

ISISHWANKATHELO ESINABILEYO SESICWANGCISO SOKUPHUCULA ISIMO SEZIMALI SOMASIPALA WASEKANNALAND

Senziwe ngokwecandelo le-139(5) loMgaqo-siseko weRiphabhliki yoMzantsi Afrika, wowe-1996 ("uMgaqo-siseko") ufundwa necandelo le-139(1) ele-141 ukuya kwele-142 loRhulumente weMimandla: uMthetho wokuLawula iiMali zikaMasipala (56 wowama-2003)

1. ISISHWANKATHELO ESINABILEYO

Intshayelelo

UMasipala wamaKhaya iKannaland nguMasipala okudidi olungu-B okwiPhondo leNtshona Koloni, kwiikhilomitha ezingama-325 ukusuka eKapa.

Lo masipala uwonke uyindawo engama-4 758 km² kwiLittle Karoo, enabe ukusuka eSwartberg emantla ukuya eLangeberg emazantsi, nokusuka e-Anysberg entshona ukuya eGamkaberg empuma. Ukhutshelwa amanzi yimilambo iGroot River neGourits River. Wayame kumasipala waseLaingsburg nowasePrince Albert ukuya emantla, uMasipala wase-Oudtshoorn empuma, uMasipala waseHessequa emazantsi kunye noMasipala waseSwellendam nowaseLangeberg entshona.

Ingxelo yobalo-bantu lowama-2011 lo masipala unabantu abangama-24 767 kwizindlu ezingama-6 212. Kwaba bantu, ama-84.6 ekhulwini azichaza njengabantu "Bebala", i-9.9 ekhulwini njengabantu "abaMhlophe", size i-4.7 ekhulwini njengabantu "abaMnyama base-Afrika". Ulwimi lokuqala elungama-95.4 ekhulwini sisibhulu, ngeli xesha i-2.5 ekhulwini sithetha isiNgesi.

Idolophu enkulu nalapho zikhoyo ii-ofisi zikamasipala yiLadismith, eyathi oko kwangowama-2011 yanabantu abangama-7 127. ILadismith isemazantsi kweentaba zeSwartberg, neZoar (enabantu abangama-4 659) neCalitzdorp (enabantu abangama-4 284) ukuya empuma. IVanwyksdorp (enabantu bangama-833) isezantsi kakhulu kwintili yeGroot River.

Isigqibo sebhunga sathathwa kwintlanganiso yesikhawu yeBhunga likaMasipala waseKannaland eyayibanjwe ngoLwesihlanu umhla we-2 kweyoMnga yowama-2016, sokuba iSigqeba sePhondo leNtshona Koloni masingenelele kulo Masipala ngokuhambelana neemfuno zecandelo le-139(5) loMgaqo-siseko, lifundwa nezibonelelo ezifanelekileyo ze-MFMA. Ukungenelela kwenziwa kwayimfuneko ngenxa yokuzinga kweentsilelo zeBhunga likaMasipala ixesha elide ekubeni lifezekise izibophelelo zesigqeba. Ekuqaleni kongenelelo, iBhunga liza kugcina isigqeba salo kunye nogunyaziwe olawulayo.

Imvelaphi

UMasipala waseKannaland ubusoloko uneengxaki zemali kwiminyaka eli-10 ukuya kweli-11 edlulileyo. Kweli xesha lichaziweyo kwenziwa iinzame ezimbini malunga nesicwangciso sokuphuhlisa imali esingazange siziphumeze iinjongo ezazibekiwe. Isizathu sezo nzame zasilelayo sisenokwahluka ekubandakanyekeni kwabalawuli okugwenxa nasekungazinzini kwezopolitiko eKannaland. Ezi zinto zilandelayo zongezwe ngokuqokelelwa kweengxaki zemali ezifunyenwe ngulo masipala:

- Loo masipala ubukhathaza ngokungazinzi kwezopolitiko kwaye usokola ngokwasemagunyeni kunye nolawulo lwezopolitiko kumasipala. Izithuba ezininzi

zopolitiko, ukungazinzi kwemibutho edibeneyo nokuwelela kweminye imibutho okuninzi kwandise ukungazinzi kulo masipala.

