsebenzi kwezezimali, ubuchwepheshe bolwazi kanye namayunithi ezobuchwepheshe (anomsebenzi wemiklamo yengalasizinda) kuholele ekutheni omasipala bathembele kakhulu kulabo okubonisanwa nabo. Izikhala zemisebenzi kanye nokungabibikho kozinzo ezikhundleni ezisemqoka njengezomphathi kamasipala nesikhulu esiphezulu sezezimali kube negalelo ebuncaneni bokuthuthuka kwemiphumela yocwaningomabhuku kanye nokubambezeleka ekubhekaneni nezindleko ezingavamile ezinkulu kanye nokunye ukuphulwa kwemithetho.
- **Ukwahluleka kohlelo lokuphatha:** Ukungabibikho kwezinlela zokulawula ezezimali nokuphatha ngokwezimiso kuqhubekile nokushiya omasipala bengakulungele ukusebenza ngokusemandleni ngezikhathi zoshintsho nokungabibikho kozinzo. Ukungabibikho kozinzo kanye nokuphazamiseka kwemikhndlu, kube kuhambisana namakomidi ama-akhawunti kahulumeni komasipala, angasebenzi, kuqhubekile nokunciphisa ukusebenza ngempumelelo kwezingqubo zokuphatha. Amayunithi ocwaningomabhuku Iwangaphakathi kanye namakomidi ezocwaningomabhuku akabanga nomthelela odingekayo, okudalwe kakhulu wukungaqaaliswa kwezincomo zawo. Izinhlelo zokungenelela nokusekela ezihilnzekwe ngezinye zezikhungo ezihlelayo, kanye nokubika kwamalungu omkhandlu ophethe uhulumeni wasekhaya ezishayamthetho zezifundazwe, nakho kube nomthelela omncane.
- **Ukungabibikho kwesibopho sokuphendula kanye nemiphumela:** Okunye okubaluleke ngokulingana nokuqoka abasebenzi abanamakhono, yisidingo sokuqinisekisa ukuthi baziphethe ngokufanele futhi banesibopho sokuphendula ngemisebenzi yabo ukwakha usiko olubeka phambili futhi olusekela ukuthuthuka okuqhubekayo. Zibe zincane, noma azibanga khona, izinyathelo ezithathelwe

abasebenzi bakomasipala kanye nobuholi ngokona kanye nokusebenza ngokungagculisi. Lokhu kucishe kubonakale ngokucace bha lapho imikhandlu ingabhekananga nempumelelo nokusetshenziswa kwemali okungagunyaziwe, okungavamile, futhi okungenanzozo nokuwukusaphaza, kanye nalapho abaphathi bamasipala kanye nabaphathi abakhulu bethathe izinyathelo ezincane ukubhekana nesikutholile kanye nezinsolo zabanye ngokukhwabanisa okungase kube khona, ukungasebenzi kanye nokusetshenziswa ngokungafanele kwezinhlelo zokuphatha ukutholakala kokudingekayo.

## YINI OKUMELE YENZIWE?

Ukuthuthukisa kokuhlinzeka ngemisebenzi kanye nokusebenza imali evele iyincane ekhona ngokuqikelela kuyokwenzeka inqobo uma omasipala sebekwazi ukusebenza, belandela imithetho, benesibopho sokuphendula futhi bethatha izinyathelo, futhi uma sebehlinzeka imisebenzi ngokwemisebenzi abayimiselwe. Abaholi bomasipala, imikhandlu kanye nosodolobha, badlala indima ebalulekile ekwendlaleleni ngendlela yokuziphatha ngokwezinkambisonhle, ukuphatha okuhle kanye nesibopho sokuphendula; kanye nasekwakheni usiko lokwethembeka nokukholelw kuholumeni wasekhaya.

### ***Usiko Iwesibopho sokuphendula luzothuthukisa ukuhlinzeka ngemisebenzi***

Sihlinzeka abaphathi bomasipala kanye nabaphathi abakhulu ngezincomo zendlela yokuthuthukisa imiphumela yocwaningomabhuku yabo ngezikhathi zocwaningomabhuku. Isimemezelo sethu sokuthatha izinyathelo siqondiswe ohlelwani Iwesibopho sokuphendula esibanzi futhi, ikakhulukazi, imikhandlu yomasipala (okubandakanya osodolobha), izishayamthetho, ubuholi bezifundazwe kanye nezhkhungo ezihlelayo kanye nezhkhungo eziphethe ezinkulu.

### **Ngamafuphi, sibizela ukuba kube nokulandelayo:**

<b>Amakhono kanye namandla okwenza okudingekayo</b>	Ukusekela ukuthuthukisa ngokwemisebenzi kuholumeni wasekhaya, ngokuhambisana nohlaka lokuthuthukisa ngokwemisebenzi olusanda kuqaliswa.
	Ukuvala izikhala zemisebenzi ngabantu abazifanele, ukusheshisa ukuqedu ukuqashwa kwabaphathi bomasipala, ukuqhubeke nokuthuthukisa amakhono abasebenzi bakomasipala kanye namalungu omkhandlu, kanye nokuthuthukisa nokualisa izinhlelo zokunciphisa ukuthembela okukhulu kulabo okubonisanwa nabo futhi kuqinisekiswe ukudluliselwa kwamakhono.
<b>Uhlelo Lokuphatha</b>	Ukuqinisa nokumisa izindlela zokulawula ezezimali nokuziphatha ngokufanele kwezokuphathwa komsebenzi kanye nokuphathwa

kobuchwepheshe bolwazi; kanye nokuqhubeka nokuthola izindlela zokulawula ezivikelayo.

