ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP LEZITATIMENDE ZEZIMALI

EZIHLANGANISIWE NEZIHLUKANISIWE

(GRAP 6)

Ikhishwe yi-Accounting Standards Board
Novemba 2005

Amagama Okubonga

La Mazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (*Standard of Generally Recognised Accounting Practice* [GRAP]) ngokuyinhloko athathelwe kuyi-International Public Sector Accounting Standard (IPSAS) *Yezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* 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 *Yezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* zisetshenziswe kula mazinga e-GRAP ngemvume ye-IPSASB.

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Izitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe

Izigaba

Inhloso	.01
Izinga	.02 - .05
Izincazelo	.06 - .13
Izitatimende zezimali ezihlanganisiwe nezihlukanisiwe	.07 - .10
Ibhizinisi lezimali	.11 - .13
Ukwethulwa kwezitatimende zezimali ezihlanganisiwe	.14 - .18
Izinga lezitatimende zemali ezihlanganisiwe	.19 - .38
Ukubeka ukulawulwa kwelinye ibhizinisi ngenjongo yokubikwa kwezimali	.23 - .26
Ukulawula ngenjongo yokubikwa kwezimali	.27 - .33
Amandla omthetho nokuthenga	.34
Ukunquma ukuthi ukulawula kukhona ngenjongo yokubikwa kwezimali	.35 - .38
Izinqubo zokuhlanganisa	.39 - .52
Ukulahlekelwa amandla okulawula	.53 - .58
Ukubalwa kwezimali kotshalo-zimali emabhizinisini alawulwayo, emabhizinisini alawulwa ngokubambisana kanye nezinhlangano ezitatimendeni ezihlukene	.59 - .64
Ukudalula	.65 - .68
Amalungiselelo oshintsho	.69 - .73
Ukwamukelwa kokuqala kwamaZinga e-GRAP	.69
Ukuchibiyelwa kwamaZinga e-GRAP	.70 - .73
Usuku lokuqala	.74 - .75
Ukwamukelwa kokuqala kwamaZinga e-GRAP	.74
Ukuchibiyelwa kwamaZinga e-GRAP	.75

Ukuhoxiswa kweZinga le-GRAP *Lezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwee* (2005) .76

Ukuqhathaniswa ne-International Public Sector Accounting Standard *yeZitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* (Disemba 2006)

IZITATIMENDE ZEZIMALI EZIHLANGANISIWE NEZIHLUKANISIWE

La maZinga aqala ukukhishwa i-Accounting Standards Board (iBhodi) ngoNovemba 2005. Kusukela ngaleso sikhathi, iye yachibiyelwa ngale ndlela elandelayo:

- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhishwa yiBhodi ngoNovemba ka-2010.
- Ukuchibiyelwa okwavela ngenxa yokusungulwa kwamaZinga e-GRAP *Okudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo, Ukudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo* kanye *Nokuhlanganiswa Kwamabhizinisi*.
- Ukuchibiyelwa okwaba umphumela ngesikhathi kuqala ukusebenza iZinga le-GRAP elilandelayo:
    - I-GRAP 104 *Amathuluzi Ezezimali*
- Ukuchibiyelwa okwaba umphumela ngemva kokubuyekezwa kwe-GRAP 100 *Yemisebenzi Enqanyulwayo* ngo-2013.

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

(a) nePhalamende nezishaya mthetho zesifunda.

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi” emaZingeni e-GRAP.

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 okungase kukhishwe esikhathini esizayo.

Noma ikuphi ukulinganiselwa kokusebenza kweZinga elithile kucacisiwe kulawo maZinga.

Amazinga e-GRAP *eZitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* atholakala ezigabeni .01 to .68. Zonke izigaba zamaZinga zinegunya elifanayo. Isimo negunya lezithasiselo zitholakala ezethulweni zesithasiselo ngasinye. La maZinga kufanele afundwe ngokuvumelana nomongo womgomo wawo, isisekelo seziphetho uma kusebenza, *iSethulo Samazinga e-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga 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.

Inhloso

.01 Inhloso yaleli Zinga ukuchaza izimo lapho izitatimende zezimali ezihlukanisiwe nezihlanganisiwe zilungiselelwa khona Kanye nolwazi okufanele lufakwe kulezo zitatimende zezimali ukuze izitatimende zezimali ezihlanganisiwe zibonise ukuhamba kwemali, isimo sezimali Kanye nokusebenza kwemali kwebhizinisi lezomnotho njengebhizinisi elizimele.

La maZinga aphinde:

(a) noma yiliphi elinye ibhizinisi, ngaphandle kwelikamasipala, amasheya alo ajwayelekile, amasheya anamandla;

(b) Amabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa noma isikweletu esingahwebeka obala ezimakethe ezinkulu;

(c) kutholakale ulwazi ngomlando wezinguquko emalini nasezintweni ezilingana nemali ebhizinisini;

(d) Lokhu kuyasebenza kungakhathaliseki ukuthi ibhizinisi lenza hlobo luni lomsebenzi noma ukuthi imali ingabhekwa njengento yebhizinisi, njengoba kungase kube njalo ngenhlangano yezezimali yomphakathi.

Izinga

.02 Ibhizinisi elilungiselela futhi lethule isitatimende sezimali ngesisekelo sokuqoqelana kwezimali kufanele lenze isitatimende sezimali ngokuvumelana nezimfuneko zala 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).

.04 Lokhu kuyasebenza kungakhathaliseki ukuthi ibhizinisi lenza hlobo luni lomsebenzi noma ukuthi imali ingabhekwa njengento okungeyebhizinisi, njengoba kungase kube njalo ngenhlangano yezezimali yomphakathi.

.05 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.

Izincazelo

.06 Amagama alandelayo asetshenziswe kula maZinga ngalezi zincazelo:

***Izitatimende zezimali ezihlanganisiwe** yizitatimende zemali zebhizinisi lezomnotho ezethulwe njengalezo zebhizinisi elilodwa.*

***Iminikelo** esuka kubanikazi isho izinzuzo zomnotho ezizayo noma amathuba esevisi ebhizinisini anikelwe ebhizinisini yiminyango engaphandle kwebhizinisi, ngaphandle kwalezo ezisuka ezikweletini zebhizinisi, ezibamba ingxenye ethile yezimali ezimpahleni eziphelele zebhizinisi, ezenza lokhu:*

(a) Ziveza ukufaneleka kukho kokubili ukusakazwa kwezinzuzo zomnotho zesikhathi esizayo noma amathuba esevisi ahlinzekwa yibhizinisi ngesikhathi lisasebenza, ukusakaza okunjalo kuyimfihlo yabanikazi noma ababamele, futhi nokusatshalaliswa kwanoma yikuphi okudlulele kwezimpahla okungaphezulu kwezikweletu uma kungenzeka kube nesikhala; kanye/noma

(b) Kuthengiswe, kushintshwe, kudluliswe noma kukhishwe.

***Ukulawula** amandla wokubusa izinqubomgomo zezimali nezokusebenza zelinye ibhizinisi ukuze kuzuzwe kusukela kumisebenzi yalo.*

***Ibhizinisi elilawulwayo** ibhizinisi, elifaka ibhizinisi elihlanganiswe ndawonye lenkampani elifana nobudlelwano, obulawulwa elinye ibhizinisi (elaziwa njengebhizinisi elilawulayo).*

***Ibhizinisi elilawulayo** ibhizinisi elinebhizinisi elilodwa noma amaningi alawulwayo.*

***Indlela yezindleko** indlela yokubala imali yokutshalwa kwemali lapho utshalo-zimali lubonwa khona ngezindleko. Umtshalimali ubona imali engenayo kusukela kutshalo-zimali kuphela kufika kuzinga lapho umtshalimali afaneleke khona ukuthola ukusatshalaliswa okuvela kunsalela eqoqelene yomtshalimali evela ngemva kosuku lokutholwa. Ukufaneleka okufunekayo noma okutholwe ngokudlulele kuzinsalela ezinjalo kuthathwa njengokubuyiswa kotshalo-zimali futhi kubonwa njengokwehliswa kwezindleko zotshalo-zimali.*

***Ibhizinisi lezomnotho** lisho iqembu lamabhizinisi akhiwe yibhizinisi elilawulayo kanye nelilodwa noma amaningi amabhizinisi alawulwayo.*

Intshisekelo engenagunya lokulawula yingqikithi yezimpahla eziyigugu ebhizinisini elilawulwayo ezingahlobene, ngandlela-thile, nebhizinisi elilawulayo.

