

2025 FISCAL REFORMS DISCUSSION



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Tshivenda

MANWELEDZO

Udzudzanyea ha Ikonomi yothe nga u angaredza ndi tshiimo tshi rangelaho mveledziso ya ikonomi yo khwaṭhaho, fhedzi Afrika Tshipembe li khou ṭangana na u shaya ndinganelo kha masheleni a shango vhukati ha mithelo na kushumisele kwa masheleni nga muvhuso. Izwi zwo livhisa kha u engedzea ha tshikolodo nga u ṭavhanya, tshe tsha gonya u bva kha u vh fhasi ha 24 phesenthe ya GDP nga 2009 u swika kha 74 phesenthe nga 2024. Nga tshenetsho tshifhinga, mbadelo dza tshikolodo na dzone dzo gonya vho u bva nga pesenthe dza 9 u swika kha phesenthe dza 21 dza mbuelo ya muthelo, zwine zwa fhungudza tshikhala tsha u shumisa masheleni a shango kha tshumelo dza muvhuso dza ndeme.

U ongolowa ha tshilinganyo tsha nyaluwo ya ṛwaha ndi zwone zwo ṭuṭuwedzaho zwiḥulwane mvelelo idzi, nahone u sa u sa lingana hune ha khou bvela phanda na u gonya ha tshikolodo zwo ṇanisa khombo dzi shushaho u dzika ha ikonomi lwa tshifhinga tshilapfu. U engedzea kha u ḍitika nga zwiimiswa zwa masheleni zwapo u lambedza tshikolodo tsha muvhuso zwi fhungudza u kolodisa sekithara dza phuraivethe. Ndingedzo dzo dovhololwaho na u dovhololwa dza u tsitsa tshikolodo dzo kwamea nga u lengiswa ha ndinganyiselo dza msaheleni a shango, zwine zwa livhisa kha phimo dza ṇṭha dza nzwalelo na u ita uri nyaluwo i ongolowe. Arali ha sa vha na maga a u dzhenelela, tshikalo tshine tsha vha ṇṭha tsha tshikolodo tshi ḍo thivhela nyaluwo ya ikonomi, u sa kunga vhubindudzi, na u bvela phanda na u engedzea ha mbadelo dza u koloda.

Ndi kha nyimele iyi hune muvhuso wa khou lavhelesa arali thikho ya masheleni a shango ya tshiofisi zwi tshi nga longa mulenzhe kha u vhuedzedza shango la Afrika Tshipembe u fara ṇḍila i khwaṭhisaho masheeni a shango. Kha li fhasi, thikho dza masheleni a shango yo shumiswa u fhelisa u kolodisa ho kalulaho na u khwinisa kushumele kwo leluwaho kwa sekithara ya muvhuso. Thikho yo olwaho zwavhuḍi i nga khwaṭhisa fulufhelo kha masheleni a shango, u khwaṭhisa u shumisa zwavhuḍi mugaganyagwama, na u ṭuṭuwedza fulufhelo nga vhabindudzi, zwine zwa thikedza nyaluwo na vhudziki kha ikonomi.

Thikho dza masheleni a shango ndi zwishumiswa zwine tshiṇwe tshifhinga zwa wanala kha Milayo ya Vhuḍifhinduleli ha Masheleni a Shango 'Fiscal Responsibility Laws' (dziFRL), hune ha vha na tshakha tharu khulwane:

- DziFRL dzine dza ṭalutshedza tshigwada tsha mitheo kana zwilinganyo zwa mbekanyamaitele ya masheleni a shango, zwine muvhuso wa tea u zwi tevhedzela (Lushaka I).
- DziFRL dzine dza vha na milayo ya mutheo ine ya langula uri mbekanyamaitele dza masheleni a shango dzi



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tshimbidzwa hani, na u tšhutshedza tshigwada tsha maitele, maitele a tshiofisi, na tšhoḽea dza u vhiga maelana na mbekanyamaitele dza masheleni a shango (Lushaka II); na

- DziFRL dzine dza vha na zwipikwa zwi shumisaho mbalombalo dzi fareaho na hune mvelelo dza mbekanyamaitele dza masheleni a shango dza tea u guma hone u fana na tšhahalelo kha masheleni a shango, tshikalo tsha tshikolodo, kana phimo kha u gonyiswa ha tshumiso ya masheleni na zwiḽwevho.

Mulayo wa Ndaulo ya Masheleni a Muvhuso wa Afrika Tshipembe wa 1999 (Mulayo 1 wa 1999- "PFMA") na Milayotibe ya Masheleni na Milayo ya Mafhungo a elanaho wa 2009 (Mulayo wa vhu 9 wa 2009- "MBARMA") ndi dziFRL dzine dza tevhedzela nga maanda Lushaka II lwa khethekanyo idzi. Milayo iyi i sumbedza maitele a tšhoḽea dza u vhiga u itela u tšanganedza migaganyagwama na u bvelelda mbekanyamaitele dza masheleni a shango. Arali izwi zwo vha zwi tshi khou tea u khwaṭṭhiswa nga thikho ya masheleni a shango ya tshiofisi, tshivhumbeo tsha tshiofisi tsha thikho tshi nga shumisa tshiḽwe tsha zwiḽhumbeo izwi zwiḽhili:

• **Mulayo wa Masheleni a Shango u Shumisano Mbalombalo:**

Nḽila iyi i ḽo ḽetshedza mikano i vhoḽhaho kha tshikalo tsha tshikolodo kana tšhahalelo ya masheleni a shango. Hune tshikolodo tsha tea u guma hone, sa tsumbo, hu ḽo vha hone hune tshikhala tsha u koloda nga muvhuso tsha ḽo valwa nga u vhewa hatsho kha tshikalo tsho dzulaho tsho tewa maelana na GDP, ngeno mulayo wa tšhahalelo kha masheleni a shango u tshi ḽo vhea mikano kha u koloda nga ḽwaha. Maga aya a ḽo khwaṭṭhisa u kona u anganyela nga u shumisa mbekanyamaitele, u fhungudza u shumisa masheleni nga nḽila yo kalulaho, na u khwaṭṭhisedza fulufhelo kha vhaḽaramikovhe vho fhambanaho.

