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Umphicothi-zincwadi jikelele unika ingxelo yokuba ziphucuke kancinci iziphumo zophicotho-zincwadi kurhulumente wesizwe nowamaphondo, kodwa ulumkisa ngezinga elicothayo lokusingatha amakhwiniba olawulo lwangaphakathi.

EPITOLI – Ukuba ibingekokucotha ekunikeni ingqwalasela izindululo zophicotho-zincwadi ezijolise ekuphuculeni iinkqubo zolawulo lwangaphakathi nasekunciphiseni imingcipheko yolawulo neminye imiba exhalabisayo ephakanyiswe yi-ofisi yakhe, urhulumente wesizwe nowamaphondo ngerekhode iziphumo zophicotho-zincwadi eziphucuke kakhulu kunyaka-mali wama-2014-15, utshilo uMphicothi-zincwadi Jikelele uKimi Makwetu namhlanje.

Xa ebekhupha iziphumo zophicotho-zincwadi zamasebe esizwe nawamaphondo kunye nezamaqumrhu karhulumente (abaphicothwa) zalo nyaka, uMakwetu uthe uphawule ukuba abaphathi kwinkoliso yabaphicothwa (u-73%) “bebengakhawulezi basabele kwizindululo (zophicotho-zincwadi) ezi joliswe ekubancedeni ukuba baphucule imiba engundoqo kulawulo lwangaphakathi nokusingatha imiba engadala iingxaki eboniweyo. Oku kube negalelo kwiziphumo zophicotho-zincwadi zowama-2014-15 ezithe zaphucuka kancinci ukusuka ngowama-2013-14”.

UMakwetu uthe noxa oku kuphucuka kungephi kophicotho-zincwadi kuncomeka, urhulumente ngerekhode iziphumo ezikwizinga eliphezulu leziphumo eziphucukileyo ukuba iinkokheli beziphakamise izinga lokusingatha amakhwiniba olawulo lwangaphakathi aye aphawulwa kuphicotho-zincwadi oludlulileyo. Ukunyusa izinga kukuthi rhoqo ucuthe amathuba okubakho kweempazamo okanye awokusetyenziswa kakubi kwezibonelelo zikarhulumente ngeenzame ezenziwa ziinkokheli. Umphicothi-zincwadi jikelele uthe, oku kufuna ukuba abaphicothwa benze ezi zinto zisisiseko zilandelayo ngendlela efanelekileyo nengatshintshatshintshiyo:

- Ukusebenzisa izicwangciso eziya kuthi zilungise amakhwiniba kulawulo lwezimali ngokusekelwe ekuzibopheleleni okusele kwenziwe
- Ukunika ubunkokheli obuphumelelayo nokubeka esweni ukuphunyezwa kwemisebenzi ebekujoliswe kuyo.

- Ukuhlola nokubeka esweni ukuthobela imithetho nowiso-mthetho oluphambili kwimicimbi yemali.

"Abo baphicothwa bathe baqhubela phambili, okanye bagcina iziphumo zabo ezihle zophicotho-zincwadi lonyaka ophelileyo, baye babambelela kwezi ziseko zolawulo olungenachaphaza, ngokucacileyo bebonisa ukuba uphicotho-zincwadi olungenachaphaza kulula ukulufumana nokulugcina ukuba ezi ziseko zikhona," utshilo umphicothi-zincwadi jikelele.

Ingxelo yomphicothi-zincwadi jikelele yamva nje ihlanganise lonke inani elingama-468 lababaphicothwa, abaquka amasebe esizwe nawamaphondo ali-167 kunye namaqumrhu karhulumente angama-301 kulwabiwo-mali lulonke oluziibhiliyoni ezili-R1 111 zonyaka ophantsi kohlolo.

Njengalo lonke uphicotho-zincwadi lonyaka lwe-AGSA, le ngxelo iphononongа oku:

- ukunikezwa kwengxelo engenamkhethe nokuba kungabikho ziphoso ziphathekayo kwiingxelo zezimali (ukutsho lonke urhwebelwano okanye imisebenzi iye yasingathwa ngokuhambelana nemigaqo yobalo-mali kunye neyengxelo yezimali)
- inkcazelo yomsebenzi ethembekileyo nechanileyo ukwenzela ukunika ingxelo ngeenjongo zomsebenzi ezimiswe kwangaphambili
- ukuthobela uwiso-mthetho olungundoqo olulawula imicimbi yezimali neyokusebenza.

Iziphumo zophicotho-zincwadi kunye nohlalutyo eziqulathwe kwezi ngxelo jikelele zesizwe namaphondo zowama-2014-2015 zisekelwe kuvavanyo lwethu nokuphononongа ezi zinto zifunekayo zingasentla kuzo zonke iingxelo zophicotho-zincwadi ezingama-468.

Amagqabantshintshi ngeziphumo zophicotho-zincwadi

A. Ukuphucuka kuphicotho-zincwadi olungenachaphaza

UMakwetu uthe inani lababaphicothwa abathe bafumana izimvo zophicotho-zincwadi olungenamakhwiniba (uphicotho-zincwadi olungenachaphaza) liye laphucuka kancinci ukusuka ku-118 (26%) ngowama-2013-14 ukuya ku-131 (28%) ngowama-2014-15.

Amasebe abenegalelo elikhulu kuphicotho-zincwadi olungenachaphaza ngowama-2014-15, esenyusa inani lawo lilonke ukusuka kuma-40 ukuya kuma-47, ngelixa amaqumrhu karhulumente angama-84 efumene uphicotho-zincwadi olungenachaphaza.

Kumaphondo, elona galelo likhulu kwinani lilonke lophicotho-zincwadi olungenachaphaza ibe yiFree State (isithandathu – u-32% wabaphicothwa babo), iKwaZulu-Natal (isibhozo – u-22% wabaphicothwa babo), iGauteng (i-19 – u-54% wabaphicothwa babo) kunye neNtshona Koloni (ama-20 – u-83% wabaphicothwa babo), ngelixa ama-23 kuma-35 ezikhundla zabaphathiswa (u-66%) abenegalelo kwi-65 yophicotho-zincwadi olungenachaphaza kurhulumente wesizwe. Ukubuya umva kwenani lababaphicothwa ababenohlolo-zincwadi olungenachaphaza kuqatshelwe eMpumalanga, eMntla Koloni, naseMntla-Ntshona. Kwakhona okunye okumele kuphawulwe kukuba u-70% wabaphicothwa (ama-85) efumene uphicotho-zincwadi olungenachaphaza kunyaka ophelileyo iye yakwazi ukuligcina iwonga lophicotho-zincwadi olungenachaphaza.

Amacandelo ezoqoqosho, iqela lophuhliso lwengqesho nezakhiwo, asebenze ngokuncomeka kakhulu kumaqela amahlanu karhulumente, i-19 ifumene izimvo zophicotho-zincwadi lwezezimali olungenamakhwiniba, eziquke amahlanu anophicotho-zincwadi olunengenachaphaza. Alikho isebe kumasebe asixhenxe akwiqela lezobulungisa, uthintelo lolwaphulo mthetho nezokhuseleko afumene uphicotho-zincwadi olungenachaphaza, nangona amane abeneziphumo ezinamakhwiniba.

B. Amaphondo abhalise iziphumo zophicotho-zincwadi eziphucukileyo

Amaphondo amathandathu abhalise ukuphucuka okuyintsalela (oko kukuthi ukuphucuka okungaphezulu kunokubuya umva). Iziphumo zophicotho-zincwadi zaseGauteng zibonise intshukumo encinci (nangona inenani eliphezulu lophicotho-zincwadi olungenachaphaza), lo gama eMpumalanga naseMntla Koloni iziphumo zophicotho-zincwadi zibuye umva. Kodwa ke, lo gama esamkela ukuphucuka okuncinci kwiziphumo zophicotho-zincwadi "njengophawu oluhle lokuba jikelele, iziphumo zophicotho-

zincwadi ziyaphucuka, nakuba zihamba ngezinga eliphantsi", uMakwetu uvakalise ukuxhalaba kwakhe ngokuhla okanye ukubuya umva kwesantya sabaphicothwa abagcine izimvo zophicotho-zincwadi olungenachaphaza kumaphondo onke, ngaphandle kweGauteng neNtshona Koloni.

Lo gama iziphumo (zophicotho-zincwadi) zimi ndawonye kwamanye amaphondo amahlanu, iziphumo zizonke zamaphondo omabini uMntla Koloni kunye neMpumalanga zibuye umva xa zithelekiswa nowama-2013-14.

C. Izindlu zowiso-mthetho zikhokhele ngomzekelo ekuboniseni ukuba uphicotho-zincwadi olungenachaphaza luyafumaneka

UMakwetu uthe ukhuthaziwe ziziphumo ezihle zophicotho-zincwadi zamacandelo owiso-mthetho. "Oku kuphucuka kubalulekileyo kuxela okuhle yaye kukhuthaza ulawulo oluhle kwicandelo loluntu."

Icandelo lowiso-mthetho linePalamente kunye nezindlu zowiso-mthetho zamaphondo alithoba. Kwezi zili-10, isithandathu sifumene uphicotho-zincwadi olungenachaphaza, lo gama indlu yowiso-mthetho yaseMntla Ntshona, yaseMntla Koloni kunye neyaseLimpopo zifumene izimvo ezingenamakhwiniba ezifunyenwe zinezinto ezigwenxa. Yindlu yoWiso-mthetho yakwaZulu Natal efumene uluvo olunamakhwiniba.

D. Uphuculo olubalulekileyo kwindlela ezingeniswe ngayo iingxelo zezimali

Umgangatho weengxelo zezimali ezingeniselwe uphicotho-zincwadi uphucukile ukusuka ku-43% wabaphicothwa abafunyenwe beneengxelo zezimali ezingenazimpazamo ngowama-2013-14 ukuya ku-51% ngowama 2014-15; nangona kunjalo, uluvo olungenamakhwiniba kwiingxelo zezimali zimi ndawonye ku-76%.

E. Isishwankathelo seziphumo

Uphicotho-zincwadi olungenachaphaza

Inani lababphicothwa abafumene izimvo zophicotho-zincwadi ezingenachaphaza liphucuke kancinci ukusuka kwi-118 (26%) ngowama-2013-14 ukuya kwi-131 (28%) ngowama-2014-15.

Izimvo zophicotho-zincwadi ezingenamakhwiniba ezifunyenwe zinezinto ezigwenxa

Abaphicothwa abafumene izimvo zophicotho-zincwadi ezingenamakhwiniba ezifunyenwe zinezinto ezigwenxa behle ngo-2% ukusukuma kuma-237 (50%) kunyaka ophelileyo ukuya kuma-224 (48%) kowama-2014-15.

Izimvo zophicotho-zincwadi ezinamakhwiniba

Abaphicothwa abafunyenwe benezimvo zophicotho-zincwadi ezinamakhwiniba behle baya kutsho kuma-68 (14%) ukusuka kuma-74 (16%) kwingxelo yonyaka ophelileyo. Aba baphicothwa abakwazanga ukunika ingxelo ngokwanelisayo nangokuchanekileyo ngayo yonke imisebenzi eyenziweyo ngemali. Iingxelo zabo zezimali ziye azathembeka kwiindawo ezithile.

Izimvo ezibi

Inani lababphicothwa abanezimvo zophicotho-zincwadi ezibi liye lahlala lifana (bathathu) njengakunyaka ophelileyo.

Izimvo zophicotho-zincwadi ezibi kakhulu

Kwilizwe jikelele, kubekho ukuhla kwinani lababphicothwa abafumene izimvo ezibi kakhulu, ukusuka kuma-22 (5%) kunyaka ophelileyo ukuya kwi-14 (3%).

