



ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA

WOKUBALWA KWEZIMALI

IMALI ENGENAYO EVELA EZINKOKHELWENI

ZOKUSHINTSHISANA

(GRAP 9)

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) *Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana* 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 *Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana* 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.

Accounting Standards Board

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodliwe.

Okuphakathi

Amazinga Womkhumba Ovame Ukubonwa Wokubalwa Kwezimali

Imali Engenayo Evela Ezinkokhelweni Zokushintshisana

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IMALI ENGENAYO EVELA EZINKOKHELWENI ZOKUSHINTSHISANA

La maZinga akhishwa okukuqala i-Accounting Standards Board (iBhodi) ngo-May 2006. Kusukela lapho, aye alungiswa ngale ndlela elandelayo:

- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhishwa iBhodi ngo-February 2010.
- Ukulungiswa okwaba umphumela lapho amazing e-GRAP eqala ukusebenza:
 - GRAP 23 *Imali Engenayo Evela Ezinkokhelweni Ezingezona Ezokushintshisana (Izintela Nokuthutha)*
 - GRAP 104 *Amathuluzi Ezezimali*
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhishwa iBhodi ngo-March 2012.

Isethulo

Standards of Generally Recognised Accounting Practice

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 kuhlange kubizwa ngokuthi “amabhizinisi” kumaZinga e-GRAP.

IBhodi livumele ukusetshenziswa Kwezitatimende ze-Generally Accepted Accounting Practice (GAAP), njengoba kwenziwe ngekhodi Yikhodi Lemikhuba Yokubala Izimali kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants kusukela ngomhla ka-1 April 2012, ukuze kube yi-GRAP yalokhu:

- (a) Amabhizinisi wezinkampani zikahulumeni (njengoba achazwe ku-PFMA);
- (b) Noma yiliphi elinye ibhizinisi, ngaphandle kwelikamasipala, amasheya alo ajwayelekile, amasheya ajwayelekile anamandla noma isikweletu sokuhweba obala ezimakethe ezinkulu; futhi



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- (c) Amabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Ibhodi livumele isicelo se-International Financial Reporting Standards (IFRSs) esikhishwe yi-International Accounting Standards Board ukuze sibe yi-GRAP yalawa mabhizinisi lapho kusetshenziswa khona ama-IFRS.

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 *Enzalo Yokusebenzisana Kokuhlanganyela* atholakala ezigabeni .01 kuya ku .46. 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 *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* luchaza imali engenayo ngokuthi “insalela yokungena ngaphakathi kwezinzuzo zomnotho noma amandla wesevisi ngesikhathi sokubika lapho leyo miphumela yokungena ibangela khona ukukhula kuzimpahla zensalela, ngaphandle kokunyuka okuhlobene neminikelo evela kubanikazi”. La maZinga asebenzisa igama elithi ‘imali engenayo’ ngendlela ehlanganisa kokubili imali kanye nenzuzo. Ezinye izinto eziqondile okumelwe ziqashelwe njengemali kukhulunywa ngazo kwamanye amaZinga futhi azihlanganisiwe kulawa maZinga. Ngokwesibonelo, inzalo evela ngokuthengiswa kwendawo, umshini namathuluzi kukhulunywa ngakho ngokuqondile emaZingeni e-GRAP *Endawo, Imishini Namathuluzi* futhi akuhlanganisiwe kula maZinga.
- .02 Umgomo wala maZinga ukuchaza ukuphathwa kwezimali emalini evela ezinkokhelweni zokushintshisana nezenzakalo.
- .03 Indaba eyinhloko ekubalweni kwezimali ukunquma ukuthi kunini lapho kumelwe sithi sekuyinzuzo khona. Imali engenayo iyaqashelwa lapho kunamathuba amakhulu okuba nezinzuzo zezimali esikhathini esizayo noma izinkonzo ezithile ziyovela zingene ebhizinisini nokuthi lezi zinzuzo zingakwazi ukulinganiswa ngendlela ethembekile. La maZinga abonisa izimo lapho lezi zindinganiso ziyofinyelelwa khona, futhi kanjalo, imali enganayo iyoqashelwa. Abuye anikeze nesiqondiso esisebenzayo sokuthi lezi zindinganiso kumelwe zisetshenziswe kanjani.

Izinga

- .04 *Ibhizinisi elilungiselela futhi lethule izitatimende zalo zezimali ngaphansi kokunqwabelisana liyosebenzisa la maZinga ekubaleni izimali ezingenayo ezinkokhelweni zokushintshisana kanye nezenzakalo ezilandelayo:*
- (a) *Ukuhlinzeka izinkonzo.*
- (b) *Ukuthengiswa kwezimpahla.*
- (c) *Ukusebenziswa kwabanye ibhizinisi eliletha inzuzo, amaroyalithi kanye namasheya noma okunye ukwabelana.*
- .05 *La maZinga awadingidi nemali engenayo evela ezinkokhelweni ezingahlanganisi ukushintshisana (bheka amaZinga e-GRAP Emali Engenayo Evela Ezinkokhelweni Ezingezona Ezokushintshisana (Izintela Nokuthutha)).*
- .06 Amabhizinisi angase athole imali engenayo evela ezinkokhelweni zokushintshisana nokungezona ezokushintshisana. Inkokhelo yokushintshisana yileyo lapho ibhizinisi lithola impahla noma inkonzo ethile, noma lisuselwe izikweletu, futhi linikeze inani elilinganayo (ngokuyinhloko kungaba ngezimpahla,

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izinkonzo noma ukusetshenziswa kwezinto elinazo) kwelinye inqembu ngokwengxenywe. Izibonelo zalezi zinkokhelo zokushintshisana zihlanganisa:

- (a) Ukuthenga noma ukuthengiswa kwezimpahla noma izinkonzo; noma
- (b) Ukuqashiswa kwendawo, umshini namathuluzi, ngezinga lemakethe.