***Izitatimende ezihlukene zezimali** yilezo ezethulwe yibhizinisi elilawulayo, umtshalimali ekusebenzisaneni noma ekuhlanganyeleni ebhizinisini elilawulwa ngokuhlanganyela, lapho izimali ezitshaliwe zibalwa khona kususelwa kunzalo yensalela eqondile kunokususelwa kumiphumela ebikiwe nezimpahla zensalela yabatshalimali.*

Amagama achazwe kwamanye amaZinga e-GRAP asetshenziswe kula maZinga ngencazelo efanayo neyalawo maZinga.

Izitatimende zezimali ezihlanganisiwe nezihlukanisiwe

.07 Ibhizinisi elilawulayo noma elilawulwayo lingase libe notshalo-zimali elungwini noma babambisane ebhizinisini elilawulwayo. Ezimweni ezinjalo, izitatimende zemali ezihlanganisiwe ezilungiselelwe futhi zethulwa ngokuvumelana nala maZinga nazo zilungiselelwa ukuze zivumelane namaZinga e-GRAP *Otshalo-zimali Lwamalunga* kanye nawe *Nzalo Kumabhizinisi Ahlanganisiwe*.

.08 Ebhizinisini elichazwe esigabeni .07, izitatimende zemali ezihlukanisiwe yilezo ezilungiselelwe futhi zethulwa ngaphezu kwezitatimende zemali okubhekiselwe kuzo esigabeni .07. Izitatimende zemali ezihlukile akudingeki ukuba zihambisane nalezo zitatimende.

.09 Izitatimende zemali zebhizinisi elingenalo ibhizinisi elilawulwayo, ilunga nesithakazelo salo ebhizinisini ababambisene kulo akuzona izitatimende ezihlukile.

.10 Ibhizinisi elilawulayo elingekho ngaphansi komthetho wesigaba .15 ukuze lingethuli izitatimende zemali ezihlanganisiwe lingase lethule izitatimende zemali ezihlukile njengezitatimede zalo.

Ibhizinisi Lezimali

.11 Igama elithi "ibhizinisi lezomnotho" lisetshenziswe kula maZinga ukuze kuchazwe, ngenjongo yokubika kwezimali, iqembu lamabhizinisi ahlanganisa ibhizinisi elilawulayo kanye noma iliphi elilawulwayo.

.12 Amanye amagama avame ukusetshenziswa ukubhekisela ebhizinisini lezomnotho ahlanganisa "ibhizinisini lokuphatha", "ibhizinisi lezimali", "ibhizinisi eliyinhlanganisela" kanye "iqembu."

.13 Ibhizinisi lezomnotho lingase lihlanganise amabhizinisi anenqubomngomo yezenhlalo kanye nezentengiselwano. Ngokwesibonelo, umnyango kahulumeni wezindlu ungase ube ibhizinisi yezomnotho ehlanganisa amabhizinisi ahlinzekela ngezindlu ngamanani aphansi, kanye namabhizinisi anikezelana ngenzindawo zokuhlala ngokwezebhizinisi.

Ukwethulwa kwezitatimende zezimali ezihlanganisiwe

.14 Ibhizinisi elilawulayo, ngaphandle kwalelo elichazwe esigabeni .15 liyokwethula izitatimende zemali ezihlanganisiwe lapho liyohlanganisa khona utshalo-zimali lwayo emabhizinisini alawulwayo ngokuvumelana nala mazinga.

.15 Ibhizinisi elilawulayo akudingeki ukuba lethule izitatimende zemali ezihlanganisiwe uma, kuphela:

(a) ibhizinisi elilawulayo:

(i) ngokwalo liphethwe ngokuphelele ibhizinisi elilawulwayo, futhi abasebenzisa lezi zitatimende zezimali cishe bengekho noma izidingo

zabo zolwazi zihlanganiswa yizitatimende zezimali ezihlanganisiwe zebhizinisi elilawulayo; noma

(ii) ibhizinisi elilawulwayo elingaphansi kobunikazi obuyingxenye belinye ibhizinisi nabanye abanikazi balo, kubandakanye labo abangenalungelo lokuvota, betsheliwe ukuthi ibhizinnisi elilawulayo alizethuli izitatimende zezimali ezihlanganisiwe, futhi bengaphikisani nalokho;

(b) izikweletu zebhizinisi elilawulayo noma amathuluzi amasheya awahwethswi emakethe yomphakathi (i-stock exchange yasekhaya noma yakwamanye amazwe noma lezo ezithengiselwana bukhoma, kuhlanganisa eyasekhaya kanye neyezifunda);

(c) ibhizinisi elilawulayo alizange lifake ifayela, noma alikho enqubeni lokufayela, izitatimende zemali zalo nekhomishana yezokuphepha noma enye inhlangano yomthetho ngenjongo yokukhipha noma isiphi isilinganiso samathuluzi ezimakethe zomphakathi; kanye

(d) nebhizinisi elilawulayo lokugcina noma eliphakathi lebhizinisi elilawulayo likhiqiza izitatimende zemali ezitholakalayo ukuze zisetshenziswe umphakathi ezihambisana namaZinga e-GRAP.

.16 Ibhizinisi elilawulayo elikhetha ngokuvumelana nesigaba .15 ukuba lingethuli izitatimende ezihlanganisiwe, bese lethula kuphela izitatimende zemali ezihlukanisiwe, lihambisana nezigaba .59 kuya ku .64.

.17 Amabhizinisi alawulayo amaningi okuwukuthi anobunikazi obuphelele noma bengxenye, bethula imikhakha ebalulekile noma imisebenzi kahulumeni, futhi injongo yala maZinga iwukuba amabhizinisi anjalo angahoxiswa ekulungiseleleni izitatimende zemali ezihlanganisiwe. Esimweni esinjalo, izidingo zolwazi zabasenzisi abathile kungase lungatholakali ngokuletha izitatimende zemali ezihlanganisiwe ngokwezinga likahulumeni eliphelele kuphela.

.18 Kwezinye izimo, ibhizinisi lezomnotho liyohlanganisa inani elithile lamabhizinisi alawulayo phakathi nendawo. Ngokwesibonelo, nakuba isikhwama sokugcinwa kwezimali kungaba yibhizinisi lokugcina elilawulayo, kungase kube khona amabhizinisi alawulayo phakathi nendawo ezingeni lokuphatha noma lebhizinisi lomphakathi. Ukulandisa nokubika izimfuneko kungase kusho ukuthi yimaphi amabhizinisi ngokuqondile okufuneka (noma akhululekile ezimfunekweni) alungiselele izitatimende zemali ezihlanganisiwe. Lapho ingekho imfuneko eqondile yokuba nebhizinisi elilawulayo eliphakathi nendawo lokuba lilungiselele izitatimende zezimali okuzoba khona abasebenzisi bazo, lawo mabhizinisi kumelwe alungiselele futhi ashicilele izitatimende zezimali ezihlanganisiwe.

Izinga lezitatimende zemali ezihlanganisiwe

.19 Izitatimende zezimali ezihlanganisiwe ziyohlanganisa wonke amabhizinisi alawulwayo ebhizinisi elilawulayo.

.20 Ibhizinisi elilawulwayo alikhishiwe ekuhlanganisweni ngenxa yemisebenzi yalo engafani naleyo yamanye amabhizinisi ngaphakathi kwebhizinisi lezomnotho, ngokwesibonelo, ukuhlanganiswa kwama-GBE kanye namabhizinisi emkhakheni wesabelomali. Ulwazi olufunekayo lutholakala ngokuhlanganisa amabhizinisi anjalo alawulwayo kanye nokudalula olunye ulwazi olwengeziwe ngemisebenzi eyahlukahlukene yamabhizinisi alawulwayo. Ngokwesibonelo, ukudalulwa okufundwa amaZinga e-GRAP *Emibiko Ehlukanisiwe* ayasiza achaze ukubaluleka kwemisebenzi eyahlukahlukene ngaphakathi kwebhizinisi lezomnotho.

.21 Ibhizinisi elilawulayo lilahlekelwa amandla okuphatha imithetho yezezimali neyokusebenza yomtshalizimali ngenhloso yokuzuza emisebenzini yalo. Ukulahlekelwa ukulawula kungase kwenzeke ngaphandle kokuba kube noshintsho emazingeni okuphatha. Kungenzeka, ngokwesibonelo, lapho ibhizinisi elilawulwayo liba ngaphansi kokulawulwa omunye umkhakha kahulumeni, inkantolol, umphathi noma umenzimthetho. Kungenzeka futhi kube umphumela wesivumelwano esibophayo.

