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Umcwaningi-mabhuku Jikelele ubike ngokuthuthuka kwemiphumela yocwaningo lwamabhuku kukahulumeni wezwelonke nowezifundazwe eminyakeni emithathu.

EKAPA – Umcwaningi-mabhuku Jikelele (AG), uKimi Makwetu, namhlanje ubike ukuba ngcono kwemiphumeleni yokucwaningwa kwamabhuku kuhulumeni kazwelonke kanye nowezifundazwe eminyakeni emithathu.

Ekipha imiphumela yokucwaningwa kwamabhuku walonyaka kweminyango kukahulumeni kazwelonke kanye nowezifundazwe kanye nezinhlaka zikahulumeni, uMakwetu uveze ukuthi esikhathini esiyiminyaka emithathu esibhekiwe (kusuka ku-2013-14 ukuya ku-2015-16), u-24% wezinhlaka zikahulumeni ube nemiphumela; u-14% uhlehlele emuva; kwathi angu 62% yangashintsha. Uphinde wamemezela ukuthi ngalesi sikhathi, izinhlaka zikahulumeni zisebenze kahle kakhulu uma kuqhathaniswa unyaka nonyaka; kodwa-ke, kwase kuthi imiphumela yeminyango kahulumeni yabuyela emuva ngonyaka ka-2015-16.

U-AG uthe kuyakhuthaza ukuthi isibalo salabo abathole imibiko emihle yezezimali okungekho zincazelo ebezidingeka (noma "umbiko ohlanzekile") sikhulile jikelele ukusuka ku-122 ngonyaka ka-2013-14 ukuya ku-152 ngonyaka ka-2015-16. Noma kunjalo, usheshile ngokuqwashisa ngokuthi iminyango eyi-13 kanye nezinhlaka zikahulumeni eziyi-19 ezazisebenze kahle esikhathini esedlule, zilahlekelwe yizikhundla zazo yemibiko ehlanzekile ngonyaka ka-2015-16. Lokhu kuhlehlela emuva, uphawule ukuthi, kulinganiswe yiminyango eyisishiyagalolunye kanye nezinhlaka zikahulumeni ezingamashumi amathathu nesishiyagalolunye (39) ezithole ukucwaningwa kwamabhuku okuhle kulo nyaka (2015-16).

Ukuthuthuka kwemiphumeleni yocwaningo-mabhuku, kufakazela imizamo yobuholi yokusheshisa isivivini ekubhekaneni nobuthakathaka bokulawula kwangaphakathi kweminyaka engaphambilini, kusho uMakwetu.

"Ukusheshisa isivini ngokuyisisekelo kudinga okucwaningwa amabhuku abo ukuthi basebenze ngokuqhubekayo nangendlela efanele lokho ihhovisi lami elikuphawula kungokugcizelela kubuholi isikhathi eside manje. Lezi zenzo zibandakanya abacwaningwayo basebenzisa izinhlelo zokubhekela izinto eziwubuthakathaka ekulawulweni kwezezimali okuncike ekuzibophezeleni osekuvele kwenziwe; ukuhlinzeka ubuholi obuyimpumelelo kanye nempumelelo yokuqashwa kokusebenza kokuhlosiwe; kanjalo nokuhlola kanye nokuqapha ukuhambisana nemithetho ebalulekile kanye nemithetho ezindabeni zezimali. Ukuba lezizenzo ezilula, ezazihlose ukwenza ngcono izinhlelo zokulawula ngaphakathi kanye nokuqeda izingozi zokubusa kanye nezinye izinto ezikhathazayo ezavezwa yihhovisi lethu, zazisetshenziwe ngomdladla ongenakudembesela, ngabe sibika imiphumela engcono kakhulu namhlanje. Abacwaningwayo abasebenze kahle eminyakeni noma abasandakuqhubekela emiphumeleni efunekayo, bangofakazi bokuthi ukubambelela kulezi zisekelo ezitholakalayo kuyinhlanguanisa ephokophele ekubuseni okuhle", kuphawula uMakwetu.

Umbiko wakamuva ka-AG ubandakanya abacwaningiwe abawu-448 sebebonke, lokhu kuhlanguanisa iminyango kazwelonke neyezifundazwe ewu-169 kanye nezinhlaka zikahulumeni eziwu-315 ezinesabiwo-mali sezigidi eziwu-R1,2 sezizonke onyakeni obhekiwe.

