ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA WOKUBALWA KWEZIMALI

UKWETHULWA KWEZITATIMENDE ZEZIMALI

(GRAP 1)

Ikhishwe yi-
Accounting Standards Board
Febhruwari 2010

Amazwi Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) emayelana *Nokwethulwa Kwezitatimende Zezimali* okwakhishwa yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (i-IFAC) yasungulwa ngo-1977 yajutshwa ukuthi isungule futhi ithuthukise lo mkhakha ngezimiso zokwenza umsebenzi ezivunyelanisiwe. I-IPSASB ikhiphe indikimba enqala yama-IPSAS, azosetshenziswa ukukhiqiza Amazinga e-GRAP esikhathi esizayo. Izingcaphuno ze-IPSAS eziphathelene *Nokwethulwa Kwezitatimende Zezimali* zishicilelwa kuleli Zinga le-GRAP ngemvume ye-IPSASB.

Umbhalo ogunyaziwe wama-IPSAS yilowo oshicilelwe yi-IFAC ngolimi lwesiNgisi. Ama-IPSAS aqukethwe ku-IFAC Handbook of International Public Sector Accounting Pronouncements futhi ayatholakala ku-:

International Federation of Accountants

545 Fifth Avenue, 14th Floor

New York, New York 10017 USA

Inthanethi: http://www.ifac.org

Ilungelo lokugcinwa kwekhophi yama-IPSAS, iziboniselo ezikhishiwe nezinye izincwadi ze-IPSASB ziphathiswe i-IFAC futhi imigomo nemibandela efakiwe kufanele igcinwe.

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Wonke amalungelo agodliwe. Ayikho ingxenye yale ncwadi engashicilelwa, igcinwe kusistimu yokuthola ulwazi, noma idluliselwe kwabanye, nganoma yiluphi uhlobo noma indlela, ngamakhompuyutha, ngemishini, ngokwenza amakhophi, ngokurekhoda, nanganoma iyiphi enye indlela, ngaphandle kwemvume ekhishwe kusengaphambili ye-Accounting Standards Board. Umbhalo ogunyaziwe ushicilelwe ngolimi lwesiNgisi.

Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

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UKWETHULWA KWEZITATIMENDE ZEZIMALI

Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (iBhodi) ngo-Ephreli ka-2004. Kusukela ngaleso sikhathi, liye lachibiyelwa ngalezi zindlela ezilandelayo:

- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoFebhruwari 2010
- **Ngezichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:**
    - GRAP 23 Inzuzo Evela Kokwenziwe Okungafaki Imali (Izintela Nokudluliswa Kwemali)
    - GRAP 24 Ukwethulwa Kolwazi Lwesabelozimali Ezitatimendeni Zezimali
    - GRAP 104 Amathuluzi Ezezimali
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoFebhruwari 2010
- Ukuchibiyelwa okuwumphumela ngemva kokubuyekezwa kwe-GRAP 100 Imisebenzi Enqanyuliwe ngo-2013.
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhisha yiBhodi ngoNovemba 2013.
- Ngezichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
    - GRAP 105 Ukudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo
    - GRAP 106 Ukudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo
    - GRAP 107 Izinhlangano Ezihlanganiswayo

- Izichibiyelo zamaZinga e-GRAP *Okutshala Imali Ngezakhiwo* kanye *Nezakhiwo, Imishini Namathuluzi* (2014) zakhishwa ngomhla ka-26 Meyi 2015.

  Ikhophi ephawuliwe yezichibiyelo ezenziwe ku-GRAP 1 njengengxenye yokuchibiyela Amazinga e-GRAP *Okutshala Imali Ngezakhiwo* kanye *Nezakhiwo, Imishini Namathuluzi* (2014) iyatholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya Ngomthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengokuguqulwa (i-PFMA), ukuze kunqunywe ngokujwayelekile umkhuba wokubalwa kwezimali owaziwa njenge-Standards of Generally Recognised Accounting Practice (i-GRAP).

Ibhodi kumele linqumele i-GRAP lokhu okulandelayo:

(a) iminyango (ebandakanya izingxenye zikahulumeni kazwe lonke nowesifunda);

(b) amabhizinisi womphakathi;

(c) amabhizinisi wokuhweba (njengoba achazwa ku-PFMA);

(d) izinhlangano zomthetho sisekelo;

(e) omasipala namabhodi, amakhomishini, izinkampani, izinkampani, izimali noma amanye amabhizinisi angaphansi kobunikazi bokulawulwa ngumasipala; kanye

(f) nephalamende nezishaya-mthetho zesifunda.

Okungaphezulu ngokuhlanganyele kubizwa “ngamabhizinisi”.

Ibhodi livumele ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kwenziwe ngekhodi yiBhodi Lemikhuba Yokubala Izimali kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli 2012, ukuze kube yi-GRAP yalokhu:

(a) Amabhizinisi wezinkampani zikahulumeni (njengoba achazwe ku-PFMA);

(b) Noma yiliphi elinye ibhizinisi, ngaphandle kwekamasipala, amasheya wayo ajwayelekile, amasheya anamandla wokujwayeleka noma isikweletu esingahwebeka esidlangalaleni kumamakethe amakhulu; futhi

(c) Amabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Ibhodi livumele isicelo se-International Financial Reporting Standards (IFRS) esikhishwe yi-International Accounting Standards Board ukuze sibe yi-GRAP yalawa mabhizinisi lapho kusetshenziswa khona ama-IFRS.

Izitatimende zezimali kufanele zichazwe njengezivumelana neZinga le-GRAP kuphela uma zivumelana nazo zonke izimfuneko zeZinga le-GRAP ngalinye nanoma iyiphi Incazelo yeZinga le-GRAP.

Noma imiphi imingcele ekusebenziseni amaZinga noma Izincazelo ichazwe ngokucacile kulawo maZinga noma Izincazelo zeZinga le-GRAP.

IZinga le-GRAP ichazwe ezigabeni .01 kuya ku-.150. Zonke izigaba kule Zinga le-GRAP zinegunya elifanayo. Isimo negunya lezithasiselo kukhulunywa ngako ekuqaleni kwesithasiselo ngasinye. Le Zinga kufanele lifundwe ngokomongo womgomo walo, ngokwesisekelo salo sezinqumo uma kunokwenzeka, i-*Preface to Standards of GRAP,* i-*Preface to the Interpretations of the Standards of GRAP noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

AmaZinga e-GRAP neZincazelo ZamaZinga e-GRAP kufanele aphinde afundwe ngokuqondene nanoma iziphi iziqondiso ezikhishwe yiBhodi ezichaza amalungiselelo oshintsho, kuhlanganise nanoma imiphi imigoqo ekhishwe uNgqongqoshe Wezezimali ngokuphathelene nezinsuku okuqala ukusebenza ngazo iZinga le-GRAP, eshicilelwe ku-Government Gazette.

Kungase kubhekiselwe eZingeni le-GRAP elingakakhishwa ngesikhathi kukhishwa le Zinga. Lokhu kwenzelwa ukuthi singabi khona isidingo sokushintsha amaZinga asekhishiwe kakade lapho sekukhishwa elinye iZinga kamuva. Isigaba .11 seZinga le-GRAP ku-*Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo uma singekho isiqondiso esicacile.

Inhloso

.01 Inhloso yaleli Zinga ukuchaza isisekelo sokwethulwa kwezitatimende zezimali ezivamile, ukuqinisekisa ukuthi izitatimende zezimali zebhizinisi zesikhathi esidlule ziyaqhathaniseka nezitatimende zezimali zamanye amabhizinisi. Ukuze kufinyelelwe le nhloso, leli Zinga lichaza konke okufanele kucatshangelwe uma kwethulwa izitatimende zezimali, iziqondiso zokwakheka kwazo kanye nezimfuneko eziyisisekelo zalokho ezikuqukethe. Ukuqashelwa, ukulinganisa nokudalulwa kokwenziwe okukhethekile, ezinye izehlakalo nezimo kusingathwa kwamanye Amazinga e-GRAP.

Izinga elihlanganiswayo

.02 Leli Zinga lizosetshenziswa kuzo zonke izitatimende zezimali ezijwayelekile ezilungiselelwe futhi ezethulwa ngaphansi kwesisekelo senzalo eqongelelekayo yokubalwa kwezimali ngokuvumelana Namazinga e-GRAP.

.03 Izitatimende zezimali ezijwayelekile yilezo ezihloselwe ukuhlangabezana nezidingo zabasebenzisi abangekho esimweni sokufuna imibiko eqondene nezidingo zabo ezikhethekile zolwazi. Abasebenzisi bezitatimende zezimali ezijwayelekile bahlanganisa abakhokhi bentela naberenti, amalungu esishaya-mthetho, abakweletwayo, abahlinzeki bezimpahla, abezindaba, nezisebenzi. Izitatimende zezimali ezijwayelekile zihlanganisa lezo ezethulwa ngokwehlukile noma nenye idokhumenti yomphakathi njengombiko waminyaka yonke. Leli Zinga alisebenzi ekwakhiweni nakulokho okuqukethwe kolwazi lwezezimali lwesikhashana olufingqiwe.

.04 Leli zinga lisebenza ngendlela efanayo kuwo wonke amabhizinisi kungakhathaliseki ukuthi adinga ukulungiselela izitatimende zezimali ezihlanganisiwe noma izitatimende zezimali ezihlukene, njengoba kuchazwe eZingeni le-GRAP mayelana *Nezitatimende Zezimali Ezihlanganisiwe Nezihlukene.*

Izincazelo

.05 Amatemu alandelayo asetshenziswa kuleli Zinga le-GRAP nezincazelo ezikhethekile:

<u>Izinqubomgomo zokubalwa kwemali</u> yimithetho ecacisiwe, izisekelo, ukuguqulwa, imiyalo nemikhuba esetshenziswa yibhizinisi ekulungiseleleni nasekuthuleni izitatimende zezimali.

<u>Isisekelo senzalo eqongelelekayo</u> sisho isisekelo sokubalwa kwemali lapho okwenziwe nezinye izehlakalo nemibandela kuqashelwa khona uma kwenzeka (hhayi uma kutholwa noma kukhokhwa ukheshi noma okulingana nawo). Ngakho-ke, lokhu okwenziwe, ezinye izehlakalo noma imibandela kufakwa emarekhodini ezimali bese kubikwa ezitatimendeni

zezimali zesikhathi esiqondene nazo. Izici eziqashelwa ngaphansi kokubalwa kwenzalo eqongelelekayo yizimpahla, izikweletu, izimpahla zizonke, inzuzo nezindleko.

Izimpahla ***yizisetshenziswa ezilawulwa yibhizinisi ngenxa yezehlakalo ezidlule nokulindelwe ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ageleze evela kuso angene ebhizinisini.***

Iminikelo yabanikazi ***isho izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi anikelwe ebhizinisini abantu abangaphandle kwebhizinisi, ngaphandle kwalezo eziholela ezikweletini zebhizinisi, eziveza isilinganiso semali ezimpahleni zizonke zebhizinisi:***

(a) ezidlulisela isibopho sokusakazwa kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi yebhizinisi uma lisekhona, iminikelo enjalo ekhishwa ngokombono wabanikazi noma abameleli babo, kanye nokusakazwa kwanoma yiziphi izimpahla ezinqwabelene ngaphezu kwezikweletu uma kwenzeka konke kudayiswa; kanye/noma

(b) ezingadayiswa, zenanwe, zidluliselwe kwabanye noma zikhululwe.

Ukusatshalaliswa kubanikazi ***kusho izinzuzo zezomnotho zesikhathi esizayo noma amasevisi angase abe khona asatshalaliswa kubo bonke noma abanye bababanikazi balo, njengembuyiselo kutshalozimali noma imbuyiselo yotshalozimali.***

Ibhizinisi lezomnotho ***lisho iqembu lamabhizinisi akha ibhizinisi elilawulayo kanye nebhizinisi elilawulwayo elilodwa noma ngaphezulu.***

Izinkokhelo zokushintshisana ***yilokho okwenziwayo lapho ibhizinisi lithola khona izimpahla noma amasevisi, noma linezikweletu ezicishiwe, futhi linikeza ngokuqondile inani elilinganayo ngokucishe kufane (ngokuyinhloko njengemali, izimpahla, amasevisi, noma ukusebenzisa izimpahla) ngokushintshanisa nelinye ibhizinisi.***

Izindleko ***ziwukuncipha kwezinzuzo zezomnotho noma amathuba esevisi ngesikhathi sombiko ngenxa yokuphuma kwemali noma ukusetshenziswa kwezimpahla noma ukuvela kwezikweletu eziphumela ekuncipheni kwezimpahla zizonke, ngaphandle kwalezo ezihlobene nezabelo zabanikazi.***

Okungenakwenzeka ***Ukusebenzisa imfuneko akunakwenzeka uma ibhizinisi ingenakuyisebenzisa ngemva kokwenza yonke imizamo enengqondo yokwenza kanjalo. Esikhathini esithile esandulele, akunakwenzeka ukusebenzisa ushintsho kunqubomgomo yokubalwa kwezimali uhlehle noma ukuhlehlela emuva wenze isitatimende esisha sokulungisa iphutha uma:***

(a) imithelela yokusetshenziswa kuhlehlwe noma yokulungisa okudlule ingenakunqunywa;

(b) ukusetshenziswa kuhlehlwe noma ukulungisa okudlule kudinga ukuqagela ngokuthi inhloso yabaphathi yayiyini ngaleso sikhathi;

noma

(c) ukusetshenziswa kuhlehlwe noma ukulungisa okudlule kudinga ukulinganisela okukhulu kwamanani futhi akunakwenzeka ukuhlukanisa ngendlela efanele ulwazi mayelana nalokho kulinganisela:

(i) olunikeza ubufakazi bezimo ezazikhona ngosuku okufanele kuqalwe ngalo ukuqaphela, ukulinganisa noma ukudalula lawo manani; futhi

(ii) bebuyotholakala uma izitatimende zezimali zaleso sikhathi esingaphambili zazigunyaziwe ukuthi zikhishwe kolunye ulwazi.

