



21 Novemba 2018

Umcwangingimabhuku-jikelele ubika ngokwehla kwemiphumela yocwaningomabhuku yeminyango kahulumeni seyiyonke yakuzwelonke neyasezifundazweni kanye neyamabhizinisi kahulumeni.

EKAPA - UMcwangingimabhuku-jikelele (u-AG), uKimi Makwetu, namuhla umemezele imiphumela yocwaningomabhuku yezwe lonke neyezifundazwe seyiyonke, ebonakalise ukwehla onyakeni wezimali odlule.

Ekipha umbiko wakhe jikelele wonyaka wezi-2017-18, uMakwetu uthe isiyonke, imiphumela yocwaningomabhuku yehlile - eminyangweni kahulumeni nasemabhizinisini kahulumeni.

Uthe njengoba imiphumela yocwaningomabhuku yabacwangingiwe abangama-43 ithuthukile, lokho kufiphaliswe ngengama-73 eyehlile kusukela onyakeni odlule.

U-AG uqhubeke waveza ukuthi eminyakeni emine edlule kusukela ngowezi-2014-15, kube nesimo esifanayo semiphumela yocwangingo eminingi eyehlile kunethuthukile. Uthe imbangela enkulu yalokhu idalwa yilabo abanikwe umsebenzi wokuphatha abashaya ngolonwabu kwezokuqaliswa kwemisebenzi, noma abangazigqiziqakala izincomo ezenziwe yihhovisi lakhe.

Ukungalandelwa kwezincomo zocwaningomabhuku zeminyaka edlule kunomthelela emiphumeleni yocwaningomabhuku

UMakwetu uthe sekuneminyaka ihhovisi lakhe libika ngokuntengantenga kwezindlela zokulawula kanye nobungozi okumele bubhekisiwe kuhulumeni kazwelonke nowasezifundazweni ngokuhlinzeka ngezimbangelasiusa yemiphumela yocwaningomabhuku kanye nezincomo zokulungisa le mbangela edalwa yizo. Kanjalo-ke, iHhovisi loMncwangingimabhuku-Jikelele waseNingizimu Afrika (i-AGSA) belokhu ekhala

ngokushoda kobuholi obuthatha izinqumo zokubhekana nokungabibikho kwesibopho sokuphendula ngokuqinisekisa ukuthi kuba nokwenziwayo kulabo abadelele izinqubo eziyisisekelo ezinqande ukuphatha ngempumelelo.

"Njengoba kubonakala emibikweni yethu yakamuva, kunababambiqhaza abanhlobonhlobo abashaye ngolonwabu ekuqaliseni imisebenzi, ezimweni ezithile, nabangazange bazigqize qakala izincomo zethu. Ngenxa yalokho, ibe ncane intuthuko kwezokuba nesibopho sokuphendula ngokusetshenziswa kwemali kahulumeni futhi nobungozi ebesilokhu sibugqamisa eminyakeni eminingi edlule sebuqala ukubonakala.

"Emibikweni yethu yangaphambili, sathi ukungayiphenduli ngesikhathi imiyalezo yethu kweziphathimandla yikho okwakuyimbangelasiusa yemiphumela yocwaningomabhuku emibi, kodwa esibhekane nakho onyakeni odlule wukuthi iziphathimandla ezingama-28% okucwaningwe amabhuku azo ezatholakala zinemiphumela emibi ezingaphendulanga nhlobo," kudalula u-AG.

Imizamo ehlanganelwe yokuphatha ngokufanele kukahulumeni nokuba nesibopho sokuphendula.

U-AG uthe bethemba ukuthi uhulumeni ophethe osezophuma - ezingeni likazwelonke nasesifundazweni - bezobhekana ngokuzimisela nezinsalelo zokuphatha nezesibopho sokuphendula eziphakanyiswe yihhovisi lakhe ngesikhathi salo seminyaka emihlanu esesizophela maduze.

Nokho, ukhuthazwe, phakathi kokunye, yisinyathelo sakamuva sikangqongqoshe wezimali uTito Mboweni enkulumweni yesabelomali yesikhathi esimaphakathi nonyaka ethi umnyango wakhe, okubandakanya uMgcinimafa Kuzwelonke, uzoqhubeka nokusebenzisana kakhulu nehhovisi lika-AG ukuqinisekisa ukuthi uhulumeni uqinisa izindlela zakhe zokuphatha.

"Labo abathole futhi bayigcina imiphumela yocwaningomabhuku emihle futhi baqhubeka nokuba nemiphumela emihle ebonakalisa ukuphatha ngendlela engenakusoleka nokuba nesibopho sokuphendula, uma nje besingagxila ekwenzeni okuyisisekelo ngendlela eyiyo. Sisazinikele ekusebenzeni ngokuzikhandla (ngaphansi kwegunya lethu) kanye nalabo abanikwe umsebenzi wokuphatha nokuqapha ukuqinisa ukuphatha kwezezimali nomsebenzi kuhulumeni wakuzwelonke nowesifundazwe," kusho uMakwetu.

A. Masithi shazi sibheke okunye okusemqoka okutholakele embikweni

Phakathi kokunye okutholakele, umbiko kaMakwetu uveze ukuthi:

- izingaqophelo lemibiko yokwenziwa komsebenzi lithuthuke kancane lafinyelela kuma-65% okucwaningwe amabhuku abo asebeshicilela imiphumela ekholakalayo. Nokho, i-AGSA ithole imibiko yokwenziwa komsebenzi ngocwaningomabhuku olunokuningi okubhalwe ezitatimendeni kuba kungasilo iqiniso
- ezingeni likazwelonke kube nokwehla okukhulu kwemiphumela yocwaningomabhuku, njengoba kwehle isibalo socwaningomabhuku olungenagcobho lwafinyelela kuma-23% kulo lonke ucwaningomabhuku kuqhathaniswa nama-30% onyaka wezimali odlule
- ezifundazweni, iNtshonalanga Kapa neGauteng iqhubekile nokuba nemiphumela ephuma phambili - ngama-83% nama-52% ocwaningomabhuku olungenagcobho, ngokwahlukana kwazo
- kube nokuntengantenga okukhulu ekuphathweni kwezezimali kuhulumeni wezwelonke nowesifundazwe obekungakadingidwa eminyakeni emine edlule
- ukusetshenziswa kwemali ngendlela engagunyaziwe kukhuphuke ngama-38% kusukela onyakeni odlule kwafinyelela kuzigidigidi zamaRandi ezingu-2.1, ama-86% kudalwe wukusetshenziswa kwemali ngokweqile
- ukusetshenziswa kwemali okungenanzuzo nokusaphazwa kwayo kukhuphuke kwaba ngaphezu kwama-200% kusukela onyakeni odlule kwafinyelela kuzigidigidi zamaRandi ezingu-2.5%
- izindleko ezingajwayelekile ziqhubekile nokuhlala phezulu kuzigidi zamaRandi angama-51. Lokhu sekukonke kubandakanya izindleko ezingajwayelekile zalabo okucwaningwe amabhuku abo lapho i-AGSA iqede ucwaningomabhuku emuva kosuku oluwumnqamulajuqu lwalo mbiko (izigidigidi zamaRandi ezingu-5.4).