- Ukufuduka kwabasebenzi abangabalawuli abatyhafiswayo kwashiya umasipala engenazinkokeli nasikhokelo ngenxa yezigqibo ezingezizo zopolitiko nolawulo kwaye loo nto yashiya umasipala esengxakini njengeziko nanjengendawo yolawulo.
- Abasebenzi bebeqeshwa okwexeshana ngeenkqubo ezazilandelwa ezingafanelekanga kwaphela kwiMicimbi yaBasebenzi, ezingumngcipheko kubudlelane bomqeshi nomqeshwa kwaye oko bekusongeza kwiindleko zokuqesha ezingafikelelekiyo.
- Abukahlaziywa ubume bequmrhu kwixesha elide yaye oko kongeza nakwingxaki enzima yokukhetha kwicandelo lemicimbi yabasebenzi.
- Ukusilela kwezithintelo kwimpatho yolawulo lwemali kukhokelele ekwabiweni gwenxa kwemali kunye neminye imithombo kwaye unxulumano oluncinci phakathi kwemali eyabelweyo kunye nemali echithiweyo alukhange lubonakale.
- Uhlahlo-lwabiwo-mali lukamasipala lonyaka-mali wama-2016/17 funyanisw luphazamiseke kakhulu ngokubhekiselele kwimimiselo esetyenziswa ekuqulunqweni kwalo, nto leyo yadala ubunzima kuzinzo lwemali wade umasipala wazibona kungokunje ekwiingxaki ezingapheliyo zemali njengoko uhlahlo-lwabiwo-mali lungazange lubonelelwe ngemali, lungazange luthembeke, okanye lungazange luyixhase imimiselo yozinzo kunye nokuba nokusebenzisa imali ngokukuko. Ibibonakala into yokuba iindlela ezithile zengeniso bezingaqondwa kwaye bekufuneka kulungiswe izinto ezithile ezibonakalayo. Ezi zinto zifunyenweyo zivezwe nguNondyebo wePhondo xa bekuhlolwa uhlahlo-lwabiwo-mali ngokwecandelo lama-23 le-MFMA.
- Azizange zenziwe iinkqubo, ulongamelo kunye neendlela zokusebenza ngokubhekiselele kwingqokelela yemisebenzi yeshishini, iziko kunye nolawulo okanye zibekelwe endaweni ukuqinisekisa ulawulo olufanelekileyo nolufunekayo lweshishini ukuze kuqinisekiswa ukuba iqumrhu lisempilweni.
- Ukusilela kolongamelo, ulawulo lomngcipheko kunye nolawulo ludityaniswe nokungoneli kweenkokeli kudale ithuba lokwabiwa gwenxa kwemali nto leyo ikhokelele ekuchithweni kwemali ngezinto ezingenaxabiso kunye nokuba nenkcitho engagunyaziswanga engafanelekanga, engeloncedo neyilahleko rhoqo.
- Umasipala ufumene uluvo lokukhanyela oluvela kuMphicothi-zincwadi Jikelele kunyaka-mali wama-2015/16, kwakhona ugxininisa ukuba imicimbi yemali yalo masipala ibingahambi ngendlela.

- Ukulawulwa gwenxa kwemali kukhokelele ekubeni umasipala azibone ekwimeko yemali embi etyala abantu abaninzi abafuna ukuhlawulwa amatyala abo amadala.
- Iakhawunti yeenkonzo ezininzi zika-Eskom ihleli ingahlawulwa kwixesha elithile ngowama-2016 nto leyo yenze ityala elizizigidi ezili-R12 elandileyo eliphantse lenza ukucinywa kombane edolophini.
- Intsilelo ekukolekeniamatyala nolawulo lwentlawulo yamatyala de oko kube yinto eqhelekileyo ukungahlawulwa kweenkonzo, zezinye zezinto ezikhokelele ekubeni imali iphele de kuphele nale ibekelwe umhla kaxakeka.
- Ubume berhafu esetyenziswa ngumasipala ayizibonakalisi iindleko, ingazihlawuli neendleko zeenkonzo ezibonelelwayo nto leyo idale intsilelo kwiziseko zoncendo.
- Izibonelelo zemeko ethile zabiwa ngokungafanelekanga zaze zatsalelwa emisebenzini nto leyo yakhokelela kwinkcitho engagunyaziswanga yeerisiti zezibonelelo.
- Intsilelo Usilelo lwezithintelo kuzo zonke iindidi zenkcitho kukhokelele kwimeko ezininzi zenkcitho yemali kwizinto ezingelo xabiso kunye nokuqukumbelwa kweekhontrakhi nabaniki-zinkonzo abashiye umasipala ebuthathaka ngokwasemalini ejongene nokulwa namatyala asezinkundleni kangangokuba abo abatyala imali abafuni kwenza ushishino naye ngenxa yoloyiko lokuhlawulwa emva kwexesha okanye ukungafumani ntlawulo kwaphela kwamatyala.
- Inkcitho engapheliyo ekulweni amatyala asezinkundleni yongeze ukucutheka kwemali kwindleko enkulu yokuhanjiswa kweenkonzo kangangokuba oko kukhokelele ekubeni ukuhanjiswa kweenkonzo, kwiimeko ezininzi, kuyekwe.
- Iprofayili yoqoqosho lwentlalo kamasipala, imigangatho ephakamileyo yentswela-ngqesho kunye nepesenti ephezulu yabathengi abahluphekayo ibeke inkxalabo ngakumbi kwimithombo kamasipala kunye namandla okusebenza njengento enokuqwalaselwa eqhubekayo.
- Ukungabikho kocwangciso lwemali lwexesha elide kunye nokuthathwa kwesigqibo semali ngokuhlakaniphileyo kumenzele iindleko kakhulu umasipala kwaza wamshiya engenayo tu imali.
- Uluntu nabachaphazelekayo bakamasipala baphelelwe lithemba kulo masipala.
- Umasipala usalele ngemva ekuphumezeni ukuphuculwa kweMunicipal Standard Chart of Accounts kunye neemfuno zokuleqa umsebenzi ukuqinisekisa ukuthobelana neemfuno zolawulo ngokuphathelele kulo mba.
- Uninzi loluntu kwiidolophu ezimbini kwezine, iVanwyksdorp neZoar, luyahlupheka oko kutsho kwakwenza nzima ukuhlawulwa kwamatyala.