- .07 Ibhizinisi lezomnotho lingase lihlenganise amabhizinisi anenqubomngomo yezehlalo kanye nezentengiselwano. Ngokwesibonelo, umnyango kahulumeni wezindlu ungase ube ibhizinisi yezomnotho ehlanganisa amabhizinisi ahlinzeka izindlu ngamanani aphansi, kanye namabhizinisi anikezelana ngenzindawo zokuhlala ngokwezebhizinisi.
- .08 Kwezinye izimo, ibhizinisi lezomnotho liyohlonganisa inani elithile lamabhizinisi alawulayo phakathi nendawo. Ngokwesibonelo, nakuba isikhwama sokugcinwa kwezimali kungaba yibhizinisi lokugcina elilawulayo, kungase kube khona amabhizinisi alawulayo phakathi nendawo ezingeni lokuphatha noma lebhizinisi lomphakathi. Ukulandisa nokubika izimfuneko kungase kusho ukuthi yimaphi amabhizinisi ngokuqondile okufuneka (noma akhululekile ezimfunekweni) alungiselele izitatimende zemali ezihlanganisiwe. Lapho ingekho imfuneko eqondile yokuba nebhizinisi elilawulayo eliphakathi nendawo lokuba lilungiselele izitatimende zezimali okuzoba khona abasebenzisi bazo, lawo mabhizinisi kumelwe alungiselele futhi ashicilele izitatimende zezimali ezihlanganisiwe.
- .09 Amabhizinisi alawulayo amaningi okuwukuthi anobunikazi obuphelele noma bengxenywe, bethula imikhakha ebalekile noma imisebenzi kahulumeni, futhi injongo yala maZinga iwukuba amabhizinisi anjalo angahoxiswa ekulungiseleleni izitatimende zemali ezihlanganisiwe. Esimweni esinjalo, izidingo zolwazi zabasenzisi abathile kungase lungatholakali ngokuletha izitatimende zemali ezihlanganisiwe ngokwezinga likahulumeni eliphelele kuphela.
- .10 Yakwamanye amazwe noma lezo ezithengiselwana bukhoma, kuhlenganisa eyasekhaya kanye neyezifunda:
 - (a) ibhizinisi elilawulayo ngokwalo liphethwe ngokuphelele ibhizinisi elilawuliwe, noma liphethwe ngokwengxenywe ibhizinisi elilawuliwe lelinye ibhizinisi, futhi abanye abanikazi balo;
 - (b) kuhlenganise nalabo abangenalo ilungelo lokuvota, beye batshelwa futhi bangaphikisana, nokuthi ibhizinisi elilawulayo lingazethuli izitatimende ezihlanganisiwe
 - (c) izikweletu zebhizinisi elilawulayo noma amathuluzi amasheya akuhwetshwa ngawo emakethe yomphakathi (i-stock exchange sakuleli)
- .11 La maZinga awadingidi imali engenayo evela kulezi:
 - (a) Ibhizinisi linamandla okuphikisana nesabelomali sokusebenza noma isabelomali selinye ibhizinisi.
 - (b) Ibhizinisi linamandla okuphikisana, noma siye ngale noma silungise izinqumo zindikimba ebusayo yelinye ibhizinisi.

- (c) Ibhizinisi lingakwazi ukugunyaza ukuqashwa, ukwabiwa kabusha nokususwa kwezisebenzi ezibalulekile zelinye ibhizinisi.
- (d) Inqubomgomo yelinye ibhizinisi imiswe futhi yalinganiselwa ishayamthetho.
- (e) Ibhizinisi “linesheya legolide” (noma okulingana nalo” kwelinye ibhizinisi okuletha ilungelo lokuphatha izimali nemithetho yokusebenza yelinye ibhizinisi.
- (f) Ibhizinisi liyakwazi ukumisa nokuchibiyela umgomo webhizinisi.
- (g) Ibhizinisi liyakwazi ukumisa izilinganiso zokuboleka nezotshalo-zimali noma balinganise utshalo-zimali lwebhizinisi.
- (h) Ibhizinisi liyakwazi ukulinganisela amandla okwenza imali elinye ibhizinisi, ngokuyinhloko ukuthi imali liyitholakuphi.
- (i) ukukhishwa kwegolide elingahlungiwe.

Izincazelo

.12 Amatemu alandelayo ayasetshenziswa kuleli Zinga ngezincazelo ezicacisiwe:

Izingubomgomo zokubalwa kwemali imithetho ecacisiwe, izisekelo, ukuguqulwa, imiyalo nemikhuba esetshenziswa yibhizinisi ekulungiseleleni nasekuthuleni izitatimende zezimali.

Isisekelo senzalo eqongelelekayo isisekelo sokubalwa kwemali ngaphansi kwaso okubonwa ukuthengwa, eminye imicimbi nezimo uma zenzeka (futhi hhayi kuphela uma ngabe imali noma okulingana nayo kutholwa noma kukhokhelwa). Ngakho-ke ukuthenga, eminye imicimbi noma izimo ziyarekhodwa kumarekhodi wokubalwa kwemali futhi ziyabonwa kuzitatimende zezimali zezikhathi ezihlobene nazo. Izinto ezibonwa ngaphansi kokubalwa kwemali kwenzalo eqongelelekayo yimpahla, yizimali okumele zitholwe, yisilinganiso sezimpahla, imali engenayo nezindleko.

Izimpahla izisetshenziswa ezilawulwa yibhizinisi njengomphumela wemicimbi yangaphambilini futhi nalapho izinzuzo ezizayo zomnotho noma okunamandla wesevisi kulindeleke ukuthi kugeleze kuye kubhizinisi.

Ilungu ibhizinisi, elifaka ibhizinisi elingekho kuzinkampani elifana nobudlelwano, lapho umtshali zimali anomthelela obalulekile futhi elingalawulwa yibhizinisi noma ukuba nentshisekelo ekusebenzisaneni ndawonye. Terms defined in other Standards of GRAP are used in this Standard with the same meaning as in those other Standards.

Imali engenayo

.13 Kwezinye izimo, ibhizinisi lezomnotho liyohlonganisa inani elithile lamabhizinisi

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

- .14 Ibhizinisi elilawulwayo alikhishiwe ekuhlanganisweni ngenxa yemisebenzi yalo engafani naleyo yamanye amabhizinisi ngaphakathi kwebhizinisi lezomnotho, ngokwesibonelo, ukuhlanganiswa kwama-GBE kanye namabhizinisi emkhakheni wesabelomali. Ulwazi olufunekayo lutholakala ngokuhlanganisa amabhizinisi anjalo alawulwayo kanye nokudalula olunye ulwazi olwengeziwe ngemisebenzi eyahlukahlukeneyo yamabhizinisi alawulwayo.