***Izikweletu** yizibopho esikhona manje sebhizinisi esivele ezehlakalweni ezidlule, ukukhokhelwa kwaso okulindeleke ukuthi silethe ukulahlekelwa kwebhizinisi yizisetshenziswa eziphethe izinzuzo zezomnotho noma amathuba amasevisi.*

***Abaphathi** bakhiwa yilabo bantu abanomthwalo wokuhlela, ukuqondisa nokulawula imisebenzi yebhizinisi, kubandakanye nalabo abanesibopho sokuphatha ibhizinisi ngokuvumelana nomthetho, ezimweni lapho kulindeleke ukuthi benze imisebenzi enjalo.*

***Ukweqiwa** kokuqukethwe noma ukungafakwa kahle kwezinto kuyinto ephathekayo uma, kukodwa noma kuhlangene, kungaba nomthelela ezinqumweni noma ekuhlaziyweni kwabasebenzisi ngesisekelo sezitatimende zezimali. Okuqukethwe kuncike ohlotsheni noma ebukhulwini bokweqiwe noma okungafakwanga kahle okwahlulelwa ngezimo ezizungezile. Uhlobo noma ubukhulu bolwazi, noma inhlanganisela yakho kokubili, ingaba yisici esinqumayo.*

***Izimpahla zizonke** ziyinzalo esilele yabanikazi ezimpahleni zebhizinisi ngemva kokukhishwa kwazo zonke izikweletu.*

***Okwenzekayo ngaphandle kokushintshanisa** yizinto ezenzekayo ezingekhona ukushintshanisa. Kokwenziwayo okungenakho ukushintshanisa, ibhizinisi lithola inani elivela kwelinye ibhizinisi ngaphandle kokunikeza ngokuqondile inani elilinganayo lokushintshanisa, noma linikeza elinye ibhizinisi inani ngaphandle kokuthola inani lokushintshanisa elicishe lilingane ngokuqondile.*

***Amanothi** aqukethe ulwazi olunezela kulokho okwethulwe esitatimendeni sesimo sesimali, isitatimende sokusetshenziswa kwezimali, isitatimende sezinguquko zezimpahla zizonke, izitatimende zemali etholakalayo nesitatimende sokuqhathanisa isabelo-zimali namanani angempela. Amanothi anikeza izincazelo ezichazayo noma ukuhlukaniswa kwezinto ezidaluliwe kulezo zitatimende kanye nolwazi ngalezo zinto ezingafaneleki ukufakwa kulezo zitatimende.*

***Usuku lokubika** lusho usuku lokugcina lwesikhathi sokubika oluqondene nesitatimende sezimali.*

***Inzuzo** ukungena konke kwezinzuzo zezomnotho noma amathuba esevisi*

ngesikhathi sombiko uma leyo mali engenayo iwumphumela wokwenyuka kwezimpahla zizonke, ngaphandle kokwenyuka okuhlobene neminikelo evela kubanikazi.

<u>Amazinga e-GRAP</u> ahlanganisa Amazinga, Izincazelo Neziqondiso ezikhishwa yi-Accounting Standards Board.

Imigomo echazwe kwamanye Amazinga e-GRAP isetshenziswa kuleli Zinga ngencazelo efanayo nakulawo maZinga.

Okuqukethwe

.06 Ukuhlaziya ukuthi ukweqiwa kwento noma ukungafakwa kwayo kahle kungaba nomthelela ezinqumweni zabasebenzisi, futhi kanjalo kube nohlonze, kudinga ukucatshangelwa kwezici zalabo basebenzisi. *UHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* luthi abasebenzisi kucatshangwa ukuthi banolwazi olufanele ngohulumeni, imisebenzi yakhe, ukubalwa kwezimali futhi bazimisele ukufunda lolo lwazi ngokuzimisela okufanele. Ngakho-ke, ukuhlaziya kufanele kucabangele ukuthi abasebenzisi abanalezi zimfanelo kungalindeleka ukuthi bathonywe ngezinga elifanele kangakanani uma benza izinqumo futhi bezihlaziya.

Amazinga e-GRAP

.07 Amazinga e-GRAP ahlanganisa Amazinga e-GRAP, Izincazelo Zamazinga e-GRAP kanye nanoma yiziphi Iziqondiso ezikhishwa yi-ASB. Iziqondiso zichaza ukusetshenziswa kwezimiso ezifakwe kula Mazinga kanye/noma Ezincazelweni zokwenziwe okuthile, izehlakalo noma izimo. Igunya leMihlahlandlela lifakwe kuMhlahlandlela ngamunye noma Eziqondweni ezikhishwa yiBhodi.

Inhloso yezitatimende zezimali

.08 Izitatimende zezimali ziwukuvezwa okuhleliwe kwesimo sezimali nokusetshenziswa kwezimali ebhizinisini. Umgomo wezitatimende zezimali ukuhlinzeka ulwazi mayelana nesimo sezimali, ukusetshenziswa kwezimali nemali etholakala ebhizinisini oluwusizo kubasebenzisi abahlukahlukene ekwenzeni nasekuhlaziyeni izinqumo mayelana nokusetshenziswa kwezisetshenziswa. Ngokukhethekile, umgomo wemibiko ejwayelekile yezimali emkhakheni kahulumeni kufanele kube ukunikeza ulwazi oluwusizo ekwenzeni izinqumo, nokubonisa ukuthi ibhizinisi linesibopho sokulandisa ngezisetshenziswa eliziphathisiwe ngokuthi:

(a) ihlinzeke ulwazi mayelana nemithombo nokusetshenziswa kwezisetshenziswa zezimali;

(b) ihlinzeke ulwazi mayelana nokuthi ibhizinisi liyikhokhela kanjani imisebenzi yalo futhi lihlangabezana kanjani nezimfuneko zalo zokusetshenziswa kwemali;

(c) ihlinzeke ulwazi oluwusizo ekuhlaziyeni ikhono lebhizinisi lokukhokhela imisebenzi yalo nokuhlangabezana nezikweletu nezibopho zalo;

(d) ihlenzeke ulwazi mayelana nesimo sezimali zebhizinisi nezinguquko kuso; futhi

(e) ihlinzeke ulwazi oluyindikimba oluwusizo ekuhlaziyeni ukusebenza kwebhizinisi ngokuvumelana nezindleko zesevisi, ukusebenza ngempumelelo nalokho okufinyelelwe.

.09 Izitatimende zezimali ezijwayelekile zingafeza nendima yokubikezela noma yokulindela okuseza, zihlinzeke ulwazi oluwusizo ekubikezeleni izinga lezisetshenziswa ezifunekho ukuze kuqhutshekwe nomsebenzi, izisetshenziswa ezingatholwa ngokuqhubeka komsebenzi, kanye nezingcuphe nokungaqiniseki okuhambisana nalokhu. Imibiko yezimali inganikeza abasebenzisi nolwazi:

(a) olubonisa ukuthi ingabe izisetshenziswa zitholwe futhi zasetshenziswa ngokuvumelana nesabelozimali esamukelwe ngokusemthethweni; futhi

(b) olubonisa ukuthi ingabe izisetshenziswa zitholwe futhi zisetshenziswa ngokuvumelana nezimfuneko zomthetho nezivumelwano, okubandakanya imikhawulo yezezimali enqunywe yiziphathimandla zomthetho ezifanele.

.10 Ukuze zifinyelele le migomo, izitatimende zezimali zihlinzeka ulwazi mayelana nokulandelayo kwebhizinisi:

(a) izimpahla;

(b) izikweletu;

(c) izimpahla zizonke;

(d) inzuzo;

(e) izindleko;

(f) olunye ushintsho lwezimpahla zizonke; kanye

(g) nemali etholakalayo.

Izingxenye zezitatimende zezimali

.11 Izitatimende zezimali eziphelele zihlanganisa:

(a) isitatimende sesimo sezimali;

(b) isitatimende sokusetshenziswa kwezimali;

(c) isitatimende sezinguquko ezimpahleni zizonke;

(d) isitatimende semali etholakalayo;

(e) ukuqhathanisa isabelozimali namanani angempela njengesitatimende sezimali esiseceleni noma njengohlu lwesabelozimali ezitatimendeni zezimali, uma ibhizinisi likhipha emphakathini isabelozimali salo esigunyaziwe;

(f) amanothi, akhiwa ukufingqwa kwezinqubomgomo ezibalulekile

zokubalwa kwezimali namanye amanothi achazayo; kanye

(g) ***nolwazi lokuqhathanisa isikhathi esidlule njengoba kuchazwe ezigabeni .44 no- .45.***

.12 Izinto ezibalwe esigabeni .11 zibizwa ngamagama ahlukahlukene. Isitatimende sesimo sezimali singabizwa nangokuthi i-balance sheet noma isitatimende sezimpahla nezikweletu. Isitatimende sokusetshenziswa kwemali singabizwa nangokuthi isitatimende sezinzuzo nezindleko, isitatimende semali engenayo, isitatimende sokusebenza, noma isitatimende senzuzo nokulahlekelwa. Amanothi asezitatimendeni zezimali angahlanganisa izinto ezibizwa ngokuthi "amashejuli", "izichibiyelo" noma "izichasiselo".

.13 Izitatimende zezimali zinikeza abasebenzisi ulwazi mayelana nezisetshenziswa zebhizinini nezibopho zalo ngosuku lokubika kanye nokugeleza kwezisetshenziswa phakathi kwezinsuku zokubika. Lolu lwazi luwusizo kubasebenzisi abahlaziya ikhono lebhizinisi lokuqhubeka lihlinzeka izimpahla namasevisi ngezinga elithile, kanye nezinga lezisetshenziswa ezidingekayo ezizokwabelwa ibhizinisi esikhathini esizayo ukuze likwazi ukuqhubeka lifinyelela izibopho zalo zamasevisi.

.14 Amabhizinisi ngokuvamile angaphansi kwemikhawulo yesabelozimali esiyizabelo noma ukugunyazwa kwebhajethi (noma okulingana nayo), egunyazwa ngomthetho, ngesabelozimali noma ngegunya elifanayo. Izitatimende zezimali ezijwayelekile zamabhizinisi kufanele zinikeze ulwazi lokuthi ingabe izisetshenziswa zitholwe futhi zasetshenziswa ngokuvumelana nesabelozimali esamukelwe ngokusemthethweni. Amabhizinisi akhiphela emphakathini izabelozimali zawo ezigunyaziwe kufanele ahambisane nezimfuneko zeZinga le-GRAP mayelana *Nokwethulwa Kolwazi Lwesabelozimali Ezitatimendeni Zezimali*. Kwamanye amabhizinisi, lapho izitatimende zezimali nesabelozimali kusesisekelweni esifanayo sokubalwa, leli Zinga likhuthaza ukufakwa kwezitatimende zezimali zokuqhathanisa namanani esabelozimali esikhathini sombiko. Ukubika ngokwesabelozimali kula mabhizinisi kungethulwa ngezindlela ezihlukahlukene, kubandakanye:

(a) ukusebenzisa amakholamu ezitatimendeni zezimali, kube namakholamu amanani esabelozimali kanye namanani angempela asetshenzisiwe. Ikholamu ebonisa wonke umehluko kubhajethi noma isabelozimali nayo ingafakwa, ukuze umbiko uphelele; kanye

(b) nokudalula ukuthi amanani esabelozimali aweqiwanga. Uma noma yiliphi inani lebhajethi noma lesabelozimali leqiwe, noma kunezindleko ezitholwe ngaphandle kwesabelozimali noma olunye uhlobo lwesigunyazo, khona-ke imininingwane ingadalulwa ngombhalo ongezansi ekhasini kuqondane nento eshiwoyo ezitatimendeni zezimali.

.15 Amabhizinisi ayakhuthazwa, noma kungase kufunwe umthetho, izimiso noma amadokhumenti afanayo achazwe emthethweni noma ezimisweni, ukuthi ethule ulwazi oluthe xaxa lokusiza abasebenzisi bahlaziye ukusebenza kwebhizinisi, nokuphatha kwalo izimpahla, kanye nokwenza nokuhlaziya izinqumo mayelana nokwabiwa kwezisetshenziswa. Lolu lwazi oluthe xaxa lungahlanganisa

imininingwane mayelana nokutholwe kanye nokukhishwe yibhizinisi ngezinkomba zokwenziwe, izitatimende zomsebenzi wamasevisi, ukuhlaziywa kwezinhlelo neminye imibiko yabaphathi mayelana nokufinyelelwe yibhizinisi phakathi nesikhathi sombiko.

.16 Amabhizinisi angakhuthazwa futhi, noma uma kufunwa umthetho, izimiso noma amadokhumenti afanayo achazwe emthethweni noma ezimisweni, ukuthi adalule ulwazi mayelana nokuhambisana nomthetho, izimiso noma ezinye izimiso ezivela ngaphandle. Uma ulwazi mayelana nokuhambisana nomthetho lungafakwanga ezitatimendeni zezimali, kungaba usizo ukuba nenothi elikhuluma nganoma yimaphi amadokhumenti afaka lolo lwazi. Ulwazi lokungahambisani nomthetho cishe luyafaneleka ekuqiniseni isibopho sokulandisa futhi lungase luthinte ukuhlaziya komsebenzisi ukusebenza kwebhizinisi nokuqhutshwa kwemisebenzi esikhathini esizayo. Lungaba nomthelela nasezinqumweni eziphathelene nezisetshenziswa okufanele zabelwe ibhizinisi esikhathini esizayo.

Konke okucatshangelwayo

Ukwethulwa ngendlela efanele nokuhambisana naMazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

.17 Izitatimende zezimali kufanele zisethule kahle isimo sezimali, ukusetshenziswa kwemali kanye nemali etholakalayo ebhizinisini. Ukwethulwa ngendlela efanele kudinga ukwethulwa ngokwethembeka kwemithelela yokwenziwe, ezinye izehlakalo nezimo ngokuvumelana nezincazelo nemibandela yokuqashelwa yezimpahla, izikweletu, inzuzo nezindleko ezichazwe oHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali. Ukusetshenziswa kwamaZinga e-GRAP nokudalulwa okuthe xaxa uma kudingeka, kucatshangwa ukuthi kuholela ekubeni nezitatimende zezimali ezethula imibiko ngendlela efanele.

.18 Ibhizinisi elinezitatimende zezimali ezihambisana namaZinga e-GRAP lizokusho ngokungananazi kumanothi ukuthi lihambisana nemithetho enjalo. Izitatimende zezimali akufanele zichazwe njengezihambisana namaZinga e-GRAP ngaphandle uma zivumelana nazo zonke izimfuneko Zamazinga e-GRAP.

.19 Cishe kuzo zonke izimo, ukwethulwa okufanele kufinyelelwa ngokuhambisana Namazinga e-GRAP athintekayo. Ukwethulwa okufanele kudinga nokuthi ibhizinisi:

(a) ukuthi kukhethwe futhi kusetshenziswe izinqubomgomo zokubalwa kwezimali ngokuvumelana nezimfuneko zeZinga le-GRAP eliphathelene *Nezinqubomgomo Zokubalwa Kwezimali, Izinguquko Ezilinganiswe Zokubala Izimali Namaphutha*, ezinikeza uchungechunge lwemihlahlandlela enegunya ecatshangelwa abaphathi uma lingekho Izinga elisebenza ngokukhethekile odabeni oluthile;

(b) ukwethula ulwazi, kubandakanye nezinqubomgomo zokubalwa kwezimali, ngendlela enikeza ulwazi olufanele, olunokwethenjelwa, oluqhathanisekayo noluqondakalayo; futhi

(c) ihlinzeke okunye ukudalula uma ukuhambisana nezimfuneko ezithile Zamazinga e-GRAP kunganele ukusiza abasebenzisi baqonde umthelela wokwenziwe okuthile, izehlakalo ezithile nezimo esimweni sezimali senkampani nokusetshenziswa kwemali kuyo.

