

REPUBLIC OF SOUTH AFRICA

DRAFT PUBLIC AUDIT AMENDMENT BILL

(As initiated by the Standing Committee on the Auditor-General, as a Committee Bill, for introduction in the National Assembly (proposed section 75); prior notice of introduction published in Government Gazette No. of)

(The English text is the official text of the Bill)

(STANDING COMMITTEE ON THE AUDITOR-GENERAL)

[B— 2017]

**IMEMORANDAMU LEMAYELANA NETINJONGO TEMTSETFOSIVIVINYO
WEKUCHIBELA TINDZABA TEKUHLOLA EMABHUKU AHULUMENDE, WANGA-
2018**

1. SINGENISO

- 1.1 Umtsetfo Wekuhlola Emabhuku aHulumende, wanga-2004 (Umtsetfo Longunombolo ye-25 wa-2004) (lapha lobitwa ngekutsi “nguMntsetfo lomkhulu”), unika sigaba se-188 kanye nesigaba se-189 seMntsetfosisekelo waseRiphabhliki yaseNingizimu Afrika, wanga-1996 (“Umtsetfosisekelo”) emandla ekutsi kusungulwe futsi kunikwe Umhlolimbhukujikelele imisebenti lephakeme yekuhlola emabhuku ahulumende. Ngekubuka tinjongo leticuketfwe kuMntsetfosisekelo, natifundvwa tihlanganiswaa neMntsetfo lomkhulu, Umhlolimbhukujikelele unekutimela lokukhulu, lokumnika inkhululeko yekukhetsa tindlela letinempumelelo lenkhulu tekutsi ente umsebenti wakhe ngekwemtsetfosisekelo.
- 1.2 Nanome kunjalo, lomntsetfo lomkhulu awumniki Umhlolimbhukujikelele ligunya lekutsi aphumelelise letincomo tawo tekuphenya imiphumela yekuhlola emabhuku lengafuneki nome kutfola abuyise kumbuso loko lokuwuhlekele. Ngaleyoko ndlela-ke, Umhlolimbhukujikelele wetsembele kusigungu sembuso kutsi siphumelelise letincomo.
- 1.3 Kuleminyaka leyencile le-13 kusukela kwacala kusebenta loMntsetfo lomkhulu, imitamo yeMhlolimbhukujikelele yekunikana tinhlawulo tekungaphatsi ngemfanelo timali kanye nekulawula kusebenta ngekutsi asebantise imibiko yawo yekuhlola emabhuku kube nemiphumela lebhicene. Umnyaka ngemnyaka Umhlolimbhukujikelele ubika ngetamba letinkhulu tetimali letisetjentiswe ngendlela lengakagunyatwa, lengekho kumntsetfosimiso netindleko letikhombisa kusaphata imali.

2. TINJONGO TALOMTSETFOSIVIVINYO

Njengaloku, injongo yaloMtsetfosivivinyo Wekuchibela Tindzaba Tekuhlolwa Kwemabhuku aHulumende, wanga-2018 (lapha lobitwa ngekutsi “nguMtsetfosivivinyo”), uhlose kuchibela Umtsetfo lomkhulu kute kutsi, *emkhatsini walokunye* wente kutsi kube nemisebenti lengetwako yeMhlolimabhukujikelele kute akhone kutfola futsi abuyise loko umbuso lekuwulahlekele kanye futsi nekundlulisela imiphumela yekuhlola emabhuku lengasimihle kutsi iphenywe; kuchaza umsebenti weMhlolimabhukujikelele kutsi ente luhlolomabhuku lwemave emhlaba nekuhlola kusebenta kweluhlolomabhuku; kanye nekwenta kutsi kuhleleka kwakuphatsa kweMhlolimabhukujikelele kuhambisane netindlela tekusebenta tanyalo letincono.