Izimvo zophicotho-zincwadi ezishiyekileyo

Ngomhla wokuvala kolu hlalutyo, izimvo zabaphicothwa abangama-28 bezisashiyekile. Kwezi, izimvo ezili-16 ziye zaququnjelwa. Nangona olu hlalutyo lungathethi ngezi zimvo, kubalulekile ukuba kuqatshelwe ukuba abathathu kwaba baphicothwa bafumene izimvo zophicotho-zincwadi ezingenachaphaza, abangaba:

- Ithala Ltd (KwaZulu-Natal),

- Agribank Creditors Settlement Trust (North-West), kunye
- Amasebe ezoThutho neMisebenzi yoLuntu (eNtshona Koloni).

Eminye imigqaliselo yophicotho-zincwadi ephambili

Ukwengeza kuzo zonke iziphumo zophicotho-zincwadi, ingxelo yomphicothi-zincwadi ibonakalisa imigqaliselo yophicotho-zincwadi elandelayo efuna ingqwalasela kumasebe aququqzelelayo okanye abeka esweni, kwabasemagunyeni aphezulu kunye nakwiziseko zobongameli.

A. Iziphumo zamacandelo okuhanjiswa kweenkonzo eziphambili

Ingxelo yomphicothi-zincwadi iquka iziphumo zohlolo lwe-ofisi yakhe lokwenziwa kwenkqubo kwicandelo lemfundo esisisiseko kunye nephakamileyo (ngohlahlo lwabiwo-mali oludityanisiweyo oluziibhiliyoni ezingama-R257), kwicandelo lezempilo (iibhiliyoni ezili-R146), kwicandelo lemisebenzi karhulumente (iibhiliyoni ezingama-R32) kunye nelokuhlaliswa koluntu (iibhiliyoni ezingama-R28). Uhlahlo lwabiwo mali oludityanisiweyo lwala macandelo luqikelelwa kwisiqingatha solwabiwo lwesizwe. UMakwetu uthe “ngokucacileyo oku kubonakalisa kakuhle ukuba yeyiphi eyona misebenzi iphambili yobongameli ekufanele ukuba kujongwe kuyo njengoko impembelelo iya kuthi ivakale kulo mmandla, ukuba zonke izixhobo zokuhanjiswa kweenkonzo kunye nobongameli zinganikwa ingqwalasela eyongezelelekileyo efunekayo”.

Umphicothi-zincwadi uthe icandelo lezemfundo, elempilo kunye nelemisebenzi karhulumente aseneziphumo ezibi kakhulu. Noxa kunjalo, kubekho isaziso esithembisayo njengenani lababaphicothwa kwicandelo elifumene izimvo zophicotho-zincwadi ezingenachaphaza eziye zenyuka ukusuka kwisinye ngowama-2013-14 ukuya kwisibini kweli xesha langoku. Uye walumkisa esithi isebe lezemfundo eLimpopo lifuna ingqwalasela emandla njengoko lisagcine uluvo lophicotho-zincwadi olubi kakhulu.

“Umyalezo wam walo nyaka uphelileyo usafanelekile. Kufuneka kubekho ingqwalasela kula masebe ukuqinisekisa ukuba kukho intshukumo ebalulekileyo ngakwiingxelo zomsebenzi nezezimali ezichanekileyo, ezinokumelwa nezicacileyo. Oku kufanele ukuba kuxhaswe lulawulo lwangaphakathi olululo kwakunye nolawulo lwezabasebenzi, okuquka ukukhuthaza ukuthwala uxanduva kubasebenzi nokuba kubekho iziphumo ngento oyenzileyo,” ucebise njalo uMakwetu.

B. Umgangatho weengxelo zomsebenzi wonyaka

Nangona kukho ukuphucuka okuncinci okungu-4% xa kuthelekiswa nonyaka ophelileyo, inani lababphicothwa abangakwazanga ukungenisa ingxelo esemgangathweni yomsebenzi wonyaka isekwizinga eliphezulu elingu-54%.

C. Ukuthobela uwiso-mthetho

Kuye kwakho ukuphucuka okuncinci ukusuka ku-27% wabaphicothwa abangenaziphumo zibalulekileyyo zigwenxa kukuthobela uwiso-mthetho ngowama-2013-14, ukuya ku-30% kulo nyaka-mali uphantsi kohlolo. Kubaphicothwa abangama-300 abafunyenwe beneziphumo ezibalulekileyo ezigwenxa kukuthobela uwiso-mthetho, abangama-230 (77%) babeneziphumo ezibalulekileyo ezinempembelelo engalunganga enokwenzeka kwimicimbi yezimali okanye ilahleko kubaphicothwa.

D. Ubuthathaka kulawulo lwentengo njengonobangela wenkcitho enxamnye nomthetho

UMakwetu uxele ukuphucuka okuthile kulawulo lwentengo, kodwa wathi inani lababphicothwa abanezinto ezigwenxa ezifunyenweyo lisephezulu. Ngabaphicothwa abangu-43% kuphela (xa kuthelekiswa no-39% ngowama-2013-14) abangenazo izinto zigwenxa kulo mmandla.

Uthe okona kubalulekileyo nokuphambili kwezi ziphumo kuyaqhubeka kungababphicothwa abangalandeli zinkqubo zentengo ezikhuphisanayo okanye ezinobulungisa, njengoko kuye kwaphawulwa ku-31% wabaphicothwa abanezinto ezigwenxa ezifunyenweyo kulawulo lwabo lwentengo.

“Oku kubenegalelo elikhulu kwinkcitho enxamnye nomthetho eziibhiliyoni ezingama-R25,7 kulo nyaka. Le nkcitho ayithethi ukuba imali imnke namanzi okanye kwenziwa ubuqhophololo kuzo zonke iimeko. Siya kukhumbula ukuba akukho phando lunzulu lwenziwayo kuphicotho-zincwadi ukufumana esona sizathu okanye umongo wokunxaxha kwiindlela zokulawula ezimisiweyo. Kungenxa yesi sizathu ukuba senze ingxelo ngezi zehlo ezifunwa nguMthetho woLawulo lweziMali zikaRhulumente (PFMA) ukuze abo banoxanduva lolawulo babenako ukugunyazisa uphando olufunekayo ukuze kufunyaniswe ukuba bayavumelana na okanye abavumelani nezenzo zabalawuli ezinxulumana norhwebelwano. Ukubaluleka nobungakanani beyantlukwano kwintengo kungakwazi ukubonakala ngokucacileyo kuphela xa olo phando lwenziwe kwaye kwanikwa ingxelo ngalo. Lo ngumxholo apho siphakamisa inkcitho enxamnye nomthetho kule ngxelo.

"Kwakhona, ukungabikho kolandelelo kunye neziphumo ezizizo malunga norhwebelwano kubaphicothwa abaninzi kubangela ukuba ubuthathaka bolawulo busemngciphekweni omandla okunokusetyenziswa kakubi, nto leyo engaphumela ekubeni kubekho intywenka yemali elahlekayo. Ngenxa yoku, enye ilahleko kungenzeka ukuba sele ikhona ngenxa yeekhontrakhthi ezinikwe ngokungekho mthethweni okanye ukongezwa kwexesha kwiikhontrakhthi esele zikho kungakhange kuqwalaselwe imithetho ebekiweyo yezentego ekhuthaza ukuba izinto zenziwe kungekho nto ifihlwayo nokuchithwa kweemali zikarhulumente ngendlela eyiyo", utshilo umphicothi-zincwadi.

E. Ukuncipha kwenkcitho engenaziqhamo neyilahleko

Ingxelo yomphicothi-zincwadi ichaza ukuba kubekho ukucutheka kwixabiso lenkcitho engenaziqhamo neyilahleko ukususela ngowama-2013-14, nokuba inani labaphicothwa abenze le nkcitho nabo baye bancipha. Inkcitho engenaziqhamo neyilahleko yinkcitho eyenziwe nje ngokungenampumelelo ebe inako ukungenziwa ukuba bekuqwalaselwe kakuhle.

Kulo nyaka sikuwo nalo uphelileyo, abaphicothwa abali-197 benze inkcitho engenaziqhamo neyilahleko , apho abali-151 (abaphicothwa) benze loo nkcitho kwiminyaka emithathu edlulileyo. Kwisixa sezigidi ezingama-R936 senkcitho engenaziqhamo neyilahleko eyenzekileyo kulo nyaka uphononongwayo, izigidi ezingama-R32 (3%) sachithwa ukunqanda enye inkcitho engenaziqhamo neyilahleko okanye ukulahlekelwa. Oku kuye kuhambelane nexabiso lokucima iikhontrakhthi zabo bangenzi msebenzi omhle.

UMakwetu uthe kubalulekile ukuqaphela ukuba u-80% wale nkcitho wabonwa ngabaphicothwa, "ebonakalisa ukuphucuka kukuyifumana kwakunye nokwenza ingxelo".

F. Inkcitho engagunyaziswanga yehlile

Umphicothi-zincwadi uthe kubekho ukuhla okukhulu kwinkcitho engagunyaziswanga ukususela ngowama-2013-14. Le nkcitho yabaphicothwa ayenzekanga ngokolwabiwo-mali oluvunyiweyo. Ukwehla kukonke, utshilo uMakwetu, kubangelwe kukuhla kakhulu KwaZulu-Natal (79%) kunye naseLimpopo (69%), ngeli xesha abaphicothwa besizwe behlisa ezabo ngo-55%. Abaphicothwa abali-15 barekhode inkcitho engagunyaziswanga kulo nyaka sikuwo nakulo ophelileyo, abalithoba benze le nkcitho kwiminyaka emithathu edlulileyo.

UMakwetu uthe u-99% wenkcitho engagunyaziswanga wabonwa ngamasebe ngokwawo, ngeli xesha inkqubo yophicotho-zincwadi ye-ofisi yakhe ifumene lo 1% ushiyekileyo. Kule R1 641 yezigidi kwinkcitho

engagunyaziswanga eyenzeke ngowama-2014-15, ikakhulu (99%) yayiziziphumo zokuchitha ngaphezulu kommiselo wolwabiwo-mali oluvunyiweyo okanye ulwahlulo olululo kulwabiwo-mali.

G. Unobangela weziphumo zophicotho-zincwadi

Ukucotha kwabaphathi ekuphuculeni izinto zolawulo ezingundoqo nokusingatha imiba eyimingcipheko (73% yabaphicothwa) kube sesona sizekabani seziphumo zophicotho-zincwadi. Ukungazinzi okanye izithuba ezivulekileyo kwizikhundla ezibalulekileyo kusengunobangela okwinqwanqwa lesibini leziphumo zophicotho-zincwadi (46% yabaphicothwa). Ku-42% yabaphicothwa, izohlwayo ngomsebenzi ombi nokophula umthetho, njengonobangela wolawulo lwangaphakathi olungasebenziyo, beziqhwalela. Imeko yolawulo lwezabasebenzi isekwizinga eliphantsi kakhulu kumaphondo amaninzi. Indawo eziqaphelekayo nezibekwa ecaleni yiGauteng neNtshona Koloni, apho u-56% kunye no-100% wabaphicothwa, ngokulandelelanayo, zichazwe njengabanolawulo olululo lwezabasebenzi. Kwelinye icala eMntla Koloni naseMntla Ntshona kuphela ngu-16% kunye no-25% wabaphicothwa ababenolawulo lwezabasebenzi olusebenzayo. Izithuba ezivulekileyo kwizikhundla ezibalulekileyo, intloko yolawulo lwezentengo kunye negosa eliyintloko elilawula imali zisaqhubeka ziphezulu.

Amanyathelo angakumbi angathathwa ziinkokheli zikarhulumente ukuze ziphucule iziphumo

Umphicothi-zincwadi uthi iinkokheli kubaphicothwa, abalawuli abakhulu okanye amasebe aziintloko, njengoonondyebo nee-ofisi zenkulumbuso, baye badlala kwaye baqhubeka bedlala indima enkulu ekuphuculeni iziphumo zophicotho-zincwadi. Ukhuthaze iinkokheli ukuba ziqhubeke ngokuphucula indima yazo yokuqinisekisa ngokwenza oku kulandelayo:

Abalawuli abakhulu– babeka esweni inkqubo yomsebenzi nokunyanzela ukuthwala uxanduva kunye neziphumo zomsebenzi okwizinga eliphantsi.