Ukubeka ukulawulwa kwelinye ibhizinisi ngenjongo yokubikwa kwezimali

.22 Ukuthi ibhizinisi lilawula elinye ibhizinisi ngenjongo yokubikwa kwezimali kuyindaba yokwahlulelwa ngokusekelwe ekuchazweni kokulawula kula maZinga kanye nezimo zesimo ngasinye. Lokhu kusho ukuthi, kumelwe kucatshangelwe isimo sobuhlobo phakathi kwamabhizinisi amabili. Kumelwe kucatshangelwe ngokukhethekile izici ezimbili zokuchazwa kokulawulwa kula maZinga. Lezi isici samandla (amandla okulawula imithetho yezimali neyokusebenza yelinye ibhizinisi) kanye nesici senzuzo (esimelela ikhono lebhizinisi elilawulayo lokuzuza emisebenzini yelinye ibhizinisi).

.23 Ngokwenjongo yokuthola ukulawula, ibhizinisi elilawulayo kudingeka lizuze emisebenzini yelinye ibhizinisi. Ngokwesibonelo, ibhizinisi lingase lizuze emisebenzini yelinye ngokusekelwe ekwabiweni kwezinsalela (njengamasheya) futhi iyavulelekela nasengozini yokulahlekelwa. Kwezinye izimo, ibhizinisi lingase lingatholi inzuzo yezimali kwelinye ibhizinisi, kodwa lingase lizuze ngokukwazi ukuqondisa elinye ibhizinisi ukuba lenze imisebenzi ezofinyelele imigomo yalo. Kungase kwenzeke futhi ngebhizinisi ukuba lizuze kokubili ngezimali nangezinye izindlela ezingezona ezemali emisebenzini yelinye ibhizinisi. Ngokwesibonelo, i-GBE ingase inikeze ibhizinisi elilawulayo isheya bese futhi lilenze likwazi ukufinyelela eminye imigomo yalo yenhlalo.

.24 Ukusebenzisa incazelo yokulawula, njengoba ichazwe kula maZinga, kungase kuphumele ekuqashelweni kwamanye amabhizinsi nawo angamabhizinisi alawulwayo, ngaphezu kwalezo eziqashelwayo ngokuhambisana nemithetho esebenzayo.

.25 Ngaphansi koMthetho-sisekelo, kazwelonke, wesifundazwe kanye nohulumeni wasemakhaya izimele ngokomthethosisekelo. Nokho, kwezinye izimo, ngokwesibonelo, ngokomthetho kazwelonke, ibhizinisi elikomunye umkhakha lingase lingenele ekuphathweni kwebhizinisi kwesinye isigaba sikahulumeni, uma lelo

bhizinisi lingeke likwazi ukufinyelela ukuzibophezela kwalo. Ngokwesibonelo, ibhizinisi emkhakheni kazwelonke kahulumeni ingase ingenelele ekuphathweni kukamasipala uma kuwukuthi lowo masipala ungakwazi ukufinyelela isibopho sawo seshayamthetho noma somthethosisekelo. Phakathi nale nkathi, izimo zingase zibuyekezwe ukuze kutholakale ukuthi ukungenelela kuyahlangabezana yini nezincazelo zokulawula ngenjongo yokuhlanganiswa ngokwemigomo yala maZinga.

Ukulawula ngenjongo yokubikwa kwezimali

.26 Ngenjongo yokubikwa kwezimali, ukulawula kuvela emandleni ebhizinisi okuphatha imithetho yezimali nokusebenza kwelinye ibhizinisi futhi akudingi ngaso sonke isikhathi ukuba ibhizinisi libe namasheya amaningi noma ezinye izimpahla kwelinye ibhizinisi. Amandla okulawula kumelwe asebenziseke njengamanje. Okusho ukuthi, ibhizinisi kumelwe ukube kakade seliwanikiwe la mandla umthethosisekelo noma ngesinye isivumelwano esisemthethweni. Amandla okulawula asuke engakasebenzi uma kusadingeka kushintshwe umthethosisekelo noma kuxoxiswane ngezivumelwano ukuze asebenze. Lokhu kumelwe kucaciswe eqinisweni lokuthi ukuba khona kwamandla okulawula elinye ibhizinisi akuxhomekile emathubeni noma ukwenzeka kokuba amandla abe khona.

.27 Ngokufanayo, ukuba khona kokulawulwa akudingi ukuba ibhizinisi libe nomthwalo wokuphatha (noma ukuhileleka) emisebenzini yansuku zonke yelinye ibhizinisi. Ezimweni eziningi, ibhizinisi libonakalisa amandla alo okulawula elinye ibhizinisi lapho kunokuphulwa kwesivumelwano phakathi kwebhizinisi elilawulwayo kanye nebhizinisi elililawulayo.

.28 Ngokwesibonelo, umnyango kahulumeni ungase nobunini obuthile ebhizinisini, elisebenza njenge-GBE. Lelo bhizinisi livumelekile ukusebenza ngokuzimele futhi alithembele kuhulumeni ukuba alixhase kodwa lithola imali ngokuboleka okuqinisekiswa uhulumeni. Ibhizinisi alikhokhanga amasheya emnyangweni kahulumeni iminyakana ethile. Umnyango kahulumeni unelungelo lokubeka nokususa iningi lamalunga endikimba ephetha yalelo bhizinisi. Umnyango kahulumeni ubungakaze uwasebenzisa amandla awo okususa amalunga endikimba ephethe futhi ungaba mathintanyawo ukwenza kanjalo ngenxa yobucayi kulabo abafaka amavoti ngenxa yokugxambukela kukahulumeni wangaphambili emsebenzini webhizinisi. Kulesi simo, amandla okulawula ayasebenza kodwa ngaphansi kobuhlobo phakathi kwebhizinisi elilawulwayo nebhizinisi elilawulayo, asikenzeki isenzakalo esidinga ukuba ibhizinsi elilawulayo libonise amandla alo ebhizinisini elilawulwayo. Ngenxa yalokho, ukulawula kukhona ngoba amandla okulawula anele nakuba ibhizinisi elilawulayo lingase likhethe ukungawasebenzisi lawo mandla.

.29 Ibhizinisi lingase libe nemasheya, ukukhetha kokubiza, izikweletu noma amathuluzi amasheya angase aguquleke abe amasheya avamile, noma amanye amathuluzi angase asebenziseke, ukuze anikeze ibhizinisi amandla okuvuta noma anciphise amandla okuvota uma kuziwa emthethweni nasekusebenzeni kwezimali kwebhizinisi (okungase kube amalungelo okuvota). Ukuba khona nemiphumela yamalungelo okuvota okungawelinye ibhizinisi asebenzayo noma angase aguquleke,

ayacatshangelwa lapho kuhlaziywa amandla okuphatha ezimali noma ukusebenza elinye ibhizinisi. Okungase kube ilungelo lokuvota awakwazi ukusebenziseka, ngokwesibonelo lapho engaguquliwe kuze kube usuku olungaphambili noma kuze kwenzeke isenzakalo esithile.

.30 Ekunqumeni ukuthi amalungelo okuvota angaba nomthelela ekulawuleni, ibhizinisi lihlola wonke amaqiniso nezimo (kuhlanganise nemigomo yokusebenzisa amalungelo okuvota kanye noma iziphi izibopho zesivumelwano, kungaba ukuthi zicatshangelwa ngokuzimela noma ndawonye) ezithinta okungase kube amalungelo okuvota, ngaphandle kokuzimisela kwabaphathi nokuba khona kwezezimali zokukwenza noma ukuguqula.

.31 Ukuba khona kwamandla okwenza umthetho azimele kukodwa, akwenzi ibhizinisi lingalawulwa elinye ibhizinisi. Ngokwesibonelo, i-Statistics South Africa inelungelo elingokomthetho lokuzimela geqe kuhulumeni. Kusho ukuthi, i-Statistics South Africa inamandla okuthola ulwazi bese ibika ngalokho ekutholile ngaphandle kokwazisa uhulumeni noma omunye umzimba. Ukuba khona kokulawula akudingi ukuba ibhizinisi libhekelele ukuhamba komsebenzi wosuku nosuku welinye ibhizinisi noma ngendlela yokuthi imisebenzi yobuchwepheshe eyenziwa ibhizinisi.

