ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP LENZALO YOKUSEBENZISANA

KOKUHLANGANYELA

(GRAP 8)

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) *Yenzalo Yokusebenzisana Kokuhlanganyela* 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 *Yenzalo Yokusebenzisana Kokuhlanganyela* zisetshenziswe kula mazinga e-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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New York, New York 10017 USA

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Amalungelo okukopisha i-IAS, ukuchazwa kwayo, izingcaphuno kanye nezinye izincwadi ze-IASB iyingxenye ye-International Accounting Standards Committee Foundation (IASCF) futhi imigomo nemibandlela engaphakathi kumelwe ihlonishwe.

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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.

Okuphakathi

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Inzalo Yokusebenzisana Kokuhlanganyela

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INZALO YOKUSEBENZISANA KOKUHLANGANYELA

La maZinga aqala ukukhishwa i-Accounting Standards Board (iBhodi) ngo-November 2005. Kusukela ngaleso sikhathi, aye achibiyelwa:

- Ngokuthuthukiswa kwamaZinga e-GRAP, okwakhishwa yiBhodi ngoNovemba 2010.

- Izichibiyelo ezaba umphumela uma kuqala ukusebenza amazing e-GRAP alandelayo:

  - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
  - GRAP 26 *Ukukhinyabezeka Kwama-asethi Aphehla Imali*
  - GRAP 104 *Amathuluzi Ezezimali*
  - GRAP 100 *Imisebenzi Enqanyuliwe* eyabuyekezwa 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

(f) nePhalamende nezishaya mthetho zesifunda.

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi” kumaZinga 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.

Ibhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (ama-IFRS) eyakhishwa yi-International Accounting Standards Boardyalokhu okulandelayo:

(a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondisweni 12 *soKukhethwa Kohlaka Olufanele Lokubika Lwamabhizinisi Kahulumeni;* kanyee

(b) namabhizinisi angaphansi kokulawulwa ubunikazi bala mabhizinisi.

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 *Yenzalo Yokusebenzisana Kokuhlanganyela* atholakala ezigabeni .01 kuya ku .73. Zonke izigaba zala maZinga zinegunya elifanayo. La maZinga kufanele afundwe ngokuvumelana nomongo womgomo wawo, *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 Umgomo wala maZinga ukuchaza indlela yokubalwa kwezimali yemisebenzi elawulwa ngokuhlanganyela, izimpahla ezilawulwa ngokuhlanganyela kanye nokunikeza ezinye izindlela zokuqaphela inzalo emabhizinisi alawulwa ngokuhlanganyela. Aphinde achaze izimfuneko zokudalula zenzalo yamabhizinisi alawulwa ngokuhlanganyela.

.02 La maZinga afuna ukuba ibhizinisi liqaphele inzuzo ebhizinisini elilawulwa ngokuhlanganyela ngokusebenzisa indlela yokuhlanganisa kokufanelisa noma indlela yokulinganisa. La maZinga abuye asho izimfuneko zokuqaphela insada noma ukushoda okuvela kumsebenzisi onikelayo noma ukuthengisa noma ukuthengwa kwempahla kusuka/kuya ekusebenzisaneni kokuhlanganyela.

.03 La maZinga abizela nokuba kube nokudalulwa kwezinga elithile komsebenzisi ngokuvumelana namaZinga e-GRAP *Imibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona.*

Izinga

.04 ***Ibhizinisi elilungiselela futhi lethule isitatimende sezimali ngesisekelo sokuqoqelana kwezimali kufanele lenze isitatimende sezimali ngokuvumelana nezimfuneko zalawa maZinga ekubalweni kwezimali kwezimpahla zokusebenzisana kokuhlanganyela, izikweletu, imali engenayo nezindleko ezitatimendeni zezimali zabasebenzisi nabatshalimali, kungakhathaliseki ukuthi izinhlaka noma uhlobo lapho ukusebenzisana kokuhlanganyela kwenzeka khona. Nokho, lokhu akusebenzi enzalweni yokusebenzisana kokuhlanganyela emabhizinisini alawulwa yilokhu:***

(a) ***aphethwe izinhlangano zemali yokuqala ibhizinisi, noma***

(b) ***izikhwama ezihlangene, ama-unit trust noma amanye amabhizinisi afanayo kuhlanganise nezikhwama zomshwalense wotshalo-zimali***

okuthi lapho eqashelwa okokuqala ngenani elamukelekayo ngokuba nensada noma ukushoda noma achazwe njengagodlelwe ukuhweba noma abalwe ngokuvumelana namaZinga e-GRAP Amathuluzi Ezimali. Utshalo-zimali olunjalo luyolinganiswa kusetshenziswa inani lezinga elamukelekayo ngokuvumelana namaZinga e-GRAP Amathuluzi Ezimali, kuqashelwa ukushintsha kwensada nokushoda.

.05 ***Umsebenzisi onentshisekelo ebhizinisini elilawulwa ngokubambisana ukhululiwe ezigabeni .36 (ukuhlanganisa okufanelanayo) no .44 (indlela yokulinganisa) lapho ehlangabezana nezimfuneko ezilandelayo:***

(a) ***ukuhoxiswa okusesigabeni .15 kwamaZinga e-GRAP Ezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe ezivumela ibhizinisi elilawulayo eliphinde libe namasheya ebhizinisini elilawulwa ngokuhlanganyela ukuba lingethuli izitatimende zezimali ezihlanganisiwe kuyasebenza; noma***

(b) ***lapho konke okulandelayo kusebenza:***

(i) ***umsebenzisi uyibhizinisi elilawulwa ngokuphelele, noma liphethwe ngokuyingxenye elinye ibhizinisi noma abanikazi balo, kuhlanganise nalabo abangenalo ilungelo lokuvota, baye batshelwa ngalo, futhi abaphikisana nalo, umsebenzisi akasebenzisi ukuhlanganisa okufanelanayo noma indlela yokulinganisa;***

(ii) ***isikweletu somsebenzisi noma amathuluzi amasheya ahwetshelwa emakethe yomphakathi (kungaba eyasekhaya noma yakwamanye amazwe noma yasesitolo, kuhlanganise izimakethe zasekhaya noma zesifunda);***

(iii) ***umsebenzisi akazange afayele, noma akekho enqubeni yokufayela, izitatimende zezimali zakhe nekhomishana yokuphepha noma enye inhlangano yomthetho, ngenjongo yokukhipha amathuluzi ezimakethe zomphakathi; futhi***

(iv) *ibhizinisi elilawulayo lokugcina noma lamanje lomsebenzisi likhiqiza izitatimende zezimali ezihlanganisiwe ezitholakala ukuze zisetshenzisiwse umphakathi ezivumelana namaZinga e-GRAP.*

Izincazelo

.06 Amagama alandelayo asetshenziswe kula maZinga analezi zincazelo:

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

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

***Indlela yokulinganisa** indlela yokubalwa kwemali lapho utshalo-zimali kubonwa ekuqaleni ezindlekweni futhi kulungiswa ngemva kwalokho ngoshintsho lokungemva kokutholwa kwesheya lomtshalimali lezimpahla zensalela zomtshalimali. Iningi noma okuncane komtshalimali kufaka isheya lomtshalimali leningi noma okuncane komtshalimali.*

***Umtshalimali** ekuhlanganyeleni kokubambisana inhlangano yokuhlanganyela futhi engenakho ukulawula okuhlanganyelwe ngaphezulu kwalokho kubambisana okuhlanganyelwe.*

***Ukulawula okuhlanganisiwe** ukwabelana okuvunyiwe kokulawula okungaphezulu komsebenzi ngokulungisa okubophayo futhi kuba khona kuphela uma izinqumo zecebo lezezimali nezokusebenza ezihlobene nomsebenzi zidinga imvume engaziwa yezingxenye ezabelana ngolawulo (abahlanganyeli).*

***Ukusebenzisana kokuhlanganyela** ukuhlelwa okubophayo lapho izingxenye ezimbili noma eziningi zizinikele ekwenzeni umsebenzi ongaphansi kokulawulwa okuhlanganyelwe.*

***Ukuhlanganisa okufanelanayo** indlela yokubalwa kwemali nokubika lapho isheya lokuzidela lezimpahla ezingazinye, izikweletu, imali engenayo nezincithakalo zebhizinisi elilawulwa ngokubambisana elihlanganiswe ngokuya ngomugqa kuya ngomugqa nezinto ezifanayo kuzitatimende zezezimali zokuzidela njengezinto zomugqa ohlukile kuzitatimende zezezimali zokuzidela.*

***Imali engenayo** insalela yokungena ngaphakathi kwezinzuzo zomnotho noma amandla wesevisi ngesikhathi sokubika lapho leyo miphumela yokungena ibangela khona ukukhula kwezimpahla zensalela, ngaphandle kokunyuka okuhlobene neminikelo evela kubanikazi.*

***Izitatimende ezihlukile 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.*

***Ukuthonya okubalulekile** amandla wokubamba iqhaza kuzinqumo zenqubomgomo yezezimali neyokusebenza komsebenzi, kodwa angesilo ulawulo lwezinqubomgomo.*

***Ukubambisana** inhlangano yokuhlanganyela kokubambisana futhi enolawulo olungaphezulu kwalolo bambiswano.*

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

Izitatimende zezimali ezihlukanisiwe

.07 Izitatimende zemali lapho kusetshenziswe indlela yokulinganisa akuzona izitatimende zemali ezihlukile, futhi kunjalo nangezitatimende zebhizinisi elingenalo ibhizinisi elililawulayo, ilungu noma intshisekelo yomhlanganyeli.

.08 Izitatimende zezimali ezihlukile yilezo ezethulwa ngaphezu kwezitatimende zezimali ezihlanganisiwe, izitatimende zezimali lapho utshalo-zimali lubaliwe kusetshenziswa indlela yokulinganisa kanye nezitatimende zezimali lapho abahlanganyeli nentshisekelo yabo ihlanganiswe ngokufanelene. Izitatimende zemali ezihlukanisiwe singase zihambisane noma zingahambisani, nalezo zitatimende.

.09 Amabhizinisi:

(a) akhululiwe ekuhlanganiseni ngokuvumelana nesigaba .15 seZinga le-GRAP *Lezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe;*

(b) akhululiwe ekusebenziseni indlela yokuinganisa ngokuvumelana nesigaba .18(b) seZinga le-GRAP *Lotshalo-mali Emalungwini;* noma

(c) akhululiwe ekkusebenziseni ukuhlanganiswa ngokwesilinganiso noma indlela yokulinganisa ngokuvumelana nesigaba .05 zaleli Zinga

angase ethunye izitatimende zezimali ezihlukile njengokungathi yizitatimende zawo zezimali.

Ilungiselelo Elibophayo

.10 Ngenxa yalokho, lapho imali esebenzayo isinqunyiwe, ingashintshwa kuphela uma lezo zinkokhelo, izenzakalo nezimo zishintshile. Ngokwesibonelo, ushintsho ohlotshweni lwemali ethinta ngokuyinhloko amanani okuthengisa noma ukulethwa kwezimpahla nezinkonzo kungase kuholele ekushintshweni kwemali esebenzayo yebhizinisi.

.11 Ukuba khona kwethonya elikhulu eliphawulekayo kuba ubufakazi bonke ezinye izinto zikhona ngale ndlela:

(a) Lezi zinguquko zokushintshisana aziqashelwa njengokwengeziwe noma okushodayo ngoba;

(b) izinguquko esilinganisweni sokushintshisana zinomphumela omncane;

(c) kakhulu uma ukhona ekuhambeni kwemali kwamanje;

(d) izinguquko zihlobene nomsebenzi wakwelinye izwe;

(e) ohlanganisiwe kodwa ubunini abuphelele, umehluko wokushintshisana; futhi/noma

(f) ukuchaza imali engenile nezindleko kusetshenziswa izinga lokushintshisana ngezinsuku zenkokhelo nezimpahla nezikweletu ngezinga lokuvala. Umehluko wokushintshisana onjalo kuvela kokubili emalini engenile nasezindlekweni eziqashelwa ngokuqondile kulezo zimpahla eziyinsalela.

.12 Kungase kube ukwenza izinkokhelo ngemali yamanye amazwe noma ngokuba nemisebenzi kwamanye amazwe. Ngaphezu kwalokho, ibhizinisi lingase lethule izitatimende zezimali zalo ngemali yakwelinye izwe, ngokwesibonelo, umnikeli wakwelinye izwe angase afune ukuba ibhizinisi lilethe isitatimende sezimali salo ngohlobo lwemali olusebenzayo lomnikeli. Ibhizinisi kufanele lisebenzise la maZinga uma zingekho izimfuneko eziqondile zomnikeli. Umgomo wala maZinga ukuchaza ukuthi izinkokhelo zemali yamanye amazwe nemisebenzi yamanye amazwe zifakwa kanjani ezitatimendeni zezimali zebhizinisi nokuthi lezo zitatimende zezimali zingalethwa kanjani email esebenzayo.

.13 Ulwazi lokuhamba kwezimali kusiza kubonakale ukuthi ibhizinisi liyithole kanjani imali eliyidingayo ukuze lenze imisebenzi yalo kanye nendlela leyo mali esebenze ngayo. Lapho benza izinqumo (noma bezihlaziya maqondana nanokuthi imali izosebenza kanjani, abanikazi badinga) ukuqonda ukuthi ukuthi ukuhamba kwemali ngezindlela ezithile kwenzeke nini.