Izinhlaka zikahulumeni zisebenze kahle kakhulu ngokwenza ngcono okuqhubekayo unyaka nonyaka, kwanda isibalo zisukusuka ku-82 ziya ku-108 lapho iminyango ewu-44 yathola ukucwaningwa kwamabhuku okuhlanzekile ngo-2015-16.

Njengakho konke ukucwaningwa kwamabhuku kwangonyaka, lo mbiko uhlola:

- o Ukwethulwa kwemibiko wezimali ngendlela enobubuqotho.
- o Ukwethembeka nokukholeka kokusetshenziswa kwezimali ngendlela eyayinqunywe nomhlahlandela.
- o ukuhambisana nemithetho ebalulekile elawula izindaba zezimali nezokwenziwa komsebenzi.

Imiphumela yokucwaningwa kwamabhuku kanye nokuhlaziywa okule mibiko kazwelonke neyezifundazwe ka-2015-16 incike ekuhloleni kuka-AGSA kwezindlela ezingenhla kuyona yonke imibiko yokucwaningwa kwamabhuku ewu-484.

Okugqamile emphumeleni wokucwaningwa kwamabhuku

A. Zisebenze kanjani izifundazwe

Izifundazwe ezenze kangcono kakhulu eminyakeni emithathu bekuyiMpumalanga Kapa (u-36% wabacwaningelwe amabhuku abo), iKwaZulu-Natali (26%) kanye neGauteng (14%). Izifundazwe ezinenombolo ephezulu yabacwaningelwe amabhuku abanemibono yokucwaningwa kwamabhuku ehlanzekile ngo-2015-16 kwakuyiNtshonalanga Kapa (79%), i-Gauteng (60%) neKwaZulu-Natali (35%).

"Lokhu kuba ngcono, kuvimbele ukuhlelela kwemiphumela jikelele, kuwuphawu lobufakazi obunokwenzeka obukhulu ngaphakathi eminyangweni nakuzifundazwe ukwenza isinyathelo esiqinisekile esisuka ekuphathweni kabi kwezezimali. Lokhu kuzodinga ukuzimisela okukhulu kakhulu kuwona wonke amazanga obuholi ukuqala ukusebenzisa lokhu kuzibophezela osekwenziwe", kusho uMakwetu.

Imiphumela yokucwaningwa kwamabhuku yeminyaka emithathu yeNyakatho Kapa (ithuthuke ngo-11%) kukhombisa ukuzalwa kabusha ekugcineni isigqi esasilahlekile ngokuhlelela emuva okwaba khona ngonyaka ka-2014-15.

ILimpopo ibhalise ukwenza ngcono okuwu-26% eminyakeni emithathu eyedlule, kodwa ukwenza ngcono okukhulu okwenziwe ngonyaka ka-2014-15 akukwazanga ukuthi kuqhubeka ngonyaka ka-2015-16 ngenxa yokungabi bikho kozinzo, izikhala zomsebenzi ezikhundleni ezibalulekile kanye nezindlela kanye nezinhlelo zokulawula zangaphakathi ezingakhulile. "Ukuhlaziya kwethu wukuthi isigaba 100 (b) ukungenelela kweminyaka embalwa eyedlule bekuwusizo ekuqedeni izinga lokungaphathi kahle; kodwa ukuzilawula kokuqhubeka nokuphathwa kahle okuqinile kwezezimali akukabonakali kahle ezinhlelweni zamanje zeminyango," kusho u-AG.

Imiphumela yaseFreyistata kanye neMpumalanga yehlile eminyakeni emithathu. UMakwetu uthe nakuba ubuholi kulezi zifundazwe bebuzibophelele ekubhekananeni nobuthakathaka bokulawula ngaphakathi, kanjalo nokuphenya kanye nokuxazulula izindaba eziphathelene nokuziphendulela kanye neziphathelene nokuhambisana nemithetho, izinqumo azenziwanga ngokushesha ukuvimbela imiphumela yokuhlehla okungenakuvimbeleka.

