

COMUNE DI BRINDISI MONTAGNA

Allegato "A"

QUADRO RIASSUNTIVO DELLA GESTIONE FINANZIARIA

	GESTIONE		
	RESIDUI	COMPETENZA	TOTALE
Fondo di cassa al 1 Gennaio.....			349.039,14
RISCOSSIONI.....	805.008,06	992.661,88	1.797.669,94
PAGAMENTI.....	778.742,16	923.550,20	1.702.292,36
FONDO DI CASSA AL 31 DICEMBRE.....			444.416,72
PAGAMENTI per azioni esecutive non regolarizzate al 31 dicembre.....			0,00
DIFFERENZA.....			444.416,72
RESIDUI ATTIVI.....	3.312.979,61	1.122.860,43	4.435.840,04
RESIDUI PASSIVI.....	3.394.325,95	1.061.717,16	4.456.043,11
DIFFERENZA.....			-20.203,07
		AVANZO (+) o DISAVANZO (-).....	424.213,65
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	- Fondi vincolati		8.992,17
Risultato di amministrazione	- Fondi per finanziamento spese in conto capitale		55.454,37
	- Fondi di ammortamento		0,00
	- Fondi non vincolati		359.767,11
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COMUNE DI BRINDISI MONTAGNA, li 31.12.2014

Il Segretario Comunale
Dott.ssa Melania LESTIERI

Melania Lestieri

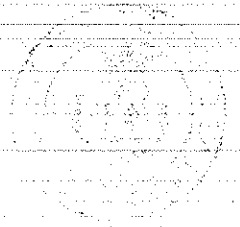
Il Responsabile del Servizio Finanziario
Geom. Salvatore CARBONE

Salvatore Carbone

Il Rappresentante Legale
Dott. Nicola ALLEGRETTI

Nicola Allegretti





COMUNE DI BRINDISI MONTAGNA

QUADRO RIASSUNTIVO DELLA GESTIONE DI COMPETENZA

RISCOSSIONI.....	(+)	992.661,88
PAGAMENTI.....	(-)	923.550,20
DIFFERENZA.....		69.111,68
RESIDUI ATTIVI.....	(+)	1.122.860,43
RESIDUI PASSIVI.....	(-)	1.061.717,16
DIFFERENZA.....		61.143,27
AVANZO (+) O DISAVANZO (-)		130.254,95
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	- FONDI VINCOLATI	7.867,52
RISULTATO DI GESTIONE	- FONDI PER FINANZIAMENTO SPESE IN CONTO CAPITALE	41.863,98
	- FONDI DI AMMORTAMENTO	0,00
	- FONDI NON VINCOLATI	80.523,45
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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In addition, it is crucial to review the records regularly to identify any discrepancies or errors. This proactive approach helps in maintaining the integrity of the financial data and prevents small mistakes from escalating into larger issues.

Furthermore, the document highlights the need for clear communication between all parties involved. Regular updates and reports should be provided to stakeholders to keep them informed of the current status and any potential risks.

The second section focuses on the implementation of robust internal controls. These controls are designed to minimize the risk of fraud and ensure that all activities are conducted in accordance with established policies and procedures.

Key elements of these controls include segregation of duties, which prevents any single individual from having too much control over a process. This is particularly important in areas like procurement and accounts payable.

Another critical component is the regular rotation of staff in sensitive positions. This helps in reducing the risk of collusion and ensures that no one becomes too familiar with the system, which could lead to undetected manipulation.

Finally, the document stresses the importance of a strong audit trail. Every action should be logged and traceable back to its origin. This provides a clear path for investigation in the event of an audit or a dispute.

The third part of the document addresses the role of technology in modern financial management. It discusses how advanced software solutions can streamline processes, reduce manual errors, and provide real-time insights into the organization's financial health.

Cloud-based accounting systems, for example, allow for easy access to data from anywhere, facilitating collaboration and faster decision-making. However, it is essential to ensure that these systems are secure and that data is properly backed up.

Additionally, the document mentions the use of data analytics to identify trends and anomalies in the financial data. This can help in spotting potential issues before they become significant problems.

In conclusion, the document provides a comprehensive overview of best practices for financial record-keeping and internal control. By following these guidelines, organizations can ensure the accuracy and reliability of their financial information, which is essential for long-term success.