Izinhlobo zokusebenzisana kokuhlanganyela

.14 Ngokuvamile banentshisekelo yokuthi ibhizinisi liyenze kanjani imali nokuthi liyisebenzise kanjani imali nokulingana nemali. Lokhu kuyasebenza kungakhathaliseki ukuthi ibhizinisi lenza hlobo luni lomsebenzi noma ukuthi imali ingabhekwa njengento okungeyebhizinisi, njengoba kungase kube njalo ngenhlangano yezezimali yomphakathi. Amabhizinisi ngokuyisisekelo adinga imali ngenxa yezizathu ezifanayo, kungakhathaliseki ukuthi zihluke kangakanani izinto ezibakhiqizela.

.16 Amabhizinisi ngokuyisisekelo adinga imali ngenxa yezizathu ezifanayo, kungakhathaliseki ukuthi zihluke kangakanani izinto ezibakhiqizela imali:

(a) adinga imali ukuze akhokhele izimpahla nezinkonzo azidingayo, akhokhele izikweletu ezivelayo njalo, futhi kwezinye izimo banciphise izinga lezikweletu;

(b) ngokuhamba kwezimali zebhizinisi kuwusizo ekulekeleleni abasebenzisi ukuba babikezele izidingo zemali zebhizinisi esikhathini esizayo;

(c) ukukwazi kwebhizinisi ukukhiqiza imali esikhathini esizayo kanye nokuguquka kwezikhwama zemali nokusebenza kwalo ibhizinisi;

(d) sokuhamba kwezimali, lapho sisetshenziswa ndawonye nezinye izitatimende zezimali, sinikeza ulwazi lokuhlazinya izinguquko ezimpahleni zebhizinisi, ukuma kwalo ngokwezimali (ukuthi lisimeme noma liyantenga) kanye namandla alo okukwazi ukulawula ubukhulu nesikhathi sokuhamba kwemali ukuze livumelane nezimo nezinkathi ezishintshayo namathuba; kanye

(e) sithuthukise ukuqhathaniseka kokusebenza kwamabhizinisi ahlukahlukene, ngoba iqeda imiphumela yokusebenzisa izindlela ezihlukahlukene.

Ukulawula kokuhlanganyela

.16 Ukulawula kokuhlanganyela kungase kubekelwe eceleni uma ibhizinisi okutshalwa kulo lihlela kabusha ngokomthetho, lingaphansi kokuhlelwa okusha kobuphathi ngokwelungiselelo likahulumeni, noma lisebenza ngaphansi kwemibandela yesikhathi eside eqinile evimba ikhono lalo lokudlulisela izimali ebhizinisini. Uma ukulawula kokuhlanganyela kuqhubeka, lezi zehlakalo azanele ngokwazo ukugunyaza ukungabalwa kwezimali zamabhizinisi ahlanganyelwe ngokuvumelana naleli Zinga.

.17 Ulwazi ngokuhamba kwezimali zebhizinisi kuwusizo ekulekeleleni abasebenzisi ukuba babikezele izidingo zemali zebhizinisi esikhathini esizayo, ukukwazi kwebhizinisi ukukhiqiza imali esikhathini esizayo kanye nokuguquka kwezikhwama zemali nokusebenza kwalo ibhizinisi.

Imisebenzi elawulwa ngokuhlanganyela

.18 Isitatimende sokuhamba kwezimali, lapho sisetshenziswa ndawonye nezinye izitatimende zezimali, sinikeza ulwazi lokuhlazinya izinguquko ezimpahleni zebhizinisi:

(a) ukuma kwalo ngokwezimali ukuthi lisimeme noma liyantenga;

(b) kanye namandla alo okukwazi ukulawula ubukhulu nesikhathi:

(i) sokuhamba kwemali ukuze; futhi/noma

(ii) Siphinde sithuthukise ukuqhathaniseka kokusebenza kwamabhizinisi ahlukahlukene, ngoba iqeda imiphumela yokusebenzisa izindlela ezihlukahlukene zokubika izimali kube kuyizenzakalo ezifanayo;

(c) wokuhamba kwezimali ngokuvamile uyinkomba yenani; kanye

(d) isikhathi kanye nokuqinisekisa kokuhamba kwezimali esikhathini esizayo.

.19 Ukuze utshalo-zimali lufanelekele ukulinganiselwa imali kumelwe lukwazi ukuguqulwa ngokushesha lube imali eyaziwayo futhi ingabi sengcupheni yokuthi inani layo linciphe ngenxa yalokho, ngokuvamile utshalo-zimali luba ukulinganiswa kwemali kuphela uma izosheshe ivuthwe.

.20 Ukuboleka ibhange imali ngokuvamile kubhekwa njengomsebenzi wezezimali:

(a) ngaphandle kwesigaba .15 samaZinga e-GRAP asebhange akhokhelwa uma sekufuneka angase abe ingxenye ebalulekile yemisebenzi

yokwengamela izimali zebhizinisi. Kulezi zimo, ama- overdraft ebhange abhekwa njengengxenye yemali nokulinganiselwa kwemali; noma

(b) konke lokhu okulandelayo kuyasebenza:

(i) ukuhamba kwezimali akuhlanganisi umnyakazo ophakathi kwemali nokulinganiselwa kwemali ngenxa yokuthi lezi zici ziyingxenye yokuphathwa kwemali yebhizinisi kunokuba ukusebenza kwalo, utshalo-zimali noma imisebenzi yezezimali;

(ii) ibhizinisi liyokwethula ukuhamba kwemali kwalo emsebenzini yokusebenza, (yotshalo-zimali neyezezimali ngokuvumelana nendlela efanelana kangcono nemisebenzi yalo);

(iii) ukuhlunga ngokwemisebenzi kunikeza abasebenzisi ithuba lokuhlaziya umphumela leyo misebenzi ebe nayo esemweni esingokwezimali sebhizinisi kanye nenani lemali nokulinganiswa kwemali okukhona lolu lwazi lungase lusetshenziswe; kanye

(iv) lapho kukhokhelwa imali ebolekiwe ihlanganisa inzalo kanye nemali, ingxenye yenzalo ingase ichazwe ngokuthi umsebenzi wokusebenza bese kuthi ingxenye yemali yamaZinga e-GRAP.

.21 Inani lemali esele ekuhambeni liphinde lisize ekuboniseni amandla ebhizinisi okulondoloza umsebenzi walo wokusebenza, ukukhokha izikweletu, ukukhokhela umnikazi walo inzuzo kanye nokwenza utshalo-zimali olusha ngaphandle kokuthola imithombo yangaphandle yoxhasomali. Ukuhamba kwemali kahulumeni okuhlanganisiwe kuyinkomba yezinga uhulumeni aye axhasa ngayo imisebenzi yebhezinisi kusetshenziswa intela kanye nezinye izimali. Ulwazi maqondana nezingxenye ezithile ngokuqondile zomlando wokuhamba kwemali kuwusizo, uma kuhambisana nolunye ulwazi, ekubikezeleni ukuhamba kwemali kwesikhathi esizayo. Ukuhamba kwemali emsebenzini wokusebnza ngokuyinhloko kuvela emsebenzini okhiqiza imali webhizinisi. Izibonelo sokuhamba kwemali okuvela emsebenzini wokusebenza yilezi. Ukuhamba kwemali okunjalo kuba ukuhamba kwemali okuvela emsebenzini wotshalo-zimali. Nokho, imali evela ngokwakhiwa noma ukutholakala kwempahla ukuze iqashiswe kwabanye noma kuthi kamuva ithengiswe njengoba kuchazwe esigabeni.

