ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LEZITATIMENDE ZOKUHAMBA KWEMALI

(GRAP 2)

Ikhishwe
I-Accounting Standards Board
Ngo-February 2010

Ukubonga

La Mazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (*Standard of Generally Recognised Accounting Practice* [GRAP]) ngokuyinhloko athathelwe kuyi-International Public Sector Accounting Standard (IPSAS) *yeziTatimende Zokuhamba Kwemali* ekhishwa i-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 inomgomo wokwakha nokuthuthukisa lo mkhakha ngokuba nemikhuba ehambiselanayo. I-IPSASB iye yakhipha i-IPSAS eningiliziwe, ezosetshenziswa esikhathini esizayo ukuze kukhiqizwe Amazinga e-GRAP. Izingcaphuno ze-IPSAS *Ezitatimendeni Zokuhamba Kwemali* zisetshenziswe kula Mazinga e-GRAP ngemvume ye-IPSASB.

Umbhalo ogunyaziwe we-IPSAS yilowo onyatheliswe i-IFAC ngolimi lwesiNgisi. I-IPSAS itholakala kuyiNcwajana ye-IFAC kuyi-International Public Sector Accounting Pronouncements futhi itholakala lapha:

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Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Izitatimende Zokuhamba Kwemali

IZITATIMENDE ZOKUHAMBA KWEMALI

La maZinga aqala ukukhishwa i-Accounting Standards Board (iBhodi) ngo-April 2004. Kusukela ngaleso sikhathi, iye yachibiyelwa ngale ndlela elandelayo:

- Ukuthuthukiswa Kwamazinga e-GRAP, okwakhishwa iBhodi ngo-February 2010.
- Ukuchibiyela okwaba umphumela ngesikhathi Amazinga e-GRAP eqala ukusebenza:

  - GRAP 24 *Ukwethulwa Kolwazi Lwesabelo-zimali Ezitatimendeni Zezimali*
- Ukuthuthukiswa Kwamazinga e-GRAP, okwakhishwa iBhodi ngo-November 2013.
- Ukuchibiyela okwaba umphumela ngesikhathi Amazinga e-GRAP eqala ukusebenza:

  - GRAP 18 *Ukubikaa Amasegimenti*

Ikhophi emakiwe yokuchitshelelwa okwenziwa kuyi-GRAP 2 okwenziwa njengengxenye yomsebenzi Wokuthuthukisa (2013) kanye nokuchibiyelwa okwaba umphumela ngesikhathi i-GRAP 18 iqala ukusebenza iyatholakala kuyiwebhusaythi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

I-Accounting Standards Board (iBhodi) iyadingeka ngokuya Ngomthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengokuchibiyelwa (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 (efaka 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.

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi”.

IBhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (ama-IFRS) akhishwa yi-International Accounting Standards Board alokhu:

(a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondisweni 12 so-*Kukhethwa Kohlaka Olufanele Lokubika Lwamabhizinisi Kahulumeni;* kanye

(b) namabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezimali kufanele zichazwe ngokuthi ziyavumelana Namazinga e-GRAP kuphela uma zivumelana nazo zonke izimfuneko zezinga ngalinye le-GRAP kanye nanoma ikuphi Ukuchazwa Kwamazinga e-GRAP.

Noma ikuphi ukulinganiselwa kokusebenza kweZinga elithile noma Ukuchazwa kucacisiwe kulawo maZinga nokuChazwa kwe-GRAP.

Amazinga e-GRAP atholakala ezigabeni .01 to .55. Zonke izigaba zamaZinga e-GRAP zinegunya elifanayo. Isimo negunya lezithasiselo zitholakala ezethulweni zesithasiselo ngasinye. La maZinga kufanele afundwe ngokuvumelana nomongo womgomo wawo, *iSethulo Samazinga e-GRAP, iSethulo Sezincazelo ze-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga e-GRAP kanye neNcazelo Yamazinga e-GRAP kumelwe afundwe ndawonye kanye nanoma iziphi iziqondiso ezikhishwa iBhodi maqondana namalungiselelo esikhashana, kanye nanoma imiphi imithetho ekhishwa uNgqongqoshe Wezezimali maqondana nokuqala kokusebenza kwamaZinga e-GRAP, enyatheliswa kuyiGazethe Kahulumeni.

Kungase kubhekiselwe emaZingeni e-GRAP angakanyatheliswa ngesikhathi kukhishwa la maZinga. Lokhu kwenziwa ngesizathu sokuthi kubalekelwe ukushintsha amazing asekhishiwe kakade lapho sekukhishwa amaZinga amasha kamuva. Isigaba .11 samaZinga e-GRAP *Ezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* abeka isisekelo sokukhetha nokusebenzisa imithetho yezezimali lapho singekho isiqondiso esiqondile.

Umgomo

.01 Izitatimende zokuhamba kwemali zibonisa ukuthi ukuthi imali engenayo iphuma kuphi, izinto okwasetshenziswa imali ukuze zitholwe phakathi nenkathi yokubika, kanye nemali esele ekupheleni kwenkathi yombiko. Ulwazi ngokuhamba kwemali ebhizinisini kusiza ukunikeza abantu abasebenzisa izitatimende zezimali ukuze kube nokulandisa nokuba kwenziwe izinqumo. Ulwazi lokuhamba kwezimali kusiza kubonakale ukuthi ibhizinisi liyithole kanjani imali eliyidingayo ukuze lenze imisebenzi yalo kanye nendlela leyo mali esebenze ngayo. Lapho benza izinqumo noma bezihlaziya maqondana nanokuthi imali izosebenza kanjani, abanikazi badinga ukuqonda ukuthi ukuthi ukuhamba kwemali ngezindlela ezithile kwenzeke nini.

