# ACCOUNTING STANDARDS BOARD

# IZINGA LE-GRAP LEMIPHUMELA YEZINGUQUKO ESILINGANISWENI SOKUSHINTSHISANA SEMALI YAMANYE AMAZWE

# (GRAP 4)

**Ikhishwe yi-Accounting Standards Board**
**Febhruwari 2010**

**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) *Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* 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 ehambisanayo. I-IPSASB iye yakhipha i-IPSAS eningiliziwe, ezosetshenziswa esikhathini esizayo ukuze kukhiqizwe Amazinga e-GRAP. Izingcaphuno ze-IPSAS *Zemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* 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-:

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

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodlwe.

**GRAP 4**

# Okuphakathi

## Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

## Imiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe


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*Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* (2007)

Ukuqhathanisa kanye ne-International Public Sector Accounting Standard *Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* (April 2008)

# IMIPHUMELA YEZINGUQUKO ESILINGANISWENI SOKUSHINTSHISANA SEMALI YAMANYE AMAZWE

La maZinga aqala ukukhishwa i-Accounting Standards Board (iBhodi) ngo-July 2007. Kusukela ngaleso sikhathi, iye yachibiyelwa ngale ndlela elandelayo:

- Ukuthuthukiswa Kwamazinga e-GRAP, okwakhishwa iBhodi ngo-February 2010
- Ukuchibiyela okwaba umphumela ngesikhathi Amazinga e-GRAP eqala ukusebenza:
  - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
  - GRAP 26 *Ukukhinyabezeka Kwama-asethi Aphehla Imali*
  - GRAP 104 *Amathuluzi Ezezimali*
- Ukuchibiyela okwaba umphumela ngesikhathi Amazinga e-GRAP eqala ukusebenza:
  - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulwulwa Okufanayo*
  - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
  - GRAP 107 *Ukuhlanganiswa Kwamabhizinisi*

Ikhophi emakiwe yokushicilelwa okwalandela kwe-GRAP 105, 106, no-107 iyatholakala kuwebhusayithi.

## Isethulo

### Amazinga e-GRAP

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 linqume i-GRAP esebenza kulokhu okulandelayo:

(a) iminyango (efaka izingxenye zikahulumeni kazwelonke nowezifunda);

(b) amabhizinisi womphakathi;

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

(d) izinhlangano zomthetho-sisekelo;

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

(f) nephalamende nezishaya-mthetho zesifunda.

Okungenhla kuhlangene kubizwa ngokuthi “amabhizinisi”.

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

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

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

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

Noma ikuphi ukulinganiselwa kokusebenza kweZinga elithile noma Ukuchazwa kucacisiwe kulawo maZinga nasencazelweni ye-GRAP.

Amazinga e-GRAP atholakala ezigabeni .01 to .67. Zonke izigaba zamaZinga e-GRAP zinegunya elifanayo. Isimo negunya lezithasiselo zitholakala ezethulweni zesithasiselo ngasinye. La maZinga kufanele afundwe ngokuvumelana nomongo womgomo wawo, *iSethulo Samazinga e-GRAP, iSethulo Sezincazelo ze-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

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

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

# Inhloso

.01 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 zingadluliselwa kanjani emalini esebenzayo.

.02 Udaba oluyinhloko ukuthi isiphi isilinganiso sokushintshisana sokusetshenziswa nokuthi zibikwa kanjani izinguquko esilinganisweni sokushintshisana kwemali ezitatimendeni zemali.

# Izinga

***.03 Ibhizinisi elilungiselela futhi lethule izitatimende zemali ngaphansi kwesisekelo sokuphathwa kwezimali lizosebenzisa la maZinga:***

***(a) ekulandeniseni ngezinkokhelo noma ngemali esele yemali emalini yamanye amazwe, ngaphandle kwalezo zinkokhelo eziwumphumela nezemali esele esingaphansi kwezinga lamaZinga e-GRAP Amathuluzi Ezimali;***

***(b) ekuchazeni ukusebenza kwezezimali kanye nesimo sezimali semisebenzi yakwelinye izwe ehlanganisiwe ezitatimendeni zemali zebhizinisi ngokuhlanganiswa, ukwabelana noma ngokunikwa amasheya; kanye***