.20 ***Izinqubomgomo ezingafanele zokubala imali azilungiswa ngokudalulwa kwezinqubomgomo zokubalwa kwezimali ezisetshenzisiwe, noma ngamanothi noma ngokuqukethwe okuchazayo.***

.21 ***Ezimweni ezingavamile neze lapho abaphathi bephetha khona ngokuthi ukuhambisana nemfuneko ethile yeZinga le-GRAP kuyodukisa kuze kungqubuzane nomgomo wezitatimende zezimali osoHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali, ibhizinisi lizochezuka kuleyo mfuneko ngendlela echazwe esigabeni .22 uma uhlaka lwemithetho ludinga ukuba lichezuke.***

.22 ***Uma ibhizinisi lichezuka emfunekweni yeZinga le-GRAP _ngokuvumelana nesigaba .21, lizodalula:***

(a) ukuthi abaphathi baphethe ngokuthi izitatimende zezimali zethulwe ngendlela efanele ngokwesimo sezimali sebhizinisi, ukusetshenziswa kwezimali nemali etholakalayo;

(b) ukuthi lihambisane Namazinga e-GRAP afanele, ngaphandle kokuthi lichezukile emfunekweni ethile ukuze likwazi ukwethula umbiko ofanele;

(c) isihloko seZinga le-GRAP ibhizinisi elichezuke kulo, uhlobo lokuchezuka, kanye nokuziphatha okudingwa yiZinga le-GRAP, isizathu sokuthi kungani ukuziphatha okunjalo bekuyodukisa kakhulu ezimweni lapho bekuyongqubuzana khona nomgomo wezitatimende zezimali osoHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali, kanye nokuziphatha okusetshenzisiwe; futhi

(d) esikhathini ngasinye esethuliwe, umthelela ongokwezimali wokuchezuka kwesici ngasinye ezitatimendeni zezimali ebesiyobikwa ngokuvumelana naleyo mfuneko.

.23 ***Uma ibhizinisi lichecuke emfunekweni yeZinga le-GRAP esikhathini esingaphambili, futhi lokho kuchezuka kuthinta amanani abhalwe ezitatimendeni zezimali esikhathi samanje, liyokwenza ukudalula okuchazwe esigabeni .22(c) no-(d).***

.24 Isigaba .23 sisebenza, ngokwesibonelo, uma ibhizinisi lichecukile esikhathini esingaphambili emfunekweni yeZinga le-GRAP uma kulinganiswa izimpahla kanye nezikweletu futhi lokho kuchezuka kuthinta ukulinganiswa kwezinguquko

ezimpahleni nasezikweletini eziqashelwe ezitatimendeni zezimali zesikhathi samanje.

.25 Ngenjongo yezigaba .21 kuya ku- .24, isici solwazi besiyongqubuzana nomgomo wezitatimende zezimali uma singakuvezi ngokwethembeka okwenziwe, ezinye izehlakalo nezimo esithi siyazimelela noma okulindeleke ngokufanele ukuthi lizimelele, futhi ngenxa yalokho, cishe besiyothola izinqumo ezenziwa abasebenzisi bezitatimende zezimali. Uma kuhlaziywa ukuthi ukuhambisana nemfuneko ethile yeZinga le-GRAP kuyodukisa yini kuze kungqubuzane nomgomo wezitatimende zezimali *osoHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*, abaphathi bacabangela:

(a) ukuthi kungani umgomo wezitatimende zezimali ungafinyelelwanga ezimweni ezithile; nokuthi

(b) izimo zebhizinisi zihluke kanjani kwezamanye amabhizinisi ahambisana naleyo mfuneko. Uma amanye amabhizinisi asezimweni ezifanayo ehambisana nemfuneko, kunombono onesiqinisekiso sokuthi ukuhambisana kwebhizinisi nemfuneko bekungeke kudukise kakhulu kuze kungqubuzana nomgomo wezitatimende zezimali *osoHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

.26 Ukuchezuka ezimfunekweni zeZinga le-GRAP ukuze kuhanjiswane nezimfuneko zokubika zomhetho noma zezimiso akukhona ukuchezuka okungqubuzana nomgomo wezitatimende zezimali ochazwe esigabeni .21 zaleli Zinga. Uma ukuchezuka okunjalo kuyinto ephathekayo ibhizinisi alinakusho ukuthi lihambisana Namazinga e-GRAP.

Umsebenzi oqhubekayo

.27 Uma belungiselela izitatimende zezimali, abaphathi bazokwenza ukuhlaziya kwekhono lebhizinisi lokuqhubeka njengomsebenzi oqhubekayo. Izitatimende zezimali zizolungiselelwa ngokuqhubekayo ngaphandle uma kunenhloso yokudla ibhizinisi noma ukumisa umsebenzi, noma uma kungekho okunye okuwusizo okungenziwa ngaphandle kwalokho. Uma abaphathi bazi, lapho benza ukuhlaziya, ngokungaqiniseki kokuqukethwe okuhlobene nezehlakalo noma izmo ezingadala ukungabaza okukhulu ngekhono lebhizinisi lokuqhubeka njengomsebenzi oqhubekayo, lokho kungaqiniseki kufanele kudalulwe. Uma izitatimende zezimali zingalungiselelwanga ngokuqhubekayo, lelo qiniso liyodalulwa, kanye nesisekelo sokulungiselelwa kwezitatimende zezimali nesizathu sokuthi kungani ibhizinisi lingeke libhekwe njengomsebenzi oqhubekayo.

.28 Izitatimende zezimali ngokuvamile zilungiselelwe kucatshangwa ukuthi ibhizinisi liwumsebenzi oqhubekayo futhi lizoqhubeka lisebenza noma ngendlela ethile eshintshiwe, ngokwesibonelo, ngokuhlangana nelinye, futhi lifinyelele izibopho zalo zomthetho esikhathini esiseduze esizayo. Uma behlaziya ukuthi ingabe abakucabangayo ngomsebenzi oqhubekayo kuyafaneleka yini abaphathi

bacaangela lonke ulwazi olutholakalayo mayelana nesikhathi esizayo, oluhlanganisa, kodwa olungagcini nje, ezinyangeni eziyishumi nambili kusukela ngosuku lokubika.

.29 Izinga lokucatshangelwa lincike emaqinisweni esimo ngasinye, futhi ukuhlaziywa kokucabangela umsebenzi oqhubekayo akuncikile ekuhlolweni kokushona ngezimali okuvame ukusetshenziswa emabhizinisini. Kungase kube nezimo lapho ukuhlolwa okuvamile kokudliwa komsebenzi oqhubekayo nokushona ngezimali kubonakala kuyinto engeyinhle, kodwa ezinye izici zibonisa ukuthi noma kunjalo ibhizinisi lisewumsebenzi oqhubekayo. Ngokwesibonelo:

(a) uma kuhlaziywa ukuthi ingabe ibhizinisi liwumsebenzi oqhubekayo, amandla ezinhlawulo noma izintela angase asize amanye amabhizinisi ukuthi abhekwe njengomsebenzi oqhubekayo ngisho noma esebenza isikhathi eside engenayo impahla; futhi

(b) ebhizinisini ngalinye, ukuhlaziywa kwesitatimende sesimo salo sezimali ngosuku lokubika kubonisa ukuthi ukuphetha ngokuthi liwumsebenzi oqhubekayo akufanele. Nokho, kungase kube nezivumelwano zoxhaso lweminyaka eminingi, noma amanye amalungiselelo, akhona azoqinisekisa ukuthi ibhizinisi liyaqhubeka lisebenza.

.30 Ukunquma ukuthi ukuphetha ngokuthi kuyafaneleka ukuthi ibhizinisi liwumsebenzi oqhubekayo kuthinta ibhizinisi ngalinye esikhundleni sikahulumeni uwonke. Kumabhizinisi ngamanye, lapho kuhlaziywa ukuthi isisekelo somsebenzi oqhubekayo sifanele yini, abaphathi kungase kudingeke bacabangele izici ezinhlobonhlobo eziphathelene nomsebenzi wamanje nalokho abakulindele, isimo sezomnotho sesikhathi esifushane nesimaphakathi ibhizinisi elisebenza kuso, ukushintshwa kwamayunithi okuhlelwa angase abe khona namenyezelwe, izilinganiso zenzuzo noma amathuba okuxhaswa uhulumeni ngokuqhubekayo, kanye nezisetshenziswa ezingase zitholakale zemali ngaphambi kokuthi kufaneleke ukuphetha ngokuthi ukubheka ibhizinisi njengomsebenzi oqhubekayo kuyafaneleka.

Isisekelo senzalo eqongelelekayo sokubalwa kwezimali

.31 Ibhizinisi kufanele lilungiselele izitatimende zalo zezimali, ngaphandle kolwazi lwemali etholakalayo, lisebenzisa isisekelo senzalo eqongelelekayo sokubalwa kwezimali.

.32 Uma kusetshenziswa isisekelo senzalo eqongelelekayo, izinto ziqashelwa njengezimpahla, izikweletu, izimpahla zizonke, inzuzo nezindleko (izingxenye zezitatimende zezimali) uma zivumelana nezincazelo nemibandela yokuqashelwa kwalezo zinto *oHlakeni Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Ukungaguquguquki kokwethulwa

.33 ***Ukwethulwa nokuhlukaniswa kwezinto ezitatimendeni zezimali kufanele kulondolozwe kusukela esikhathini esithile kuya kwesilandelayo ngaphandle uma:***

(a) kusobala, ngemva koshintsho olukhulu emisebenzini yebhizinisi noma ukubuyekezwa kwezitatimende zalo zezimali, ukuthi okunye ukwethulwa noma ukuhlukaniswa kuyafaneleka ngoba kubheka imibandela yokukhethwa nokusetshenziswa kwezinqubomgomo zokubalwa kwezimali Ezingeni le-GRAP mayelana Nezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Zokubalwa Kwezimali Namaphutha; noma

(b) iZinga le-GRAP lifuna kwenziwe ushintsho ekwethulweni kombiko.

.34 Ukutholwa noma ukukhishwa kwento enkulu, noma ukubuyekezwa kokwethulwa kwezitatimende zezimali, kungase kubonise ukuthi izitatimende zezimali zidinga ukwethulwa ngendlela ehlukile. Ngokwesibonelo, ibhizinisi lingase liyeke ibhange lokulondoloza elimelela elinye lamabhizinisi alo alawulayo amakhulu futhi ibhizinisi lezomnotho elisele lenza ngokuyinhloko amasevisi okuphatha nokweluleka ngezinqubomgomo. Kulesi simo, ukwethulwa kwezitatimende zezimali kusekelwa emisebenzini eyinhloko yebhizinisi lezomnotho ngoba isikhungo sezimali cishe ngeke sifaneleke ebhizinisini elisha lezomnotho.

.35 Ibhizinisi lishintsha ukwethulwa kwemibiko yalo yezimali kuphela uma umbiko oshintshiwe unikeza ulwazi olunokwethenjelwa futhi uqondene nabasebenzisi bezitatimende zezimali nokuhlelwa okubuyekeziwe cishe kuzoqhubeka, ukuze ukuqhathaniseka kungaphazanyiswa. Uma kwenziwa izinguquko ezinjalo ekwethulweni kombiko, ibhizinisi lihlela kabusha ulwazi lwalo lokuqhathanisa ngokuvumelana nezigaba .49 no- .50.

Okuqukethwe nokuhlanganiswayo

.36 ***Isigaba ngasinye esiphathekayo zezinto ezifanayo sizokwethulwa ngokuhlukile ezitatimendeni zezimali. Izinto ezingafani ngokohlobo noma ngokusebenza zizokwethulwa ngokuhlukile ngaphandle uma zingenalo uhlonze.***

.37 Izitatimende zezimali zivela ngokucubungulwa kwamanani amakhulu ezinto ezenziwe noma ezinye izehlakalo ezihlanganiswe ngezigaba ngokuvumelana nohlobo lwazo noma umsebenzi. Isigaba sokugcina sokucubungula ukuhlanganiswa nokuhlukwaniswa kokwethulwa kolwazi olufingqiwe nokuhlukaniswe ngezigaba olwakha izinto ezichazwa esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwezimali, isitatimende sezinguquko ezimpahleni zizonke nesitatimende semali etholakalayo, noma kumanothi. Uma into efakiwe ingenalo uhlonze ngokwayo, ihlanganiswa nezinye izinto uma kubhekwa lezo zitatimende noma amanothi. Into engenalo uhlonze ngokwanele ukuthi ingethulwa ngokuhlukile kulezo zitatimende ingase ibe nohlonze ngokwanele ukuthi ithulwe ngokuhlukile kumanothi.

.38 Ukusebenzisa umqondo wohlonze lwento kusho ukuthi imfuneko yokudalula ekhethekile eZingeni le-GRAP akudingeki ukuthi kufezwe uma ulwazi lungenalo uhlonze.

Ukulinganisa

*.**39 Izimpahla nezikweletu, inzuzo nezindleko, ngeke kusonjululwe ngaphandle uma kufuneka noma kuvunyelwe yiZinga le-GRAP.***

.40 Kubalulekile ukuthi izimpahla nezikweletu, nenzuzo nezindlko, zibikwe ngokuhlukile. Ukusonjululwa esitatimendeni sokusetshenziswa kwezimali noma esitatimendeni sesimo sezimali, ngaphandle uma ukusonjululwa kuveza okuqukethwe okwenziwe noma esinye isehlakalo, kuphazamisa ikhono labasebenzisi lokuqonda okwenziwe, ezinye izehlakalo kanye nezimo ezenzekile nokuhlaziya imali ezotholakala ebhizinisini esikhathini esizayo. Ngokwesibonelo, ukulinganisa izimpahla zizonke ngokwamanani, izilinganiso zokuvalwa kwezinhlu nokuvunyelwa kwezikweletu ezingabazisayo zezinto ezitholiwe, akukhona ukusombulula.

.41 Izinga le-GRAP mayelana ne*Mali Engenayo Evela Ezinkokhelweni Zokushintshisana* kuchaza inzuzo futhi kudinga ukuthi kulinganiswe ngenani elifanele lokucabangela okutholiwe noma okutholakalayo, kucatshangelwa inani lanoma yiziphi izaphulelo nembuyiselo evunyelwe yibhizinisi. Phakathi nemisebenzi yalo evamile, ibhizinisi lenza ezinye izinto ezingayifaki inzuzo kodwa ezinomthelela othile emisebenzini efaka inzuzo. Imiphumela yezinto ezinjalo ezenziwe yethulwa ngokuhlanganisa noma iyiphi inzuzo nezindleko ezihlobene ezivela kokwenziwe okufanayo, uma lokhu kwethulwa kombiko kubonisa okuqukethwe yilokho okwenziwe noma esinye isehlakalo. Ngokwesibonelo:

(a) izinzuzo nokulahlekelwa ekukhishweni kwezimpahla ezingezona ezamanje, kuhlanganise utshalo-zimali nezimpahla zokusebenza, zibikwa ngokuthi kukhishwe enzuzweni yokukhishiwe inani lempahla nezindleko zokudayisa ezihlobene; futhi

(b) izindleko ezihlobene nombandela oqashelwa ngokuvumelana Nezinga le-GRAP *Ezintweni Ezitholakalayo, Izikweletu Ezikhona Nezimpahla Ezikhona* futhi ezinxeshezelwe ngaphandle kwesivumelwano nomuntu wesithathu (ngokwesibonelo, isivumelwano sewaranti somhlinzeki wempahla) kungase kuhlanganiswe kuqhathaniswe nembuyiselo ehlobene.

.42 Ngaphezu kwalokho, izinzuzo nokulahlekelwa okuvela eqenjini lokwenziwe okufanayo zibizwa njengesamba, ngokwesibonelo, enzuzweni nokulahlekelwa kokushintshanisa kanye nezinzuzo nokulahlekelwa okuvela emathuluzini angokwezimali okugcinelwe ukuhweba. Kodwa-ke, izinzuzo nokulahlekelwa okkunjalo kubikwa ngokuhlukile uma kunohlonze.