Umgomo wala maZinga uwukuba kutholakale ulwazi ngomlando wezinguquko emalini nasezintweni ezilingana nemali ebhizinisini kusetshenziswa isitatimende sokuhamba kwemali esicacisa ukuhamba kwemali phakathi nenkathi kusukela ekusebenzeni, otshalwenimali kanye neminye imisebenzi ephathelene nezimali.

Izinga

.02 Ibhizinisi elilungiselela futhi lethule isitatimende sezimali ngesisekelo sokuqoqelana kwezimali kufanele lenze isitatimende sezimali ngokuvumelana nezimfuneko zalawa maZinga futhi lizosethula njengengxenye ebalulekile yezitatimende zezimali zenkathi ngayinye lapho kwethulwa khona izitatimende.

.03 Ulwazi ngokuhamba kwemali kungaba usizo kubasebenzisi bezitatimede zemali zebhizinisi ekuhlaziyeni ukuhamba kwemali ebhizinisini, ukuhlaziya ukuhambisana kwebhizinisi nemithetho (engase ihlanganise nokwabiwa kwezimali okugunyaziwe) kanye nokwenza izinqumo ngokuthi kudingeka imali eyengeziwe yini, noma kube nokuhwebelana nelinye ibhizinisi. Ngokuvamile banesithakazelo sokuthi ibhizinisi liyenze kanjani imali nokuthi liyisebenzise kanjani imali nokulingana nemali. Lokhu kuyasebenza kungakhathaliseki ukuthi ibhizinisi lenza hlobo luni lomsebenzi noma ukuthi imali ingabhekwa njengento okungeyebhizinisi, njengoba kungase kube njalo ngenhlangano yezezimali yomphakathi. Amabhizinisi ngokuyisisekelo adinga imali ngenxa yezizathu ezifanayo, kungakhathaliseki ukuthi zihluke kangakanani izinto ezibakhiqizela imali. Adinga imali ukuze akhokhele izimpahla nezinkonzo azidingayo, akhokhele izikweletu ezivelayo njalo, futhi kwezinye izimo banciphise izinga lezikweletu. Ngenxa yalokho, la maZinga e-GRAP afuna ukuba wonke amabhizinisi ukuba ethule izitatimende zokuhamba kwemali.

Izinzuzo zolwazi lokuhamba kwezimali

.04 Ulwazi ngokuhamba kwezimali zebhizinisi kuwusizo ekulekeleleni abasebenzisi ukuba babikezele izidingo zemali zebhizinisi esikhathini esizayo, ukukwazi kwebhizinisi ukukhiqiza imali esikhathini esizayo kanye nokuguquka kwezikhwama zemali nokusebenza kwalo ibhizinisi. Isitatimende sokuhamba kwezimali sinekeza ibhizinisi ithuba lokulandisa ngokungena nokuphuma kwezimali phakathi nenkathi okubikwa ngayo.

.05 Isitatimende sokuhamba kwezimali, lapho sisetshenziswa ndawonye nezinye izitatimende zezimali, sinikeza ulwazi lokuhlazinya izinguquko ezimpahleni zebhizinisi, ukuma kwalo ngokwezimali (ukuthi lisimeme noma liyantenga) kanye namandla alo okukwazi ukulawula ubukhulu nesikhathi sokuhamba kwemali ukuze livumelane nezimo nezinkathi ezishintshayo namathuba. Siphinde sithuthukise ukuqhathaniseka kokusebenza kwamabhizinisi ahlukahlukene, ngoba iqeda imiphumela yokusebenzisa izindlela ezihlukahlukene zokubika izimali kube kuyizenzakalo ezifanayo.

.06 Umlando wokuhamba kwezimali ngokuvamile uyinkomba yenani, isikhathi kanye nokuqinisekisa kokuhamba kwezimali esikhathini esizayo. Kuwusizo futhi ekuhloleni ukunemba kokubikezela okudlule kwezitatimende zesikhathi esizayo.

Izincazelo

.07 Amagama alandelayo asetshenziswe kula maZinga analezi zincazelo eziqondile:

<u>Imali</u> ihlanganisa yonke imali esesandleni kanye nemali yesibambiso.

<u>Ukulinganiselwa kwemali</u> kuhlanganisa ukutshalwa kwezimali kwesikhathi esincane, koketshezi oluphezulu okuguqulwa ngokushesha kwenziwe amanani aziwayo wemali futhi angaphansi kwengcuphe engabalulekile yoshintsho lwenani.

<u>Ukuhamba kwemali</u> ukungena nokuphuma kwemali nokulinganiselwa kwemali.

<u>Imisebenzi yezezimali</u> imisebenzi ebangela ushintsho kusayizi nokwakhiwa kwekhephithali enikelwe nokuboleka kwebhizinisi.

<u>Imisebenzi yotshalo-zimali</u> ukutholwa nokulahlwa kwezimpahla zesikhathi eside nolunye utshalo-zimali okungafakiwe kokulingene imali.

<u>Imisebenzi yokusebenza</u> imisebenzi yebhizinisi engatshali imali noma anikeza imali imisebenzi.

Amagama achazwe kwamanye Amazinga e-GRAP asetshenziswe kula maZinga ngencazelo efanayo naleyo ekulawo maZinga.