Ukuqinisekisa ukuthi kuba nemikhandlu enozinzo nesebenza ngokufanele kanye namakomidi ama-akhawunti omphakathi omasipala futhi kuthuthukiswe ukuqapha kanye nokuqapha kosodolobha.

Ukuzuza ngokuphelele kongoti bakumaphiko ezocwaningomabhuku Iwangaphakathi ngokuqalisa izincomo zabo. Abaphathi bomasipala bazodlala indima ebalulekile ekwakheni indawo lapho amaqhaza amayunithi ocwaningomabhuku angaphakathi kanye namakomidi ocwaningomabhuku eseberga ngempumelelo futhi izincomo zabo ziqaliswa.

Izikhungo ezilawulayo zizoqhubeka nokusebenzisana futhi kuqiniswe izinhlelo zokusiza omasipala ababhekene nobunzima futhi zisekele izidingo zabo ngokomasipala ngamunye.

Omasipala bemikhandlu ephethe uhulumeni wasekhaya bazothuthukisa izingaqophelo kanye nesikhathi ezimiselwe imibiko kuzishayamthetho zomasipala ngezinhlelo zezinyathelo ezithathwe womasipala kanye nendlela abaqhuba ngayo. Izishayamthetho zesifundazwe zizokhipha izisombululo ngokushesha njengendlela yokungelela emibikweni futhi kulandelwelwe ukuqaliswa kwalezi zisombululo.

---

**Isibopho  
sokuphendula kanye  
nemiphumela**

Izindlela zokulawula zangaphakathi zokuqapha ngokufanele ukuze ukwahluleka kokuphatha eezimali nomsebenzi kubonakale kusanesikhathi.

Ukuthuthukisa ukuqaliswa kwezeluleko sikaMgcinimafa Kazwelone kugqaphakathi zokuqapha ngokufanele ukuze ukwahluleka kokuphatha eezimali nomsebenzi kubonakale kusanesikhathi. Kazwelone kugqaphakathi zokuqapha ngokufanele ukuze ukwahluleka kokuphatha eezimali nomsebenzi kubonakale kusanesikhathi.

Ukuqinisa amakomidi ama-akhawunti kahulumeni komasipala, amabhodi okuqondiswa kwezigwegwe kanye nezinqubo zophenyo.

Ukuqapha nokusekela ukuxazulula kwezindleko ezingavamile ezinkulu emkhandlwini, emakomidini ama-akhawunti kahulumeni omasipala, kanye nobuholi besifundazwe kanye nezishayamthetho.

Ubuholi kuhulumeni kazwelonke nowesifundazwe buzibophezele njengendlela yokuphendula embikweni wethu owujikelele odlule, kanye nangenkathi sibonisana nabo lapho kwethulwa umbiko wokwendlalela, ukuthuthukisa isibopho sokuphendula kanye nokuhlinzeka ngemisebenzi kuhulumeni wasekhaya. Kuqaliswa izinhlelo ezihlukahlukene, njengokwandisa ukungenelela, izinhlelo zokusekela kanye nokuvuselela izimo zemali komasipala abangasebenzi ngokufanele kanye nababhekene nobunzima kwezezimali, kanye nokuqaliswa kohlelo lokuthuthukisa isifunda. Sizoghube ka siqaphe futhi sibike ngalokhu kuthuthukisa.

Siyavuma ukuthi akuhlali kulula ukubhekana nezinselele kuhulumeni wasekhaya, futhi siyakhuthazeka ngezinyathelo ezithathiwe ukuthuthukisa ukusebenza komasipala, ikakhulukazi njengoba kunokwehla okukhulu esibalweni somasipala abathole umbono wokungatholakali kwemibiko yesimo sezimali lapho kucwaningwa amabhuku.

Lapho esibone khona ukuthuthuka emiphumeleni yocwaningomabhuku noma ezinyathelweni ezithathiwe ukuze kuxazululwe izinkinga okudala zaba khona, kwakungenxa yezinyathelo ezithathwe womasipala ngenhoso zokuthuthukisa nokuqinisa izimo zokulawula zangaphakathi, nangokusekela nokungenelela kwezikhungo ezilawulayo. Inqubo yezindleko ezingavamile ezinkulu iphinde yadala ukuba kuthathwe izinyathelo, njengezethulo zezitativende zezimali zesikhathi eside, ukuhoxisa ukubhekana nengqalasizinda ekuzingaqophelo eliphansi kanye nemisebenzi yokuhlanzwa kwamanzi emfucuza, kanye nokungenelela kwezikhungo ezilawulayo eenza ukuba omasipala bathuthukise izindlela zokulawula zabo zangaphakathi.

Sisazimisele ukusebenzisana nokusekela uhlelo Iwesibopho sokuphendula lukahulumeni wasekhaya ngokuqapha ngocwaningomabhuku, inqubo yezindleko ezingavamile ezinkulu, kanye nokubonisana nabo bonke ababambiqhaza abajwayelekile nabanomthelela.

Iyaphela



**CLICK HERE** to access the report

**MFMA 2021-22**  
local government audit outcomes