.22 Iqashiswe kwabanye noma kuthi kamuva ithengiswe njengoba kuchazwe esigabeni samaZinga e-GRAP eNdawo, Imishini namaThuluzi kubhekwa njengokuhamba kwemali okuvela emisebenzini yokusebenza, ngeke kulawuleke noma kube ilungu njengoba kuchaziwe emaZingeni e-GRAP ekubeni Nenzalo Yenhlanganyelo.

Izimpahla ezilawulwa ngokuhlanganyela

.23 Ngenxa yalokho, ukuhamba kwemali okuvela ngokuthengwa noma ukuthengiswa kwamasheya kuchazwa ngokuthi imisebenzi yokusebenza, imali ephuma ngaphambili noma imalimboleko eyenziwe inhlangano esigabeni samaZinga e-GRAP eNdawo, Imishini namaThuluzi.

.24 Ukubalulwa okuhlukile kokuhamba kwemali okuvela emisebenzini yotshalo-zimali kubalulekile ngoba ukuhamba kwemali kuveza izinga imali ephume ngalo ngokwempahla ehloselwe ukuba nomthelela ekuletheni izinkonzo zebhizinisi esikhathini esizayo. Izindleko eziba nomphumela samaZinga e-GRAP *eNdawo, Imishini namaThuluzi* wokuqashelwa njengempahla esitatimendeni sezezimali kuphela okufanele zichazwe njengemisebenzi yotshalo-zimali.

.25 Ibhizinisi lingase lenze imisibenzi yamanye amazwe ngezindlela ezimbili. Kungase kube ukwenza izinkokhelo ngemali yamanye amazwe noma ngokuba nemisebenzi kwamanye amazwe. Ngaphezu kwalokho, ibhizinisi lingase lethule izitatimende zezimali zalo ngemali yakwelinye izwe, ngokwesibonelo, (umnikeli wakwelinye izwe angase afune ukuba ibhizinisi lilethe isitatimende sezimali salo ngohlobo lwemali olusebenzayo lomnikeli. Ibhizinisi kufanele lisebenzise la maZinga uma zingekho izimfuneko eziqondile zomnikeli), Umgomo wala maZinga ukuchaza ukuthi izinkokhelo zemali yamanye amazwe nemisebenzi yamanye amazwe zifakwa kanjani ezitatimendeni zezimali zebhizinisi nokuthi lezo zitatimende zezimali zingalethwa kanjani email esebenzayo(bheka izigaba .31 no .32).

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

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

(a) ezingatholakalanga kanye nokulahlekelwa okuvela ekushintsheni kwesilinganiso semali yakwelinye izwe akukhona ukuhamba kwemali. Nokho, imiphumela yesilinganiso sokushintshisana kwemali emalini nasesilinganisweni semali noma ngenxa yokuthi imali yakwalinye izwe ibikwe esitatimendeni sezimali; futhi

(b) 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.

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. yeNtela Yeholo isebenzisa umehluko wesikhashana ovela ekususweni kwensada nokushoda okuba umphumela wezinkokhelo ngaphakathi kwebhizinisi lezomnotho.

.28 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.

.29 Ibhizinisi lingase lenze imisibenzi yamanye amazwe ngezindlela ezimbili. Kungase kube ukwenza izinkokhelo ngemali yamanye amazwe noma ngokuba nemisebenzi kwamanye amazwe. Ngaphezu kwalokho, ibhizinisi lingase lethule izitatimende zezimali zalo ngemali yakwelinye izwe, ngokwesibonelo, umnikeli wakwelinye izwe angase afune ukuba ibhizinisi lilethe isitatimende sezimali salo ngohlobo lwemali olusebenzayo lomnikeli. Ibhizinisi kufanele lisebenzise la maZinga uma zingekho izimfuneko eziqondile zomnikeli.

Amabhizinisi alawulwa ngokuhlanganyela

.30 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.

.31 Ibhizinisi lingase lenze imisibenzi yamanye amazwe ngezindlela ezimbili. Kungase kube ukwenza izinkokhelo ngemali yamanye amazwe noma ngokuba nemisebenzi kwamanye amazwe. Ngaphezu kwalokho, ibhizinisi lingase lethule izitatimende zezimali zalo ngemali yakwelinye izwe, ngokwesibonelo, umnikeli wakwelinye izwe angase afune ukuba ibhizinisi lilethe isitatimende sezimali salo ngohlobo lwemali olusebenzayo lomnikeli. Ibhizinisi kufanele lisebenzise la maZinga uma zingekho izimfuneko eziqondile zomnikeli. Umgomo wala maZinga ukuchaza ukuthi izinkokhelo zemali yamanye amazwe nemisebenzi yamanye amazwe zifakwa kanjani ezitatimendeni zezimali zebhizinisi nokuthi lezo zitatimende zezimali zingalethwa kanjani email esebenzayo. Udaba oluyinhloko ukuthi isiphi isilinganiso sokushintshisana sokusetshenziswa nokuthi zibikwa kanjani izinguquko esilinganisweni sokushintshisana (kwemali ezitatimendeni zemali).

.32 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.

.33 Imali engenayo nezindleko zebhizinisi elilawulwayo ziyahlanganiswa ezitatimendeni zemali ezihlanganisiwe esigabeni .34 kusukela ngosuku lokutholakala njengoba kuchaziwe emaZingeni e-GRAP *eKuhlanganisweni Kwamabhizinisi*. Imali engenayo nezindleko zebhizinisi elilawulwayo ziyahlanganiswa ezitatimendeni zemali ezihlanganisiwe kuze kube usuku ibhizinisi elilawulayo liyeka ukulawula lelo bhizinisi.

.34 Ibhizinisi elilawulwa ngokuhlanganyela ligcina amarekhodi alo ezimali futhi lilungisa bese lethula izitatimende zezimali ngendlela efanayo neyamanye amabhizinisi ngokuvumelana namaZinga e-GRAP noma amanye amaZinga okubalwa kwezimali uma kufaneleka.

.35 Ibhizinisi ngalinye ngokuvamile linikeza imali noma ezinye izisetshenziswa ebhizinisi elilawulwa ngokuhlanganyela. Le minikelo ifakiwe kumarekhodi ezezimali ebhizinisi futhi iqashelwa ezitatimendeni zezimali ezihlukanisiwe njengotshalo-mali ebhizinisini elilawulwa ngokuhlanganyela.

