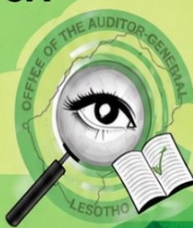


**TLALEHO EA MOHLAHLOBI E MOHOLO
OA LIBUKA TSA LICHELETE
HOLIMA TLALEHO EA LICHELETE
E KOPANTSOENG EA SELEMO SA
31 TLHAKUBELE 2024**



Ke motlotlo ho phatlalatsa tlaleho e bebofalitsoeng ebile e khutsufalitsoeng ea Tlaleho e Kopantsoeng ea Lichelete tsa 'Muso oa Lesotho tsa selemo se felileng ka la 31 Tlhakubele 2024. Tlaleho ena e reretsoe ho toboketsa lintlha tsa bohlokoa tse fumanoeng tlhahlobong le ho thusa sechaba ho utloisisa tšebeliso ea lichelete tsa sona.

Thomo eaka joaloka Mohlahlobi e Moholo oa Libuka tsa Lichelete, ke ho tlahelela Paramente, 'Muso le ba etsang liqeto ka litaba tse hlakileng tlhahlobong, hammoho le ho netefatsa hore melaetsa ea tlhahlobo e fetisetsoa sechabeng ka mokhoa o utloisisehang, o bebofalitsoeng.

Ke ananela boitlamo ba 'Muso ntlafatsong ea tsamaiso ea lichelete tsa sechaba, ho beha leihlo hoa Paramente tšebelisong ea lichelete, le boitelo ba basebetsi ba Ofisi ea Mohlahlobi e Moholo, ho phethahatseng thomo ea Molao oa Motheo le ho kenya letsoho ntlafatsong ea bophelo ba Basotho.

THOMO LE BOIKARABELO BA MOHLAHLOBI E MOHOLO

Mohlahlobi e Moholo o na le boikarabelo ba ho khothaletsa boikarabello le ponaletso tšebelisong ea lichelete tsa sechaba, ho latela karolo ea 116 ea Molao oa Motheo oa Lesotho hammoho le Molao oa Tlhahlobo ea Libuka tsa Lichelete oa 2016. Sena se phethahatsoa ka ho fana ka litšebeletso tsa tlhahlobo ho makala, mafapha le litsi tsa 'Muso (MDAs).

KAROLO EA MOLAO EA MOHLAHLOBI E MOHOLO HO NETEFATSA TŠEBELISO E NEPAHETSENG EA LICHELETE TSA SECHABA

Boikarabelo bo ka sehloohong ba Mohlahlobi e Moholo ke ho netefatsa hore Paramente le balefi ba lekhetho ba fumana tlhaloso e hlakileng mabapi le tšebeliso ea lichelete tsa sechaba. Mohlahlobi e Moholo o boetse hape o fana ka tlhahlobo e ikemetseng, le

likhothalletso ho Paramente ho netefatsa hore lichelete tsa sechaba li tsamaisoa ka nepo.

TŠEBETSO EA TLHAHLOBO

Molao oa Tsamaiso ea Lichelete tsa 'Muso (Public Financial Management and Accountability Act, 2011) o laela Letona la Lichelete le Ntšetso-pele ea Meralo, ho lokisa Tlaleho e Kopantsoeng ea Lichelete selemo le selemo, e fanang ka litaba tsa lichelete tsa 'Muso, tse lokisitsoeng ke Ofisi ea Ramatlotlo e Moholo oa 'Muso (Accountant-General).

Tlaleho ena e lokela ho romelloa ho Mohlahlobi e Moholo nakong ea likhoeli tse hlano kamor'a selemo sa lichelete. Hang hoba tlhahlobo e phetheloe, Mohlahlobi e Moholo o fana ka maikutlo a tlhahlobo (audit opinion), 'me tlaleho e isoa Paramenteng bakeng sa ho phatlalatsoa.

TLALEHO EA LICHELETE TSA 'MUSO

Tlaleho ea lichelete tsa 'Muso e bontša kabo ea lichelete ke Paramente ho makala, mafapha le litsi tsa 'Muso, ebile e lisa tšebeliso ea eona.

