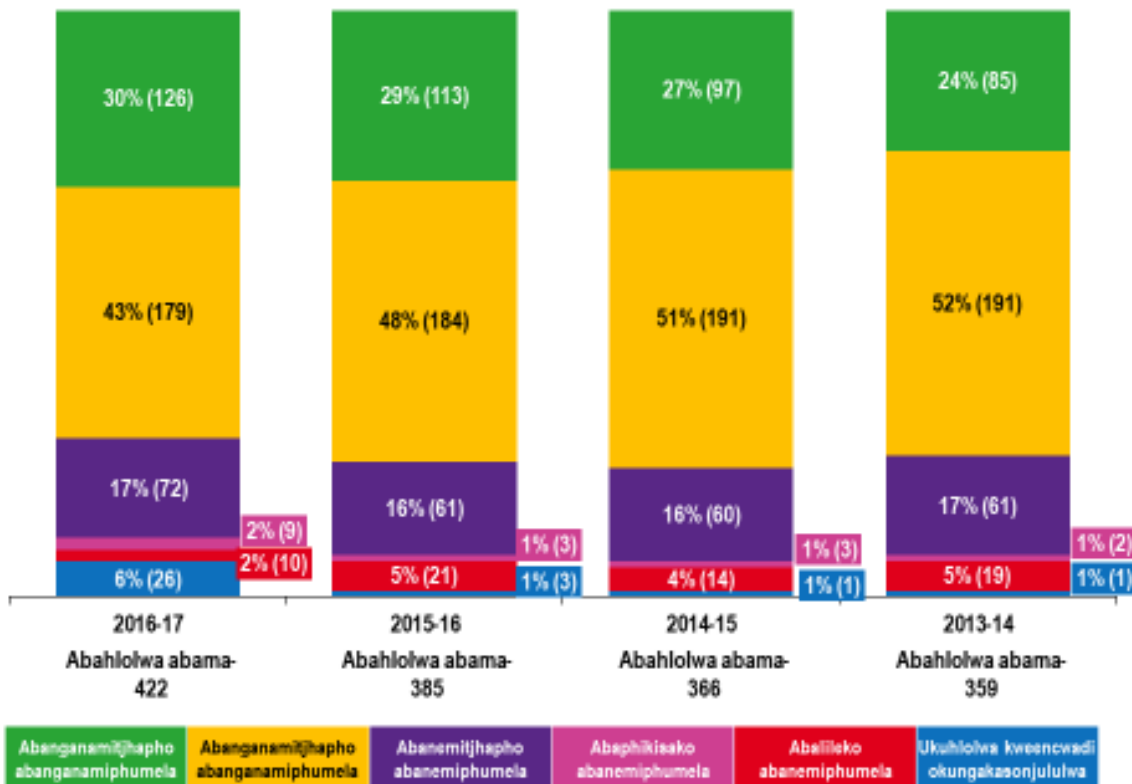




Umdloliincwadi zombebele ubika ngetuthuko ebuthaka kodwana etjhejekako yeminyaka emine yemiphumela yokuhlolwa kweencwadi kurhulumente wesitjhaba noweemfunda.

EPITORI – Umdloliincwadi zombebele (auditor-general (AG)), uKimi Makwetu, umemezela namhlanje imiphumela yokuhlolwa kweencwadi yesitjhaba neemfunda etjengisa ituthuko, nanyana kungesilinganiso esibuthaka eminyakeni emine edlulileko. Imiphumela epheleleko irhunyezwe ngendlela elandelako:

Imiphumela epheleleko yokuhlolwa kweencwadi (boke abahlolwa)



