ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

UKWETHULWA KOLWAZI LWESABELO-ZIMALI

EZITATIMENDENIEZITATIMENDENI ZEZIMALI

(GRAP 24)

Ikhishwe yi-Accounting Standards Board
Novemba 2007

Amagama Okubonga

Leli Zinga le-Generally Recognised Accounting Practice (GRAP) lidwetshwe ekuqaleni kusukela ku-International Public Sector Accounting Standard (IPSAS) kokuthi *Ukwethulwa Kolwazi Lwesabelo-zimali Ezitatimendeni Zezimali* lakhishwa i-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 ngenhloso yayo yokuthuthukisa nokukhulisa ubuchwepheshe ngamazinga azwakalayo. I-IPSASB ikhiphe umzimba oqondekayo we-IPSASs, ozosetshenziswa ukukhiqiza Amazinga we-GRAP alandelayo. Izindatshana ze-IPSAS kokuthi *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali* zikhiqizwe kabusha 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

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Accounting Standards Board

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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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Izisekelo zeziphetho

Ukuqhathanisa ne-International Public Sector Accounting Standard kokuthi *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali* (IPSAS 24) kukhishwe ngoDisemba 2006

UKWETHULWA KOLWAZI LESABELOMALI EZITATIMENDENI ZEZIMALI

Leli Zinga lakhishwa ngokoqobo i-Accounting Standards Board (Ibhodi) ngoNovemba 2007. Kusukela ngaleso sikhathi, lashintshwa njengokulandelayo:

- Ukuthuthukiswa Kumazinga we-GRAP, okukhishwe Ibhodi ngoNovemba 2013.

Ikhophi elimakiwe lezinguquko ezenziwe ku-GRAP 24 njengengxenye yephrojekthi yokuthuthukisa (2013) iyatholakala kuwebhusayithi.

Isethulo

Amazinga we-Generally Recognised Accounting Practice

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya Ngomthetho Wokuphathwa Kwezimali Zomphakathi, Umthetho 1 wango-1999, njengoba kushintshiwe (PFMA), ukucacisa ukubalwa kwemali okuvamile okubhekwa njengokuthi Amaziwe we-Generally Recognised Accounting Practice (GRAP).

Ibhodi kufanele linqume i-GRAP ye:

(a) iminyango (kufaka phakathi izinto zikazwe lonke nezezifunda nezikahulumeni);

(b) amabhizinisi womphakathi;

(c) amabhizinisi athengisayo (njengoba kuchaziwe ku-PFMA);

(d) izikhungo zezemithetho;

(e) omasipala namabhodi, izinkomishani, izinkampani, izinhlangano, zezimali namanye amabhizinisi ngaphansi kobunikazi bokulawula umasipala

(f) Nephalamende nezishaya mthetho zesifunda.

Okungenhla okuqoqiwe kubhekwa njengokuthi "amabhizinisi" kumazinga we-GRAP

Ibhodi livume ukusetshenziswa kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kuhlelwe Ibhodi Lezokwenza Izibalo futhi yakhishwa i-South African Institute of Chartered Accountants kusukela ngomhla ka-1 Ephreli 2012 ukuthi zibe i-GRAP ye-:

(a) izinkampani zebhizinisi zikahulumeni (njengoba kuchaziwe ku-PFMA);

(b) noma iliphi elinye ibhizinisi, ngaphandle kukamasipala, amasheya wakhona avamile, amasheya avamile anamandla noma izikweletu kuyathengiswa esidlangalaleni kumamakethe amakhulu; futhi

(c) namabhizinisi angaphansi kokulawula kobunikazi banoma yimaphi kulawa mabhizinisi.

Ibhodi livume ukusetshenziswa kwe-International Financial Reporting Standards (IFRSs) ekhishwe i-International Accounting Standards Board ukuthi kube i-GRAP kulezi zinkampani ezisebenzisa i-FRSs.

Izitatimende zezimali kufanele zichazwe njengokuhambisana Namazinga we-GRAP kuphela uma ahambisana nazo zonke izimfuneko zeZinga le-GRAP ngalinye nanoma yokuphi ukuhumusha okuphathelene okungakhishwa ngokulandelayo.

Noma yikuphi ukukhawulelwa Kwamazinga athize kuyacaciswa kulawo Mazinga.

Izinga le-GRAP kokuthi *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali* lisethwe kumapharagrafu .01 ukuya ku-.54. Wonke amapharagrafu kuleli Zinga anokuphatha okulinganayo. Isimo nobuphathimandla bokufakiwe kusetshenzwa ngakho kusethulo se-appendix ngayinye. Leli Zinga kufanele lifundwe kokuqukethwe kwezinhloso zakhona, izisekelo zakhona zokuphetha uma zikhona, *Ukwethulwa Kumazinga we-GRAP, kanye nokuthi Uhlelo Lokusebenza Ekulungiseleni Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP kufanele nakho kufundwe ngokuhlanganisa nanoma yiziphi iziqondiso ezikhishwe ibhodi elichaza ukushintsha kokunikezwa, nanoma yimiphi imithetho ekhishwe uNgqongqoshe Wezezimali ngokuya ngosuku lokuqala ukusebenza kwamazinga we-GRAP ashicilelwe ku-Government Gazette.

Inkomba ingenziwa lapha kuzinga le-GRAP engakhishiwe ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa ukuze ugweme ukushintsha amazinga asevele akhishiwe uma kukhishwa incwadi yezinga ngokulandelayo ngemuva kwesikhathi. Ipharagrafu .11 Yamazinga we-GRAP *kokuthi Izinqubomgomo Zokubalwa Kwezimali*, *Izinguquko Kuzilinganiso Zokubalwa Kwemali Namaphutha* kunika isesekelo sokukhetha nokusebenzisa izinqubomgomo zokubalwa kwemali ngaphandle komhlahlandlela ocacile.

Inhloso

.01 Leli Zinga lidinga ukuqhathaniswa kwamanani wesabelo-zimali namanani avamile avela ekusebenziseni kwesabelo-zimali ukuthi kufakwe ezitatimendeni zezimali zamabhizinisi okudingeka ukuthi, noma akhetha, ukwenza izabelomali zakhona ukuthi zitholakala emphakathini nalapho, ngakho-ke kuzoshiwo emphakathini. Izinga futhi lidinga ukuvezwa kwencazelo yezizathu zomehluko womsebenzi phakathi kwesabelo-zimali namanani woqobo. Ukuhambisana nezimfuneko kwaleli Zinga kuzoqinisekisa ukuthi amabhizinisi akhipha izibopho zawo futhi athuthukise ukubonakala kwezitatimende zezimali ngokukhombisa ukuhambisana nezabelomali ezivunyelwe lapho zibanjwe khona emphakathini futhi, lapho izabelomali nezitatimende zezimali zilungiselelwa ngezisekelo ezifanayo, ukusebenza kwakhona kwezezimali ekutholeni imiphumela eyenziwe isabelo.

Ububanzi

.02 Ibhizinisi elilungiselela nelethula izitatimende zezimali ngaphansi kokuthola okuvamile kokubala lizosebenzisa leli Zinga.

.03 Leli Zinga lisebenza kumabhizinisi adingeka noma akhetha ukwenza kutholakala emphakathini izabelomali zakho ezivunyelwe.

.04 Ngezinhloso zaleli Zinga, izabelomali zenziwa zitholakala emphakathini uma zivunyiwe, futhi zenziwe zitholakale emphakathini ngobukhulu ngokuzethula ePhalamende, kuzishayamthetho noma kumakhansela womasipala. Leli Zinga alidingi izabelomali ezivunyelwe ukuthi zenziwe zitholakale emphakathini, futhi alidinga ukuthi izitatimende zezimali ziveze ulwazi mayelana, noma ukwenza ukuqhathanisa, ngezabelomali ezivunyelwe ezingenziwe zatholakala kumphakathi.