MAIKUTLO A MOHLAHLOBI E MOHOLO MABAPI LE TLALEHO E KOPANTSOENG EA LICHELETE TSA 'MUSO EA SELEMO SA 2023/2024

Tlaleho ea tlhahlobo e fane ka maikutlo a sa khotsofatseng (Adverse Opinion) mabapi le Tlaleho e Kopantsoeng ea Lichelete tsa 'Muso bakeng sa selemo se felileng ka la 31 Tlhakubele 2024. Sena se bolela hore litlaleho tsa lichelete ha li ea bontša setšoantšo sa 'nete sa lichelete tsa 'Muso ka nako eo.

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KAKARETSEO EA SEPHETHO SA TLHAHLOBO (SUMMARISED AUDIT FINDINGS)

a. Boemo ba chelete le khakanyo ea eona e setseng

Tlaleho ea Consolidated Statement of Cash Receipts and Payments le Note 15 li bontšitse phapano ea M3.09 bilione khakanyong ea chelete e mokotleng oa 'Muso, e bakileng ho se hlake hore na 'Muso o ne o e-na le chelete e kae qetellong ea selemo sa lichelete, ka la 31 Tlhakubele 2024.

b. Phapano keketsehong ea chelete

Note 15 le Statement of Cash Receipts and Payments li bontšitse phapano ea M710 milione keketsehong ea chelete; sena se supa ho se tšepahale hoa tlaleho ea lichelete.

c. Ho fokotsoa ha khakanyo ea chelete

Mokotla o moholo oa chelete ea 'Muso (Consolidated Fund) o ile oa tlaleha ka tlaase ho khakanyo e nepahetseng, hobane IEC ha e ka ea khutlisa chelete e sa sebelisoang e ka bang M80 milione, e leng se ileng sa ama tekanyo ea chelete e setseng mokotleng oa 'Muso ha selemo se fela.

d. Ho fokotseha ho sa hlalosoang ha khakanyo ea lichelete mafelo a selemo

Matsete a 'Muso (Treasury Bills) a fokotsehile ntle le tlhaloso e hlakileng. Sena se baka ho se hlake ha boemo ba mekoloto ea naha.

e. Ho se lumellane ha litlaleho tsa likalimo tse tiisitsoeng ke 'Muso

Likhakanyo tsa moo 'muso e emeng litsi nokeng (Loan guarantees) li tlalehiloe ka mokhoa o fapaneng litlalehong tsa 'Muso; ho tloha ho

M48.78 milione ho ea ho M54.91 milione, ha tlaleho e 'ngoe e bontša M64.91 milione. Phapano ena e etsa hore boikarabello ba 'Muso mabapi le mekoloto ena bo se hlake hantle.

f. Phapano tlalehong ea mekoloto oa Sechaba

Tlaleho ea Lichelete tse Kopantsoeng (CFS), Note 9, le Tlaleho ea Lichelete tsa Mokoloto oa Sechaba (PDFS), li bontšitse phapano tlalehong ea litefo tsa tsoala, e leng se amang ponaletso ea mekoloto ea 'Muso.

g. Phapano litabeng tsa linyeoe tsa molao tse ntseng li tsoela pele

Ho bile le phapano lipakeng tsa litlaleho tsa makala (MFS) le CFS mabapi le linyeoe tsa molao tse ntseng li tsoela-pele, e leng se thatafatsang ho hakanya litšenyehelo tsa molao tse ka hlahang lilemong tse tlang.

h. Phapano tšebeliso ea lichelete lipakeng tsa CFS, MFS le IFMIS.

Tšebeliso ea lichelete e tlalehiloeng ke Makala, ha ea ka ea lumellana le lipalo tsa tsamaiso ea lichelete ea 'Muso (IFMIS). Sena se etsa hore ho be thata ho netefatsa palo ea 'nete ea chelete e sebelisitsoeng.

i. Morero oa Ntšetso-pele (Pathways to Sustainable Livelihoods Project)

Chelete e kenang le e sebelisitsoeng morerong oa ntšetso-pele oa Pathways to Sustainable Livelihoods ha ea ka ea kenyelletsoa litlalehong tsa lichelete tsa 'Muso, e leng se ileng sa ama bo 'nete ba tlaleho ea lichelete.