Kumele kuvezwe ukuthi izigidigidi zamaRandi ezingaphezu kwama-51 aziwabandakanyi ama-SOE anamabhuku angacwaningwanga i-AGSA, abe nesibalo sezindleko ezingajwayelekile eziyizigidigidi zamaRandi ezingama-28,4 sezizonke

- isimo sezimali salabo okucwaningwe amabhuku abo siyaqhubeka nokwehla
- kube nobungozi obuqubukile bokwanda kwamacala angena enkantolo kanye nezicelozinxephezelo eziqondene neminyango kahulumeni. Cishe yingxenyengokuthathu yeminyango kahulumeni ebe nezicelozinxephezelo ezizifakelwe ezibe ngaphezu kwama-10% esabelomali sonyaka ozayo. "Iminyango kahulumeni ayinaso isabelomali sezicelozinxephezelo zalolo hlobo, okusho ukuthi zonke izicelozinxephezelo eziphumelelayo zizokhokhelwa ngemali emiselwe ukuhlinzeka ngemisebenzi, okuqhubeka nokuqeda amandlakwenza ale minyango okuba nemali engazigcina ngayo," kuxwayisa uMakwetu
- amabhizinisi kahulumeni angama-41% abe nezindleko ezingaphezu kwemali yawo, ashode ngezigidigidi zamaRandi ezingama-35,1 - ama-75% alokhu kube wukushodelwa kwe-Road Accident Fund. Umbiko we-AG uxwayise ngokuthi "yize amabhizinisi kahulumeni amaningi abe nokushoda kwemali ezokwazi ukuqhubeka nemisebenzi yayo, lezi zimpawu ezimbi zidala ukukhathazeka ngesimo sezimali sabo, okungase kudale incindezi yokuthola uxhaso oluwuchatha kuhulumeni"
- okucwaningwa amabhuku abo abangazange bawulandele kakhulu umthetho bakhuphukile kusukela kuma-64% baya kuma-72%. U-AG uthe ukungabibikho kokuqapha nokulawula kwezokugcinwa kwezimiso kubonakele ezindaweni eziningi, okubandakanya ukuphathwa kwezokuthenga (i-SCM), futhi kuholele ekutheni kwandiswe izindleko ezingajwayelekile
- ukungalandelwa kwemithetho ye-SCM kukhuphukile. UMakwetu ugcizelele ukuthi isimo "besisibi kakhulu kunangonyaka wezi- 2014-15."

Imiphumela yocwaningomabhuku efinyeziwe

Kucwaningomabhuku lwaminyakayonke, i-AGSA ihlola okulandelayo:

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

Isikhungo okucwaningwe amabhuku aso sithola ucwaningomabhuku olungenagcobho lapho izitatimende zezimali zazo zingenasici emibikweni yaso ngezimpokophelo ezinqunywe ngaphambili kanye nokulandelwa komthetho.

B. Okucwaningwa amabhuku abo okudingeka kungenelelwe esimweni sabo ngokuphazima kweso

Umbiko we-AG uveze ukuthi izigaba ezilandelayo zokucwaningwa kwamabhuku abo kumele ubuholi bakuzwelonke nasezifundazweni kanye nezinhlaka eziqaphayo zizifakele izibuko futhi zagxila ezindleleni zokungenelela:

Iminyango kahulumeni okungowezeMfundo, owezeMpilo kanye noweMisebenzi Kahulumeni yiyo enemiphumela yocwaningomabhuku emibi kakhulu

Iminyango kahulumeni okungowezeMfundo, owezeMpilo kanye noweMisebenzi Kahulumeni yiyo enemiphumela yocwaningomabhuku emibi kakhulu kunayo yonke iminyango kahulumeni - ama-33% ale minyango athole umbono kamcwaningimabhuku onogcobho (kuqhathaniswa nama-16% eminye iminyango). Ibe mibili kuphela iminyango ekule mikhakha ethole imibono yomcwaningimabhuku engenagcobho.

Leli qoqo le minyango kahulumeni libhekelele cishe isamba esingaphezu kukahhafu wezabelomali zeminyango kanye nokuqaliswa kwezinhlelo ezisemqoka sokuthuthukisa ezempilo kanye nenhlalakahle yezakhamizi.

UMakwetu uxwayise ngokuthi isimo sezimali somnyango wezempilo nowezemfundo ezifundazweni "sidinga ukuthi kungenelelwe ngokushesha ukuze kuvikelwe ukuphela kokuhlinzeka ngezidingo ezisemqoka kweminyango".

Uthe, uma kuqhathaniswa neminye iminyango, le mikhakha "isesimweni esibi" . Isibonelo, izindleko ezingagunyazwanga yiminyango yezemfundo yezifundazwe zimi cishe kusigidigi samaRandi esi-1 futhi ukushoda okudalwe umnyango wezemfundo waseMpumalanga Kapa uwodwa nje umi kusigidigidi samaRandi esingu-1.7.

Iminyango yezempilo yesifundazwe ikhathaza kakhulu kunalokhu

Umbiko ka-AG ubonise isithombe seminyango yezempilo yezifundazwe esesimweni esintekenteke. Lapho kubalwa iMpumalanga Kapa, i-Free State kanye neNyakatho Kapa.

Imali eshoda eminyangweni yezempilo imi kuzigidigidi zamaRandi eziyi-8.4. Yonke iminyango yezempilo, ngaphandle kowaseNtshonalanga Kapa ne-Free State, ibe nezicelozinxephezelo ezifakiwe ziqondiswe kuyo ezibe ngaphezu kwesabelomali sokusebenza sisonke sowezi-2018-19. Isabelomali sokusebenza somnyango wezempilo waseMpumalanga Kapa sibe ngaphezu kwesabelomali sokusebenza ngokuphindaphindwe kathathu.

Amakolishi angama-TVET ayahluleka ukuchaza ngesimo sezimali sawo

Umbiko kaMakwetu uveze ukuthi amakolishi emfundo yemisebenzi yezandla neqondene nomsebenzi kanye nokuqeqeshwa (i-TVET) aqhubekile nokuhluleka ukuchaza ngesimo sezimali sawo. Isibonelo, emakolishini angama-48 okucwaningwe amabhuku awo yi-AGSA, abe mathathu kuphela athole ucwaningomabhuku olungenagcobho kuqhathaniswa nayisishiyagalolunye ngonyaka odlule.