UNondyebo weSizwe/iSebe leeNkonzo zikaRhulumente noLawulo – ubeka esweni ukuthobela uwiso-mthetho kwaye unyanzela ukwenza imisebenzi emihle.

Amaqumrhu okongamela (iikomoti zepotfoliyo) – ahlola kwaye abeka esweni inkqubela yekota yezicwangciso ezijongene nokusingatha amakhwiniba.

Ikomiti yee-akhawunti zikarhulumente – rhoqo yongamela nayiphi na ingxelo njengoko ibona kuyimfuneko.

Indlu yoWiso-mthetho yeSizwe – inika ukongamela okuzimeleyo ekuqwalaseleni ukuthembeka, ukuchaneka nokukholisa kukarhulumente wesizwe nowamaphondo.

"Nangona sisoloko sigxininisa indima yeenkokheli ekomelezeni ulawulo kumasebe namaqumrhu, eyona mimamandla mikhulu efuna ukuthathelwa ingqwalasela ingalungiswa xa iinkokheli (ezopolitiko nolawulo) zinokuthatha amanyathelo aqatha ukulungisa ulawulo oluhexayo. Sisaqinisekile ukuba ngenyathelo eliqatha neliqinileyo kunye nenkxaso eqhubekayo yeenkokheli, la makhwiniba ophicotho-zincwadi angasingathwa lula.

"Ukongeza, isimo solawulo lwangaphakathi siya kuba namandla kakhulu xa wonke ubani okwinkqubo ezazi kwaye azifumane izohlwayo zokutenxa kwimigaqo ebekiweyo neenkqubo eziyilelwe ukukhusela izimali nokuhambisela phambili ukuchazwa kwezimali kungafihlwa nto. Ezi zezona zithako ziphambili zokumisa uxanduva olomelelyo nendlela eyiyo yokwenza umsebenzi," uqukumbele watsho uMakwetu.

Ikhutshwe: NguMphicothi-zincwadi Jikelele woMzantsi Afrika

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Landela i-AGSA kuTwitter:https://twitter.com/AuditorGen_SA

Inqaku losasazo: *Ingxelo jikelele ehlanganisiweyo yeziphumo zophicotho-zincwadi zesizwe ngoMthetho wokuLawula iMali kaRhulumente* nazo zonke iingxelo zamaphondo ziyafumaneka ku-www.agsa.co.za. Eli nqaku losasazo neenguqulelo zalo ziyafumaneka ngeseSotho, XiTsonga, isiXhosa, isiZulu ne-Afrikaans kwiwebhusayithi yethu.

Malunga ne-AGSA: I-AGSA liziko lophicotho-zincwadi eliphezulu elizweni. Kuphela kweziko, ngokomthetho, eliphicotha iincwadi neengxelo eziqwalasela ukuba urhulumente uyichitha njani imali yabarhafi. Le yingqwalasela ye-AGSA oko yathi yaqala ukusebenza ngowe-1911 – eli ziko labhiyozela iminyaka eli-100 yelifa lokuphicotha iincwadi kwicandelo likarhulumente ngowama-2011.

INKCAZELO EYONGEZELELEKILEYO YOSASAZO

Oko kuthethwa ziziphumo zophicotho-zincwadi

a) Uluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lungenazinto zigwenxa (uphicotho-zincwadi olungenachaphaza)

Umphicothwa ofumene uluvo lophicotho-zincwadi olungenachaphaza xa iingxelo zakhe zezimali zingenamakhwiniba, kungekho ngxelo yezinto ezigwenxa ngokubhekiselele ekunikeni ingxelo ngeenjongo ezimiswe kwangaphambili okanye ukuthobela uwiso-mthetho olungundoqo.

b) Uluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa

Aba ngabaphicothwa abaluphumeleleyo uvavanyo olunzima lweengxelo zezimali ezanelisayo, okuthetha ukuthi bayithe thaca kakuhle indlela abayisebenzise ngayo imali. Noxa kunjalo, kufunyenwe okugwenxa kwinkcazelo yomsebenzi wabo okanye ukuthobela uwiso-mthetho olungundoqo, okanye kuyo yomibini lemiba.

c) Uluvo lophicotho-zincwadi olunamakhwiniba

Uninzi lwaba baphicothwa bakolu luhlu lunike i-AGSA iinkcukacha zomsebenzi eziye zathi kanti aziloncedo okanye azingathembekanga, okubeke emngciphekweni ukukwazi kwabo ukuthi thaca kakuhle abakwenzileyo. Kwezinye iimeko, aba baphicothwa bebenolawulo olunganelanga ngokubhekiselele kukuthobela imithetho engundoqo.

d) Izimvo zophicotho-zincwadi ezibi

Amaqumrhu afumana izimvo zophicotho-zoncwadi ezibi asebenze ngokufanayo nalawo anezimvo ezinamakhwiniba, ngaphandle nje kokuba iinkcukacha ebezingeloncedo okanye ebezingathembekanga bezixhaphakile kwimimandla emininzi yeengxelo zezimali kunokuba ziphelele nje kwimimandla ethile.

e) Izimvo zophicotho-zincwadi ezibi kakhulu

Kwilizwe jikelele, kuye kwakho ukuhla kwinani lababaphicothwa abafumene izimvo zophicotho-zincwadi ezibi kakhulu, ukusuka kuma-22 (5%) kunyaka ophelileyo ukuya kwi-14 (3%). Aba baphicothwa abakwazanaga ukunika ubungqina obufunekayo ngolwazi olukwiingxelo zabo zezimali – ngoko ke

abaphicothi-zincwadi abakwazanga ukuqukumbela okanye ukuveza uluvo ngokuthembeka kweengxelo zabo zezimali. Kwakhona, abaphicothwa abanezimvo zophicotho-zincwadi ezibi kakhulu abaluthobeli kwaphela uwiso-mthetho olungundoqo.

Iimbalasane zophicotho-zincwadi zamaphondo ahlukahlukeneyo

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseMpuma Koloni

ULawulo lwePhondo laseMpuma Koloni lunamasebe ali-14 namaqumrhu karhulumente ali-10, lunenkcitho yolwabiwo-mali lulonke oluziibhiliyoni ezingama-R65 kowama-2014-15. Bonke abaphicothwa abangama-24 bazingenisile iingxelo zezimali kwaye uphicotho-zincwadi lwazo lwagqitywa ngexesha elimiswe ngokowiso-mthetho.

Iphondo liphumeze ukuphucuka kwentsalela okunye kwesiphumo sophicotho-zincwadi kunyaka ophantsi kohlolo, larekhoda ukuphucuka kwiimeko ezine kwakunye nokubuya umva kwiimeko ezintathu. Nangona kukhuthaza ukuqaphela ukuba uphukucuka amatyeli amathathu kwamane kuhambelana nabaphicothwa abathe banyukela kwicandelo 'lophicotho olungenachaphaza', kuyaxhalabisa ukuba ibe ngumphicothwa omnye kuphela kwabane abebeneziphumo ezingenachaphaza kunyaka odlulileyo oye wakwazi ukusigcina esi siphumo.

Lilonke umgangatho weengxelo zezimali uphucukile. Abaphicothwa abane (17%) bafumene isiphumo sophicotho esingenamakhwiniba kungekho zinto zigwenxa zifunyenweyo ekunikeni ingxelo ngeenjongo ezimiswe kwangaphambili okanye ukuthobela uwiso-mthetho; abali-15 (62%) bafumene iziphumo ezingenamakhwiniba kufunyenwe izinto ezigwenxa ekunikeni ingxelo ngeenjongo ezimiswe kwangaphambili kunye/okanye kukuthobela uwiso-mthetho ngeli xesha abahlanu (21%) bemile kwiziphumo ezinamakhwiniba.

Ulwabiwo lwephondo oluziipesenti ezingamashumi asixhenxe anesixhenxe (77%) okanye iibhiliyoni ezingama-R50 lubhekiselele kwezeMfundo, ezeMpilo kunye nezeNdlela kunye neMisebenzi kaRhulumente, ezithe kwakhona zangakwazi ukunika ingxelo ngokungafihlisiyo ngokuba bayisebenzise njani imali ebebeyabelwe. Onke la masebe afumene iziphumo zophicotho-zincwadi ezinamakhwiniba yaye kwafunyanwa ubugwenxa ekuthembekeni kwengxelo yawo kowona msebenzi ubekiweyo kwiingxelo zokwenziwa komsebenzi zonyaka. Kuye kwafunyanwa izinto ezininzi kukungathobeli imthetho ebekiweyo, equka ulawulo lwentengo. Aba baphicothwa bebenoxanduva lwenkcitho enxamnye nomthetho eyenzekileyo engu-84% echazwe liphondo. Start here

Kubekho ukuphucuka ekubeni luncedo kweenjongo, iimpawu kunye nezinto ekujoliswe kuzo eziqulethwe kumaxwebhu okucwangcisa amasebe ephondo kunye namaqumrhu karhulumente. Noko ke, into nje enye

eqaphelekileyo enxanxhileyo, liSebe lezeMfundo ebelinohlahlo-mali oluziibhiliyoni ezingama-R28,2 eyenza u-43% wohlahlo-mali olwabelwe iphondo.

Ukuthobela uwiso-mthetho isengumceli-mngeni, njengokuba u-83% wabaphicothwa eseneziphene kulo mmandla. Ezona ndawo zikhankanyiweyo zokungathobeli imithetho ezininzi ziquka ukungakwazi ukuthintela inkcitho engagunyaziswanga, enxamnye nomthetho, kwakunye nenkcitho engenaziqhamo neyilahleko (63% wabaphicothwa), ulawulo lwekhontrakhthi nezentengo (54% wabaphicothwa), nokungeniswa kweengxelo zezimali ukwenzela uphicotho-zincwadi ezineempazamo (50% wabaphicothwa). Iinkokheli zephondo kufanele ukuba ziseke indlela eyiyo ngokujongana ngqo nabo banoxanduva lokungathobeli uwiso-mthetho ngakumbi imimiselo yolawulo lwentengo.

Nangona isixa-mali senkcitho enxamnye nomthetho sazisiwe liphondo sihle ukusuka kwiibhiliyoni ezingama-R2,45 kunyaka ophelileyo ukuya kwiibhiliyoni ezingu-R1,43 kulo nyaka ophantsi kohlolo, isahleli kwizinga eliphezulu. Ukwaphulwa kwemigaqo yolawulo lwentengo kuthatha malunga no-94% wenkcitho enxamnye nomthetho exeliweyo kwiphondo. Oku kwaphulwa kwemigaqo kufuna ingqwalasela ekhawulezileyo yeenkokheli ukuba olu hlobo lwenkcitho kufuneka luphelisiwe.

Umceli-mngeni usasele kwiphondo ukuba lakhe iinkonzo zikarhulumente ezinendlela engafihlisiyo yokunika ingxelo yezimali neyomsebenzi owenziweyo. Oku kufanele ukuba kukhokhelwe ligosa lobalo-mali lixhaswe ngawo onke amaqela olawulo. Amagosa obalo-mali amele akuqonde kwaye akhokhele ngendlela efanelekileyo nechubekileyo yokuziphatha, abonise ukuba awakunyamezeli kwaphela ukwaphulwa kolawulo lwangaphakathi kunye nokunxaxha kwimthetho efanelekileyo.