***(c) nokuchaza ukusebenza kwezezimali kwebhezinisi kanye nesimo sezimali kube ukwethulwa kwezimali.***

.04 Amazinga e-GRAP *Amathuluzi Ezimali* asebenza ezinhlobeni eziningi zezimali zakwamanye amazwe, futhi, ngenxa yalokho, lezi azibaliwe ezingeni kula maZinga. Nokho, lezo zinhlobo zemali zamanye amazwe ezingekho ngaphansi kwezinga la maZinga e-GRAP *Amathuluzi Ezimali* (ngokwesibonelo, ezinye izinhlobo zemali yamanye amazwe ayingxenye yezinkontileka) angaphansi kwezinga kula maZinga. Ngaphezu kwalokho, la maZinga asebenza lapho ibhizinisi lichaza imali eyela ezinhlotsheni zemali esebenzayo kuya kwethulwayo.

.05 La maZinga asebenza ekwethulweni kwezitatimende zemali zebhizinisi ngohlobo lwemali yamanye amazwe futhi ibeka izimfuneko zezitatimende zemali eziwumphumela njengoba zichazwe eMazingeni e-GRAP. Maqondana nokuchazwa kwezitatimende zemali kuyiswe ohlotsheni lwemali yamanye amazwe okungahambisani nale mithetho, la maZinga achaza ulwazi okumelwe ludalulwe.

.06 La maZinga awasebenzi ekuthulweni kwezitatimende zokuhamba kwemali ekuhambeni kwemali okuvela ezinkokhelweni zemali yamanye amazwe noma ekuchazweni kokuhamba kwemali kwemisebenzi yakwelinye izwe (bheka amaZinga e-GRAP *eZitatimende Zokuhamba Kwemali*).

# Izincazelo

***.07 Amagama alandelayo asetshenziswe kula maZinga analezi zincazelo:***

***<u>Isilinganiso sokuvala</u> isilinganiso sokushintshaniswa kwendawo ngosuku lokubika.***

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

***<u>Umehluko wokushintshisana</u> umehluko ovela kusukela ekuhumusheni inombolo enikeziwe yamayunithi wohlobo lwemali olulodwa ukuya kolunye uhlobo lwemali ngezilinganiso ezihlukile zokushintshisana.***

***<u>Isilinganiso sokushintshisana</u> Isilinganiso sokushintshisana kwezinhlobo ezimbili zemali.***

***<u>Inani elifanelekile</u> inani impahla engashintshwa ngalo, noma kukhokhelwe isikweletu, phakathi kwezingxenye ezaziyo, ezizimisele ngenkokhelo engafinyelelwa yingalo.***

***<u>Uhlolo lwemali yamanye amazwe</u> Olunye uhlobo lwemali ngaphandle kohlobo lwemali olusebenzayo lwebhizinisi.***

***<u>Ukusebenza kwamanye amazwe</u> ibhizinisi okuyibhizinisi elilawulwayo, elisebenzisanayo, okuyinhlanganisela noma igatsha lebhizinisi elibikayo, imisebenzi esuselwa noma eyenziwa ezweni noma ngohlobo lwemali engaphandle kwaleyo yebhizinisi elibikayo.***

***<u>Uhlobo lwemali olusebenzayo</u> uhlobo lwemali lwemvelo eyinhloko yezomnotho lapho kusebenza khona ibhizinisi.***

***<u>Izinto zemali</u> amayunithi wohlobo lwemali eliphethwe nezimpahla nezikweletu ezizotholwa noma zikhokhelwe ngenombolo emi ndawonye noma enganqumeka yamayunithi wezezimali.***

***<u>Utshalo-zimali lensalela ekusebenzeni kwamazwe ngamazwe</u> inani lenzalo yokubika kwebhizinisi kuzimpahla zensalela zalokho kusebenza.***

***<u>Ukwethulwa kohlobo lwemali</u> Uhlobo lwemali lapho kuthulwa khona izitatimende zezimali.***

***<u>Inani lokushintshaniswa lendawo</u> Inani lokushintshaniswa lokuthunyelwa okusheshayo.***

***Amagama achazwe kwamanye Amazinga e-GRAP asetshenziswe kula maZinga***

***ngencazelo efanayo naleyo ekulawo maZinga.***

## Uhlobo lwemali olusebenzayo

.08 Indawo eyinhloko yomnotho lapho ibhizinisi lisebenzela khona ngokuvamile iyona ngokuyinhloko eletha nesebenzisa imali. Ibhizinisi licabangela la maqiniso alandelayo lapho linquma uhlobo lwemali esebenzayo:

(a) uhlobo lwemali:

(i) ukuthi imali isuke ivela kuphi, njengezintela, izibonelelo nezinhlawulo;

(ii) ithinta ngokuyinhloko inani lezimpahla nezinkonzo (ngokuvamile lokhu kuzoba uhlobo lwemali amanani ezimpahla nezinkonzo eziboniswa ngayo futhi zikhokhelwe);

(iii) izwe lapho amandla okuncintisana kanye nemithetho ngokuyinhloko abizela inani lokuthengisa izimpahla noma izinkonzo; kanye

(b) uhlobo lwemali ngokuyinhloko oluthinta abasebenzi, impahla kanye nentengo yokuletha impahla nezinkonzo (ngokuvamile lokhu kuzoba uhlobo lwemali lapho izindleko eziboniswa ngayo futhi zikhokhelwe).

.09 Amaqiniso alandelayo angase anikeze anikeze ubufakazi bemali esebenzayo yebhizinisi:

(a) uhlobo lwemali imisebenzi yezimali (njengokukhipha izikweletu kanye namathuluzi okulinganisela) eyenziwa ngayo; kanye

(b) nohlobo lwemali okugcinwa ngalo amarisidi emisebenzi.

.10 Amaqiniso alandelayo ayacatshangelwa lapho kunqunywa uhlobo lwemali esetshenziswayo emsebenzini wakwelinye izwe, nokuthi ingabe imali esebenzayo iyafana yini neyebhizinisi elibikayo (ibhizinisi elibikayo kulo mongo, yilelo elinomsebenzi kwelinye izwe njengoba lilawulwa ibhizinisi, igatsha, ukuhlobana noma ukubambisana):

(a) ukuthi imisebenzi yenkampani yakwelinye izwe yenziwa njengokunwetshwa kwebhizinisini elibikayo, kunokuba wenziwe ngezinga elikhulu lokuzimela. Isibonelo salokhu yilapho umnyango wezokuvikela unezinkambi eziningana kwamanye amazwe ezenzela uhulumeni kazwelonke umsebenzi. Izinkambi zokuvikela zingase imisebenzi ngokuyinhloko ngohlobo lwemali olusebenzayo lwebhizinisi elibikayo. Ngokwesibonelo, abasebenzi bebutho bangase bakhokhelwe ngohlobo lwemali esebenzayo bese bethola imadlana yokuzibhekelela ngemali yendawo. Ukuthengwa kwezimpahla nemishini kungase ngokuyinhloko kwenziwe yibhizinisi elibikayo bese kuthi ukuthengwa ngemali yendawo kulinganiselwe. Esinye isibonelo kungaba uhlelo lwaphesheya lokuvikela ofakazi olusebenza ngaphansi kokuphathwa nokuqondiswa i-National Prosecuting Authority. Ngokuphambene, umsebenzi wakwelinye izwe ungase ube nezinga elikhulu lokuzimela futhi uthole imali kanye nezinye izinto zemali, ubhekane nezindleko, uthole imali futhi mhlawumbe uboleke, konke ukwenze ngohlobo lwemali yendawo;

(b) ukuthi izinkokhelo nebhizinisi elibikayo zenza ingxenye enkulu noma encane

yemisebenzi yakwelinye izwe;

(c) ukuthi ukuhamba kwemali okuvela emisebenzini yemsebenzi yakwelinye izwe ikuthinta ngokuqondile ukuhamba kwemali kwebhizinisi elibikayo futhi itholakala kalula ukuze ifakwe; futhi

(d) ukuthi ukuhamba kwemali kwemisebenzi yakwelinye izwe kwanele ukuze kukhokhelwe izikweleti ezikhona nezilindelwe ngaphandle kokuba ibhizinisi elibikayo kulindeleke ukuba lenze imali itholakale.

.11 Lapho izinkomba ezingenhla zihlangene futhi uhlobo lwemali esebenzayo lungacacile, abaphathi basebenzisa ukwahlulela ukunquma uhlobo lwemali olusebenzayo oluzoyimelela ngokwethembeka kakhulu imiphumela yezomnotho wezinkokhelo, izenzakalo nezimo. Njengengxenye yokwenza lokhu, abaphathi bazobheka kakhulu izinkomba ezisesigabeni .08 ngaphambi kokucabangela izinkomba ezigabeni .09 no- .10, ezihlelelwe ukunikeza ubufakazi obengeziwe bokunquma uhlobo lwemali olusebenzayo ebhizinisini.