Izitatimende zemali zomsebenzi

Ukuhlanganisa okufanelanayo

.36 ***Njengoba kuphawuliwe esigabeni .44, imali esebenzayo yebhizinisi ibonisa izinkokhelo, izenzakalo nezimo ezihambisana nalo. Ngenxa yalokho, lapho imali esebenzayo isinqunyiwe, ingashintshwa kuphela uma lezo zinkokhelo, izenzakalo nezimo zishintshile. Ngokwesibonelo, ushintsho ohlotshweni lwemali ethinta ngokuyinhloko amanani okuthengisa noma ukulethwa kwezimpahla nezinkonzo kungase kuholele ekushintshweni kwemali esebenzayo yebhizinisi.***

.37 Umphumela wokushintsha imali esebenzayo ilandiswa ngokuhamba kwesikhathi. Ngamanye amazwi, ibhizinisi lichaza zonke izimpahla ngohlobo lwemali entsha lisebenzisa isilinganiso sokushintshisana sangosuku okwengenzeke ngalo ushintsho. Amanani achaziwe abe umphumela wezinto ezingeyona imali zibhekwa njengozomlando. Umehluko wokushintshisana ovela ngenxa yokuguqulwa komsebenzi wakwelinye izwe ekuqaleni ebichazwa njengempahla eyinsalela ngokuvumelana nezigaba .33 no .40(c) aziqashelwa njengokwengeziwe noma okushodayo kuze kube yilapho kuchithwa lowo msebenzi.

.38 Ibhizinisi ingethula izitatimende zimali zalo lisebenzisa noma yiluphi uhlobo lwemali (noma izinhlobo). Uma imali eyethulwayo ihluka emalini esebenzayo yebhizinisi, ichaza ukusebenza kwezimali nesimo sezimali ngohlobo lwemali lokwethulwa. Ngokwesibonelo, lapho ibhizinisi lezimali linezinhlangano ezihlukahlukene ezisebenzisa imali esebenzayo engafani, ukusebenza kwezimali nesimo sezimali zebhizinisi ngalinye zibekwa ngohlobo lwemali olufanayo ukuze kuzokwazi ukuthulwa izitatimende zemali ezihlangene.

.39 ***Ukusebenza kwezimali nesimo sezimali sebhizinisi okuwukuthi imali yalo esebenzayo akuyona eyomnotho ontengayo izochazwa ngokwethulwa kwemali kusetshenziswa le nqubo:***

(a) impahla nesikweleti sesitatimede sokuma kwezimali ngasinye esethulwayo (okusho ukuthi kuhlangnisa nokuqhathanisa) izochazwa ngesilinganiso sokuvala ngosuku lwaleso sitatimende sesimo sezimali;

(b) imali engenile nezindleko zesitatimede sokusebenza kwezimali ngasinye (okusho ukuthi kuhlangnisa nokuqhathanisa) izochazwa ngesilinganiso sokushintshisana sezinsuku zenkokhelo; futhi

(c) yonke imehluko yokushintshisana eba umphumela izoqashelwa njengengxenye ehlukile yezimpahla eziyinselele.

.40 Ekuchazeni ukuhamba kwemali, okungukuthi imali engenile nemali ephumile, yomsebenzi wakwelinye izwe ukuze ihlanganiswe esitatimendeni sokuhamba kwemali, ibhizinisi elibikayo liyokwenza ngokuvumelana nezinqumo zamaZinga e-GRAP *eZitatimende Zokuhamba Kwemali*. Amazinga e-GRAP *eZitatimende Zokuhamba Kwemali* afuna ukuba ukuhamba kwemali kwebhizinsi elilawuliwe elihlangabezana nencazelo yomsebenzi wakwelinye izwe izochazwa ngesilinganiso sokushintshisana ngohlobo lwemali yokwethulwa kanye nemali yamanye amazwe ngosuku lokuhamba kwemali. Amazinga e-GRAP *eZitatimende Zokuhamba Kwemali* aphinde achaze ukwethulwa kwezinzuzo ezingaqashelwanga nokulahlekelwa okuvela ezinguqulweni zokulinganiswa kwamazinga okushintshisana emali nokulingana nemali akhona noma akweletwayo emali yelinye izwe.

.41 Ngenxa yezizathu ezizwakalayo, izinga elilinganisa amazinga okushintshisana ngezinsuku zenkokhelo, ngokwesibonelo, izinga elilinganisiwe lenkathi, ngokuvamile lisetshenziswa ukuchaza ingeniso nezindleko zento. Nokho, uma amazinga okushintshisana enyuka kakhulu, ukusetshenziswa kwezinga lesilinganiso akufaneleki.

.42 Umehluko wokushintshisana okubhekiselwe kuyo esigabeni .40(c) ubangelwa yilokhu:

(a) ukuchaza imali engenile nezindleko kusetshenziswa izinga lokushintshisana ngezinsuku zenkokhelo nezimpahla nezikweletu ngezinga lokuvala. Umehluko wokushintshisana onjalo kuvela kokubili emalini engenile nasezindlekweni eziqashelwa ngokuqondile kulezo zimpahla eziyinsalela; futhi

(b) ukuchaza izimpahla ezinyinsalela kusetshenziswa isilinganiso sokuvala esihlukile esilinganisweni sokuvala sangaphambili.

Lezi zinguquko zokushintshisana aziqashelwa njengokwengeziwe noma okushodayo ngoba izinguquko esilinganisweni sokushintshisana zinomphumela omncane kakhulu uma ukhona ekuhambeni kwemali kwamanje noma kwesikhathi esizayo. Lapho izinguquko zihlobene nomsebenzi wakwelinye izwe ohlanganisiwe kodwa ubunini abuphelele, umehluko wokushintshisana onqwabelene ovela ekuchazweni noma enzalweni encane, futhi okubhekwa njengengxenye yenzalo encane ezitatimendeni

eziyinhlanganisela.

.43 ***Ukusebenza kwezimali nokuma kwezezimali kwebhizinisi okuwukuthi imali yalo esebenzayo iwuhlobo lwemali lomnotho ontengayo izochazwa esethulweni esehlukile semali kusetshenziswa lezi zinqubo ezilandelayo:***

(a) wonke amanani (i.e. izimpahla, izikweleti, izimpahla eziyinsalela, imali engenayo nezindleko, nokuqhathanisa) azochazwa kusetshenziswa isilinganiso sokuvala sosuku lwesitatimende sokuma kwezimali sokugcina, ngaphandle uma

(b) lapho amanani achazwe aba uhlobo lwemali yomnotho ozinzile, amanani okuqhathanisa kuzoba yilawo athulwe njengamanani alawo nyaka ezitatimendeni ezihambiselanayo zonyaka wangaphambili (okusho ukuthi hhayi izinguquko zakamuva ezingeni lenani noma ngemva kwesilinganiso sokushintshisana).

