

UKUQINISA KOKUPHATHWA KWEZIMALI ZIKAMASIPALA,

Umbiko Wokuthobela
Umthetho we-MFMA
wezi-2024/25



UMAYELANA NANI LO MBIKO?

Lo mbiko uhlola ukuthobela komasipala uMthetho Wokuphathwa Kwezimali Zikamasipala (i-MFMA). Lo mbiko uthatha idatha ohlelweni lwe-Muni eMonitor, uHlelo Olubhekele Ukusetshenziswa Kahle Kwezimali i-Financial Management Capability Maturity Model, uhlelo lweZinyathelo Zokulungisa Amaphutha i-Audit Action Plan kanye nemibhalo ehlobene ukuze kuhlolwe ukuthotshelwa komthetho.

KUNGANI LO MBIKO UBALULEKILE?

Umbiko uhlola ukusebenza komasipala emikhakheni efana nokuphathwa kwempahla; ukulawula izindleko; ukusetshenziswa kwemali okungagunyaziwe, okungafanele, okungenasidingo nokuchitha imali (i-UIFWE); ukuqinisekisa ukuthi labo abanecala bayaphendula; ukulawulwa kwezinqubo zokuhlinzekwa kwempahla nezinsizakalo; ucwango-mabhuku lwangaphakathi kanye nemibono yekomidi locwango-mabhuku; ukusetshenziswa kwabeluleki ukulungiselela izitatimende zezimali zonyaka (i-AFS).

YIZIPHI IZINTO EZIYINQALA EZITHOLWE KULO MBIKO?

Umbiko uqinisekisa inqubekela-phambili eqhubekayo ekubikeni nasekulawuleni izindleko, kodwa busekhona ubuthakathaka ekuletheni uzinzo kubuholi, ekuqinisekiseni ukuthi labo abanecala bayaphendula; kanye nasekuqinisekiseni ukuqaliswa komthetho.

YINI EPHAKANYISWA UMBIKO NJENGEZIXAZULULO ZEZINSELELE EZIHLONZIWE?

Umbiko weseka isinyathelo esiqinile sokuletha uzinzo kubaphathi abaphezulu, ukuphoqelela ukuzibophezela kanye nokuhlolisisa umthelela wezinyathelo zikahulumeni kunokuthi kubhekwe nje ukuba khona kwezinqubomgomo ukuze kubhekanwe nokuphathwa kwezimali kanye nobungozi ekulethweni kwezinsizakalo.

INDIMA YOMGCINIMAFI KAZWELONKE KANYE NASEZIFUNDAZWENI

UMgcinimafi Kazwelonke Nasezifundazweni banesibopho sokuqapha ukuthi omasipala bayawuthobela uMthetho Wokuphathwa Kwezimali Zikamasipala wama-56 wezi-2003 (i-MFMA), ngokwezahluke 5(2)(c)(i) kanye no-5(4)(a)(i).

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