.32 Amandla ebhizinisi elithile okulawula ukweziwa kwezinqumo uma kuziwa kwezezimali noma ekusebenzeni kwelinye ibhizinisi akwanele kukodwa, ukuqikelela ukuba khona kokulawula njengoba kuchaziwe kula maZinga. Ibhizinisi elilawulayo kumelwe likwazi ukuqondisa ukwenziwa kwezinqumo ukuze likwazi ukuzuza emisebenzini yalo, ngokwesibonelo, ngokwenza leli elinye ibhizinisi libe ingxenye yebhizinisi lezomnotho futhi lifinyelele imigomo yalo. Lokho kuyoba nomphumela wokuthi kukhishwe ezincazelweni “zebhizinisi elilawulayo” kanye “nebhizinisi elilawulwayo” ebuhlotsheni engadluleli ngale, ngokwesibonelo, komuntu oncibikalisa ibhizinisi nebhizinisi elincibilikiswayo, futhi ngokuvamile kukhipha ubuhlobo bombelekisi nomboleki. Ngokufanayo, isithenjwa esibohloba baso nethemba kungadluleli ngale kwemithwalo yesithenjwa ngeke kubhekwe njengokulawula ithemba uma kucatshangelwa la maZinga.

Amandla omthetho nokuthenga

.33 Uhulumeni nezinhlangano zawo zinamandla okulawula ukuziphatha kwezinhlangano eziningi besebenzisa amandla azo okuphatha nokwenza imithetho. Amandla okwenza imithetho nokuthenga awasho ukuthi unelungelo lokulawula ngenjongo yokwenza ukubikwa kwezimali. Ukuze kuqikelelwe ukuthi izitatimende zezimali zamabhizinisi zihlanganisa izinto ezizilawulayo nezingazuza kuzo, incazelo yokulawula ngokwenjongo yala maZinga ayidluleli kulokhu:

(a) amandla eshayamthetho yokwenza uhlaka ngaphansi kwamabhizinisi ohlaka okuthi ngalo amabhizinisi asebenze kulo abeke futhi nemigomo nokugwetshwa emisebenzini yalo. Amandla anjalo awasho ukulawula kwebhizinisi kwezimpahla ezikhishwe yila mabhizinisi. Ngokwesibonelo, igunya elilawula ukungcoliswa kwendalo lingase libe namandla okuvala imisebenze yamabhizinisi angahambisani nemithetho yemvelo. Nokho, leli gunya alisho

ukuthi liyalawula ngoba igunya elilawula ukungcoliswa kwendalo linamandla kuphela okuqapha; noma

(b) amabhizinisi athembele ngokwezimali kwelinye ibhizinisi. Okusho ukuthi, lapho ibhizinisi lingazikhethela ukuthi lizokwamukela uxhasomali kuphi, noma lithole ibhizinisi elinamasheya, lelo bhizinisi linamandla okugcina okuphatha imithetho yezimali nokusebenza, futhi ngenxa yalokho ayilawulwa elinye ibhizinisi. Ngokwesibonelo, umnyango kahulumeni ungase ukwazi ukuthonya imithetho yezimali neyokusebenza yebhizinisi elithembele kulo mnyango ukuze lithole uxhasomali (njengenhlangano engayenzi inzuzo) noma ibhizinisi eligxile ekwenzeni inzuzo elithembele ngokomnotho ekutholeni umsebenzi emnyangweni. Ngenxa yalokho, umnyango kahulumeni unamandla athile njengomthengi kodwa hhayi okuphatha imithetho yezezimali neyokusebenza yebhizinisi.

Ukunquma ukuthi ukulawula kukhona ngenjongo yokubikwa kwezimali

.34 Amabhizinisi angase enze amanye amabhizinisi ukuze afinyelele imigomo yawo. Kwezinye izimo kungase kube sobala ukuthi ibhizinisi liyalawulwa, futhi ngenxa yalokho kumelwe lihlanganiswe. Kwezinye izimo kungase kungabi sobala. Izigaba .35 no .36 zinikeza iziqondiso ekusizeni kunqunywe ukuthi ukulawula kukhona yini noma cha ngenjongo yokwenza ukubika kwezezimali.

.35 Ekuhloleni ubuhlobo phakathi kwamabhizinisi amabili, ukulawula kuthiwa kukhona uma okungenani elilodwa kulezi zimo zikhona, ngaphandle kwalapho kunobufakazi obucacile bokuthi ukulawula kuvela kwelinye ibhizinisi.

Izimo zokuphatha

(a) Ibhizinisi, ngokuqondile noma ngokungaqondile lilawula amabhizinisi, ngobunini bamavoti amaningi kwelinye ibhizinisi.

(b) Ibhizinisi linamandla, kungaba anikeziwe noma asetshenziswayo emthethweni okhona, okubeka noma ukususa amalunga amaningi ebhodini labaqondisi noma elinye ibhodi elilinganayo lokuphatha kulelo bhizinisi ngalelo bhodi noma umzimba.

(c) Ibhizinisi linamandla okukhipha, noma ukulawula ukukhishwa kwamavoti amaningi angase abe khona emhlanganweni ovamile welinye ibhizinisi.

(d) Ibhizinisi linamandla okukhipha amavoti amaninigi emhlanganweni webhodi labaqondisi noma elinye ibhondi labaphathi, nokulawulwa kwebhizinisi yilelo bhodi noma umzimba.

Izimo zokuzuza

(a) Ibhizinisi linamandla okuqeda elinye ibhizinisi noma lokuthola amazinga amakhulu ezinzuzo zomnotho noma libe nokuzibophezela okukhulu. Ngokwesibonelo, isimo sokuzuza singaba khona lapho ibhizinisi linomthwalo wezikweletu zelinye ibhizinisi.

(b) Ibhizinisi linamandla okukhipha izabelwano zezimpahla kwelinye ibhizinisi, noma/futhi lingaba nezikweletu kwezinye izibopho kwelinye ibhizinis.

.36 Lapho isimo esisodwa noma ngaphezulu kwezibalwe esigabeni .35 singekho, kungenzeka amaqiniso alandelayo kube yiwo, lingaba lodwa noma wonke, ukuze kubonakale ukuthi kukhona yini ukulawulwa.

Izinkomba zamandla

(a) Ibhizinisi linamandla okuphikisana nesabelomali sokusebenza noma isabelomali selinye ibhizinisi.

(b) Ibhizinisi linamandla okuphikisana, noma siye ngale noma silungise izinqumo zindikimba ebusayo yelinye ibhizinisi.

(c) Ibhizinisi lingakwazi ukugunyaza ukuqashwa, ukwabiwa kabusha nokususwa kwezisebenzi ezibalulekile zelinye ibhizinisi.

(d) Inqubomgomo yelinye ibhizinisi imiswe futhi yalinganiselwa ishayamthetho.

(e) Ibhizinisi "linesheya legolide" (noma okulingana nalo" kwelinye ibhizinisi okuletha ilungelo lokuphatha izimali nemithetho yokusebenza yelinye ibhizinisi.

(f) Ibhizinisi liyakwazi ukumisa nokuchibiyela umgomo webhizinisi.

(g) Ibhizinisi liyakwazi ukumisa izilinganiso zokuboleka nezotshalo-zimali noma balinganise utshalo-zimali lwebhizinisi.

(h) Ibhizinisi liyakwazi ukulinganisela amandla okwenza imali elinye ibhizinisi, ngokuyinhloko ukuthi imali liyitholakuphi.

Izinkomba zokuzuza

(a) Ibhizinisi linobunini obuqondile noma obungaqondile empahleni eyinsalela yelinye ibhizinisi kanye nelungelo eliqhubekayo lokukwenza lokhu.

(b) Ibhizinisi linelungelo lokufinyelela izinga elikhulu lezimpahla eziyinsalela zebhizinisi uma kungase kube nokucibikaliswa noma ukwabiwa okungafana nokuncibikaliswa.

(c) Ibhizinisi liyakwazi ukuqondisa elinye ibhizinisi ukuba libambisana nalo ekufinyeleleni imigomo yalo.

(d) Ibhizinisi livulelekele ezikweletini eziyinsalela zelinye ibhizinisi

(e) Ibhizinisi lingakwazi ukuthola nganoma isiphi isikhathi izimpahla zebhizinisi, liyakwazi ukuqondisa ukusetshenziswa kwalezo zimpahla noma linomthwalo oqhubekayo wezikweleti ezikhona.