Indlela yokulinganisa

.44 ***Lapho imali esebenzayo yebhizinisi iyimali yomnotho ontengayo, ibhizinisi liyoveza izitatimende zezimali zalo kabusha ngokuvumelana namaZinga e-GRAP Okubika Kwezezimali Kweminotho Entengayo ngaphambi kokusebenzisa amazinga okuchaza abekwe esigabeni .44, ngaphandle kwamanani okuqhathanisa ohlotsheni lwemali lomnotho ozinzile (bheka isigaba .44(b)). Lapho umnotho uqala ukuzinza futhi ibhizinisi alisadinga ukuzibhala kabusha izitatimende zezimali ngokuvumelana namaZinga e-GRAP Okubika Kwezezimali Kweminotho Entengayo, izosebenzisa izindleko ezingokomlando ekuchazeni ukwethulweni wemali kwamanani alingana nosuku ibhizinisi elayeka ngalo ukubhala kabusha izitatimende zezimali.***

.45 Izigaba .47 kuya ku .52, ngaphezu kwezigaba .39 kuya ku .45, zisebenza lapho ukusebenza kwebhizinisi nesimo salo sezimali somsebenzi wakwelinye izwe uchazwa ngohlobo lwemali lokwethulwa ukuze kuthi umsebenzi wakwelinye izwe kungahlanganiswa ezitatimendeni zezimali zebhizinisi elibikayo, ngokuhlanganiswa, ngokulinganayo noma ngokwabiwa kwamasheya.

.46 Ukuhlanganiswa kokusebenza kwezezimali nesimo sezimali komsebenzi wakwelinye izwe lalawo mabhizinisi abikayo kulandela izinqubo ezivamile zokuhlanganisa, njengokuqedwa kwemali esele nezinkokhelo zebhizinisi lomnotho (bheka amaZinga e-GRAP eZitatimende Ezihlanganisiwe Nezihlukanisiwe kanye Nenzalo Emabhizinisini Ahlangene).

.47 Nokho, impahla eyimali (noma isikweleti) ebhizinisini, kungaba okwesikhathi esifushane noma eside, ngeke kususwe ngesikweleti esihambelanayo (noma impahla) ngaphakathi kwebhizinisi ngaphandle kokubonisa imiphumela yokwehla nokwenyuka ezitatimendeni ezihlanganisiwe. Lokhu kungenxa yokuthi izinto zemali zibonisa ukuzibophezela kokuguqula uhlobo oluthile lwemali lube olunye uhlobo kanjalo bavulele ibhizinisi lithole inzuzo noma ukulahlekelwa ngenxa yokwehla nokwenyuka kwemali. Ngenxa yalokho, izitatimende ezihlanganisiwe zezimali, umehluko woshintshisana uyaqhubeka uqashelwe ngaphezu kokwengeziwe noma okushodayo, noma ukuba kuvele izimo ezichazwe esigabeni .33, kuchazwa

njengempahla eyinsalela kuze kube yilapho uchithwa umsebenzi wakwalinye izwe.

Lapho ukuhlanganisa okufanelanayo nendlela yokulinganisa kungasebenzi

.48 ***Uma umtshali-zimali eyeka ukuba namandla okulawula ahlanganyelwe ebhizinisini lizoba nesibopho nganoma iluphi utshalo-mali olusele ngokuvumelana neZinga le-GRAP Lamathuluzi Ezezimali kusukela ngalolo suku, uma ibhizinisi elalilawulwa ngokuhlanganyela lingabi yibhizinisi elilawulwayo noma ilungu. Lapho izitatimende zezimali zomsebenzi wakwelinye izwe zivela ngezinsuku ezingafani neyebhizinisi elibikayo, umsebenzi wakwelinye izwe ngokuvamile ulungiselela ezinye izitatimende zosuku olufanayo nolwezitatimende zebhizinisi elibikayo. Lapho lokhu kungenziwa, amaZinga e-GRAP eZitatimende Ezihlanganisiwe Nezihlukanisiwe ivumela ukusetshenziswa usuku lokubika lapho umehluko lohlukile ngokungaphezulu kwezinyanga ezintathu nokuthi ukulungiswa kuyenziwa ezinkokhelweni ezinkulu noma ezinye izenzakalo ezingenzaka phakathi nezinsuku ezihlukile. Uma kulahleka ukulawula okuhlanganyelwe, umtshalimali uzolinganisa inani elifanele lanoma iluphi utshalo mali olugcinwe umtshalimali ebhizinisini elalilawulwa ngaphambilini. Umtshalimali uzoqaphela enanini elinqwabelene noma elisilele noma imuphi umehluko phakathi:***

(a) kwenani elifanele lanoma iluphi utshalomali olugciniwe nanoma yiziphi izinzuzo zokukhipha ingxenye yesibopho ebhizinisini elilawulwa ngokuhlanganyela; kanye

(b) nenani lokuphatha lotshalo-mali ngosuku lapho kulahleka khona amandla okulawula ngokuhlanganyela.

.49 Uma utshalomali luyeka ukuba yibhizinisi elilawulwa ngokuhlanganyela futhi lulandiswa ngokuvumelana neZinga le-GRAP Lamathuluzi Ezezimali, inani elifanele lotshalomali uma liyeka ukuba yibhizinisi elilawulwa ngokuhlanganyela lizobhekwa njengenani lalo elifanele ekuqashelweni kokuqala kwempahla eyimali ngokuvumelana neZinga le-GRAP Lamathuluzi Ezezimali.

.50 Uma umtshalimali elahlekelwa amandla okulawula ibhizinisi, umtshalimali uzolandisa ngawo wonke amanani aqashelwa empahleni eyigugu iyonke ngokuphathelene nalelo bhizinisi ngesisekelo esifanayo ebesiyoqashelwa ukuba ibhizinisi elilawulwa ngokuhlanganyela belikhishwa ezimpahleni noma ezikweletini. Ngakho-ke, uma inzuzo noma ukulahlekelwa okwaqashelwa ngaphambilini ezimpahleni zizonke idingeka ukuze kucacishwe imali enqwabelene noma esilele yokukhishwa kwempahla noma izikweletu ezihlobene, umtshalimali uchaza kabusha inzuzo noma ukulahlekelwa okuvela ezimpahleni eziyigugu zizonke zemali enqwabelen noma yizikweletu (njengokulungiswa kokuhlela kabusha) uma umtshalimali elahlekelwa amandla okulawula ibhizinisi. Uma intshisekelo yomtshalimali ebhizinisini elilawulwa ngokuhlanganyela incipha, kodwa utshalo mali luqhubeka luyibhizinisi elilawulwa ngokuhlanganyela, umtshalimali uzocacisa kabusha imali enqwabelene noma isikweletu kuphela ngokwenani elifanele lenzuzo

noma ukulahlekelwa elaqashelwa ngokudlule ezimpahleni eziyigugu zizonke.

Izitatimende zemali ezehlukile zomsebenzi

.5i Lapho kunomehluko phakathi kosuku lokubika lwebhizinisi elibikayo kanye nomsebenzi wakwelinye izwe, izimpahla nezikweleti zomsebenzi wakwelinye izwe kumelwe ichazwe ngesilinganiso soshintshisanwa ngosuku lokubika komsebenzi wakwelinye izwe.