.05 Kwezinye izimo, izabelomali ezivunyelwe zizokwenziwa ukubandakanya yonke imisebenzi elawulwa ibhizinisi. Kwezinye izimo, izabelomali ezihlukene ezivunyelwe zingadingeka ukuthi zenziwe zitholakale emphakathini ngeminye imisebenzi, amaqembu wemisebenzi noma amabhizinisi abandakanywe ezitatimendeni zezimali zebhizinisi. Lokhu kungavela lapho, njengesibonelo, izitatimende zezimali zebhizinisi zihlanganisa amabhizinisi noma izinhlelo ezinokusebenza komuntu nokulungisela izabelomali, noma lapho isabelo-zimali silungiselelwa kuphela umkhakha kahulumeni ovamile wakahulumeni wonke. Leli Zinga lisebenza kuwo wonke amabhizinisi amela izitatimende zezimali uma izabelomali zivunyiwe kubhizinisi, noma izinto, kwenziwa kutholakala emphakathini.

Izincazelo

.06 Amatemu alandelayo asetshenziswa kuleli Zinga ngokuchaza okucacisiwe:

<u>Izisekelo zokubalwa kwemali</u> kusho ukuthi ukuzuza noma izisekelo zokubalwa kwemali.

<u>Isabelo-zimali sangakanye ngonyaka</u> kusho isabelo-zimali esivunyelwe sonyaka owodwa. Asifaki phakathi izilinganiso ezidluliselwe ezishicilelwa noma ukukhishwa kwezikhathi ngemuva kwesikhathi sesabelo-zimali.

<u>Ukufaneleka</u> ukugunyazwa okudalwe iPhalamende, izishayamthetho, amakhansela omasipala noma isiphathimandla esihlobene esivuma isabelo-zimali ukunikeza izimali ngezinhloso ezicaciswe isiphathimandla esiphathelene.

<u>Isabelo-zimali esivunyelwe</u> kusho isiphathimandla sokuchitha esisuselwe emithethweni, izikweletu eziqondile, imithetho yokuphatha nezinye izinqumo eziphathelene nenzuzo ecabangelwayo noma amaresdini wesikhathi sesabelo-zimali.

<u>Izisekelo zezabelomali</u> kusho ukuthola, imali noma ezinye izisekelo zokubalwa kwemali okuqalisiwe kusabelo-zimali esivunywe umzimba wesishayamthetho.

<u>Izisekelo zezimali</u> kusho izisekelo zokubalwa kwemali okubona imisebenzi nezinye izehlakalo uma kuphela imali itholwa noma ikhokhwa

<u>Izisekelo eziqhathaniseka</u> kusho amanani woqobo athulwa ngezisekelo ezifanayo zokubalwa kwemali, izisekelo zokwenza isigaba ezifanayo, ngamabhizinisi afanayo futhi nangesikhathi esifanayo njengesabelo-zimali esivunyelwe.

<u>Isabelo-zimali sokugcina</u> isabelo-zimali esivunyelwe esilungiselwe ukudluliselwa, ukunikezwa, ukuqondiswa kokunikezwa, nezinye izinguqulo ezisebenza esikhathini sesabelo-zimali.

<u>Isabelo-zimali seminyaka eminingi</u> isabelo-zimali esivunyelwe ngaphezu konyaka owodwa. Asifaki phakathi izilinganiso ezidluliselwe ezishicilelwayo noma ukukhishwa kwezikhathi ngemuva kwesikhathi sesabelo-zimali.

Amatemu achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngokuchaza okufanayo kulawo amanye Amazinga we-GRAP.

Izabelomali ezivunyelwe nezokugcina

.07 Isabelo-zimali esivunyelwe njengoba kuchaziwe kuleli Zinga sikhomba izinzuzo ezizayo noma amarasidi alindelekile ukuvela esikhathini sesabelo-zimali seminyaka eminingi esisuselwe kumacebo wamanje nezimo zezomnotho zangaphambilini phakathi kwaleso sikhathi sesabelo-zimali, nokuchithwa noma ukusebenzisa okuvunywe umzimba wesishayamthetho, okuba iPhalamende, izishayamthetho, amakhansela omasipala noma esinye isiphathimandla esihlobene. Isabelo-zimali esivunyelwe akusona sokucabangela kwangaphambilini noma ukukhishwa okususelwe ekucabangelweni mayelana nezehlakalo zokuzayo nezenzo zokuphatha ezikhonekayo ezingadingekile ukulindeleka ukuthi zivele. Ngokufanayo, isabelo-zimali siyehluka olwazini lezimali, lapho kungaba ngendlela yokubheka ngaphambilini, ukukhishwa noma inhlanganisela yokubili — isibonelo, ukubheka ngaphambili konyaka owodwa kanye neminyaka emihlanu yokuvezwa.

.08 Kwezinye izimo, izabelomali zingahle zisayindwe kumthetho njengengxenye yenqubo yokuvuma. Kwezinye izimo, ukuvunywa kungahle kunikezwe ngaphandle kokuthi isabelamali sibe umthetho. Noma iyiphi inqubo yokuvuma, isici esibalulekile sezabelomali ezivunyelwe ukuthi isiphathimandla sikhiphe izimali ezimalini zikahulumeni noma umzimba ofanayo ngenqubo okuvunyelwene ngayo nezinhloso ezikhonjiwe zinikezwa iPhalamende, izishayamthetho, amakhansela kamasipala nezinye iziphathimandla eziphathelene ezibophezelekile ukuvuma isabelo-zimali. Isabelo-zimali esivunyelwe sisungula igunya lencithakalo lezinto ezicacisiwe. Umnyango wencithakalo ngokuvamile uthathwa njengomkhawulo wezomthetho lapho ibhizinisi kumele lisebenze khona. Ibhizinisi lingabophezeleka kusabelo-zimali esibuyekeziwe, okungenzeka sivunyelwe yiPhalamende, izishayamthetho, amakhansela kamasipala noma ezinye iziphathimandla ezihlobene phakathi konyaka, noma isabelo-zimali sokugcina.

.09 Amabhizinisi, ngenqubo yesabelo-zimali ayizimali eziqondiswe yiPhalamende, izishayamthetho, amakhansela kamasipala noma ezinye iziphathimandla ezihambisanayo, lapho izimali kufanele zichithwe ngokuya ngokukhetha okuthile. Isabelo-zimali sonyaka wezimali ngokuvamile sivunywa ngaphambi kokuqala konyaka wezimali noma, ezimeni ezikhishiwe, ngosuku ngokushesha ngemuva kokuqala kwalowo nyaka wezimali. Ngokulandela lesi sabelo-zimali sokuqala esivunyelwe, kungahle kubaluleke ukubuyekeza ukucabangela kokuqala kwenzuzo nokusebenzisa ngenxa yokukhula kweqoqo lenzuzo, ukungabonwa nokusebenzisa okugwemekayo ukuthi kuvele, ukunikwa kabusha kwezimali phakathi kwemisebenzi noma izinhlobo zokuchitha, ukusebenzisa kokonga okwenziwe, noma ukukhishwa kwezimali ezingasetshenzisiwe eminyakeni yangaphambilini. Izabelomali ezibuyekeziwe (kwesinye isikhathi zibizwa izabelomali zokulungisa noma ukucabangela kokulungisa) zivame ukudingwa ngokomthetho ukuthi zivunywe futhi iPhalamende, izishayamthetho, amakhansela kamasipala noma esinye isiphathimandla esibophezelekile ukuvuma isabelo-zimali. Isabelo-zimali esivunywe kamuva iPhalamende, izishayamthetho, amakhansela kamasipala noma esinye isiphathimandla esihlobene kuyisabelo-zimali esivunyelwe ngezinhloso zaleli Zinga.