1. TSAMAIISO EA CHELETE E MOKOTLENG OA 'MUSO LE POLOKELONG EA LICHELETE (BANK ACCOUNTS)

Tlhahlobo e fumane mathata tsamaisong ea ho tlaheha chelete e mokotleng le lipolokelong tsa lichelete (Bank Accounts) tsa 'Muso, e leng se entseng hore ho be thata ho netefatsa boemo ba 'nete ba chelete e setseng ka mokotleng oa 'Muso. Mathata a ka sehloohong a fumanoeng a hlalositsoe ka mokho'a o latelang: -

a) Phapano tsa chelete e setseng ka mokotleng

- i) Tlaleho e bontšitse phapano ea M3.09 bilione lipakeng tsa litlaleho tse peli tsa 'Muso tse neng li lokela ho bontša chelete e tšoanang (M5.91 bilione le M2.82 bilione).
- ii) Keketseho ea chelete ea M710 milione ea selemo ha ea ka ea hlaloso kapa ea lumellana le libuka tsa lichelete. Sena se hlalisa lipelaelo ka ho nepahala hoa litlaleho tsa lichelete tsa 'Muso.

b) Lipolokelo tsa Mekoloto le Merero ea ntlafatso tse sa kenyelletsoeng litlalehong

Lipolokelo tse amanang le mekoloto le merero ea ntlafatso tse neng li hlaha libukeng tsa lichelete tsa 'Muso tsa selemo se fetileng, ha lia kenyelletsoa litlalehong tsa selemo sena. Sena se bolela hore palo e felletseng ea Lipolokelo tsa 'Muso e tlahiloeng e ka 'na ea se ke ea nepahala.

c) Lipolokelo tsa Lichelete (Bank Accounts) tse sa sebetseng (Dormant Accounts)

Ho fumanoa lipolokelo tsa lichelete tsa 'Muso tse tšeleletseng tse nang le chelete e ka bang M40.07 milione tse neng li sa sebelisoa ka nako e pakeng tsa selemo se le seng ho isa ho lilemo tse supileng. Ho boloka chelete lipolokelong tse sa sebelisoeng ho tloa Melaoana ea Poloko

ea Lichelete 2014 (Treasury Regulations 2014) 'me ho eketsa kotsi ea tahlehelo kapa tšebeliso e mpe ea lichelete tsa 'Muso.

d) Liphapano tse sa rarolloang Lipolokelong Liofising tse tharo tsa boemeli ba Lesotho kantle ho naha

Tlhahlobo e fumane bothata ba nako e telele ba ho se bapisehe hoa tlaleho ea banka le buka ea chelete (cash book le bank reconciliation) bakeng sa liofisi tse tharo tsa boemeli ba Lesotho kantle ho naha (foreign missions).

e) IEC e fetisa chelete ntle le Ofisi ea Ramatlotlo e Moholo oa 'Muso

Komisi e ikemetseng ea Likhetho (IEC) e ile ea fetisetsa M80 milione polokelong ea lichelete (Bank Account) kantle le tumello ea Ofisi ea Ramatlotlo e Moholo oa 'Muso (Accountant-General). Sena se ile sa thibela hore lichelete tseo li khutlisetsoe ka mokotleng o moholo oa lichelete tsa 'Muso (Consolidated Fund). Sena se entse hore chelete ea 'Muso e tlalehiloeng e bonahale e le tlaase ho feta kamoo e leng kateng.

f) Litefo tse sa tlalehoang le litokomane tse sa fellang

Ho fumanoe litefo tse ka bang M13.1 milione ho Banka e Kholo ea Lesotho nakong ea ho bapisa litlaleho, empa ha lia ka tsa tlalehoa libukeng tsa 'Muso, ebile ha li na litokomane tse tšehetsang litefo tse joalo.

2. CHELETE E KENANG EA 'MUSO (CASH RECEIPTS)

2.1 Ho se kenyelletsoe ha litsi tse ling tsa 'Muso litlalehong tsa lekeno la likabelo tsa phaello (dividends)

Litlaleho tsa litsi tsa 'Muso (State-Owned Entities) ha lia ka tsa kenyelletsa Banka e Kholo ea Lesotho (CBL) le Koporasi ea Ntlatfatso

ea Moruo (LNDC) hara litsi tsa 'Muso. CBL eona empa ebile ea lefa likabelo tsa phaello ho 'Muso. Sena se fokotsa ponahaletso le hore na litlaleho tsa lichelete tsa 'Muso lia tšepahala.