.52 Izinguquko ziyenziwa uma kunomehluko omkhulu phakathi kwezilinganiso zokushintshisana kuze kube usuku lokubika lwebhizinisi ebikayo ngokuvumelana namaZinga e-GRAP *eZitatimende Ezihlanganisiwe Nezihlukanisiwe*. Kusetshenziswa indlela efanayo ekuletheni amasheya emabhizinisini abambisene, nasekusebenziseni ukwabelana okulinganayo emabhizinisini abambisene ngokuvumelna namaZinga e-GRAP *oTshalomali Emabhizinisini* kanye *neNzalo Emabhizinisini Abambisene*.

Izinkokhelo phakathikomsebenzisi nokusebenza kokuhlanganyela

.53 Umehluko phakathi kwezimpahla ezitholakele, izikweleti ezikhona kanye nokucatshangelwa okukhona (uma kukhona) okuvela ekutholakaleni komsebenzi wakwelinye izwe kuzobalwa ngokuvumelana namaZinga e-GRAP oKuthuthwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi kokulawulwa Okufanayo. Noma ikuphi ukulungiswa okufanele kwezimali ezithwalwayo kwezimpahla nezikweleti komsebenzi wakwelinye izwe kuzophathwa kanjalo. Uma kunjalo kuzobekwa njengemali esebenzayo womsebenzi wakwelinye izwe futhi izochazwa ngesilinganiso sokuvala ngokuvumelana nezigaba .40 no .44.

.54 Ekuchithweni komsebenzi wakwelinye izwe, inani elihlanganisiwe lomehluko wokushintshisana ezingxenyeni ezingafani wezimpahla eziyinsalela okuhlobene nomsebenzi wakwelinye izwe ngensalela noma insada lapho okwengeziwe noma okushodayo kuqashelwa.

.55 Ibhizinisi lingase lichithe inzalo yomsebenzi wakwelinye izwe ngokuthengisa, ukuyiqeda, ukukhokha imali etshaliwe noma ukuyilahla ngokuphelele kwalelo bhizinisi. Ukukhokhwa kwamasheya noma okunye ukwabiwa okunjalo kuyingxenye yokuchithwa kufana nokubiyisa utshalo-zimali, ngokwesibonelo, lapho amasheya noma ukwabiwa okunjalo kuba okwengeziwe kusengaphambili. Lapho kuchithwa ngokwengxenye, yileyo ngxenye yesilinganiso kuphela ebalwayo njengokwengeziwe noma ukulahlekelwa. Ukubhalwa kwemali ethwalwayo emsebenzi wakwelinye izwe akuhlanganisi ukuchinthwa kwengxenye. Ngenxa yalokho, ayikho ingxenye yemali yelinye izwe eba inzuzo noma ukulahlekelwa ngesikhathi kubhalwa phansi.

.56 Emabhizinisini akhokha intela, iziqondiso nokusingathwa kwemiphumela yentela ezinzuzweni nasekulahlekelweni okuthile kwezinkokhelo zamanye amazwe nomehluko woshintshiswano ovela ekuchazeni ukusebenza kwezimali nesimo sezimali kwebhizinisi (kuhlanganise nomsebenzi wakwelinye izwe) kube olunye

uhlobo lwemali kuyatholakala kuyi-International Accounting Standard yeNtela Yemali Engenayo.

.57 Ezigabeni .58 no .60 kuya ku .62 kubhekiselwa 'emalini esebenzayo', uma kuziwa ebhizinisi lomnotho, emalini esebenzayo yebhizinisi elilawulayo.

Ukubika inzalo yokusebenzisana kokuhlanganyela ezitatimendeni zemali zomtshalimali

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

Abasebenzisi bokusebenza kokuhlanganyela

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

.60 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.

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Ukudalula

.61 Ibhizinisi lizodalula inani eliyingqikithi lezikweletu ezilandelayo, ngaphandle uma lingekho ithuba lokuphuma kwemali uma kukhokhwa, ngaphandle kwenani lezinye izikweletu ezifanele:

(a) noma yiziphi izikweletu ezifanele ibhizinisi elizitholile ngokuba neqhaza ebhizinisini elihlanganyelwe nokuhlanganyela ezikweletini ezifanele azitholwe ngokuhlanganyela namanye amabhizinisi;

(b) isabelo salo sezikweletu ezifanele zamabhizinisi ahlanganyelwe elinomthwalo ohlanganyelwe ngawo; kanye

(c) nalezo zikweletu ezifanele ezivela ngenxa yokuthi ibhizinisi linesibopho esihlanganyelwe sezikweletu zamanye amabhizinisi okubambisana okuhlanganyelwe.

.62 Ibhizinisi lizodalula inani elihlanganisiwe lezimpahla ezilandelayo, futhi uma kufanele, isilinganiso somthelela wazo ngokwezimali, uma izinzuzo zezomnotho ezingenayo noma amathuba esevisi engase abe khona:

(a) noma yiziphi izimpahla ezihlanganyelwe zebhizinisi ezivela ngoba linesabelo ebhizinisini elihlanganyelwe futhi isabelo salo empahleni ngayinye sidalwe ukuba nenhlanganyelo namanye amabhizinisi; futhi

(b) ***isabelo salo sezimpahla ezihlanganyelwe zebhizinisi elihlanganyelwe ngokwalo.***

.63 Ibhizinisi lizodalula uhlu lwalo nencazelo yezinzuzo zalo kumabhizinisi ahlanganyelwe amakhulu kanye nesilinganiso sobunikazi emabhizinisini aphethwe ngokuhlanganyela. Ibhizinisi elibika inzuzo yalo ebhizinisini elihlanganyelwe lisebenzisa ukubika umugqa nomugqa noma indlela yokubika amasheya lizodalula amanani alinganiselwe empahla ngayinye yamanje evelayo, izimpahla ezingezona ezamanje, izikweletu zamanje, izikweletu zesikhathi esizayo, inzuzo nezindleko ezihlobene nesabelo salo emabhizinisini ahlanganyelwe.

Ibhizinisi lizodalula inani elilinganiselwe lezibopho ezilandelayo, ngokuvumelana nesabelo salo ebhizinisini elihlanganyelwe, ngokuhlukile kwezinye izibopho:

(a) ***noma yiziphi izibopho ezinkulu zemali zebhizinisi ngokuphathelene nenzuzo yalo emabhizinisini ahlanganyelwe kanye nesabelo salo ezibophweni eziyinhloko ezitholwe ngokuhlanganyela namanye amabhizinisi; kanye***

(b) ***nesabelo salo ezibophweni eziyinhloko zamabhizinisi ahlanganyelwe ngokwawo.***

.64 Ibhizinisi lizodalula uhlu lwalo nencazelo yezinzuzo zalo kumabhizinisi ahlanganyelwe amakhulu kanye nesilinganiso sobunikazi emabhizinisini aphethwe ngokuhlanganyela. Ibhizinisi elibika inzuzo yalo ebhizinisini elihlanganyelwe lisebenzisa ukubika umugqa nomugqa noma indlela yokubika amasheya lizodalula amanani alinganiselwe empahla ngayinye yamanje evelayo, izimpahla ezingezona ezamanje, izikweletu zamanje, izikweletu zesikhathi esizayo, inzuzo nezindleko ezihlobene nesabelo salo emabhizinisini ahlanganyelwe.