.10 Amabhizinisi angahle avunyelwe, ngesishayamthetho, ukwenza izinguquko ezithize kusabelo-zimali ngemuva kokuthi sivunywe ngaphambilini iPhalamende, izishayamthetho, amakhansela kamasipala noma esinye isiphathimandla esihlobene. Isibonelo, amanye amabhizinisi angahle avunyelwe ukunika kabusha izimali phakathi kwezinhlelo ezikhonjelwe imikhawulo kusishayamthetho. Izinguqulo kusabelo-zimali esivunyelwe kwezinye izimo zingahle zingavunywa ngokusemthethweni futhi iPhalamende, izishayamthetho, amakhansela kamasipala noma esinye isiphathimandla esihlobene. Isabelo-zimali sokugcina, ngezinhloso zaleli Zinga, yisabelo-zimali esivunyelwe sakamuva, esilungisiwe ngezinguquko ezenziwe kusabelo-zimali yibhizinisi, esivunywe isiphathimanlda esihlobene. Lapho amabhizinisi adingeka khona ukuthi abe nezabelomali ezivunyelwe futhi kunoma yikuphi ukulungiswa, isabelamali esisanda kuvunywa kuba yisabelo-zimali sokugcina ngezinhloso zaleli Zinga.

Amanani woqobo

.11 Leli zinga le-GRAP lisebenzisa itemu “koqobo” noma “inani loqobo” ukuchaza amanani aholela ekusetshenzisweni kwesabelo-zimali. “Isikhathi sokuphuma kwesabelo-zimali”, “ukusetshenziswa kwesabelo-zimali” noma amatemu afanayo angahle asetshenziswe ngokuchaza okufanayo kunokuthi “koqobo” noma “inani loqobo”.

Ukwethulwa kokuqhathanisa kwesabelo-zimali namanani woqobo

.12 Ngokukhonjelwe kuzimfuneko zepharagrafu .19, ibhizinisi lizothula ukuqhathanisa kwamanani wesabelo-zimali lapho libophezeleke khona emphakathini namanani woqobo noma ngabe njengezitatimende zezimali ezingeziwe ezihlukene noma amakholomu wesabelo-zimali angeziwe ezitatimendeni zezimali okwamanje ezethulwa ngokuya Ngamazinga we-GRAP. Ukuqhathaniswa kwesabelo-zimali namanani woqobo kuzothulwa ngokwehlukile kuleveli ngayinye yokubukwa kwesishayamthetho:

(a) amanani avunyiwe wesabelo-zimali newokugcina;

(b) amanani woqobo ngezisekelo eziqhathanisekayo; futhi

(c) nangendlela yokuvezwa kwenothi, incazelo yomehluko yomsebenzi phakathi kwesabelo-zimali lapho ibhizinisi libophezeleke khona emphakathini futhi amanani woqobo afakiwe

kumadokhumenti womphakathi akhishwe ngokuhlanganiswa nezitatimende zezimali, nenkomba eqondile kulawo madokhumenti yenziwa kumanothi.

.13 Ukwethulwa ezitatimendeni zezimali zamanani wesabelo-zimali esivunyelwe nesokugcina namanani woqobo ngezisekelo eziqhathanisekayo nesabelo-zimali esenziwa sitholakale emphakathini sizoqedela umjikelezo wokubophezeleka ngokuvumela abasebenzisi bezitatimende zezimali ukukhomba ukuthi ingabe izisetshenziswa zitholiwe futhi zasetshenziswa ngesabelo-zimali esivunyelwe. Umehluko phakathi kwamanani woqobo namanani wesabelo-zimali, noma ngabe isabelo-zimali esivunyelwe noma sokugcina (kwesinye isikhathi kubizwa ngokuthi "ukwahluka" ekubalweni kwemali), ungathulwa ezitatimendeni zezimali ngokuqedela.

.14 Incazelo yomehluko phakathi kwamanani woqobo namanani wesabelo-zimali izosiza abasebenzisi ekuqondeni izizathu zokusuka komsebenzi kusabelo-zimali esivunyelwe lapho ibhizinisi libophezeleke khona ngokomphakathi.

.15 Ibhizinisi lingahle lidingeke, noma lingakhetha, ukwenza isabelo-zimali esivunyelwe salo ukuthi sitholakale ngokomphakathi, isabelo-zimali salo sokugcina noma kokubili isabelo-zimali sakho esivunyelwe noma sokugcina. Ezimeni lapho kokubili isabelo-zimali esivunyelwe nesokugcina zidingeka ukwenziwa ukuthi zitholakale ngokomphakathi, isishayamthetho, umthetho wokubusa noma esinye isiphathimandla esiphathelene kwesinye isikhathi sizonikeza umhlahlandlela wokuthi noma ngabe incazelo yomehluko yomsebenzi phakathi kwamanani wesabelo-zimali woqobo navunyiwe noma amanani wesabelo-zimali woqobo noma wokugcina uyadingeka ngokuya ngepharagrafu .12(c) ngaphezulu. Uma kungekho umhlahlandlela onjalo, umehluko womsebenzi ungahle ucaciswe ngomehluko, isibonelo, umehluko phakathi kwesabelo-zimali soqobo nesivunyelwe ukubhekisa ekusebenzeni kusabelo-zimali esivunyelwe, noma umehluko phakathi kwesabelo-zimali soqobo nesokugcina ukubhekisa ekuhambisaneni nesabelo-zimali sokugcina.

.16 Ezimeni eziningi, isabelo-zimali sokugcina nenani loqobo kuzofana. Lokhu kungenxa yokuthi ukusetshenziswa kwesabelo-zimali kunganyelwe esikhathini sokubika, futhi isabelo-zimali esivunyelwe sibuyekezwa ngokuqhubekayo ukubonisa imibandela eshintshayo, izimo ezishintshayo nolwazi phakathi kwesikhathi sokubika. Ipharagrafu .27 yaleli Zinga idinga ukudalulwa kwencazelo yezizathu zoshintsho phakathi kwesabelo-zimali esivunyelwe nesokugcina. Lokho kudalulwa, ngokuhlangene nokudalulwa okudingwa yipharagrafu .12 ngaphezulu, kuzoqinisekisa ukuthi amabhizinisi enza kutholakale ngokomphakathi izabelomali zawo abophezeleke ngokomphakathi ngokusebenza kwawo ngokubhekana, nokuhambisana, nesabelo-zimali esivunyelwe esihlobene.

.17 Ukuxoxisana kwabaphathi nokuhlaziya, ukubuyekeza umsebenzi noma eminye imibiko yomphakathi enikeza ngokubeka imibono ekusebenzeni nasekufezeni kwebhizinisi phakathi kwesikhathi sokubika, okufaka phakathi izincazelo zanoma yimuphi umehluko womsebenzi emananini wesabelo-zimali, kuvame ukukhishwa ngokuhlangene nezitatimende zezimali Ngokuya ngepharagrafu .12(c) yaleli Zinga, incazelo yomehluko womsebezi phakathi kwamanani woqobo nawesabelo-zimali izofakwa kumanothi ezitatimendeni zezimali ngaphandle kokuthi kufakwe kweminye imibiko yomphakathi noma amadokhumenti akhishwe ngokuhlangene nezitatimende zezimali, namanothi ezitatimendeni zezimali ezikhomba imibiko noma amadokhumenti lapho incazelo ingatholakala khona.

.18 Uma izabelomali ezivunyelwe zenziwa zitholakale kuphela ngokomphakathi kwamanye amabhizinisi noma imisebenzi efakiwe ezitatimendeni zezimali, izimfuneko zepharagrafu .12 zizosebenza kuphela

kumabhizinisi noma imisebenzi ekhonjiswe kusabelo-zimali esivunyelwe. Lokhu kusho ukuthi lapho, njengesibonelo isabelo-zimali silungiselelwa kuphela umkhakha kahulumeni ovamile walo lonke ibhizinisi likahulumeni elibikayo, ukudalulwa okudingeka kupharagrafu .12 kuzokwenziwa kuphela ngokulandela umkhakha kahulumeni ovamile wakahulumeni.