A. Imiphumela yokuhlolwa kweencwadi yesitjhaba neemfunda

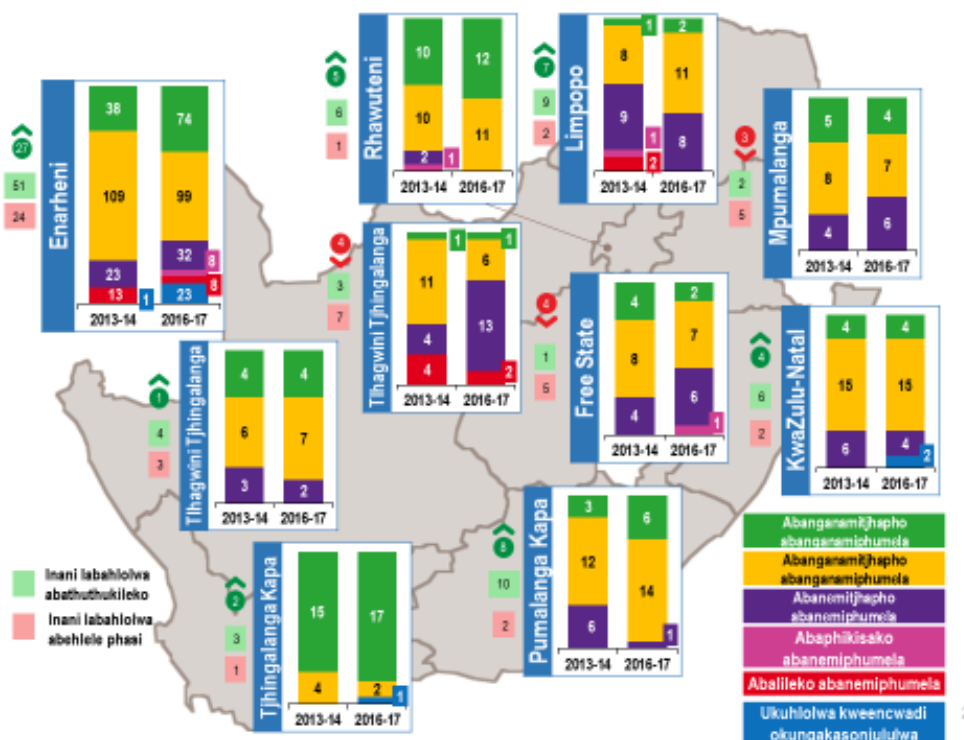
Ezingeni lesitjhaba, kube netuthuko encani emiphumeleni, enenani lokuhlolwa kweencwadi okunganamitjhapho okungezeleleka ngama- 30% womphakathi opheleleko.

Ngokweemfunda iTjhingalanga Kapa neRhawuteni ziragele phambili ngokukhiqiza imiphumela ephuma phambili. Kuyacaca bona imiphumela le iragwa umnyaka nomnyaka, ngebanga loburholi obuqinisa isiko lokuziphendulela. UMakwetu uragela phambili ngokulemuka ituthuko emiphumeleni yokuhlolwa kweencwadi kwePumalanga Kapa neLimpopo, ngokuthi imikghwa emihle le ibangwe msebenzi woburholi bomnyango wesifunda ophethe iimali kanye nondunakulu, ngokunjalo.

Ngokuhlukileko, imiphumela yeMpumalanga, Tlhagwini Kapa neKwaZulu-Natal beyingaziwa eminyakeni emine edlulileko, okubangelwe kuryada koburholi ekuphenduleni mayelana nembangela yemiphumela yokuhlolwa kweencwadi eemfundeni lezi.

ETlhagwini Tjhingalanga neFree State, uMakwetu ukhulume “ngetlhogeko lokuziphendulela nokuzibophelela mayelana nokulawula okunganamitjhapho” njengezinto ezibe nomthelela wokusebenza kumbi kweemfunda lezi. Isithombe lesi siyatjhuguluka lokha into yinye isengozini emayelana neendaba zokuphathwa kwekoro yokuthengela (qala isigaba F).

Imiphumela yokuhlolwa kweencwadi zesitjhaba neemfunda (boke abahlolwa)



Nanyana imiphumela yokuhlolwa okupheleleko kweencwadi kutjengise ituthuko etjhekako, iragelo phambili liryadiswe zizinto ezifana nokungalandelwa kuhle kwemithetho nemithetholawulo, khulu khulu emikhakheni yokuphathwa kwekoro yokuthengela, ukutjheja okungakafaneli kwezinto ezizokunikelwa zeprojekthi eqakathekileko kanye nokubhalelwa ukuphatha ngefanelo iimali zomnyango namabhizinisi.

B. Ukuhlolwa kweencwadi okungakaqedwa

Ngomhlaka 31 kuRhoboyi, ukuhlolwa kweencwadi okuma- 26 (6%) gade kungakaqedwa – ukungezeleleka nge- 13 kokuhlolwa kweencwadi okungakaqedwa ngesikhathi esifanako ngomnyaka ophelileko. Iinzathu ezikulu gade kukwethulwa ngemva kwesikhathi namkha ukungethulwa kweentatimende zeemali nelwazi elitjhodako. Ukuhlolwa okutjhodako okulithoba kweencwadi zeemali gade kungomphumela womzamo wamabhizinisi wombuso ngaphakathi kwesikhungo seemPhaphamtjhini zeSewula Afrika (South Africa Airways (SAA)) nezinye kuphotfoliyo yemabubulweni wezokuthutha newombuso kobana asombulule ubujamo bawo bebhizinisi – ikghono lebhizinisi lokuragela phambili ngokusebenza kwalo okungenani ezinye iinyanga ezili- 12, ngaphandle kwethogeko lokubhadela ngepahla namkha ingozi yokuphela kwebhizinisi.