.43 Ukusonjululwa kwezinkinga zemali etholakalayo kusingathwa eZingeni le-

GRAP eliphathelene *neZitatimende Zemali Etholakalayo*.

Ulwazi lokuqhathanisa

Ulwazi oluyisisekelo lokuqhathanisa

.44 ***Ngaphandle uma Izinga le-GRAP likuvumela noma lifunda okuhlukile, ulwazi lokuqhathanisa luzokwethulwa mayelana nesikhathi esidlule ngawo wonke amanani abikwa ezitatimendeni zezimali. Ulwazi lokuqhathanisa luzofakwa olwazini oluningilizayo noluchazayo uma ludingeka ukuze kuqondakale izitatimende zezimali zesikhathi samanje.***

.45 ***Ibhizinisi lizokwethula, okungenani, izitatimende ezimbili sezimo sezimali, izitatimende ezimbili zokusetshenziswa kwemali, izitatimende ezimbili zemali etholakalayo nezitatimende ezimbili zokushintsha kwempahla iyonke, kanye namanothi ahlobene nazo.***

.46 Kwezinye izimo, ulwazi oluningilizayo oluhlinzekwa ezitatimendeni zezimali zesikhathi esidlule luyaqhubeka lusebenza esikhathini samanje. Ngokwesibonelo, imininingwane yengxabano yezomthetho, umphumela wayo ongaqinisekile ekupheleni kwesikhathi esidlule futhi esazoxazululwa, idalulwa embikweni wamanje. Abasebenzisi bangase bazuze ngokudalulwa kolwazi lokuthi kwakukhona ukungaqiniseki ekupheleni kwesikhathi esidlule, kanye nangezinyathelo ezithathiwe phakathi naleso sikhathi ukusombulula lokho kungaqiniseki.

Ulwazi olwengeziwe lokuqhathanisa

.47 Ibhizinisi lingase lethule ulazi lokuqhathanisa lokunezela ezitatimendeni zezimali zokuqhathanisa ezifunwa Amazinga e-GRAP, uma nje lolo lwazi lulungiselelwe ngokuvumelana Namazinga e-GRAP. Lolu lwazi lokuqhathanisa lungaqukatha isitatimende esisodwa noma ngaphezulu okukhulunywa ngaso esigabeni .11, kodwa akudingeki ukuthi zihlanganise lonke iqoqo lezitatimende zezimali. Uma kunjalo, ibhizinisi lizokwethula ulwazi oluhlobene kumanothi kulezo zitatimende ezengeziwe.

.48 Ngokwesibonelo, ibhizinisi lingase lethule isitatimende sesithathu sokusetshenziswa kwezimali (kanjalo lethule umbiko wesikhathi samanje, umbiko odlule nomunye umbiko wesikhathi sokuqhathanisa). Kodwa-ke, ibhizinisi akudingeki ukuthi lethule isitatimende sesithathu sesimo sezimali, isitatimende sesithathu semali etholakalayo noma isitatimende sesithathu sezinguquko ezimpahleni zizonke (okuwukuthi, ezinye izitatimende zezimali zokuqhathanisa). Ibhizinisi kufanele lethule, kumanothi ezitatimende zezimali, ulwazi lokuqhathanisa oluhlobene naleso sitatimende esengeziwe sokusetshenziswa kwezimali.

.49 ***Uma ukwethulwa noma ukuhlukaniswa kwezinto ezitatimendeni zezimali kuchibiyelwa, amanani okuqhathanisa azofakwa ezigabeni ezintsha, ngaphandle uma kungenandlela yokuhlukanisa ngezigaba ezintsha. Uma***

amanani okuqhathanisa efakwa ezigabeni ezintsha, ibhizinisi lizodalula (kuhlanganise nokwenzeke ekuqaleni kwesikhathi esidlule):

(a) uhlobo lwezigaba ezintsha;

(b) inani lento ngayinye noma isigaba sezinto ezifakwa ezigabeni ezintsha

(c) isizathu sokufakwa ezigabeni ezintsha.

.50 Uma kungenandlela yokufaka amanani okuqhathanisa ezigabeni ezintsha, ibhizinisi lizodalula:

(a) isizathu sokungawafaki ezigabeni ezintsha lawo manani; kanye

(b) nohlobo lokulungisa obekuyokwenziwa uma lawo manani ebefakwe ezigabeni ezintsha.

.51 Ukuthuthukisa olwazini lokuqhathanisa izikhathi zokubika kusiza abasebenzisi ekwenzeni nasekuhlaziyeni izinqumo, ikakhulukazi ngokuvumela ukuhlaziywa kokhamba kolwazi lwezimali ngezinjongo zokubikezela. Ezimweni ezithile akunakwenzeka ukufaka ezigabeni ezintsha ulwazi lokuqhathanisa lwesikhathi esithile esidlule ukuze kufinyelelwe indlela yokuqhathanisa nesikhathi samanje. Ngokwesibonelo, ulwazi kungenzeka aluqongelelwanga ezikhathini ezidlule ngendlela evumela ukufakwa ezigabeni ezintsha, futhi kungase kungabi nendlela yokuvuselela lolo lwazi.

.52 Izinga le-GRAP mayelana *Nezinqubomgomo Zokubalwa Kwemali, Izinguquko Zezilinganiso Zokubalwa Kwemali Namaphutha* lisingatha izinguquko zolwazi lokuqhathanisa oludingekayo uma ibhizinisi lishintsha inqubomgomo yokubalwa kwezimali noma lilungisa iphutha.

Ukwakheka nokuqukethwe

Isingeniso

.53 Leli Zinga lifuna ukudalulwa okuthile esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwemali nesitatimende sokushintsha kwezimpahla zizonke futhi lidinga ukudalulwa kwezinye izinto ezifanele ezikulezo zitatimende noma kumanothi. Izinga le-GRAP mayelana *neZitatimende Zemali Etholakalayo* libeka izimfuneko zokwethulwa kwesitatimende semali etholakalayo.

.54 Ngezinye izikhathi leli Zinga lisebenzisa inkulumo ethi 'ukudalula' ngomqondo obanzi, ohlanganisa izinto ezethulwa esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwezimali nesitatimende semali etholakalayo kanye nakumanothi. Ukudalula kuyafuneka futhi nakwamanye Amazinga e-GRAP. Ngaphandle uma kushiwo okuhlukile kwenye indawo kuleli Zinga le-GRAP noma kwelinye Izinga le-GRAP, ukudalula okunjalo kwenziwe esitatimendeni sesimo sezimali, esitatimendeni sokusetshenziswa kwezimali nasesitatimendeni semali etholakalayo (kuye ngokuthi ikuphi okufanele), noma

kumanothi.

Ukuhlukaniswa kwezitatimende zezimali

.55 ***Izitatimende zezimali kufanele ziphawulwe ngokucacile futhi zihlukaniswe kolunye ulwazi olukudokhumenti efanayo eshicilelwe.***

.56 Amazinga e-GRAP asebenza ezitatimendeni zezimali kuphela, hhayi kolunye ulazi olwethulwa embikweni waminyaka yonke noma kwenye idokhumenti. Ngakho-ke, kubalulekile ukuthi abasebenzisi bakwazi ukuhlukanisa ulwazi olwethulwa kusetshenziswa Amazinga e-GRAP kolunye ulwazi olungaba usizo kubasebenzisi kodwa olungesona isidingo salezo zimfuneko.

.57 ***Ingxenye ngayinye yezitatimende zezimali kufanele iphawulwe ngokucacile. Ngaphezu kwalokho, ulwazi olulandelayo luzoboniswa ngokugqamile, futhi luphindwe uma kudingeka ukuze ulwazi olwethulwayo luqondwe ngendlela efanayo:***

(a) igama lebhizinisi elibikayo noma enye indlela yokuveza igama nanoma iluphi ushintsho kulolo lwazi oluvela osukwini lombiko odlule;

(b) ukuthi izitatimende zezimali zihlanganisa ibhizinisi ngokwalo noma ibhizinisi lezomnotho;

(c) usuku lombiko noma isikhathi esihlanganiswe ezitatimendeni zezimali, kuye ngkuthi ikuphi okufanele njengengxenye yezitatimende zezimali;

(d) imali esetshenziswe embikweni, njengoba ichazwe Ezingeni le-GRAP Lemithelela Yoshintsho Emazingeni Okushintshanisa Imali; kanye

(e) nezinga lezibalo ezisetshenzisiwe ekwethuleni amanani ezitatimendeni zezimali.

.58 Izimfuneko ezisesigabeni .57 ngokuvamile zifinyelelwa ngokwethula izihlokwana zamakhasi nezihloko zamakholamu ezifushanisiwe ekhasini ngalinye lezitatimende zezimali. Kudingeka ukwahluleka ekunqumeni indlela engcono kakhulu yokwethula ulwazi olunjalo. Ngokwesibonelo, uma izitatimende zezimali zethulwa ngemishini, amakhasi ahlukile awasetshenziswa ngaso sonke isikhathi; izinto ezingenhla zibe zezethulwa njalo ukuqinisekisa ukuthi ukuqondwa okufanele kolwazi kuyafakwa ezitatimendeni zezimali.

.59 Izitatimende zezimali ngokuvamile zenziwa ziqondakale kangcono ngokwethula ulwazi ngezinkulungwane noma ngezigidi zemali esetshenziswayo. Lokhu kwamukelekile uma nje izinga lokufingqa izinombolo embikweni lidalulwa futhi ulwazi olunohlonze lungeqiwanga.

Isikhathi sokubika

.60 ***Izitatimende zezimali zizokwethulwa okungenani minyaka yonke. Uma***

usuku lokubika lwebhizinisi lushintsha futhi kwethulwa izitatimende zezimali zaminyaka yonke ezihlanganisa isikhathi esijana noma esifushane kunonyaka owodwa, ngaphezu kwesikhathi esihlanganiswa yizitatimende zezimali, ibhizinisi lizodalula:

(a) isizathu sokusebenzisa isikhathi esijana noma esifushane; kanye

(b) neqiniso lokuthi amanani okuqhathanisa ezitatimendeni ezithile njengesitatimende sokusetshenziswa kwezimali, izinguquko ezimpahleni zizonke, imali etholakalayo namanothi ahlobene awaqhathaniseki ngokuphelele.

.61 Ngokuvamile, izitatimende zezimali zilungiswa njalo ukuthi zihlanganise isikhathi esiwunyaka owodwa.

Isitatimende sesimo sezimali

Umehluko wamanje/okungewona owamanje

.62 Ibhizinisi lizokwethula izimpahla zamanje nezingezona ezamanje, kanye nezikweletu zamanje nezingezona ezamanje, kanye nezigaba ezihlukene esitatimendeni salo sesimo sezimali ngokuvumelana nezigaba .68 kuya ku- .78 ngaphandle uma ukwethulwa kombiko okusekelwe kokwenzekayo kunikeza ulwazi oluthembekile nolufanele. Uma lokho kusetshenziswa, zonke izimpahla nezikweletu zizokwethulwa kabanzi ngokulandelana kokwenzeka kwazo.

.63 Kungakhathaliseki ukuthi iyiphi indlela yokwethula umbiko esetshenziswayo, empahleni ngayinye nesikweletu esihlanganisa amanani okulinele ukuthi atholwe noma akhokhwe (a) kungakedluli izinyanga ezingaphezu kweshumi nambili ngemva kosuku lombiko; futhi (b) kungakedluli izinyanga ezingaphezu kweshumi nambili ngemva kosuku lombiko, ibhizinisi lizodalula inani okulindelwe ukuthi litholwe noma likhokhwe ngemva kwezinyanga ezingaphezu kweshumi nambili.

.64 Uma ibhizinisi lihlanzeka izimpahla noma amasevisi phakathi nomjikelezo womsebenzi ocacile, ukuhlukaniswa kwezigaba kwezimpahla zamanje nezingezona ezamandle nezikweletu esitatimendeni sesimo sezimali kunikeza ulwazi oluwusizo lokuhlukanisa izimpahla zizonke eziqhubeka zisebenza njengemali yebhizinisi kulezo ezifakwa emisebenzini yebhizinisi yesikhathi eside. Kuqhakambisa nezimpahla okulindeleke ukuthi zitholwe phakathi nomjikelezo wokusebenza wamanje, kanye nezikweletu okufanele zikhokhwe phakathi nesikhathi esifanayo.

.65 Kwamanye amabhizinisi, njengezikhungo zezimali, ukwethulwa kwezimpahla nezikweletu ngamanani akhulayo noma anciphayo okusebenza kunikeza ulwazi olunokwethenjelwa futhi kuvumelana nokwethulwa kwamanje/okungekhona okwamanje kombiko ngoba ibhizinisi alihlinzeki izimahla noma amasevisi phakathi nomjikelezo wokusebenza ocacile.

.66 Ngokusebenzisa isigaba .62, ibhizinisi livunyelwe ukwethula ezinye zezimpahla zalo nezikweletu lisebenzisa ukuhlukanisa kwamanje/okungekhona okwamanje nokunye ngokohlelo lokusebenza uma linikeza ulwazi olunokwethenjelwa nolufanele. Isidingo sesisekelo esixubile sokwethula umbiko singase siphakame uma ibhizinisi linemisebenzi enhlobonhlobo.

.67 Ulwazi mayelana nezinsuku okulindeleke ngaso ukuthola izimpahla nezikweletu luwusizo ekuhlaziyeni ukusebenza kanye nokuwa ngokwezimali kwebhizinisi. Izinga le-GRAP mayelana *Namathuluzi Ezezimali* kudinga ukudalulwa kwezinsuku zokuvuthwa kwezimpahla zezimali nezikweletu zezimali. Izimpahla zezimali zihlanganisa izinto ezitholwe phakathi nokusebenza okuvamile nokunye okutholiwe, kanti izikweletu zezimali zihlanganisa izinto ezikhokhwe phakathi nokusebenza okuvamile nezinye izinto ezikhokhelwayo. Ulwazi oluphathelene nosuku okuindelwe ukuthi kutholwe futhi kukhokhwe izimpahla nezikweletu ezingeyona imali njengezinhlu zezinto nezinto ezitholwayo nalo luwusizo, kungakhathaliseki ukuthi izimpahla nezikweletu zichazwa njengezamanje nezingezona ezamanje. Ngokwesibonelo, ibhizinisi lidalula inani lezinhlu zezimpahla okulindeleke ukuthi lizithole izinyanga ezingaphezu kweshumi nambili ngemva kosuku lombiko.

Izimpahla zamanje

.68 Impahla izohlukaniswa njengeyamanje uma yanelisa imibandela elandelayo:

(a) kulindeleke ukuthi iqashelwe, noma igcinelwa ukuthengiswa noma ukusetsenziswa, emjikelezweni ovamile wokusebenza kwebhizinisi;

(b) igcinelwe ngokuyinhloko injongo yokuhweba ngayo;

(c) kulindeleke ukuthi iqashelwe zingakapheli izinyanga eziyishumi nambili ngemva kosuku lokubika; noma

(d) iyimpahla ewukheshi noma elingaka nokheshi (njengoba kuchazwe Ezingeni le-GRAP Lezitatimende Zemali Etholakalayo) ngaphandle uma libekelwe umgoqo ukushi lingashintshaniswa noma lisetshenziswe ekukhokheni isikweletu okungenani izinyanga eziyishumi nambili ngemva kosuku lombiko.

