

2025 FISCAL REFORMS DISCUSSION



IsiXhosa

ISISHWANKATHELO SESIGQEBA

Uzinzo kuqoqosho olukhulu ngumqathango obalulekileyo wophuhliso loqoqosho oluzinzileyo, kodwa uMzantsi Afrika ujongene nokungalingani kwezemali okuzinzileyo phakathi kwengeniso yerhafu kunye nenkcitho karhulumente. Oku kube nesiphumo sokunyuka kwetyala ngokukhawuleza, eliye lanyuka ukusuka ngaphantsi kweepesenti ezingama-24 ze-GDP ngo-2009 ukuya kwiipesenti ezingama-74 ngo-2024. Kwelo xesha, iindleko zenkonzo yetyala zikhule ukusuka kwiipesenti ezili-9 ukuya kwiipesenti ezingama-21 yengeniso yerhafu, ukunciphisa isithuba semali yeenkonzo zoluntu ezibalulekileyo.

Ukucotha komndilili wokukhula ngonyaka yeyona mpembelelo iphambili kwezi ziphumo, kodwa ukuzingisa koku kungalingani kunye nokunyuka kwetyala kuye kwanyusa imingcipheko ukuya kuzinzo lwezoqoqosho lwexesha elide. Ukuthembela okwandileyo kumaziko ezemali asekhaya ukuba axhase ukuboleka imali kukarhulumente kunciphisa ukubolekisa imali kwicandelo labucala. Iinzame eziphindaphindiweyo zokuzinzisa ityala ziye zajongelwa phantsi kukulibaziseka kohlengahlengiso lwezemali, okukhokelela kwinzala ephezulu kunye nokukhula okucothayo. Ngaphandle kongenelelo, amaqanaba aphezulu etyala aya kukuthintela ukukhula koqoqosho, athintele utyalo-mali, kwaye aqhubeke nokunyusa iindleko zokuboleka.

Le meko idale ukuba urhulumente athathela ingqalelo ukuba ngaba unikezelo ngozinzo lwezemali olusesikweni lungaba negalelo kusini na ekubuyiseleni uMzantsi Afrika kwisimo sezemali esizinzileyo. Kumazwe ngamazwe, unikezelo ngozinzo lwezemali lusetyenziselwe ukunqanda ukuboleka okugqithisileyo nokuphucula ukusebenza kakuhle kwecandelo likarhulumente. Unikezelo ngozinzo lwezemali oluyilwe kakuhle lunokomeleza ukuthembeka kwezemali, lomeleza ulawuloo lohlalo lwabiwo-mali, kwaye lukhuthaze ukuzithemba kubatyali-zimali, ekugqibeleni luxhase ukukhula koqoqosho kunye nozinzo.

Izinikezeli ngozinzo lwezemali zizixhobo ngamanye amaxesha eziqulethwe kwiMithetho yoXanduva lwezeMali (ii-FRL), apho kukho iindidi ezintathu eziphambili:

- Ii-FRL ezichaza uluhlu lwemigaqo okanye imigangatho yemigaqo-nkqubo yezemali, ekufuneka oorhulumente bayithobele (Udidi loku-I).
- Ii-FRL eziqulethe imigaqo yenkqubo elawula indlela umgaqo-nkqubo wezemali oqhutywa ngawo, kwaye ichaza uluhlu lweenkqubo, iinkqubo ezisesikweni, kunye neemfuno zokunika ingxelo ezinxulumene nomgaqo-nkqubo wezemali (Udidi lwesi-II); kwaye



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- Ii-FRL eziqulathe ujoliso lwamanani oluqinileyo kunye nezithintelo zeziphumo eziphambili zomgaqo-nkqubo wezemali ezifana nemali eseleyo, inqanaba letyala, okanye izinga lokukhula kwenkcitho, njalo njalo.

Umthetho woLawulo lwezeMali zoLuntu loMzantsiAfrika, 1999 (Umthetho onguNombolo. 1 ka-1999- "PFMA") kunye noMthetho weMali Engamaphepha kunye neMicimbi eNxulumeneyo, ka-2009 (uMthetho onguNombolo. 9 ka-2009- "MBARMA") zii-FRL ezihambelana kakhulu noDidi lwesi-Il lokuhlelwa. Le mithetho imisela iinkqubo kunye neemfuno zokunika ingxelo ukuze kuphunyezwe uhlalo lwabiwo-mali nokuphuhlisa umgaqo-nkqubo wezemali. Ukuba ezi bezinokuqiniswa ngonikezelo lozinzo lwezemali olusemthethweni, uyilo olusesikweni lonikezelo ngozinzo lwezemali lungathatha enye yeendlela ezimbini:

- **Umgaqo wezeMali wamaNani:**

Le ndlela iza kwazisa imida ebophelelayo kumanqanaba etyala okanye imali eseleyo yezemali. Ukuthintelwa kwetyala, umzekelo, kuya kunqanda ukuboleka kukarhulumente kwinqanaba elichazwe kwangaphambili ngokuhambelanayo ne-GDP, ngelixa umgaqo wemali eseleyo uya kunciphisa ukuboleka kukarhulumente ngonyaka. La manyathelo aya kuphucula ukuqikeleleka komgaqo-nkqubo, athintele inkcitho egqithisileyo, kwaye aqinisekise uluhlu lwamahlakani.

Nangona kunjalo, imigaqo yamanani inokwazisa ubungqongqo, ifuna amagatya okubaleka achazwe kakuhle malunga nokudodobala koqoqosho okanye iimeko ezingxamisekileyo. Isenokwenza inkuthazo koorhulumente bexesha elizayo ukuba babandakanyeke "kubuchule" ukufezekisa ukubonakala kokuthotyelwa ngelixa bephepha into.

- **Umzekelo weeNkqubo zePalamente:**

Le ndlela ayinakuthembela kokujoliswe kuko okanye kwizithintelo zezimali eziqinileyo ezimiselwe kwangaphambili. Endaweni yoko, baya kudibanisa imigaqo yozinzo lwezemali kwinkqubo yokwandlalwa kunye nokuvota kuhlahlo lwabiwo-mali. Ulawulo ngalunye lunokufuneka, umzekelo, ukuba lubonise isicwangciso sezemali sexesha eliphakathi esibonisa ukuthotyelwa kwemigangatho yozinzo echazwe kwangaphambili. Sakuba sivunyiwe, isicwangciso sezemali solawulo siya kusetyenziswa njengomgangatho ekuya kuthi ngawo uhlalo lwabiwo-mali lwalo lwexesha elizayo lulinganiswe, luqinisekise uxanduva lokuphendula kunye nokongamela.

Unikezelo lozinzo lwezemali oluyilwe kakuhle kufuneka lulinganise phakathi kokuziphatha kunye nokuguquguquka, luqinisekise ukuba imigaqo-nkqubo yezemali ihlala izinzile ngelixa ivumela uhlehlengiso oluyimfuneko ekuphenduleni kuguquguquko lwezoqoqosho. Uyilo lonikezelo lozinzo lwezemali lwexesha elizayo – nokuba luquka ujoliso lwamanani oluqinileyo okanye izithinteli okanye lumisela indima esesikweni yemigangatho yezemali nemigaqo ekuyilweni nasekuphunyezweni komgaqo-nkqubo wezemali – kuya kufuneka kuqwalaselwe imiba engundoqo. Ezi ziquka:

- **Ukuqinisekisa Uzinzo:**

Unikezelo lozinzo lwezemali kufuneka luyilwe ukuqinisekisa ukuba amanqanaba etyala ahlala elawuleka ekuhambeni kwexesha.



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- **Ukulungelelanisa Ukuguquguquka kunye Nokuziphatha:**

Ngelixa imigaqo yezemali inikezela ngozinzo, kufuneka ivumele uhlengahlengiso oluyimfuneko ngexesha lokudodobala koqoqosho.

- **Ukomelezwa kweZiko:**

Ukomeleza amaqumrhu okongamela afana nebhunga lezemali kunokomeleza ukuthotyelwa nokuthembeka.

- **Ukungafihlisi kuLuntu:**

Iimfuno ezicacileyo zokunika ingxelo zingakha ukuthembana kwaye ziququzelele ingxoxo-mpikiswano enolwazi ngemigaqo-nkqubo yezemali.

Olu xwebhu lwengxoxo lujolise ekufakeni igxalaba kwingxoxo-mpikiswano ngolona nikezelo lozinzo lwezemali olufanelekileyo eMzantsi Afrika, luqinisekisa ukuba ulawulo lwexesha elizayo kunye nezizukulwana azibinamthwalo ngenxa yezibophelelo zezemali ezingagcinekiyo zabo babengaphambi kwabo kunye nabantu abafika ngaphambili. Urhulumente uza kuqhubeka ethethathethana namahlakani ukuze acokise ubume bezemali, ngamanyathelo owiso-mthetho anokubakho azakuthathelwa ingqalelo kule minyaka izayo.



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