Ukulinganisa imali engenayo

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

- .16 Ukuthi ibhizinisi lilawula elinye ibhizinisi ngenjongo yokubikwa kwezimali kuyindaba yokwahlulelwa ngokusekelwe ekuchazweni kokulawula kula maZinga kanye nezimo zesimo ngasinye. Lokhu kusho ukuthi, kumelwe kucatshangelwe isimo sobuhlobo phakathi kwamabhizinisi amabili. Ngokukhethekile, izici ezimbili zokuchazwa kokulawulwa kula maZinga kumelwe zicatshangelwe. Lezi isici samandla (amandla okulawula imithetho yezimali neyokusebenza yelinye ibhizinisi) kanye nesici senzuzo (esimelela ikhono lebhizinisi elilawulayo lokuzuza emisebenzini yelinye ibhizinisi).
- .17 Ngokwenjongo yokuthola ukulawula, ibhizinisi elilawulayo kudingeka lizuze emisebenzini yelinye ibhizinisi. Ngokwesibonelo, ibhizinisi lingase lizuze emisebenzini yelinye ngokusekelwe ekwabiweni kwezinsalela (njengamasheya) futhi iyavulelekela nasengozini yokulahlekelwa. Kwezinye izimo, ibhizinisi lingase lingatholi inzuzo yezimali kwelinye ibhizinisi, kodwa lingase lizuze ngokukwazi ukuqondisa elinye ibhizinisi ukuba lenze imisebenzi ezofinyelele imigomo yalo. Kungase kwenzeke futhi ngebhizinisi ukuba lizuze kokubili ngezimali nangezinye izindlela ezingezona ezemali emisebenzini yelinye ibhizinisi. Ngokwesibonelo, i-GBE ingase inikeze ibhizinisi elilawulayo isheya bese futhi lilenze likwazi ukufinyelela eminye imigomo yalo yenhlobo.
- .18 Ukusebenzisa incazelo yokulawula, njengoba ichazwe kula maZinga, kungase kuphumelele ekuqashelweni kwamanye amabhizinisi nawo angamabhizinisi alawulwayo, ngaphezu kwalezo eziqashelwayo ngokuhambisana nemithetho esebenzayo.

Ukucaciswa kwenkokhelo

- .19 Ngaphansi koMthethosisekelo, kazwelonke, wesifundazwe kanye nohulumeni wasemakhaya izimele ngokomthethosisekelo. Nokho, kwezinye izimo, ngokwesibonelo, ngokomthetho kazwelonke, ibhizinisi elikomunye umkhakha lingase lingenelele ekuphathweni kwebhizinisi kwesinye isigaba sikahulumeni, uma lelo bhizinisi lingeke likwazi ukufinyelela ukuzibophezela kwabo. Ngokwesibonelo, ibhizinisi emkhakheni kazwelonke kahulumeni ingase ingenelele ekuphathweni kukamasipala uma kuwukuthi lowo masipala ungakwazi ukufinyelela isibopho sawo seshayamthetho noma somthethosisekelo. Phakathi nale nkathi, izimo zingase zibuyekwezwe ukuze kutholakale ukuthi ukungenela kuyahlangabezana yini nezincazelo zokulawula ngenjongo yokuhlanganiswa ngokwemigomo yala maZinga.

Ukuhlinzeka izinkonzo

- .20 *Ngenjongo yokubikwa kwezimali, ukulawula kuvela emandleni ebhizinisi okuphatha imithetho yezimali nokusebenza kwelinye ibhizinisi futhi akudingi ngaso sonke isikhathi ukuba ibhizinisi libe namasheya amaningi noma ezinye izimpahla kwelinye ibhizinisi. Amandla okulawula kumelwe asebenziseke njengamanje. Okusho ukuthi, ibhizinisi kumelwe ukube kakade seliwanikiwe la mandla umthethosisekelo noma ngesinye isivumelwano esisemthethweni. Amandla okulawula asuke engakasebenzi uma kusadingeka kushintshwe umthethosisekelo noma kuxoxiswane ngezivumelwano ukuze asebenze. Lokhu kumelwe kucaciswe eqinisweni lokuthi ukuba khona kwamandla okulawula elinye ibhizinisi akuxhomekile emathubeni noma ukwenzeka kokuba amandla abe khona.*
- .21 Ngokufanayo, ukuba khona kokulawulwa akudingi ukuba ibhizinisi libe nomthwalo wokuphatha (noma ukuhileleka) emisebenzini yansuku zonke yelinye ibhizinisi. Ezimweni eziningi, ibhizinisi libonakalisa amandla alo okulawula elinye ibhizinisi lapho kunokuphulwa kwesivumelwano phakathi kwebhizinisi elilawulwayo kanye nebhizinisi elilawulwayo.
- .22 Ngokwesibonelo, umnyango kahulumeni ungase nobunikazi obuthile ebhizinisini, elisebenza njenge-GBE. Lelo bhizinisi livumelekile ukusebenza ngokuzimele futhi alithembele kuhulumeni ukuba alixhase kodwa lithola imali ngokuboleka okuqinisekiswa uhulumeni. Ibhizinisi alikhokhangama amasheya emnyangweni kahulumeni iminyakana ethile. Umnyango kahulumeni unelungelo lokubeka nokususa iningi lamalungu endikimba ephetha yalelo bhizinisi. Umnyango kahulumeni ubungakaze uwasebenzisa amandla awo okususa amalungu endikimba ephethe futhi ungaba mathintanyawo ukwenza kanjalo ngenxa yobucayi kulabo abafaka amavoti ngenxa yokugxambukela kukahulumeni wangaphambili emisebenzini webhizinisi. Kulesi simo, amandla okulawula ayasebenza kodwa ngaphansi kobuhlobo phakathi kwebhizinisi elilawulwayo nebhizinisi elilawulwayo, asikenzeki isenzakalo esidinga ukuba ibhizinisi elilawulwayo libonise amandla alo ebhizinisini elilawulwayo. Ngenxa yalokho, ukulawula kukhona ngoba amandla okulawula anele nakuba ibhizinisi elilawulwayo lingase likhethe ukungawasebenzisi lawo mandla.