Zonke ezinye izimpahla kufanele zihlukaniswe njengezingezona ezamanje.

.69 Leli Zinga lisebenzisa inkulumo ethi "izimpahla okungezona ezamanje" ukuchaza izimpahla eziphathekayo, ezingaphatheki nezingokwezimali ezizohlala isikhathi eside. Alikuvimbeli ukusetshenziswa kwezinye izincazelo uma nje ezikushoyo kucacile.

.70 Umjikelezo wokusebenza webhizinisi yisikhathi okusithathayo ukushintsha okungenayo noma izisetshenziswa zibe yinzuzo. Ngokwesibonelo, ohulumeni badlulisela izisetshenziswa emabhizinisini ukuze ashintshe lezo zisetshenziswa zibe yizimpahla namasevisi, noma inzuzo, ukuhlangabezana nemigomo efunwa

uhulumeni kwezenhlalo, ezepolitiki nezomnotho. Uma umjikelezo ovamile wokusebenza kwebhizinisi ungacaciswa, kuthathwa ngokuthi isikhathi sawo siyizinyanga eziyishumi nambili. Izimpahla zamanje zihlanganisa izimpahla (njengezintela ezitholiwe, izinkokhiso zabasebenzisi, izinhlawulo nezimali eziyisibopho ezitholiwe, amanani ezinto nenzuzo eqongelelwe yotshalo-zimali) ezitholwayo, ezisetshenziswayo noma ezithengiswayo, njengengxenye yomjikelezo ovamile wokusebenza uma kungalindelekile ukuthi zifezwe phakathi nezinyanga eziyishumi nambili zosuku lokubika. Izimpahla zamanje zihlanganisa izimpahla ezigcinelwe ngokuyinhloko injongo yokuhweba ngazo, ngokwesibonelo, izimpahla ezithile zezimali (Izinga le-GRAP *Lamathuluzi Ezezimali* linikeza isiqondiso sokuhlukaniswa kwezimpahla zezimali) kanye nengxenye yamanje yezimpahla zezimali okungezona ezamanje.

Izikweletu zamanje

.71 ***Impahla izohlukaniswa njengeyamanje uma ifinyelela imibandela elandelayo:***

(a) kulindeleke ukuthi ikhokhwe ekupheleni komjikelezo ovamile wokusebenza kwenkampani;

(b) igcinelwe ngokuyinhloko injongo yokuhweba ngayo;

(c) kulindeleke ukuthi iqashelwe zingakapheli izinyanga eziyishumi nambili ngemva kosuku lokubika; noma

(d) ayinalo ilungelo elingenamibandela lokukhokha isikweletu okungenani izinyanga eziyishumi nambili ngemva kosuku lombiko (bheka isigaba .75). Imibandela yesikweletu engaphumela ekukhokhweni kwayo ngokukhishwa kwamathuluzi angathinti ukuhlukaniswa kwayo, uma kukhethwa ophikisayo.

Zonke ezinye izikweletu kufanele zihlukaniswe njengezingezona ezamanje.

.72 Ezinye izikweletu zamanje, njengokudluliswa kwemali nguhulumeni okufanele ikhokhwe nemali enqwabelene yezindleko zezisebenzi nezinye zomsebenzi, ziyingxenye yemali yokusebenza esetshenziswa emjikelezweni ovamile wokusebenza kwebhizinisi. Izinto ezinjalo zokusebenza zihlukaniswa njengezikweletu zamanje ngisho noma kufanele zikhokhwe izinyanga ezingaphezu kweshumi nambili ngemva kosuku lombiko. Umjikelezo ofanayo wokusebenza okuvamile uyasebenza ekuhlukanisweni kwezimpahla nezikweletu zebhizinisi. Uma umjikelezo ovamile wokusebenza kwebhizinisi ungacaciswa, kuthathwa ngokuthi isikhathi sawo siyizinyanga eziyishumi nambili.

.73 Ezinye izikweletu zamanje azikhokhwa njengengxenye yomjikelezo ovamile wokusebenza, kodwa kufanele zikhokhwe zingakapheli izinyanga eziyishumi nambili ngemva kosuku lombiko noma zigcinelwe ngokuyinhloko inhloso yokuhweba ngazo. Izibonelo zezikweletu ezithile zezimali ezigcinelwe uhwebo (Izinga le-GRAP *Lamathuluzi Ezimali* linikeza iziqondiso zokuhlukaniswa

kwezikweletu zezimali), imali eyeqile ebhange, kanye nengxenye yamanje yezikweletu zezimali ezingezona ezamanje, izabelo noma izimali ezifanayo ezikhokhwayo, izintela zomholo nezinye izinto ezingezona ezohwebo okufanele zikhokhwe. Izikweletu zezimali ezihlinzeka imali isikhathi eside (okuwukuthi, ezingeyona ingxenye yemali yokusebenza esetshenziswa emjikelezweni ovamile wokusebenza kwebhizinisi), futhi okungadingeki zikhokhwe zingakapheli izinyanga eziyishumi nambili ngemva kosuku lombiko, ziyizikweletu ezingezona ezamanje, ezingaphansi kwezigaba .76 no- .77.

.74 Ibhizinisi lihlukanisa izikweletu zalo zezimali njengezamanje uma kufanele zikhokhwe zingakapheli izinyanga eziyishumi nambili ngemva kosuku lokubika, ngisho noma:

(a) ***isikhathi sasekuqaleni kwakuyisikhathi esingaphezu kwezinyanga eziyishumi nambili; futhi***

(b) isivumelwano sokuxhasa ngezimali, noma ukuhlela izinkokhelo kabusha, isikhathi eside saqedwa ngemva kosuku lombiko kodwa ngaphambi kokuthi izitatimende zezimali zigunyazwe ukuthi zikhishwe.

.75 Uma ibhizinisi lilindele, futhi linombolo, wokufaka imali noma ukuhlehlisa isibopho okungenani izinyanga eziyishumi nambili ngemva kosuku lokubika ngaphansi kwesikweletu samanje, lifaka leso sibopho njengesibopho okungesona esamanje ngisho noma besiyofuneka phakathi nesikhathi esifushane. Kodwa-ke, uma kungelona ibhizinisi elinquma ukuxhaswa futhi noma ukuhlehlisa isibopho (ngokwesibonelo kungekho sivumelwano sokuxhaswa futhi), amathuba okuxhaswa kabusha awacatshangelwa futhi isibopho sibhekwa njengesamanje.

.76 Uma ibhizinisi liphula isivumelwano ngaphansi kwesivumelwano semali-mboleko yesikhathi eside ngosuku lombiko noma ngaphambi kwalo bese isikweletu kufanele sikhokhwe uma sifuneka, isikweletu sibhekwa njengesamanje, ngisho noma umtshelekisi evumile, ngemva kosuku lokubika kodwa ngaphambi kokugunyazwa kokukhishwa kwezitatimende zemali, ukungafuni inkokhelo njengomphumela wokuphulwa kwesivumelwano. Isikweletu sichazwa njengesamanje uma, ngosuku lombiko, ibhizinisi lingenalo ilungelo elingenamibandela lokungakhokhi okungenani izinyanga eziyishumi nambili ngemva kwalolo suku.

.77 Kodwa-ke, isikweletu sichazwa njengesingesona esamanje uma otshelekisayo evumile ngosuku lombiko ukunikeza ithuba lomusa eliphela izinyanga okungenani eziyishumi nambili ngemva kosuku lokubika, lapho ibhizinisi lingalungisa isivumelwano futhi otshelekisayo engenakufuna ukukhokhelwa ngokushesha.

.78 Ngokuphathelene nezimali-mboleko ezichazwa njengezikweletu zamanje, uma izehlakalo ezilandelayo zenzeka phakathi nesikhathi sokubika nosuku lokugunyazwa kokukhishwa kwezitatimende zezimali, lezo zehlakalo ziyafaneleka ukudalulwa njengezehlakalo ezingenakulungiswa ngokuvumelana Nezinga le-GRAP *Lezehlakalo Ngemva koSuku Lokubika*:

(a) ukufakwa kwemali futhi isikhathi eside;

(b) ukulungiswa kwesivumelwano esiphuliwe semali-mboleko yesikhathi eside; kanye

(c) nokuthola kotshelekisayo isikhathi somusa sokulungisa isivumelwano esiphuliwe semali-mboleko yesikhathi eside esiphela izinyanga okungenani eziyishumi nambili ngemva kosuku lombiko.

Ulwazi okufanele lwethulwe nesitatimende sesimo sezimali

.79 ***Ngokuyisisekelo, isitatimende sesimo sezimali sihlanganisa nezinto ezimelela amanani alandelayo:***

(a) izakhiwo, amafekthri namathuluzi;

(b) izakhiwo zotshalo-zimali;

(c) izimpahla ezingaphatheki;

(d) izimpahla eziyigugu;

(e) izimpahla zezimali (ngaphandle kwamanani aboniswe ngaphansi kuka-(e), (g), (h) no-(i));

(f) utshalo-zimali oluchazwa ngokusebenzisa indlela yenzuzo;

(g) izinhlu zezimpahla;

(h) izimpahla zezinto eziphilayo eziyingxenye yomsebenzi wezolimo;

(i) izinto ezitholiwe ngokwenziwayo okungashintshaniswa (izintela nezimali ezidluliswayo);

(j) izinto ezitholiwe ngokwenziwayo kokushintshanisa;

(k) ukheshi nokulingana nokheshi;

(l) izintela nemali edluliswayo okufanele ikhokhwe;

(j) izinto okufanele zikhokhelwe ngokwenziwayo kokushintshanisa;

(n) izisetshenziswa;

(o) izikweletu nezimpahla zentela yamanje nehlehlisiwe, uma zikhona (njengoba kuchazwe ku-International Accounting Standard on Income Taxes);

(p) izimpahla zezimali (ngaphandle kwamanani aboniswe ngaphansi kuka-(k), (l), no-(m));

(q) inzalo encane, eyethulwe nezimpahla zizonke; kanye

(r) izimpahla zizonke (ezakhiwa yimali enikelwe yomsebenzi negciniwe) ezivela kubanikazi bebhizinisi elilawulayo.

.80 ***Ezinye izinto, izihlokwana nezamba kufanele zethulwe esitatimendeni sesimo sezimali uma ukwethulwa okunjalo kusiza ekuqondweni kwesimo***

sezimali zebhizinisi.

.81 ***Uma ibhizinisi lethula izimpahla zamanje nezingezona ezamanje, kanye nezikweletu zamanje nezingezona ezamanje, njengezinto ezihlukile esitatimendeni salo sesimo sezimali, ngeke sifake intela ehlehlisiwe yezimpahla (izikweletu) njengezimpahla zamanje (izikweletu).***

.82 Leli Zinga alichazi ukulandelana noma uhlelo okufanele izinto zethulwe ngalo. Isigaba .79 simane sinikeza uhlu lwezinto ezihlukile ngokohlobo noma umsebenzi okufanele zethulwe ngokuhlukile esitatimendeni sesimo sezimali. Ngaphezu kwalokho:

(a) izinto ziyafakwa uma ubukhulu, uhlobo noma umsebenzi wento noma ukuhlanganiswa kwezinto ezifanayo kwenza kudingeke ukwethulwa kombiko ohlukile ukuze kuqondakale isimo sezimali sebhizinisi; futhi

(b) izincazelo ezisetsenzisiwe nokulandelana kwezinto noma ukuhlanganiswa kwezinto kungashintshwa ngokuvumelana nohlobo lwebhizinisi nokwenziwayo, ukuze kunikezwe ulwazi oluhambisana nokuqonda isimo sezimali sebhizinisi.

.83 Isinqumo sokuthi izinto ezengeziwe zethulwa ngokuhlukile sisekelwe ekuhlaziyweni:

(a) kohlobo nokusebenziseka kwezimpahla;

(b) umsebenzi wezimpahla ebhizinisini; kanye

(c) namanani, uhlobo nesikhathi sezikweletu.

.84 Ukusetshenziswa kwezisekelo ezihlukene zokulinganisa izigaba ezihlukene zezimpahla kubonisa ukuthi uhlobo lwazo noma umsebenzi uyahluka futhi, ngenxa yalokho, kufanele zethulwe ezintweni zemigqa ehlukene. Ngokwesibonelo, izigaba ezihlukene zezakhiwo, amafekthri namathuluzi zingasingathwa ngezindleko noma amanani ahlaziyiwe ngokuvumelana neZinga le-GRAP elithinta *Izakhiwo, Amafekthri Namathuluzi*.

Ulwazi okufanele lwethulwe nesitatimende sesimo sezimali noma kumanothi

.85 ***Ibhizinisi lizodalula, esitatimendeni sesimo sezimali noma kumanothi esitatimende sesimo sezimali, ezinye izigaba zezinto ezethuliwe, ezihlukaniswa ngendlela efanele imisebenzi eyenziwa yibhizinisi.***

.86 Imininingwane enikezwa ezigabeni ezihlukene incike ezimfunekweni Zamazinga e-GRAP nobukhulu, uhlobo nomsebenzi wamanani athintekayo. Izici ezichazwe esigabeni .83 nazo ziyasetshenziswa ekunqumeni isisekelo sokuhlukanisa ngezigaba. Ukudalula kuyahlukahluka entweni ngayinye, ngokwesibonelo:

(a) izinto zezakhiwo, amafekthri namathuluzi zihlanganiswa ngezigaba

ngokuvumelana neZinga le-GRAP elithinta *Izakhiwo, Amafekthri Namathuluzi*;

(b) izinto ezitholiwe zabe sezihlukaniswa ngokwamanani atholwe ngezinkokhelo, izintela nenye inzuzo evela kubasebenzisi, amanye amalungu ebhizinisi lezomnotho, izinto ezitholwe kubantu abahlobene nawo, imali ekhokhwe kusengaphambili namanye amanani;

(c) izinhlu zezimpahla zihlukaniswa ngokuvumelana neZinga le-GRAP eliphathelene *Nezinhlu Zezimpahla*, ezigabeni ezinjengezinto ezidayiswayo, izisetshenziswa zomkhiqizo, izimpahla, izinto ezisasetshenzwa neseziqediwe;

(d) izintela nezimali okufanele zikhokhwe zihlukaniswa kube yizimbuyiselo zentela okufanele ikhokhwe, imali edlulisiwe okufanele ikhokhwe, namanani okufanele akhokhelwe amanye amalungu ebhizinisi lezomnotho;

(e) izisetshenziswa ziyahlukaniswa zibe yizisetshenziswa zezindleko zemihlomulo yezisebenzi nezinye izinto; kanti

(f) izingxenye zezimpahla zizonke ziyacubungulwa futhi zihlukaniswe zibe imali yebhizinisi, imali eqongelelwe nemali esilele kanye nemali egciniwe.

.87 Uma ibhizinisi lingenayo imali yebhizinisi eyisabelo, lizodalula ngokuhlukile izinto ezilandelayo zezimpahla zizonke, esitatimendeni sesimo sezimali noma kumanothi:

(a) imali yebhizinisi enikelwe, okuyisamba esinqwabelene ngosuku lokubika lweminikelo yabanikazi, uma kukhishwa izabelo eziya kubanikazi;

(b) imali enqwabelene noma esilele;

(c) imali egciniwe, kuhlanganise nencazelo yohlobo nenhloso yesamba ngasinye esigciniwe ezimpahleni zizonke; kanye

(d) nenzalo encane.