2.2 Ho fokotseha ha lekeno la likabelo tsa phaello 'Musong (dividends)

Chelete ea likabelo tsa phaello (dividends) e lefuoang 'Musong e fokotsehile ka 6% ha e bapisoa le selemo se fetileng. Ho feta moo, litsi tse ling tsa 'Muso li ntse li sa lefe likabelo ka lilemo tse 'maloa, e leng se fokotsang chelete e kenang 'Musong e ka sebelisoang ho ntlafatsa phano ea litšebeletso tsa sechaba.

3. MATLOTLO A 'MUSO AO E SENG CHELETE (NON-CASH ASSETS)

Chelete e ngata e salletseng morao ea basebetsi ba hlotsoeng ho latela litumellano tsa boitlamo (bonding agreement)

Lekala la Litšebeletso tsa Sechaba, Bosebetsi le Khiri le ne le e-na le M7.4 milione ea likoloto tse salletseng morao, 'me chelete e kaalo ka M7.2 milione ke ea basebetsi ba sa latelang litumellano tsa boitlamo. Sena se fokotsa lichelete tsa litšebeletso tsa sechaba 'me se ka baka ho se latele melao ke basebetsi, haeba mehato e nepahetseng e sa nkuoe ho ba tlotseng molao.

4. MEKOLOTO EA 'MUSO (LIABILITIES)

Tlhahlobo e fumane mathata a latelang mabapi le tsamaiso ea mekoloto ea 'Muso: -

4.1 Ho fokotseha ho sa hlalosoang hoa Matsete a 'Muso (Treasury Bills)

Palo ea Matsete a 'Muso (Treasury Bills) e ile ea fokotseha nakong ea selemo, empa ha ho tlaleho e bontšang hore na ho ile ha ntšoa matsete a macha kapa hoa lefshoa a seng a le teng. Sena se etsa

hore ho se hlake hore na chelete e tlalehiloeng e bontša boemo ba 'nete ba mekoloto ea 'Muso kapa che.

4.2 Ho se lumellane ha litlaleho moo 'muso o ememg litsi nokeng (loan guarantees)

Tlaleho e fumane lipalo tse fapaneng moo 'muso o ememg litsi nokeng ho Litlaleho tsa Lichelete tse Kopantsoeng (CFS) (M54.91 milione), Litlaleho tsa Lichelete tsa Mokoloto oa Sechaba (PDFS) (M64.52 milione), le litlaleho tsa lichelete tsa Lekala la Lichelete le Nts'etso-pele ea Meralo (Ministry of Finance and Development Planning's financial statements) (M64.91 milione). Ho fapana hona hoa lipalo ho etsa hore ho se hlake na palo e nepahetseng ea boitlamo ba 'Muso holima likalimo tsa litsi tsa oona tse ntseng li le teng ke bofeng.

4.3 Phapano palong ea sekoloto sa sechaba (public debt amount differences)

Tlhahlobo e fumane phapano e kholo ea M88.94 milione pakeng tsa lipalo tsa mokoloto oa sechaba tse bontšitsoeng ho Litlaleho tsa Lichelete tse Kopantsoeng (CFS) le Litlaleho tsa Lichelete tsa Mokoloto oa Sechaba (PDFS) ka tsela e latelang: -

- CFS (Note 9): M461.79 milione
- PDFS (Note 9): M550.73 milione

Sena se etsa hore ho be thata ho netefatsa boemo ba mekoloto ea 'Muso.

4.4 Ho se nyalane hoa lipalo tsa linyeoe

Lipalo tsa linyeoe tsa molao tse ntseng li tsoela-pele ha li ea ka tsa tšoana lipakeng tsa Litlaleho tsa Lichelete tsa Makala (MFS) le Litlaleho tsa Lichelete tse Kopantsoeng (CFS). Sena se etsa hore ho

se hlake hore na 'Musu o lokela ho lefella linyeo tse ka o hlohang tsa bokae.

4.5 Likoloto tse sa lefelloang ka nako (Payment Arrears)

- a) 'Musu ha oa ka oa lefa likoloto tse saletseng morao tse ka bang M2.81 bilione ho bafani ba litšebeletso, ka nako. Sena se ka ama likhoebo tsa sechaba, 'me sa baka tahlehelo ea mesebetsi.
- b) Litlaleho tsa Lichelete tse Kopantsoeng (CFS) le Litlaleho tsa Lichelete tsa Makala (MFS) li bontšitse phapano ea M7.17 milione likolotong tse saletseng morao tsa selemo se fetileng. Sena se ka baka litefo tse sa nepahalang le ho fokotsa lichelete tsa litšebeletso tsa sechaba.