Imali nokulinganiselwa kwemali

.08 Ukulinganiselwa kwemali kwenziwa ngenjongo yokuhlangabezana nezibopho zesikhashana kunokuba ukutshalwa kwemali noma enye injongo. Ukuze utshalo-zimali lufanelekele ukulinganiselwa imali kumelwe lukwazi ukuguqulwa ngokushesha lube imali eyaziwayo futhi ingabi sengcupheni yokuthi inani layo linciphe. Ngenxa yalokho, ngokuvamile utshalo-zimali luba ukulinganiswa kwemali kuphela uma izosheshe ivuthwe, mhlawumbe ngaphakathi kwezinyanga ezintathu noma ngaphansi kusukela lwaqala. Utshalo-zimali ezimakethe akukhona ukulinganiselwa kwemali ngaphandle kwalapho, ngokuyinhloko, kuwulungineselwa kwemali.

.09 Ukuboleka ibhange imali ngokuvamile kubhekwa njengomsebenzi wezezimali. Ama-overdraft asebhange akhokhelwa uma sekufuneka angase abe ingxenye ebalulekile yemisebenzi yokwengamela izimali zebhizinisi. Kulezi zimo, ama-overdraft ebhange abhekwa njengengxenye yemali nokulinganiselwa kwemali. Okuphawulekayo ngala malungiselelo kanye nebhange ukuthi imali ekhona ebhange ivame ukunyuka futhi yehle.

.10 Ukuhamba kwezimali akuhlanganisi umnyakazo ophakathi kwemali nokulinganiselwa kwemali ngenxa yokuthi lezi zici ziyingxenye yokuphathwa kwemali yebhizinisi kunokuba ukusebenza kwalo, utshalo-zimali noma imisebenzi yezezimali. Ukuphathwa kwezimali kuhlanganisa nokutshala izimali ezengeziwe ekulinganisweni kwemali.

Ukwethulwa kwezitatimende zokuhamba kwemali

.11 Isitatimende sokuhamba kwemali siyobika ukuhamba kwemali phakathi nenkathi yemisebenzi yokusebenza, yotshalo-zimali neyezezimali.

.12 Ibhizinisi liyokwethula ukuhamba kwemali kwalo emsebenzini yokusebenza, yotshalo-zimali neyezezimali ngokuvumelana nendlela efanelana kangcono nemisebenzi yalo. Ukuhlunga ngokwemisebenzi kunikeza abasebenzisi ithuba lokuhlaziya umphumela leyo misebenzi ebe nayo esemweni esingokwezimali sebhizinisi kanye nenani lemali nokulinganiswa kwemali okukhona. Lolu lwazi lungase lusetshenziswe futhi ukuhlaziya ukuhlobana phakathi kwaleyo misebenzi.

.13 Inkokhelo eyodwa ingase ihlanganise ukuhamba kwemali okungachazwa ngezindlela ezihlukile. Ngokwesibonelo, lapho kukhokhelwa imali ebolekiwe ihlanganisa inzalo kanye nemali, ingxenye yenzalo ingase ichazwe ngokuthi umsebenzi wokusebenza bese kuthi ingxenye yemali ichazwe ngokuthi umsebenzi wezezimali.

Imisebenzi yokusebenza

.14 Inani lemali esele ekuhambeni kwemali evela emisebenzini yokusebenza iyinkomba ebalulekile yokuthi imisebenzi yebhizinisi ixhaswa kanjani:

(a) ngezintela (ngokuqondile noma ngokungaqondile); noma

(b) kulabo abathola izimpahla noma izinkonzo ezilethwa ibhizinisi.

Inani lemali esele ekuhambeni liphinde lisize ekuboniseni amandla ebhizinisi okulondoloza umsebenzi walo wokusebenza, ukukhokha izikweletu, ukukhokhela umnikazi walo inzuzo kanye nokwenza utshalo-zimali olusha ngaphandle kokuthola imithombo yangaphandle yoxhasomali. Ukuhamba kwemali kahulumeni okuhlanganisiwe kuyinkomba yezinga uhulumeni aye axhasa ngayo imisebenzi yebhezinisi kusetshenziswa intela kanye nezinye izimali. Ulwazi maqondana nezingxenye ezithile ngokuqondile zomlando wokuhamba kwemali kuwusizo, uma kuhambisana nolunye ulwazi, ekubikezeleni ukuhamba kwemali kwesikhathi esizayo.

.15 Ukuhamba kwemali emsebenzini wokusebenza ngokuyinhloko kuvela emsebenzini okhiqiza imali webhizinisi. Izibonelo sokuhamba kwemali okuvela emsebenzini wokusebenza yilezi:

(a) imali evela enteleni, ukukhokha nezinhlawulo;

(b) imali evela ekukhokhisweni kwezimpahla kanye nezinkonzo ezenziwa ibhizinisi;

(c) imali evela kumagranti noma ukuthuthwa kanye nokunye ukwabiwa noma isabelomali esenziwa uhulumeni kazwelonke noma amanye amabhizinisi;

(d) imali evela kuma-royalty, izindleko, ikhomishini kanye neminye imithombo;

(e) imali ekhokhelwa amanye amabhizinisi ukuze kukhokhelwe imisebenzi yalo (akuhlanganisi imalimboleko);

(f) imali ekhokhelwa izimpahla noma izinkonzo;

(g) imali ekhokhelwa ngenxa yabasebenzi;

(h) imali evela noma imali etholakala ebhizinisini lomshwalense ekhokhwa njalo, imali ephuma njalo ngonyaka kanye nezinye izinzuzo;

(i) imali ekhokhelwa izintela zendawo noma intela yeholo (uma ikhona) ngokuvumela nemisebenzi yokusebenza;

(j) imali evela noma ukukhokhelwa kwezinkontilaki ngenjongo yokuhwemba ngazo;

(k) imali evela noma ukukhokhelwa kwemisebenzi engasekho; kanye

(l) nemali evela noma ukukhokhelwa ngenxa yamacala abe khona.