Ukwethulwa nokudalulwa

.19 Ibhizinisi lizothula ukuqhathaniswa kwesabelo-zimali namanani woqobo njengamakholomu wesabelo-zimali angeziwe ezitatimendeni zezimali eziyinhloko kuphela lapho izitatimende zezimali nesabelo-zimali kulungiselelwa izisekelo zokuqhathanisa.

.20 Ukuqhathanisa kwesabelo-zimali namanani woqobo kungahle kwethulwe kusitatimende sezimali esehlukile ("isitatimende sokuqhathanisa isabelo-zimali namanani woqobo" noma isitatimende esinesihloko esifana nalesi) esifakwe kusethi ephelele yezitatimende zezimali njengoba kucacisiwe Kuzinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali*. Okunye, lapho izitatimende zezimali nesabelo-zimali kulungiselwa ngezisekelo zokuqhathanisa – okuwukuthi, ngezisekelo ezifanayo zokubalwa kwemali kwalelo bhizinisi nesikhathi sokubika, nokusebenzisa umfanekiso wokuhlela ofanayo – amakholomu angeziwe angahle angezwe ezitatimendeni zezimali eziyinhloko ezikhona ezethulwe ngokuya Ngamazinga we-GRAP. Lawo makholomu angeziwe azokhomba amanani wesabelo-zimali avunyiwe nawokugcina futhi, uma ibhizinisi likhetha, umehluko phakathi kwesabelo-zimali namanani woqobo.

.21 Uma isabelo-zimali nezitatimende zezimali kungalungiselelwe ngezisekelo zokuqhathanisa, Isitatimende Esehlukile Sokuqhathaniswa Kwesabelo-zimali Namanani Woqobo siyethulwa. Kulezo zimo, ukuqinisekisa ukuthi abafundi baqonda kahle ulwazi lezezimali elilungiselelwa ekususelweni okwehlukahlukene, izitatimende zezimali zingaba usizo ukucacisa ukuthi isabelo-zimali nokubala kuyehluka futhi Izitatimende Zokuqhathaniswa Kwesabelo-zimali Namanani Woqobo kulungiselwa ngesisekelo sesabelo-zimali.

.22 Lapho izabelomali zilungiselelwa ngezisekelo zokuthola zezitatimende zezimali futhi zihlanganise isethi ephelele yezitatimende zezimali, amakholomu wesabelo-zimali angangezwa ezitatimendeni zezimali eziyisisekelo ezidinga Amazinga we-GRAP. Kwezinye izimo, izabelomali ezilungiselelwe ngezisekelo zokuthola zingahle zethulwe ngendlela yezinye izitatimende zezimali eziyinhloko ezifaka phakathi isethe ephelele yezitatimende zezimali njengoba kucacisiwe Kumazinga we-GRAP – isibonelo, isabelo-zimali singahle sethulwe njengesitatimende sokusebenza kwezimali noma isitatimende semali, ngolwazi olungeziwe olunikezwe kumahlelo wokusekela. Kulezo zimo, amakholomu wesabelo-zimali angeziwe angafakwa ezitatimendeni zezimali eziyinhloko futhi angasetshenziselwa ukwethulwa kwesabelo-zimali. Ukucacisa umumo wokuqhathanisa kufaka phakathi ukubheka okusezingeni eliphezulu. Ukubheka kahle kusetshenziswa kokuqukethwe kwezinhloso zaleli Zinga nezinkomba zobuningi bokubikwa kwezimali njengoba kuchaziwe kupharagrafu *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali.*

Ileveli yokuhlanganisa

.23 Amadokhumenti wesabelo-zimali angahle anikeze imininingwane emihle mayelana nemisebenzi ethile, izinhlelo noma amabhizinisi. Leyo mininingwane ivame ukuhlanganiswa kwibhodi lezigaba ngaphansi kokuthi "izigaba zesabelo-zimali", noma "izihloko zesabelo-zimali" ezivamile zokwethula, nokuvunywa, iPhalamende, izishayamthetho, amakhansela kamasipala noma abanye

abasemagunyeni abanesibopho sokuvumela isabelo-zimali. Ukudalulwa kwesabelo-zimali nolwazi loqobo olulingana ngalezo zigaba ezibanzi nokuhlelwa kwezabelomali noma izihloko kuzoqinisekisa ukuthi ukuqhathanisa kwenziwa kuleveli ephathelene nokubuka ngaphezulu okusethwe iPhalamende, izishayamthetho, amakhansela kamasipala, noma esinye isiphathimandla esiphathelene ukuvuma isabelo-zimali, nesikhonjwe kumadokhumenti wesabelo-zimali.

.24 Izinga le-GRAP kokuthi *Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* lidinga ukuthi izitatimende zezimali zinikeze ulwazi oluhlangabezana nenombolo yezinkomba zobuningi, okufaka phakathi ukuthi ulwazi:

(a) luphathelene nezidingo zokwenza izinqumo zabasebenzisi; futhi

(b) luyathembeka ukuthi izitatimende zezimali:

(i) zimela ngokwethembeka indawo yezimali, ukusebenza kwezimali nokuhamba kwemali yebhizinisi;

(ii) zikhombisa ukuqina komnotho kwemisebenzi, ezinye izehlakalo nezimo futhi hhayi nje indlela yezomthetho;

(iii) zimaphakathi, okuwukuthi, zikhululekile ekuhlengweni;

(iv) zihlakaniphile; futhi

(v) ziphelele kuzo zonke izinhlangothi zomsebenzi.

.25 Kulezo zimo, ulwazi olunemininingwane olufakwe kuzabelomali ezivunyelwe lungadinga ukubalelwa ukwethulwa ezitatimendeni zezimali ngokuya ngezimfuneko zaleli Zinga. Ukubala okunjalo kungabaluleka ukuze kugwenywe ulwazi olungi nokubonisa amaleveli aphathelene wokubuka ngaphezulu iPhalamende, izishayamthetho, amakhansela kamasipala, noma isiphathimandla esifanelekile esivuma isabelo-zimali. Ukucacisa ileveli yokubala kuzofaka phakathi ukubheka okusezingeni eliphezulu. Ukubheka kahle kuzosetshenziswa kokuqukethwe kwezinhloso zaleli Zinga nezinkomba zobuningi bokubikwa kwezezimali njengoba kuchazwe kupharagrafu .24 ngaphezulu nakokuthi *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali.*

.26 Ulwazi lesabelo-zimali olungeziwe, lufaka phakathi ulwazi olumayelana nokusebenza, lungethulwa kumadokhumenti angaphandle kwezitatimende zezimali. Ireferensi ehambelanayo ezitatimendeni zezimali ukuya kumadokhumenti afana nalawo iyagqugquzelwa, ikakhulukazi ukuhlanganisa isabelo-zimali nedatha yoqobo kudatha yesabelo-zimali engeyona eyezimali nezimpumelelo zokusebenza.

Izinguquko kusabelo-zimali esivunyelwe ukuya kwesokugcina

.27 Ibhizinisi lizothula incazelo yokuthi noma ngabe izinguquko phakathi kwesabelo-zimali esivunyelwe nesokugcina kuyimiphumela yokushintsha ngaphakathi kwesabelo-zimali, noma kwezinye izinto:

(a) ngendlela yokuqaphela ukuvezwa ezitatimendeni zezimali; noma

(b) kumbiko okhishwe ngaphambi, ngesikhathi esisodwa, noma ngokuhlangana nezitatimende zezimali, futhi kuzofaka phakathi ireferensi ehambelana kumbiko kulawo manothi kuya ezitatimendeni zezimali.