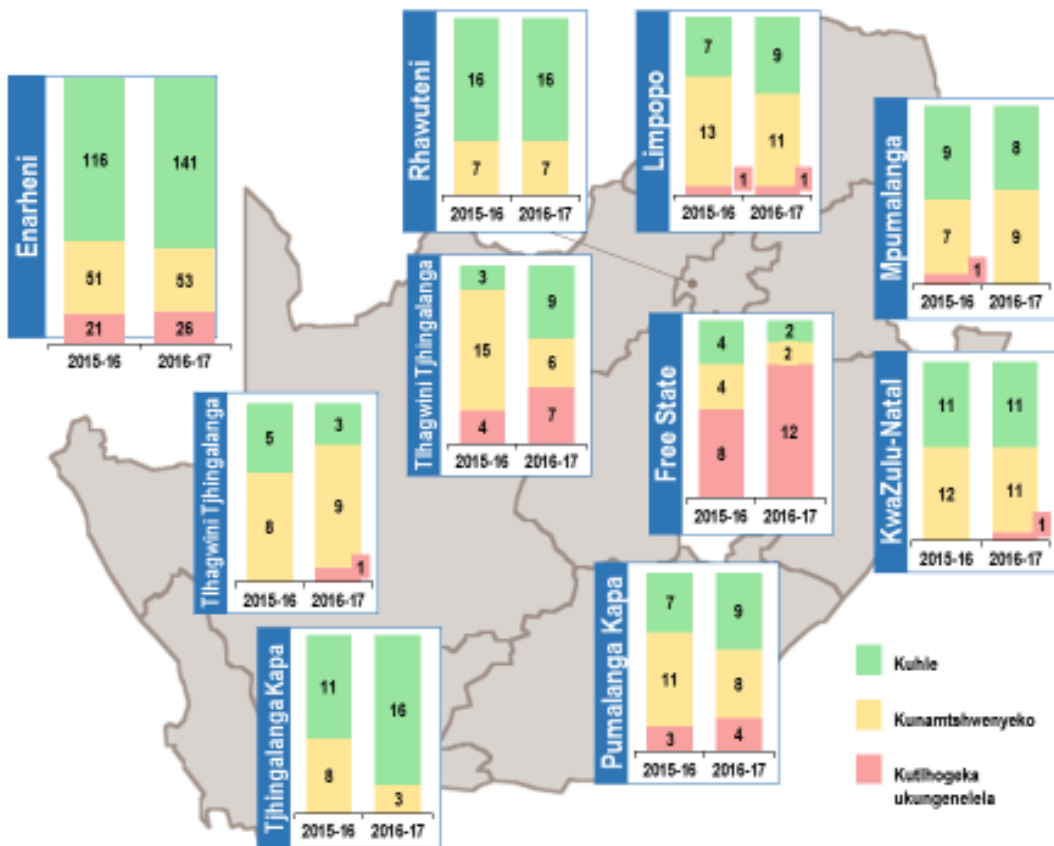
C. Ubujamo beemali babahlolwa

Amatshwenyeko mayelana nobujamo bokuragela phambili kwebhizinisi, ngendlela ekudzujulwe ngayo ngehla, kuza nokuphikisana nesendlalelo sokubuyela emva kibo boke ubujamo beemali babahlolwa.

“Ngokupheleleko, kunomukghwa ovelako weminyango ebhalelwa kuphatha kuhle iimali zayo. Eminye iminyango zange ibhadele abantu ababakolodako lokha izabelo zabo zeemali zithoma ukuphela begodu ngalokho ibalekele ukusetjenziswa kwemali okungakagunyazwa kodwana iimbadalo zenzeke ngomnyaka olandelako, ngokusebenzisa imali enqotjhiselwe ezinye iimbopho.”

