



ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP

LEZAKHIWO, AMATHULUZI NEMISHINI

(GRAP 17)



GRAP 17

Amagama Okubonga

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali le-GRAP lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) eyakhishwa yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB). I-International Federation of Accountants (i-IFAC) yasungulwa ngo-1977 yajutshwa ukuthi isungule futhi ithuthukise lo mkhakha ngezimiso zokwenza umsebenzi ezivunyelanisiwe. I-IPSASB ikhiphe indikimba enqala yama-IPSAS, azosetshenziswa ukukhiqiza Amazinga e-GRAP esikhathi esizayo. Izingcaphuno ze-IPSAS zishicilelwa kuleli Zinga le-GRAP ngemvume ye-IPSASB.

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International Federation of Accountants

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Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodliwe.

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Izakhiwo, Amathuluzi Nemishini

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IZAKHIWO, AMATHULUZI NEMISHINI

Leli Zinga ekuqaleni lakhishwa yi-Accounting Standards Board (iBhodi) ngoNovemba ka-2004. Kusukela ngaleso sikhathi, liye lachibiyelwa ngalezi zindlela:

- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhishwa yiBhodi ngoFebhruwari ka-2010.
- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
 - GRAP 21 *Ukukhinyabezeka Kwama-asethi Angenzi Mali*
 - GRAP 23 *Inzuzo Evela Kokwenziwe Okungashintshaniswa (Izintela Nokudluliswa Kwemali)*
 - GRAP 26 *Ukukhinyabezeka Kwama-asethi Aphela Imali*
 - GRAP 103 *Izimpahla Eziyigugu*
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhishwa yiBhodi ngoMashi ka-2012.
- Ukuchibiyelwa okuwumphumela ngemva kokubuyezwa kwe-GRAP 5 *Izindleko Zokuboleka* kanye ne-GRAP 100 *Imisebenzi Enqanyuliwe* ngo-2013.
- Ukuthuthukiswa kwamaZinga e-GRAP, okwakhishwa yiBhodi ngoNovemba ka-2013.
- Izichibiyelo eziwumphumela uma Amazinga alandelayo e-GRAP eqala ukusebenza:
 - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
 - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
 - GRAP 107 *Ukuhlenganiswa Kwamabhizinisi*
- Izichibiyelo ezalandela ngemva kwezichibiyelo zamaZinga e-GRAP *Ezakhiwo Zokulondoloza* kanye *Nezakhiwo, Amathuluzi Nemishini* (2014) ezakhishwa ngomhla ka-26 Meyi 2015.

Ikhophi ephawuliwe yezichibiyelo ezenziwe ku-GRAP 31 njengengxenye yezichibiyelo ezalandela zamaZinga e-GRAP *Ezakhiwo Zokulondoloza kanye Nezakhiwo, Amathuluzi Nemishini* (2014) ziyatholakala kuwebhusayithi.

Isethulo

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP)

I-Accounting Standards Board (Ibhodi) iyadingeka ngokoMthetho Wezokuphatha Izimali Zomphakathi, Umthetho ongunombolo 1 wango-1999, njengokuguqulwa (i-PFMA), ukuze kunqunywe ngokujwayelekile umkhuba wokubalwa kwezimali owaziwa njengamaZinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali(i-GRAP).

IBhodi kufanele linqume i-GRAP yalokhu okulandelayo:

- (a) iminyango (efaka izingxenye zikahulumeni kazwelonke nowesifunda);
- (b) amabhizinisi omphakathi;
- (c) amabhizinisi okuhweba (njengoba echazwa ku-PFMA);
- (d) izinhlanano 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”.

Ibhodi ligunyaze ukusetshenziswa kwama-International Financial Reporting Standard (ama-IFRS) akhishwa yi-International Accounting Standards Board:

- (a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondiwani 12 so-*Kukhethwa Kohlaka Olufanele Lokubika Yizinkampani Zikahulumeni*; kanye
- (b) amabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezimali kufanele zichazwe njengezivumelana namaZinga e-GRAP kuphela uma zihambisana nazo zonke izimfuneko zeZinga le-GRAP ngalinye elithintekayo nanoma yiziphi Izincazelo ZamaZinga e-GRAP ezihlobene nalo.