.28 Isabelo-zimali sokugcina sibandakanya zonke izinguquko ezenziwe ibhizinisi ngaphansi kwesabelo-zimali esivunywa iPhalamende, izishayamthetho, amakhansela kamasipala noma esinye isiphathimandla esihlobene. Ngokuhambisana nezimfuneko zaleli Zinga, ibhizinisi lizobandakanya kulawo manothi ezitatimendeni zezimali noma kumbiko ohlukile okhishwe ngaphambili, ngokuhlangana noma ngesikhathi esisodwa njengezitatimende zezimali, incazelo yezinguqulo phakathi kwesabelo-zimali esivunyelwe nesokugcina. Leyo ncazelo izofaka phakathi ukuthi noma ngabe, isibonelo, izinguquko zivela njengomphumela wokushintsha ngaphakathi kwamapharamitha wesabelo-zimali esivunyelwe noma njengomphumela wezinye izinto, ezifana nezinguquko kumapharamitha wesabelo-zimali wonke. Ukuvezwa okunjalo kwesinye isikhathi kwenziwa ekuxoxiswaneni kokuphatha nokuhlaziya noma umbiko ofanayo ekusebenzeni okukhishwe ngokuhlanganisa, kodwa hhayi njengengxenye, yezitatimende zezimali. Ukuvezwa okunjalo kungahle kufakwe kumibiko ekhishwe amabhizinsi ukuze kubikwe ekusebenziseni isabelo-zimali. Lapho ukudalulwa kwenziwa kumibiko ehlukile kunezitatimende zezimali, amanothi ezitatimendeni zezimali kuzofaka phakathi ireferensi ehambelanayo eya kumibiko.

.29 Izishayamthetho, imithetho yokubusa noma ezinye iziphathimandla ezihambisanayo zingadinga amabhizinisi ukuthi athule ukuqhathanisa kwesabelo-zimali esingeziwe noma ukuchaza zonke izinguquko zoshintsho ezenziwe kusabelo-zimali phakathi konyaka. Kulezo zimo, isishayamthetho, umthetho wokuphatha noma esinye isiphathimandla esihambisanayo sizonikezela ngemihlahlandlela ecacile kwindlela nokuqukethwe kokuqhathanisa okunjalo.

Izisekelo eziqhathanisekayo

.30 Konke ukuqhathanisa kwesabelo-zimali namanani woqobo kuzothulwa ngezisekelo zokuqhathanisa kusabelo-zimali.

.31 Ukuqhathanisa kwesabelo-zimali namanani woqobo kuzothulwa ngezisekelo ezifanayo zokubalwa kwemali (ukuthola, imali noma ezinye izisekelo), izisekelo zesigaba ezifanayo namabhizinisi afanayo nesikhathi njengesabelo-zimali esivunyelwe. Lokhu kuzoqinisekisa ukuthi ukudalulwa kolwazi mayelana nokuhambisana nesabelo-zimali kukuzisekelo ezifanayo njengesabelo-zimali kwasona. Kwezinye izimo, lokhu kungasho ukwethula isabelo-zimali nokuqhathanisa koqobo kuzisekelo ezihlukile zokubala, zeqembu elehlukile lemisebenzi, nokwethula okuhlukile noma ukuhlelwa kwefomethi kunaleyo esetshenzisiwe ezitatimendeni zezimali.

.32 Izitatimende zezimali ziqinisa amabhizinisi nemisebenzi elawulwa yibhizinisi. Njengoba kushiwo kupharagrafu .05 izabelomali ezihlukile zingahle zivunywe futhi zenziwe zitholakale ngokomphakathi kumabhizinisi angawodwana noma imisebenzi ethile eyenza izitatimende zezimali eziqinile. Uma kuvela lokhu, isabelo-zimali esehlukile singahle sihlanganiswe kabusha ezitatimendeni zezimali ngokuya ngezimfuneko zaleli Zinga. Lapho kuvela khona ukuhlanganisa kabusha, ngeke kubandakanye izinguquko noma izibuyekezo kuzabelomali ezivunyelwe. Lokhu kungenxa yokuthi leli Zinga lidinga ukuqhathaniswa kwamanani woqobo ngamanani wesabelo-zimali esivunyelwe noma sokugcina.

.33 Amabhizinisi angasebenzisa ukususelwa okwahlukahlukene kokubalwa kwemali ekulungiselelweni kwezitatimende zakhona zezimali nakuzabelomali ezivunyelwe. Isibonelo, ibhizinisi lingasebenzisa izisekelo zokuthola ezitatimendeni zakhona zezimali nezisekelo zezimali kuzabelomali. Ngokungeziwe, izabelomali zingahle zixgile, noma zibandakanye, ulwazi mayelana nokuzibophezela ukuthuthukisa izimali ngakusasa, nezinguqulo kulezo zibopho, ngenkathi izitatimende zezimali

zizobika izimpahla, izikweletu, izimpahla eziphelele, izinzuzo, ukusebenzisa, ezinye izinguquko kuzimpahla eziphelele nokusebenza kwemali. Kodwa, ibhizinisi lesabelo-zimali nebhizinisi lokubika lezimali kuzofana. Ngokufanayo, isikhathi lapho isabelo-zimali silungiselelwa futhi isisekelo sokuhlela sisetshenziswa kusabelo-zimali kuzoboniswa ezitatimendeni zezimali. Lokhu kuzoqinisekisa ukuthi isistimu yokubala irekhoda ulwazi lemibiko yezimali ngendlela engamela ukuqhathanisa kwesabelo-zimali nedatha yoqobo yokuphatha nezinhloso zokubala – isibonelo, ngenqubo yokwengamela yokusethenziswa kwesabelo-zimali phakathi kwesikhathi sesabelo-zimali, nokubika kuhulumeni, kumphakathi nabanye abasebenzisi kuzisekelo ezisebenzisanayo.

.34 Izabelomali zingalungiselelwa ngemali noma izisekelo zokuthola ezihambisana nesistimu yokubika yezibalo ehlanganisa amabhizinisi nemisebenzi ehlukile kusukela kuleyo efakiwe ezitatimendeni zezimali. Isibonelo, izabelomali ezilungiselelwe ukuhambisana nesistimu yokubika yezibalo zingagxila kumkhakha kahulumeni ovamile futhi ohlanganise kuphela amabhizinisi agcwalisa imisebenzi "eyinhloko" noma "engekho emakethe" kahulumeni njengomsebenzi wakhona omkhulu, ngenkathi izitatimende zezimali zibika kuyo yonke imisebenzi elawulwe uhulumeni, okufaka phakathi imisebenzi kahulumeni. Izinga le-International Public Sector Accounting kokuthi *Ukudalulwa Kolwazi Lwezimali Mayelana Nomkhakha Kahulumeni Ovamile* licacisa izimfuneko yokuvezwa kwenothi yolwazi lezimali mayelana nomkhakha ovamile kahulumeni webhizinisi lonke likahulumeni ovamile elisebenzisa izisekelo zokuthola zokubala nokukhetha ukwenza ukudalulwa okunjalo. Ezimeni eziningi, ukuvezwa okwenziwe ngokuya ngeZinga le-International Public Sector Accounting kokuthi *Ukudalulwa Kolwazi Lwezimali mayelana Nomkhakha Kahulumeni Ovamile* kuzohlanganisa amabhizinisi afanayo, imisebenzi nezisekelo zezigaba njengoba kusetshenziswa kuzabelomali ezilungiselelwe nomkhakha kahulumeni ovamile njengoba kuchaziwe kumamodeli wokubika wezezibalo. Kulezo zimo, ukuvezwa okwenziwe ngokuya ngeZinga le-International Public Sector Accounting kokuthi *Ukuvezwa Kolwazi Lwezimali mayelana Nomkhakha Kahulumeni Ovamile* futhi kuzosiza ukuvezwa okudingwa yileli Zinga.