Isijamelo segrafu ekhasini elilandelako sinikela isirhunyezo sabahlolwa abaneentjengisi zeenkinga zemali:

Isirhunyezo sabahlolwa beentjengisi zobujamo obuyingozi beemali



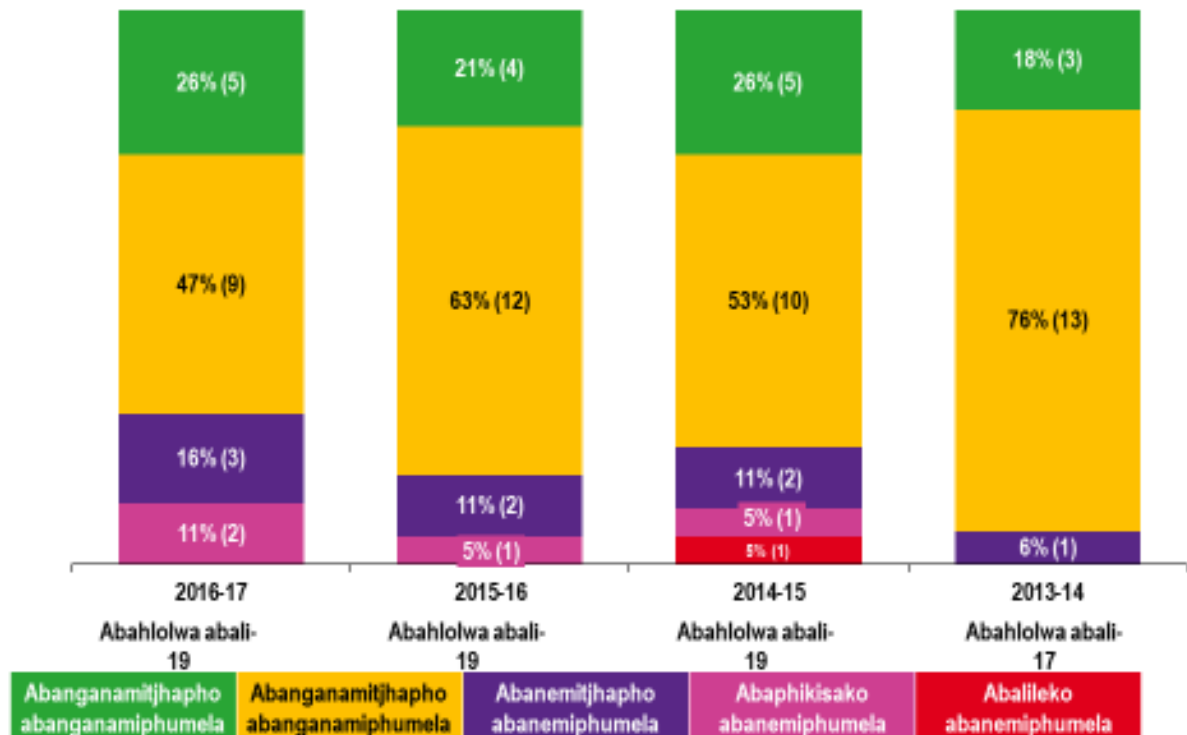
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D. Amabhizinisi wombuso

Imiphumela yokuhlolwa kweencwadi zamabhizinisi wombuso (state-owned enterprises (SOEs)) iragele phambili nokwehla – khulu khulu njengomphumela wokulawula, ukutjheja nokwengamela okuthayelako. “Ukuziphendulela kokusetjenziswa kwemali kwakarhulumende kuma- SOE mkhakha othola itjhejo emphakathini, njengombana iimali zakarhulumende neemvumelwano zisetjenziselwa ukuraga amanye wama- SOE,” kwethula u- AG.

Igrafu esekhasini elilandelako itjengisa imiphumela yokuhlolwa kweencwadi okuli- 19 okuqediweko kwama- SOE eminyakeni emine.