"Lawa makolishi akakwazi ukuchaza ngqo ngemali ayitholile noma ukuthi akweletwa malini nangempahla anayo. Imibuzo okumele ibuzwe ngokulahlekelwa imali okungase kube khona ngenxa yokungaphathwa ngokufanele kwempahla, ingeniso kanye nabakweletwayo kulawa makolishi ngesikhathi uxhaso ludingeka kakhulu emfundweni yasemazingeni aphakeme."

C. Amabhizinisi kahulumeni

Imiphumela yocwaningomabhuku lwamabhizinisi kahulumeni iyaqhubeka nokwehla

Imiphumela yamabhizinisi kahulumeni (ama-SOE) okucwaningwe amabhuku awo onyakeni odlule nalapho kususelwa kowezi-2014-15.

I-Independent Development Trust ithole umbono omubi wonyaka wesithathu kulandelana futhi i-South African Broadcasting Corporation (i-SABC) yehlile isuka embonweni ongemuhle yaya embonweni omubi. Kube yiBhange Lentuthuko LaseNingizimu Ne-Afrika kuphela, elicwaningelwe amabhuku yi-AGSA okokuqala ngqa, elithole umbono wocwaningomabhuku ongenagcobho.

Njengasonyakeni odlule, kube nenqwaba yocwaningomabhuku lwama-SOE okushaye usuku oluwumnqamulajuqu engakaqedwa. Lokhu, ngokokubika kuka-AG, kubangelwe "yizitatimende zezimali kanye nocwaningomabhuku olulibalile ngenxa yokuthi okucwaningwa amabhuku abo babhekane nobunzima bokuveza ukuthi kunezinkinga ababebhekene nazo". Lokhu kwenzeka eqenjini le-South African Airways, iqembu le-Denel (futhi okuyibhizinisi elisha elicwaningelwa amabhuku yi-AGSA), iqembu le-South African Nuclear Energy Corporation kanye ne-SA Express (lapho izitatimende zezimali zokugcina kanye nemibiko yocwaningomabhuku kwashicilelwa unyaka wezimali wezi-2015-16, futhi nocwaningomabhuku lonyaka wezimali wezi-2016-17 lusanda kuphothulwa).

Isimo sezimali sama-SOE

U-AG uthe kube nokuthuthuka okuncane esimweni sezimali sama-SOE, kodwa i-SABC, i-Petroleum Oil and Gas Corporation kanye ne-South African Post Office, ababonakalise ukuthi kube nokungabaza okukhulu mayelana nokuthi angakwazi na ukuqhubeka nemisebenzi yawo ngomuso ngaphandle kosizo lwezimali.

"Njengoba ama-SOE amaningi okungakaqedwa ucwaningomabhuku kuwo ebhekene nezinkinga eziqhubekayo, isimo sezimali sama-SOE amaningi asisihle," kudalula u-AG.

Kube nobuthakathaka ezinqubweni zokubika ngomsebenzi kanye nokwanda kokungalandelwa kwezimiso kuma-SOE ayi-16 amabhuku awo acwaningwe i-AGSA - ama-88% awo abe nokuningi okuphathekayo okutholakele kulokhu. Lawa mabhizinisi aphinde adalula izigidigidi zamaRandi ezingu-1.9 zezindleko ezingajwayelekile, kodwa inani lingase libe ngaphezu kwalelo njengoba ama-SOE amathathu - i-South African Broadcasting Corporation, i-South African Forestry Company ne-Komatieland Forests - etholakale efanelekile ngenxa yokuphelela kokudalulwa kwezindleko ezingajwayelekile zawo.

Izindleko ezingajwayelekile zama-SOE esingalwenzanga ucwaningomabhuku kuwo alinganiselwa kuzigidigidi zamaRandi ezingama-28,4, obekubandakanya izigidigidi zamaRandi eziyi-19,6 ka-Eskom kanye nezigidigidi zamaRandi ezingu-8,1 kwa-Transnet.

Iminyango ebhekelele ama-SOE kudingeka iqinise izindlela zokuqapha

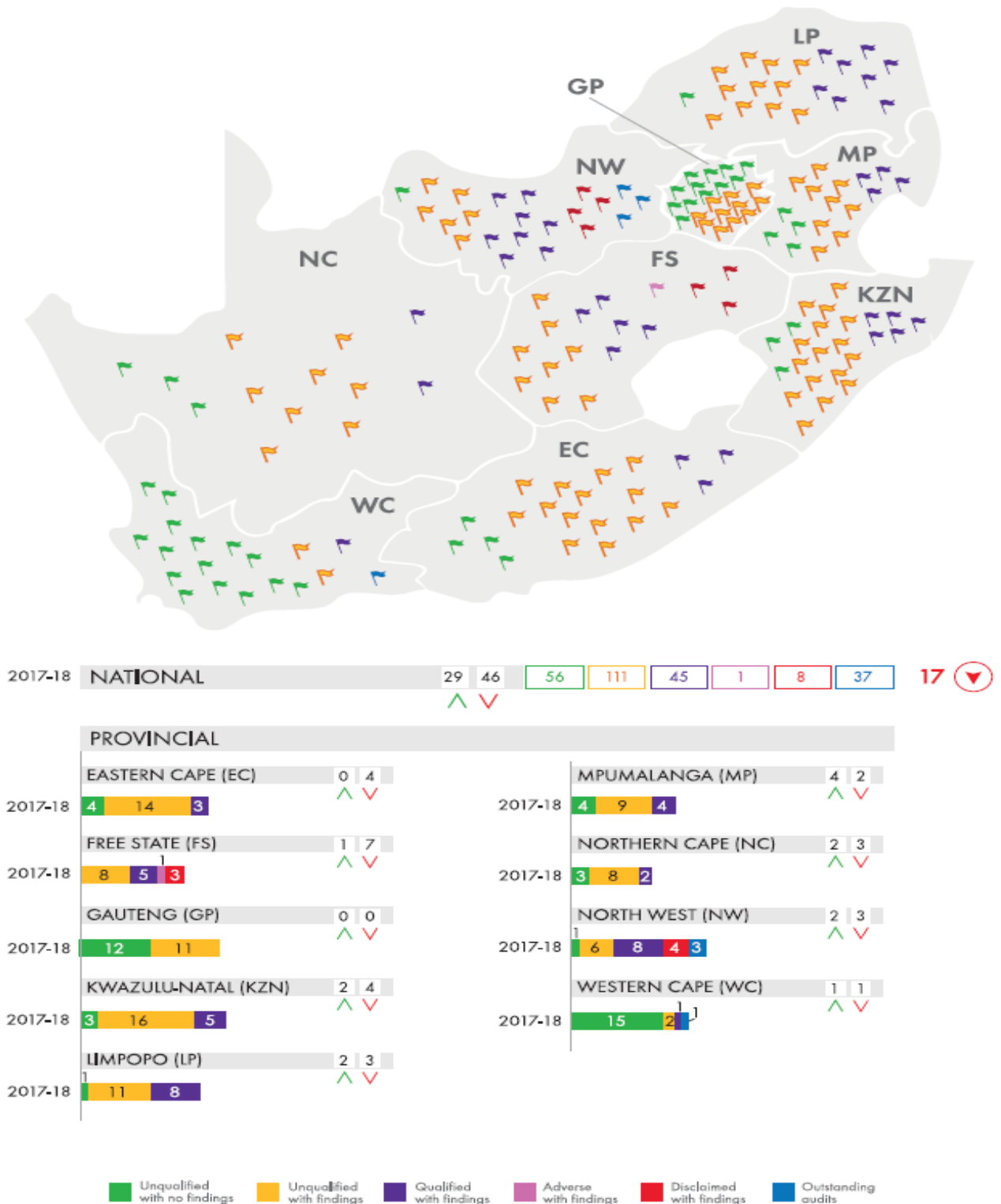
Umbiko ubonakalise ukukhathazeka ngezikhala zomsebenzi ezikhundleni ezisemqoka kanye nokungabibikho kozinzo ebhodini nasezingeni lokuphatha kula mabhizinisi. Uphinde ugqamise ukuthi iminyango eyi-10 enomsebenzi wokuqapha ama-SOE beyingenazo izindlela zokuqapha ezihambisanayo nokuthi eminingi kuyo beyingayihleleli ngokufanele imisebenzi yokuqapha nokubika ngayo emibikweni yemisebenzi yayo.