Ukuphendula kwiziphumo, abadlali-ndima bephondo baqalise ngokusebenzisa iinkqubo ezinyanzelisa uxanduva, eziphucula ukuthotyelwa kowiso-mthetho yaye ziphucule izinga lokukholisa kwengxelo yaphakathi enyakeni nokubeka esweni. Ukuba oku kuyanyanzelwa, kuya kudala isiseko sephondo ukuba liqhubele phambili. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseFree State

Urhulumente wephondo laseFree State unamasebe ali-13 (aquka indlu yowiso-mthetho) namaqumrhu karhulumente asibhozo. INgxowa-mali yeZindlu yaseFree State kunye neNgxowa-mali yoLondolozo lweNdalo aziqukwanga kule ngxelo jikelele njengoko zingasebenzi. Zombini ezi ngxowa zifumene izimvo zophicotho-zincwadi ezingenachaphaza. INgxowa-mali yezoPolitiko nayo ayiqukwanga kuhlalutyo kule ngxelo, njengoko ibingangekazingenisi iingxelo zayo zezimali zonyaka.

Iyonke inkcitho yolwabiwo-mali ehlengahlengisiweyo kwiphondo ibiziibhiliyoni ezingama-R28,546 ngowama-2014-15. Isixa solwabiwo-mali siquka kuphela imali ezivotelwe lisebe (ngamanye amazwi, amaqumrhu karhulumente awaqukwanga). Ezi zilandelayo zezona ndawo ziphambili kwinkcitho:

- Iindleko zabasebenzi eziziibhiliyoni eziyi-R17,359
- Iimpahla neenkonzo eziziibhiliyoni eziyi-R5,253
- Iintlawulo ezidluliselweyo eziziibhiliyoni eziyi-R3,897
- Inkcitho eyinkunzi eziibhiliyoni eziyi-R2,037.

Lilonke kubekho ukuphucuka kunyaka nonyaka kwiziphumo zophicotho-zincwadi kule minyaka mithathu idlulileyo kukho abaphicothwa abathandathu (32%) abafumene iziphumo zophicotho-zincwadi olungenachaphaza. Amasebe amabini, angala isebe leNkulumbuso kunye neleMisebenzi kaRhulumente neziSeko, aphucuke afumana izimvo zophicotho-zincwadi olungenachaphaza, ngeli lixa elezeMfundo liphucuke lafumana uluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa. Inkqubela eyenziweyo kwaba baphicothwa ingenxa yokuzinikela nokuzimisela kweenkokheli ekusingatheni iziphumo zophicotho-zincwadi zonyaka odlulileyo.

Unondyebo wephondo, isebe lezeMidlalo, ezoBugcisa, ezeNkcubeko kunye noloNwabo, indlu yowiso-mthetho yephondo kwakunye neQumrhu lezoRhwebo loLawulo lweZothutho bakwazile ukugcina izimvo zophicotho-zincwadi ezingenachaphaza.

Isebe lokuHlaliswa koLuntu kunye nelezeMpilo asahleli engatshintshanga kwizimvo zophicotho-zincwadi olunamakhwiniba.

Kuyancomeka ukuba akukho ziphumo zophicotho-zincwadi eziye zabuya umva kulo nyaka-mali uphantsi kohlolo.

Uninzi lwabaphicothwa lukwazile ukufumana izimvo zophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa. Nangona esi isisiphumo sophicotho-zincwadi apho uninzi lwabaphicothwa lumi ndawonye, kubekhona ukuphucuka okubonakalayo kwinkalo yolawulo olungundoqo.

Kukonke ukuphucuka kwinkalo yolawulo olungundoqo lwephondo kungayamaniswa nokwanda kwisiqiniskiso esinikwe ziinkokheli, abaphathi abakhulu, icandelo lophicotho-zincwadi langaphakathi kunye neekomiti zophicotho-zincwadi

Abaphicothwa abasibhozo (44%) bafake iingxelo zezimali ezingakhange zifune kulungiswa kubonakalayo ukuphepha iziphumo ezinamakhwiniba.

Nangona ukuthobela imithetho nemimiselo kuye kwaphucuka, bekusabonakala kubaphicothwa abangu-67%. Kukhona ukuphucuka kwinani lababphicothwa ekungekho zinto zigwenxa zifunyenweyo kulawulo lwentengo.

Iphondo libenenkqubela encinci kummandla wokwenza ingxelo ngeenjongo ezicwangciswe ngaphambili ukuqinisekisa ukunika ingxelo engafihlisiyo malunga nemo yeenjongo zalo zokuhanjiswa kweenkonzo. Nangona ku-50% wabaphicothwa kungafunyanwanga nto igwenxa kulwazi ngomsebenzi wabo, umgangatho weengxelo zokwenziwa komsebenzi wonyaka ezingenisiweyo ubuye umva nanjengoko kuye kwafuneka kwenziwe ulungelelaniso kwiingxelo zokwenziwa komsebenzi wonyaka zabaphicothwa abangu-25% ukwenzela ukuphepha ukufunyanwa kwezinto ezigwenxa.

Inkcitho enxamnye nomthetho yehle ngo-30% ukusukela kunyaka ophelileyo, kodwa isasele ikwizinga eliphezulu eliziibhiliyoni eziyi-R1,569 eyachithwa ngababaphicothwa abali-14 (78%). Abona banegalelo elikhulu ku-99% wenkcitho enxamnye nomthetho lisebe lezeMpilo, elokuHlaliswa koLuntu nelezeMfundo. Amanyathelo oneleyo awathathwanga ukuqinisekisa iziphumo ngomsebenzi ombi kwakunye nangokwaphula imigaqo kula masebe. Abaphicothwa abathandathu badize ukuba baseza kuzihlola iinkqubo zentengiso ezilandelweyo ukubona ithuba okanye ubungakanani obupheleleyo benkcitho enxamnye nomthetho, obunokuthi kubangele ukunyuka kakhulu kwenkcitho enxamnye nomthetho kunyaka ozayo.

Inkcitho engagunyaziswanga inyuke ngo-28% ukususela kunyaka ophelileyo. Inkcitho enxamnye nomthetho yezigidi ezingama-R601 eyenziwe ngamasebe amathathu (23%) ngowama-2014-15 ibangelwe kukuba bekuchithwe ngaphezu kommiselo kulwabiwo-mali. Isebe lezeMfundo belinoxanduva lwe-98% yale nkcitho inxamnye nomthetho. Le nkcitho inxamnye nomthetho ngeyifikelele kwizinga eliphezulu ukuba ukwengezwa kwezinto ezongezelelekileyo ezindala kuneentsuku ezingama-30 ezixabisa iibhiliyoni eziyi-R1,1 bezihlawulwe phambi kokuba unyaka uphele.

Impilo yezezimali yephondo ikwimeko embi kakhulu ukususela kunyaka ophelileyo nanjengoko inkxalabo enkulu ngokubhekiselele ekugcinweni kwezezimali iye yavezwa kubaphicothwa abali-10 (56%). Ukunyuka ngo-28% kwenkcitho engagunyaziswanga, eyenziwe ikakhulu liSebe lezeMfundo, ebeka uxinzelelo olumandla kwimiqobo yokungena nokuphuma kwemali efunyanwa liphondo. Ukuba le meko ayithathelwa ngqalelo, oku kuya kuba nempembelelo enkulu ekuhanjisweni kweenkonzo kwixa elizayo. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseGauteng

Urhulumente wephondo laseGauteng (GPG) unamasebe ali-16, kuquka ne-Ofisi yeNkulumbuso, indlu yowiso-mthetho yephondo nengxowa-mali yengeniso yephondo, kunye namaqumrhu angama-20. Ingxelo jikelele izibekela bucala iinkcukacha ze-Gauteng Enterprise Propeller (GEP) nengxowa-mali yengeniso yephondo, njengoko olu phicotho-zincwadi lungagqitywanga ngomhla we-14 ku-Agasti 2015, ongumhla owawubekelwe ukufaka iziphumo zophicotho-zincwadi kule ngxelo.

I-GPG igcine iziphumo ezihle zophicotho-zincwadi jikelele zonyaka odlulileyo ngowama-2014-15, inabaphicothwa abali-19 (54%) (2013-14: 19 [54%]) abafumene iziphumo zophicotho-zincwadi ezingenachaphaza. Kuyakhuthaza ukubona ukuba abaphicothwa abali-16 (46%) basigcinile isimo sabo sophicotho-zincwadi esingenachaphaza sonyaka ongaphambili, ngelixa amasebe aseGauteng oPhuhliso loQoqosho neziMali, kwakunye neBhodi yoNgcakazo yaseGauteng, eqhubele phambili kwiziphumo zophicotho-zincwadi ezingenachaphaza.

Okufanayo nakunyaka ongaphambili, abaphicothwa abali-13 (37%) bafumene izimvo zophicotho-zincwadi ezingenamakhwiniba ezifunyenwe zinezinto ezigwenxa kwiinkcukacha zabo zomsebenzi, ukuthobela uwiso-mthetho okanye zombini ezi mbonakalo. ISebe lokuHlaliswa koLuntu lajongana nemimandla enamakhwiniba kunyaka ongaphambili kwaye lafumana uluvo lwezimali olungenamakhwiniba olufunyenwe lunezinto ezigwenxa.

Ukunqanda okungqongqo indleko nemisebenzi yokubek'esweni uhlahlo lwabiwo-mali kumasebe anebegalelo ekubeni kungabikho nkcitho ingagunyaziswanga kunyaka ophantsi kohlolo.

Iziphumo zophicotho-zincwadi ezintle ezingentla kunye nokuphucuka zibekho ngenxa yokuzibophelela okuqhubekayo kwenkulumbuso, komphathiswa (MEC) wezeziMali nendlu yowiso-mthetho yephondo ekufumaneni ulawulo olungenachaphaza nokugxininisa kwabo kwinkcubeko yokuthwala uxanduva, iinqobo zendlela yokuziphatha nemisebenzi yolawulo lwezimali olufanelekileyo. Ngaphezu koko, uzinzo kwigosa elinika ingxelo namanqanaba abalawuli abaphezulu lubangele ukuba kubekho ukuphucuka okuthile ekufezekisweni nokubekwa esweni kwezicwangciso zesenzo ukujongana nezinto ezigwenxa eziphindaphindayo nokugcina umsebenzi omhle. Oku kwafezekiswa yindima edlalwe ngabo baqinisekisayo abahlukileyo namaqela awongamelayo, kuquka iikomiti zophicotho-zincwadi namasebe alungiselelayo afana noNondyebo wePhondo laseGauteng.

Isebe lezeMidlalo, ezobuGcisa, iNkcubeko noloNwabo laseGauteng, iArhente yoNcedo-mali yaseGauteng ne-Arhente yoPhuhliso nokuKhula yaseGauteng zibuye umva ukusuka kwisiphumo sophicotho-zincwadi olungenachaphaza ukuya kuluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa. Aba baphicothwa basilele ukwenza ukuba inkalo yolawulo lwangaphakathi egqibeleleyo nevulekileyo ngokwaneleyo ukuthintela nokubona ulwaphulo lolawulo lwangaphakathi, ibe yesebenzayo kwiziko ngokubanzi.

I-g-Fleet Management Trading Entity iphinde yabuya umva kuluvo olubi kunyaka ongaphambili ukuya kuluvo olubi kakhulu kunyaka ophantsi kohlolo. Oku kwenzeka ngenxa yokuba iinkokheli zolawulo zingakwamkeli ukuthwala uxanduva kwaye zingenzi ngokungxamiseka nangokukhathala okufunekayo ukuqinisekisa ukuba iziphumo zophicotho-zincwadi lwangaphakathi nolwangaphandle ziqwalaselwa ngokufanelekileyo.

Isebe lezeMpilo kwakhona lafumana isiphumo esinamakhwiniba kwingeniso yesebe eyongezelelekilyo (ezinokwamkelwa) ngenxa yobuthathaka obuphathekayo obuye bachongwa kwinkqubo yolawulo lokunokwamkelwa.