3. LOKUCUKETFWE NGULOMTSETFOSIVIVINYO

3.1 Sigatjana se-1 saloMtsetfosisekelo sifaka tinchazelo letinsha kuloMtsetfo lomkhulu.

3.2 Sigatjana se-2 saloMtsetfosivivinyo sifaka sigaba lesincane-(3A) kusigaba se-4 saloMtsetfo lomkhulu lesinika Umhlolimabhukujikelele emandla ekutsi ancume tindlelasimo tekutsi angakusebentisa kanjani kucabanga kwakhe ngesikhatsi ahlola emabhuku ngekubona kwakhe njengaloku kushiwo esigabeni se-4(3) saloMtsetfo lomkhulu. Sigatjana se-2 saloMtsetfosivivinyo sichibela sigaba se-4(4) saloMtsetfo lomkhulu kwenta kutsi Umhlolimabhukujikelele uma ahlola emabhuku ngekucabanga kwakhe kungaphambani nanome ngabe ngumuphi umtsetfo.

3.3 Sigatjana se-3 saloMtsetfosivivinyo sichibela sigaba se-5 ngekutsi sente kutsi kube nemisebenti leyengetiwe yeMhlolimabhukujikelele.

Sigatjana se-3 sichibela sigaba se-5(1) saloMtsetfo lomkhulu ngekutsi sifake tinjongo letigunyata Umhlohimabhukujikelele kutsi ente luhlolomabhuku lwendlela yekusebenta kanye nemsebenti wekuhlola emabhuku kanye nemisebenti lephatselene nekuhlolwa kwemabhuku kutinhlango temave emhlaba, imitimba, tikhungo nome tinhlango kuphela nje uma ngabe kuhlango betana netimo letitsite.

Sigatjana se-3 siphindze futsi sifake tigaba letincane letinsha (1A) na-(1B) ngaphasi kwesigaba se-5 saloMtsetfo lomkhulu. Lesigaba lesincane lesisha lesingu-(1A) sinika Umhlohimabhukujikelele emandla kutsi andlulisele nanome ngabe ngumuphi umphumela weluhlolomabhuku longamukeleki kumtimba lofanele kutsi uwuphenye. Lesigaba lesincane lesisha lesingu-(1B) sinika Umhlohimabhukujikelele emandla ekutfola abuyise konkhe loko umbuso lolahleklwe nguko, akulandze kuleso sisebenti lekumele sitilandze, tisebenti letimele kutsi titilandze, umtimba lekumele utilandze nome imitimba lekumele itilandze, kuye ngekutsi ngubani, nanobe ngukuphu kulahlekelwa Umbuso lohlangabetene nako nangabe kute inchazelo leyenetisako yekutsi kungani loko lokwalahleka kungazange kutfolwa kubuyiswa.

Kwengeta, sigatjana se-3 sichibela sigaba se-5(2) saloMtsetfo lomkhulu ngekutsi sente kutsi kusungulwe nemisebenti yelikomidi lekuholela.

3.4 Sigatjana se-4 saloMtsetfosivivinyo sichibela sigaba se-7(1A) saloMtsetfo lomkhulu ngekutsi sente kutsi Ikhomishini Letimele, nayibuka ludzaba lwekuholelwa kweMhlohimabhukujikelele, kufanele kutsi ibonisane nelikomidi lekuholela lelisha lelisandza kusungulwa.

3.5 Sigatjana se-5 saloMtsetfosivivinyo sichibela sigaba se-10 saloMtsetfo lomkhulu ngekwenza kutsi Umhlohimabhukujikelele ufanele futsi kutsi nyalo angenise imibiko lemayelana neluhlomabhuku lwekusebenta kanye

neluhlolomabhuku lwemave emhlaba, nyalo leselungentiwa, kungeniswe imibiko yanome ngabe nguluphi ludzaba kumtimba lofanele kutsi uluphenye, angenise imibiko lemayelana netitifiketi letikhishiwe tekutfole kubuyiselwe emuva loko lokulahlekile kanye neminingwane yaletu timali letifoliwe tabuyiswa emuva kanye netimali letifakwe eSikhwameni Savelonkhe Semali kanye naseSikhwameni Sesifundza Semali.