UMakwetu uphinde wagcizelela ukuthi "ama-SOE adlala indima ebalulekile eNingizimu Afrika, futhi kumele esekwe wuhulumeni kodwa aphinde abizwe ukuthi aze kophendula ngemisebenzi yawo.

"Isibopho sikahulumeni sibalulekile ukuqinisekisa ukuthi izikhulu zikahulumeni zinesibopho sokuphendula ngezinqumo kanye nezenzo ezithathwe ngenkathi besebenza ezikhundleni futhi benza imisebenzi yabo. Kube noshintsho olukhulu lokuthuthukisa ukuqapha nokulawulwa kwama-SOE, okubandakanya ukukhuphuka kwezinga lokuqapha lwamakomidi asephalamende kanye nokubhekana nezinseselele zobuholi ezingeni lebhodi. Nokho, iningi lezincomo zethu zasembikweni wethu odlule azikaqaliswa nhlobo kuwo wonke ama-SOE."

D. Imiphumela yocwaningomabhuku kazwelonke neyesifundazwe

Isithombe esingezansi siveza indlela okuqhutshwe ngayo ngokwemiphumela yocwaningomabhuku:



Ezingeni likazwelonke kube nokwehla okukhulu emiphumeleni yocwaningomabhuku, njengoba kwehle isibalo socwaningomabhuku olungenagcobho safinyelela kuma-23% kulo lonke ucwaningomabhuku.

Ezifundazweni, iNtshonalanga Kapa ne-Gauteng ziqhubekile nokuba nemiphumela ephuma phambili - ngama-83% nama-52% ocwaningomabhuku olungenagcobho, ngokwahlukana kwazo. Okufanayo ezifundazweni zozimbili, ngokusho kuka-AG, "ngamaqhaza obuholi kanye nezishayamthetho okugxilisa usiko lwesibopho sokuphendula kanye nokuvuleleka, ukumisa imigomo yokuphatha ngendlela engenagcobho, nokusebenza ngokohlelo oluphokophele emgomweni yize kubhekenwe nezinsesele ezifana nezezinye izifundazwe".

Imiphumela yaseNtshonalanga Kapa iveze ukwehla okuncane eminyakeni emine ngenxa yamacala ahlukahlukene okungabali ngokufanele nokungalandelwa kwezimiso.

Izitatimende zezimali zabo bonke okucwaningwe amabhuku abo e-Gauteng bezingenagcobho, kodwa ukwenziwa kwemisebenzi ngendlela ekholekayo kanye nokulandelwa kwemithetho bekungakabonakali kubo bonke okucwaningwe amabhuku abo, okudale amazanga aphezulu ezindleko ezingajwayelekile.

U-AG uthe kuyishwa elikhulu ukuthi ukuthuthukiswa kwemiphumela yocwaningomabhuku eMpumalanga Kapa eminyakeni embalwa edlule akugcinekanga - imiphumela yocwaningomabhuku yehlile ngowezi-2017-18 ngenxa yokushaya ngolonwabu ekudingideni izimbangelamsuka zemiphumela evezwa yiHhovisi lakhe minyaka yonke.

Kanjalo, isimo sokuthuthuka saseLimpopo asiqhubekanga, kube abaningi okucwaningwe amabhuku abo behlile kunokuba bathuthuke onyakeni obukeywayo. Yize ubuholi basesifundazweni buzibophezele ekuqaliseni izincomo zehhovisi, "lokho akwenziwanga ngesikhathi nangendlela ecatshangisise, njengoba okucwaningwe amabhuku abo bezame ukusombulula imiphumela yonyaka odlule emuva kokuphela konyaka noma ngesikhathi senqubo yocwaningomabhuku", kubika uMakwetu.

UMakwetu wazisa iMpumalanga njengaso kuphela isifundazwe esibe nemiphumela ethuthukisiwe. Nokho, imiphumela beyilokhu ingenazinzob eminyakeni emine edlule, njengoba labo okucwaningwa amabhuku abo bengayigcinanga imiphumelela njengoba izindlela zokulawula zangaphakathi eziqinile zingakaqaliswa, okudale isimo sokulawula sangaphakathi esinenazinzob. Uthe labo okucwaningwe amabhuku abo ababonakalise intuthuko bakwaze ukwenza njalo ngokulandela izinhlelo zabo, beholwa abaholi ababeke isisekelo.

Kunalokho, imiphumela yaseNyakatho Kapa neyaKwaZulu-Natali beyilokhu ingenazinzob eminyakeni emine edlule - intuthuko onyakeni owodwa ilandelwe wukwehla kwemiphumela ngonyaka olandelayo. U-AG ucaphune ukushoda kwesimo esiphuthumayo kubuholi ngokubhekana nembangelamsuka yemiphumela yocwaningomabhuku kulezi zifundazwe.

ENyakatho Kapa nase-Free State, uMakwetu ubalule "ukungabibikho kwesibopho sokuphendula kanye nokuzibophezela kuhulumeni ongenagcobho" njengezimo ezibe nomthelela emiphumeleni engemihle yalezi zifundazwe. Imiphumela yocwaningomabhuku yazo iqhubekile nokuba mibi kakhulu futhi yizo kuphela izifundazwe ezithole imibono emibi nengemihle.