.12 Imali esebenzayo yebhizinisi ibonisa izinkokhelo, izenzakalo nezimo ezihambisana nalo. Ngakho, lapho selunqunyiwe, uhlobo lwemali olusebenzayo alushintshwa ngaphandle uma kunoshintsho kulezo zinkokhelo, izenzakalo nezimo.

.13 Uma uhlobo lwemali olusebenzayo kuyimali yomnotho ontengayo, izitatimende zezimali zebhizinisi zethulwa kabusha ngokuvumela namaZinga e-GRAP *Ukubika Kwezezimali Zomnotho Ontengayo.* Ibhizinisi ngeke likwazi ukugwema izitatimende ezintsha ngokuvumela namaZinga e-GRAP *Ukubika Kwezezimali Zomnotho Ontengayo*, ngokwesibonelo ngokwenza uhlobo lwemali esebenzayo kube imali esebenzayo ngokuvumelana nala maZinga (njengohlobo lwemali esebenzayo yebhizinisi elilawulayo).

## Izinto zemali

.14 Isici esibalulekile sezinto zemali ilungelo lokuthola (noma isibopho sokuletha) amayunithi aqondile noma aziwayo ezimali. Izibonelo zihlanganisa: ukukhokhela kwezibonelelo zokweseka izingane nezinzuzo zabasebenzi ezizokhokhwa ngemali; kanye namasheya email noma ukwabiwa okufanayo okuqashelwa njengezikweleti. Ngakolunye uhlangothi, isici esibalulekile sezinto ezingeyona imali ukungabi khona kwelungelo lokwamukela (noma isibopho sokuthumela) inani eliqondile lamayunithi yohlobo lwemali. Izibonelo zihlanganisa: amanani akhokhelwe kusengaphambili ezimpahla nezinkonzo (ngokwesibonelo ukukhokha irenti kusengaphambili); izimpahla ezingabonakali; impahla ekhona; indawo, imishini namathuluzi; kanye namalungiselelo akhokhelwa ngezimphahla ezingeyona imali.

## Utshalo-zimali lensalela ekusebenzeni kwamazwe ngamazwe

.15 Ibhizinisi lingase libe nento yemali etholakala noma ekhokhelwa emsebenzi wakwelinye izwe. Into engeke ikhokhelwe noma engahlelelwe ukukhokhelwa esikhathi esiseduze esizayo, ngokuyinhloko, okuyingxenye yotshalo-zimali lwebhizinisi emsebenzini wakwelinye izwe, futhi ebalelwa ngokuvumelana nezigaba .31 no .32. Izinto zemali ezinjalo zingahlangania ukutholakala nemboleko yesikhathi

eside. Azihlanganisi ezinye izinto ezitholakalayo noma ezikhokhelwayo.

.16 Ibhizinisi elinezinto zemali ezitholakala noma ezikhokhelwa emsebenzini wakwelinye izwe njengoba kuchazwe esigabeni .15 ingase ilawulwe yinoma iliphi ibhizinisi lezomnotho. Ngokwesibonelo, ibhizinisi elinamabhizinisi amabili lawulwayoalawulwayo, u-A no-B. Ibhizinisi elilawulwayo u-B liwumsebenzi wakwelinye izwe. Ibhizinisi elilawulwayo u-A linikeza ibhizinisi elilawulwayo u-B imalimboleko. Imalimboleko yebhizinisi elilawulwayo u-A lithola imalimboleko ebhizinisini elilawulwayo u-B lizoba ingxenye yensalelo yotshalo-zimali uma imalimboleko ingahlelelwe noma kungenzeka ibe khona esikhathini esizayo esiseduze. Lokhu bekuzoba iqiniso futhi ukube ibhizinisi elilawulwayo u-A nalo liwumsebenzi wakwelinye izwe.

## Ukufingqwa kwendlela la maZinga okumelwe abhekwe ngayo

.17 Ekulungiseleleni izitatimende zezimali, ibhizinisi ngalinye – kungaba ukuthi lizimele, ibhizinisi elinemisebenzi kwelinye izwe (njengebhizinisi elilawulayo) noma umsebenzi wakwelinye izwe (njengebhizinisi elilawulwayo noma igatsha) – kunquma uhlobo lwemali esebenzayo ngokuvumela nezigaba .08 kuya ku .13. Ibhizinsi liguqula uhlobo lwemali lamanye amazwe kube imali yalo esebenzayo futhi ibika imiphumela yalezo zinkokhelo ngokuvumelana nezigaba .20 kuya ku .38 kanye no .55.