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.66 Ibhizinisi lizodalula nalokhu okulandelayo:

(a) ***amanani ahlobene nanoma ikuphi okwenziwe okukhulu okungalungiswanga noma izehlakalalo ezenzeka phakathi kosuku lombiko lwebhizinisi kanye nosuku lombiko webhizinisi elihlanganyelwe;***

(b) ***isikhathi lapho imiphumela yomsebenzi webhizinisi elihlanganyelwe ifakwa khona esitatimendeni sokusebenza kwezimali;***

(c) ***uhlobo nezinga lanoma imiphi imigoqo emikhulu (isib., edalwa amalungiselelo okuboleka noma izimfuneko zomthetho) ngekhono lebhizinisi elihlanganyelwe lokudlulisela izimali kumtshalimali ngokheshi noma ngezindlela ezifanayo, noma ngokukhokhela izimali-mboleko noma imali ekhishiwe; kanye***

(d) ***nezincazelo zanoma isiphi isabelo samabhizinisi ahlanganyelwe adingeka ngokukhethekile ngenjongo yokukhishwa kwawo, isizathu sokutholwa***

*kwamabhizinisi okunjalo, kanye nencazelo yokukhishwa okuhlosiwe***Amalungiselelo oshintsho**

Ukwamukelwa kokuqala kwamaZinga e-GRAP

.67 ***Ibhizinisi lizoqala ukusebenzisa la maZinga ezitatimendeni zezimali zonyaka kuhlanganiswa inkathi eqala noma ngemva kosuku oluyonqunywa. La maZinga kufanele afundwe ndawonye nesiqondiso esikhona.***

Ukuchibiyelwa kwamaZinga e-GRAP

.68 Isigaba .04 sachibiyelwa eKuthuthukisweni Kwamazinga E-GRAP okwakhishwa ngoNovemba 2010. Ibhizinisi lizosebenzisa lezi zichibiyelo ngokufanele ezikhathini zezimali zaminyaka yonke kusukela ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Uma ibhizinisi likhetha ukusebenzisa lezi zichibiyelo ngaphambi kwesikhathi, lizolidalula leli qiniso.

.69 Amazinga e-GRAP Okudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo, Ukudluliswa Kwemisebenzi Phakathi Kwamabhizinsi Angekho Ngaphansi Kokulawulwa Okufanayo kanye Namabhizinisi Ahlanganisiwe afaka isigaba .48 futhi achibiyela izigaba .49 no-.50. Ibhizinisi lizosebenzisa lezi zichibiyelo nokuthasiselwe uma lisebenzisa Amazinga e-GRAP Okudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo, Ukudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo kanye Namabhizinisi Ahlanganisiwe.

.70 Noma ikuphi ukuchibiyelwa kwamaZinga e-GRAP kuzosetshenziswa ngokuhlehlela emuva ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Namaphutha.

Usuku lokuqala

.71 ***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.***

Amabhizinisi kakade asebenzisa amaZinga e-GRAP

.72 ***Ibhizinisi lizosebenzisa leli Zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa isikhathi esiqala ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Ukusetshenziswa ngaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa lezi zichibiyelo esikhathini esiqala ngaphambi komhla ka-1 Ephreli 2015, lizolidalula leli qiniso.***

Ukuhoxishwa kweZinga le-GRAP *Lentshhisekelo Yamabhizinisi Ahlanganisiwe* (2005)

.73 ***Uma leli Zinga liqala ukusebenza ezitatimendeni zezimali zaminyaka yonke ezihlanganisa isikhathi esiqala noma esingemuva kuka-(usuku luzomenyezelwa nguNgqongqoshe Wezezimali), lizothatha indawo ye--Standard of Generally Accepted Municipal Accounting Practice (GAMAP) emibikweni yezimali Yenzalo Kumabhizinisi Ahlanganyelwe (Ephreli 2004).***

Leli Zinga lithatha indawo ye-Standard of Generally Recognised Accounting Practice *Lenzalo Yamabhizinisi Ahlanganyelwe,* eyakhishwa ngo-2005.

Ukuqhathanisa kanye ne-International Public Sector Accounting Standard *Yenzalo Yokusebenzisana Kokuhlanganyela* (Disemba 2006)

La maZinga e-GRAP *Otshalo-zimali Emalungwini* athathelwe ngokuyinhloko kuyi-International Public Sector Accounting Standard *Yenza Yokusebenzisana Kokuhlanganyela* (IPSAS 8). Umehluko omkhulu phakathi kwamaZinga e-GRAP *Enzalo Yokusebenzisana Kokuhlanganyela* ne-IPSAS 8 uchazwe lapha:

- Kuhlanganiswe isigaba somgomo kula maZinga, kanti i-IPSAS 8 ayinaso.
- Incazelo yezitatimende zezimali ezihlukanisiwe ihlukile kancane kweye-IPSAS mayelana nendlela incazelo echaza ngayo izimpahla eziyigugu zizonke zebhizinisi.
- I-IPSAS 8 ichaza insalela yazo zonke izimpahla ngemva kokudonsa zonke izikweletu ngokuthi "izimpahla eziyigugu zizonke/amasheya" kanti leli Zinga likhuluma "ngezimpahla eziyigugu zizonke".
- I-IPSAS 8 ayilufaki lolo tshalomali lokuhlanganiswa ngokulinganiselwe noma ukubalwa kwamasheya lapho ukulawula kungokwesikhashana futhi impahla kufanele ikhishwe phakathi nesikhathi esizayo esiseduze. Leli Zinga lidinga ukuthi amasheya abalwe futhi ulwazi mayelana notshalo-zimali olunjalo ludalulwe ezitatimendeni zezimali.
- Leli Zinga lihlanganisa izinguquko ezenziwe ku-IAS 28 *Yotshalomali Emalungwini* (ngapandle kwalezo ezihlobene nenzuzo enkulu ku-IAS 1 (2007) njengomphumela wezinguquko ezenziwe yi-IASB ku-IAS 27 *Yezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe*.
- Isiqondiso sokuphathwa kwesibonelelo esihlobene nokutholwa kwempahla yilungu sihlukile esiqondisweni esichazwe ku-IPSAS 7.
- Leli Zinga liqukethe ezinye izimfuneko zokudalula ezamukelwa ngokusekelwe emaZingeni ase-New Zealand nase-United Kingdom ukuze kuthuthukiswe ulwazi lwezezimali olubikiwe lotshalomali emalungwini ezitatimendeni zezimali zomtshalimali

Imibandela yezezinguquko esebenza kuleli Zinga isingathwa ngokuhlukile ku-IPSAS 7.