"Lesi zifundazwe bezisesimweni esibi kakhulu - isimo sazo sezimali sibe ngesibi kakhulu kunazo zonke izifundazwe, abekho okucwaningwe amabhuku abo, ngaphandle kwababodwa eNyakatho Ntshonalanga, abakwaze ukulandele imithetho, kanye nokungakwazi ukukhipha imiphumela ngokwethembeka ngendlela yokusebenza yalabo okucwaningwe amabhuku abo futhi imisebenzi ebalulekile yesifundazwe beseyijwayelekile. Ukulibala kokuqedwa kwemisebenzi, izingaqophelo lomsebenzi elibi kanye nokukhokhelwa kwezinto ngaphandle kobufakazi bokuthi zilethiwe (ikakhulukazi e-Free State) kudale ukungahambi kahle kokuhlinzeka ngemisebenzi kanye nezinsolo zokukhwabanisa.

Udalule ukuthi "Yize kunezibophezelo esethenjiswa zona ngaphambili, kusicacele ukuthi ubuholi bezepolitiki nobezokuphatha abuyigqizi qakala imiyalezo nezincomo zethu - ukukhetha kunokuba kuphikiswane nezinqumo zocwanningomabhuku, kunokuba kudingidwe ukuntengantenga kokulawulwa kwesimo cishe kubo bonke okucwanningwe amabhuku abo eNyakatho Ntshonalanga".

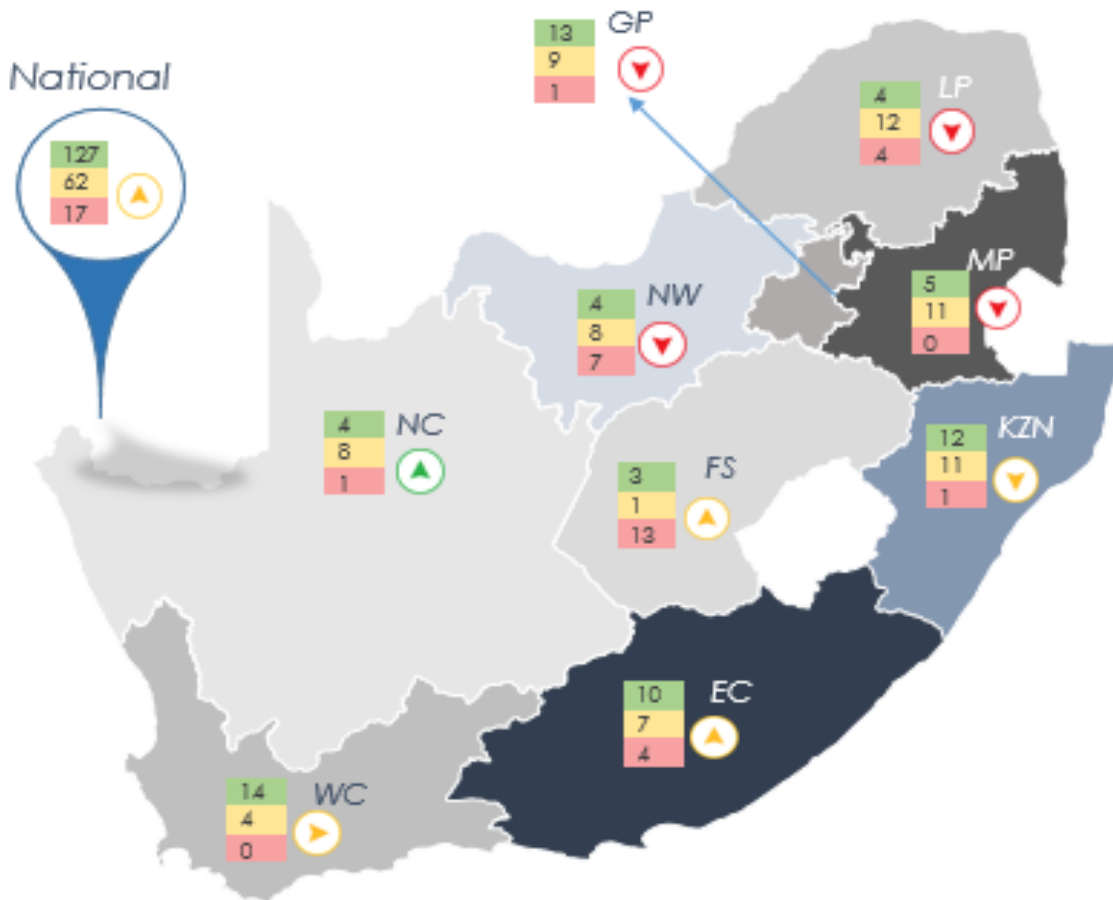
Uthe e-Free State, "kunokuba kudingidwe imbangelamsuka yemiphumela yocwanningomabhuku emibi, kushintshwe izinhlelo zesikhathi eside ukuze kuqhutshekwe nokuchezuka ezindleleni zokulawula ezibalulekile. Phezu kwalokho, bekubonakala ukuthi kuzo zombili lezi zifundazwe bezingaqaliswa izindlela zokulawula ngaphambi kwesikhathi, okunqande izimo ezinomthelela kumalungu omkhandlu ophethe angazange aphenkuliswe ngezenzo zawo".

E. Ucwanningomabhuku olungaqedwanga

Ngomhla wama-31 kuNcwaba (Agasti), besekuqedwe ucwanningomabhuku olungama-41 - kwakhuphuka ucwanningomabhuku olwenziwe lwasuka kuma-26 obelungaqedwanga ngesikhathi esifanayo ngonyaka odlule. Izizathu ezinkulu zibe kube wukuthunyelwa emuva kwesikhathi noma ukungathunyelwa kwezitatimende zezimali kanye nolwazi olushodayo. Ucwanningomabhuku oluyi-18 olushodayo lubangelwe wukuthi ama-SOE azame ukuxazulula isimo sawo esikhathazayo esiqhubekayo.

F. Isimo sezimali salabo okucwaningwa amabhuku abo

Igrafu engezansi iveza okwenzeka esimweni sezimali seminyango kahulumeni:



Isimo sezimali salabo okucwaningwe amabhuku abo siyaqhubeka nokwehla. IMinyango kahulumeni, ikakhulukazi, beyibhekene nobunzima kwezezimali zayo. Umbiko uveze ukuthi isimo sezimali seminyango kahulumeni siqhubekile nokwehla onyakeni wezi-2017-18, saqhubeka sashona phansi kusukela ngonyaka wezi-2014-15. Labo okucwaningwe amabhuku abo ababe nesimo sezimali esihle bebengama-28% ezindleko zesabelomali seminyango kahulumeni.-

Phezu kwakho konke, iminyango kahulumeni engama-16 yahlonzwa njengaleyo edinga ukuthi kube nokungenelela okuphuthumayo okuzobonakaliswa ezitatimendeni zezimali zabo ukuze bangasaqhubeka nokuhlinzeka ngemisebenzi uma kudingeka uxhasomali

oluwuchatha olungahlinzekwanga. Yize le minyango izoqhubeka nemisebenzi yayo, beyibika ukuthi isesimweni esintekenteke ekupheleni konyaka wezimali.