.18 Amabhizinisi abikayo amaningi ahlanganiswa amabhizinisi ahlukahlukene (ngokwesibonelo ibhizinisi lezomnotho lakhiwa ibhizinisi elilawulayo kanye nelinye noma amaningana amabhizinisi alawulwayo). Izinhlobo ezahlukene zamabhizinisi, kungaba amalungu ebhizinisi lezomnotho noma cha, angaba notshalo-zimali ezinhlanganweni noma emabhizinisi abambisene. Angase futhi abe namagatsha. Kubalulekile ukuba ukusebenza kwezimali nesimo zezimali kwebhizinisi ngalinye kuhlanganiswe ebhizinisini elibikayo ukuze kudluliselwe ohlotsheni lwemali ibhizinisi elibikayo elethula ngayo izitatimende zezimali. La maZinga avumela imali ethulwayo yebhizinisi elibikayo ukuba kube noma iluphi uhlobo lwemali (noma izinhlobo). Ukusebenza kwezimali nesimo zezimali kwebhizinisi ngalinye kuhlanganiswe ebhizinisini elibikayo lapho imali esebenzayo ehlukile emalini eyethulwayo achazwa ngokuvumelana nezigaba .39 kuya ku .55.

.19 La maZinga avumela namabhizinisi awuzimele ukuba alungiselele izitatimende zezimali noma ibhizinisi elilungiselela izitatimende zezimali ezihlukile ngokuvumelana namaZinga e-GRAP *eZitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe* ukuze zethule izitatimede zemali nganoma iluphi uhlobo lwemali (noma izinhlobo). Uma imali eyethulwayo yebhizinisi ihlukile emalini esebenzayo, ukusebenza kwayo kwezimali kanye nesimo sezimali kumelwe zichazwe ngemali eyethulwayo ngokuvumelana nezigaba .39 kuya ku .55.

## Ukubika izinkokhelo zemali yamanye amazwe ngemali esebenzayo

## Ukubona okokuqala

.20 Inkokhelo yemali yelinye izwe inkokhelo ebalwa noma edinga ukukhokwa ngemali yelinye izwe, kuhlanganise nezinkokhelo ezivela lapho ibhizinisi:

(a) lithenga noma lithengisa izimpahla noma izinkonzo ezibalwa ngemali yelinye izwe;

(b) liboleka noma libolekisa ngemali okuthi lapho isikhokhwa noma isibuyiswa ibalwe ngemali yelinye izwe; noma

(c) ngezinye izindlela lithole noma lichithe izimpahla, noma lithole noma likhokhe izikweleti, ezibalwa ngemali yelinye izwe.

***.21 Inkokhelo yemali yamanye amazwe izoqoshwa, ngasekuqaleni ngemali esebenzayo, ngokusebenzisa isilinganiso sokushintshisana semali yamanye amazwe sangaleso sikhathi phakathi kwemali esebenzayo nemali yamanye amazwe ngesikhathi senkokhelo.***

.22 Usuku lwenkokhelo wusuku lapho inkokhelo iqashelwa khona okokuqala ngokuvumelana namaZinga e-GRAP. Ngenxa yezizathu ezizwakalayo, isilinganiso esilinganisa isilinganiso sangempela ngosuku lwenkokhelo sivame ukusetshenziswa, ngokwesibonelo, isilinganiso sesonto noma senyanga singase sisetshenziswe kuzo zonke izinkokhekho zesilinganiso sokushintshisana samanye amazwe phakathi naleyo nkathi. Nokho, uma isilinganiso sokushintshisana sihluka kakhulu, ukusetshenziswa kwesilinganiso phakathi kwaleyo nkathi ngeke kufaneleke.

.23 Isilinganiso sokushintshisana singase sithinte imali noma ukulingana kwemali okukhona ngenxa yemali yamanye amazwe. Ukwethulwa kwalowo mehluko wokushintshisana kuyasingathwa emaZingeni e-GRAP *eZitatimende Zokuhamba Kwemali*. Nakuba lezi zinguquko zingekhona ukuhamba kwemali, umphumela wesilinganiso sokushintshinsana emalini noma esilinganisweni semali ezikhona noma ezikweletayo zemali yakwelinye izwe zibikwa esitatimendeni sokuhamba kwemali ukuze kuhambisane nemali nokulinganiswa kwemali ekuqaleni nasekupheleni kwaleyo nkathi. La manani ethulwa ngokuhlukile kunokuhamba kwemali yokusebenza, yotshalo-zimali, nomsebenzi wezezimali futhi kuhlanganisa noma yiziphi izinto ezihlukile, ukube lokho kuhamba kwemali ekupheleni kwaleyo nkathi yoshintshaniso.