Imiphumela yaseNyakatho Ntshonalanga eminyakeni emithathu uyibeke esigabeni "njengephutha - ukwenza ngcono onyakeni owodwa nokuqeda ukuhlelela emuva kokulandelayo. Ukuzuza okwenziwa

kwabacwaningiwe kwakungaqhubeki ngokwejwayelekile njengoba kwakuncike ekwethembeleni ngokweqile ohlelweni lokucwaningwa kwamabhuku ukukhomba izindaba okufanele zibhekwe, kanye nezindlela kanye nezinhlelo eziyisisekelo zazingaqinile," kusho u-AG.

B. Ukuhlaziywa komphumela kuzwelonke

Ezingeni likazwelonke, u-AG ubike ukubangcono ngo-9% kwemiphumelaeminyakeni emithathu. Bangu-30% abacwaningiwe bathole imiphumela esihlanzekile kanti u-15% ubungekenziwa, babezihlangulile noma bathola imibono emibi.

Izikhungo zongqongoqshe ezihamba phambili emiphumeleni yokucwaningwa kwamabhuku okuhlanzekile kubewuMnyango Wezobuciko Namasiko, Wezohwebo Nezimboni kanye noWemfundo Ephakeme Nokuqeqeshwa (iziphathimandla zengxenywe yezemfundo nokuqeqesha) Iziphathimandla zengxenywe yezemfundo nokuqeqesha zifake isandla ngokuthathu emiphumeleni yokucwaningwa kwamabhuku okuhlanzekile ezingeni likazwelonke. Izikhungo zemfundo yobuchwepheshe nokwenza imisebenzi kanye nokuqeqesha (oyingxenywe yemfundo ephakeme nokuqeqesha) athole imiphumela emibi kakhulu.

Ibemibi imiphumela yendawo yokugcinwa kwamagugu okuyisukhongo somnyango wezoBucikoNamasiko ngenxa yendida yokusebenza (isibonelo, izindleko ziqhathaniswa nezinzuzo) ukukala izimpahla zamagugu ezingaphansi kokulawulwa yiwo, kanye nabacwaningiwe kumaphothifoliyo ezemisebenzi kanye nezokuthutha.

"Njengoba sibikile ngaphambilini, Iminyango yeZemfundo, EyeZempilo kanye neMisebenzi Kahulumeni ibhekene cishe no-37% wesabiwomali kanye nokuqalisa ukusebenza kwezinhlelo ezibalulekile ukwenza ngcono impilo kanye nenhlalakahle yezakhamuzi, iyaqhubeka nokuba nemiphumela emibi kakhulu – u-40% wale minyango uthole imibono yokucwaningwa kwamabhuku emibi uma kuqhathaniswa ku-13% weminye iminyango, " kuphawula u-AG.

a) Izinhlaka okungezikahulumeni

Isikhungo sika-mcaningi mabhuku jikelele sicwaninge amabhuku ezinhlaka zikahulumeni ezinkulu ezingu-10 kweziwe-21. Kulezi zinhlaka zikahulumeni ezicwaningwe amabhuku azo, kubalwa i-Armaments Corporation of South Africa yiyona yodwa kuphela ebenombono wokucwaningwa kwamabhuku ohlanzekile (kuqhubeka kowangonyaka odlule). I-Independent Development Trust

iphinde yathola ukuzihlangula kombono wokucwaningwa kwamabhuku, kanti i-South African Post Office ne-South African Broadcasting Corporation baphinde bathola imibiko yokucwaningwa kwamabhuku enogcobho.

Ezisele kulezi zihlaka okungezikahulumeni zazinokutholakala kwezinto eziphatelene nokuhambisana nomthetho, okuzivimbele ukuthi zingatholi umbono wokucwaningwa kwamabhuku ohlanzekile - i-Airports Company South Africa nayo ibe nokutholakele embikweni wokusebenza kwayo. I-Airports Company South Africa, i-South African Nuclear Energy Corporation ne-South African Post Office zaletha imibiko mayelana zezezimali sesedlulile kwesikhathi kanti ukucwaningwa kwamabhuku kwe-South African Express kwakuqhubeka ngenxa yokulethwa ngemuva kwesikhathi kolwazi lokucwaningwa kwamabhuku.