.35 Kumamodeli wokubika wezibalo, umkhakha kahulumeni ovamile ungahle ufake phakathi amaleveli kazwelonke, wesifunda nakuhulumeni wasekhaya. Uhulumeni kazwelonke angalawula ohulumeni besifunda nohulumeni basekhaya, ahlanganise labo bohulumeni ezitatimendeni zakhe zezimali futhu athuthukise, aphinde adinge ukuthi zenziwe zitholakale emphakathini, isabelo-zimali esivunyelwe esifaka womathathu amaleveli kahulumeni. Kulezi zimo, izimfuneko zaleli Zinga zizosebenza ezitatimendeni zezimali zalawo mabhizinisi kahulumeni kazwelonke. Lapho uhulumeni kazwelonke angalawuli khona ohulumeni besifunda noma basekhaya, izitatimende zakhe zezimali ngeke zihlanganise ohulumeni besifunda noma basemakhaya. Kunalokho, izitatimende zezimali ezihlukile ziyalungiselelwa kuleveli ngayinye kahulumeni. Izimfuneko zaleli Zinga zizosebenza kuphela ezitatimendeni zezimali zamabhizinisi uma izabelomali ezivunyelwe zamabhizinisi nemisebenzi eziyilawulayo, noma izigaba ezincane lapho, zenziwa zitholakale emphakathini.

Izabelomali zeminyaka eminingi

.36 Amanye amabhizinisi avuma izabelomali zeminyaka eminingi, kunezabelomali zonyaka owodwa ngokwahlukana. Ngokuvamile, izabelomali zihlanganisa uchungechunge lwezabelomali zonyaka owodwa noma ukuqondiswa kwesabelo-zimali sonyaka owodwa. Isabelo-zimali esivunyelwe sesikhathi sonyaka sento ngayinye sibonisa ukusebenza kwezinqubomgomo zesabelo-zimali eziphathelene nesabelo-zimali seminyaka eminingi ngaleso sikhathi sento. Kwezinye izimo, isabelo-zimali seminyaka eminingi sinikela ngakho konke ukuqonda okungasetshenzisiwe kunyaka ngamunye.

.37 Amabhizinisi anezabelomali zeminyaka eminingi angathatha indlela ehlukile ukucacisa isabelo-zimali sawo soqobo nesokugcina, kuye ngokuthi isabelo-zimali sawo sidluliswe kanjani. Lapho izabelomali zezikhathi eziningi zisetshenziswa, amabhizinisi ayagqugquzelwa ukunikezela ngokuvezwa kwenothi okungeziwe mayelana nobudlelwano phakathi kwesabelo-zimali namanani woqobo phakathi kwesikhathi sesabelo-zimali.

Ubufakazi benothi lesisekelo sesabelo-zimali, isikhathi nobubanzi

.38 Noma iliphi ibhizinisi lizochaza kumanothi aya ezitatimendeni zezimali izisekelo zesabelo-zimali nezisekelo zokuhlela ezisetshenziswe kusabelo-zimali esivunyelwe.

.39 Kungahle kube nomehluko phakathi kwezisekelo zokubala (imali, ukuthola noma okunye ukushintshwa) ezisetshenziswe ekulungiseleni nokwethulwa kwesabelo-zimali nezisekelo zokubala ezisetshenziswe ezitatimendeni zezimali. Lowo mehluko ungahle uvele uma isistimu yokubalwa kwemali nesistimu yesabelo-zimali ihlanganisa ulwazi kusukela ezintweni ezahlukahlukene — isabelo-zimali singahle sibheke ekusebenzeni kwemali, noma ukusebenza kwemali nezinye izinto, ngenkathi izitatimende zezimali zibika ukusebenza kwemali nolwazi lokuthola.

.40 Izinhlelo zamafomethi nokuhlelwa zisetshenziselwe ukwethulwa kwesabelo-zimali esivunyelwe zingahluka kumafomethi asetshenziselwe izitatimende zezimali. Isabelo-zimali esivunyelwe singahlela izinto kuzisekelo ezifanayo njengoba sisetshenziswe ezitatimendeni zezimali, isibonelo, ngesimo somnotho (isinxephezelo sabasebenzi, ukusetshenziswa kwezimpahla noma amasevisi, njll.) noma umsebenzi (ezempilo, ezemfundo, njll.). Ngenye indlela, isabelo-zimali singahlela izinto ngezinhlelo ezithize (isibonelo, ukwehlisa ubumpofu noma ukulawulwa kwezifo ezithathelanayo) noma izinto zohlelo ezihlanganiswe nezinhloso zomphumela wokusebenza (isibonelo, izingane eziqeda izifundo zazo kumaziko aphezulu noma imisebenzi yokuhlinza eyenziwa amasevisi wesibhedlela), okwehlukayo ekuhlelweni okusetshenziswe ezitatimendeni zezimali. Ngokuthuthukile, isabelo-zimali esiphindayo kumisebenzi eqhubekayo (isibonelo, ezemfundo noma ezempilo) singavunywa ngokwehlukile kusabelo-zimali sokusebenza sezinto zokusebenza (isibonelo, izisetshenziswa noma amabhilidi).

.41 Izinga le-GRAP *Lokwethulwa Kwezitatimende Zezimali* lidinga ukuthi amabhizinisi athule, kumanothi wezitatimende zezimali, ulwazi mayelana nezisekelo zokulungiselela izitatimende zezimali nezinqubomgomo zokubala ezincane ezisetshenzisiwe. Ukudalulwa kwezisekelo zesabelo-zimali nezisekelo zokuhlela ezisetshenziselwe ukulungisela nokwethulwa kwezabelomali ezivunyelwe kuzosiza abasebenzisi ukuqonda kangcono ubudlelwano phakathi kwesabelo-zimali nolwazi lokubala elivezwe ezitatimendeni zezimali.

.42 Ibhizinisi lizoveza kumanothi aya ezitatimendeni zezimali isikhathi sesabelo-zimali esivunyelwe.

.43 Izitatimende zezimali zethulwa okungenani kanye ngonyaka. Amabhizinisi angahle avume izabelomali ngesikhathi sonyaka noma izikhathi zeminyaka eminingi. Ukudalulwa kwesikhathi esifakwe yisabelo-zimali esivunyelwe, lapho isikhathi sihluka esikhathini sokubika esisetshenzisele izitatimende zezimali, kuzosiza abasebenzisi balezo zitatimende zezimali ukuqonda kangcono ubudlelwano bedatha yesabelo-zimali nesabelo-zimali ngokuqhathanisa ezitatimendeni zezimali. Ukudalulwa kwesikhathi esifakwe yisabelo-zimali esivunyelwe, lapho isikhathi sifana nesikhathi esifakwe yizitatimende

zezimali, futhi kuzoba isiqinisekiso esisizayo, ikakhulukazi lapho izabelomali zesikhathi nezitatimende zezimali nemibiko nayo iyalungiselelwa.

.44 Ibhizinisi lizokhomba kumanothi ezitatimendeni zezimali amabhizinisi afakwe kusabelo-zimali esivunyelwe.

.45 Amazinga we-GRAP adinga ukuthi amabhizinisi alungisele futhi athule izitatimende zezimali ezihlanganisa zonke izistshenziswa ezilawulwa ibhizinisi. Izitatimenze zezimali ezilungiselelwa ngokuya Ngamazinga we-GRAP zizohlanganisa amabhizinisi ancike kusabelo-zimali nama-GBE alawulwa yibhizinisi. Kodwa, njengoba kushiwo kupharagrafu .34, izabelomali ezivunyelwe ezilungiselelwe ngokuya ngamamodeli wokubika wezibalo zingahle zingahlanganisi imisebenzi kahulumeni ethathwe kuzisekelo zokuthengisa noma zemakethe. Ngokulingana nezimfuneko zepharagrafu .30, isabelo-zimali namanani woqobo kuzothulwa kuzisekelo zokuqhathanisa. Ukudalulwa kwamabhizinisi ahlanganiswe yisabelo-zimali kuzovumela abasebenzisi ukukhomba isimo lapho imisebenzi yebhizinisi ikhonjelwe kusabelo-zimali esivunyelwe, nokuthi isabelo-zimali sebhizinisi sihluka kanjani kubhizinisi elikhonjwe ezitatimendeni zezimali.