5. TAHLEHELO EA LIKOTSI TSA MAKOLI (MOTOR VEHICLE ACCIDENTS)

Likotsi tsa makoloi tse sa tlaleong ka nepo moo ho lokelang

Mafapha a tšeletseng a tlalehile tahlehelo ea M1.84 milione ka lebaka la likotsi tsa makoloi, empa litlaleho tsa likotsi ha li ea ka tsa romelloa ho Mohlahlobi e Moholo joalokaha ho lokeleha. Sena se entse hore ho be thata ho netefatsa hore na palo ea tahlehelo e tlalehiloeng e nepahetse kapa che.

6. TSAMAIISO EA LICHELETE TSA SECHABA

Tlhahlobo e fumane mathata a latelang mabapi le tsamaiso ea lichelete tsa sechaba:

6.1 LITŠENYEHELO TSE LEFELLOANG KA KOTLOLOHO LETLOLENG LE LEHOLO LA 'MUSO (CONSOLIDATED FUND STANDING SERVICES)

Centralised Items le Letlole la Tšohanyetso (Contingencies Fund) tse ka bang M732 milione li ile tsa kenyelletsoa ka phoso tlasa

litšenyehelo tse lefelloang ka kotloloho ho letlole le leholo la 'Muso (Standing Services) ho e-na le lichelete tse abuoeng ke Paramente (Appropriated Funds). Sena se entse hore palo ea lichelete tse bontšitsoeng litlalehong e bonahale e phahame ho feta kamoo e lokelang ho ba kateng.

6.2 TŠEBELISO EA LICHELETE TSE ABUOENG KE PARAMENTE (SERVICES / APPROPRIATED EXPENDITURE)

Phapano pakeng tsa Molao oa Kabo ea Lichelete (Appropriation Act) le Buka ea Likhakanyo tsa Lichelete (Book of Estimates)

Tlaleho e supa phapano ea M2.61 bilione pakeng tsa Molao oa Kabo ea Lichelete (Appropriation Act) le buka ea Likhakanyo tsa Lichelete (Book of Estimates). Sena se ka lebisa tšebelisong ea lichelete e sa amoheloang ka molao.

6.3 POLOKELO EA TSAMAIISO / LETLOLE LA TŠOHANYETSO (ADMINISTRATION ACCOUNT / CONTINGENCIES FUND)

Mathata tšebelisong ea Letlole la Tšohanyetso (Contingencies Fund)

- a) Ho ile ha fanoa ka M152.43 milione mafapheng a tšeletseng bakeng sa litšenyehelo tseo e seng tsa tšohanyetso.
- b) Ho ntšitsoe M404.78 milione Letloleng la Tšohanyetso (Contingencies Fund) ntle le tumello ea Paramente, 'me ha ea ka ea tlalehoa hantle Litlalehong tsa Lichelete tse Kopantsoeng (CFS), e leng se fokotsang boikarabello tšebelisong ea lichelete tsa sechaba.

6.4 CENTRALISED ITEMS VOTE

6.4.1 Tsamaiso le molao oa lichelete tse bolokiloeng ke 'Muso bakeng sa litšenyehelo tse akaretsang, tse ajoang ho latela tlhoko (Centralised Items vote (Head 330))

Ha ho so be le molao o hlakileng o laolang tsamaiso ea Centralised Items vote (Head 330). Leha ho le joalo, M197.53 milione e ile ea fetisetsoa mafapheng a mang ke Lekala la Lichelete. Tšebeliso ea lichelete tsena ha ea bontšoa Litlalehong tsa Lichelete tse Kopantsoeng (CFS). Sena se etsa hore ho se ke hoa hlaka hore na ke mang ea ikarabellang bakeng sa lichelete tsena.

6.4.2 Tšebeliso ea lichelete tse sa abeloang tlasa Centralised Items vote (Head 330)

M197.53 milione ho Centralised Items Vote e ile ea fetisetsoa mafapheng ao e sa rereolang ho e fumana ho e-na le litsi tse neng li lokela ho e fumana.