- .23 Ibhezini lingase libe nemasheya, ukukhetha kokubiza, izikweletu noma amathuluzi amasheya angase aguquleke abe amasheya avamile, noma amanye amathuluzi angase asebenziseke, ukuze anikeze ibhezini amandla okuvota noma anciphise amandla okuvota uma kuziwa emthethweni nasekusebenzeni kwezimali kwebhezini (okungase kube amalungelo okuvutga). Ukuba khona nemiphumela yamalungelo okuvota okungawelinye ibhezini asebenzayo noma angase aguquleke, ayacatshangelwa lapho kuhlaziywa amandla okuphatha ezimali noma ukusebenza elinye ibhezini. Okungase kube ilungelo lokuvota akukwazi ukusebenziseka, ngokwesibonelo lapho kungaguquliwe kuze kube usuku olungaphambili noma kuze kwenzeke isenzakalo esithile.
- .24 Ekunqumeni ukuthi amalungelo okuvota angaba nomthelela ekulawuleni, ibhezini lihlola wonke amaqiniso nezimo (kuhlanganise nemigomo yokusebenzisa amalungelo okuvota kanye noma iziphi izibopho zesivumelwano, kungaba ukuthi zicatshangelwa ngokuzimela noma ndawonye) ezithinta okungase kube amalungelo okuvota, ngaphandle kokuzimisela kwabaphathi nokuba khona kwezezimali zokukwenza noma ukuguqula.
- .25 Ukuba khona kwamandla okwenza umthetho azimele kukodwa, akwenzi ibhezini lingalawulwa elinye ibhezini. Ngokwesibonelo, i-Statistics South Africa inelungelo elingokomthetho lokuzimela geqe kuhulumeni. Kusho ukuthi, i-Statistics South Africa inamandla okuthola ulwazi bese ibika ngalokho ekutholile ngaphandle kokwazisa uhulumeni noma omunye umzimba. Ukuba khona kokulawula akudingi ukuba ibhezini libhekelele ukuhamba komsebenzi wosuku nosuku welinye ibhezini noma ngendlela yokuthi imisebenzi yobuchwepheshe eyenziwa ibhezini.
- .26 Amandla ebhezini elithile okulawula ukweziwa kwezinqumo uma kuziwa kwezezimali noma ekusebenzeni kwelinye ibhezini akwanele kukodwa, ukuqikelela ukuba khona kokulawula njengoba kuchaziwe kula maZinga. Ibhezini elilawulayo kumelwe likwazi ukuqondisa ukwenziwa kwezinqumo ukuze likwazi ukuzuza emisebenzini yalo, ngokwesibonelo, kokwenza leli elinye ibhezini libe ingxenywe yebhezini lezomnotho futhi lifinyelele imigomo yalo. Lokho kuyoba nomphumela wokuthi kukhishwe ezincazelweni “zebhezini elilawulayo” kanye “nebhezini elilawulwayo” ebuhlotsheni engadluleli ngale, ngokwesibonelo, komuntu oncibikalisa ibhezini nebhezini elincibilikiswayo, futhi ngokuvamile kukhipha ubuhlobo bombolekisi nomboleki. Ngokufanayo, isithenjwa esibohlobo baso nethemba kungadluleli ngale kwemithwalo yesithenjwa ngeke kubhekwe njengokulawula ithemba uma kucatshangelwa la maZinga.**
- .27 Uhulumeni nezinhlangano zawo zinamandla okulawula ukuziphatha kwezinhlangano eziningi besebenzisa amandla azo okuphatha nokwenza imithetho. Amandla okwenza imithetho nokuthenga awasho ukuthi unelungelo lokulawula ngenjongo yokwenza ukubikwa kwezimali. Ukuze kuqikelelwe ukuthi izitatimende zezimali zamabhezini zihlanganisa izinto ezizilawulayo nezingazuza kuzo, incazelo yokulawula ngokwenjongo yala maZinga ayidluleli kulokhu.

- .28 Amandla eshayamthetho yokwenza uhlaka ngaphansi kwamabhizinisi ohlaka okuthi ngalo amabhizinisi asebenze kulo abeke futhi nemigomo nokugwetshwa emisebenzini yalo. Amandla anjalo awasho ukulawula kwebhizinisi kwezimpahla ezikhishwe yila mabhizinisi. Ngokwesibonelo, igunya elilawula ukugcoliswa kwendalo lingase libe namandla okuvala imisebenze yamabhizinisi angahambisani nemithetho yemvelo. Nokho, leli gunya alisho ukuthi liyalawula ngoba igunya elilawula ukungcoliswa kwendalo linamandla kuphela okuqapha.

Ukuthengiswa kwezimpahla

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

Izimo zokuphatha

- (a) ***Ibhizinisi, ngokuqondile noma ngokungaqondile lilawula amabhizinisi, ngobunikazi bamavoti amaningi kwelinye ibhizinisi.***
 - (b) ***Ibhizinisi linamandla, kungaba anikeziwe noma asetshenziswayo emthethweni okhona, okubeka noma ukususa amalungu amaningi ebhodi labaqondisi noma elinye ibhodi elilinganayo lokuphatha kulelo bhizinisi ngalelo bhodi noma umzimba.***
 - (c) ***Ibhizinisi linamandla okukhipha, noma ukulawula ukukhishwa kwamavoti amaningi angase abe khona emhlanganweni ovamile welinye ibhizinisi.***
 - (d) ***Ibhizinisi linamandla okukhipha amavoti amaninigi emhlanganweni webhodi labaqondisi noma elinye ibhodi labaphathi, nokulawulwa kwebhizinisi yilelo bhodi noma umzimba.***
- .30 Ibhizinisi lingase lenziwe ukuze lifeze umgomo olinganiselwe kodwa ocaciswe kahle (ngokwesibonelo, ukuze kube nokuqashisana, ucwaningo nemisebenzi yokuthuthukisa, noma ukuqiniswa kwezimpahla zezimali). Ibhizinisi lenjongo ekhethekile kanjalo lingase libe i-corporation, i-trust, umfelandawonye noma elinye ibhizinisi elingeyona i-corporation. Ngokuvamile amabhizinisi enjongo ekhethekile enziwa ngamalungiselelo omthetho abeka izilinganiso eziqinile futhi ngezinye izikhathi ezihlala njalo emandleni okwenza izinqumo zebhodi eliphethe, izethenjwa noma abaphathi phezu kwemisebenzi yebhizinisi yenjongo ekhethile. Kaningi, la malungiselelo aqondisa ukuthi imithetho elawulayo imisebenzi eqhubekayo yalawo mabhizinisi enjongo ekhethekile awakwazi ukulungiswa, ngaphandle kokuba kwenziwe umsunguli noma umxhasi.
- .31 Izinkomba zokuzuza**
- (a) Ibhizinisi linobunikazi obuqondile noma obungaqondile empahleni eyinsalela yelinye ibhizinisi kanye nelungelo eliqhubekayo lokukwenza lokhu.
 - (b) Ibhizinisi linelungelo lokufinyelela izinga elikhulu lezimpahla eziyinsalela

zebhizinisi uma kungase kube nokucibikaliswa noma ukwabiwa okungafana nokuncibikaliswa.