Imiphumela yokuhlolwa kweencwadi zama- SOE eminyakeni emine

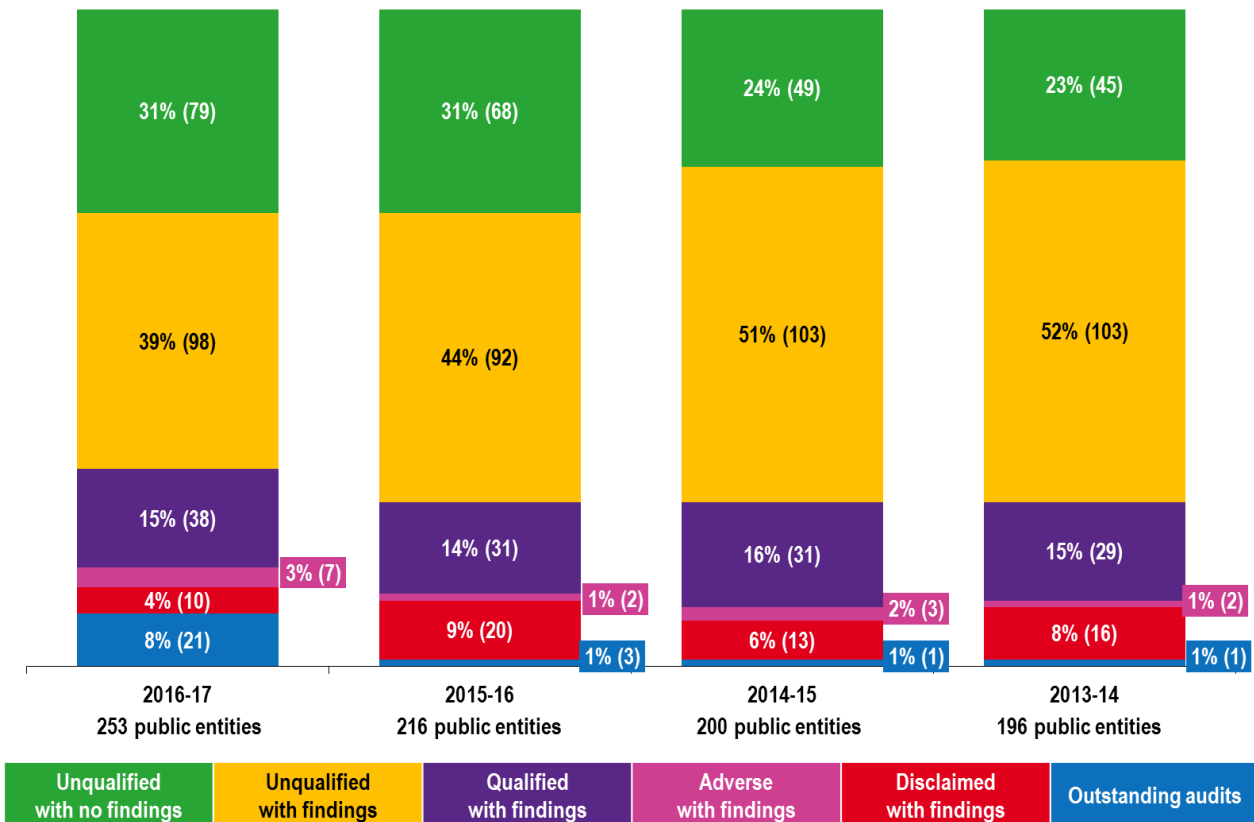


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“Izinga lokwengamela kweminyango ama- SOE abika kiyo belingafani, begodu bekunganandlela yinye mayelana nalokhu. Uburholi bezepolotiki nabo gade bungakanzini – kwamanye ama- SOE bekunezinga eliphakemeko lokuzibandakanya bese kwamanye ukuthathwa kweenqunto nokwenziwa komgomo bekunganeli,” kwatjho u- AG.

Ngokupheleleko amabhizinisi wombuso atjengise ituthuko encani eminyakeni emine edlulileko, ama- 22% wawo athuthukise imiphumela yayo yokuhlolwa kweencwadi bese ehla ngama- 14%.

Imiphumela yokuhlolwa kweencwadi zamabhizinisi wombuso eminyakeni emine



E. Imiphumela mayelana nokuphathwa nokwethulwa kwamahlelo aqakathekileko

Kobana kutjengiswe ukuqakatheka kokuziphendulela mayelana nokusetjenziswa kwemali kwakarhulumente kanye nomthelela wokuphathwa kumbi kweemali nokusebenza ekwethulweni kwamahlelo aqakathekileko karhulumente, umbiko ka- AG ufaka hlangana nemiphumela mayelana nokuphathwa nokwethulwa kwamahlelo amahlanu aqakathekileko afakwe eenlinganisweni zeendleko zesitjhaba (estimates of national expenditure (ENE)) ze- 2016-17.

Amahlelo lawa, agade anesabelo seemali esihlanganisiweko sama- R58,5 wamabhiliyoni, ngilawa:

1. ukuthuthukiswa komthangalasisekelo wamanzi
2. ihlelo lokukhuliswa kwemisebenzi yombuso
3. umthangalasisekelo wesikolo
4. ukufumaneka kokudla nokubuyezwa kwemithetho yezokulima
5. iimali zokuthuthukiswa kwezindlu.

U- AG ubika bona amahlelo lawa kungenzeka azange azuze okunqotjhiweko okutshwaywe ku- ENE namkha khenge abike bona ingabe okunqotjhiweko kwazuzwa nanyana izabelo zeemali ezihlinzekelweko zisetjenzisiwe. Ukutjheja okutlhayelako nokugcinwa kwamarekhodi wepahla neenkwelede okungasikuhle mayelana namahlelo gade kuziimbangela ezikulu zemitjhapho.