Ezinye izinkokhelo, njengalezo ezivela ekuthengisweni komshini, zingase zibangele kube khona inzuzo noma ukulahlekelwa okuhlanganisiwe ensadeni noma ekusweleni. Ukuhamba kwemali okunjalo kuba ukuhamba kwemali okuvela emsebenzini wotshalo-zimali. Nokho, imali evela ngokwakhiwa noma ukutholakala kwempahla ukuze iqashiswe kwabanye noma kuthi kamuva ithengiswe njengoba kuchazwe esigabeni .75 samaZinga e-GRAP *eNdawo, Imishini Namathuluzi* kubhekwa njengokuhamba kwemali okuvela emisebenzini yokusebenza. Imali etholakala ngokuqashisa noma ukuthengiswa kamuva kwempahla enjalo nako kuwukuhamba kwemali okuvela emisebenzini yokusebenza.

.16 Ibhizinisi lingase libe namasheya noma imalimboleko ukuze bahwebe ngayo, okuyothi uma kunjalo kufana nempahla etholakele ngokuqondile ukuze ithengiswe futhi. Ngenxa yalokho, ukuhamba kwemali okuvela ngokuthengwa noma ukuthengiswa kwamasheya kuchazwa ngokuthi imisebenzi yokusebenza. Ngokufanayo, imali ephuma ngaphambili noma imalimboleko eyenziwe inhlangano yezezimali yomphakathi ngokuvamile ichazwa ngokuthi imisebenzi yokusebenza ngenxa yokuthi ihlobene nomsebenzi oyinhloko wokwakha imali walelo bhizinisi.

Imisebenzi yotshalo-zimali

.17 Ukubalulwa okuhlukile kokuhamba kwemali okuvela emisebenzini yotshalo-zimali kubalulekile ngoba ukuhamba kwemali kuveza izinga imali ephume ngalo ngokwempahla ehloselwe ukuba nomthelela ekuletheni izinkonzo zebhizinisi esikhathini esizayo. Izindleko eziba nomphumela wokuqashelwa njengempahla esitatimendeni sezezimali kuphela okufanele zichazwe njengemisebenzi yotshalo-zimali. Izibonelo zokuhamba kwemali ngenxa yomsebenzi wotshalo-zimali yilezi:

(a) imali ekhokhelwa ukuze kutholakale indawo, imishini namathuluzi, izinto ezingaphatheki kanye nezinye izimpahla zesikhathi eside. Lezi zinkokhelo zihlanganisa nalezo ezihlobene nezindleko zentuthuko nendawo ewumazakhele, imishini namathuluzi;

(b) imali etholakala ngokuthengisa indawo, imishini namathuluzi, izinto ezingaphatheki, kanye nezimpahla zesikhathi eside;

(c) imali ekhokhelwa ukuze kutholwe amasheya noma amathuluzi esikweletu amanye amabhizinisi kanye nenzalo emabhizinisini abambisene (ngaphandle kwezimali ezikhokhelwa amathuluzi abhekwa njengemali elinganiselwe noma lezo ezigcinelwe injongo yokuhwemba);

(d) imali etholakala ngokuthengiswa kwamasheya noma amathuluzi ezikweletu kanye nenzalo emabhizinisini abambisene (ngaphandle kwezimali ezikhokhelwa amathuluzi abhekwa njengemali elinganiselwe noma lezo ezigcinelwe injongo yokuhwemba);

(e) imali etholakala kusengaphambili kanye nemalimboleko eyenzelwe abanye (ngaphandle kwemali etholakala kusengaphambili kanye nemalimboleko ezinhlanganweni zomphakathi zezimali);

(f) imali etholakala ngokukhokhelwa kusengaphambili kanye nemalimboleko eyenzelwe abanye (ngaphandle kwemali etholakala kusengaphambili kanye nemalimboleko ezinhlanganweni zomphakathi zezimali);

(g) imali ekhokhelwa izinkontileka zesikhathi esizayo, izinkontileka ezingaphambili, izinkontileka onokuzikhethela nokushintshana kwezinkontileka, ngaphandle kwalapho izinkontileka zigcinwe ukuze kugwetshwe ngazo, noma izinkokhelo zichazwe ngokuthi imisebenzi yezezimali; kanye

(h) nemali etholakale ngezinkontileka zesikhathi esizayo, izinkontileka ezingaphambili, izinkontileka onokuzikhethela nokushintshana kwezinkontileka, ngaphandle kwalapho izinkontileka zigcinwe ukuze kugwetshwe ngazo, noma izinkokhelo zichazwe ngokuthi imisebenzi yezezimali.

Lapho inkontilaki ichazwe njengenkampani noma umuntu ongaphawuleka, ukuhamba kwemali kwenkontileka kuchazwa ngendlela efanayo nokuhamba kwemali kwaleyo nkampani.

Imisebenzi yezezimali

.18 Ukubalulwa okuhlukile kokuhamba kwemali okuvela emisebenzini yezezimali kubalulekile ngoba kuwusizo ekubikezeleni izikhalo ezivela ekuhambeni kwemali esikhathini esizayo kulabo abanikeza inkampani imali. Izibonelo zokuhamba kwemali okuvela emsebenzini wezezimali yelize:

(a) imali evela ekukhishweni kwama-debenture, imalimboleko, ama-note, amabhondi, ama-mortgage kanye nokubolekisa kwesikhathi esifushane neside;

(b) ukukhokhwa kwemali ebibolekisiwe; kanye

(c) nemali ekhokhwa isiqashi ukuze kuncishiwe imali ekolotwayo maqondana nesivumelwano sokuqashisa.