- (c) Ibhizinisi liyakwazi ukuqondisa elinye ibhizinisi ukuba libambisana nalo ekufinyeleleni imigomo yalo.
- (d) Ibhizinisi livulelekele ezikweletini eziyinsalela zelinye ibhizinisi
- (e) Ibhizinisi lingakwazi ukuthola nganoma isiphi isikhathi izimpahla zebhizinisi, liyakwazi ukuqondisa ukusetshenziswa kwalezo zimpahla noma linomthwalo oqhubekayo wezikweleti ezikhona.

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

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

Inzalo, amaroyalithi, amasheya kanye nokunye ukwabiwa okufanayo

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

.35 Uma kuziwa endabeni yebhizinisi lenjongo ekhethekile, ukulawula kungase kuphakame lapho kunqunywa kusengaphambili ukuthi iyini imisebenzi yebhezini lenjongo ekhethekile (ukusebenza nge-“autopilot”) noma ngenye indlela. Isigaba .35 sibonisa izimo lapho ukulawulwa kungase kube umphumela ngisho nalapho ibhizinisi linobunikazi obuyingxenye noma ngaphansi kwamandla okuvota kwelinye ibhizinisi. Ngokufanayo, ukulawula kungaba khona ngisho nalapho ibhizinisi linobunikazi obuncane noma bungekho nhlobo ezimpahleni zebhizinisi lenjongo ekhethekile.

Ukusetshenziswa komqondo wokulawula kudinga, esikhathini ngasinye, ukwahlulela komongo wawo wonke amaqiniso asebenzayo.

- .36 Ekulungiseleleni izitatimende ezihlanganisiwe, ibhizinisi lihlanganisa izitatimende zemali zebhizinisi elilawulayo kanye nelamabhizinisi alawulwayo ngolayini ngolayini ngokufaka ndawonye izinto ezifana nezimpahla, izikweletu, insalela yezimpahla, imali engenayo nezindleko. Ukuze izitatimende zemali zethule ulwazi lwezezimali njengamanje zebhizinisi lezomnotho njengebhizinisi elilodwa, nazi izinyathelo okumelwe zithathwe.
- .37 Lapho amalungelo okuvota ekhona, isabelo sensada nokushoda nezinguquko ekwabiweni kwezimpahla eziyinsalela okulethwa ebhizinisini elilawulayo kanye nenzalo encane kunqunywa ngesisekelo sobunikazi obukhona benzalo futhi azibonisi ukusetshenziswa noma ukuguqulwa kwamalungelo okuvota okungase kube khona.
- .38 Amabhalansi nezinkokhelo phakathi kwamabhizinisi asebhizinisi lezomnotho, kuhlangukisa nemali engena ivela ekuthengisweni, nasekuthuthweni nasemalini engena ngenxa yokwabiwa noma kwesabelozimali, izindleko namasheya, konke kuyasuswa ngokuphelele. Insada nokushoda okuba umphumela wezinkokhelo ezingaphakathi kwebhizinisi lezomnotho eziqashelwa njezimpahla, njengesitokwe nezimpahla ezingayi ndawo, ziyasuswa ngokuphelele. Ukushoda ngaphakathi kwebhizinisi lezomnotho kungase kubonise ukungapheleli okudinga ukuqashelwa ezitatimendeni zezimali ezihlanganisiwe. I-International Accounting Standard Yentela Yomholo isebenzisa umehluko wesikhashana ovela ekususweni kwensada nokushoda okuba umphumela wezinkokhelo ngaphakathi kwebhizinisi lezomnotho.

Ukudalula

- .39 ***Izitatimende zezimali zebhizinisi elilawulayo nawamabhizinisi alawulwayo asetshenziswa ekulungiseleleni kwezitatimende zemali ezihlanganisiwe ziyolungiselelwa ngosuku lokubika olufanayo. Lapho izinsuku zokubika zibhizinisi elilawulayo nezebhizinisi elilawulwayo zingafani, ibhizinisi elilawulwayo lilungiselela, ngokwenjongo yokuhlangukiswa, ezinye izitatimende zezimali zosuku olufanayo nolwebhizinisi elawulayo ngaphandle kwalapho lokhu kungenakwenzeka khona.***
- .40 Imali engenayo nezindleko zebhizinisi elilawulwayo ziyahlanganiswa ezitatimendeni zemali ezihlanganisiwe kusukela ngosuku lokutholakala njengoba kuchaziwe emaZingeni e-GRAP eKuhlangukiseni Kwamabhizinisi. Imali engenayo nezindleko zebhizinisi elilawulwayo ziyahlanganiswa ezitatimendeni zemali ezihlanganisiwe kuze kube usuku ibhizinisi elilawulwayo liyeka ukulawula lelo bhizinisi. Umehluko phakathi kwenzuzo yokuchithwa kwebhizinisi elilawulwayo kanye nemali ethwalwayo kusukela ngosuku lokuchithwa, kuhlangukisa nemali enqwabelene yanoma ikuphi ukushintshisana okuhlobene nebhizinisi elilawulwayo kuqashelwa njengezimpahla eziyinsalela ngokuvumelana namaZinga e-GRAP eMiphumela Yokushintsha Kwesilinganiso Sokushintshisana Semali Yamanye Amazwe, iyaqashelwa ezitatimendeni semali

esihlanganisiwe njengensada noma ukushoda ekuchithweni kwebhizinisi elilawulwayo.

Amalungiselelo oshintsho

Ukwamukelwa kokuqala kwamaZinga e-GRAP

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

Ukulungiswa kwamaZinga e-GRAP

- .42 Isigaba 11 kanye nesigaba 13 zilungiswe ngokuvumelana 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

- .43 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 amazing e-GRAP

- .44 Ibhizinisi lizoqala ukusebenzisa la maZinga e-GRAP ezitatimendeni zezimali zonyaka kuhlanganiswa inkathi eqala noma ngemva kuka-1 April 2013. Kuyakhuthazwa ukushesha ukuwasebenzisa. Uma ibhizinisi liqala ukusebenzisa leli Zinga enkathini engaphambi kuka-1 April 2013, izoludalula lelo qiniso.*

Ukuhoxiswa kwamaZinga e-GRAP Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana (2006)

- .45 Lama Zinga athatha isikhundla samaZinga e-GRAP Imiphumela Yezinguquko Esilinganiseni Sokushintshisana Semali Yamanye Amazwe eyakhishwa ngo-2006.*

Isithasiselo

Ukuthi imisebenzi yenkampani yakwelinye izwe yenziwa njengokunwetshwa kwebhizinisi 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 laphesheya 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.