"Ukuqhubeka kwezezimali kwahlala kuyinto ekhathazayo ezinhlanganweni okungezikahulumeni - ukungabi nasiqiniseko ngamandla okukwazi ukwenza umsebenzi kwezinye izihlaka okungezikahulumeni ukuqhubeka nemisebenzi nakho kubambezele ukucwaningwa kwamabhuku njengoba sasidinga ubufakazi ukuthi zibikwe njengenkathazo eqhubekayo. Imisebenzi kanye nemiphumela yokucwaningwa kwamabhuku yezihlaka okungezikahulumeni iphazanyaniswe kabi wubuthakathaka ebuholini nasekubuseni okufana nokungabi nokuzinza ezingeni labangamele, izikhala zemisebenzi ezikhundleni ezibalulekile, ukungeneli kwabaphathi abaphathelene nemiphumela kanye nokungaqashwa kahle kanye nokwenganyelwa kwezezimali kanye nokuphathwa kokwenziwa kwemisebenzi kanye nezinhlelo ezimbi zokuthengwa kwempahla," kuchaza u-AG.

C. Ukucwaningwa kwamabhuku okungakenziwa

Ukucwaningwa kwamabhuku okungamashumi amabili nesikhombisa akuqedwanga ngesikhathi ukuze kufakwe ngokugcwele kulo mbiko jikelele, eyi-18 yayo yabe isaqhubeka ngosuku lwalo mbiko. Isizathu esikhulu salokhu kwabe kuwukungalethwa noma wukulethwa ngemuva kwesikhathi kwezitatimende zezimali kanye nolwazi. Kwakunokucwaningwa kwwamabhuku futhi okwabambezeleka ngenxa yokungavumelani ngezindaba zokuziphendulela.

D. Ukwenza ngcono okuphawulekayo eqophelweni lemibiko yokusebenza konyaka

Iqophelo lemibono yokusebenza yonyaka kube ngcono kancane, nesibalo sabacwaningwayo abangenakho okutholakele maqondana nalokhu sikhulile kusuka ku-61% kuya ku-65% kusukela ngo-2013-14. Usizo lolwazi olusembikweni lube ngcono kancane kusukela ku-24% nokutholakele ukuya ku-21%, kodwa ngaphezu kwekwata (26%) basazabalaza ukubika ulwazi oluthembekile ekwenziweni komsebenzi.

E. Ukuba ngcono ekuhambisaneni nomthetho ofanele obalulekile

Kube nokuba ngcono ekuhambisaneni nomthetho obalulekile njengoba isibalo sabacwaningwayo abangenakho okutholakalayo ngokuhambisana nomthetho sesikhulile ukusuka ku-27% ukuya ku-33% kusukela ngo-2013-14. Kodwa-ke, izinga lokungahambisani nomthetho liphezulu kakhulu futhi lidinga ukunakwa okubalulekile. Imikhakha esiyicwaningile ikhombise ukuba ngcono okuncane kulesi sikhathi kwakuwukuthengwa kwempahla kanye nokuphathwa kwezinkontileka (okuphinde kubizwe ngokuthi ukuphathwa kochungechunge lokunikezela ngempahla) ezinhlanganweni zikahulumeni, ezibe ngcono kusukela ku-32% ukuya ku-25% nokutholakele kanye neqophelo lombiko ngezezezimali ezilethiwe kubo bobabili iminyango kanye nezinhlaka zomphakathi kube ngcono ukusuka ku-62% ukuya ku-52% kanye no-52% ukuya ku-37%. Iminyango yenziwe ngcono kancane ekuphathweni kokusetshenziswa kwemali kanye nokuphatha okunomphumela okusuka ku-36% ukuya ku-25% naku-24% ukuya ku-13%. Kube noshintsho oluncane kweminye imikhakha yonke.