7. BOIKARABELO BA LEKENO LA KHAFETSA (RECURRENT REVENUE)

Tlhahlobo e fumane mathata a latelang mabapi le pokello ea lekeno la 'Muso: -

7.1 Phapano lipakeng tsa Litlaleho tsa Lichelete tse Kopantsoeng (CFS), Litlaleho tsa Lichelete tsa Makala (MFS) le Sesiua sa tsamaiso ea lichelete tsa 'Muso (IFMIS- ka marang-rang)

Litlaleho tsa Lichelete tse Kopantsoeng (CFS) le Litlaleho tsa Lichelete tsa Makala (MFS) li bontšitse lekeno le phahame ka M422 milione, ho feta le bontšitsoeng ho Sesiua sa Tsamaiso ea Lichelete tsa 'Muso (IFMIS). Phapano ena e ile ea bonahala haholo makaleng a Temo, Kanetso ea Lijo le Phepo e Nepahetseng le la Liphatlalatso, Likhokahanyo, Mahlale, Tšebeliso ea Mahlale le Boqapi (Information,

Communications, Science, Technology and Innovation), e leng se fanang ka khoao mabapi le ho nepahala ha tlaleho ea pokello ea lekeno.

7.2 Tahlehelo ea Lekenno (Revenue Loss)

Tlaleho e bontšitse ho tšoenyeha Lekaleng la Puso ea Libaka, Borena, Litaba tsa Lehae le Sepolesa:

Bakopi ba litumello tsa bolulo ba ne ba lefisoa M2,800 e le tefo ea tšebeletso, ho fapana le ho lefa M1,500 ho latela molao. Leha ho le joalo, tefo ena ea molao e M1,500.00, 'Musu ha oa ka oa e nka ho ea neng a fuoe mosebetsi oa ho etsa litumello tsena lebitsong la oona 'Musu, e leng se bakileng tahlehelo ea lekeno e ka bang M11.78 milione ka lilemo tse supileng.

Ho feta moo, mofani oa tšebeletso ena o ile a tsoela-pele ho sebetsa ka mor'a hore tumellano ea tšebetso (contract) e fele ka 2023, ntle le bopaki ba hore e nchafalitsoe, e leng se bontšang bofokoli le ho se latele melao pokellong ea lekeno ls lichelete tsa 'Musu.

8. BOIKARABELO BA TŠEBELISO EA LICHELETE EA LETSATSI LE LETSATSI (ACCOUNTABILITY OF RECURRENT EXPENDITURE)

8.1 TŠEBELISO EA LICHELETE EA LETSATSI LE LETSATSI (RECURRENT EXPENDITURE)

8.1.1 Setšoantšo sa Tlatsetso ea Likhakanyo tsa lichelete tse sa amoheloang (Supplementary Appropriation Bill): -

Setšoantšo sa Tlatsetso ea Likhakanyo tsa lichelete (2023/2024) se ne se sa amoheloa ke Paramente nakong ea tlhahlobo. Sena se ama taolo ea lichelete tsa 'Musu le boikarabello ba Paramente tšebelising ea lichelete tsa sechaba.

8.1.2 Mathata tšebelisong ea likhakanyo tsa lichelete (Irregularities in budget and appropriated funds)

Setsi sa Toantšo ea Bobolu le Bomenemene (DCEO), Lekala la Lichelete le Ntšetso-pele ea Meralo (Finance and Development Planning), le Komisi e Ikemetseng ea Lekhetso (IEC) li sebelisitse feela pakeng tsa 61% le 74% ea likhakanyo tsa bona. Sena se ka baka tieiso mererong e meng ea 'Muso, le ho ama phano ea litšebeletso tsa sechaba.

8.1.3 Tšebeliso ea lichelete tse lokollotsoeng (Utilisation of released funds)

Lichelete tse fuoeng Lekala la Puso ea Libaka, Borena, Litaba tsa Lehae le Sepolesa (Local Government, Chieftainship, Home Affairs and Police) le Makhotla a Molao (Judiciary) li ile tsa feta likhakanyo tsa lichelete ka M47.88 milione. Ka lehlakore le leng, litsi tse ling ha li ka tsa fumana kapa tsa sebelisa chelete eohle eo li e abetsoeng. Sena se bontša bofokoli mererong ea lichelete 'me se ka ama litšebeletso tse isoang sechabeng .