.88 Amabhizinisi amaningi ngeke abe nemali yebhizinisi eyisabelo kodwa ibhizinisi lizolawulwa ngokuphelele elinye ibhizinisi. Uhlobo lwenzalo kahulumeni ezimpahleni zizonke zebhizinisi cishe iyoba yinhlanganisela yemali yebhizinisi enikelwe kanye nesamba semali yebhizinisi enqwabelene noma esilele kanye nemali egciniwe – ebonisa izimpahla zizonke ezivele ngenxa yemisebenzi yebhizinisi.

.89 Ezimweni ezithile, kungase kube nenzalo encane ezimpahleni zizonke zebhizinisi. Ngokwesibonelo, ezingeni likahulumeni ewonke, ibhizinisi lezomnotho lingafaka ibhizinisi likahulumeni elinabanikazi abazimele ngokwengxenye. Ngenxa yalokho, kungase kube namanini-masheya abazimele abanesabelo semali ezimpahleni zizonke zebhizinisi.

.90 Uma ibhizinisi lingenayo imali yebhizinisi eyisabelo, ngaphandle kokudalulwa okushiwo esigabeni .87, lizodalula izinto ezilandelayo,

esitatimendeni sesimo sezimali noma kumanothi:

(a) esigabeni ngasinye semali yebhizinisi eyisabelo:

(i) inani lamasheya agunyaziwe;

(ii) inani lamasheya akhishiwe nakhokhelwe ngokugcwele, nakhishiwe kodwa angakhokhelwanga ngokuphelele;

(iii) inani lesheya ngalinye, noma ukuthi amasheya awanalo inani lesheya ngalinye;

(iv) ukuhlanganisa kwenani lamasheya asele ekuqaleni kanye nasekupheleni konyaka;

(v) amalungelo, izinketho nemigodo ehambisana naleso sigaba, kubandakanye imigodo ekusakazweni kwezabelo nokukhokhwa kwemali yebhizinisi;

(vi) amasheya ebhizinisini aphethwe yibhizinisi noma amabhizinisi alawulayo noma ozakwethu; kanye

(vii) namasheya agcinelwe ukukhishwa ngaphansi kwezinketho nezivumelwano zokuthengiswa kwamasheya, kubandakanye imigomo namanani; kanye

(b) nencazelo yohlobo nenhloso yesamba ngasinye semali egciniwe ezimpahleni zizonke.

Isitatimende sokusetshenziswa kwezimali

Imali eyeqile noma esalele kulesi sikhathi

.91 Uma, ngosuku lombiko, abaphathi benza isinqumo sokukhipha impahla esemqoka noma iqoqo lezimpahla nezikweletu, noma ingxenyeyebhizinisi (bheka Izinga le-GRAP Lemisebenzi Enqanyuliwe), ibhizinisi lizodalula ulwazi olulandelayo:

(a) incazelo yezimpahla, iqoqo lezimpahla nezikweletu noma ingxenye;

(b) amanani aqhubekayo ezimpahla, noma uma ukukhishwa kufaka iqoqo lezimpahla nezikweletu noma ingxenye yebhizinisi, amanani aqhubekayo alezo zimpahla nezikweletu;

(c) incazelo yamaqiniso nezimo zokukhishwa kwalezo zinto, kuhlanganise nokuthi ingabe zikhona izigunyazo ezifunekayo, kanye nosuku olulindelwe lokuthengisa noma ukudluliswa;

(d) imininingwane yezinto ezikhishiwe zaqedwa phakathi nonyaka; kanye

(e) nencazelo yanoma yiziphi izimo eziye zaholela esinqumweni sokukhiha impahla ehlehliswayo ngesikhathi sokubika.

.92 Okudalulwe esigabeni .91 kufuneka kuphela kulezo zimpahla noma amaqoqo ezimpahla nezikweletu ezisemqoka ebhizinisini nemisebenzi yalo. Ukuthi

impahla noma iqoqo lezimpahla nezikweletu kusemqoka kuyindaba yesinqumo. Ngokwesibonelo, impahla noma iqoqo lezimpahla nezikweletu zisemqoka ebhizinisini uma:

(a) izimpahla zisetshenziselwa ukunikeza izinga eliyisisekelo lamasevisi;

(b) ukukhipha impahla kungaphazamisa ikhredithi yebhizinisi;

(c) umphakathi unesabelo noma uzothinteka ngokukhishwa kwempahla; noma

(d) impahla inenani eliphezulu uma iqhathaniswa nesigaba esithile sempahla noma iqoqo lezimpahla kanye/noma izikweletu.

.93 Zonke izinto zenzuzo nezindleko eziqashelwa esikhathini esithile kufanele zifakwe emalini enqwabelene noma esilele ngaphandle uma kufunwa noma kuvunyelwa yiZinga le-GRAP.

.94 Ngokuvamile, zonke izinto zenzuzo nezindleko eziqashelwa esikhathini esithile kufanele zifakwe emalini enqwabelene noma esilele. Lokhu kubandakanya imithelela yezinguquko ezilinganisweni zokubalwa kwezimali. Kodwa-ke, kungase kube nzimo uma izinto ezithile zingafakwa emalini enqwabelene noma esilele esikhathini samanje. Izinga le-GRAP mayelana *Nezinqubomgomo Zokubalwa Kwezimali, Izinguquko Ezilinganisweni Zokubalwa Kwezimali Namaphutha* lisingatha izimo ezimbili ezinjalo: ukulungiswa kwamaphutha kanye nomthelela wezinguquko zenqubomgomo yokubalwa kwezimali.

.95 Amanye Amazinga e-GRAP asingatha izinto ezingafinyelela izincazelo zenzuzo *zoHlaka Lokulungiselelwa Nokwethula Kwezitatimende Zezimali* noma zezindleko kodwa ezingafakwa ngokuvamile emalini enqwabelene noma esilele. Izibonelo zihlanganisa izimali ezinqwabelene zokuhlaziya (bheka Izinga le-GRAP eliphathelene *Nezakhiwo, Amafekthri Namathuluzi*) kanye nezinzuzo nokulahlekelwa okuthile okuvele ngenxa yokushintshwa kwezitatimende zezimali zomsebenzi wangaphandle (bheka Izinga le-GRAP mayelana *Nemithelela Yezinguquko Emazingeni Okushintshanisa Imali*).

Ulwazi okufanele lwethulwe nesitatimende sokusetshenziswa kwezimali

.96 Ngokuyisisekelo, isitatimende sokusetshenziswa kwezimali sihlanganisa nezinto ezimelela amanani alandelayo aleso sikhathi:

(a) inzuzo;

(b) izindleko zezimali;

(c) isabelo semali enqwabelene noma esilele yozakwethu namabhizinisi ahlanganisiwe asebenzisa indlela yokulinganisa;

(d) izindleko zentela (uma zikhona);

(e) inani elilodwa elakhiwa:

(i) imali esele ngemva kwentela noma esilele yemisebenzi enqanyuliwe kanye

(ii) nenzuzo noma ukulahlekelwa ngemva kwentela okuqashelwe ekulinganisweni kwenani elifanele uma kukhishwa izindleko zokuthengisa noma zokukhipha izimpahla noma iqoqo lokukhishwa kwempahla elakha umsebenzi onqanyuliwe; kanye

(f) nemali enqwabelene noma esilele.

.97 Izinto ezilandelayo zizodalulwa esitatimendeni sokusetshenziswa kwezimali njengokusetshenziswa kwemali enqwabelene noma esilele ngaleso sikhathi:

(a) imali enqwabelene noma esilele efakwe yinzalo encane; kanye

(b) nemali enqwabelene noma esilele efakwe abanikazi bebhizinisi elilawulayo.

.98 Ezinye izinto, izihlokwana nezamba kufanele zethulwe esitatimendeni sokusetshenziswa kwezimali uma ukwethulwa okunjalo kusiza ekuqondweni kokusetshenziswa kwezimali zebhizinisi.

.99 Ngenxa yokuthi imithelela yemisebenzi ehlukene yebhizinisi, okwenziwe, nezinye izehlakalo kuhlukile emibandeleni yomthelela wakho ekhonweni lokufeza izibopho zokuhlinzeka amasevisi, ukudalula izingxenye zosizo lokusebenza kwezimali ekuqondeni ukusetshenziswa kwezimali okufinyelelwe nasekwenzeni izibikezelo zemiphumela yesikhathi esizayo. Ezinye izinto ezikhona zifakwe esitatimendeni sokusetshenziswa kwezimali, futhi izincazelo ezisetshenzisiwe nokulandelana kwezinto kuyachibiyelwa uma lokhu kudingeka ukuze kuchazwe izici zomsebenzi. Izici okufanele zicatshangelwe zihlanganisa uhlonze nohlobo nokusebenza kwezingxenye zenzuzo nezindleko. Izinto zenzuzo nezindleko azisonjululwa ngaphandle uma kuhlangatshezwana nemibandela esesigabeni .39.

.100 Ibhizinisi ngeke lethule noma yiziphi izinto zenzuzo nezindleko njengezinto ezingavamile, esitatimendeni sokusetshenziswa kwezimali noma kumanothi.

Ulwazi okufanele lwethulwe nesitatimende sokusetshenziswa kwezimali noma kumanothi

.101 Uma izinto zenzuzo nezindleko zinohlonze, uhlobo lwazo nenani kuzodalulwa ngokuhlukile.

.102 Izimo ezingadala ukudalulwa ngokuhlukile kwezinto zenzuzo nezindleko zibandakanya:

(a) ukubhalwa kwezinhlu zempahla kuya enanini elaziwayo noma izindleko zokufaka lezo zinto noma izakhiwo, amafekthri namathuluzi kuya enanini elingatholakala_noma inani lesevisi elingatholakala, kanye nokuhlehliswa kokubhalwa okunjalo;

(b) ukuhlelwa kabusha kwemisebenzi yebhizinisi nokuhlehliswa kwanoma yiziphi izisetshenziswa ngenxa yezindleko zokuhlela kabusha;

(c) izindleko ezitholwe ngamafa ukuze alungiswe futhi anakekelwe;

(d) ukukhishwa kwezinto zezakhiwo, amafekthri namathuluzi;

(e) ukukhishwa kotshalo-zimali;

(f) imisebenzi esinqanyuliwe;

(g) ukuqedwa kwamacala asenkantolo;

(h) okunye ukuhlehliswa kwezisetshenziswa; kanye

(i) nomehluko phakathi kwezimpahla ezitholiwe nezikweletu eziqaliwe kanye nokucabangela okudluliselwe kowamukelayo (uma ekhona) ekudluliselweni kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo.

.103 Ibhizinisi lizokwethula ukuhlukaniswa kwenzalo iyonke, ehlukaniswe ngendlela efanele yimisebenzi yebhizinisi.

.104 Ibhizinisi lizokwethula ukuhlaziywa kwezikweletu lisebenzisa ukuhlukanisa okusekelwe ohlotsheni lwezikweletu noma emisebenzini yalo ebhizinisini, kuye ngokuthi ikuphi okunikeza ulwazi olunokwethenjelwa nolufanele.

.105 Amabhizinisi akhuthazwa ukuthi ethule ukuhlaziywa okusesigabeni .104 esitatimendeni sokusetshenziswa kwezimali.

.106 Izindleko zihlukaniswa ukuze ziqhakambise izindleko nokongiwa kwezindleko kwezinhlelo ezithile, imisebenzi nezinye izigaba ezifanele zebhizinisi elibikayo. Lolu lwazi lungase lunikezwe ngendlela eyodwa kwezimbili.

.107 Uhlobo lokuqala lokuhlaziya uhlobo lwezindlela zezindleko. Izindleko ziyahlanganiswa esitatimendeni sokusetshenziswa kwezimali ngokuvumelana nohlobo lwazo (isibonelo ukwehla kwenani, izinto ezithengiwe, izindleko zezokuthutha, imihlomulo yezisebenzi nezindleko zokukhangisa), futhi azifakwa kabusha emisebenzini ehlukene ebhizinisini. Le ndlela kungase kube lula ukuyisebenzisa ngoba akukho zabelo zezindleko phakathi kwezigaba zokusebenza ezidingekayo. Isibonelo sokuhlukanisa ngokohlobo lwendlela yezindleko yilesi:

Inzuzo	X

Izindleko zemihlomu yezisebenzi	(X)
Ukwehla kwamanani nezindleko zokukhokhela izikweletu	(X)
Ezinye izindleko	(X)
Imali enqwabelene	X

.108 Uhlobo lwesibili lokuhlaziya ukusebenza kwendlela yezindleko nokuhlukanisa izindleko ngokuvumelana nohlelo nenhloso ezenziwe ngayo. Lokhu kwethulwa kombiko ngokuvamile kunikeza ulwazi olufanele kubasebenzisi kunokuhlukanisa izindleko ngohlobo lwazo, kodwa ukuhlukanisa izindleko ngemisebenzi kungadinga izabelo ezingalingani futhi kudinga izinqumo ezinqala. Isibonelo sokuhlukanisa kusetshenziswa ukusebenza kwendlela yezindleko yilesi:

Inzuzo yonke	X
Izindleko:	
Izindleko zempilo	(X)
Izindleko zemfundo	(X)
Ezinye izindleko	(X)
Imali enqwabelene	X

.109 izindleko ezihlobene nemisebenzi eyinhloko eyenziwa yibhizinisi iboniswa ngokuhlukile. Kulesi sibonelo, ibhizinisi linemisebenzi ehlobene nokunikeza amasevisi ezempilo nezemfundo. Ibhizinisi lingethula izinto eziyizindleko zomsebenzi ngamunye kule misebenzi.

.110 Amabhizinisi ahlukanisa izindleko ngokwemisebenzi azodalula ulwazi olwengeziwe ngohlobo lwezindleko, kubandakanye ukwehla kwamanani nezindleko zokukhokha, kanye nezindleko zemihlomulo yezisebenzi.

.111 Ukukhetha phakathi komsebenzi wendlela yezindleko nohlobo lwendlela yezindleko kuncike ezicini zomlando nezomthetho kanye nohlobo lwebhizinisi. Zombili izindlela zinikeza inkomba yalezo zindleko ezingase zihlukahluke, ngandlela-thile, ngokwalokho okukhiqizwa yibhizinisi. Ngenxa yokuthi indlela ngayinye yokwethula umbiko inezinzuzo zayo ezinhlotsheni ezihlukene zebhizinisi, leli Zinga lidinga ukuthi abaphathi bakhethe indlela yokwethula umbiko efanele nenokwethenjelwa. Kodwa-ke, ngenxa yokuthi ulwazi ngohlobo lwezindleko luwusizo ekubikezeleni imali etholakalayo esikhathini esizayo, ukudalula okuthe xaxa kuyadingeka uma kusetshenziswa ukuhlukanisa kokusebenza kwezindleko.