Ukubika ukuhamba kwemali emisebenzini yokusebenza

.19 ***Ibhizinisi lizobika ukuhamba kwemali okuvela emisebenzini yokusebenza kusetshenziswa indlela eqondile, kungaba ngezinhlelo ezinkulu zezimali sezizonke ezikhokhiwe kanye nezitholakele.***

.20 Indlela eqondile inikeza ulwazi olungase lube usizo ekulinganiseni ukuhamba kwemali esikhathini esizayo. Ngale ndlela eqondile, ulwazi ngezigaba ezinkulu zemali esele nezigaba zemali etholakele nekhokhiwe ingase itholakale kanje:

(a) emarekhodini okuphathwa kwezimali ebhizinisi; noma

(b) ngokulungisa izimali zokusebenza, izindleko zokusebenza (inzalo noma ingeniso efanayo, kanye nezindleko zenzalo, noma izindleko ezifanayo zenhlangano yezezimali yomphakathi) kanye nezinye izinto esitatimendeni sokusebenza ngokwezimali:

(i) izinguquko phakathi nenkathi yokuqoqwa kwezinto nokusebenzisekayo okutholiwe nokukhokhelwe;

(ii) ezinye izinto ezingeyona imali; kanye

(iii) ezinye izinto okuthi imiphumela yezimali izithinte utshalo-zimali noma ukufaka imali ehambayo.

.21 Amabhizinisi kufanele alethe ukubuyisana kokwengeziwe/okushodayo ngemali esele emsebenzini wokusebenza. Lokhu kubuyisana kungase kulethwe njengengxenye yesitatimende sokuhamba kwemali noma emaphuzwini ezitatimende zemali.

Ukubika ukuhamba kwemali emisebenzini yotshalo-zimali nezezimali

.22 Ibhizinisi liyobika ngokuhlukile izigaba ezinkulu zezimali zayo yonke imali engenile nayo yonke imali ekhokhiwe kusetshenziswa utshalo-zimali nemisebenzi yezimali, ngaphandle kwalapho ukuhamba kwemali kuchazwe khona ezigabni .23 no .26 njengoba kubikiwe njengensalela.

Ukubika ukuhamba kwemali ngesisekelo sensalela

.23 ***Ukuhamba kwemali okuvela emsebenzini wokusebenza, wotshalo-zimali noma wezezimali ungase ubikwe njengesisekele sensalela:***

(a) ***imali etholakele noma imali ekhokhiwe ngenxa yamakhasimende, abakhokhi-ntela noma abazuzi ngesikhathi ukuhamba kwemali kubonisa imisebenzi yelinye iqembu ngaphandle kwebhizinisi; kanye***

(b) ***nemali etholakele noma ekhokhelwe izinto ezisheshe zafika, amanani makhulu, futhi kuzosheshe ivuthwe.***

.24 Isigaba .23(a) sibhekisela kuphela ezinkokhelweni lapho umphumela ukuba imali ekhona ilawula ibhizinisi elibikayo. Izibonelo zemali engenayo nekhokhwayo kuhlanganisa:

(a) ukuqoqwa kwentela isigaba esithile sikahulumeni siqoqela esinye isigaba, kungahlanganisi intela uhulumeni aziqoqela yona njengengxenye yelungiselelo lokuhlanganyela intela;

(b) ukwamukelwa nokukhokhelwa kwesibambiso esiyimpoqo senhlangano yomphakathi yezezimali;

(c) izimali ezigcinelwe amakhasimende ebhizinisi lotshalo-zimali noma le-trust; kanye

(d) nemali yomqasho eqoqelwe yabe isikhokhelwa abanikazi bendawo.

.25 Izibonelo zemali engenile nekhokhiwe okubhekiselwe kuzo esigabeni .23(b) okulethwe kusengaphambili, kanye nokukhokhelwa:

(a) ukuthenga nokuthengisa utshalo-zimali; kanye

(b) nokubolekisa okwesikhashana, ngokwesibonelo, lokho okuzovuthwa ezinyangeni ezintathu noma ngaphansi.

.26 Ukuhamba kwemali okuvela emisebenzini yenhlangano yomphakathi yezemali ingase ibikwe ngesisekelo sensalela:

(a) imali etholakele noma ekhokhelwe isibambiso esinosuku olubekiwe lokuvuthwa;

(b) ukubekwa kwesibambiso kanye nokukhishwa kwesibambiso kwenye inhlangano yezezimali; kanye

(c) nemali ekhishwa kusengaphambili nemalimboleko eyenzelwa amakhasimende kanye nokukhokhelwa kwaleyo mali kanye nemalimboleko.

Ukuhamba kwemali lohlobo lwamanye amazwe

.27 Ukuhamba kwemali okuvela kuyinkokhelo eyenziwe ngohlobo lwemali lwamanye amazwe kumelwe irekhodwe ngohlobo lwemali esebenza lapho kukhona khona ibhizinisi kusetshenziswa inani lesilinganiso sokushintshisana bakathi kwemali esebenzayo kanye neyelinye izwe ngesikhathi imali ihamba.

.28 Ukuhamba kwemali ebhizinisini elilawulwa kwelinye izwe kuzochazwa enanini lesilinganiso sokushintshisana phakathi kwemali esebenzayo kanye neyelinye izwe ngesikhathi imali ihamba.

.29 Ukuhamba kwemali okubhalwe kusetshenziswa imali yakwelinye izwe kubikwa ngendlela evumelana namaZinga e-GRAP *eMiphumela Yezinguquko Esilinganisweni Sokushintshisana Samanye Amazwe*. Lokhu kuvumela ukuba kusetshenziswe isilinganiso sokushintshisana esilinganisa inani langempela.