U- AG uthi: “Nanyana ukusebenzisa ama- ejenti wokuphumelelisa kanengi kuyindlela esebenzako yokwethula, iminyango ayikaphathi ngokwaneleko nokuziphendulela ngokufaneleko ngamaphrojekthi enziwe ma- ejenti lawa. Amanye wamaphrojekthi abhadelelwe ngamahlelo lawa atjengise ubuthakathaka obumbi mayelana nokuriyada kokwethulwa, umsebenzi wekhwalithi embi nobutjhophori.”

F. UkuPhathwa kwekoro yokuThengela

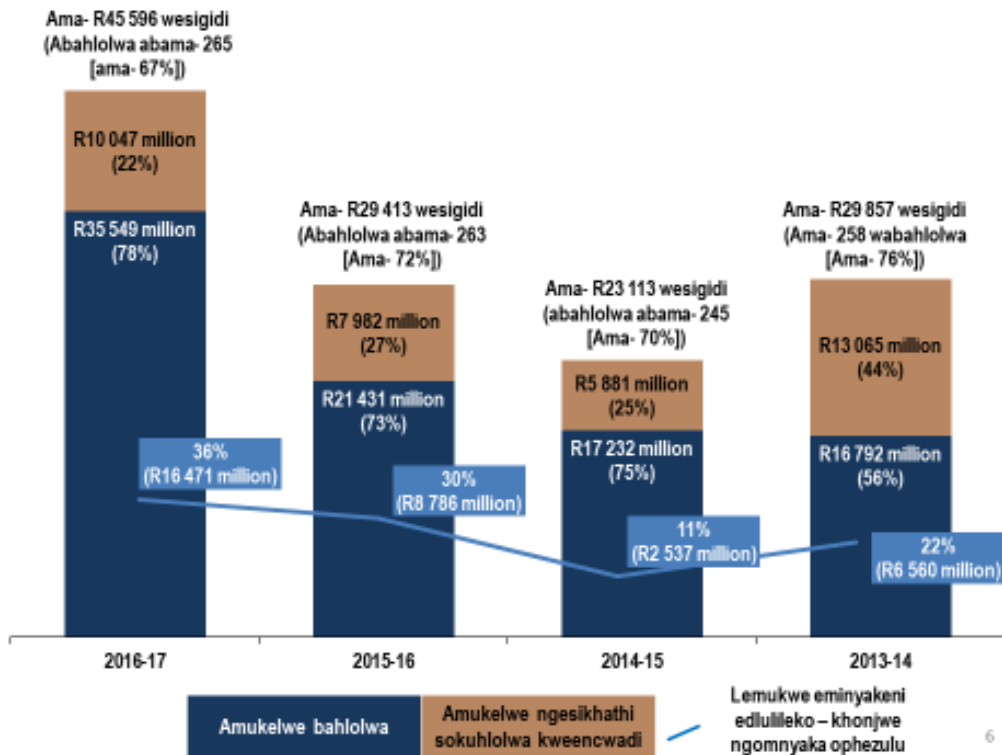
linqabo ngekoro yokuthengela kube ngokhunye kwembangela ekulu yemiphumela emimbi yokuhlolwa kweencwadi.

Ukungezeleleka kweendleko ezingakagunyazwa

Iindleko ezingakagunyazwa zingezeleleke ngama- 55% ukusuka ngomnyaka ophelileko ukufika ema- R45,6 wamabhiliyoni. U- AG uthi inani leli lingaba phezudlwana, njengombana lingafaki hlangana iindleko ezingakagunyazwa zabahlolwa lapho ukuhlolwa kweencwadi kusaragela phambili khona (ukufaka hlangana i- PRASA lapho iindleko ezingakagunyazwa gade zima- R14 wamabhiliyoni ngomnyaka ophelileko). Ngaphezu kwalokho, ama- 25% wabahlolwa baveze bona balemuke iindleko ezingakagunyazwa kodwana inani elipheleleko lalingaziwa, bese abahlolwa abama- 28 babonwe umtjhapho njengombana inani abalivezileko lalingakapheleli.

Igrafu engenzasi itjengisa umukghwa weendleko ezingakagunyazwa, ngaphandle kokuhlolwa kweencwadi okungakaqedwa ngelanga lombiko lo.

Umukghwa weminyaka emine weendleko ezingakagunyazwa



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Iindleko ezingakagunyazwa zabahlolwa ukuhlolwa kwabo kweencwadi ekungakaqedwa ngelanga lombiko lo zitjengiswe ngokupheleleko ngehla, inani elipheleleko leendleko ezingakagunyazwa lingakhuphukela kuma- R65 wamabhiliyoni.