.112 Uma ibhizinisi lihlinzeka isabelo noma inzuzo efanayo kubanikazi bayo, lizodalula, esitatimendeni sokusetshenziswa kwezimali noma esitatimendeni sezinguquko zezimpahla zizonke noma kumanothi, amanani ezabelo noma izinzuzo ezifanayo ezaziwa njengezabelo eziya

kubanikazi phakathi naleso sikhathi, futhi inani elihlobene lezabelo ngesheya ngalinye (uma ibhizinisi linemali yebhizinisi eyisabelo).

Isitatimende sokushintsha kwezimpahla zizonke

.113 Ibhizinisi lizokwethula isitatimende sezinguquko zezimpahla zizonke njengoba kufunwa yisigaba .11. Isitatimende sezinguquko zezimpahla zizonke sihlanganisa ulwazi olulandelayo:

(a) imali enqwabelene noma esilele yalesi sikhathi;

(b) into ngayinye yenzuzo nezindleko zesikhathi ezifunwa amanye Amzinga e-GRAP, iqashelwa ngokuqondile ezimpahleni zizonke, kanye nesamba salezi zinto;

(c) inzuzo iyonke nezindleko zesikhathi (ezibalwe njengesamba sika-(a) no-(b)), ezibonisa ngokuhlukile amanani aphelele avela kubanikazi bebhizinisi elilawulayo nokunakekela inzalo encane;

(d) engxenyeni ngayinye yezimpahla zizonke, imithelela yezinguquko kuzinqubomgomo zokubalwa kwezimali nokulungiswa kwamaphutha ngokuvumelana kweZinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zokulinganisela Kokubalwa Kwezimali Namaphutha; kanye

(e) engxenyeni ngayinye yezimpahla zizonke umthelela wokudluliswa kwemisebenzi kanye nokuhlanganiswa kwamabhizinisi ngokuvumelana Namazinga e-GRAP Okudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo noma Ukuhlanganiswa Kwamabhizinisi.

.114 Ibhizinisi lizokwethula, esitatimendeni sezinguquko zezimpahla zizonke noma kumanothi:

(a) inani lokwenziwayo nabanikazi abasesikhundleni sabo njengabanikazi, kuboniswe ngokuhlukile izabelo eziya kubanikazi;

(b) ibhalansi yemali enqwabelene eqongelelwe noma esalele ekuqaleni kwesikhathi noma ngosuku lokubika, kanye nezinguquko phakathi naleso sikhathi; kanye

(c) uma izingxenye zezimpahla zizonke zidalulwa ngokuhlukene, ukuhlotshaniswa phakathi kwenani lokufeza ingxenye ngayinye yezimpahla zizonke kanye nemali egciniwe ekuqaleni nasekupheleni kwaleso sikhathi, elidalula ngokuhlukile ushintsho ngalunye.

.115 Izinguquko ezimpahleni zizonke zebhizinisi phakathi kwezinsuku ezimbili zokubika zibonisa ukwenyuka noma ukuncipha kwezimpahla zizonke phakathi naleso sikhathi.

.116 Ushintsho lulonke lwezimpahla zizonke lumelela yonke imali enqwabelene noma esilele yaleso sikhathi, ezinye izinzuzo nezindleko eziqashelwa

ngokuqondile njengoshintsho ezimpahleni zizonke, kanye nanoma imiphi iminikelo, izabelo eziya kubanikazi esikhundleni sabo njengabanikazi.

.117 Iminikelo kanye nezabelo eziya kubanikazi zihlanganisa ukudluliswa kwemali phakathi kwamabhizinisi amabili ebhizinisini lezomnotho (ngokwesibonelo, ukudluliswa kwemali evela kuhulumeni, osebenza esikhundleni sakho njengomnikazi, eya emnyangweni kahulumeni). Iminikelo yabanikazi, esikhundleni sabo njengabanikazi, kumabhizinisi alawulwayo kuqashelwa njengokulungiswa ngokuqondile kwezimpahla zizonke uma nje zidala ngokucacile inzalo esilele ebhizinisini engamalungelo ezimpahla zizonke.

.118 Leli Zinga lifuna ukuthi zonke izinto zenzuzo nezindleko eziqashelwe esikhathini esithile zifakwe emalini enqwabelene noma esilele yaleso sikhathi ngaphandle uma elinye Izinga le-GRAP lifuna okuhlukile. Amanye Amazinga e-GRAP afuna izinto ezithile (njengokuhlaziywa kwemali enqwabelene nesilele, ikakhulukazi umehluko wokushintshanisa imali) ukuthi zifakwe ngokuqondile njengezinguquko zezimpahla zizonke. Ngenxa yokuthi kubalulekile ukucabangela zonke iznto zezinzuzo nezindleko uma kuhlaziywa izinguquko zesimo sezimali sebhizinisi phakathi kwezinsuku ezimbili zokubika, leli Zinga lifuna isitatimende sezinguquko zezimpahla zizonke esiqhakambisa yonke inzuzo yebhizinisi nezindleko, kubandakanye nalezo eziqashelwa ngokuqondile ezimpahleni zizonke.

.119 Izinga le-GRAP eliphathelene *Nokubalwa Kwezimali Izinqubomgomo, Izinguquko Zezilinganiso Zokubalwa Kwezimali Namaphutha* lidinga ukulungiswa ukuthi kube nezinguquko zezinqubomgomo zokubalwa kwezimali, ngokwezinga okungenzeka ngalo, ngaphandle uma imibandela yezinguquko ekwelinye Izinga le-GRAP ifuna okuhlukile. Izinga le-GRAP *Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Zokubalwa Kwezimali Namaphutha* nalo lidinga ukulungiswa kwamaphutha enziwe ngokudlule, ngokwezinga okungenzeka ngalo. Ukulungisa amaphutha adlule nezitatimende ezidlule kwenzeka ukulinganisela imali enqwabelene noma esilele, ngaphandle uma Izinga le-GRAP lifuna ukulungiswa okudlule kwesinye isici sezimpahla zizonke. Isigaba .113(d) sifuna ukudalulwa kwesitatimende sezinguquko ezimpahleni zizonke ekulungisweni kukonke kwesici ngasinye sezingxenye zezimpahla zizonke, okuholela ezinguqukweni zezinqubomgomo zokubalwa kwezimali nokulungiswa kwamaphutha, ngokuhlukile. Lezi zinguquko zidalulwa esikhathini ngasinye esingaphambili kanye nasekuqaleni kwesikhathi.

.120 Izimfuneko ezisezigabeni .113 no- .114 zingafinyelelwa ngokusebenzisa izinhlu ezihlanganisa amabhalansi okuqala nawokuphetha engxenye ngayinye yezimpahla zizonke. Ngale kwalokho kungethulwa kuphela izinto ezichazwe esigabeni .113 esitatimendeni sezinguquko sezimpahla zizonke. Ngaphansi kwale ndlela, izinto ezichazwe esigabeni .114 ziboniswa kumanothi.

Isitatimende semali etholakalayo

.121 Ulwazi lwemali etholakalayo lunikeza abasebenzisi bezitatimende zezimali isisekelo sokuhlaziya ikhono lebhizinisi lokuphehla imali nezinto ezilingana nemali kanye nezidingo zebhizinisi zokusebenzisa leyo mali etholakalayo. Izinga le-GRAP mayelana *neZitatimende Zemali Etholakalayo* libeka izimfuneko zokwethulwa kwesitatimende semali etholakalayo nokudalulwa okuhlobene.

Amanothi

Ukwakheka

.122 Amanothi:

(a) azokwethula ulwazi mayelana nesisekelo sokulungiselelwa kwezitatimende zezimali nezinqubomgomo zokubalwa kwezimali ezikhethekile ezisetshenziswa ngokuvumelana nezigaba .127 kuya ku- .134;

(b) adalule ulwazi oludinga Amazinga e-GRAP olungekho esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwezimali, isitatimende sezinguquko zezimpahla zizonke, isitatimende semali etholakalayo noma isitatimende sokuqhathanisa isabelozimali namanani angempela; kanye

(c) anikeze ulwazi olungekho esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwezimali, isitatimende sezinguquko zezimpahla zizonke, isitatimende semali etholakalayo noma isitatimende sokuqhathanisa isabelozimali namanani angempela, kodwa oluwusizo ekuqondeni noma yisiphi kuzo.

.123 Uma kungenzeka, amanothi kufanele ethulwe ngendlela ehlelekile. Into ngayinye esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwezimali, isitatimende sezinguquko zezimpahla zizonke, isitatimende semali etholakalayo nesitatimende sokuqhathanisa isabelozimali namanani angempela izokhomba noma iluphi ulwazi oluhlobene kumanothi.

.124 Ngokuvamile amanothi ethulwa ngendlela elandelayo, esiza abasebenzisi baqonde izitatimende zezimali futhi baziqhathanise nezitatimende zezimali zamanye amabhizinisi:

(a) isitatimende sokuhambisana Namazinga e-GRAP (bheka isigaba .18);

(b) ukufingqwa kwezinqubomgomo ezisemqoka zokubalwa kwezimali ezisetshenzisiwe (bheka isigaba .127);

(c) ulwazi olusekelayo lwezinto ezethulwe esitatimendeni sesimo sezimali, isitatimende sokusetshenziswa kwezimali, isitatimende sezinguquko

zezimpahla zizonke, isitatimende semali etholakalayo noma isitatimende sokuqhathanisa isabelozimali namanani angempela ngokohlelo lokwethulwa kwento ngayinye nesitatimende sezimali ngasinye esethulwayo; kanye

(d) okunye ukudalula, kubandakanye:

(i) izikweletu zesikhashana (bheka Izinga le-GRAP *Lezisetshenziswa, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona)* kanye nezibopho zezivumelwano ezingaqashelwa; kanye

(ii) ukudalulwa kwezinto ezingeyona imali, isib., imigomo yokunakekela izingcuphe zezimali ebhizinisini nezinqubomgomo (bheka Izinga le-GRAP *Kumathuluzi Ezezimali*).

.125 Kwezinye izimo, kungase kudingeke noma kungaba kuhle ukushintsha ukuhlelwa kwezinto ezithile kumanothi. Ngokwesibonelo, ulwazi lwezinguquko ezifanele eziqashelwe emalini enqwabelene noma esilele zingahlanganiswa nolwazi lwemali evuthwayo yamathuluzi ezimali nakuba ukudalulwa kwangaphambili okuhlobene nesitatimende sokusetshenziswa kwezimali nokwakamuva kuhlobene nesitatimende sesimo sezimali. Noma kunjalo, ukwakheka ngokuhlelwa kwamanothi kuyalondolozwa ngezinga okungenzeka ngalo.

.126 Amanothi anikeza ulwazi mayelana nesisekelo sokulungiselelwa kwezitatimende zezimali nezinqubomgomo zokubalwa kwezimali ezikhethekile angethulwa njengengxenye ehlukile yezitatimende zezimali.

Ukudalulwa kwezinqubomgomo zokubalwa kwezimali

.127 Ibhizinisi kufanele lidalule ekufingqweni kwezinqubomgomo zokubalwa kwezimali:

(a) isisekelo (izisekelo) sezilinganiso ezisetshenzisiwe ekulungiseleleni izitatimende zezimali;

(b) izinga ibhizinisi elisebenzise ngalo izisetshenziswa zezinguquko zeZinga le-GRAP; kanye

(c) nezinye izinqubomgomo zokubalwa kwezimali eziwusizo ekuqondeni izitatimende zezimali.

.128 Kubalulekile ukuthi abasebenzisi batshelwe ngesisekelo (noma izisekelo) sokulinganisa okusetshenziswe ezitatimendeni zezimali (ngokwesibonelo, izindleko zomlando, izindleko zokushintsha, inani elifinyelelwayo, inani elifanele, inani elingatholwa noma inani lesevisi etholakalayo) ngesisekelo sokulungiselelwa kwezitatimende zezimali esithinta ukuhlaziywa kwazo. Uma izisekelo ezingaphezu kwesisodwa zokulinganisa zisetshenziswa ezitatimendeni zezimali, ngokwesibonelo uma izigaba zezimpahla ezithile zihlaziywa, kwanele ukuhlinzeka inkomba yezigaba zezimpahla nezikweletu okusetshenziswe kuzo isilinganiso ngasinye.

.129 Uma kunqunywa ukuthi inqubomgomo ethile yokubalwa kwezimali kufanele idalulwe, abaphathi bacabangela ukuthi ingabe ukudalula kuyosiza abasebenzisi baqonde ukuthi okwenziwayo, ezinye izehlakalo nezimo zibokanala ekusetshenzisweni kwezimali okubikiwe nesimo sezimali. Ukudalulwa kwezinqubomgomo ezithile zokubalwa kwezimali kuwusizo ikakhulukazi kubasebenzisi uma lezo zinqubomgomo zikhethwa ezintweni ezihlukile ezivunyelwe Emazingeni e-GRAP. Isibonelo ukudalula ukuthi otshale imali uyayibona yini inzuzo yakhe ebhizinisini elilawulwa ngenhlanganyelo elisebenzisa inqubo yokuhlanganiswa ngokulinganayo noma inqubo yokulinganisa (bheka Izinga le-GRAP *Inzuzo Yamabhizinisi Ahlanganisiwe*). Amanye Amazinga e-GRAP adinga ngokukhethekile izinqubomgomo ezithile zokubalwa kwezimali, kuhlanganise nokukhetha okwenziwa abaphathi phakathi kwezinqubomgomo ezihlukene abazivumelayo. Ngokwesibonelo, Izinga le-GRAP *Lezakhiwo, Amafekthri Namathuluzi* lidinga ukudalulwa kwezisekelo zokulinganisa ezisetshenziswe ezigabeni zezakhiwo, amafekthri namathuluzi.

.130 Ibhizinisi ngalinye licabangela uhlobo lwemisebenzi yalo nezinqubomgomo abasebenzisi bezitatimende zalo zezimali abalindele ukuthi zidalulwe kulolo hlobo lwebhizinisi. Ngokwesibonelo, amabhizinisi angalindela ukudalula inqubomgomo yokubalwa kwezimali yokubhala izintela, iminikelo nezinye izinhlobo zenzuzo engadingi ukushintshanisa. Uma ibhizinisi linemisebenzi eminingi yangaphandle noma okwenziwa ngezimali zangaphandle, ukudalula izinqubomgomo zokubalwa kwezimali ukuze kuqashelwe izinzuzo nokulahlekelwa kwemali yangaphandle kuyolindelwa. Uma kube nenhlanganisela yamabhizinisi, izinqubomgomo ezisetshenzisiwe ekulinganiseni ubuhle nenzalo encane ziyadalulwa.

.131 Inqubomgomo yokubalwa kwezimali ingase ibe semqoka ngenxa yohlobo lwemisebenzi yebhizinisi ngisho noma amanani esikhathi samanje nesidlule engenalo uhlonze. Kuyafaneleka futhi ukudalula inqubomgomo ngayinye esemqoka yokubalwa kwezimali engafuneki ngokuqondile Emazingeni e-GRAP, kodwa ekhethwa futhi isetshenziswe ngokuvumelana Nezinga le-GRAP *Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Zokubalwa Kwezimali Namaphutha.*

.132 Ibhizinisi lizodalula, uma kufingqwa izinqubomgomo ezisemqoka zokubalwa kwezimali noma amanye amanothi, izinqumo, ngaphandle kwalezo ezibandakanya izilinganiso (bheka isigaba .135), abaphathi abazenzile uma besebenzisa izinqubomgomo zokubalwa kwezimali zebhizinisi ezinomthelela omkhulu emananini afakwe ezitatimendeni zezimali.