Ngokwesibonelo, kungase kusetshenziswe isilinganiso esisindayo senkathi ukuze kuqoshwe inkonkhelo yemali yamanye amazwe noma ukuchazwa kokuhamba kwemali kwebhizini lakwelinye izwe. Izinga le-GRAP on *leMiphumela Yezinguquko Esilinganisweni Sokushintshisana Samanye Amazwe* alivumeli ukusetshenziswa kwesilinganiso sokushintshisana ngesikhathi kwenziwa umbiko lapho sekwenziwa ukuhamba kwezimali kwebhizinisi lakwelinye izwe.

.30 Izinzuzo ezingatholakalanga kanye nokulahlekelwa okuvela ekushintsheni kwesilinganiso semali yakwelinye izwe akukhona ukuhamba kwemali. Nokho, imiphumela yesilinganiso sokushintshisana kwemali emalini nasesilinganisweni semali noma ngenxa yokuthi imali yakwalinye izwe ibikwe esitatimendeni sezimali ukuze kubuyiselwe imali nesilinganiso semali ekuqaleni nasekupheleni kwenkathi. Le mali yethulwa ngokuhlukile ekuhambeni kwemali yomsebenzi wokusebenza, wotshalo-zimali kanye nowezimali futhi kuhlanganisa umehluko, uma ukhona, lokho kuhamba kwemali okubikiwe ekupheleni kwesilinganiso sokushintshisana.

Inzalo nokuhlukaniswa noma okunye ukwabiwa okufanayo

.31 Ukuhamba kwemali okuvela enzalweni noma okunye ukuhlukaniswa okufanayo kwatholakala noma kwakhokhelwa kumelwe kudalulwe ngokuhlukile. Ngayinye izochazwa ngendlela efanaya inkathi ngayinye njengomsebenzi wokusebebenza, wotshalo-zimali noma wezezimali.

.32 Ingqikithi yenzali ekhokhiwe phakathi nenkathi izodalulwa ezitatimendeni zokuhamba kwemali kungakhathaliseki ukuthi ichazwe njengezindleko esitatimendeni sokusebenza kwezimali noma njengamali ekhona ngokuvumelana namaZinga e-GRAP *eZindleko Zokubolekisa*.

.33 Inzalo ekhokhiwe nenzalo ekhona nokuhlukaniswa okufanayo ngokuvamile ichazwa njengokuhamba kwemali komsebenzi ezinhlanganweni zomphakathi zezimali. Nokho, akukho ukuvumelana ngokuthi lokhu kumelwe kuchazwe kanjani lokhu kuhamba kwemali kwamanye amabhizinisi. Inzalo ekhokhiwe nenzalo ekhona nokuhlukaniswa okufanayo ingachazwa njengokuhamba kwemali komsebenzi ngoba zingena ngaphansi kwencazelo yokwengeziwe noma okushodayo. Enye indlela, ukuthi inzalo ekhokhiwe nenzalo ekhona nokuhlukaniswa okufanayo ichazwe njengokuhamba kwemali kwezezimali noma kotshalo-zimali, ngenxa yokuthi kuyizindleko zokuthola izimali noma inzalo otshalwenimali.

.34 Inzalo ekhona nokuhlukaniswa okufanayo kungachazwa njengokuhamba kwemali kwezezimali ngenxa yokuthi kuyizindleko zokuthola izimali. Enye indlela, ukuthi inzalo ekhona nokuhlukaniswa okufanayo kungachazwa njengokuhamba kwemali kwemisebenzi yokusebenza ukuze kukhokhelwe imisebenzi ukuze kusizwe abasebenzisi banqume ukuthi ibhizinisi lingakwazi ukwenza lezi zinkokhelo ekuhambeni kwemali.

Intela kokusele

.35 Ukuhamba kwemali okuvela enteleni yokusele kuyovezwa ngokuhlukile futhi kuyochazwa njengokuhamba kwemali yomsebenzi wokusebenza ngaphandle kwalapho kungakhonjwa ngokuqondile njengemisebenzi yezezimali noma yotshalo-zimali.

.36 Ngokuvamile amabhizinisi ayahoxiswa enteleni yokokusele.

.37 Intela kokusele ivela ezinkokhelweni ezikhipha ukuhamba kwemali okuchazwa njengomsebenzi, ezotshalo-zimali noma ezezimali ezitatimendeni zokuhamba kwemali. Nakuba izindleko zentela zingase zibonakale ngokushesha njengotshalo-zimali noma ezezimali, ukuhamba kwemali okuhlobene nentela ngokuvamile akwenzeki ukuzibona futhi zingase zivele enkathini ehlukile kunaleyo yokuhamba kwemali yaleyo nkokhelo. Ngenxa yalokho, izintela ezikhokhwayo ngokuvamile zichazwa njengokuhamba kwemali emsebenzini yomsebenzi. Nokho, lapho kungenzeka khona ukusho ukuthi intela yokuhamba kwemali kwenkokhelo ethile eyenza kube khona ukuhamba kwemali okuchazwe njengotshalo-zimali noma ezezimali, intela yokuhamba kwemali ichazwa ngokufanele njengomsebenzi wotshalo-zimali noma wezezimali. Lapho intela yokuhamba kwemali kuhlanganiswe phakathi kwemisebenzi engaphezu kweyodwa, ingqikithi yentela ekhokhiwe kumelwe ivezwe.