G. Ukuphathwa kwezokuthenga i-supply chain management

Ukungalandelwa kwemithetho yezokuthenga (i-SCM) kukhuphukile. Isimo, kugcizelela uMakwetu, "besesisibi kakhulu kungangonyaka wezi-2014-15, yize kunenqwaba yemibiko esayenza ngalolu daba, saziveza izimo ezingaba nobungozi, kanye nenqwaba yezincomo esazenza. Izingubo ezingancintisani nezingalungile kanye nokuphathwa ngokungafanele kwezinkontileka bekujwayelekile".

UMakwetu uxwayise ngokuthi ezweni elinesimo sezimali esisanda kumenyenzelwa ngokusemthethweni ukuthi siphelwa amandla emali, "uhulumeni angeke kulunge alahlekelwe yimali ngenxa yokuthathwa kwezinqumo ngendlela engeyiyo, ubudedengu noma ukungagculisi" njengokwahluleka ukulandelela ezincomweni noma ezingeni eliphakeme lezindleko ezingenanzuzo nezisaphazayo, okuwukulahlekelwa kwemali.

Ukukhuphuka kwezindleko ezingajwayelekile

Izindleko ezingajwayelekile ziqhubekile nokuhlala phezulu kuzigidi zamaRandi angama-51. Lokhu sekukonke kubandakanya izindleko ezingajwayelekile zalabo okucwaningwe amabhuku abo lapho i-AGSA beseyiqede ucwaningomabhuku emuva kosuku oluwumqamulajuqu lwalo mbiko (izigidigidi zamaRandi ezingu-5.4). U-AG ubone nokuthi leli nani lingase linyuke futhi, njengoba abangama-27% kulabo okucwaningwe amabhuku abo abadalule ukuthi babe nezindleko ezingajwayelekile kodwa inani eliphelele alaziwa. Phezu kwalokho, okucwaningwa amabhuku abo abangama-28 batholakale benogcobho ngoba inani abalidalulile belingaphelele. Phezu kwalokho, i-AGSA beyingeke ikwazi ukwenza ucwaningomabhuku lwezinkontileka ezilinganiselwa kuzigidigidi zamaRandi ezingu-6,5 ngenxa yokushoda noma yolwazi olungaphelele.

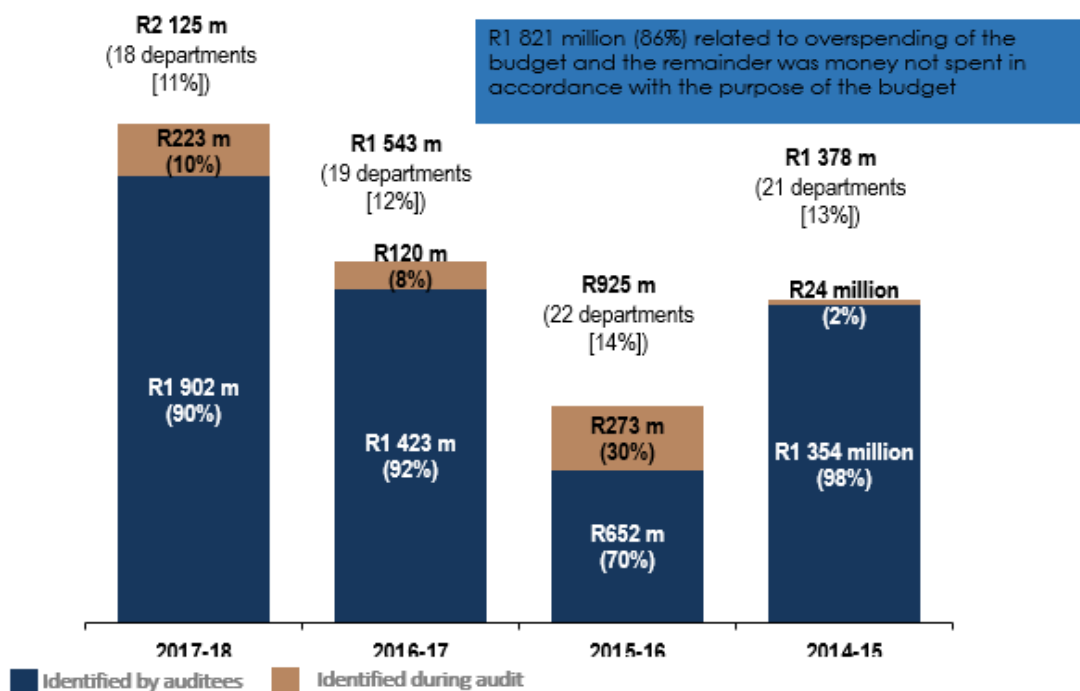
Okuyi-10 okunomthelela omkhulu ezindlekweni ezingajwayelekile kwadala ama-52% enani eliphelele lezindleko ezingajwayelekile. UMakwetu ubone ukuthi ama-17% ezindleko ezingajwayelekile bekuyizindleko zaseminyakeni edlule ezaze zabonakala futhi zadalulwe ngonyaka wezi-2017-18, kube ama-83% (izigidigidi zamaRandi ezingama-37,9) asele

kwaba izindleko zangonyaka wezi-2017-18 - ezimele ama-4% ezindleko zesabelomali eziphelele. "Besibandakanya izigidigidi zamaRandi eziyi-16,8 zokukhokhiwe ezinkontilekeni eziqhubekayo ezikhishwe ngendlela engajwayelekile ngonyaka odlule - uma ukulandelwa kwezimiso akuzange kuphenywe bese kudluliswe, ukukhokhelwa kwalezi zinkontileka kuzoqhubeka ukubhekwa nokudalulwa kwezindleko ezingajwayelekile," esho echaza.

"Izindleko ezingajwayelekile azimele ukusaphaza noma okusho ukukhwabanisa okwenziwe - lokhu kudingeka ukuthi kuqinisekise ngokwenziwa kophenyo oluzokwenziwa yisikhulu esinesibopho sokuphendula noma uphiko olunesibopho sokuphendula. Nokho, ukulahlekelwa kungenzeka ukuthi sekukhuphukile noma bekusangakhuphuka uma uphenyo lokulandelela lungenziwanga. Okucwaningwe amabhuku abo kunomlando ongemuhle wokubhekana nezindleko ezingajwayelekile nokuqinisekisa isibopho sokuphendula. Ibhalansi yokuphela konyaka yezindleko ezingajwayelekile ebeseziqongelekile eminyakeni eminingi nokungabhekanwanga nazo (ngokuqoqwa, ukudluliswa noma ukusulwa) ziyizigidigidi zamaRandi eziyi-161,8," kuphawula u-AG.