F. Ukusetshenziswa kwemali ngendlela engafanele, okungekühle nokumosayo kanye nokungagunyaziwe

i). Ukusetshenziswa kwemali ngendlela engafanele kuyakhula

Ukusetshenziswa kwemali ngendlela engafanele kukhule cishe ngo-40% kusukela 2013-14 ukuya ku-R46,36 wezigidi-gidi - ukukhula okusuka onyakeni owedlule kwakucishe kube wu-82%. Isizathu esikhulu sokukhula kokusetshenziswa kwemali ngendlela engafanele kwakuwukungahambisani nomthetho okuqhubekayo nomthetho wokuphathwa kochunge lokunikezela impahla. Ukusetshenziswa kwemali ngendlela engafanele kumele ukusetshenziswa kwemali okutholakale ngokuthenga impahla kanye nezinsizakalo ngaphandle kwezinhlelo ezibekiwe ezilandelayo. Izilawuli okufanele zibe khona ohlelweni lokuthengwa kwempahla kutholakala ezidingweni zomthethosisekelo zokuphatha kochungechunge lokunikezela ngempahla, njengoba kushiwo kusigaba 217 soMthethosisekelo. UMakwetu uchaze ukuthi

uma ihhovisi lakhe licwaninga amabhuku okuthengwa kwempahla, lihlola isicelo sezinhlelo zokuthengwa kwempahla ezikhona njengoba kugunyazwe inhlaka kuncike ekucwaningweni kwamabhuku.

"Lapho izimo zokuphambuka kulezi zilawuli zikhonjiwe ekucwaningweni kwamabhuku, lokhu kusetshenziswa kwemali (okuchazwe ngendlela efanele kumarekhodi) kuzohlelwa njengokungafanele, njengoba kubekwe kuMthetho Wokuphathwa Kwezimali Zikahulumeni, 1999 (Umthetho Nombolo 1 ka-1999) (PFMA). Phakathi kwezizathu ezibekwe ngokuphambuka ukuthola impahla eesimeni esiphuthumayo, amalungiselelo omnikezeli oyedwa, akunamakhawuthi ancintisanayo atholakele kanye nokwelulwa kwezinkontileka ezikhona. Sibona lokho kusetshenziswa kwemali kanye nombiko ngokwehlukile kukho ngombono wokuqwashisa labo abanikezwe ukubusa ukuthi baphinde baphenye futhi basho izinyathelo ezifanele ezidingekayo ukubhekana nokuphambuka okukhonjiwe", echaza. Uthe lona wumkhakha osengcupheni kakhulu ekuphathweni kwezimali kuyo yonke imikhakha njengoba ukuphuma kwemali okungenazinzuzo noma kunomkhawulo kuvamise ukwenziwa ngokusebenzisa lokhu kushoda. Ngakho-ke, inani selilonke lokusetshenziswa kwezimali ngendlela engafanele akumelele ukulahleka konke, nakuba okunye ukulahleka kungenzeka noma kungenzeka ukuthi sekuvele kuphakeme uma lungenziwa uphenyo lokulandelela. Sihlole ngokukhethekile ubuqiniso bokuhweba ngokusebenzisa ukuhlola okwengeziwe kokucwaninga amabhuku lapho esiqinisekise khona ukuthi u-89% ka-R42.3 wezigidi-gidi wokusetshenziswa kwemali ngendlela engafanele okuvela ngokuthengwa kwempahla, kwakumaqondana nezimpahla kanye nezinsizakalo ezitholakele.

Ngenxa yokungabi bikho kokwenzelwa kwezinto obala nokuncintisana, kuhlala kuzobonakala ukuthi ingabe amanani entengo awukhulisiwe yini ezinhlelweni zokuthenga impahla, yingakho kunesidingo sobuholi ukuphenya izinto ezikhonjiwe. Izikhungo eziyisithupha zibhekene nokungaphezu kuka-50% kokusetshenziswa kwemali ngendlela engafanele ngo-2015-16. Lezizikhungo zibandakanya i-Passenger Rail Agency of South Africa, iminyango yezeMpilo yaKwaZulu-Natali nowaseMpumalanga, iminyango yeZomgwaqo neZokuthutha kanye noWezokuhlaliswa Kwabantu eGauteng kanye noMnyango Wezamanzi Nokuhlanzeka.