Utshalo-zimali ezinhlanganweni ezilawuliwe, ubambisano, namabhizinisi abambisene

.38 Lapho ubalela izimali zotshalo-zimali lwenhlangano noma inhlangano elawuliwe ebalelwe ukusebenzisa izimakethe nokukhokha, umtshali zimali uyakuvimbela ukubikwa kokuhamba kwezimali ezitatimendeni zokuhamba kwemali phakathi kwezitatimende zakhe nalowo otshalelwe imali, ngokwesibonelo, inzalo noma ukuhlukaniswa okufanayo noma ukukhokhelwa kusengaphambili.

.39 Ibhizinisi elibika inzalo yakho ebhizinisini ababambisene kulo, kuhlanganiwa esitatimendeni esiyinhlanganisela ukuze bahlanganyele ngokufanayo ekuhambeni kwezimali zebhizinisi. Ibhizinisi eyenza lokhu kubika kwenzalo ebhizinisini ababambisene kulo ngokotshalo-zimali, ukwabiwa kanye nokunye ukukhokha nemali etholakele futhi bazilawule zonke.

Ukutholakala nokuchithwa kwamabhizinisi alawuliwe kanye nezinye izinhlangano ezisebenzayo

.40 Isilinganiso sokuhamba kwemali esivela ekutholakaleni nasekuchithweni kwamabhizinisi kanye nezinye izinhlangano ezisebenzayo kumelwe kuvezwa ngokuhlukile futhi kuchazwe njengemisebenzi ehlukile.

.41 Noma yiliphi ibhizinisi kumelwe lidalule, ngokwesilinganiso, ngokubili ukutholakala nokuchithwa kokubili kwezinhlangano ezilawuliwe noma ezinye

izinhlangano ezisebenzayo phakathi nenkathi, ngayinye ngale ndlela:

(a) ingqikithi yokuthengwa nokuchithwa okucatshangelwe;

(b) ingxenye yokuthengwa noma ukuchithwa okwenziwe ngemali noma ukulinganiswa kwemali;

(c) imali kanye nokulinganiswa kwemali enhlanganweni elawuliwe noma inhlangano esebenzayo etholakele noma echithiwe; kanye

(d) inani lemali yezimpahla noma izikweletu ezingezona ezemali noma ukulinganiswa kwemali okuqashelwa inhlangano elawuliwe noma inhlangano esebenzayo etholakele noma echithiwe, okufingqiwe emkhakheni ngamunye omkhulu.

.42 Ukwethulwa okuhlukile kokuhamba kwemali kuthinta ukutholakala nokuchithwa kwezinhlangano ezilawuliwe kanye nezinye izinhlangano ezisebenzayo njengento eyodwa, kanye nokudalulwa okuhlukile kwamanani ezimpahla nezikweletu ezitholakale noma zachithwa, okuzisiza ukuba zizihlukanise ekuhambeni kwemali okuvela emsebenzini wokusebenza, wotshalo-zimali kanye nezezimali. Ukuhamba kwemali ithinta ukuchithwa akukhishwa kulezi zibalo.

.43 Isilinganiso semali ekhokhwayo noma etholwayo njengokuthenga noma ukuthengisa kuyabikwa esitatimendeni sokuhamba kwemali okutholakele noma kwachithwa.

Izinkokhelo ezingahlanganisi imali

.44 Izinkokhelo zotshalo-zimali nezezimali ezingadingi imali esandleni noma ukulinganiswa kwemali azifakwa esitatimendeni sokuhamba kwezimali. Izinkokhelo ezinjalo ziyovezwa kwenye indawo esitatimendeni sezimali ngendlela ebonisa lonke ulwazi olufunekayo ngale misebenzi yotshalo-zimali nezezimali.

.45 Imisebenzi emingi yotshalo-zimali nezezimali ayikuthinti ngokuqondile ukuhamba kwemali kwangaleso sikhathi nakubo kukuthinta ukuba nemali nohlaka lwezimpahla zebhizinisi. Ukungafakwa kwezinkokhele zemali esandleni esitatimendeni sokuhamba kwemali kuyavumelana nomgomo wesitatimende sokuhamba kwemali, njengoba lezi zinto azihlanganisi ukuhamba kwemali kuleyo nkathi. Izibonelo zezinkokhelo ezingahlanganisi imali esandleni:

(a) ukutholakala kwempahla ngokushintshisana kwempahla, ukucabangela ukuhlobana kwezikweletu, noma ngokuqashisa ngezimali; kanye

(b) nokuguqula isikweletu kube okokuphatha.

Izingxenye zemali nokulinganiselwa kwemali

.46 Ibhizinisi lizodalula izingxenye zemali nokulinganiswa kwemali futhi iyokwethula ukubuyisana kwezimali esitatimendeni sokuhamba kwemali nezinto ezilinganayo ezibikwe esimweni sesitatimende sezimali.

.47 Kucatshangelwa ukuhluka kwemikhuba yokuphathwa kwezimali kanye namalungiselelo okubhanga futhi ukuze kuhanjiswane namaZinga e-GRAP *Okwethulwa Kwezitatimende Zezimali*, ibhizinisi lidalula umthetho eliwusebenzisile ekunqumeni ukwakhiwa kwemali nokulinganiswa kwemali.

.48 Imiphumela yanoma iziphi izinguquko emithethweni zokunquma ingxenye yemali nokulinganiswa kwemali, ngokwesibonelo, ukushintsha emathuluzini ezezimali ngaphambilini abebhekwa njengengxenye yesikhwamo sotshalo-zimali lwebhizinisi, kubikwa ngokuvumelana namaZinga e-GRAP *Ezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha*.

Okunye ukudalulwa

.49 Ibhizinisi liyodalula, kuhlanganise nokuphawula kwabaphathi, inani lemali nokulinganiswa kwemali okusebhizinisini ezingeke zisetshenziswe umnotho webhizinisi.