Ukukhuphuka kwezindleko ezingagunyazwanga

Izindleko ezingagunyaziwe zeminyango kahulumeni



ukusetshenziswa kwemali ngendlela engagunyaziwe kukhuphuke ngama-38% kusukela onyakeni odlule kwafinyelela kuzigidigidi zamaRandi ezingu-2.1 - ama-86% akho adalwe wukusebenzisa imali ngokweqile

Isimo sezindleko ezingagunyazwanga siphinde sibonakalise isimo sezimali salabo okucwaningwa amabhuku abo, njengoba kuvame ukumela ukusetshenziswa ngokweqile kwezabelomali zabo, futhi u-AG ukhathazeke kakhulu ngokuthi lezi zindleko zikhuphukile kusukela ngonyaka odlule.

Uthe ukukhuphuka kwezindleko ezingagunyaziwe "kubonakalisa isithombe seminyango kahulumeni eyehluleka ukusebenza kuzabelomali zayo - okudala ukushoda kwemali nokusetshenziswa kwemali ingakabi khona". Sekukonke, iminyango kahulumeni engama-82 (ama-52%) beyinemali enganele ukukhokhela izikweletu ezibe khona ekupheleni kwalowo nyaka wezimali uma izindleko ezingakhokhelwe ekupheleni kwalowo nyaka wezimali zibhekiwe. Lokhu kusho ukuthi le minyango iqale ngonyaka wezimali wezi-2018-19 kube ingxenye yesabelomali sayo beseyiqalile ukusetshenziswa. Njengoba lokhu kube nomthelela omncane eminyangweni kahulumeni eminingi ngoba amanani aphantsi, iminyango eyi-15 beseyisebenzise inani elingaphezu kwama-10% lesabelomali sezindleko zokusebenza zonyaka wezi-2018-19 uma isabelomali sezindleko zezisebenzi zingabhekwa.

"Eminye iminyango kahulumeni ayibakhokhelanga abantu ebakweletayo ngenkathi izabelomali zabo ziqala ukuphela futhi ngalokho igweme izindleko ezingagunyazwanga, kodwa ukukhokha kube sekwenziwa ngonyaka olandelayo, kusetshenziswa imali obekuhloswe ukuthi yenze omunye umsebenzi oseqhulwini. Lokhu kuqhubeka 'kokujikeleza' kwezabelomali kube nomthelela omubi kumandlakwenza eminyango kahulumeni okukhokhela labo ebakweletayo ngesikhathi nokuhlinzeka ngemisebenzi," kusho u-AG.

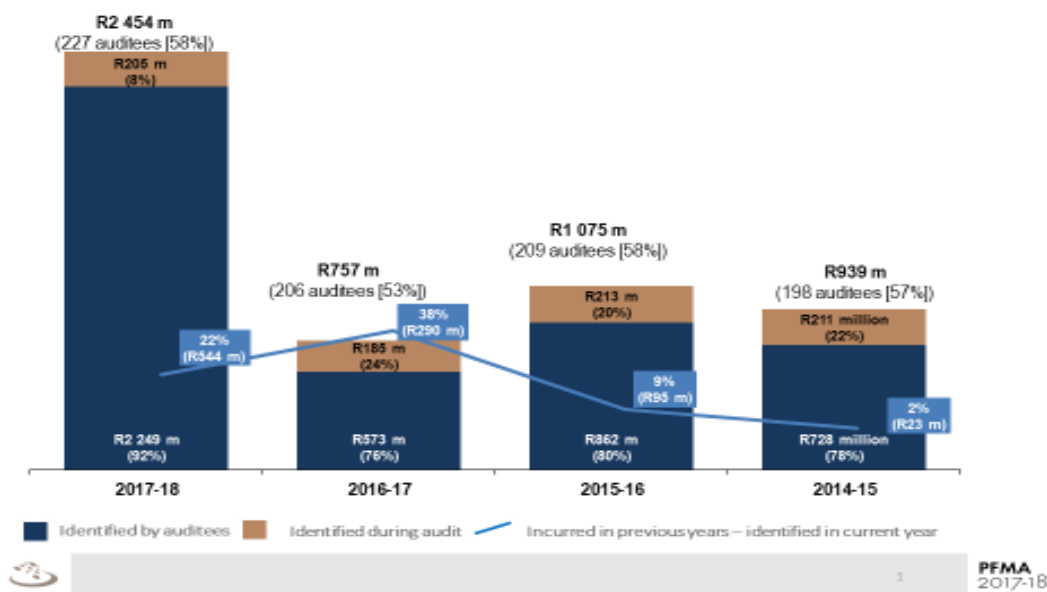
Uphinde wabika ngokuthi kwafakwa izicelozinxephezelo eminyangweni kahulumeni ngenkantolo ukuze kutholakale isinxephezelo ngenxa yokulahlekelwa okudalwe wumnyango - izicelozinxephezelo ezivame kakhulu yizicelozinxephezelo zobudedengu kwezokwelapha ezifakelwa iminyango yezempilo yezifundazwe. "Iminyango kahulumeni ayinaso isabelomali sezicelozinxephezelo zalolo hlobo, okusho ukuthi zonke

izicelozinxephezelo eziphumelelayo zizokhokhelwa ngemali emiselwe ukuhlinzeka ngemisebenzi, okuqhubeka nokuqeda amandlakwenza

ale minyango okuba nemali engazigcina ngayo.

Ukukhuphuka kokusetshenziswa kwemali ngendlela engenanzuzo nokusaphazwa kwayo

Igrafu engezansi iveza isimo sokusetshenziswa kwemali ngendlela engenanzuzo nokusaphazwa kwayo seminyaka emine.



Isibalo salabo okucwaningwa amabhuku abo abanokusetshenziswa kwemali ngendlela engenanzuzo nokusaphazwa kwayo sikhuphuke ngama-10% kusukela onyakeni odlule.

Isibalo esiphelele salabo okucwaningwe amabhuku abo abayi-181 ababe nokusetshenziswa kwemali ngendlela engenanzuzo nokusaphazwa kwayo kulo nyaka nasonyakeni odlule, i-157 yalabo ababe nalezo zindleko eminyakeni emithathu edlule.

UMakwetu uxwayise ngokuthi, "uhulumeni angeke akwazi ukulahlekelwa imali ngenxa yokuthathwa kwezinqubo ngendlela engeyiyo, ubudedengu noma ukungagculisi. Nokho, siqhubekile nokubona ukukhuphuka kokusetshenziswa kwemali ngendlela engenanzuzo nokusaphazwa kwayo. Lezi zindleko, eziwukulahlekelwa yimali empeleni, zinyuke ngama-200% kunangonyaka odlule. Ukukhuphuka sekukonke kudalwe kakhulu wukulahlekelwa isigidi samaRandi eziyi-1 022 okudalwe yi-Water Trading Entity, lapho ukukhokha kwenziwe ngaphandle kwenqubekela phambili ebonakalayo emisebenzini yenqalasizinda yamanzi".