ii) Ukusetshenziswa kwemali okungenanzuzo nokuwukumosha

Ukusetshenziswa kwemali okungenanzuzo nokuwukumosha ngo-2015-16 kwakungaphezulu ngo-14% kuno-2013-14 ku-R1,37 wezigidi-gidi, futhi kwatholakala ngesibalo esikhulayo sabacwaningwayo. Izikhungo eziyisithupha zibhekene nokungaphezulu kuka-70% kulokhu kusetshenziswa kwemali - futhi i-Passenger Rail Agency of South Africa noMnyango Wezamanzi Nokuhlanzeka kuyabandakanyeka kulolu hlu, ihlanganisa neminyango emithathu engxenyeni yezemfundo kanye neSikhwama Sezinxephezelo.

iii) Ukusetshenziswa kwemali okungagunyaziwe

Ukusetshenziswa kwemali okungagunyaziwe kwehlile ngaphansi kuka-50% kusukela ngo-2013-14 ukuya ezigidini eziwu-R925 ngenxa yokungenelela emazingeni kazwelonke nawezifundazwe. Isizathu esikhulu sokusetshenziswa kwemali ngokungagunyaziwe kuhlala kuwukusebenzisa imali ngokweqile kusabiwomali.

G. Impilo yezezimali yabacwaningwayo

Ngo-2015-16, u-isikhungo somcwaningi mabhuku sakhala ngezinga lesimo sezezimali sika-76% eminyangweni kahulumeni kanye no-39% wezinhlaka zomphakathi njengokubhekene noma okudinga ukungenelela - ukuhlela eminyakeni emithathu. Iminyango yahlehla isuka ku-53% ngo-2014-15. Izimpawu zokuphatha izimali kabi zisobala ekwenzeni okukhulayo kokushoda kwezimali eminyangweni, iminyango ixhasa ukushoda kokheshe esabiwenimali sonyaka olandelayo, ukuphathwa okubi kwezimali kanye nokungakwazi ukukhokhela abakweletwayo ngesikhathi esidingekayo esiyizinsuku ezingama-30. Sekukonke, u-5% weminyango kanye no-10% wezinhlango zikahulumeni kwakusesimeni esibi sezimali ekupheleni kuka-2015-16, nokungaqiniseki ngezinto maqondana nokukwazi ukuqhubeka nokusebenza ekusaseni elibonakalayo. Lokhu kuhlale kungaguqungana kusukela onyakeni owedlule.

H. Ukuphathwa kwezibonelelo

Izibonelelo ezinemibandela yabela ukuqhuba izinhloso zikahulumeni ezithize ngqo. Nakuba eziningi zezimali zasetshenziswa, izinhloso ezikhonjiwe zezinhlelo kanye nemisebenze kwaxhaswa ngezibonelelo azifezwanga yiyona yonke iminyango yezifundazwe. Sathola ukuthi okuhlosiwe kuka-31% wemisebenzi emikhulu esawacwaninga akufezwanga noma akuhlolwanga yiminyango. Sakhomba ukungahambisani nomthetho wokuphathwa kochungechunge lokutholakala kwempahla ku-16% wemisebenzi abalulekile

aphethwe yiminyango, kodwa izinga lokungahambisani nomthetho laliphezulu kakhulu lapho ama-ejenti asebenzisayo ayesetshenziswa khona maqondana nezibonelelo ezinemibandela.

Ubuthakathaka bokuphatha imisebenzi abalulekile axhaswa ngezibonelelo nezikhungo eziphethe ukusetshenziswa kuqhubeka kukhombise ukuthi eminye iminyango ayizange iqaphe kakhulu noma iphathe ngenkuthalo ukulethwa kwemisebenzi kanye nezimali.

I. Izimbangela

UMakwetu wabala okulandelayo njengezimbangela zobuthakathaka obushiwo ngaphambilini ekuphathweni kwezimali nokwenziwa komsebenzi kanye nemiphumela yokucwaningwa kwamabhuku okubi:

- Iziphathimandla (abasebenzi abaphendulayo noma iziphathimandla, abasebenzisi abaphethe abayizikhulu kanye nabaphathi abakhulu) abaphendulanga ngokushesha okudingekayo emiyalezweni ebeleselayo yehhovisi lakhe ngokubhekela izingozi kanye nokwenza ngcono izilawuli zangaphakathi. Uthe bekunokwenziwa ngcono ebuholini nasezilawulini zokubusa, kodwa nokuhlehla kancane ezilawulini zokuphatha ezezimali nokwenziwa komsebenzi eminyakeni emithathu eyedlule. Okuphawulekayo, kwakunokuba ngcono okukhulu esimeni sezilawuli zolwazi lobuchwepheshe eminyakeni emithathu eyedlule kuyona yonke imikhakha emithathu okugxilwe kuyo - ukuphathwa kokuvikeleka, ukuphathwa kokufinyelela kumuntu osebenzisayo kanye nokuqhubeka kobuchwepheshe bolwazi.
- Izikhala zomsebenzi kanye nokungabi naluzinzo ezikhundleni ezibalulekile kubasebenzi abaphendulayo, abasebenzi abayizikhulu eziphethe, abaphathi abayizikhulu abaphethe kwezezimali kanye nezinhloko zamayunithi abaphathi bochungechunge lokuthenga impahla kuphazamisa ukuphatha ezezimali kanye nokwenziwa komsebenzi yabacwaninga amabhuku futhi kungaphazamisa ngqo imiphumela yokucwaningwa kwamabhuku. Ukuzinza kulezi zikhundla sekungcono eminyakeni emithathu, kodwa okukhathazayo kwakuwukukhula kwezinga lezikhala ezikhundleni somsebenzi ophendulayo kusukela ngo-2013-14, kungenalushintsho olutheni ezikhundleni zabasebenzi abayizikhulu eziphethe kanye nezinhloko zamayunithi okuphathwa kochunge lokuthenga impahla. Ukuba ngcono ekubhekaneni nezikhala ezikhundleni zabasebenzi abangabaphathi abakhulu bezezimali kuyakhuthaza.
- Ezingeni lonke jikelele, iningi labacwaningwayo lalinezindlela ezikhona zokubika kanye nokuphambuka kokuphenya noma kokukhwabanisa okungenzeka (isb. izinqubomgomo, izindlela

zokuziphatha kanye nezindlela zokubika ukukhwabanisa). Ezimeni eziningi, ukuphenya izinsolo zokusetshenziswa kwemali okungagunyaziwe, okungafanele, nokungenanzuzo nokumoshayo kwenziwa. Umzamo awuzange ube nomthelela ofunwayo wokungakhuthazi ukusetshenziswa kwezimali okungagunyaziwe, okungafanele, okungenanzuzo nokumoshayo, kanye nokukhwabanisa kanye nokuziphatha ngendlela engafanele. Izinyathelo ezingenele zathathwa ukubuyisa, ukucisha, ukwenza ngcono noma ukuvumela ukusetshenziswa kwezimali okungagunyaziwe, okungafanele kanye nokungenanzuzo nokumoshayo konyaka obhekayo kanye nonyaka owedlule, njengoba kudingwa yi-PFMA. Siqhubekile futhi nokubika izinkomba zokuphathwa kokukhwabanisa okungahle kube khona noma ukuziphatha ngendlela engafanele ezinhlelweni zokuphathwa kochungechunge lokuthengwa kwempahla yokuphenya, yokuveza kancane, njengoba amacala eqhubeka nokwanda. Ukwengeza, nakuba u-80% noma ngaphezulu wamacala uphenywa, u-25% kuphela oholela esenzweni sokujezisa.

J. Ezinye izinyathelo ezibalulekile ubuholi bukahulumeni obungakuqhubekisi ukwenza ngcono imiphumela

Ezinye izincomo ezisembikweni ka-AG zibandakanya imisebenzi emihle elandelayo okuhloswe ngayo ukubhekana nezingozi ezivela endaweni. Lemisebenzi yayikhonjiswe yilezo zifundazwe kanye nabacwanigwayo ababekhombise ukwenza ngcono eminyakeni emithathu eyedlule:

- Iziphathimandla eziphethe kanye nobuholi bezifundazwe beseka uhlelo lokucwaningwa kwamabhuku, babezibophezele ukwenza ngcono imiphumela yokucwaningwa kwamabhuku futhi babesukuma kuqala ekuzibandakanyeni nathi ukuxazulula okwakuthoalakale ngonyaka owedlule nokukhomba kanye nokubheka izingozi ezivelayo.
 - i. Bawenza umsebenzi ezibophezelweni futhi basebenza ngenkuthalo maqondana nokwenza indawo yezilawuli zangaphakathi ezinhle kubacwaningi.
 - ii. Baqinisekisa ukuthi izikhundla ezibalulekile zagcwaliswa ngabantu abawaziyo umsebenzi futhi kwazinza ukuphatha (okungukuthi imbuyiselo ephansi ezikhundleni ezibalulekile).
 - iii. Bakhombisa isibindi ekubhekaneni nokona kanye nokwenza umsebenzi ngokungekuhle futhi bagcizelela ekwenzeni imibiko yaphakathi nonyaka ekholekayo ngabasebenzi,

okwabe sekuholela ezinhlelweni zasekupheleni konyaka ezingcono futhi kwenza nokuthi izinga lokuthatha izinqumo libe ngcono.

- Abaphathi abasezikhundleni eziphezulu benza ngcono ukuphathwa kwezezimali kanye nokwenziwa komsebenzi ngokuqalisa izinhlelo zokwenza ukucwaningwa kwamabhuku ukubhekana nokutholakala ekucwaningweni kwamabhuku kanjalo nomnyombo wokutholakala ekucwaningweni kwamabhuku.

Benza ngcono ukugcinwa kwamabhuku izikhungweni, baqinisekisa ukuthi ukulawulwa eziyisisekelo wezohwebo kanye nesekubuyisaneni kwakukhona kanye nokwenza ukuqapha kanye nokwengamela ukubika okuvamile kanye nokukholekayo ngezindaba ezibalulekile ezifana nokuphathwa kochungechunge lokuthengwa kwempahla, ukuphathwa kwezinkontileka kanye nokuphathwa kwezibonelelo.

- Ukwengamela kulezizikhungo kuthuthukiswe imikhandlu yokucwaningwa kwamabhuku asebenza kahle kanye nokwesekwa kwezinhlaka iziqondene zokucwaninga amabhuku zangaphakathi.
 - i. Baqalisa ukusebenzisa izincomo zemikhandlu yokucwaningwa kwamabhuku futhi basebenzisa izinhlaka zokucwaninga amabhuku zangaphakathi ukukhomba izingcuphe kanye nezilawuli ezingasetshenziswa ukulwisana nalezo zingozi.

"Sisalokhu sizimisele ukusebenza ngokungakhathali egunyeni lethu lokuqinisekisa ukuphathwa kwezezimali kanye nokwenziwa komsebenzi kukahulumeni kazwelonke nowezifundazwe, kugcizelela isidingo sokwenza ilungelo eliyisisekelo. Ukweseka le nhloso, sizogala ukusebenzisa umzamo omusha ngo-2017-18 yokuthuthukisa kokubandakanyeka kwethu okuvamile nabasebenzi abaphendulayo ngenhloso yokukhomba nokuxazulula izindaba ezingaphazamisa imiphumela yokucwaningwa kwamabhuku. Kuzobandakanya isimo sokubukezwa kwazimo nokukhomba imikhakha ekhathazayo," kuphetha u-AG.

Sikhishwe ngu: Auditor-General of South Africa (Umcwaningimabhuku-Jikelele weRiphabhliki yaseNingizimu Afrika)

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Umyalezo wabezindaba: Umbiko jikelele ohlanganisiwe ngemiphumela yokucwaningwa kwamabhuku kuzwelonke nasezifundazweni ku-PFMA iyatholakala ku-www.agsa.co.za. Lokhu kukhishwa kwesitatimende sabezindaba kanye nesihumusho saso, ngesiSuthu, ngesiTsonga, ngesiXhosa, ngesiZulu kanye nesiBhunu nazo zizoba khona kuwebhusayithu yethu.

Maqondana no-AGSA: U-AGSA uyisikhungo sezwe sokucwaningwa kwamabhuku esiphezulu kakhulu. Yisikhungo kuphela, ngokomthetho, okufanele sicwaninge amabhuku bese sibika ngokuthi uhulumeni uyisebenzisa kanjani imali yabakhokhi bentela. Lokhu selokhu kwaba yinto u-AGSA agxile kuyo kusukela asungulwa ngonyaka ka-1911 - inhlaka igubhe ifa layo leminyaka eyi-100 lokucwaninga amabhuku engxenye kahulumeni ngonyaka ka-2011.

ULWAZI OLWENGEZIWE LWABEZINDABA