3.6 Sigatjana se-6 saloMtsetfosivivinyo sichibela sigaba se-20(2) saloMtsetfo lomkhulu kute kutsi ubuyekete lokucuketfwe ngumbiko wekuhlolwa kwemabhuku lophatselene netitatimende tetetimali.

3.7 Sigatjana se-7 saloMtsetfosivivinyo sichibela sigaba se-23 saloMtsetfo ngekutsi sente kutsi kube nesivumelwane lesimayelana nesamba lesikhulu sekugcina nome emaphesenti etimali tekuhlola emabhuku letikhokhelwa yivoti yeSikhwama Savelonkhe Semafa.

3.8 Sigatjana se-8 saloMtsetfosivivinyo sichibela sigaba se-34 saloMtsetfo lomkhulu kute kutsi Umhlozimabhukujikelele, ekuncumeni umholo, imbasha netinzuzo tetisebenti, abuke tincomo letentiwe likomidi letemiholo.

3.9 Sigatjana se-9 seMtsetfosivivinyo sichibela sigaba se-40(1) saloMtsetfo lomkhulu ngekwenza kutsi Umhlozimabhukujikelele, esikhundleni sekutsi kube Lisekela leMhlozimabhukujikelele, kube nguye losungula aphindze akhetse emalunga elikomidi lekuhlola emabhuku.

3.10 Sigatjana se-10 saloMtsetfosivivinyo sichibela sigaba se-52 saloMtsetfo lomkhulu ngekutsi usho ngco imikhakha yemitsetfosimiso lekufanele kutsi nome yentiwe nguMhlozimabhukujikelele.

3.11 Sigatjana se-11 senta kutsi kube nesihloko lesifishane kanye nelusuku lwekucala kusebenta.

4. IMITSELELA ENHLANGANWENI NAKUTISEBENTI

Kucatjangwa kutsi kutawudzingeka kutsi kucashwe tisebenti letengetiwe letintsatfu kute kucale kwentiwa lemisebenti leyengetiwe.

5. UMTSELELA WETIMALI KUMBUSO

Tindleko letilinganiselwako tekuphumelelisa lamandla langetiwe eMhlohimabhukujikelele tilinganiselwa etigidzini letinge-R33 956 979 ngemnyaka kuleminyakatimali lemitsatfu yekucala lelandzela kucala kusebenta kwaloMtsetfosivivinyo. Lesamba sitawulungiswa lapho letinchubo letinsha tichubeka tibancono ngekuhamba kwesikhatsi. Letichibelo letisasilele ngeke tibe nemtselela wetetimali kuMbuso.

6. EMATIKO, IMITIMBA NOME BANTFU LEKUBONISANWE NABO

Kwaboniswa nalaba labatsintsekako labalandzelako:

- Umhlohimabhukujikelele;
- Tavelonkhe Temafa

7. INCHUBO YEPHALAMENDE

7.1 Likomidi liphakamisa kutsi loMtsetfosivivinyo usetjentwe ngekulandzela inchubo lesungulwe sigaba se-75 seMtsetfosisekelo ngobe awukacukatsi tinjongo letibekwe kutinchubo tesigaba se-74 nome se-76 seMtsetfosisekelo.

7.2 Likomidi libona kutsi akudzingeki kutsi loMtsetfosivivinyo uyiswe eNdlini Yavelonkhe Yebaholi Bendzabuko ngekulandzela sigaba se-18(1)(a) seLuhlakamsebenti Lwemtsetfo Webuholi Bendzabuko Nekuphatsa, wanga-2003 (Umtsetfo Longunombolo ye-41 wa-2003), njengaloku ungakacukatsi tinjongo letiphatselene nemtsetfo wendzabuko nome wemihambo yemimango yendzabuko.