Ibhizinisi lenjongo ekhethekile

.37 Ibhizinisi lingase lenziwe ukuze lifeze umgomo olinganiselwe kodwa ocaciswe kahle (ngokwesibonelo, ukuze kube nokuqashisana, ucwaningo nemisebenzi yokuthuthukisa, noma ukuqiniswa kwezimpahla zezimali). Ibhizinisi lenjongo enjalo ekhethekile lingase libe i-corporation, i-trust, ubambiswano noma elinye ibhizinisi

elingeyona i-corporation. Ngokuvamile amabhizinisi enjongo ekhethekile enziwa ngamalungiselelo omthetho abeka izilinganiso eziqinile futhi ngezinye izikhathi ezihlala njalo emandleni okwenza izinqumo zebhodi eliphethe, izethenjwa noma abaphathi phezu kwemisebenzi yebhizinisi yenjongo ekhethile. Kaningi, la malungiselelo aqondisa ukuthi imithetho elawulayo imisebenzi eqhubekayo yalawo mabhizinisi enjongo ekhethekile awakwazi ukulungiswa, ngaphandle kokuba kwenziwe umsunguli noma umxhasi (ngamanye amazwi asebenza ngalokho okubizwa ngokuthi i-“autopilot”).

.38 Umxhasi (noma ibhizinisi lelo elenzelwe ibhizinisi lenjongo ekhethekile) ngokuvamile lidlulisela izimpahla ebhizinisini lenjongo ekhethekile, lithole amalungelo okusebenzisa lezo zimpahla eziphethwe ibhizinisi lenjongo ekhethekile noma lenzele ibhizinisi lenjongo ekhethekile izinkonzo, kuyilapho ezinye izingxenye (“abatshali zimali”) zingase zilethe imali ebhizinisini lenjongo ekhethekile. Ibhizinisi elihlanganyela ezinkokhelweni nebhizinisi lenjongo ekhethekile (ngokuvamile umsunguli noma umxhasi) ngokwesisekelo bangase balawule ibhizinisi yenjongo ekhethekile.

.39 Inzuzo ebhizinisini lenjongo ekhethekile, ngokwesibonelo, ingase ibe ngendlela yethuluzi lesikweletu, ithuluzi lamasheya, ilungelo lokuhlanganyela, inzuzo eyinsalela noma ukuqashiswa. Ezinye izinzuzo zingase zinike umphathi isilinganiso esimisiwe soshintshiswano, kuyilapho abanye banika amalungelo okuphatha noma ukungena ezinzuzweni zesikhathi esizayo zebhizinisi lenjongo ekhethekile. Ezimweni eziningi, umsunguli noma umxhasi (noma ibhizinisi elenzelwe ibhizinisi lenjongo ekhethekile) ulondoloza ingxenye enkulu yenzuzo emsebenzi webhizinisi lenjongo ekhethekile, ngisho noma ingase ibe nobunikazi obulinganiselwe noma bungabibikho nhlobo ebhizinisini lenjongo ekhethekile.

.40 Ukuthuthwa kwezimpahla yibhizinisi kuya ebhizinisini lenjongo ekhethekile kungase kufaneleke njengokuthengisa yilelo bhizinisi. Ngisho noma ukuthutha kungafaneleki njengokuthengisa, amalungiselelo ala maZinga angase asho ukuthi ibhizinisi kumelwe lihlanganise nebhizinisi lenjongo ekhethekile. La maZinga awaxoxi ngezimo ukuthengiswa okufanele kubhekwe khona ebhizinisini noma aqede imiphumela yalokho kuthengiswa lapho kwenziwa ukuhlanganisa.

.41 Uma kuziwa endabeni yebhizinisi lenjongo ekhethekile, ukulawula kungase kuphakame lapho kunqunywa kusengaphambili ukuthi iyini imisebenzi yebhezini lenjongo ekhethekile (ukusebenza nge-“autopilot”) noma ngenye indlela. Isigaba .35 sibonisa izimo lapho ukulawulwa kungase kube umphumela ngisho nalapho ibhizinisi linobunini obuyingxenye noma ngaphansi kwamandla okuvota kwelinye ibhizinisi. Ngokufanayo, ukulawula kungaba khona ngisho nalapho ibhizinisi linobunini obuncane noma bungekho nhlobo ezimpahleni zebhizinisi lenjongo ekhethekile. Ukusetshenziswa komqondo wokulawula kudinga, esikhathini ngasinye, ukwahlulela komongo wawo wonke amaqiniso asebenzayo.

.42 Ngaphezu kwezimo ezichazwe esigabeni .35, izimo ezilandelayo, ngokwesibonelo, zingase zibonise ubuhlobo lapho ibhizinisi lilawula ibhizinisi lenjongo ekhethekile bese kuthi ngenxa yalokho kudingeke lihlangane nebhizinisi lenjongo ekhethekile:

(a) Ngokuyisisekelo, imisebenzi yebhezini lenjongo ekhethekile yenzelwa ibhizinisi ngokuvumelana nezidingo zalo zokusebenza ukuze kuthi ibhizinisi lizuze emsebenzini webhizinisi lenjongo ekhethekile.

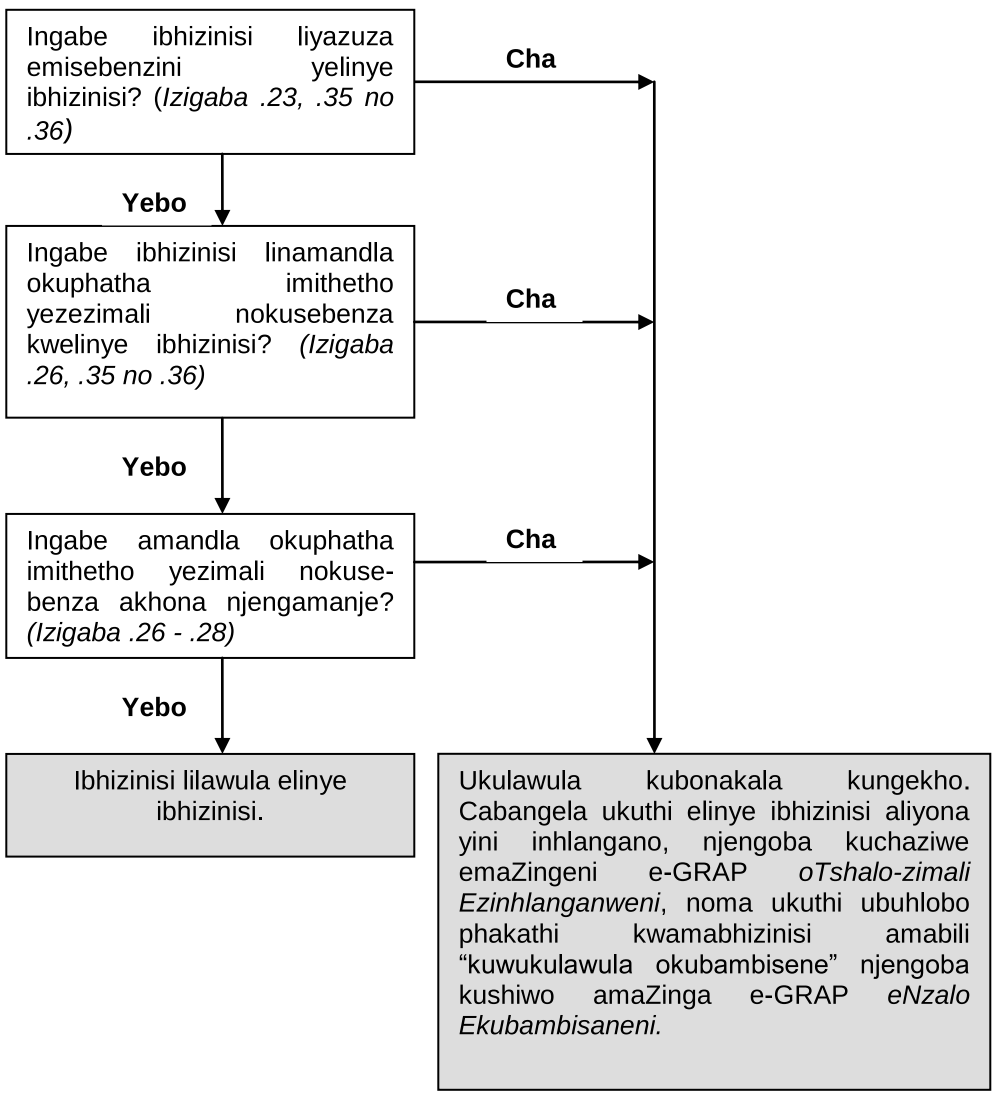
(b) Ngokuyisisekelo, ibhizinisi linamandla okwenza izinqumo lokuthola izinzuzo ezinkulu ngemisebenzi yebhizinisi lenjongo ekhethekile noma, ngokwenza i-“autopilot”, ibhizinisi lidlulisele la mandla okwenza izinqumo.