Ukuhlanganiswa kwamanani woqobo kuzisekelo eziqhathanisekayo namanani woqobo ezitatimendeni zezimali

.46 Amanani woqobo athulwe kuzisekelo eziqhathanisekayo kusabelo-zimali ngokuya ngepharagrafu .30, lapho izitatimende zezimali nesabelo-zimali zingalungiselelwe ngezisekelo eziqhathanisekayo, ahlanganiswe kumanani woqobo alandelayo athulwe ezitatimendeni zezimali, akhomba ngokwehlukile noma yisiphi isisekelo, isikhathi nomehluko webhizinisi:

(a) uma isisekelo sokuqoqa sisetshenziselwe isabelo-zimali, izinzuzo zonke, konke ukusebenzisa nemali ekhona emisebenzini yokusebenza, imisebenzi yokubeka nemisebenzi yezezimali; noma

(b) uma isisekelo ngaphandle kwesisekelo sokuqoqa sisetshenziselwa isabelo-zimali, umali ekhona emisebenzini yokusebenza, imisebenzi yokubeka nemisebenzi yemali.

Ukuhlanganisa kuzovezwa esigabeni sesitatimende sokuqhathanisa sesabelo-zimali namanani woqobo noma kumanothi wezitatimende zezimali.

.47 Umehluko ophakathi kwamanani woqobo akhonjiwe ngokulingana nezisekelo zokuqhathanisa namanani woqobo aboniwe ezitatimendeni zezimali kungahlelwa ngezigaba ezilandelayo:

(a) umehluko wezisekelo, ovela uma isabelo-zimali esivunyelwe silungiselelwa ngezisekelo ngaphandle kwezisekelo zokubala imali. Isibonelo, lapho isabelo-zimali silungiselwa ngezisekelo zezimali noma izisekelo zezimali ezishintshiwe nezitatimende zezimali zilungiselelwe ngezisekelo zokuqoqwa.

(b) umehluko wesikhathi, ovela lapho isikhathi sesabelo-zimali sehluka kusikhathi sokubika esikhonjiwe ezitatimendeni zezimali; kanye

(c) nomehluko webhizinisi, ovela uma isabelo-zimali sikhipha izinhlelo noma amabhizinisi ayingxenye yebhizinisi lapho izitatimende zezimali zilungiselelwa khona.

Futhi kungaba nomehluko kumafomethi nezigaba zohlelo ezisetshenziselwe ukwethulwa kwezitatimende zezimali nesabelo-zimali.

.48 Ukuhlanganisa okudingwa ipharagrafu .46 yaleli Zinga kuzovumela ibhizinisi ukukhipha kangcono amandla walo wesibopho ngokukhomba imithombo emikhulu yomehluko phakathi kwamanani woqobo ngezisekelo zesabelo-zimali ezinakwe ezitatimendeni zezimali. Leli Zinga alifaki ngaphambili ukuqiniswa kwenani lonke elikhulu kanye nenani elincane, noma isigaba sezinto, esethulwe ngokuqhathaniswa kwesabelo-zimali namanani woqobo namanani alinganayo ezitatimendeni zezimali.

.49 Kwamanye amabhizinisi asebenzisa izisekelo ezifanayo zokubala ekulungiseleni kokubili kwamadokhumenti wesabelo-zimali, ukukhonjwa komehluko kuphela phakathi kwamanani woqobo kusabelo-zimali namanani alinganayo ezitatimendeni zezimali kuzodingeka. Lokhu kuzovela lapho isabelo-zimali silungiselelwa ngesikhathi esifanayo, okuhlanganisa amabhizinisi afanayo nokusebenzisa ifomethi yesethulo efanayo njengezitatimende zezimali. Kulezi zimo, ukuhlanganisa akudingeki. Kwamanye amabhizinisi asebenzisa izisekelo ezifanayo zokubala ngesabelo-zimali nezitatimende zezimali, kungaba nomehluko kufomethi yokwethula, ibhizinisi elibikayo noma isikhathi sokubika – isibonelo, isabelo-zimali esivunyelwe singasebenzisa ukuhlela okwehlukile noma ifomethi yokwethula ezitatimendeni zezimali, ingafaka phakathi imisebenzi okungeyona yentengiso yebhizinisi, noma mhlawumbe isabelo-zimali seminyaka eminingi. Ukuhlanganisa kuzobaluleka lapho kunokwethula, isikhathi noma umehluko webhizinisi phakathi kwesabelo-zimali nezitatimende zezimali ezilungiselelwe ngezisekelo zokubala ezifanayo.

.50 Kulawo mabhizinisi asebenzisa izisekelo zezimali (noma imali elungiselelwe noma umsuka olungiselelwe oqongelelekayo) zokufala ngokwethulwa kwesabelo-zimali esivunyelwe nezisekelo ezifanayo zezitatimende zabo zezimali, amanani amakhulu athulwe ezitatimendeni zesabelo-zimali nokuqhathaniswa koqobo kuzohlanganiswa emalini ephelele emisebenzini yokusebenza, imali ephelele emisebenzini yokubeka, kanye nenani eliphelele emisebenzini yezimali njengoba kwethulwe kusitatimende semali ngokuya Ngezinga le-GRAP kokuthi *Izitatimende Zezimali*.

.51 Ukudalulwa kolwazi lokuqhathanisa ngokuhlonipha isikhathi sangaphambilini ngokuya ngezimfuneko zaleli Zinga akudingeki.

.52 Leli Zinga lidinga ukuqhathaniswa kwesabelo-zimali namanani woqobo ukuthi kufakwe ezitatimendeni zezimali zamabhizinisi enziwa kutholakale emphakathini izabelomali zakho ezivunyelwe. Kalidingi ukuvezwa kokuqhathanisa koqobo kwesikhathi sangaphambilini ngesabelo-zimali saleso sikhathi sangaphambilini, futhi alidingi ukuthi ukuchaza okuhambisanayo komehluko phakathi kwamanani wesabelo-zimali waleso sikhathi sangaphambilini ukuthi avezwe ezitatimendeni zezimali zesikhathi samanje.

Usuku lokuqala ukusebenza

Ukusebenzisa kokuqala kwamazinga we-GRAP

.53 Leli Zinga le-GRAP lisebenza ezitatimendeni zezimali zonyaka ezifaka izikhathi ekuqaleni noma ngemuva kosuku oluzonqunywa uNgqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuya ngesigaba 91(1)(a) Somthetho Wezokuphathwa Kwezimali Zomphakathi, Umthetho 1 wango-1999, njengoba kushintshiwe.

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

.54 Ibhizinisi lizosebenzisa ukushintshwa kuleli Zinga le-GRAP ezitatimendeni zezimali zangakanye ngonyaka ezifaka izikhathi eziqala ngosuku noma ngemuva kwangomhla ka-1 Ephreli 2015. Ukusebenzisa kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa lokhu kushintsha ngesikhathi kusukela ngomhla ka-1 Ephreli 2015 lizodalula leli qiniso.

Umsuka weziphetho

Lo msuka weziphetho unikeza i-Accounting Standards Board (Ibhodi) izizathu zokwamukela noma ukwenqaba ezinye izisombululo eziphathelene nokwethulwa kolwazi lesabelo-zimali ezitatimendeni zezimali. Lo msuka weziphetho uhambisana, kodwa awusiyo ingxenye, Yezinga le-GRAP Ekuthulweni Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali (GRAP 24).