UMakwetu uthi ukungezeleleka okukhulokhu kungabangwa ngokupheleleko kubhalelwa okuragela phambili kwekoro yokuthengela. Uveza bona “nanyana ukuphambuka kuvunyelwa, sithola bona kanengi akukaqinisekiswa; namkha, nangabe kuqinisekisiwe, ukuphambuka lokho kwakuzwisiseka namkha kunesizathu”.

Abahlolwa beKwaZulu-Natal, eFree State, eLimpopo nePumalanga Kapa gade baziimbangela ezikulu zokungezeleleka okukhulokhu kweendleko ezingakagunyazwa nakumadani swa nomnyaka ophelileko. Imikhakha enamanani aphezulu weendleko ezingakagunyazwa bekungewezamaphilo (ama- R11 777 weengidi), wezokuthutha (ama- R6 378 weengidi) newezefundo (ama- R6 090 weengidi).

Abasebenzi abenza ibhizimisi nombuso ngaphandle kweemfuno ezifaneleko

Umbiko ka- AG uragela phambili ngokuveza bona bekunganatuthuko ekulungiseni amatshwenyeko aphakanyiswe yi- ofisakhe umnyaka nomnyaka mayelana neemvumelwano ezitlonyeliswe abasebenzi nemindenabo ngaphandle kweemfuno zekareko ezifaneleko.

UMakwetu ugcizelela bona nanyana kunganamthetho okhandela ukwenziwa kwemitlomo yabasabalalisi bepahla iinkhulu zombuso ezinekarako kibo, imithetholawulo ekhitjyelweko yeKoro yemBusweni beyikhandela abasebenzi beminyango ekwenzeni ibhizimisi nombuso ukusuka ngomhlaka 1 kuRhoboyi 2016. Isibopho sokulandela imithetholawulo le sikubasebenzi bomnyango kodwana iminyango inesibopho sokukghonakalisa nokutjheja ukulandelwa lokho. "Ngokususelwa emiphumeleni yeenyanga zokuthoma ezisithandathu zokuphunyelelwa, kubonakala ngathi isibopho lesi asinikelwa itjhejo esilithogako," kwatjho u- AG.

Umthelela weenqabo zekoro yokuthengela kumaphrofayili wengozi weemfunda

Ngokuphikisana nehlaziyo leemfunda elinikelwe esigabeni A, umbono wentjhihilo eziphathelene nekoru yokuthengela utjhugululela isithombe ephuzwini lokobana iTjhingalanga Kapa neRhawuteni zizithola esigabeni esiphakathi sengenzi bese iimfunda zePumalanga Kapa, zeLimpopo neKwaZulu-Natal zitjhidela esilinganisweni sengenzi ephakemeko. I- Free State, iMpumalanga, iTlhagwini Kapa neTlhagwini Tjhingalanga zazihlelwe njengamabhoduluko wengozi ekulu nakuza kukoro yokuphathwa kokuthengela. Ibhoduluko lesitjhaba nalo lizithola ebhodulukweni lengenzi ephakathi ukuya kwephakemeko. Iingenzi lezi zibanga ukwesaba okukhulu ebujameni beemali beminyango namabhizimisi, nemithethlela emimbi engaba khona ekwethulweni kwamaphrojekthi aqakathekileko.

G. Ukuphathwa kwemiphumela

U- AG uveze bona inengi labahlolwa gade linemigomo nekambiso efunekako yokuqinisekisa bona ukwepulwa komthetho nobukhwabanisi bukhonjiwe begodu buthathelwe amagadango kodwana ukhethe ukungakusebenzisi lokho – isitjengisi esicacileko setlhogeko lokuzibophelela nokuziphendulela. Kubahlolwa abama- 99 abahlolwe yi- ofisakhe lapho egade kunezwangobatjho yokuziphatha kumbi kokuphathwa kwemali nekoru yokuthengela kanye nobukhwabanisi, isithathu azange siphene izwangobatjho le begodu ama- 32% wephenyo athethe isikhathi eside kuneenyanga ezintathu.

Uragele phambili ngokuyelelisa bona "Kwaphela nje uburholi bezepolotiki, abaphathi abakhulu neenkulu nazingenzi ukuziphendulela kokwepulwa komthetho into eqakathekileko, iindleko ezingasisemthethweni, ezingakagunyazwa, ezenziwe ngaphandle kwepumelelo nekufanele ngabe zibalekelwe kanye nobukhwabanisi

nokuziphatha kumbi kuzokuragela phambili. Ibhoduluko elibuthakathaka ekuphatheni imiphumela linomukghwa wokuthinteka ebukhohlakalini nebukhwabanisini begodu inarha ngeze yavumela bona imali enqotjhiselwe ukusebenzela abantu kobana ilahleke”.