Ukungathobeli uwiso-mthetho olungundoqo kwaqhubeka ukuthintela abaphicothwa abangu-43% ekubeni bafumane iziphumo zophicotho-zincwadi ezingenachaphaza. Ulwaphulo lolawulo lwentengo nenkcitho enxamnye nomthetho zahlala ziphezulu. Isixa semali esichaziweyo senkcitho enxamnye nomthetho sihleli kwiibhiliyoni eziyi-R5,6. Abalawuli abaphezulu, iinkokheli zopolitiko nemibutho eyongameleyo kufuneka baqhubeke nokuthathela ingqalelo ukuxhaphaka kwenkcitho enxamnye nomthetho nolwaphulo lwemigaqo yolawulo lwentengo. Ngaphezu koko, kubalulekile ukuba imibutho eyongameleyo iphande iziganeko zokungathobeli kunye/okanye inkcitho enxamnye nomthetho, ithathe amanyathelo afanelekileyo okulungisa ze ifezekise ulawulo lwezohlwayo.

Kuye kwabakho ukubuya umva kumgangatho weenkcukacha zomsebenzi njengoko abaphicothwa beqhubekile ukuxhomekeka kwinkqubo yophicotho-zincwadi ukufumana nokulungisa ingxelo ephosakeleyo. Amagosa anika ingxelo neziphathamandla ezinika ingxelo kufuneka enze ukuba iintloko zamacandelo okubeka esweni novavanyo ziyimele into yokungabinazo iinkqubo ezifanelekileyo zokuqinisekisa ukuba iinkcukacha zomsebenzi zixhaswa bubungqina obaneleyo nobuthembakeleyo.

Kuye kwabakho ukubuya umva okuncinci kwisimo sezimali zabaphicothwa abathile. Abaphicothwa ababandakanyekayo babengenako ukulawula ababoleki babo ngendlela efanelekileyo, ukuqokelela iimali abazityalwayo nokulawula inkcitho yabo ngakuhlahlo lwabiwo-mali, okuthi kubeke uxinzelelo ekukwazini kwabo ukuhlawula abanamatyala kubo. Izimangalo namabango omthetho zibe negalelo elizizigidi ezingama-R407 kwinkcitho iyonke ezizigidi ezingama-R418 kwinkcitho engenaziqhamo neyilahleko kunyaka omiyo.

Kubalulekile ukuba iinkokheli zolawulo nezepolitiki ziqhubeke nokukhawulelana nembopheleleko zazo ukuqinisekisa ukuba bonke abaphicothwa bafumana iziphumo zophicotho-zincwadi ezingenachaphaza.

Ngowe-16 Oktobha 2015, inkulumbuso no-MEC wezeziMali badibana nabo bonke oo-MEC neenkokheli zamasebe namaqumrhu angakhange afumane ziphumo zophicotho-zincwadi olungenachaphaza nalawo athe abuyela umva. “Sikhuthazwa yinzame ezinzileyo yenkulumbuso, kaNondyebo wePhondo laseGauteng no-MEC ekuphumezeni ukuthatha uxanduva nokongamela okusebenzayo kwiphondo ngokufezikisa nokusetyenziswa kwamaphulo aza kuzisa elubala impembelelo enqwenelwayo.”

I-AGSA ihlala izibophelele ekuhambeni olu hambo kunye neenkokheli zephondo. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaKwaZulu-Natal

Urhulumente wephondo unamasebe ali-15, indlu yowiso-mthetho namaqumrhu karhulumente angama-21. Zonke iziphumo zophicotho-zincwadi zizibekela ecaleni iziphumo ze-Business Rehabilitation Trust Fund, Ithala Limited ne-Ithala Development Finance Corporation njengoko olu phicotho-zincwadi lungagqitywanga ngexesha ukuze lufakwe kwingxelo jikelele. Ithala Limited ne-Ithala Development Finance Corporation zombini zifumene izimvo zophicotho-zincwadi ezingenakhwiniba ekungafunyenwanga zinto zigwenxa ekuthobeleni iinjongo zenx'engaphambili (uphicotho-zincwadi olungenachaphaza), ngelixa uphicotho-zincwadi lwe-Business Rehabilitation Trust Fund lusaqhuba. Ingxowa-mali yengeniso yephondo nayo ikhutshelwe ecaleni kwingxelo jikele.

Inkcitho yephondo eyabelweyo iyonke yayizibhiliyoni ezingama-R97 242 ngowama-2014-15 yamasebe nendlu yowiso-mthetho yephondo. Oku kuandelayo ziingongoma ezingundoqo zenkcitho:

- Iindleko zabasebenzi eziibhiliyoni ezingama-R59 242
- Iimpahla neenkonzo eziziibhiliyoni ezili-R19
- Inkcitho eyinkunzi eziibhiliyoni esi-R8
- Intawulo ezidluliselweyo eziibhiliyoni ezili-R11.

Zizonke iziphumo zibonisa ukuphucuka okuthile, njengoko abaphicothwa abasibhozo (22%) befumene uphicotho-zincwadi olungenachaphaza kunyaka omiyo ukuthelekisa kwabathandathu (2013-14: 17%) kunyaka odlulileyo. Ukufunyanwa kophicotho-zincwadi olungenachaphaza, kunye nokuphucuka kwezinye iindidi zoluvo lophicotho-zincwadi, yayingenxa yeqela elikhokheleyo elilandela iimbopheleleko nelisabelayo, eliziphethe kakuhle nelizibambela ngokunokwalo elajolisa ekuxhobiseni amagosa, ekuphuhliseni ubuchule nasekuqinisekiseni ukuba izicwangciso zokwenza umsebenzi zibekwe esweni zaze zafezekiswa kakuhle.

Isimo sokusebenza kophicotho-zincwadi zibe ngale ndlela ilandelayo: Unondyebo wephondo kwakunye namaqumrhu karhulumente balugcina uphicotho-zincwadi olungenachaphaza. ISebe loLawulo neNtsebenziswano neMicimbi yeMveli (CoGTA) laqhubela phambili kuphicotho-zincwadi olungenachaphaza ukusuka kuluvo lophicotho-zincwadi olungenamakhwiniba olufunyaniswe lunezinto ezigwenxa kunyaka ongaphambili. Kuyaphawuleka ukuba amasebe alungelelanisayo, angala unondyebo wephondo ne-CoGTA, afumene uphicotho-zincwadi olungenachaphaza, okubonisa ukuba aba badlali-ndima bangumzekelo. Okunye okubalukelileyo okufezekisiweyo yaba liSebe lezeMfundo, elathi laphucuka laya kuluvo lophicotho-zincwadi olungenamakhwiniba emva kokufumana isiphumo esinamakhwiniba kwiminyaka emine edlulileyo. Isebe loPhuhliso loLuntu nendlu

yowiso-mthetho yephondo abuye umva ukusuka kuluvo olungenamakhwiniba olufunyenwe lunezinto ezigwenxa ukuya kuluvo olunamakhwiniba. Isebe lezeMpilo, elobuGcisa neNkcubeko nelezoThutho ahleli engatshintshi enezimvo ezinamakhwiniba. Aba baphicothwa abakhange bakwazi ukusingatha amakhwiniba kwii-asethi ezinokuthuthwa nezingenakuthuthwa, inkcitho engafanelekanga nemali erekhodiweyo engezonkozo neembophelelelko.

Isimo sezimali nokunika ingxelo yokwenziwa komsebenzi: Umgangatho wengxelo yezimali efakelwe ukuphicothwa uphucukile kancinci xa kuthelekiswa nonyaka ongaphambili. Abaphicothwa abalishumi elinesixhenxe (50%) bafaka iingxelo zezimali eziqulethe ingxelo engalunganga xa kuthelekiswa nabaphicothwa abangama-21 (66%) kunyaka ongaphambili. Izinto ezifunyenweyo kuncedo nokuthembeka okunika ingxelo yeenjongo ezimiselwe kwangaphambili zahlala zimile kubaphicothwa abangama-32% kuthelekiswa nabangama-36% kunyaka ongaphambili. Amasebe amathathu okuhambisa iinkonzo amakhulu kwiphondo, angala eleMfundo, elezeMpilo nelezoThutho, alawula u-82% wohlahlo lwabiwo-mali, abanezinto ezifunyaniswayo eziphathekayo kwiinjongo ezimiselwe kwangaphambili.

Isimo sokuthobela: Kuye kwabakho ukuphucuka okuncinane okungu-5% xa kuthelekiswa no-19% wonyaka ongaphambili apho kungakhange kubekho zinto ziphathekayo zifunyaniswayo ekuthobeleni uwiso-mthetho. Izinto ezifunyanisiweyo ekuthobeleni ezinxulumene nenkqubo yeentengo nolawulwo lwabasebenzi zehlile, ngelixa izinto ezifunyanisiweyo ekuthobeleni ezinxulumene nokuthintela inkcitho engagunyaziswanga, enxamnye nomthetho nengenaziqhamo neyilahleko zihlale zimile kususela kunyaka ongaphambili.

Inkcitho enxamnye nomthetho ihlile ngokuphawulekayo ngo-60%, ukusuka kwizigidi zesigidi ezingu-R4,3 kunyaka ongaphambili ukuya kwisizigidi sezigidi esingu-R1,7 kunyaka omiyo. Isebe lezeMfundo libe negalelo elikhulu ekuhleni njengoko inkcitho yalo enxamnye nomthetho ihle ukusuka kwizigidi ezingama-R2 680 ngowama-2013-14 ukuya kwizigidi ezingama-R448 ngowama-2014-15. Oku kwenzeka ngenxa yokuzinikela kweenkokheli nabalawuli ukuphucula ulawulo lweentengo kwakunye nokulamla kukanondyebo wephondo ukunciphisa inkcitho enxamnye nomthetho egqithileyo ebhekiselele kwingranti enemiqathango yenkqubo yokutya esikolweni. Amasebe ezeMpilo, ezeMfundo nelobuGcisa neNkcubeko abanegalelo elingu-87% (isigidi sezigidi esingu-R1,474) kule nkcitho. Inkcitho enxamnye nomthetho eyenzekileyo kwiphondo yayibangelwe kakhulu kukungathobeli iimfuno zolawulo lweentengo. Isigidi esingama-R600 (35%) sesigidi sezigidi esingu-R1,7 kwinkcitho enxamnye nomthetho eyenzekileyo saphicothwa kwaze kwaqinisekiswa ukuba iimpahla zafunyanwa ngo-100% ophicothiweyo wenkcitho enxamnye nomthetho, nangnona iinkqubo eziqhelekileyo ezilawula inkqubo yeentengo zingalandelwanga.

Inkcitho engagunyaziswanga ezizigidi ezili-R143 yenzeke ngowama-2014-15 yenzeka ngenxa yokusebenzisa imali engaphezulu kwaleyo yohlahlo lwabiwo-mali. Kuye kwabakho ukuhla okuthile okungu-79% kwinkcitho engagunyaziswanga kunyaka omiyo xa kuthelekiswa nesixa sonyaka ongaphambili sezigidi ezingama-R685. Isebe lezeMpilo labanoxanduva luka-90% wale nkcitho.

Izilawuli eziphambili nokuqinisekisa: Uhlalutyo lwezilawuli eziphambili lubonisa ukuba izilawuli zobunkokheli ziphucukile nezilawuli zezimali nokulawulwa komsebenzi zigciniwe, ngelixa ulawulo (governance) lube mandundu xa kuthelekiswe nonyaka ongaphambili. Izilawuli zobunkokheli zaphucuka ngenxa yenqanaba eliphucukileyo lokuqinisekisa okunikezelwe ziinkokheli bopolitiko nezolawulo, njengoko iimbopheleleko nezicwangciso zokusebenza ziye zajongwa ngokuzimisela kwiimeko ezininzi. Izilawuli zezimali nolawulo lomsebenzi zazimile njengeenkqubo zemihla ngemihla nezenyanga nokugcinwa kwerekhodi kwahlala kusilela. Izilawuli zolawulo lwezinto zikarhulumente ziye zaba mandundu ngenxa yekomiti yophicotho-zincwadi yephondo eye yaqeshwa kade kunyaka-mali. Ngoko ke, khange zibenako ukubonelela ngesiqinisekiso esilindelekileyo nangesiqiniselo sokuba izilawuli nemingcipheko zilawulwe ngokwamkelekileyo unyaka wonke kwaye icandelo lophicotho-zincwadi lwangaphakathi ekwabelwana ngalo liwenze kakuhle umsebenzi walo. Isiqinisekiso esinikelwa liqela leekomiti zepotfoliyo nezee-akhawunti zoluntu naso siphucukile. Ezi komiti zifumana amandla kwiphondo kwaye ziyiqonda ngcono inkqubo yophicotho-zincwadi nokubaluleka kokongamela.