Ukuhamba kwemali kwemisebenzi yakwelinye izwe kwanele ukuze kukhokhelwe izikweleti ezikhona nezilindelwe ngaphandle kokuba ibhizinisi elibikayo kulindeleke ukuba lenze imali itholakale:

- (a) ukuthengiswa kwezimpahla noma okunye kumuntu wesithathu;*
- (b) ukuthengiswa kwezimpahla noma okunye komunye umuntu; kanye*
- (c) ukusetshenziswa kwabanye inzalo ezongenisa enye inzalo, kuye ngokwamaroyalithi, amasheya kanye nokunye ukwabiwa.*

Ukusebenzisa le ndlela yokuhlonza kungase kuthonywe yilezi zinto ezilandelayo:

- (a) ukuthi ukuhamba kwemali okuvela emisebenzini yemsebenzi yakwelinye izwe ikuthinta ngokuqondile ukuhamba kwemali kwebhizinisi elibikayo futhi itholakala kalula ukuze ifakwe; kanye*
- (b) izinkomba ezingenhla zihlangene futhi uhlobo lwemali esebenzayo lungacacile, abaphathi basebenzisa ukwahlulula ukunquma uhlobo lwemali olusebenzayo oluzoyimelela ngokwethembeka kakhulu imiphumela yezomnotho wezinkokhelo, izenzakalo nezimo.*

Ukuhlinzeka izinkonzo

A1. Ukuthutha isikole

Isici esibalulekile sezinto zemali ilungelo lokuthola (noma isibopho sokuletha) amayunithi aqondile noma aziwayo ezimali.

A2. Ukuphathwa kwemigwaqo ekhokhelwayo

Izibonelo zihlanganisa: ukukhokhela kwama-grant okweseka izingane nezinzuzo zabasebenzi ezizokhokhwa ngemali

A3. Ukuphathwa kwamabhilidi, izimpahla nezinye izinkonzo

Ngakolunye uhlangothi, isici esibalulekile sezinto ezingeyona imali ukungabi khona kwelungelo lokwamukela (noma isibopho sokuthumela) inani eliqondile lamayunithi.

A4. Inhlolovo yesayensi nezobuchwepheshe

Ekulungiseleleni izitatimende zezimali, ibhizinisi ngalinye – kungaba ukuthi lizimele, ibhizinisi elinemisebenzi kwelinye izwe (njengebhizinisi elilawulayo) noma umsebenzi wakwelinye izwe (njengebhizinisi elilawuliwe noma igatsha).

A5. Izindleko zokufaka

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.

A6. Izindleko zenkonzo ezihlanganisa inani lemapahla

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 ehluke emalini eyethulwayo achazwa ngokuvumelana nezigaba.

A7. Ikhomishini wenhlangano yomshwalense

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.

A8. Izindleko zezinkonzo zezimali

Nakuba lezi zinguquko zingekhona ukuhamba kwemali, umphumela wesilinganiso sokushintshisana 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.

(a) *Izindleko eziyingxenye ebalulekile yethuluzi lokusebenza lezimali*

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

- (i) *Umehluko ekushintshanisweni okuvela ekukhokhweni kwezinto zemali noma ekuchazeni izinto zemali ngokulinganisela okungafani nokwenziwa ngasekuqaleni kwenkathi noma ezitatimendeni zemali zangaphambili izobhekwa njengokwengeziwe noma okusalele phakathi nenkathi okuvela ngayo, ngaphandle kwanjengalapho kuchazwe khona esigabeni.*

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 eziyinsalela. Lapho impahla enjalo ikalwa kusetshenziswa imali yakwelinye izwe, isigaba .24(c) sala maZinga siding ukuba inani elisha lichazwe kusetshenziswa isilinganiso sangosuku inani elinqunywa ngalo, okuphumela emehlukweni oqashelwa ezimpahleni.

- (ii) *Izindleko zokuzibophezela zebhizinisi ukuze kutholakale imalimboleko*

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).

- (iii) *Izindleko zokuqala lapho kukhishwa izikweletu zezimali ezikalwa ngemali eqinile*

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 kusetshenziswa isilinganiso sokugcina, bese kuthi izinto ezingezona ezemali ezichazwa ngokomlando zichazwe kusetshenziswa izinga lesilinganiso sokushintshisana sosuku lwenkokhelo kuphumele kulokho kuqashelwa.

(b) *Izindleko ezitholakala ngezinkonzo ezenziwe*

(i) *Izindleko zokukhokhela imalimboleko*

Ngenxa yalokho, lapho imali esebenzayo isinqunyiwe, ingashintshwa kuphela.

(ii) *Uma lezo zinkokhelo, izenzakalo nezimo zishintshile*

Ngokwesibonelo, ushintsho ohlotshweni lwemali ethinta ngokuyinhloko amanani okuthengisa noma ukulethwa kwezimpahla nezinkonzo kungase kuholele ekushintshweni kwemali esebenzayo yebhizinisi.

(iii) *Izindleko zokuphatha utshalo-zimali*

Umpfumela 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 umpfumela 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.

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 linezinhlango ezihlukahlukene ezisebenzisa imali esebenzayo engafani, ukusebenza kwezimali nesimo sezimali zebhizinisi ngalinye zibekwa ngohlobo lwemali olufanayo ukuze kuzokwazi ukuthulwa izitatimende zemali ezihlalane.

(c) *Izindleko eziba khona uma kuthengiswa into ebalulekile*

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

A9. Izindleko zokwamukelwa

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

A10. Izindleko zokufunda

Umehluko wokushintshisana okubhekiselwe kuyo esigabeni yilokhu.

A11. Izindleko zokuqalisa, ukungena nokuba ilungu

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 ubunikazi abuphelele, umehluko wokushintshisana onqwabelene ovela ekuchazweni noma enzalweni encane, futhi okubhekwa njengengxenywe yenzalo encane ezitatimendeni eziyinhlanganisela.