## Ukubika ngezinye izinsuku zokubika ezilandelayo

***.24 Ngesikhathi sokubika:***

***(a) izinto zemali zemali yakwelinye izwe izochazwa kusetshenziswa isilinganiso sokuvala;***

***(b) izinto ezingezona ezemali ezikalwa ngokubiza kwazo ngokomlando emalini yelinye izwe zizochazwa kusetshenziswa isilinganiso sokushintshisana sosuku lwenkokhelo; futhi***

***(c) izinto okungezona ezemali ezikalwa ngezinga elifanele lemali yakwelinye izwe zizochazwa kusetshenziswa isilinganiso sokushintshisana***

***sangosuku lapho izinga elifanele elanqunywa ngalo.***

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

.26 Inani elithwalayo lezinye izinto linqunywa ngokuqhathanisa amanani amabiili noma ngaphezulu. Ngokwesibonelo, inani elithwalayo lezinto ezigcinelwe ukuthengiswa lingaphansi kwelokuthengiswa nelenani lensalela, noma inani lokuyibuyisela ngokuvumelana namaZinga e-GRAP *Ohlu Lwezimpahla*. Ngokufanayo, ngokuvumelana namaZinga e-GRAP *Okukhinyabezeka Kwama-asethi Aphehla Imali* kanye *Nokukhinyabezeka Kwama-asethi Angenzi Mali,* inani elithwalayo lempahla okungenankomba yokulinganiselwa lincane ngaphambi kokucabangela ukulahlekelwa nokungase kubuyiselwe ngezinkonzo. Uma impahla ingeyona eyemali futhi ikalwa ngemali yakwamanye amazwe, inani elithwalwayo kumelwe linqunywe ngokuqhathanisa lokhu:

(a) izindleko noma inani elithwalayo, lapho kufaneleka, isilinganiso sokushintshisana ngosuku lapho inani elanqunywa khona (okusho ukuthi isilinganiso ngosuku lwenkokhelo lwempahla ekalwayo ngokomlando); kanye

(b) 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.

.27 Lapho kunezilinganiso eziningana zokushintshisana, isilinganiso esisebenzayo yileso lapho ukuhamba kwemali esikhathini esizayo noma imali esesandleni eboniswa inkokhelo engase ivele ngosuku lokukala. Uma ukushintshisana phakathi kwezilinganiso ezimbili kungeke kwenzeke, isilinganiso esisetshenziswayo esokuqala okungase kwenzeke khona.

## Ukubona umehluko ekushintshashintsheni

***.28 Umehluko ekushintshanisweni okuvela ekukhokhweni kwezinto zemali noma ekuchazeni izinto zemali ngokulinganisela okungafani nokwenziwa ngasekuqaleni kwenkathi noma ezitatimendeni zemali zangaphambili uzobhekwa njengokwengeziwe noma okusalele phakathi nenkathi okuvela ngayo, ngaphandle uma kuchazwe njengoba kushiwo esigabeni .33.***

.29 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 kuze kube usuke ekhokhelwa ngayo emahlukweni wenkathi ngayinye.

.30 Ukuphathwa kwemali yakwelinye izwe esilinganisweni sokushintshisana ezitatimendeni zokuhamba kwemali kuchazwe esigabeni .23.

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

.32 Amanye amaZinga e-GRAP adinga ukuba okunye ukuzuza nokulahlekelwa kuqashelwe ngokuqondile ezimpahleni ezinyinsalela. 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.

