

UkuQinisa ukuPhathwa KWEEMALI ZABOMASIPALA, umBiko wokuThobela i-MFMA womnyaka weeMali wee-2024/25



NGIMIPHI IMIPHUMELA EQAKATHEKILEKO YOMBIKO LO?

Umbiko lo uqinisekisa ituthuko eyandako ekubikeni nekulawulweni kweendleko, kodwana kusese nokubogaboga okukhulu ekunzineni koburholi, ekuthathweni kwamagadango kabaziphethe ngokuphambene nomthetho nekuqinisekiseni bona iyathotjelwa imithetho yokuziphatha ngefanelo.

UMBIKO LO UMAYELANA NANI?

Umbiko lo uhlolisisa ukuthobela kwabomasipala umThetho wokuPhathwa kweeMali zaboMasipala (i-MFMA). Umbiko lo usebenzisa imininingwana evela ehlelweni elibizwa nge-Muni eMonitor, iModeli yokuLinganisa iKghono lokuPhathwa kweeMali, (i-Financial Management Capability Maturity Model) neHlelo lokuHlola iIncwadi (i-Audit Action Plan) kanye nemitlolo efaneleko yokuhlola indlela ekuthotjelwa ngayo imithetho.

UMBIKO LO UHLONGOZA ZIPHI IINSOMBULULO ZEENTJHIJLO EZIKHONJIWEKO?

Usekela imibono yokobana kuthathwe amagadango aqinileko ngokurhabileko bekulungiswe nemiraro yokungakanzini ezingeni labaphathi abaphezulu, bakatelelwe ukuziphendulela ngomsebenzi abawenzako bekutjhejwe khulu imiphumela yomsebenzi elinganisekako kunehlelo lokuwenza. Lokhu kwenzelwa ukuqalana nobungozi bokungathotjelwa kwemithetho yokulawulwa kweemali nokulethwa kweenzelwa zomphakathi.

KUTHENI LE NGXELO IBALULEKILE?

Umbiko lo uhlola ukusebenza kwabomasipala eendaweni ezifana nokuphathwa kwepahla; ukulawulwa kweendleko; ukusetjenziswa kweemali okungakagunyazwa, ngekungasi semthethweni, okusaphaza nokona imali (i-UIFWE); ukuthathelwa amagadango ngenca yokuziphatha kumbi; ukulawulwa kwethungelelwano lokuthenga ipahla; ukubuyekwezwa kokuhlolwa kweencwadi zeemali kwangaphakathi nekomidi yokuhlolwa kweencwadi zeemali; ukusetjenziswa kwababonisanani ukwenzela ukulungiselela imibiko yeemali zomnyaka (i-AFS).

INDIMA YEZIKO LEEMALI LELIZWELOKE NAMAZIKO WEEMALI WEEMFUNDA

Iziko leeMali leliZweloke namaZiko weeMali weemFunda anesibopho sokugada ukuthobela kwabomasipala umThetho wokuPhathwa kweeMali zakaMasipala (umThetho Nomboro 56 womnyaka wee-2003 (i-MFMA), njengombana kukatelela iingaba 5(2)(c)(i) kanye ne-5(4)(a)(i).

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