Uhlalutyo lwethu lubonise ukuba iinkokheli zopolitiko nezolawulo zinomnqweno wokuphucula ubume bephondo ngokukhuthaza ukumela izenzo nolawulo lwezinto zikarhulumente oluhle, nangokwenza amagosa kwizikhundla ukuba azimele izenzo. Kuthethiwe oku, eli phondo lijongwe kukufumana iziphumo ezingcono zophicotho-zincwadi kunyaka ozayo. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseLimpopo

Urhulumente wephondo unendlu yowiso-mthetho, amasebe ali-12 namaqumrhu karhulumente ali-10. Kubaphicothwa abangama-23, mnye kuphela (Gateway Airports Authority Limited (GAAL)) ongazifakanga iingxelo zezimali zonyaka-mali wama-2014-15 kwixesha elimiselweyo lowiso-mthetho.

Iphondo lenze inkqubela ekuphuculeni iziphumo zalo zophicotho-zincwadi kwiminyaka emihlanu edlulileyo laze larekhoda uphuculo kubaphicothwa abasixhenxe, ngelixa iSebe loLawulo lweNtsebenziswano, ukuHlaliswa koLuntu neMicimbi yeMveli libuye umva. Umgangatho weengxelo zezimali ezifakiweyo usaxhalabisa njengoko ingabaphicothwa ababini kuphela abafake iingxelo zezimali ebezingenampazamo.

Umphicothwa omnye (i-Ofisi yeNkulumbuso) ufumene isiphumo sophicotho-zincwadi esingenachaphaza, ngelixa abali-14 befumene izimvo zophicotho-zincwadi ezingenamakhwiniba ezifunyenwe zinezinto ezigwenxa kwiinkcukacha zabo zomsebenzi kunye/okanye ukuthobela uwiso-mthetho olungundoqo. Isebe lezeMfundo lifumene iphepha isiphumo esibi kakhulu lo ngunyaka wesine ngokulandelelanayo.

Kuye kwabakho ukuphucuka okuthile kwinkalo yolawulo lwesiphumo apho iinkokheli zephondo zithathe inyathelo ngakumsebenzi ongekho mgangathweni, olukhokelele ekubeni amagosa abenetyala ngeziphumo zomsebenzi ongekho mgangathweni kunye nokona. Abaphicothwa bayithathela ingqalelo imiba yokuba namakhwiniba kwingxelo yezezimali kodwa bangenzi zinzame zifananayo kwimeko yezinto ezigwenxa ezifunyenweyo kwingxelo yomsebenzi nokuthobela uwiso-mthetho. Kude kube lixesha apho kunikwa ingqalelo elinganayo kuzo zontathu ezi nkalo, kuza kucotha ukufumana uphicotho-zincwadi olungenachaphaza.

Kuye kwabakho ukuhla okuphawulekayo kwinkcitho enxamnye nomthetho kwakunye nengenaziqhamo neyilahleko okuchaziweyo okuyi-41% nokuyi-34%, ngokulandelelanayo. Kanti, inkcitho enxamnye nomthetho isephezulu kunesixa esixelwe kunyaka-mali wama-2012-13.

Ungenelelo kwiphondo ngokwecandelo 100(1)(b) loMgaqo-siseko lemiswa ngoJanuwari 2015. Iqela lolawulo lenza isiseko sokujongana neminye imingeni yembali engee-asethi nolawulo lwenkcitho eye yakhathaza iphondo kwixesha elisandula kudlula.

Amagosa anika ingxelo okanye iziphathamandla kufuneka ziqinisekise ukuba iinkqubo zaphakathi enyakeni zokubek'esweni ukunikwa kwengxelo yezezimali nomsebenzi ziyaphuculwa kwaye zilondolozelwe ukuze iziphumo zophicotho-zincwadi ziphucuke.

Unondyebo wephondo ne-Ofisi yeNkulumbuso badlala indima ebalulekileyo kwinzame yolawulo olungenachaphaza kwaye kufuneka basebenzisane ukomeleza imisebenzi yolawulo lwezezimali kwiphondo.

Ikomiti yee-akhawunti zoluntu neekpmiti zepotfoliyo kufuneka zandise indima yolongamelo lwazo njengoko oku kuza kuqinisekisa ukuba unobangela weziphumo zophicotho-zincwadi ezingekho mgangathweni kuyajongwana nazo lulawulo kwaye kuthathwe amanyathelo ngakumsebenzi ongekho mgangathweni kunye nokona. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseMpumalanga

Urhulumente wephondo unamasebe ali-12, indlu yowiso-mthetho kunye namaqumrhu amane. Bonke abaphicothwa abali-17 bafake iingxelo zabo zezimali zonyaka-mali wama-2014-15 ukuze ziphicothwe ngexesha elimisiweyo.

Iyonke inkcitho eyabelwe amasebe nendlu yowiso-mthetho kwiphondo yayiziibhiliyoni ezingama-R37 kunyaka-mali wama-2014-15. Isixa sohlahlo lwabiwo-mali siquka iingxowa-mali zamasebe ezivotelweyo kuphela (ngamanye amazwi, amaqumrhu karhulumente awabandakanywanga). Ezi zilandelayo ziindawo ezizezona ziphambili zenkcitho:

- Iindleko zabasebenzi – iibhiliyoni ezingama-R22
- Iimpahla neenkonzo – iibhiliyoni ezisi-R7

- Inkcitho kwiintengo ezinkulu – iibhiliyoni ezi-R3
- Iintlawulo ezidluliselweyo – iibhiliyoni ezi-R5.

Lilonke, kuye kwabakho ukubuya umva kwiziphumo zophicoto-zincwadi.Nangonaabaphicothwa ababini baye baziphucula iziphumo zabo zophicotho-zincwadiukususela kunyaka ongaphambili, ukubuya umva kubaphicothwa abane kube nempembelelo embi kuzo zonke iziphumo zophicotho-zincwadi lwephondo.

Isebe lezeziMali, iBhodi yoNgcakazo eMpumalanga neSebe loLawulo lweNtsebenzisano neMicimbi yeMveli akwazile ukugcina izimvo zophicotho-zincwadi ezingenachaphaza. Indlu yowiso-mthetho yephondo yasibanga kwakhona isimo sayo sophicotho-zincwadi olungenachaphaza ukusuka kuluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa, ngelixa eloPhuhliso loLuntu ne-Mpumalanga Regional Training Trust zabuya umva ukusuka kuphicotho-zincwadi olungenachaphaza ukuya kuluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa nolunamakhwiniba, ngokulandelelanayo. ElezeMfundo ne-Arhente yeePaki noKhenketho eMpumalanga nawo abuya umva ukusuka kuluvo lophicotho-zincwadi olungenamakhwiniba olufunyenwe lunezinto ezigwenxa ukuya kuluvo olunamakhwiniba.

ElokuHlaliswa koLuntu, eleNkcubeko, elezeMidlalo noLonwabo, elezoPhuhliso lwezoQoqosho noKhenketho, i-Ofisi yeNkulumbuso, eleMisebenzi kaRhulumente, ezeNdlela nezoThutho ahlala eneziphumo ezingenamakhwiniba ezifunyanisiwe zinezinto ezigwenxa mhlawumbi kwiinjongo ezimiselwe ngenx’engaphambili okanye ukuthobela uwiso-mthetho, ngelixa elezeMpilo, i-Arhente yokuKhula kwezoQoqosho eMpumalanga neloKhuseleko loLuntu, uKhuseleko noManyaniso ahleli engatshintshanga enoluvo lophicotho-zincwadi olunamakhwiniba.

Ukuziswa kolawulo lwesihlanu kuze neenguqu kubunkokheli bezopolitiko nanjengoko abaphathiswa abangaphezulu kuka-60% bebebatsha. Bekukho neenguqu kubunkokheli bolawulo ngenxa yokuyeka umsebenzi nokuphela kwezivumelwano zengqesho zeentloko zamasebe (HoDs) ebudeni bonyaka. Konke oku kwaba negalelo ekulibaziseni ufezekiso lweziphakamiso zethu kunye nezo zabadlali-ndima ezijolise ekujonganeni nobuthathaka kummandla wolawulo lwangaphakathi obuthe bakhokelela kwiziphumo zophicotho-zincwadi ezingekho mgangathweni.

Ngabaphicothwa abasixhenxe (41%) abafake iingxelo zezimali ezingakhange zifune hlengahlengiso lwezinto ukunqanda ukuba namakhwiniba.

Okuxhalabisayo kukuba kwiminyaka emithathu ukususela kowama-2012-13, ukungathobeli uwiso-mthetho olungundoqo kuhleli kuphezulu, ngabaphicothwa abali-13 (76%) abaxelwe njengokuba babenezinto ezigwenxa ezifunaynisiweyo kukuthobela uwiso-mthetho olungundoqo kunyaka wama-2014-15.

Inkcitho enxamnye nomthetho eziibhiliyoni ezingu-R2,339 yenziwa ngabaphicothwa abali-12 (71%) ngexesha eliphantsi kohlolo, elezeMpilo nelezeMfundo enoxanduva lwale nkcitho engu-89%. Inkcitho enxamnye nomthetho eninzi eyenziwe kwiphondo yayingenxa yokusilela kwabaphicothwa ukulandela iinkqubo zokubiza amaxabiso okhuphiswano okanye intekelelo yendleko xa kuthengwa iimpahla neenkonzo.

Inkcitho enxamnye nomthetho eyenzeke kwiphondo yayibangelwe nakukumiselwa kwecandelo i-Rapid Implementation Unit (RIU) kwi-Ofisi yeNkulumbuso. Isigqeba solawulo kwiphondo sathatha isigqibo sokumisela eli candelo ukususa izithinteli kukugqitywa kweeprojekthi zokuhambisa iinkonzo. Azikho iiprojekthi ezifunyenwe nge-RIU eziye zalandela yonke imithetho ye-SCM, kwaye oku kwakhokelela kwinkcitho enxamnye nomthetho ezizigidi ezingama-R300 eyenziwe ngamasebe angabasebenzisi.

Impilo yezezimali yephondo yehlile ukususela kunyaka ophelileyo. Abaphicothwa abane baye baba nemali engaphelelanga engaphezu ko-10% wolwabiwo-mali lonyaka olandelayo (uhlahlo lwabiwo-mali), ababini babo ngamasebe ahambisa iinkonzo (elezeMfundo nelezeMpilo) axhamla u-68% wohlahlo lwabiwo-mali lwephondo. La masebe asenokungabinako ukukhawulelana neenjongo zokuhambisa iinkonzo kunyaka olandelayo (2015-16) ngenxa yokungapheleli kwemali. Abaphicothwa ababini bebesebenzise ngaphezu kwemali abayinikiweyo, ngala masebe eleMisebenzi kaRhulumente, elezeNdlela nezoThutho kunye, okokokuqala, neloPhuhliso loLuntu. Ukungapheleli kwemali okuphawuliweyo luphawu olungamandla lwemingeni yolawulo lokungena nokuphuma kwemali kula masebe afuna ungenelelo olumandla kubunkokheli bolawulo nobezopolitiko.

