isiXhosa

Ukuphucula uLawulo **LWEZIMALI ZOOMASIPALA,** Emalunga nokuThotyelwa kwe-MFMA **Ingxelo yowama-2024/25**

IMALUNGA NANTONI LE NGXELO?

Le ngxelo ihlola indlela oomasipala abawuthobela ngayo uMthetho woLawulo lweziMali zooMasipala (i-MFMA). Le ngxelo isebenzisa iinkcukacha ezithatyathwe *kwi-Muni eMonitor system, i-Financial Management Capability Maturity Model,* i-Audit Action Plan kunye namanye amaxwebhu afanelekileyo ukujonga indlela ethotyelwa ngayo imithetho.

KUTHENI LE NGXELO IBALULEKILE?

Le ngxelo ihlola umsebenzi woomasipala kumacandelo afana nelolawulo lwee-asethi, ukunqanda inkcitho, inkcitho engagunyaziswanga, engekho mthethweni, eyilahleko neyonakalisayo (i-UIFWE); ukuthathelwa amanyathelo ngokuziphatha gwenxa; ulawulo lweenkqubo zentengo; uphicotho-zincwadi lwangaphakathi kunye nezimvo zekomiti yophicotho-zincwadi; ukusetyenziswa kweengcali zeengcebiso zangaphandle ukubhala iingxelo zezimali zonyaka (i-AFS).

ZEZIPHI IZIPHUMO EZINGUNDOQO ZALE NGXELO?

Le ngxelo ingqina ukunyuka komthamo weengxelo nesantya sokunqanda iindleko, kodwa zikhona iingxaki ezinkulu ezithe gqolo kuzinzo kwizikhulu eziphetheyo, ukungathathwa kwamanyathelo xa kukho ukuziphatha gwengxa kunye nokusilela ekuqinisekiseni ukuba iyathotyelwa imigaqo yokuziphatha.

INGABA LE NGXELO IPHAKAMISA UKUBA MAKUTHATHWE MANYATHELO MANI NGEZI NGXAKI ZIBONIWEYO?

Ixhasa uluvo lokuba kuthatyathwe amanyathelo ngokukhawuleza kulungiswe ingxaki yozinzo kwinqanaba lezikhulu eziphezulu, ukunyanzelisa ukuphendula ngemisebenzi, futhi kutshintshwe ekugxininiseni kwimigaqo-nkqubo kujoliswe kwiziphumo ezibonakalayo ukuze kulungiswe iingxaki zolawulo lwezimali kunye nezinxulumene nokuhanjiswa kweenkonzo.

INDIMA KANONDYEBO WESIZWE KUNYE NOONONDYEBO BAMAPHONDO

UNondyebo weSizwe kunye noonondyebo bamaphondo banoxanduva lokubeka iliso kwindlela oomasipala abawuthobela ngayo uMthetho woLawulo lweziMali zooMasipala uNombl 56 wowama-2003 (i-MFMA) njengoko kunyanzeliswa licandelo 5(2)(c)(i) necandelo 5(4)(a)(i).

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