H.Okutholakele ngokuphathwa nokuhlinzeka ngezinhlelo ezisemqoka

Umbiko ka-AG ubandakanye nokutholakele kwezokuphatha kanye nokuhlinzeka ngezinhlelo zikahulumeni ezisemqoka ngesabelomali esihlanganisayo sezigidigidi zamaRandi ezingama-47.9. Lezi zinhlelo ziyalandela:

1. ukuthuthukiswa kwengqalasizinda yezamanzi
2. uhlelo lwemisebenzi kahulumeni olweluliwe
3. uxhasomali lokwakhiwa kwezindlu.

I-AGSA iphinde yenza ucwaningomabhuku ngokuphathwa nokuhlinzeka ngezinhlelo ezisemqoka emikhakheni yezemfundo neyezempilo futhi izokwethula imibiko ngalokho ekutholile ekuqaleni kowezi-2019.

UMakwetu udalule ukuthi selokhu akhipha umbiko wakhe wokuqala ngalezi zinhlelo ngonyaka odlule, "kube nokuthuthuka okuncane" njengoba zingaqaliswanga zonke izincomo zehhovisi lakhe.

Sekukonke, ama-98% esabelomali esiphelele esabelwe ukuhlinzeka ngalezi zinhlelo sisetshenziswe,

ngonyaka wezi-2017-18; nokho, iminyango kahulumeni ikwaze ukufinyelela emigomweni ehambisana nalokho eyi-12% kuphela.

U-AG uqhubeke wabika ukuthi akekho eMnyangweni Wezemisebenzi Kahulumeni noma eMnyangweni Wezokuhlaliswa Kwabantu obike ngendlela engathenjwa maqondana nokuqhuba kwezinhlelo zayo, njengoba ulwazi ngempumelelo yemisebenzi exhasiwe ezingeni lesifundazwe nelikamasipala beyingahlali ihambisana noma beyingakholakali. Lokhu, kuphawula u-AG, kuzokwenza kube nzima ukuthi uhulumeni akwazi ukuhlola ukuthi imigomo ehlosiwe yalezi zinhlelo ifeziwe na ekupheleni kwaleli hlandla lohlaka lohlelo lwesikhathi eside esimaphakathi nonyaka seminyaka emihlanu.

Okungajwayelekile ezinqubweni nasekuphathweni ngokungafanele kwezinkontileka bekulokhu kuphinda kwenzeka emiphumeleni yokutholakele emisebenzini yezamanzi neyezindlu. Eminye imisebenzi ibonakalise ukuntengantenga okukhulu kwezokulibala kokuhlinzeka ngemisebenzi, kwezingaqophelo lomsebenzi elingelihle, kanye nokungaphathi ngendlela efanele.

I. Ukuphikisa imiphumela yocwaningomabhuku

UMakwetu udalule ukuthi umkhuba wokuphikiswa kwemiphumela yocwaningomabhuku olwenziwe yi-hovisi lakhe uqhubekile

futhi kwaba kubi kakhulu onyakeni wezi-2017-18, okuholele ekubambezelekeni kokunye ucwaningomabhuku.

"Kwamukelekile ukuthi labo esicwaninga amabhuku abo (okucwaningwa amabhuku abo) babe nemibuzo futhi baphikisane nomphumela

wocwaningomabhuku, ngokususela ebufakazini kanye nasekuchazweni kwezindlela zokubala noma izizathu zomthetho. Thina

siphinde sazise ukuthi izindaba eziningi zezokubala nezomthetho okubhekanwa nazo kwezocwaningomabhuku ziyadida futhi zivame ukuvuleleka ukuze zichazwe," esho ecacisa.

UMakwetu uthe kwabanye okucwaningwe amabhuku abo, incindezi ibekwa emathimbeni ocwaningomabhuku lwehovisi lakhe ukushintsha izinqumo ukuze kugwenywe imiphumela yocwaningomabhuku emibi noma ukudalulwa kwezindleko ezingajwayelekile - ngaphandle kwezizathu ezanelisayo. Uncenge ubuholi bethu ukuthi bendlalele isibopho sokuphendula egcizelela ukuthi "uma imiphumela yocwaningomabhuku inganjengoba kulindelwe, kumele amandla amaningi asetshenziselwe ukudingida inkinga, hhayi ukunxenxa abacwaningimabhuku ukuthi bashintshe izinqumo zabo".

J. Isiphetho

"Ukuthuthuka okuncane kwemiphumela yocwaningomabhuku nokuphatha jikelele, eminyakeni, kubonakalisa ukuthi izindlela zesibopho sokuphendula azisebenzi njengoba kufanele. Lokhu kugcine sekudala ukuthi kuqhubeke ukungena kwemiyalelo yokuthi kwenziwa omunye umsebenzi - ikakhulukazi ehhovisi lethu.

Ngokwesekwa ikomidi lezokuqapha lasephalamende, uMthetho Wezocwaningomabhuku Lukahulumeni sewuqediwe ukuchitshiyelwa futhi sizowunikwa sewunamandla kakhulu ukuqinisekisa isibopho sokuphendula ekuphathweni kwezimali zikahulumeni.

"Kumele kuphinde kugcizelelwe ukuthi inhloso ngalokhu kuchibiyela akusikho ukuthatha imisebenzi yezikhulu zezokubala noma zeziphathimandla zezokubala, njengoba imisebenzi yabo yezokubala icacisiwe emthethweni. Kunalokho, wukungenelela lapho leyo misebenzi ingafezwanga yize zibazisile ubuholi ngokungajwayelekile okukhulu okuqhubekayo okumele kuphenywe futhi kubhekanwe nakho. Izichibiyelo zizosinika amandla okuba nomthelela ngqo kule miphumela yocwaningomabhuku," kuphetha uMakwetu.

Ishicilelwe: Umcwaningimabhuku-Jikelele waseNingizimu Afrika

Iminingwane Yokuxhumana: Africa Boso • (012) 422 9880 • Africab@agsa.co.za



Landela i-AGSA ku-Twitter: AuditorGen_SA

Isaziso sabemithombo yezindaba: *Umbiko Odidiyelwe owujikelele ngemiphumela yocwaningomabhuku lwezasemakhaya lwe-PFMA oluqethe amazwibela* utholakala ku-www.agsa.co.za. Lo mbhalo oshicilelwe abezindaba kanye nombhalo wawo ohumushwe ngeSesotho, Xitsonga, isiXhosa, isiZulu kanye nesiBhunu uzotholakala kuwebhusayithi yethu.

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 igxile kulokhu kusukela ekuqalisweni kwayo ngowe-1911 – le sikhungo sibungaze iminyaka eyikhulu siqhuba umlando wocwaningomabhuku ngowezi-2011.