(c) Ngokuyisisekelo, ibhizinisi linamalungelo okuthola izinzuzo ezinkulu zebhizinisi lenjongo ekhethekile futhi kanjalo kungenzeka lizivulele ezingozini ezihambanisa nemisebenzi yebhizinisi lenjongo ekhethekile.

(d) Ngokuyisisekelo, ibhizinisi lilondoloza iningi lensalela nobunini bezingozi ezihlobone nebhizinisi lenjongo ekhethekile noma izimpahla zalo ukuze lizuze emisebenzini yalo.

.43 Ishadi elilandelayo libonisa izinyathelo eziyisisekelo ekunqumeni ukulawulwa kwelinye ibhizinisi. Kumelwe lifundwe ndawonye nezigaba .22 kuya ku .42.

Ukunquma ukulawulwa kwelinye ibhizinisi ngenjongo yokubikwa kwezimali



Izinqubo zokuhlanganisa

.44 Ekulungiseleleni izitatimende ezihlanganisiwe, ibhizinisi lihlanganisa izitatimende zemali zebhizinisi elilawulayo kanye nelamabhizinisi alawulwayo ngolayini ngolayini ngokufaka ndawonye izinto ezifana nezimpahla, izikweletu, insalela yezimpahla, imali engenayo nezindleko. Ukuze izitatimende zemali zethule ulwazi lwezezimali njengamanje zebhizinisi lezomnotho njengebhizinisi elilodwa, nazi izinyathelo okumelwe zithathwe:

(a) Imali ethwalwayo yebhizinisi elawulayo otshalwenimali ebhizinisi ngalinye elilawulwayo kanye nengxenye yebhizinsi elilawulayo yezimpahla ezinyinsalela yebhizinisi ngalinye elilawulwayo kumelwe ikhishwe (bheka amaZinga e-GRAP

Okuhlanganiswa Kwamabhizinisi, echaza ukuphathwa kwanoma isiphi isenzo esihle);

(b) Inzalo encane ensadeni noma ekushodeni kwamabhizinisi alawulwayo ahlanganisiwe enkathini ebikwayo kumelwe ivezwe.

(c) Inzalo encane empahleni eyinsalela zamabhizinisi alawulwayo ahlanganisiwe ayavezwa ngokuhlukile ezimpahleni ezinyinsalela zebhizinisi elilawulayo. Inzalo encane empahleni eyinsalela ihlanganisa:

(i) inani laleyo nzalo encane ngosuku lokuqala kokubalwa kokuhlanganiswa okubalwa ngokuvumelana namaZinga e-GRAP *Okuhlanganiswa Kwamabhizinisi;* kanye

(ii) namasheya alinganiselwe empahleni eyinsalela kusukela ngosuku lokuhlanganiswa.

.45 Lapho amalungelo okuvota ekhona, isabelo sensada nokushoda nezinguquko ekwabiweni kwezimpahla eziyinsalela okulethwa ebhizinisini elilawulayo kanye nenzalo encane kunqunywa ngesisekelo sobunini obukhona benzalo futhi azibonisi ukusetshenziswa noma ukuguqulwa kwamalungelo okuvota okungase kube khona.

.46 Amabhalansi, izinkokhelo, imali engenayo nezindleko phakathi kwamabhizinisi ezomnotho kuyosuswa ngokuphelele.

.47 Amabhalansi nezinkokhelo phakathi kwamabhizinisi asebhizinisi lezomnotho, kuhlanganisa nemali engena ivela ekuthengisweni, nasekuthuthweni nasemalini engena ngenxa yokwabiwa noma kwesabelozimali, izindleko namasheya, konke kuyasuswa ngokuphelele. Insada nokushoda okuba umphumela wezinkokhelo ezingaphakathi kwebhizinisi lezomnotho eziqashelwa njezimpahla, njengesitokwe nezimpahla ezingayi ndawo, ziyasuswa ngokuphelele. Ukushoda ngaphakathi kwebhizinsi lezomnotho kungase kubonise ukungapheleli okudinga ukuqashelwa ezitatimendeni zezimali ezihlanganisiwe. I-International Accounting Standard *yeNtela Yeholo* isebenzisa umehluko wesikhashana ovela ekususweni kwensada nokushoda okuba umphumela wezinkokhelo ngaphakathi kwebhizinisi lezomnotho.

.48 Izitatimende zezimali zebhizinsi elilawulayo nawamabhizinisi alawulwayo asetshenziswa ekulungiseleleni kwezitatimende zemali ezihlanganisiwe ziyolungiselelwa ngosuku lokubika olufanayo. Lapho izinsuku zokubika zibhizinisi elilawulayo nezebhizinisi elilawulwayo zingafani, ibhizinisi elilawulwayo lilungiselela, ngokwenjongo yokuhlanganiswa, ezinye izitatimende zezimali zosuku olufanayo nolwebhizinisi elawulayo ngaphandle kwalapho lokhu kungenakwenzeka khona.

.49 Lapho, ngokuvumelana nesigaba .48, izitatimende zezimali zibhizinisi elilawulwayo ezisetshenziswe ekulungiseleleni izitatimende zezimali ezihlanganisiwe zilungiselelwe kusetshenziswa usuku lokubika oluhlukile kolwebhizinisi elilawulayo, kuyokwenziwa ukulungisa ezinkokhelweni ezinkulu noma izenzakalo ezenzeka phakathi nalolo suku nosuku lokubika lwezitatimende zezimali zebhizinisi elawulayo. Kunoma ikuphi, umehluko

ezinsukwini zokubika zebhizinisi elilawulwayo kanye nosuku lokubika lwebhizinisi elilawulayo ngeke ube ngaphezu kwezinyanga ezintathu. Ubude bezinkathi zokubika kanye nanoma imuphi umehluko ezinsukwini zokubika kuyohlale kufana enkathini ngayinye.

.50 Izitatimende zezimali ezihlanganisiwe ziyolungiselelwa kusetshenziswa imithetho efanayo yokuphathwa kwezimali ezinkokhelweni ezifanayo noma izenzakalo ezimweni ezifanayo.

.51 Uma ilunga lebhizinisi lezomnotho lisebenzisa imithetho yokuphathwa kwezimali engafani naleyo esetshenziswe ezitatimendeni zezimali ezihlanganisiwe ezinkokhelweni ezifanayo noma izenzakalo ezimweni ezifanayo, kumelwe kwenziwa ukulungiswa okufanele ezitatimendeni zalo lapho belungiselela izitatimende zemali ezihlanganisiwe.

.52 Imali engenayo nezindleko zebhizinisi elilawulwayo ziyahlanganiswa ezitatimendeni zemali ezihlanganisiwe kusukela ngosuku lokutholakala njengoba kuchaziwe emaZingeni e-GRAP *Okuhlanganiswa Kwamabhizinisi*. Imali engenayo nezindleko zebhizinisi elilawulwayo ziyahlanganiswa ezitatimendeni zemali ezihlanganisiwe kuze kube usuku ibhizinisi elilawulayo liyeka ukulawula lelo bhizinisi. Umehluko phakathi kwenzuzo yokuchithwa kwebhizinisi elilawulwayo kanye nemali ethwalwayo kusukela ngosuku lokuchithwa, kuhlanganise nemali enqwabelene yanoma ikuphi ukushintshisana okuhlobene nebhizinisi elilawulwayo kuqashelwa njengezimpahla eziyinsalela ngokuvumelana namaZinga e-GRAP *eMiphumela Yokushintsha Kwesilinganiso Sokushintshanisa Semali Yamanye Amazwe*, iyaqashelwa esitatimendeni semali esihlanganisiwe njengensada noma ukushoda ekuchithweni kwebhizinisi elilawulwayo.

.53 Utshalo-zimali ebhizinisini lizochazwa ngokuvumelana namaZinga e-GRAP eMathuluzini Ezezimali kusukela ngosuku eliyeka ngalo ukuba ibhizinisi elilawulwayo, uma nje kuwukuthi alibi inhlangano njengoba ichazwe kumaZinga e-GRAP Otshalo-zimali Lwezinhlangano noma ebhizinisi ababambisene kulo njengoba lichaziwe kumaZinga e-GRAP eNzuzweni Yokubambisana.