Fhedziha, milayo ya u shumisa mbalombalo i nga vhangha u sa shandukisea, zwine zwa tḽoḽa fhungo lo ḽwalwaho liḽe la tšalusa zwavhuḽi nḽila dza u ḽibvisa u itela u tšela fhasi ha ikonomi kana zwiimo zwa shishi. A nga do vha a shumisa maitele a u shumisa tšhuthuwedzo dza mbuelo kha mivhuso i ḽaho u itela u shumisa "mbaleano dzi tḽolaho magake" u itela u vhone arali hu na tevhedzela zwi tshi khou vhone ngeno hu tshi khou dovha ha thivhela vhukondzi.

• **Nḽila dza Matshimbidzele nga Phalamennde:**

Nḽila iyi a i nga ḽitiki nga zwipikwa na mikano zwine zwa vha vhuṭanzi zwo dzulaho zwo vhewa zwa tšhahalelo ya masheleni. Nṭhani ha izwo vha ḽo dzhenisa mitheo i khwaṭṭhisaho masheleni a shango kha matshimbidzele a u ḽetshedza na u tšanganedza migaganyagwama. Ndaulo ya muvhuso iḽwe na iḽwe i nga tḽoḽea uri, sa tsumbo, i ḽetshedze nzudzanyo dza masheleni a shango dza vhukati ha ḽwaha dzi sumbedzaho u tevhedzela tshigwada tsha zwilinganyo zwo khwaṭṭhaho zwo vhwaho. Musi zwo no tanganedzwa, nzudzanyo ya masheleni a shango kha ndaulo ya muvhuso yeneyo i ḽo shumiswa sa tshilinganyo tshine tsha ḽo shumiswa u vhambedza migagayagwama yao ya tshifhinga tshi ḽaho, u vhone uri hu na vhuḽifhinduleli na u tḽola ho khwaṭṭhaho.

Thikho ya masheleni a shango yo vhumbwaho zwavhuḽi i tea vha na ndinganyiso kha u shumisea zwavhuḽi na u shandukisea, u itela u vhone uri mbekanyamaitele dza masheleni a shango dzi dzula dzi dzo khwaṭṭhaho ngeno dzi tshi khou dovha dza tendela uri hu vhe na ndinganyiselo u itela u tandulula u tsa na u gonya ha ikonomi. U olwa ha tshivhumbeo tsha thikho dza masheleni a shango a tshifhinga tshiḽaho – hu nga vha hune ha katela zwipikwa zwa mbalombalo dzi vhonekano kana hune zwa tea u guma hone kana u sumbedza mishumo ya tshiofisi ya zwilinganyo na mitheo zwa masheleni a shango musi hu tshi olwa na u thoma



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u shumisa mbekanyamaitele dza masheleni a shango – zwi dlo toda u lavhelesa kha zwiñwe zwiñwa zwa ndeme. Izwi zwi katela:

- **U fusha thodea dzo khwaṭhaho:**

Thikho dza masheleni a shango dzi tea u vhumbwa u itela u vhona uri zwikalo zwa tshikolodo zwi khou langea lwa tshifhinga tshilapfu.

- **Ndinganyiso vhukati ha Tshumiso Yavhuḍi na u Shandukisea:**

Naho milayo ya masheleni a shango i tshi tikedza u dzika, vha tea u tendela uri hu vhe na tshanduko dza ndeme kha ndinganyiselo nga tshifhinga tsha musi ikonomi i tshi tsela fhasi.

- **U khwaṭhisa tshiimiswa:**

U khwaṭhisa zwiimiswa zwa u tola u fana na nga khoru ya masheleni a shango zwi nga kwaṭhisa mafhungo a u tevhezela na u fulufhelea.

- **U bvela khagala nga Muvhuso:**

Thodea dza u vhiga zwi khagala dzi dlo fhaṭa fulufhelo na u tikedza nyambedzano dzo khwaṭhaho nga ha mbekanyamaitele dza masheleni a shango.

Liñwalo ili lo livhiswa kha u dzhenelela kha nyambedzano nga ha ndila dzo teaho dza thikho dza masheleni a shango kha la Afrika Tshipembe, u itela u vhona uri ndaulo dzi daho na mirafho a vha khou hweswa muhwalo nga avho vho vharangaho phanda na avho vho vhaho mazhakandila nga u shela havho mulenzhe kha u sa khwaṭhisa masheleni a shango. Muvhuso u dlo bvela phanda na u fara nyambedzano na vhafaramikovhe u itela u khwinisa mutheo wa masheleni a shango, hu na maga a mulayo ane a tea u dzhielwa nṭha kha miñwaha i tevhelaho.



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