8.2 TŠEBELISO EA LICHELETE TSA NTŠETSO-PELO EA MORUO (DEVELOPMENT EXPENDITURE)

8.2.1 Phapano lipakeng tsa Litlaleho tsa Lichelete tse Kopantsoeng (Consolidated Financial Statements – CFS) le Sesiua Tsamaiso ea Lichelete tsa 'Muso (IFMIS)

Ho fumanoe phapano lipakeng tsa lipalo tsa Litlaleho tsa Lichelete tse Kopantsoeng (CFS) le Sesiua Tsamaiso ea Lichelete tsa 'Muso ka marang-rang (IFMIS), moo Lekala la Tekano, Bacha le Ntšetso-pele ea Sechaba (Gender, Youth, and Social Development) li tlahileng M67.93 milione, athe CFS e bontša M70.76 milione. Sena se bontša phapano ea M2.83 milione e leng se fanang ka khoao mabapi le ho nepahala hoa litlaleho tsa lichelete.

8.2.2 Phapano litlalehong tsa merero ea ntšetso-pele (Development Projects)

Ka selemo sa 2022/23, Litlaleho tsa Lichelete tsa Makala (MFS) le Litlaleho tsa Lichelete tse Kopantsoeng (CFS) ha lia bontša chelete e kenang le tšebeliso ea lichelete tsa morero oa ntšetso-pele, (o botsoang Pathways to Sustainable Livelihood Project) leha litlaleho tsa tlhahlobo tsa morero oo, li bontša hore morero o ne o sebetsa ka 2023/24.

Ho ile ha boela ha fumanoa phapano pakeng tsa M191.35 milione le M67.93 milione e tlalehiloeng ho MFS. Sena se bontša ho se nepahale ha litlaleho tsa morero oo oa ntšetso-pele.

8.2.3 Tšebetso ea likhakanyo tsa merero tsa ntšetso-pele (Budget execution – Development expenditure)

Makala a leshome (10) a sebelisitse chelete e ka tlaase ka 75% ea merero ea ntšetso-pele, athe a mararo (3) a sebelisitse M315.98 milione ntle le likhakanyo tse amohetsoeng. Sena se bontša bofokoli taolong ea lichelete ka hore chelete e ka ea mererong e sa amoheloang ka molao, 'me se ka ama katleho ea merero ea ntlafatso.

9. TSAMAIISO EA THEPA (ASSET MANAGEMENT)

9.1 Ho se bolokoe hantle ha litokomane tsa ngoliso ea thepa (Asset Register)

Mafapha a mane a rekile thepa e ka etsang M96.03 milione, empa ke M2.07 milione feela e tlalehiloeng ka hara litokomane tsa ngoliso ea thepa (asset registers tsa makala ao). Hape, libuka/tokomane tsa ngoliso ea thepa tse ling ha lia bontša matsatsi ao thepa e joalo e rekiloeng ka oona, 'me sena se ka etsa hore ho be thata ho fumana thepa.

9.2 Ho se be le ngoliso ea thepa (Absence of asset register)

Mafapha a tšeletseng a rekile thepa e ka etsang M790.47 milione, empa ha a fana ka litokomane tsa moo ba ngolisitseng thepa e joalo, nakong ea tlhahlobo. Sena se eketsa kotsi ea tahlehelo ea thepa le liphoso litlalehong tsa lichelete.

10. TLHAHLOBO EA MAFAPHA (MINISTERIAL AUDIT)

10.1 LESOTHO–DURBAN CONSULATE

Tlhahlobo e fumane mathata a latelang mabapi le tsamaiso ea makoloi Lesotho-Durban Consulate: -

Tsamaiso e sa nepahalang ea ngoliso ea thepa

Chelete eo ho rekiloeng likoloi tse peli ka eona le matsatsi a ho li reka, hammoho le letsatsi leo koloi e 'ngoe e chesitsoeng ka lona, ha lia ka tsa tlalehoa litokomaneng tsa ngoliso ea thepa. Sena se etsa lenane le fosahetseng la thepa le matlotlo a 'Muso.

10.2 BOEMELI BA LESOTHO–JOHANNESBURG

Tlhahlobo e fumane mathata a latelang mabapi le Boemeli ba Lesotho-Johannesburg: -

10.2.1 Ho hirisa matlo a 'Muso ka mokhoa o sa lumelloang

Moemeli oa Naha ea Lesotho o ile a hirisa matlo a 'Muso ka mokhoa o sa lumelloang, 'me a bokella chelete e kaalo ka M174,000 e sa kang ea tlalehoa libukeng tsa 'Muso. Ho boetse hape ho ne ho se na litumellano tsa ho hirisa matlo (lease agreements) tse fuoeng Mohlahlobi e Moholo bakeng sa ho netefatsa taba ena nakong ea tlhahlobo.