.54 Ukuhamba kwezimali akuhlanganisi umnyakazo ophakathi kwemali nokulinganiselwa kwemali ngenxa yokuthi lezi zici ziyingxenye yokuphathwa kwemali yebhizinisi kunokuba ukusebenza kwalo, utshalo-zimali noma imisebenzi yezezimali.

.55 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.

.56 Inkokhelo eyodwa ingase ihlanganise ukuhamba kwemali okungachazwa ngezindlela ezihlukile. Ngokwesibonelo, lapho kukhokhelwa imali ebolekiwe ihlanganisa inzalo kanye nemali.

.57 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.

.58 Ukuhamba kwemali emsebenzini wokusebnza ngokuyinhloko kuvela emsebenzini okhiqiza imali webhizinisi. Izibonelo sokuhamba kwemali okuvela emsebenzini wokusebenza yilezi imali evela enteleni, ukukhokha nezinhlawulo imali evela ekukhokhisweni kwezimpahla kanye nezinkonzo ezenziwa ibhizinisi.

Ukubalwa kwezimali kotshalo-zimali emabhizinisini alawulwayo, emabhizinisini alawulwa ngokubambisana kanye nezinhlangano ezitatimendeni ezihlukene

.59 Nokho, imali evela ngokwakhiwa noma ukutholakala kwempahla ukuze iqashiswe kwabanye noma kuthi kamuva ithengiswe njengoba kuchazwe esigabeni samaZinga e-GRAP eNdawo, Imishini namaThuluzi kubhekwa njengokuhamba kwemali okuvela emisebenzini yokusebenza:

(a) ngezindleko; noma

(b) ithengiswe njengoba kuchazwe esigabeni samaZinga e-GRAP eNdawo.

Imali etholakala ngokuqashisa noma ukuthengiswa kamuva kwempahla enjalo nako kuwukuhamba kwemali okuvela emisebenzini yokusebenza.

.60 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

.61 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.

Ukudalula

.62 Ibhizinisi liyodalula, kuhlanganise nokuphawula kwabaphathi, inani lemali nokulinganiswa kwemali okusebhizinisini:

(a) inani lomehluko wokushintshisana ensadeni noma ekwesweleni ngaphandle kwalezo ezivela emathuluzi ezimali akalwa ngezinga elifanele lamaZinga e-GRAP Amathuluzi Ezezimali;

(b) ***nesilinganiso somehluko wokushintshisana ezingxenyeni zempahla eyinsalela kanye nokubuyisana kwenani emehlukweni wokushintshisana ekuqaleni nasekupheleni kwenkathi;***

(c) ***Lapho uhlobo lwemali yokuthula ihlukile emalini esebenzayo, leli qiniso lizoshiwo, ndawonye nokudalulwa kwemali esebenzayo kanye nesizathu sokusebenzisa uhlobo lwemali koluthulwayo;***

(d) ***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;***

(e) ***Ulwazi olwengeziwe olungase lusebenze kubasebenzisi ekuqondeni isimo somnotho nokuchuma kwebhizinisi. Ukudalula lolu lwazi, kuhlanganise nokuphawula kwabaphathi, kuyakhuthazwa futhi kungase kuhlanganise lokhu;***

(f) ***inani lemali ebolekiwe engazange isebenze engase isetshenziswe esikhathini;***

(g) ***esizayo emsebenzini yokusebenza kanye nokukhokhela ezinye izinto, kuboniswa noma ikuphi ukulinganiselwa kokuzisebenzisa;***

(h) ***isilinganiso sokuhamba kwemali emsebenzini wokusebenza, utshalo-zimali kanye nezezimali;***

(i) ***Lapho ukwabiwa noma isabelomali kugunyaziwe ngokusekelwe emalini, isitatimende sokuhamba kwemali singase sisize abasebenzisi ekuqondeni ubuhlobo.***

.63 Lapho uhlobo lwemali yokuthula ihlukile emalini esebenzayo, leli qiniso lizoshiwo, ndawonye nokudalulwa kwemali esebenzayo kanye nesizathu sokusebenzisa uhlobo lwemali koluthulwayo:

(a) ***Lapho ibhizinisi lethula izitatimende zemali zalo ngohlobo lwemali oluhlukile emalini esebenzayo, izochaza izitatimende zalo ngokuvumelana namaZinga e-GRAP kuphela uma ehambisana nezimfuneko zeZinga ngalinye elisebenzayo kanye nokuChazwa kwalawo maZinga kuhlanganise nendlela yokuchaza njengoba ibekwe esigabeni .40 no .44;***

(b) ***Ngezinye izikhathi ibhizinisi lethula izitatimende zemali noma olunye ulwazi lwezimali ngohlobo lwemali okungeyona imali esebenzayo ngaphandle kokuhlangabezana nezimfuneko zesigaba .60***

(c) ***lingase liguqulele kolunye uhlobo lwemali ezintweni ezithile kuphela ezitatimendeni zemali (b).***

.64 Lapho ibhizinisi liveza izitatimende zemali noma olunye ulwazi lwezezimali ngohlobo lwemali oluhlukile kolusebenzayo noma olwethulwayo kanye

nezimfuneko zesigaba:

(a) lizosho ngokucacile ulwazi njengolwengeziwe ukuze kucace olwazini oluvumelana namaZinga e-GRAP;

(b) Amalungiselelo okuguquka azosetshenziswa amabhizinisi ekwamukeleni lama Zinga athunywe njengeziqondiso. Amalungiselelo alama Zinga kufanele afundwe ndawonye nesiqondiso esisebenzayo

(c) Noma ikuphi ukulungiswa kwamaZinga e-GRAP kuzokwenziwa ngemva kwesikhathi ngokuvumelana namaZinga (b);

Noma ikuphi ukulungiswa kwamaZinga e-GRAP kuzokwenziwa ngemva kwesikhathi ngokuvumelana namaZinga e-GRAP Ezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.

.65 Amaqiniso alandelayo ayacatshangelwa lapho kunqunywa uhlobo lwemali esetshenziswayo emsebenzini wakwelinye izwe, nokuthi ingabe imali esebenzayo iyafana yini neyebhizinisi elibikayo:

(a) ibhizinisi elibikayo kulo mongo, yilelo elinomsebenzi kwelinye izwe njengoba lilawulwa ibhizinisi;

(b) ukuthi imisebenzi yenkampani yakwelinye izwe yenziwa njengokunwetshwa kwebhizinisini elibikayo, kunokuba wenziwe ngezinga elikhulu lokuzimela

(c) Isibonelo salokhu yilapho umnyango wezokuvikela unezinkambi eziningana kwamanye amazwe.

Amalungiselelo Oshintsho

.66 Izinkambi zokuvikela zingase imisebenzi ngokuyinhloko ngohlobo lwemali olusebenzayo lwebhizinisi elibikayo. Ngokwesibonelo, abasebenzi bebutho bangase bakhokhelwe ngohlobo lwemali.

Usuku lokuqala

.67 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.

Ukuhoxiswa kwezinye izaziso

.68 Ibhizinisi lizoqala ukusebenzisa la maZinga e-GRAP ezitatimendeni zezimali zonyaka kuhlanganiswa inkathi eqala noma ngemva kuka-1 April 2011. Kuyakhuthazwa ukushesha ukuwasebenzisa. Uma ibhizinisi liqala ukusebenzisa leli Zinga enkathini engaphambi kuka-1 April 2011, izoludalula lelo qiniso (April 2004).

Isithasiselo

Ukuchibiyela okwaba umphumela ngesikhathi Amazinga e-GRAP eqala ukusebenza. Ikhophi emakiwe yokuchitshelelwa okwenziwa.

Izinkomba zokulawulwa kwebhizinisi lenjongo ekhethekile

Inani elithwalayo lento linqunywa ngokubambisana namaZinga e-GRAP afanele. Ngokwesibonelo, indawo, imishini namathuluzi kungase kukalwe kusetshenziswa izinga lawo elifanele noma elingokomlando ngokuvumelana namaZinga e-GRAP *eNdawo, Imishini Namathuluzi*.

Imisebenzi

Ukuthi inani elithwalayo linqunywa kusetshenziswa umalndo noma ngokusekelwe ezingeni elifanele, inani elinqunywa ngemali yakwelinye izwe ibe isichazwa ngemali esebenzayo ngokuvumelana nala maZinga.