BC1. Izinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali* lichaza ukuthi inhloso yezitatimende zezimali lifaka phakathi ukudalulwa kolwazi ukuze kukhishwe isibopho sebhizinisi ukuthi kubalwe ezintweni ezifana nalezo njengoba indawo yakhona yezimali, ukusebenza nemali nokunika ulwazi olubalulekile ukuhlola ukusebenza kwakhona ngokuya ngezindleko zesevisi, ukuphelela nokufeza. Futhi libona ukuthi ukubikwa kwezezimali kunganikeza abasebenzisi ngolwazi mayelana nokuhambisana kwebhizinisi, isibonelo, isabelo-zimali esisetshenzisiwe esisemthethweni.

BC2. Ngaphambi kokukhishwa kwaleli Zinga, Izinga le-GRAP kokuthi *Ukwethulwa Kwezitatimende Zezimali* lidinge izitatimende zezimali ezifaka phakathi ukuqhathaniswa kwesabelo-zimali namanani woqobo lapho izitatimende zezimali nesabelo-zimali kulungiselelwa ngezisekelo ezifanayo. Futhi linikezele ngomhlahlandlela ezimeni lapho amabhizinisi alungiselele futhi athula isabelo-zimali ngezisekelo ezahlukene ezitatimendeni zezimali.

BC3. Izinga elingu-24 le-International Public Sector Accounting kokuthi *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali*(IPSAS 24) lidinga ukuqhathaniswa kwamanani wesabelo-zimali namanani avamile avela kusukela ekusebenziseni kwesabelo-zimali ukuthi kufakwe ezitatimendeni zezimali zamabhizinisi adingeka ukuthi, noma akhetha, ukwenza izabelomali zakhona ukuthi zitholakala emphakathini nalapho, ngakho-ke abanja emphakathini.

BC4. Ngokungeziwe, i-IPSAS 24 idinga ukuthi ukuqhathaniswa phakathi kwesabelo-zimali soqobo nesokugcina, nezizathu zokuthi kungani izinguquko zenziwe kusabelo-zimali soqobo. I-GRAP 24 iyehluka kusukela ku-IPSAS 24 kuleyo i-GRAP 24 idinga ukuqhathaniswa phakathi kwezabelomali zokugcina kunezabelomali zoqobo nezokugcina.

BC5. Kumkhakha womphakathi waseNingizimu Afrika, amabhizinisi ayadingeka ukuze kuvunywe izabelomali zakhona zakanye ngonyaka ngaphambi kokuqala konyaka wezimali. Le nqubo uqobo ifaka phakathi ukuvunywa kokuthi kutholwe iPhalamende, isishayamthetho sesifunda, ikhansela likamasipala noma esinye isiphathimandla esihlobene. Phakathi konyaka, lezo zabelomali ezivunywe ngokoqobo ziyabuyekezwa ngokufaneleka kokunikeza okunikwe kumabhizinisi, ukuhamba kwezimali kusukela kuminyaka yangaphambilini, ukushintshwa kwezimali phakathi kwezinhlelo nemisebenzi nezinye izizathu eziningi. Lezo zabelomali ezibuyekeziwe futhi ziyavunywa isiphathimandla esihlobene, okuyi Phalamende, izishayamthetho, ikhansela likamasipala noma esinye isiphathimandla esihlobene. Inqubo yokubuyekeza nokuvuma lezo zabelomali phakathi konyaka ivame ukuba inqubo yomphakathi. Izizathu zokubuyekeza isabelo-zimali zivame ukuchazwa ngokuphelele kumadokhumenti enziwe atholakala ngokomphakathi.

BC6. Ngemuva kokuthi izabelomali zoqobo zibuyekeziwe futhi zavunywa, amanye amabhizinisi angenza izinguquko kusabelo-zimali ngaphakathi kwamapharamitha wesabelo-zimali avunywe isiphathimandla esihlobene. Lesi sabelo-zimali kuba isabelo-zimali sokugcina ngokuya ngaleli Zinga. Isibonelo, ibhizinisi lingenza ukushintshwa kwendawo phakathi kwezinto zomugqa ezahlukahlukene,

imisebenzi noma izinhlelo ngaphakathi kwesabelo-zimali. Isimo nomumo lapho amabhizinisi avunyelwe ukwenza lezo zinguquko kucaciswe kusishayamthetho. Ukubuyekeza okwenziwe ibhizinisi kusabelo-zimali, akulandeli inqubo noma iyiphi yomphakathi. Njengomphumela, kubalulekile kakhulu kubasebenzisi bezitatimende zezimali ukuqonda ukuhlangahlangana ngemuva futhi nasekubuyekezeni isabelo-zimali esivunywe isiphathimandla esihlobene.

BC7. Amanye amabhizinisi ayadingeka ukuthi abenakho konke ukubuyekeza kusabelo-zimali esivunywe isiphathimandla esihlobene. Kulezo zimo, isabelo-zimali esivunyelwe ngokubalulekile isabelo-zimali sokugcina ngezinhloso zaleli Zinga. Isishayamthetho, ukubusa noma esinye isiphathimanlda singahle, kodwa, sidinge ukuthi amabhizinisi athule ukuqhathanisa okungeziwe nokuchaza ezitatimendeni zezimali.

Ukuqhathanisa ne-International Public Sector Accounting Standard kokuthi *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali* (IPSAS 24) kukhishwe ngoDisemba 2006

Izinga le-GRAP kokuthi *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali* (GRAP 24) liyakhishwa kusukela ku-International Public Sector Accounting Standard (IPSAS 24), *Ukwethulwa Kolwazi Lesabelo-zimali Ezitatimendeni Zezimali.* Umehluko omkhulu phakathi kwe-GRAP 24 ne-IPSAS 24 ungendlela elandelayo:

- Uhlelo laleli Zinga luhlukile ku-IPSAS 24 ngokuthi amabhizinisi kahulumeni achazwa ngokwehlukile.
- Amanye amatemu aphathelene nesabelo-zimali enziwe kumkhakha womphakathi waseNingizimu Afrika ngokucacile, isibonelo, 'amanani wokuphatha ngaphezulu' angenelwa esikhundleni okuthi ' okuhamba ngaphezulu'.
- Isibonelo nomhlahlandlela ngokuya ngezabelomali zeminyaka emibili sisusiwe njengoba zingahlobene kumvelo saseNingizimu Afrika.
- Umhlahlandlela kokuthi uwakhomba kanjani amanani achazekayo kusikhathi sonyaka ngasinye, lapho amanani wesabelo-zimali angahlukanisiwe, asusiwe.
- Leli Zinga lisebenzisa amatemu ahlukile ku-IPSAS 24 kwezinye izimo ukuze kujwayelwe isimo somkhakha womphakathi waseNingizimu Afrika, isibonelo, 'isishayamthetho noma umkhandlu ongaphezulu' umiselelwe 'ngePhalamdende, izishayamthetho, amakhansela kamasipala noma esinye isiphathimandla esihlobene esivuma isabelo-zimali'.
- Incazelo 'yesabelo-zimali soqobo' isusiwe ngoba ukuqhathanisa kudingeka kuphela phakathi kwesabelo-zimali esivunyelwe nesabelo-zimali sokugcina.
- Ukuqhathanisa kuyadingeka phakathi kwesabelo-zimali esivunyelwe nesabelo-zimali sokugcina, kunesabelo-zimali soqobo nesokugcina.
- Umbono ushintshiwe ukuze kuchazwe isabelo-zimali esivunyelwe nesokugcina kumongo weNingizimu Afrika.
- Umbono ufakiwe ukuze kuchazwe 'ukutholakala emphakathini'.
- Isithasiselo esinezibonelo sisusiwe kuleli Zinga.