Noma imiphi imingcele ekusebenziseni amaZinga noma Izincazelo ichazwe ngokucacile kulawo maZinga noma Izincazelo zeZinga le-GRAP.

Izinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* lichazwe ezigabeni .01 kuya ku- .103. Zonke izigaba kuleli Zinga le-GRAP zinegunya elilinganayo. Isimo negunya lezithasiselo kukhulunywa ngako ekuqaleni kwesithasiselo ngasinye. Le Zinga kufanele lifundwe ngokomongo womgomo walo, ngokwesisekelo salo sezinqumo uma kunokwenzeka, i-*Preface to Standards of GRAP*, i-*Preface to the Interpretations of the Standards of GRAP* no-*Hlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

AmaZinga e-GRAP neZincazelo ZamaZinga e-GRAP kufanele aphinde afundwe ngokuqondene nanoma iziphi iziqondiso ezikhishwe yiBhodi ezichaza amalungiselelo oshintsho, kuhlange nanoma imiphi imigoqo ekhishwe uNgqongqoshe Wezimali ngokuphathelene nezinsuku okuqala ukusebenza ngazo iZinga le-GRAP, eshicilelwe ku-Government Gazette.

Kungase kubhekiselwe eZingeni le-GRAP esingakakhishwa ngesikhathi kukhishwa le Zinga. Lokhu kwenzelwa ukuba singabi khona isidingo sokushintsha amaZinga asekhishiwe



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kakade lapho sekukhishwa elinye iZinga kamuva. Isigaba .11 seZinga le-GRAP kuZinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphuthasinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo uma singekho isiqondiso esicacile.

Inhloso

- .01 Inhloso yaleli Zinga ukuchaza indlela yokuphathwa kwezimali zezakhiwo, amathuluzi nemishini ukuze abasebenzisi bezitatimende zezimali baqonde ulwazi olumayelana notshalo-zimali lwebhizinisi ezakhiweni, amathuluzi nemishini yalo kanye nezinguquko kulolo tshalo-zimali. Izindaba eziyinhloko ekuphathweni kwezimali zezakhiwo, amathuluzi nemishini ukuqashelwa kwezimpahla eziyigugu, ukunquma amanani azo okuphathwa kanye nezindleko zokuncipha kwamanani nokulahlekelwa okuthikamezayo okufanele kuqashelwe mayelana nazo.

Izinga elihlanganiswayo

- .02 *Ibhizinisi elilungiselela futhi lethule izitatimende zezimali ngaphansi kwezimali kwesisekelo esiqongelelekayo lizosebenzisa leli Zinga ekuphatheni izimali zezakhiwo, imishini namathuluzi, ngaphandle:*

- (a) *uma kuthathwe indlela ehlukile yokuphathwa kwezimali ngokuvumelana nelinye iZinga le-GRAP;*
- (b) *kwezimpahla zezinto eziphilayo ezihlobene nemisebenzi yezolimo (bheka Izinga Le-GRAP Lezolimo);*
- (c) *izimpahla eziyigugu (bheka Izinga Le-GRAP Lezimpahla Eziyigugu);*
- (d) *ukuqashelwa nokulinganiswa kwezimpahla zokuhlola nokulinganisela (bheka i-International Financial Reporting Standard on Exploration for and Evaluation of Mineral Resources;*
- (e) *amalungelo ezinto ezimbiwa phansi, imithombo yokumbiwa phansi njengowoyela, igesi yemvelo nezisetshenziswa ezifanayo ezingenakuvuselelwa; kanye*
- (f) *nokuqashelwa kwasekuqaleni nokulinganiswa kokuqala kwezakhiwo, imishini namathuluzi atholakala uma kudluliswa izimpahla phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo (bheka Izinga Le-GRAP Lokudluliswa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo) noma ukuhlanganiswa kwamabhizinisi (bheka Izinga Le-GRAP Lokuhlanganiswa Kwamabhizinisi).*

Kodwa-ke, leli Zinga lisebenza ezakhiweni, imishini namathuluzi asetshenziselwa ukusungula noma ukunakekela izimpahla ezichazwe ku-(b) kuya ku-(d).