Izibonelo yilezi:

- Inani elithwalayo lezinye izinto linqunywa ngokuqhathanisa amanani amabiili noma ngaphezulu. Ngokwesibonelo, inani elithwalayo lezinto ezigcinelwe ukuthengiswa lingaphansi kwelokuthengiswa nelenani lensalela; noma

- inani elithwalayo lempahla okungenankomba yokulinganiselwa lincane ngaphambi kokucabangela ukulahlekelwa nokungase kubuyiselwe ngezinkonzo impahla ingeyona eyemali futhi ikalwa ngemali yakwamanye amazwe, inani elithwalwayo kumelwe linqunywe ngokuqhathanisa lokhu.

isilinganiso sokushintshisana ngosuku lapho inani elanqunywa khona (okusho ukuthi isilinganiso ngosuku lwenkokhelo lwempahla ekalwayo ngokomlando).

Ukwenza izinqumo

nenani eliyinsalela, ukuyibuyisela njengamanje, nenani ongase ulithole futhi noma inkonzo engaphinde ibe khona, ichazwe ngesilinganiso sokushintshisana ngosuku lapho lelo nani elanqunywa ngalo (ngokwesibonelo, isilinganiso sokuvala ngosuku lokubika).Umphumela walokhu kuqhathanisa kungase kube khona ukulahlekelwa emalini esebenzayo kodwa ngeke kuqashelwe emalini yakwelinye izwe, noma ngenye indlela.

Izibonelo yilezi:

- Lapho kunezilinganiso eziningana zokushintshisana, isilinganiso esisebenzayo yileso;
- lapho ukuhamba kwemali esikhathini esizayo noma imali esesandleni; noma
- Uma ukushintshisana phakathi kwezilinganiso ezimbili kungeke kwenzeke.

Izinzuzo

Lapho izinto zemali zivela ezinkokhelweni zakwamanye amazwe bese kuba khona umehluko esilinganisweni sokushintshisana phakathi kosuku lwenkokhelo kanye nosuku lokukhokha, kuba khona umehluko phakathi kwezilinganiso. Lapho inkokhelo ikhokhelwa phakathi nenkathi efanayo yokuphathwa kwezimali eyenzeka ngayo, wonke umehluko wokushintshisana uyaqashelwa. Nokho, lapho inkokhelo ikhokhelwa ngenkathi yokuphathwa kwezimali elandelayo, isilinganiso sokushintshisana siqashelwa enkathini ngayinye

Izibonelo yilezi:

- Lapho inzuzo noma ukulahlekelwa kwezinto ezingeyona imali kuqashelwa ngokuqondile ezimpahleni eziyinsalela, noma yiliphi ithuluzi lokushintshisana yalokho kulahlekelwa noma ukuzuza kuyoqashelwa ngokuqondile ezintweni eziyinsalela; noma
- Ngokuphambene, lapho inzuzo noma ukulahlekelwa kwento engeyona imali, noma iliphi ithuluzi lalokho kulahlekela noma ukuzuza izoqashelwa.

Izingozi

Ngokwesibonelo, amaZinga e-GRAP *eNdawo, Imishini Namathuluzi* afuna ukuba okunye ukuzuza nokulahlekelwa kuqashelwe ngokuqondile ezimpahleni eziyinselele. Lapho impahla enjalo ikalwa kusetshenziswa imali yakwelinye izwe, isigaba .24(c) sala maZinga siding ukuba inani elisha lichazwe kusetshenziswa isilinganiso sangosuku inani elanqunywa ngalo, okuphumela emehlukweni oqashelwa ezimpahleni. Umehluko wokushintshisana ovela ezintweni zemali eziyingxenye yotshalo-zimali lwebhizinisi elawulayo yomsebenzi wakwelinye izwe

Izibonelo yilezi:

- Ezitatimendeni ezihlanganisa ukusebenza kwelinye izwe kanye nebhizinisi elibikayo;
- ngokwesibonelo, ukuhlanganisa izitatimende lapho umsebenzi wakwelinye izwe ulawulwa ibhizinisi, umehluko wokushintshisana uzoqashela ngasekuqaleni engxenyeni yezimpahla eziyinsalela;
- Lapho into yemali iyingxenye yotshalo-zimali lwebhizinisi emsebenzini wakwelinye izwe futhi kusetshenziswa imali esebenzayo ekubikeni; noma
- umehluko wokushintshisana uba khona ezitatimendeni zomsebenzi wakwelinye izwe ngokuvumelana nesigaba.

Ukuqhathanisa kanye ne-International Public Sector Accounting Standard *yeZitatimende Zemali Ezihlanganisiwe Nokubalwa Kwezimali Kwamabhizinisi Alawulwayo* (May 2000)

La Mazinga Emiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe (GRAP) ngokuyinhloko athathelwe kuyi-International Public Sector Accounting Standard Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe (IPSAS). Umehluko omkhulu phakathi kwe-GRAP kanye ne-IPSAS 4 kuvezwe lapha:

- Lama Zinga ahlanganisa izibonelo ezisebenza ngokuqondile eNingizimu Afrika nezinto zemali nemisebenzi yakwelinye iqiniso, kanye nokuthi ibhizinisi lingase liqale imali yokwethulwa ehlukile emalini esebenzayo.
- La maZinga asebenzisa amagama ahlukile, kwezinye izimo, ku-IPSAS. Izibonelo ezinkulu kakhulu ukusetshenziswsa kwamagama athi ‘impahla eyinsalela’ kanye ‘nokusebenza kwezimali.’ Amagama afanayo ‘insalela yempahla/amasheya’ kanye ‘imiphumela yokusebenza’ noma ‘imiphumela yemisebenzi.’.
- La maZinga asebenzisa amagama ahlukile, kwezinye izimo, ku-IPSAS 6.
- La Mazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali ngokuyinhloko athathelwe kuyi-International Public Sector Accounting Standard (IPSAS) *yeziTatimende Zokuhamba Kwemali*. Umehluko omkhulu phakathi kwe kanye kuvezwe lapha.
- I-International Public Sector Accounting Standard ukusetshenziswa kwenqubo engaqondile, kuyilapho insada nokushoda kulungisiwe lapho kuthinteka izinkokhelo, kuye kwakhishwa.
- 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. Ulwazi olwengeziwe olungase lusebenze kubasebenzisi ekuqondeni isimo somnotho nokuchuma kwebhizinisi. Ukudalula lolu lwazi, kuhlanganise nokuphawula kwabaphathi, kuyakhuthazwa futhi kungase kuhlanganise lokhu.
- La mazinga nani lemali ebolekiwe engazange isebenze engase isetshenziswe esikhathini esizayo emsebenzini yokusebenza kanye nokukhokhela ezinye izinto, kuboniswa noma ikuphi ukulinganiselwa kokuzisebenzisa.
- isilinganiso sokuhamba kwemali emsebenzini wokusebenza, utshalo-zimali kanye nezezimali okuhlobene nenzalo emisebenzini ebambiseni kusetshenziswa ukuhlanganisa okufanelanayo. Nenani lokuhamba kwemali okuvela emsebenzini wokusebenza, wotshalo-zimali nezezimali kwesigaba ngasinye esibikwayo.

- 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.
- 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 2 kuya ku 4.
- Lapho ubalela izimali zotshalo-zimali lwenhlangano noma inhlangano elawulwayo ebalelwe ukusebenzisa izimakethe nokukhokha, umtshali zimali uyakuvimbela ukubikwa kokuhamba *Kwezimali Ezitatimendeni Zokuhamba Kwemali* phakathi kwezitatimende zakhe.
- Ibhizinisi elibika inzalo yakho ebhizinisini ababambisene kulo, kuhlanganiwa esitatimendeni esiyinhlanganisela amaZinga e-GRAP *Kwezimali Ezitatimendeni Zokuhamba Kwemali* 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.
- Ukwethulwa okuhlukile kokuhamba kwemali kuthinta ukutholakala nokuchithwa kwezinhlangano ezilawulwayo kanye ne-SIC 12 *Ebhizinisini Ababambisene Kulo Ngokotshalo-zimali* (*SPE*) nezinye izinhlangano ze-IASB ezisebenzayo njengento eyodwa, kanye nokudalulwa kwe-SPE okuhlukile kwamanani ezimpahla nezikweletu ezitholakale noma zachithwa, okuzisiza ukuba zizihlukanise ekuhambeni kwemali okuvela emsebenzini wokusebenza, wotshalo-zimali kanye nezezimali *Kwezimali Ezitatimendeni Zokuhamba Kwemali*. Ukuhamba kwemali ithinta ukuchithwa akukhishwa kulezi zibalo.