- Abasebenzi abasisigxina nabexeshana abanazo izakhono ezifunekayo ezibekelwe ukwenza imisebenzi yabo kwizivumelwano zabo zomsebenzi.

Indlela yokuPhuhlisa isiCwangciso sokuPhucula iSimo seziMali

IsiCwangciso sokuPhucula iSimo seziMali silungisiwe ngenxa yongenelelo lwephondo ngokubhekiselele kwicandelo le-139(5) lomgaqo-siseko lifundwa kunye necandelo le-139(1) kunye nele-141 ukuya kwele-142 loMthetho wokuLawula iMali kaMasipala (MFMA).

Isicwangciso sokuphucula isimo sezimali siyinxenye yobuchule bongenelelo lwamabakala kaRhulumente weSizwe nowePhondo bokubeka iKannaland kwindawo ezinzileyo nto leyo iza kukhokelela ekubeni ibe liqumrhu elisebenzayo nelanelisayo elizinzileyo ngokwasemalini nelinikezela iinkonzo kuluntu ngokuzinzileyo.

UMasipala waseKannaland ujamelene neengxaki ezibonakalayo zemali nezokuhanjiswa kweenkonzo, nto leyo isingela phantsi umsebenzi obonakalayo nowanelisayo wemisebenzi yawo kunye nogunyaziso. Okubaluleke kakhulu kukuba obu bunzima buye busanda ngokwanda kwaye ukuba akukho nyathelo ligxininiswayo lokushukuxa ezi ngxaki, kuza kuya kusiba nzima ukukuphumeza nokukufezekisa oko agunyaziswe kona uMasipala waseKannaland.

Izinto ezibalulwe njengezona ziphambili zezi:

- Ukuhlolwa kobuchule kunye nenkqubo yohlahlo-lwabiwo-mali lwangoku kunye nenkcitho kwiinkqubo zolawulo ukuqinisekisa ukuhanjiswa kweenkonzo okukoko nokusebenzayo ngokuhambelana nezinto ezingundoqo zoMasipala waseKannaland.
- Ukuhlolwa kweenkqubo zolawulo lwengeniso ukuze kwandiswe izinto ezinokwenza ingeniso kuze kuphuculwe nomsebenzi wengeniso.
- Ukuhlolwa kobuchule nendlela yokusebenza nolawulo lwemali kunye namatyala.
- Ukuhlolwa kwezinto zolawulo zangaphakathi kunye nabathunywa ngokubhekiselele kulawulo lwemali.
- Ukuphunyezwa kolawulo lwee-asethi ngesicwangciso esihlangeneyo seziseko zoncedo kunye nolawulo lwee-asethi.
- Ukuhlolwa kwemisebenzi yolawulo kwimisebenzi yoLawulo lweNtengo ukuze kuphunyezwe izithintelo ezizizo kunye nemisebenzi yolawulo lomngcipheko.
- Ukuyilwa kwequmrhu, kuqulunqwe iinkcazelo zayo yonke imisebenzi ze kwenziwe uvavanyo lomsebenzi, kuxhotyiswe neBTO ngokufanelekileyo ngabasebenzi abanezakhono.
- Ukuhlolwa kweziseko zoncedo ze-IT ze kuphunyezwe uHlaziyo loBalo-mali, uHlahlo-lwabiwo-mali kunye noKwenziwa kweNgxelo (i-mSCOA nezinye).

- Ukuhlolwa kwamatyala exesha elifutshane nawelide kunye namatyala axhomekekileyo kuze kucwangciswe iintlawulo zamatyala.

DRAFT