- .03 Leli Zinga lisebenza ezakhiweni, imishini namathuluzi abandakanya:
- (a) amathuluzi akhethekile ezempi; kanye
 - (b) namafa engqalasizinda.
- .04 Amanye amaZinga e-GRAP anase afune ukuqashelwa kwento ethile eyisakhiwo, imishini namathuluzi ngokusekelwe endleleni ehlukile kuleyo ekuleli Zinga.

Isibonelo, iZinga le-GRAP *Lezokuqashiswa Kwezindawo* lidinga ukuthi ibhizinisi libuyekeze ukuqaphela kwakho impahla yesakhiwo esiqashisiwe, imishini namathuluzi ngesisekelo sezingcuphe nezinzuzo zokudluliselwa kwayo. Kodwa-ke, ezimweni ezinjalo ezinye izici zokuphathwa kwezimali zala magugu, kubandakanye nokuncipha kwamanani azo, kuchazwa kuleli Zinga.

- .05 Ibhizinisi elisebenzisa isiboniselo sezindleko sezakhiwo zotshalo-mali ngokuvumelana neZinga le-GRAP *Lotshalo-mali Lezakhiwo* azosebenzisa isiboniselo sezindleko saleli Zinga.

Izincazelo

- .06 ***Amatemu alandelayo asetshenziswa kuleli Zinga anezincazelo ezikhethekile:***

Inani lokuphatha (ngokwenjongo yaleli Zinga) yinani impahla eqashelwa ngalo ngemva kokudonsa noma yikuphi ukwehla kwamanani okunqwabelene nokulahlekelwa ngenxa yokuthikamezeka okunqwabelene.

Isigaba sezimpahla sisho iqoqo leziphahla zohlobo olufanayo noma umsebenzi ekusebenzeni kwebhizinisi, esiboniswa njengento eyodwa ngenjongo yokudalula izitatimende zezimali.

Izindleko yinani likakheshi noma elilingana nokheshi elikhokhwayo noma inani elifanele lenye impahla elikhishwayo ukuze kutholakala impahla ngesikhathi sokutholwa kwayo noma ukwakhiwa.

Inani elinciphisekayo yinani lezindleko lempahla, noma elinye inani elithatha isikhundla sezindleko, uma kukhishwa inani layo eliyinsalela.

Ukuncipha kwenani ukufakwa ngokohlelo kwenani elinciphisekayo lempahla phakathi nesikhathi sokusebenziseka kwayo.

Inani elikhethekile lebhizinisi yinani lamanje noma lesevisi engaba khona yezinzuzo ezilindelwe yibhizinisi ukuthi zivele ngokusetshenziswa okuqhubekayo kwempahla kanye nokulahlwa kwayo ekupheleni kwesikhathi sokusebenziseka kwayo noma okulindelwe ukuthi linqwabelane uma kukhokhwa isikweletu.

Izakhiwo, imishini namathuluzi ayizinto eziphathekayo:

(a) ezigcinelwe ukusetshenziswa ekukhiqizweni noma ekutholakaleni kwezimpahla noma amasevisi, ukuqashiselwa abanye, noma izinjongo zokuphatha; futhi

(b) okulindeleke ukuthi zisetshenziswe ngaphezu kwesikhathi esidwa sokubika.

Inani eliyinsalela lempahla yinani elilinganiselwayo ibhizinisi elingalithola njengamanje ngokukhipha impahla ethile, ngemva kokudonsa izindleko ezilinganiselwayo zokuyikhipha, uma leyo mpahla ingeyobudala futhi isesimweni esilindelekile ekupheleni kwesikhathi sayo sokusebenziseka.

Isikhathi sokusebenziseka:

(a) yisikhathi okulindeleke ngaso ukuthi impahla itholakalele ukusetshenziswa yibhizinisi, noma

(b) inani lamayunithi akhiqizwayo noma afanayo okulindeleke ukuthi atholwe yibhizinisi ngaleyo mpahla.

Amatemu achazwe kwamanye amaZinga e-GRAP asetshenziswa kuleli Zinga ngencazelo efanayo njengakwamanye Amazinga.