A12. Izindleko ezivela ekusunguleni uhlelo lwakho

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.

A13. Izinkokhelo zenkonzo

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 ubunikazi abuphelele, umehluko wokushintshisana onqwabelene ovela ekuchazweni noma enzalweni encane, futhi okubhekwa njengengxenywe yenzalo encane ezitatimendeni eziyinhlanganisela.

Umehluko wokushintshisana okubhekiselwe kuyo esigabeni 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 eziyinsalela kusetshenziswa isilinganiso sokuvala esihlukile esilinganisweni sokuvala sangaphambili.

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

Ukuthengiswa kwezimpahla

A14. Ukuthengiswa okubizwa ngokuthi “Bill and hold”, lapho ukudiliva izinto kuthatha isikhashana ngenxa yesicelo somthengi kodwa umthengisi uyakwamukela

Imali engenayo iyaqashelwa lapho umthengisi amukela itayitela, uma kuwukuthi:

- (a) Maningi amathuba okuthi lokhu kwenzeke;
- (b) Leyo mpahla isesandleni, iyaziwa futhi ikulungele ukuthi ingahanjiswa lapho isithengisiwe;
- (c) Umthengi uvuma ngokuqondile ukuthi uyena othe akuthathe isikhathi esijana; futhi
- (d) Kuzokhokhwa ngendlela evamile.

Imali engenayo ayiqashelwa uma kuwukuthi nje kunesifiso noma umbuzo ngempahla uma sekuyisikhathi sokudiliva.

A15. Izimpahla ezihanjisiwe ngaphansi kwemibandela

- (a) *Ukufaka nokuhlola*

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

- (i) Inqubo yokufaka ilula ngokwesidalo, noma
- (ii) Ukuhlola kwenziwa kuphela, ngenjongo yesinqumo sokungcina nokunquma amanani.

- (b) *Lapho kugunyazwa umthengi inani axoxisane ngalo nesikhathi esilinganiselwe sokuyibuyisa*

Uma kungaqinisekiswa ukuthi impahla ingase ibuyiswe yini, imali engenayo iqashelwa umthengi noma izimpahla sezihanjisiwe futhi inkathi yokuthi ungase unqabe sesidlulile.

- (c) *Ukuthengiswa kwenye indawo ngaphansi kwezimo lapho otholayo (umthengi) evuma ukuthengisa izimpahla kulowo ozilethile (umthengisi)*

Imali engenayo iyaqashelwa umuntu oyilethile kumuntu wesithathu.

- (d) *Imali lapho izimpahla zifika*

Imali engenayo iyaqashelwa lapho kulethwa izimpahla futhi imali itholakale ngaleso sikhathi umthengisi.

A16. Ukuthengiswa izinto ngaphansi kwesibambiso lapho ezilethwa lapho othengayo eseqedile ukukhokha okokugcina kulolo chungechunge

Emabhizinisini akhokha intela, iziqondiso nokusingathwa kwemiphumela yentela ezinzuzweni nasekulahlekelweni okuthile kwezinkokhelo zamanye amazwe

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nomehluko woshintshiswano ovela ekuchazeni ukusebenza kwezimali nesimo sezimali kwebhizinisi (kuhlanganise nomsebenzi wakwelinye izwe) kube olunye uhlobo lwemali kuyatholakala.

A17. Ama-oda lapho ukuwakhokhela (noma ukukhokha ingxenye) kutholwa kusengaphambili nakuba lezo zimpahla kungenzeka sisengaphakathi kwenu, ngokwesibonelo kusamele leyo mpahla yenziwe noma iyiswe kumuntu wesithathu

Imali engenayo iyaqashelwa lapho izimpahla zilethwa.

A18. Izivumelwano zokuthengisa noma ukuthengiswa (noma inkokhelo yokushintshisana) ngaphansi kwezimo lapho umthengisi evuma ukuthenga impahla efanayo ngesikhathi esilandelayo, noma lapho umthengisi engakwazi ukukhetha ukwenza okufanayo

Ngokwesibonelo, lingase ligqulele 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.

A19. Ukuthengisela abantu abaphakathi nendawo, abafana nabasakazi, abathengisi, nabanye abathengisela abanye abantu

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

A20. Ukubhalisela izincwadi noma ezinye izinto ezifana nalezo

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.

A21. Ukuthengiswa ngokwezigaba, lapho kumelwe kucatshangelwe ukukhokhelwa kancane kancane

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

A22. Izindleko zokuqalisa

Imisebenzi yenkampani yakwelinye izwe yenziwa njengokunwetshwa

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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 laphesheya 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.

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

Isici esibalulekile sezinto zemali ilungelo lokuthola (noma isibopho sokuletha) amayunithi aqondile noma aziwayo ezimali. Izibonelo zihlanganisa: ukukhokhela kwama-grant okweseka 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 ngezimpahla ezingeyona imali.

A23. Ukuhlukaniswa nokuhlanganiswa kwezivumelwano zesikhathi

Lezi zici zisebenza ngendlela ehlukile kwenye nenye

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

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

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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.

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.

Lezi zici zisebenza ngendlela ehlukile kwenye nenye

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 neke kufaneleke..

Inzalo, amaroyalithi, amasheya kanye nokunye ukwabiwa okufanayo

A24. Izindleko zamalayisense namaroyalithi

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 sokushintshisana 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.

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.

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 kulahlekelwa noma ukuzuza izoqashelwa.

Ukuqashelwa nokukalisa

A25. Ukunquma ukuthi ibhizinisi lisebenza njengomnikazi noma umuntu oqashiwe

Isigaba .13 sithi 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.

Umehluko wokushintshisana ovela ezintweni zemali eziyingxenywe 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:

- (a) Lapho into yemali iyingxenywe yotshalo-zimali lwebhizinisi emsebenzini wakwelinye izwe futhi kusetshenziswa imali esebenzayo ekubikeni, umehluko wokushintshisana uba khona ezitatimendeni zomsebenzi wakwelinye izwe ngokuvumelana nesigaba;
- (b) Uma into enjalo ibalwe kusetshenziswa imali esebenzayo yakwelinye izwe, kuvela umehluko ezitatimendeni zemali zebhizinisi ngokuvumelana nesigaba;
- (c) Uma into enjalo ibalwe ngemali kodwa engoyona imali esebenzayo yebhizinisi elibikayo noma yomsebenzi wakwelinye izwe, kuvela umehluko ezitatimendeni zemali zebhizinisi ngokuvumelana nesigaba; kanye
- (d) Umehluko onjalo ekushintshashintsheni kuchazwa kabusha engxenyeni eyehlukile yezimpahla ezitatimendeni zezimali ezihlanganisa umsebenzi wakwelinye.