10.2.2 Mathata Pokellong ea Chelete ea Matlo a Bolulo (Indent House le li-flats)

Tlaleho e supa hore litumellano tsa ho hirisa Indent House li fumanoe feela ho tloha ka Mphalane 2022. Litefiso tse amohetsoeng tsa bolulo bakeng sa matlo a bolulo ha lia ka tsa fanoa, 'me chelete ea bolulo e bokelletsoeng e ne e le tlaase ka M603,520, ho feta kamoo ho neng ho lebelletsoe. Sena se bontša tahlehelo e ka bang teng ea chelete ea matlo a hirisitsoeng a bolulo.

10.2.3 Theko le Thekiso ea Thepa (Procurement) – Tsamaiso ea Litumellano (Contracts)

Tlhahlobo e fumane mathata mokhoeng oa ho hira mekonteraka. Mokonteraka e mong o ile a lefshoa chelete e ka bang M1.86 milione, ho kenyeletsa le nako eo ho neng ho se na konteraka e nakong. Ha e mong a ile a lefshoa M293,089 ntle le tumellano ea tšebetso.

10.2.4 Ho se latele melao ea Lekala la Litšebeletso tsa Sechaba (Public Service) mabapi le khiro ea basebetsi

Basebetsi ba bang ba ile ba fuoa mosebetsi empa ba sa hlahe lethathamong la ofisi la basebetsi (approved structure), 'me lenane la basebetsi ha lea ka la fanoa bakeng sa tlhahlobo, e le ho netefatsa lenane la basebetsi kaofela. Sena se eketsa kotsi ea ho fuoa maemo ntle le tumello le ho lefshoa meputso e fosahetseng.

10.3 BOEMELI BA LESOTHO PRETORIA (HIGH COMMISSION)

Tlhahlobo e fumane mathata a latelang mabapi le Boemeli ba Lesotho Pretoria: -

Ho etsa letsete ka lichelete tsa sechaba ntle le tumello

M1 milione e ile ea fetisetsoa polokelong ea letsete (Investment Account) ntle le tumello, 'me phaello ea M7,063 ha e ka ea kenngoa

ho Letlole le Leholo la 'Muso (Consolidated Fund), e leng se behang lichelete tsa sechaba kotsing ea tšebeliso e mpe kapa tahlehelo.

11. TLHAHLOBO EA BOLENG BA TŠEBETSO BA LEKALA LA PUSO EA LIBAKA, BORENA, LITABA TSA LEHAE LE SEPOLESA (MINISTRY OF LOCAL GOVERNMENT, CHIEFTAINSHIP, HOME AFFAIRS AND POLICE) PERFORMANCE AUDIT ON EFFECTIVENESS OF ISSUANCE OF PASSPORTS

11.1 Mathata a marang-rang le tiehiso ea ho fana ka litokomane

Tšebelisano e mpe lipakeng tsa basebetsi ba tsa mahlale (IT) ba 'Muso le mofani oa litšebeletso, tšebeliso ea thepa ea khale ea IT, khaello ea lisebelisoa le mechini e sa sebetseng hantle, li ile tsa baka tiehiso ea ho fana ka likarete tsa boitsebiso le libukana tsa ho eta tse fetang likete tse mashome a mahlano a metso e mene (54,000).

11.2 Ho hiroa ha basebetsi ba nakoana ba fanang ka li ID - NICR

Basebetsi ba nakoana ba NICR ba ile ba hiroa ntle le ho latela mekhoha e tloaelehileng 'me ba sa fuoa koetliso, 'me lefapha le itšetlehile haholo ho bona ho feta basebetsi ba hiroeng ka nepo.

QETELLO

Liphuputso tsa tlhahlobo li bontša bofokoli bo boholo tsamaisong ea lichelete le tlhokomelong ea khakanyo ea lichelete mafapheng a 'Muso. Sena se hloka ntlafatso e potlakileng le tšebetso e matla holim'a likhothaletso tse entsoeng.

Ka hona, ho bohlokoa haholo hore lintlafatso tse kothalelitsoeng ke Mohlahlobi e Moholo oa Libuka li kenngoe ts'ebetsong, li phethahatsoe, le ho hlahlojoa khafetsa ka lithlahlobo tsa ts'alo-morao.