***.33 Umehluko wokushintshisana ovela ezintweni zemali eziyingxenye yotshalo-zimali lwebhizinisi elawulayo yomsebenzi wakwelinye izwe (bheka isigaba .15) izoqashelwa kokusele nokushodayo ezitatimendeni zezimali ezihlukile noma ezitatimendeni zemali zomsebenzi wakwelinye izwe, uma kufaneleka. Ezitatimendeni ezihlanganisa ukusebenza kwelinye izwe kanye nebhizinisi elibikayo (ngokwesibonelo, ukuhlanganisa izitatimende lapho umsebenzi wakwelinye izwe ulawulwa ibhizinisi), umehluko wokushintshisana uzoqashela ngasekuqaleni engxenyeni yezimpahla eziyinsalela njengokwengeziwe noma okushodayo lapho kuchithwa utshalo-zimali oluyinsalela ngokuvumelana nesigaba .53.***

.34 Lapho into yemali iyingxenye yotshalo-zimali lwebhizinisi emsebenzini wakwelinye izwe futhi kusetshenziswa imali esebenzayo ekubikeni, umehluko wokushintshisana uba khona ezitatimendeni zomsebenzi wakwelinye izwe ngokuvumelana nesigaba .28. Uma into enjalo ibalwe kusetshenziswa imali esebenzayo yakwelinye izwe, kuvela umehluko ezitatimendeni zemali zebhizinisi ngokuvumelana nesigaba .28. Uma into enjalo ibalwe ngemali kodwa engoyona imali esebenzayo yebhizinisi elibikayo noma yomsebenzi wakwelinye izwe, kuvela umehluko ezitatimendeni zemali zebhizinisi ngokuvumelana nesigaba .28. Umehluko onjalo ekushintshashintsheni kuchazwa kabusha engxenyeni eyehlukile yezimpahla ezitatimendeni zezimali ezihlanganisa umsebenzi wakwelinye izwe nebhizinisi elibikayo (okusho ukuthi izitatimende zemali lapho umsebenzi wakwelinye izwe uhlanganisiwe, ngokulinganayo noma walandiswa kusetshenziswa indlela yamasheya).

.35 Lapho ibhizinisi ligcina izincwadi zalo namarekhodi ngemali esebenzayo, ngesikhathi

lapho ibhizinisi lilungiselela izitatimende zalo zemali wonke amanani achazwa ngemali esebenzayo ngokuvumelana nezigaba .20 kuya ku .27. Lokhu kuveza amanani afanayo emalini esebenzayo njengoba bekuzoba njalo ukube izimali zibhalwae ekuqaleni ngemali esebenzayo yalapho. Ngokwesibonelo, izinto zemali zichazwa njengemali esebenzayo kusethsenziswa isilinganiso sokugcina, bese kuthi izinto ezingezona ezemali ezichazwa ngokomlando zichazwe kusetshenziswa izinga lesilinganiso sokushintshisana sosuku lwenkokhelo kuphumele kulokho kuqashelwa.

## Izinguquko emalini esebenzayo

***.36 Lapho kunoshintsho emalini esebenzayo yebhizinisi, ibhizinisi liyosebenzisa izinqubo ezisebenza emalini esebenzayo kusukela ngosuku oshintsho olwenzeke ngayo.***

.37 Njengoba kuphawuliwe esigabeni .12, 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 ohlotsheni lwemali ethinta ngokuyinhloko amanani okuthengisa noma ukulethwa kwezimpahla nezinkonzo lungase luholele ekushintshweni kwemali esebenzayo yebhizinisi.

.38 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) awuqashelwa njengokwengeziwe noma okushodayo kuze kube yilapho kuchithwa lowo msebenzi.

# Ukusebenzisa ukwethulwa kohlobo lwemali ngaphandle kwemali esebenzisekayo

## Ukuchaza ukwethulwa kohlobo lwemali

.39 Ibhizinisi lingethula izitatimende zalo zezimali lisebenzisa noma yiluphi uhlobo lwemali (noma izinhlobo zezimali). 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.

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

***(a) impahla nesikweleti sesitatimende sokuma kwezimali ngasinye***

***esethulwayo (okusho ukuthi kuhlanganisa nokuqhathanisa) izochazwa ngesilinganiso sokuvala ngosuku lwaleso sitatimende sesimo sezimali;***

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

***(c) wonke umehluko wokushintshisana oba umphumela uzoqashelwa njengengxenye ehlukile yezimpahla eziyinselele.***

.41 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 elilawulwayo 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.

.42 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.

.43 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.

***.44 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).***

***.45 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 lingasadingi ukuzibhala kabusha izitatimende zezimali ngokuvumelana namaZinga e-GRAP Okubika Kwezezimali Kweminotho Entengayo, lizosebenzisa izindleko ezingokomlando ukuchaza ukwethulweni kwemali kwamanani alingana nosuku ibhizinisi elayeka ngalo ukubhala kabusha izitatimende zezimali.***

## Ukuchazwa kokusebenza kwamanye amazwe

.46 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.