GRAP 9

Lokhu kuveza amanani afanayo emalini esebenzayo njengoba bekuzoba njalo ukube izimali zibhalwae ekuqaleni ngemali esebenzayo yalapho. Ngokwesibonelo, izinto zemali zichazwa njengemali esebenzayo kusethsensiswa isilinganiso sokugcina, bese kuthi izinto ezingezona ezemali ezichazwa ngokomlando zichazwe kusetshenziswa izinga lesilinganiso sokushintshisana sosuku lwenkokhelo kuphumele kulokho kuqashelwa.

Isibonelo: Ngenxa yalokho, lapho imali X esebenzayo isinqunyiwe, ingashintshwa kuphela uma lezo zinkokhelo, izenzakalo nezimo zishintshile. Ngokwesibonelo, ushintsho Y ohlotshweni lwemali ethinta ngokuyinhloko amanani okuthengisa noma ukulethwa:

1. Umphumela wokushintsha Y imali esebenzayo ilandiswa ngokuhamba kwesikhathi. Ngamanye amazwi, ibhizinisi lichaza zonke izimpahla ngohlobo lwemali entsha lisebenzisa X isilinganiso sokushintshisana sangosuku X okwengenzeke ngalo ushintsho. Amanani achaziwe abe umphumela wezinto ezingeyona imali zibhekwa njengo Y zomlando.
2. Umasipala wasemakhaya X kumelwe uthwale okunye ukulahleka:
 - Uma imali eyethulwayo ihluka emalini esebenzayo yebhizinisi, ichaza ukusebenza kwezimali nesimo sezimali ngohlobo lwemali lokwethulwa. Ngokwesibonelo, Y lapho ibhizinisi lezimali linezinhlango ezihlukahlukene ezisebenzisa imali esebenzayo engafani, ukusebenza kwezimali nesimo sezimali zebhizinisi ngalinye zibekwa ngohlobo lwemali olufanayo ukuze kuzokwazi ukuthulwa izitatimende zemali ezihlangene.
 - Imali ekweletwayo engakwazi ukulandwa ngenxa yezimpikiswano noma ukukhokhiswa okunganembile.

Ngokomthethosisekelo, umasipala Y yiwo okusamelwe uqhubeke unikeze izakhamuzi amanzi.

Ukuhlaziya

Ngamanye amazwi, ibhizinisi lichaza zonke izimpahla ngohlobo lwemali entsha lisebenzisa X isilinganiso sokushintshisana sangosuku X okwengenzeke ngalo ushintsho. Amanani achaziwe abe umphumela wezinto ezingeyona imali zibhekwa njengo Y zomlando:

- Uma imali eyethulwayo ihluka emalini esebenzayo yebhizinisi, ichaza ukusebenza kwezimali nesimo sezimali ngohlobo lwemali lokwethulwa. Ngokwesibonelo, Y lapho ibhizinisi lezimali linezinhlango ezihlukahlukene ezisebenzisa imali esebenzayo engafani, ukusebenza kwezimali nesimo sezimali zebhizinisi ngalinye zibekwa ngohlobo lwemali olufanayo ukuze kuzokwazi ukuthulwa izitatimende zemali ezihlangene.
- Imali ekweletwayo engakwazi ukulandwa ngenxa yezimpikiswano noma ukukhokhiswa okunganembile.

Isibonelo: Ibhizinisi 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.

GRAP 9

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. This is because the monetary item represents a commitment to convert one currency. Ngenxa yalokho, izitatimende ezihlanganisiwe zezimali, umehluko woshintshisana uyaqhubeka uqashelwe ngaphezu kokwengeziwe noma okushodayo, noma ukuba kuvele izimo ezichazwe esigabeni.

Isibonelo: 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.

Ukuqhathanisa i-International Public Sector Accounting Standard Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana (July 2001)

AmaZinga e-GRAP Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana (GRAP 9) ngokuyinhloko uthathelwe ku-IPSAS Yemali Engenayo Evela Ezinkokhelweni Zokushintshisana (IPSAS 9). Umehluko oyinhloko phakathi kwamazinga e-GRAP Yemali Engenayo Ezinkokhelweni Zokushintshisana kanye ne-IPSAS 9 yilezi:

- La maZinga aye ahlanganisa nezinguquko ezenziwe kuyi-International Accounting Standard yamaZinga (Yabuyekwezwa ngo-March 2004, April 2008 kanye no-April 2009) ngaphansi kokuthuthukiswa komsebenzi owenziwa i-International Accounting Standards Board (IASB).
- Isithasiselo sala maZinga siqukethe ezinye izibonelo njengoba zamukelwe e-United Kingdom Standard uma kuziwa *'Ukubika Izinto Ezinkokhelweni: Ukuqaphela Imali Engenayo'* (November 2003) okulungiselela iziqondiso lapho kumelwe kuqashelwe imali engenayo nezimali zokuqala kanye nasekwethulweni kwezimali ezingenayo njengoba kuyisisebenzi esiyinhloko.
- La maZinga awaqukethe ukuqashelwe kwemali engenayo kusukela ngezindleko zebhizinisi, njengoba lezi zinkokhelo, njengoba lezi zinkokhelo ngokuvamile aziveli emkhakheni womphakathi eNingizimu Afrika. Isibonelo esihlobene nokuqasha indlu kuye kwasuswa ukuze kugwenywe ukudideka lapho kusetshenziswa amaZinga e-GRAP Okuqashisa.
- I-IPSAS Yemali Engenayo Ezinkokhelweni Zokushintshisana kuchaza izinsalela zazo zonke ngemva kokugudluza izinto eziyizikweletu "izinsalela/amasheya" kuyilapho la maZinga abhekisela "ezinsaleleni" kuphela.
- Lesi sithasiselo sala maZinga sihlanganisa ezinye iziqondiso zezinkonzo zokubalwa kwezimali njengoba kwamukelwa kumaZinga e-GAMAP Yemali Engenayo, kuyilapho ezinye izibonelo ziye zasuswa kulesi sithasiselo.
- Izinkokhelo zokuguquka kula maZinga e-GRAP asetshenziswa ngokuhlukile ne-IPSAS 9.