.50 Kunezimo ezihlukahlukene lapho imali nokulinganiswa kwemali kwebhizinisi kungatholakali ukuze kusetshenziswe umnotho webhizinisi. Izibonelo zihlanganisa imali nokulinganiswa kwemali okulawulwa ibhizinisi esebenza ezweni lapho ukulawulwa kokushintshisana noma imigoqo engokomthetho akutholwa ibhizinisi elilawulayo noma amanye amabhizinisi alawulayo.

.51 Ulwazi olwengeziwe olungase lusebenze kubasebenzisi ekuqondeni isimo somnotho nokuchuma kwebhizinisi. Ukudalula lolu lwazi, kuhlanganise nokuphawula kwabaphathi, kuyakhuthazwa futhi kungase kuhlanganise lokhu:

(a) inani lemali ebolekiwe engazange isebenze engase isetshenziswe esikhathini esizayo emsebenzini yokusebenza kanye nokukhokhela ezinye izinto, kuboniswa noma ikuphi ukulinganiselwa kokuzisebenzisa;

(b) isilinganiso sokuhamba kwemali emsebenzini wokusebenza, utshalo-zimali kanye nezezimali okuhlobene nenzalo emisebenzini ebambiseni kusetshenziswa ukuhlanganisa okufanelanayo;

(c) inani nohlobo lwemali elinganiselwe; kanye

(d) nenani lokuhamba kwemali okuvela emsebenzini wokusebenza, wotshalo-zimali nezezimali kwesigaba ngasinye esibikwayo (bheka amazing e- GRAP *oKubikwa Kwezigaba*).

.52 Lapho ukwabiwa noma isabelomali kugunyaziwe ngokusekelwe emalini, isitatimende sokuhamba kwemali singase sisize abasebenzisi ekuqondeni ubuhlobo phakathi kwemisebenzi yebhizinisi noma izinhlelo zalo kanye nolwazi lukahulumeni lwesabelozimali. Bhekisela emaZingeni e-GRAP *eKuthulweni Kolwazi Lwesabelozimali Ezitatimendeni Zezimali* ukuze uqonde ukuqhathanisa izibalo zangempela nebezicatshangelwe.

Usuku lokuqala

Ukwamukelwa kokuqala Kwamazinga e-GRAP

.53 Ibhizinisi lizoqala ukusebenzisa la maZinga e-GRAP ezitatimendeni zezimali zonyaka kuhlanganiswa inkathi eqala noma ngemva kosuku oluyonqunywa uNgqongqoshe Wezimali emthethweni ozoshicilelwa ngokuvumelana nengxenye 91(1)(b) woMthetho Wokuphathwa Kwezimali Zomphakathi, uMthetho 1 ka-1999, njengoba ulungisiwe.

Izinhlangano kakade ezisebenzisa Amazinga e-GRAP

.54 Ibhizinisi lizoqala ukusebenzisa la maZinga e-GRAP ezitatimendeni zezimali zonyaka kuhlanganiswa inkathi eqala noma ngemva kuka-1 April 2015. Kuyakhuthazwa ukushesha ukuwasebenzisa. Uma ibhizinisi liqala ukusebenzisa leli Zinga enkathini engaphambi kuka-1 April 2015, izoludalula lelo qiniso.

Ukuhoxiswa Kwamazinga e-GRAP *eZitatimende Zokuhamba Kwemali* (2004)

.55 La maZinga athatha isikhundla samaZinga e-GRAP *eZitatimende Zokuhamba Kwemali* eyakhishwa ngo-2004.

GRAP 2

Ukuqhathanisa kanye ne-International Public Sector Accounting Standard *yeZitatimende Zokuhamba Kwemali* (May 2000)

La Mazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP 2) ngokuyinhloko athathelwe kuyi-International Public Sector Accounting Standard (IPSAS) *yeziTatimende Zokuhamba Kwemali* (IPSAS 2). Umehluko omkhulu phakathi kwe-GRAP 2 kanye ne-IPSAS 2 kuvezwe lapha:

- Lawa maZinga ahlanganisa izinguquko ezenziwe ku-IAS 7 *yeZitatimende Zokuhamba Kwemali* kwe IASB njengengxenye yoMsebenzi Wokuthuthukisa ka-2003, 2008 kanye no-2009.
- Izincazelo ezingekho semqoka ukuze kuqondwe amaZinga zisusiwe.
- I-IPSAS 2 ichaza insalela yezimpahla zengqikithi ngokususa izikweleti zonke ngokuthi “insalela yezimpahla/amasheya” kuyilapho i-GRAP 2 ithi “izinsalela zempahla”.
- Ukusetshenziswa kwenqubo engaqondile, kuyilapho insada nokushoda kulungisiwe lapho kuthinteka izinkokhelo, kuye kwakhishwa ku-GRAP 2 ukuze kuqikelelwe ukufana kukolungiselela.
- Izigaba ezihlanganisiwe ku-IPSAS 2 zithuthelwe *Ohlakeni Lokulungiselela Nokuthula Izitatimende Zezimali* futhi ziye zesulwa ku-GRAP 2, ngokwesibonelo izigaba ezihlanganisa izinzuzo zomnotho zesikhathi esizayo, umnotho webhizinisi nensalela yezimpahla.
- Isiqondiso ekutholeni amabhizinisi ezezimali asebenza kwezinye izisekelo zokubalwa kwezimali kususiwe.
- Isithasiselo enesithombe sesibonelo sesitatimende sokuhamba kwemali (kwebhizinisi esingeyona inhlangano yezezimali) siye sasuswa kule Zinga.