.133 Njengoba besebenzisa izinqubomgomo zebhizinisi zokubalwa kwezimali, abaphathi benza izinqumo ezihlukahlukene, ngaphandle kwalezo ezithinta ukulinganisela, ezingaba nomthelela omkhulu emananini ezinto ezifakwa ezitatimendeni zezimali. Ngokwesibonelo, abaphathi kufanele benze izinqumo zokuthi:

(a) ingabe izimpahla ziyizakhiwo zotshalo-zimali;

(b) ukuthi zonke izingcuphe nemivuzo yobunikazi bezimpahla zezimali nezimpahla eziqashiswayo zidluliselwa nini kwamanye amabhizinisi;

(c) ukuthi ingabe ukuthengiswa kwezimpahla ezithile kungamalungiselelo ezimali futhi ngenxa yalokho akufaki inzuzo ngempela; nokuthi

(d) ingabe okuqukethwe phakathi kwebhizinisi nenhloso ekhethekile yebhizinisi kubonisa ukuthi inhloso ekhethekile yebhizinisi ilawulwa yibhizinisi.

.134 Okunye okudalulwayo okwenziwe ngokuvumelana nesigaba .132 kudingwa amanye Amazinga e-GRAP. Ngokwesibonelo, Izinga le-GRAP *Lezitatimende Ezihlanganisiwe Nezihlukanisiwe Zezimali* lidinga ukuthi ibhizinisi lidalule izizathu zokuthi kungani okungaphansi kwabanikazi kungalawuli ibhizinisi, ngokuphathelene nomtshalizimali ongelona ibhizinisi elilawulayo, yize isigamu samandla abo okuvota noma angasetshenziswa ekuvoteni ephethwe ngokuqondile amabhizinisi alawulayo ngandlela-thile. Izinga le-GRAP *Lezakhiwo Zotshalo-zimali* lidinga ukudalulwa kwemibandela eyenziwe yibhizinisi yokuhlukanisa izakhiwo zotshalo-zimali ezakhiweni zabanikazi kanye nezakhiwo ezigcinelwe ukuthengiswa ekuqhutshweni kwebhizinisi okuvamile, uma ukuhlukaniswa kwezakhiwo kunzima.

Imithombo eyinhloko yokungaqiniseki ngokulinganisela

.135 Ibhizinisi kufanele lidalule kumanothi ulwazi mayelana nokuqagela okuyinhloko kwesikhathi esizayo, kanye neminye imithombo eyinhloko yezilinganiso zokungaqiniseki ngosuku lombiko, ezinengcuphe esemqoka yokudala ukulungiswa okunohlonze kwamanani ezimpahla nezikweletu phakathi nonyaka wezimali olandelayo. Ngokuphathelene nalezo zimpahla nezikweletu, amanothi kufanele ahlanganise imininingwane:

(a) yohlobo lwazo; kanye

(b) nenani lazo ngosuku lokubika.

.136 Ukunquma amanani ezimpahla ezithile nezikweletu kudinga ukulinganisela imithelela kwezehlakalo ezingaqinisekile zesikhathi esizayo kulezo zimpahla nezikweletu ngosuku lokubika. Ngokwesibonelo, uma amanani ezimakethe abonwe muva nje engekho asetshenziswe ukulinganisa izimpahla nezikweletu ezilandelayo, izilinganiso zesikhathi esizayo ziyadingeka ukuze kulinganiswe inani elitholakalayo noma inani lesevisi etholakalayo ezigabeni zezakhiwo, amafekthri namathuluzi, umthelela wokungabikho kobuchwepheshe ezinhlwini zezimpahla, izisetshenziswa ezingaphansi kwemiphumela yesikhathi esizayo yamacala asenkantolo aqhubekayo, kanye nezikweletu zemihlomulo yezisebenzi yesikhathi eside njengezibopho zezimpesheni. Lokhu kulinganisela kubandakanya ukuqagela ngezinto ezinjengokulungiswa kwengcuphe yemali etholakalayo noma izaphulelo ezisetshenziswayo, izinguquko zesikhathi esizayo emaholweni nezinguquko zesikhathi esizayo

emananini athinta ezinye izindleko.

.137 Ukuqagela okuyinhlokoo neminye imithombo yokulinganisela ukungaqiniseki idalulwe ngokuvumelana nesigaba .135 esihlobene nokulinganisela okudinga izinqumo zabaphathi ezinzima, eziphusile noma eziyinkimbinkimbi. Njengoba inani lezinto ezishintshayo nokuqagela okuthile izinqumo zesikhathi esizayo ngokungaqiniseki landa, lezo zinqumo ziba eziphusile neziyinkimbinkimbi, futhi ithuba lokulungisa imiphumela enohloze yamanani ezimpahla nezikweletu ngokuvamile nalo liyanda.

.138 Ukudalula okusesigabeni .135 akudingeki ezimpahleni nasezikweletini ezinengcuphe enkulu ezinamanani angase ashintshe phakathi nonyaka-zimali ozayo uma, ngosuku lokubika, zilinganiswa njengenani elifanele elisekelwe emananini ezimakethe abonwe muva nje (inani elifanele lingashintsha kakhulu phakathi nonyaka-zimali olandelayo kodwa lezi zinguquko ngeke zivezwe ukuqagela noma eminye imithombo yokulinganisa ukungaqiniseki ngosuku lokubika).

.139 Ukudalulwa okusesigabeni .135 kwethulwa ngendlela esiza abasebenzisi bezitatimende zezimali baqonde izinqumo ezenziwa abaphathi mayelana nesikhathi esizayo kanye neminye imithombo emikhulu yokulinganisa ukungaqiniseki. Uhlobo nezinga lolwazi olunikezwayo luyahlukahluka ngokohlobo lokulinganisela nezinye izimo. Izibonelo zezinhlobo zokudalula okwenziwayo yilezi:

(a) uhlobo lokuqagela noma okunye ukulinganisela okungaqinisekile;

(b) ubucayi bokusingatha amanani afakwa ezinqubweni, ukuqagela nokulinganisela okuyisisekelo sezibalo, kuhlanganise nezizathu zalobo bucayi;

(c) isinqumo esilindelwe sokungaqiniseki kanye nezinga lemiphumela engaba khona kunyaka-zimali olandelayo ngokuphathelene namanani ezimpahla nezikweletu ezithintekayo; kanye

(d) nencazelo yezinguquko ezenziwe ekuqageleni okudlule mayelana nalezo zimpahla nezikweletu, uma ukungaqiniseki kuqhubeka kungasonjululiwe.

Akudingeki ukudalula ulwazi lwebhajethi noma izibikezelo ekwenzeni ukudalula okusesigabeni .135.

.140 Uma kungenakwenzeka ukudalula izinga lemithelela engaba khona yokuqagela okuyinhloko noma omunye umthombo oyinhloko wokulinganisa ukungaqiniseki ngosuku lokubika, ibhizinisi lidalula okungase kwenzeke, ngokusekelwe olwazini olukhona, lokuthi imiphumela kunyaka-zimali olandelayo ehlukile ekuqageleni ingadinga ukulungiswa kwenani lempahla noma izikweletu ezithintekayo. Kuzo zonke izimo, ibhizinisi lidalula uhlobo nenani lempahla ethile noma isikweletu (noma iqoqo lezimpahla noma izikweletu) ezithintwa ukuqagela.

.141 Ukudalulwa okusesigabeni .132 kwezinqumo ezithile ezenziwe abaphathi uma besebenzisa izinqubomgomo zokubalwa kwezimali zebhizinisi akuhlobene nokudalulwa kwemithombo eyinhloko yokulinganisa okungaqinisekile okusesigabeni .135.

.142 Ukudalulwa kokunye ukuqagela okuyinhloko obekuyodingeka ngokuvumelana nesigaba .135 kuyadingeka ngokwamanye Amazinga e-GRAP. Ngokwesibonelo, Izinga le-GRAP *Lezisetshenziswa, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona* kudinga ukudalulwa, ezimweni ezikhethekile, kokuqagela okukhulu okuphathelene nezehlakalo zesikhathi esizayo kwamaqoqo ezisetshenziswa. Izinga le-GRAP mayelana *Namathuluzi Ezezimali* kudinga ukudalulwa kokuqagela okukhulu okusetshenziswa ekulinganiseni inani elifanele lezimpahla zezimali nezikweletu zezimali ezisingathwa ngenani elifanele. Izinga le-GRAP *Lezakhiwo, Amafekthri Namathuluzi* lidinga ukudalulwa kokuqagela okukhulu okusetshenziswa ekulinganiseni amanani afanele ezinto ezihlaziyiwe zezakhiwo, amafekthri namathuluzi.

Okunye ukudalula

.143 Ibhizinisi kufanele lidalule kumanothi alo:

(a) inani lezabelo noma inzuzo efanayo eyahlongozwa noma eyamenyezelwa ngpahambi kokuthi izitatimende zezimali zigunyazelwe ukukhishwa kodwa engaqashelwa njengesabelo sabanikazi phakathi nesikhathi, futhi uma ibhizinisi linemali yebhizinisi eyisabelo, inani elifanele lesheya ngalinye; kanye

(b) nenani lezabelo ezinqwabelene kodwa ezingaqashelwa.

.144 Ibhizinisi lizodalula okulandelayo, uma kungadalulwanga kwenye indawo olwazini olushicilelwe ezitatimendeni zezimali:

(a) uhlobo lwangaphakathi nolusemthethweni lwebhizinisi, kanye negunya elisebenza ngaphansi kwalo;

(b) incazelo yohlobo lwemisebenzi yebhizinisi nemisebenzi eyinhlokoo;

(c) inkomba yomthetho ofanele obusa imisebenzi yebhizinisi; kanye

(d) negama lebhizinisi elilawulayo nebhizinisi elengamele konke lebhizinisi lezomnotho (uma likhona).

Imibandela yezinguquko

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

.145 Imibandela yezinguquko okufanele isetshenziswe amabhizinisi ekwamukelweni kokuqala kwaleli Zinga ichazwe kumhlahlandlela. Imibandela yaleli Zinga kufanele ifundwe kanye nomhlahlandlela

ngamunye osebenzayo.

Ukuchibiyelwa Kwamazinga E-GRAP

.146 ***Izigaba .109 no- .110 zachibiyelwa Ekuthuthukisweni Kwamazinga E-GRAP okwakhishwa ngo-Ephreli 2012. Ibhizinisi kufanele lisebenzise lezi zichibiyelo lihlehle ngokuvumelana Nezinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zokulinganisela Namaphutha.***

.147 ***Izigaba .11, .44, .46, .49 no- .51 zachibiyelwa kanti izigaba .45, .47 no- .48 zanezelwa Ekuthuthukisweni Kwamazinga E-GRAP okwakhishwa ngomhla ka-1 Ephreli 2014. Ibhizinisi lizosebenzisa lezi zichibiyelo lihlehle ezikhathini zezimali zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Uma ibhizinisi likhetha ukusebenzisa lezi zichibiyelo ngaphambi kwesikhathi, kufanele likudalule lokhu.***

.148 Isigaba .102(c) sachibhiyelwa ngeZichibiyelo Zamazinga e-GRAP Okutshala Imali Ngezakhiwo kanye Nezakhiwo Imishini Namathuluzi (2014) ezakhishwa ngomhla ka-26 Meyi 2015. Ibhizinisi kufanele lisebenzise lezi zichibiyelo ngokuhlukile ngokuvumelana Nezinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Namaphutha.

Usuku lokuqala

Ukwamukelwa ekuqaleni kwamaZinga e-GRAP

.149 ***Ibhizinisi kufanele lisebenzise leli Zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke eziqala ngosuku noma ngemva kosuku oluzonqunywa nguNgqongqoshe Wezezimali esimisweni esizoshicilelwa ngokuvumelana nesigaba 91(1)(b) yoMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, ochibiyelwe.***

Amabhizinisi asezisebenzisa kakade Amazinga e-GRAP

.150 ***Ibhizinisi lizosebenzisa izichibiyelo zaleli zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa isikhathi esiqala ngomhla ka-1 Ephreli 2016 noma ngemva kwalokho. Ukusetshenziswa kwalezi zichibiyelo ngaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa lezi zichibiyelo esikhathini esiqala ngaphambi komhla ka-1 Ephreli 2016, kufanele likudalule lokhu.***

Ukuhoxiswa kwamaZinga e-GRAP *Ekwethulweni Kwezitatimende Zezimali* (2004)

.151 Leli Zinga lengamele Izinga Le-GRAP *Ekwethulweni Kwezitatimende Zezimali* elakhishwa ngo-2004.

Ukuqhathanisa ne-International Public Sector Accounting Standard *Yokwethulwa Kwezitatimende Zezimali* (Disemba 2006)

Izinga Le-GRAP *Ukwethulwa Kwezitatimende Zezimali* (GRAP 1) kususelwa ngokuyinhloko ku-International Public Sector Accounting Standard *Ekwethulweni Kwezitatimende Zezimali*(IPSAS 1). Umehluko omkhulu phakathi kwe-GRAP 1 ne-IPSAS 1 yilona olandelayo:

- Leli zinga lihlanganisa izichibiyelo ezenziwe yi-International Accounting Standard *Ekwethulweni Kwezitatimende Zezimali* yi-International Accounting Standards Board (IASB) njengengxenye *Yokuthuthukiswa Kwama-IFRS* ayo ka-2010. Liqukethe nezichibiyelo ezenziwe ku-IPSAS 1 njengengxenye yama-IPSASB 2010 *Ukuthuthukiswa Kwama-IPSAS*.
- IPSAS 1 ichaza ukusilela kwazo zonke izimpahla ngemva kokudonswa kwazo zonke izikweletu "njengezimpahla zizonke/ukulinganisa" kanti i-GRAP 1 ikubiza ngokuthi "izimpahla zizonke".
- Yize i-GRAP 1 ichaza isikhathi esiseduze esizayo somsebenzi oqhubekayo njengezinyanga eziyi-12 kusukela osukwini lokubika, i-IPSAS 1 ibiza isikhathi esifanayo njengezinyanga eziyi-12 kusukela ekugunyazweni kwezitatimende zezimali. Lolu shintsho lwenziwa ngokuvumelana nezimfuneko zakuleli.
- Izigaba ezifakwe ku-IPSAS 1 zidluliselwe *Ohlakeni Lokulungiselela Nokwethula Izitatimende Zezimali* futhi zisuliwe ku-GRAP 1, ngokwesibonelo, izigaba ezikhuluma ngenhloso yezitatimende zezimali kanye nomthwalo wokulungiselela nokwethula lezo zitatimende zezimali ku-IPSAS 1.
- Inkulumo ethi "abaphathi" yethulwe ku-GRAP 1 ukuchaza labo bantu abanomthwalo wokuhlela, ukuqondisa, ukulawula -nokuphatha ibhizinisi.
- Leli Zinga lidinga ukudalulwa okuhlukile kwezindleko ezitholwe ngokulungiswa nokunakekelwa kwamafa.
- Imibandela yezinguquko kuleli Zinga le-GRAP isingathwa ngokuhlukile kunaku-IPSAS 1.
- Izikhombo ezinezibonelo zemifanekiso yezitatimende zezimali zisuliwe kuleli Zinga.