H. Ukuphikiswa kwemiphumela yokuhlolwa kweencwadi

UMakwetu uveze bona umukghwa wokuphikiswa kwemiphumela yokuhlolwa kweencwadi kwe- ofisakhe kuragele phambili begodu kwaba namandla ngo- 2016-17, okurholela ekuriyadeni kokhunyane ukuhlolwa kweencwadi.

“Kwamukelekile kilabo esibahlolako (abahlolwa) ukubuza nokuphikisa umphumela wokuhlolwa kweencwadi, ngokususelwa ebufakazini kanye nokurhumutjiswa okuqinileko okuphathelene nama- akhawundi namkha eenzathwini zomthetho. Siyavuma nokobana inengi lemiraro ephathelene nama- akhawundi weemali kanye nomthetho ekuqaleniwe nayo ekuhlolweni kweencwadi lihlangahlangene begodu kanengi yamukela ukurhumutjiswa,” uyatlhadhula.

Kodwana uMakwetu uyaphikelela bona kwabanye abahlolwa, iinqhenyana ze-ofisakhe zokuhlola iincwadi zikateleleka bona zitjhugulule iimphetho kwaphela nje ukubalekela imiphumela emimbi yokuhlolwa kweencwadi namkha ukuvezwa kweendleko ezingakagunyazwa – ngaphandle kweenzathu ezaneleko.

Isiphetho

“Okwagadesi kutjhejwe khulu indima yabahlooli beencwadi kanye nesibopho sabo esimayelana nokuziphatha kwabo sokubika mayelana nokwenziwa kobumbi nobutjhopori. Besilokhu sibika ngaphandle kokwesaba namkha ukuthatha ihlangothi mayelana nokuphathwa kumbi kweemali kanye nokusebenza, ukwenziwa kobumbi nokwepulwa komthetho – kanengi ngokubuyelelwa komlayezo munye umnyaka nomnyaka. Emkhakheni wombuso, abahlololi beencwadi kanengi abalalelwa begodu imilayezo yethu ayithathelwa amagadango. Wathi, "Kilomnyaka wokugcina wokubusa, sibiza abangemeleko kobana batjheje umbiko lo bebaqinisekise bona kunokuziphendulela mayelana nokusetjenziswa kwemali kwakarhulumende.”

UMakwetu uthi i- ofisakhe ihlala izibophelele ngokusebenza budisi ngokwegunya layo ukuqinisa ukuphathwa kweemali nokusebenza kurhulumende wesitjhaba noweemfunda, agcizelela itlhogeko lokwenza kuhle okusisekelo; ngesizathu salokho ummango oqakathekileko wombikwakhe kukuziphendulela mayelana nokusetjenziswa kwemali kwakarhulumende: ukusuka ehlelweni ukuya ebantwini.

Uphethe ngokuthi “Ukuziphendulela nokubusa kuhle ziqakathekile ekwakheni ikoro yembusweni esebenzako, ephumelelisako nezibophelele ekuthuthukiseni. Ukuziphendulela kutjho ukuthi uburholi buyaziphendulela emphakathini begodu

buyaziphendulela mayelana nezenzo zabo, iinqunto nemigomo. Imiqondo le yekareko lomphakathi nokuziphendulela iqinisiwe nemthethwenisisekelo wenarha nemthethweni obusa urhulumente wesitjhaba noweemfunda”.

Unikelwe ngu-: UmHloliincwadi Zombebele weSewula Afrika

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Landela i- AGSA ku- Twitter: AuditorGen_SA

Umlayezo weembikiindaba: Umbiko wawokewoke ohlanganisweko mayelana nemiphumela yokuhlolwa kweencwadi we-PFMA karhulumente wesitjhaba noweemfunda uyatholakala ku- www.agsa.co.za. Isitatimende seembikiindaba lesi namavetjheni waso atjhugululwe ngesiZulu, isiXhosa, isiNdebele, isiSwati, seSotho, Sepedi, seTswana, TshiVenda, XiTsonga nesiBhuru azokuba khona kuwebhusayidi yethu.

Mayelana ne- AGSA: I- AGSA sikhungo sethu esikhulu sokuhlola iincwadi. Isikhungo sinye sangokomthetho esifanele sihlale iincwadi besibike ngendlela urhulumente asebenzisa ngayo imali yababhadelimthelo. Lokhu bekulokhu kumnqopho we- AGSA ukusuka ngokusungulwa kwayo ngo- 1911 – ihlangano le igidinge i- 100 layo leminyaka yelifa lokuhlola iincwadi zomkhakha karhulumente ngo- 2011.