Ukuze urhulumente wephondo aphucule iziphumo zophicotho-zincwadi, iinkokheli zolawulo nezopolitiko kufuneka zomeleze ubudlelwane bazo ze ziqinisekise intsebenziswano engcono. Ngaphezu koko siyakholelwa ukuba ubunkokheli bolawulo nobezopolitiko bumele buqalise ukufezekisa iziphakamiso zababoneleli abaqinisekisayo abohluka-hlukeneyo buze busebenzise izohlwayo kubanxaxhi, kungabakho ukuphucuka kwiziphumo. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseMntla Koloni

Urhulumente wephondo unamasebe ali-13 (kuquka indlu yowiso-mthetho), amaqumrhu amathandathu abhalisiweyo kunye nequmrhu elinye lentengiso. Iziphumo zophicotho-zincwadi zamaqumrhu amane angabhaliswanga (i-Northern Cape Housing Fund, i-Ngwao Boswa Kapa Bokone, i-Northern Cape Arts and Culture Council ne-Northern Cape Political Party Fund) ezaphicothwa sithi aziqukwanga kule ngxelo nanjengoko zibonwa zingabalulekanga kakhulu ukuba ziqukwe. Ingxowa-mali yengeniso nayo ikhutshelwe ecaleni nanjengoko uphicotho-zincwadi luqale kuphela emva kokuba iziphumo zophicotho-zincwadi zamasebe ziququnjelwe.

Iqumrhu leNtengiso yoLawulo lweziThuthi (Fleet Management Trading Entity) lizifake ezalo iingxelo zezimali kwangaxesha, kodwa ukwenziwa kophicotho-zincwadi kwalibaziseka ngenxa yenkqubo yokuxabisa kwakhona okwabandakanya ukusetyenziswa kwencutshe yolawulo. Inkqubo yokuxabisa kwakhona yaqaliswa emva kokuphela konyaka kwaye kwakhokhelela ekubeni abaphicothi-zincwadi bamkele irejista yee-asethi ehlaziyiweyo. Iqela lophicotho-zincwadi alikhange likwazi ukuphicotha lonke uhlengahlengiso kwangexesha kwaye alikwazanga ukugqiba uphicotho-zincwadi lwabo ngomhla wokuvala omiselweyo. Iziphumo zophicotho-zincwadi zalo mphicothwa nazo zikhutshelwe ecaleni kule ngxelo.

Iyonke inkcitho yohlahlo lwabiwo-mali ehlengahlengisiweyo yephondo yayizizigidi ezingama-R13 390 kowama-2014-15. Inani elabiweyo liquka kuphela ingxowa-mali yesebe evotelweyo (ngamanye amazwi, amaqumrhu karhulumente awaqukwanga). Oku kulandellayo ziinkalo eziphambili zenkcitho:

- Iindleko zabasebenzi – iibhiliyoni izingama-R7 267
- Iimpahla neenkonzo – iibhiliyoni ezingama-R3 246
- Inkcitho eyinkunzi – iibhiliyoni ezili-R1 411
- Iintlawulo ezidluliselweyo – iibhiliyoni ezili-R1 464.

Ukubuya umva kuzo zonke iziphumo zophicotho-zincwadi zonyaka ophantsi kohlolo kulandela iminyaka emibini yophuculo. Ukubuya umva kubaphicothwa abathandathu kuquka amasebe amabini (unondyebo wephondo nelezoKhenketho noPhuhliso lwezoQoqosho) afumene izimvo zophicotho-zincwadi ezingenachaphaza kunyaka ongaphambili, kodwa ebengenako ukugcina esi simo ngenxa yokubuya umva kukuthobela uwiso-mthetho. Abalawuli bababphicothwa abane abaye bababuya umva aya kwinqanaba leziphumo ezinamakhwiniba ababanga nako ukuphendula kwiinkxalabo ebeziphawulwe njengezinto eziyimingcipheko ngexesha lophicotho-zincwadi lwangaphambili (amasebe elezoLimo, eloPhuhliso lwamaPhandle nokuLungiswa koMhlaba; eloLawulo lweNtsebenziswano, ukuHlaliswa koLuntu neMicimbi yeMveli (CoGHSTA); elezoThutho, eloKhuseleko noManyano; neZiko loLondolozo lweMbali iMcGregor Museum).

Amathandathu awaguqukanga kuluvo lophicotho-zincwadi olungenamakhwiniba baze abaphicothwa abane babanoluvo olunamakhwiniba. ElezeMfundo laba nako ukuphucuka kuluvo olunamakhwiniba ukuya kuluvo olungenamakhwiniba olufunyenwe lunezinto ezigwenxa.

Into yokuba abaphicothwa abathathu (amasebe elokusiNgqongileyo noLondolozo lweNdalo neloPhuhliso loLuntu; kunye ne-Northern Cape Tourism Authority) bafumana uluvo lophicotho-zincwadi olungenachaphaza iminyaka emibini edlulileyo elandelelanayo ibonisa ukuba inkcubeko yolawulo lwangaphakathi efanelekileyo nokuthobela

imigaqo nowiso-mthetho yakhuthazwa kwaba baphicothwa. Oku kungabalelwa kwiinkokheli ezichonga kwaye zisabele kwimingcipheko ngendlela esebenzayo. instill

Ngabaphicothwa abasixhenxe (37%) abafaka iingxelo zezimali ezazingafuni uhlengahlengiso lwezinto ukunqanda ukuba namakhwiniba.

Iingxelo zophicotho-zincwadi zabaphicothwa abali-16 (84%) zibandakanya izinto ezigwenxa ezifunyenweyo ezibalulekileyo kukuthobela uwiso-mthetho. Oku kuyaxhalabisa kwaye amasebe namaqumrhu karhulumente kufanele axhotyiswe ngokufanelekileyo ukuqinisekisa ukuthobela uwiso-mthetho.

Inkcitho enxamnye nomthetho esisigidi esili-R1 472 yenziwa ngabaphicothwa abali-14 (84%) ngonyaka-mali wama-2014-15, abona banegalelo elikhulu abanoxanduva lesigidi esili-R1 191 (81%) sale nkcitho yayingamasebe elezeMpilo, elezeMfundo ne-CoGHSTA. Inkcitho enxamnye nomthetho enkulu eyenzeke kwiphondo yayibangelwe ngakumbi kukungathotyelwa kwemimiselo yolawulo lweentengo.

Inkcitho engagunyaziswanga yezigidi ezingama-R97 yenzeka ngowama-2014-15 ngenxa yokusebenzisa kakhulu uhlahlo lwabiwo-mali. Nangona ingamasebe amathathu kuphela enza le nkcitho ingagunyaziswanga, isixa semali senyuka ngezigidi ezili-R19 ukususela kowama-2013-14. ElezeMpilo lalinoxanduva lwezigidi ezingama-R91 (94%) lwale nkcitho.

Ilizwi elingqongqo nobunkokheli obuzibopheleleyo buyafuneka kubalawuli ukuba bajongane ngokugqibeleleyo noku kulandelayo:

- Iingxelo zezimali ezifakiweyo ngabaphicothwa abayi-63% ziqulethe izinto eziphosakeleyo
- Amasebe asebenzisa kakhulu imali (elezeMfundo, elezeMpilo, eleMisebenzi kaRhulumente ne-CoGHSTA) awakwazi ukuvelisa iingxelo zomsebenzi ezisemgangathweni
- Abaphicothwa abangu-84% banezinto ezifunyanisiweyo ezigwenxa ezibalulekileyo zokuthobela ezifuna ungenelelo olungxamisekileyo, kugxilwe ngakumbi kukungathobeli okunxulumene ne-SCM
- Inkqubo yokulawula indlela yokusebenza kufuneka isekwe ukuze kuphuculwe iziphumo zophicotho-zincwadi
- Ukuzibophelela okwenziwe ngaphambili isenokuba akuzange kuphunyezwe okanye kukumanqanaba ohlukileyo enkqubela-phambili – iinkokheli kufuneka zigcine irejista yokuzibophelela ukwenzela iinjongo zokuphumeza nokulandelela
- Icandelo lophicotho-zincwadi lwangaphakathi ekwabelwana ngalo nekomiti yophicotho-zincwadi kufuneka zixhotyiswe ukwandisa iinkonzo zabo kumaqumrhu oluntu. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseMntla Ntshona

Urhulumente wephondo unamasebe ali-13 (kuquka nendlu yowiso-mthetho) namaqumrhu karhulumente angama-20. Inani lamaqumrhu karhulumente lihlile ukusuka kuma-22 ukuya kuma-20 ukususela kunyaka ongaphambili ngenxa yokuvala kwe-Invest North West ne-Mafikeng Industrial Development Zone nokudityaniswa kwawo ne-North West Development Corporation. Imisebenzi yamasebe amaninzi yaphinda yangqanyaniswa, apho isebe loRhulumente woMmandla nelokuHlaliswa koLuntu adibana kwaze kwaqaliswa isebe elinye elitsha, elezoKhenketho.

Iziphumo zophicotho-zincwadi zamaqumrhu karhulumente amahlanu azifakwanga kule ngxelo, kuba awakhange azifake iingxelo zezimali kwangexesha kwaye uphicotho-zincwadi lwawo belungagqitywanga ngomhla wokuvala ukuze ziqukwe kwingxelo jikelele, owawungumhla we-14 Agasti 2015. Elinye lawo – i-Agribank Creditors Settlement Trust – kamva lafumana uluvo lophicotho-zincwadi olungenachaphaza. Inani eliphezulu lophicotho-zincwadi olusaseleyo lunganako ukuchaphazela zonke iziphumo zephondo lwakuba lugqityiwe olu phicotho-zincwadi.

Lilonke, iziphumo zophicotho-zincwadi zibonisa ukuphucuka okuncinane xa kuthelekiswa neminyaka emibini engaphambili, apho abaphicothwa abakufutshane kwi-50% befumene izimvo ezilungisiweyo okanye beneengxelo zezimali ezisaseleyo kumhla wale ngxelo. Isebe leziMali lisigcinile isimo salo njengophicotho-zincwadi olungenachaphaza elukuphela kwalo kwiphondo.

Abaphicothwa abathathu baphucukile ukusuka ekubeni neziphumo ezinamakhwiniba ukuya kwiziphumo ezingenamakhwiniba ezifunyanisiwe zinezinto ezigwenxa, ngelixa elinye liye laphucuka ekusukeni kwisiphumo esibi kakhulu ukuya kwesinamakhwiniba. Isebe elinye labuya umva laya kwisiphumo esinamakhwiniba laze iqumrhu elinye labuya umva ukusuka kwisiphumo esinamakhwiniba ukuya kwisiphumo esibi kakhulu.

Umgangatho wengxelo yezimali efakiweyo uhlala ungekho mgangathweni, ngababphicothwa abane kuphela abebeza kufumana uluvo olungenamakhwiniba abaye banengxelo eneempazamo ezibhaqwe ebudeni bophicotho-zincwadi ezingalungiswanga. Izinto ezigwenxa ezifunyanisiweyo kwingxelo ngakwiinjongo ezimiselwe kwangaphambili azikhange zitshintshe ukususela kunyaka ongaphambili, ngabaphicothwa abangu-77% abanezinto ezigwenxa ezifunyanisiweyo kukuba luncedo kunye/okanye ukuthembeka, kuquka u-19% ongakhange ayilungise kwaphela ingxelo yomsebenzi wonyaka. Abaphicothwa abangenazinto zigwenxa zifunyenweyo kwiinjongo zabo ezimiselwe kwangaphambili balawule kuphela iibhiliyoni ezi-R3 zohlahlo lwabiwo-mali lwephondo oluziibhiliyoni ezingama-R34 (9%). Amasebe amakhulu amane okuhambisa iinkonzo kwiphondo, ngala elezeMfundo noPhuhliso lwezeMidlalo, elezeMpilo, eleMisebenzi kaRhulumente neeNdlela, noRhulumente woMmandla nelokuHlaliswa koLuntu, alawula u-76% yohlahlo lwabiwo-mali lwephondo, abenezinto ezigwenxa ezifunyenweyo kwiinjongo ezimiselwe kwangaphambili.

