

2025 FISCAL REFORMS DISCUSSION



IsiNdebele

ISIRHUNYEZO SESIHLOKO

Ukunzina kwezomnotho omkhulu kumbandela oqakathekileko wokuthuthukiswa komnotho onzinzileko, kodwana iSewula Afrika iqalene nokungalingani kwezemali okuphikeleleko hlangua nengeniso lomthelo nokusebenzisa imali kwakarhulumende. Lokhu kubangele ukukhuphuka kwesikolodo, esikhuphuke ukusuka ngaphasi kwamaphesende ama-24 we-GDP ngo-2009 ukuya kumaphesende ama-74 ngo-2024. Ngesikhathi lesi, iindleko zokubhadelwa kwesikolodo zikhule ukusuka kumaphesende ali-9 ukuya kumaphesende ama-21 wengeniso lomthelo, okwehlisa isikhala seemali zezenzelwa zomphakathi eziqakathekileko.

Ukwehla kokukhula okulingeneko kwaqobe mnyaka kumlawuli omkhulu wemiphumela le, kodwana ukuphikelela kokungalingani lokhu nokukhuphuka kwesikolodo kukhuphule ubungozi bokunzina komnotho kwesikhathi eside. Ukuthembela okukhulu eekhungweni zezemali zangekhaya ukusekela ngeemali ukuboleka kwakarhulumende kwehlisa ukuboleka umkhakha wangeqadi. Imizamo ebuyelelweko yokuqinisa isikolodo ithathelwe phasi kuriyada kokulungiswa kweemali, okurholele emazingeni aphezulu wemalinzalo nokukhula okubuthaka. Ngaphandle kokungenelela, amazinga aphezulu wesikolodo azokukhandela ukukhula komnotho, avimbele isisomali, begodu aragele phambili nokukhuphula iindleko zokuboleka.

Kusebujameni lobu lapho urhulumende atjheja khona bona ingabe isisekelo sezemali esisemthethweni singasiza ekubuyiseleni iSewula Afrika endleleni yezemali enzinzileko. Eentjhabatjhabeni, ama-ankere wezemali asetjenziselwe ukuqeda ukuboleka ngokweqileko nokwenza ngcono ukusebenza kuhle komkhakha wombuso. I-ankere ehlelwe kuhle ingakhuphula ukuthembeka kwezemali, iqinise ukuziphatha kwesabelomali begodu ikhuthaze ukuzithemba kwabasisimali, ekugcineni isekele ukukhula komnotho nokunzina.

Ama-ankere wezemali mathulusi kesinye isikhathi atholakala emiThethweni yokuziPhendulela kwezeMali (Fiscal Responsibility Laws (FRLs)), lapho kunemihlobo emithathu eqakathekileko:

- Ama-FRL ahlathulula isethi yemigomo namkha amazinga womgomo wezemali, ekufanele urhulumende awalandle (Umhlobo I).
- Ama-FRL amumethe imithetho yekambiso elawula indlela umgomo wezemali oragwa ngayo begodu ahlathulula isethi yekambiso, indlela yekambiso ehlelekileko kanye neemfuneko zokubika eziphathelele nomgomo wezemali (Umhlobo II); kanye



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- Nama-FRL amumethe imiphumela enqophiweko yeenomboro ezingaqinisekiswa kanye nomkhawulo ophezulu wemiphumela eqakathekileko yomgomo wezeemali njengokuthayela, izinga lesikolodo, namkha izinga lokukhula kokusetjenziswa kwemali, njll.

UmThetho wokuPhathwa kweeMali zomBuso weSewula Afrika, 1999 (UmThetho woku-1 ka-1999- (Public Finance Management Act ("PFMA")) kanye nomThethomlingwa weeMali kanye nomThetho weeNdaba eziHlobeneko, 2009 (UmThetho we-9 ka-2009- (Money Bills and Related Matters Act ("MBARMA")) ma-FRL akhambisana khulu nomHlobo II wekambiso yokuhlukanisa ngeengaba. Imithetho le ibeka ikambiso neemfuneko zokubika zokudlulisa izabelomali nokuthuthukisa umgomo wezeemali. Nangabe lokhu bekuzokuqiniswa nge-ankere yezeemali esemthethweni, ukwakhiwa okusemthethweni kwe-ankere kungathatha indlela yinye yezimbili:

• Umthetho wezeMali weeNomboro:

Indlela le izokwethula imikhawulo ebophako emazingeni wesikolodo namkha ukuthayela kwezeemali. Umkhawulo wesikolodo, ukwenza isibonelo, ungaphungula ukuboleka kwakarhulumente ngezinga elibekiweko mayelana ne-GDP, lokha umthetho wokuthayela ungavimbela ukuboleka kwakarhulumente qobe mnyaka. Amagadango lawa azokwenza ngcono ukubikezelwa komgomo, aqede ukusetjenziswa kwemali ngokweqileko, nokuqinisekisa abahlanganyeli abanengi.

Kodwana, imithetho yeenomboro ingethula ukuqina, okuthloga imithetho yokuphunyuka ehlathululwe kuhle mayelana nokwehla komnotho namkha ubujamo oburhabako. Angabuya enze ihlohlomezelo lokobana urhulumente wesikhathi esizako azibandakanye "ekubikweni

kweentatimende zeemali ngendlela ekhanyelako" ukufikelela ukubonakala kokuthobela lokha nakubalekelwa ubujamo bezomnotho.

• Isibonelo seKambiso yePalamende:

Indlela le ngeze yathembela eminqopheni namkha emikhawulweni yezeemali ehlelwe ngaphambilini. Esikhundleni salokho, izokuhlukanisa imigomo yokunzina kwezeemali ehlelweni lokwethulwa nokuvowudelwa kwesabelomali. Umbuso ngamunye ungatlhogeka, ukwenza isibonelo, ukwethula ihlelo lezeemali lesikhathi esiphakathi elitjengisa ukuthobela isethi yamazinga wokunzina ahlathululwe ngaphambilini. Nasele avunyiwe, ihlelo lezeemali lombuso lizakusetjenziswa njengezinga lapho isabelomali sawo sesikhathi esizako sizokulinganiswa khona, ukuqinisekisa ukuziphendulela okukhulu nokutjheja.

I-ankere yezeemali etlanywe kuhle kufanele yenze ukulingana hlangana nokuziphatha nokutjhuguluka, ukuqinisekisa bona imigomo yezeemali ihlala inzinzile lokha ivumela amatjhuguluko atlhogekako mayelana nokutjhuguluka komnotho. Umtlamo we-ankere yezeemali yesikhathi esizako – nanyana ifaka hlangana okunqotjhiweko kweenomboro ezingaqinisekiswa namkha imikhawulo namkha ubeka indima ehlelekileko yamazinga nemigomo yezeemali ekutlanyweni nekuphumelelisweni komgomo wezeemali – kuzokutlhogeka bona kunikelwe itjhejo ezinye izinto eziqathekileko. Lokhu kufaka hlangana:

• Ukuqinisekisa ukunzina:

I-ankere yezeemali kufanele yenzelwe ukuqinisekisa bona amazinga wesikolodo ahlala alawuleka ngokukhamba kwesikhathi.



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- **Ukulinganisa ukuTjhuguluka nokuziPhatha:**

Nanyana imithetho yezeemali inikela ukunzina, kufanele ivumele amatjhuguluko atlhogekako ngesikhathi sokwehla komnotho.

- **Ukuqiniswa kwesikhungo:**

Ukuqinisa iinhlango ezitjhejako ezifana nomkhandlu wezeemali kungakhuphula ukuthobela nokuthembeka.

- **Ukukhanyela kombuso:**

limfuneko zokubika ezicacileko zizokwakha ukuthembana begodu zikghonakalise ikulumopikiswano ngemigomo yezeemali.

Umtlo lo wekulumiswano unqophe ukudlala indima kukulumopikiswano nge-ankere yezeemali efaneleko yeSewula Afrika, ukuqinisekisa bona imibuso neenzukulwana zesikhathi esizako azithwali umthwalo weembopho zezeemali ezingakanzini zabaphathiinkhundla bangaphambilini nabokhokho. Urhulumende uzakuragela phambili nokubandakanya abahlanganyeli ukuthuthukisa iphahla lezeemali, ngekghonakalo lamagadango womthetho azokutjhejwa eminyakeni ezako.



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