Ukuqashelwa

.07 Izindleko zesakhiwo, imishini namathuluzi zizobhekwa njengefa uma, futhi kuphela uma:

(a) kungenzeka ukuthi izinzuzo zezomnotho zesikhathi esizayo noma isevisi engase inikelwe ehlobene naleyo nto izodlulela ebhizinisini, futhi

(b) izindleko noma inani elifanele lento lingalinganiswa ngendlela enokwethenjelwa.

.08 Izinto ezinjengezingxenye eziyisipele, amathuluzi alinde ukusetshenziswa nemishini yokusevisa aqashelwa ngokuvumelana naleli Zinga uma ehlangabezana nencazelo yesakhiwo, imishini namathuluzi. Ngaphandle kwalokho, izinto ezinjalo zibhekwa njengeqoqo lezimpahla ngokuvumelana neZinga le-GRAP *Lezimpahla Ezigciniwe*.

.09 Leli Zinga alichazi iyunithi yokulinganisa esetshenziselwa ukuqashelwa, okuwukuthi, ukuthi yini ngempela eyakha isakhiwo, imishini namathuluzi. Ngakho, kudingeka ukwahlulela okuhle ekusebenziseni imibandela yokuqashelwa ezimweni ezikhethekile zebhizinisi. Kungase kufaneleke ukufingqa izinto ezingabalulekile ngazinye, njengezincwadi zasemtapweni, izinsinjana zamakhompuyutha nezinto ezincane zemishini, nokusebenzisa imibandela yenani elihlanganisayo.

.10 Ibhizinisi lihlaziya ngaphansi kwesimiso salo sokuqaphela zonke izindleko zezakhiwo, amathuluzi nemishini ngesikhathi ezitholwa ngazo. Lezi zindleko zihlanganisa izindleko ezitholwe ekuqaleni zokuthola noma ukwakha izakhiwo, imishini namathuluzi kanye nezindleko ezitholwe kamuva zokungeza, ukushintsha ingxenye yalezo zinto, noma ukuzisevisa.

.11 Imishini ekhethekile yezempi ngokuvamile zifanelana nencazelo yezakhiwo, imishini namathuluzi futhi kufanele ibhekwe njengempahla ngokuvumelana naleli Zinga.

Amafa engqalasizinda

.12 Izimpahla ezithile ngokuvamile zichazwa ngokuthi “amafa engqalasizinda”. Yize ingekho incazelo eyamukelwa kabanzi yamafa engqalasizinda, lezi zimpahla ngokuvamile zibonakala ngezinye noma zonke izici ezilandelayo:

- (a) ziyingxenye yesistimu noma inethiwekhi;
- (b) zinomsebenzi okhethekile futhi azinazo ezinye izindlela zokusetshenziswa;
- (c) azisuseki; futhi
- (d) zingase zibe nemigoqo mayelana nokukhishwa kwazo.

Yize ubunikazi bezimpahla zengqalasizinda bungalinganiselwe kumabhizinisi asemkhakheni kahulumeni, izimpahla ezinkulu zengqalasizinda ngokuvamile zitholakala emkhakheni kahulumeni. Izimpahla zengqalasizinda zifanele nencazelo yezakhiwo, imishini namathuluzi futhi kufanele zizobalwa ngokuvumelana naleli Zinga. Izibonelo zezimpahla zengqalasizinda zihlanganisa uxhaxha lwemigwaqo, izitamukoko, amapayipi amanzi nezintambo zikagesi namanethiwekhi ezokuxhumana.