Ukubakho jikelele kokungathobeli uwiso-mthetho lolawulo lweentengo okuphezulu kwakhokhelela kwinkcitho enxamnye nomthetho eyanyuka yaya kwiibhiliyoni eziyi-R2,1 ukusuka kwiibhiliyoni eziyi-R1,2 kunyaka odlulileyo. Izinto ezikhokhelela kumgcipheko ezinxulumaniswa nenkcitho enxamnye nomthetho zandile kwiindawo ezinolawulo olubuthathaka kwaye zingabangela ilahleko yezezimali ngokwenziwa kwemisebenzi yobuqhophololo, intswelo yolawuleko yendlela izibonelelo zoluntu eziphathwa ngayo kunye nokuthengwa kweempahla neenkonzo ngamaxabiso aphezulu kunoncedo oluifunyenwe ngababphicothwa. Ukunyuka kwinkcitho enxamnye nomthetho kungenxa yokungaphandwa kwenkcitho enxamnye nomthetho eyenzekileyo kwakunye nokungabikho ziphumo kumagosa ophule imigaqo nemimiselo yolawulo lweentengo.

Ukusilela ukufezekisa izilawuli eziphambili ezisisiseko unyaka wonke kuhlala kusenza ixhala. Oku kuquka ulawulo lweerekhodi olunganelanga, intsilelo yeenkqubo zemihla ngemihla nezenyanga ezikhokhela ukwenziwa kwezilawuli zokuxelwa kwezemali nomsebenzi, nokubekwa esweni kwaphakathi enyakeni kokuthotyelwa kwemithetho nemimiselo okungekho mgangathweni.

Ukuphucula iziphumo zophicotho-zincwadi, abawuli abaphezulu kubaphicothwa, ubunkokheli bephondo namacandelo okongamela kufuneka bathathe imiyalezo yethu ngokunzulu kwaye bafezekise iziphakamiso ezenziweyo kwixesha elidlulileyo kwaye nezigxininisiweyo kwakhona. Ezi ziquka oku kulandelayo:

- Ukuqeshwa kwabasebenzi abawaziyo umsebenzi nabanamava kwizithuba ezibalukileyo ezivulekileyo.
- Makuthathelwe ingqalelo ekhawulezileyo ingqesho yebhodi yabalawuli kuwo onke amaqumrhu karhulumente nokuqinisekisa uzinzo kwezi bhodi.
- Iikomiti zophicotho-zincwadi, zincediwa ngamacandelo ophicotho-zincwadi lwangaphakathi, kufuneka zincedise amagosa anoxanduva lokunika ingxelo ukujongana neentswelo zangaphakathi kwaye ziqinisekise ukuba iziphakamiso zophicotho-zincwadi lwangaphakathi nolwangaphandle ziyafezekiswa.
- Ukumiselwa kweekomiti zophicotho-zincwadi namacandelo ophicotho-zincwadi lwangaphakathi kuwo onke amaqumrhu karhulumente.
- Abalawuli abasemagunyeni kufuneka baqhubeke ukuzibandakanya ngamandla, ingakumbi malunga nokubeka esweni izicwangciso zezenzo zophicotho-zincwadi zokujongana nezinto ezigwenxa ezifunyenweyo kunyaka ongaphambili.
- Ikomiti yee-akhawunti zoluntu yephondo nendlu yowiso-mthetho yephondo kufuneka benze ukuba amagosa anoxanduva lokunika ingxelo aqhubeka nokungasebenzi ngokwaneleyo nawophula imithetho nemimiselo aphendule ngezenzo zawo. Oku kuquka ngakumbi uphando lwenkcitho yeminyaka edlulileyo engagunyaziswanga, enxamnye nomthetho kwakunye nengenaziqhamo neyilahleko kunye nokuthathela abanxaxhi amanyathelo afunekayo okoluleka.

Ubunkokheli be-AGSA buhlala buzibophelele ekubekeni esweni uvavanyo oluqhubekayo lokusebenza kwezilawuli eziphambili ukwenza uluntu lube nethemba lokuba iphondo linako ukucacisa ngezibonelelo zoluntu ngendlela engafihlisisyo. **Isiphelo**

Iimbalasane zeziphumo zophicotho-zincwadi luka-2014-14 lwe-PFMA zaseNtshona Koloni

Urhulumente wephondo unamasebe ali-14 (kuquka nepalamente yephondo) kunye namaqumrhu karhulumente ali-11. Inani lamaqumrhu karhulumente linyukile ukusuka kwi-10 ukuya kwi-11 ukususela kunyaka ongaphambili, ngenxa yokumiselwa kwe-Saldanha Bay Industrial Development Zone.

Iyonke inkcitho eyabiweyo yephondo ehlengahlengisiweyo yayizibhiliyoni ezingama-R49 ngowama-2014-15. Imali eyabiweyo iquka kuphela ingxowa-mali yesebe evotelweyo (ngamanye amazwi, amaqumrhu karhulumente awaqukwanga). Oku kulandelayo ziinkalo eziphambili zenkcitho:

- Iindleko zabasebenzi: eziibhiliyoni ezingama-R26
- Iinkonzo neempahla: eziibhiliyoni ezili-R10
- Inkcitho eyinkunzi: eziibhiliyoni ezi-R5
- Iintlawulo ezidluliselelweyo: eziibhiiyoni ezisi-R8.

Imeko encomekayo yokuba nolawulo olungenachaphaza kwiphondo, eqale ukufumana amandla ngowama-2012, iqhubekile ukuya kutsho kowama-2015 apho abaphicothwa abangama-20 (83%) kwabangama-24 (2013-14: 18 yabangama-23 ([78%]) kwiphondo bafumana iziphumo zophicotho-zincwadi ezingenachaphaza.

Amasebe amabini nequmrhu elinye aphucuka aya kwiziphumo zophicotho-zincwadi olungenachaphaza; amasebe ali-10 namaqumrhu asixhenxe asigcinile isiphumo sophicotho-zincwadi esingenachaphaza, kwaye iqumrhu elitsha elisanda kumiselwa lafumana isiphumo sophicotho-zincwadi esingenachaphaza. Abaphicothwa ababini (9%) bafumana uluvo lophicotho-zincwadi olungenachaphaza olufunyenwe lunezinto ezigwenxa, ngelixa umphicothwa omnye (4%) wabuya umva ukusuka kwisiphumo esingenachaphaza esifunyenywe sinezinto ezigwenxa ukuya kuluvo olunechaphaza.

Ngomhla wokuvala wokuba kufakwe iziphumo zophicotho-zincwadi kwingxelo jikelele, uphicotho-zincwadi lweSebe lezoThutho neMisebenzi kaRhulumente alukhange lugqitywe. Uphicotho-zincwadi lwade lwagqitywa, kwaye isebe lasigcina isimo sophicotho-zincwadi olungenachaphaza. Ukuba isiphumo sophicotho-zincwadi salo mphicothwa besifakiwe kuhlalutyo lwethu lweziphumo zophicotho-zincwadi, abaphicothwa abaneziphumo ezingenachaphaza bebeza kunyuka ukuya ku-87%.

Ukuphucuka okuqhubekayo kwiziphumo zophicotho-zincwadi kwenzeka ngenxa yokuzibophelela okuqhubekayo kwabalawuli kulawulo olumanyeneyo nokuphonononga inkqubo yombono (CGRO) kwakunye nendlela esebenzayo elandelwa ngamagosa anoxanduva lokunika ingxelo, ziziphathamandla zocwangciso-mali nabalawuli abakhulu ekuphumezeni izicwangciso zokwenziwa komsebenzi ukukhuthaza inkcubeko elungileyo yolawulo lwezimali. Amagosa anoxanduva lokunika ingxelo neziphathamandla babambelela kwiindlela ezilungileyo zolawulo lwezabasebenzi, okwaqinisekisa uzinzo kwinqanaba labalawuli abakhulu nokufumaneka kwabasebenzi abanezakhono ezifanelekileyo nezaneleyo, ingakumbi kwiiyunithi zezimali, ngelixa umsebenzi wamagosa wawubekwa esweni rhoqo.

Ingxowa-mali yoPhuhliso lweziNdlu eNtshona Koloni yabuya umva yaya kuluvo olunechaphaza ngenxa yeempazamo kwiinkcukacha zezimali kwii-asethi. Ubunkokheli kufuneka buqalise kwinkqubo yokulungiswa kwerejista yee-asethi ukuqinisekisa ukuba zonke iipropati eziqukwe kwirejista zezequmrhu. Kufuneka buqinisekise iindidi nobukhulu beepropati ukwenzela uvavanyo lwazo oluchanekileyo.

Abaphicothwa ababini (9%) bafake iingxelo zezimali ebezifuna uhlengahlengiso oluphathekayo ukuthintela ukuba namakhwiniba, ze abaphicothwa abane (19%) bafaka iingxelo zomsebenzi wonyaka ebezifuna uhlengahlengiso oluphathekayo ukuthintela ukufunyanwa kwezinto ezigwenxa eziphathekayo. Ukuphucuka kwiziphumo zophicotho-zincwadi ukususela kunyaka ongaphambili kwenzeka ngenxa yokufezekiswa kwezinto ezilawula ukuhlola nokudibanisa ngaphambi kokuba iinkcukacha zinikiwe kwaye zifakwe ukuze ziphicothwe. Nangona kuye kwabakho ukuphucuka kumgangatho wonke weengxelo zomsebenzi ezifakiweyo, kukho imfuno yokwenza ukuba ulawulo lwangaphakathi lusetyenziswe nkalo zonke ngokuthi kubekho isikhokelo neenkqubo zokusebenza ezisemgangathweni kuyo yonke imimandla yeenkcukacha zomsebenzi, ingakumbi xa kusaziswa izalathiso ezitsha.

Ulawulo lolwabiwo-mali nokubekwa esweni kweengxelo zonyaka ngunondyebo wephondo kube negalelo kukuba iphondo lingabinankcitho engagunyaziswanga kunyaka wesithathu ngokulandelelana.

Inkcitho enxamnye nomthetho ihlile ngo-52% xa kuthelekiswa nonyaka ongaphambili ngenxa yabaphathi abakhulu abathatha uxanduva lokubeka esweni ukuthobela uwiso-mthetho, ngakumbi ngokunxulumene neenkqubo zokuthenga. Le nkcitho ayithethi ukuba imali yamoshwa okanye kwenziwa urhwaphilizo, ngokubhekiselele kwinto yokuba asikhange senze msebenzi othile ukuqononondisa oku. Noko ke, unozala wale nkcitho inxamnye nomthetho usafuna ukuba ubunkokheli buphande le miba ngakumbi ukuze bubone esona sizekabani soku kunxaxha ukuze kuthatyathwe amanyathelo afanelekileyo ukuthintela ukuba le nto ingaphindi yenzeke kwaye kuphenduliswe abo bazama amacebo okuphazamisa olu lawulo. Kunyaka-mali ophantsi kohlolo, inkcitho enxamnye nomthetho yenza izigidi ezingama-R79, apho izigidi ezingama-R57 (72%) yayinxulumene nokungathotyelwa kowiso-mthetho olujolise ekuqinisekiseni ukuba iinkqubo zentengo ziyakhuphisana kwaye

zinobulungisa. Noko ke, ngophicotho-zincwadi lwethu oluqhelekileyo siye safumanisa ukuba iinkonzo neempahla zifunyenwe.

Ukuzibophelela okuqhubekayo kweenkokheli ezilawulayo zephondo ukuqinisekisa ukuba uzinzo nokuphuculwa ngakumbi kweziphumo zophicotho-zincwadi kubalulekile ekugcineni iziphumo zophicotho-zincwadi ezihle ngokwenza ukuba ulawulo lohlahlo lwabiwo-mali, ukubek'esweni iingxelo zenyanga kwakunye nokunyanzeliswa kwemithetho-siseko yolawulo lwezezimali nomsebenzi, kuquka ukuthobela uwiso-mthetho, zisetyenziswe kwiziko jikelele. Oku kwenziwa ngenkqubo ye-CGRO nokulungelelaniswa okuqhubekayo kwale nkqubo okwenziwa lisebe leNkulumbuso kunye nonondyebo wephondo.

Isiphelo