.47 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 Yamabhizinisi Ahlanganisiwe*).

.48 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.

.49 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.

.50 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.

.51 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 *Otshalo-zimali Emabhizinisini* kanye *neNzalo Yamabhizinisi Ahlanganisiwe*.

***.52 Umehluko phakathi kwezimpahla ezitholakele, izikweleti ezikhona kanye nokucatshangelwa okukhona (uma kukhona) okuvela ekutholakaleni komsebenzi wakwelinye izwe kuzobalwa ngokuvumelana namaZinga e-GRAP Okudluliselwa 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.***

### Ukuchithwa kokusebenza kwamanye amazwe

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

.54 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.

## Imiphumela yentela ekushintshashintsheni

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

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

# Ukudalula

***.56 Ezigabeni .58 no .60 kuya ku .62 kubhekiselwa 'emalini esebenzayo', uma kuziwa ebhizinisini lomnotho, emalini esebenzayo yebhizinisi elilawulayo.***

***.57 Ibhizinisi lizodalula lokhu:***

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

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

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

***.59 Lapho kunoguquko emalini esebenzayo kungaba ebhizinisini elibikayo noma ingxenye enkulu yomsebenzi welinye izwe, lelo qinisi nesizathu sokushintsha kwemali esebenzayo kuzodalulwa.***

***.60 Lapho ibhizinisi lethula izitatimende zalo zemali ngohlobo lwemali oluhlukile emalini esebenzayo, lizochaza 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.***

.61 Ngezinye izikhathi ibhizinisi lethula izitatimende zemali noma olunye ulwazi lwezimali ngohlobo lwemali okungeyona imali esebenzayo ngaphandle kokuhlangabezana nezimfuneko zesigaba .60. Ngokwesibonelo, lingase liguqukele kolunye uhlobo lwemali ezintweni ezithile kuphela ezitatimendeni zemali. Noma, ibhizinisi okuwukuthi imali yalo esebenzayo akuyona eyomnotho ontengayo ingase iguqulu izitatimende zemali kube olunye uhlobo lwemali ngokuchaza zonke izinto ngesilinganiso samuva sokuvala. Ukuguqulwa okunjalo akuhambisana namaZinga e-GRAP kanye nokudalulwa okubekwe esigabeni .62 kuyafuneka.

***.62 Lapho ibhizinisi liveza izitatimende zemali noma olunye ulwazi lwezezimali ngohlobo lwemali oluhlukile kolusebenzayo noma olwethulwayo kanye nezimfuneko zesigaba .60 azihlanganiswanga, lizokwenza lokho:***

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

***(b) lizodalula uhlobo lwemali ulwazi olwengeziwe oluvezwe ngalo; futhi***

***(c) lizodalula uhlobo lwemali esebenzayo yebhizinisi kanye nohlobo lokuchaza olusetshenzisiwe ukuze kutholwe lolo lwazi.***

# Amalungiselelo oshintsho

## Ukwamukelwa kokuqala Kwamazinga e-GRAP

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

## Ukulungiswa Kwamazinga e-GRAP

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

# Usuku lokuqala

## Ukwamukelwa kokuqala Kwamazinga e-GRAP

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

## Izinhlangano kakade ezisebenzisa Amazinga e-GRAP

***.66 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.***

# Ukuhoxiswa Kwamazinga e-GRAP *Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* (2007)

.67 Lama Zinga athatha isikhundla samaZinga e-GRAP *Imiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* eyakhishwa ngo-2007.

# Ukuqhathanisa kanye ne-International Public Sector Accounting Standard *Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* (April 2008)

La Mazinga *Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* (GRAP 4) ngokuyinhloko athathelwe kuyi-International Public Sector Accounting Standard *Yemiphumela Yezinguquko Esilinganisweni Sokushintshisana Semali Yamanye Amazwe* (IPSAS 4). Umehluko omkhulu phakathi kwe-GRAP 4 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 4. Izibonelo ezinkulu kakhulu ukusetshenziswa kwamagama athi ‘impahla eyinsalela’ kanye ‘nokusebenza kwezimali.’ Amagama afanayo ku-IPSAS 4 ‘insalela yempahla/amasheya’ kanye ‘imiphumela yokusebenza’ noma ‘imiphumela yemisebenzi.’
- Amalungiselelo okuguquka alama Zinga e-GRAP asingathwa ngokuhlukile naku-IPSAS 4.