Izindleko zasekuqaleni

- .13 Izinto zezakhiwo, imishini namathuluzi zingadingeka ngezizathu zokuphepha noma zokuvikelwa kwemvelo. Ukutholakala kwezakhiwo, amathuluzi nemishini enjalo, yize kungazandisi ngempela izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi anoma yiziphi izakhiwo, amathuluzi nemishini ekhona, kungase kudingeke ukuze ibhizinisi lithole izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi kwezinye izimpahla zalo. Izinto ezinjalo eziyizakhiwo, imishini namathuluzi ziyafaneleka ukuqashelwa njengezimpahla ngoba zisiza ibhizinisi lithole izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi avela ezipahleni ezihlobene ngaphezu kwalokho obekungatholakala ukube lezo zinto bezingatholakalanga. Ngokwesibonelo, imithetho yokuphepha yezomlilo ingase idinge ukuthi isibhedlela sifake amapayipi amasha amanzi okucisha umlilo. Lezi zinto ezithuthukisiwe ziqashelwa njengempahla ngoba, ngaphandle kwazo, ibhizinisi alikwazi ukusebenzisa isibhedlela ngokuvumelana nemithetho. Kodwa-ke, inani eliwumphumela lokuphatha impahla enjalo nezimpahla ezihlobene nayo ziyabuyekiswa ukuthi azikhona yini ukukhinyabezeka ngokuvumelana namaZinga e-GRAP *Okukhinyabezeka Kwezimpahla Eziphehla Imali* noma *Ukukhinyabezeka Kwezimpahla Ezingenzi Mali*, uma kufanele.

Izindleko eziwumphumela

- .14 Ngaphansi kwesimiso sokuqashelwa kwempahla esigabeni .07, ibhizinisi aliqapheli enanini lokuphathwa kwento eyisakhiwo, imishini namathuluzi izindleko zokusevisa leyo nto usuku nosuku. Kunalokho, izindleko ziqashelwa emalini esele noma esilele etholakele. Izindleko zokusevisa usuku nosuku ngokuyinhloko ziyizindleko zomsebenzi nezisetshenziswa, futhi zingahlanganisa nezindleko zezingxenye ezincane. Injongo yalezi zindleko ngokuvamile ichazwa ngokuthi 'ukulungiswa nokunakekelwa' kwento eyisakhiwo, imishini namathuluzi.
- .15 Izingxenye zezinto ezithile eziyizakhiwo, imishini namathuluzi zingase zidinge ukushintshwa njalo ngezikhathi ezithile. Ngokwesibonelo, umgwaqo ungadinga itiyela elisha njalo ngemva kweminyaka embalwa, iziko lingadinga ukulungiswa

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ngemva kwenani elithile lamahora okusebenza, noma ingaphakathi lendiza njengezihlalo nezinto zasekhishini zingadinga ukushintshwa izikhathi ezimbalwa ngesikhathi sokusebenza kwendiza. Izinto zezakhiwo, imishini namathuluzi zingadingeka ukuze kwenziwe izinguquko ezingavamile kakhulu zokushintsha izinto, njengokushintsha izindonga zangaphakathi zesakhiwo, noma ukushintsha okuthile okungenziwa njalo. Ngaphansi kwesimiso sokuqashelwa kwempahla esigabeni .07, ibhizinisi liqaphela enanini lokuphathwa kwento eyisakhiwo, imishini namathuluzi izindleko zokushintsha ingxenye yaleyo nto uma kutholwa izindleko uma imibandela yokuqashelwa kwayo ifinyelelwa. Inani lokuphatha lezo zingxenye ezishintshwayo liyakhishwa ekuqashelweni ngokuvumelana nemibandela yokukhishwa ekuleli Zinga (bheka izigaba .78 kuya ku- .84).

- .16 Umbandela wokuqhubeka uphethe into yesakhiwo, amathuluzi nemishini (isibonelo, indiza) kungaba ukuhlola amaphutha amakhulu njalo kungakhathaliseki ukuthi izingxenye zaleyo nto ziyashintsha noma cha. Uma kwenziwa ukuhlola ngakunye okukhulu, izindleko zoko ziyaqashelwa enanini lokuphathwa kwento eyisakhiwo, imishini namathuluzi njengokuthatha indawo uma imibandela yokuqashelwa kwayo ifinyelelwa. Noma iliphi inani elisele lokuphathwa kwezindleko zokuhlola kwangaphambilini (okungafani nezingxenye ezingokoqobo) liyakhishwa ekuqashelweni. Lokhu kuyenzeka kungakhathaliseki ukuthi izindleko zokuhlola kwangaphambili zafakwa kokwenziwe lapho kwatholakala khona noma kwakhiwa leyo nto. Uma kudingeka, izindleko ezilinganiselayo zokuhlola okufanayo kwesikhathi esizayo zingasetshenziswa njengophawu lokuthi beziyini izindleko zokuhlola kwamanje ngesikhathi kutholwa noma kwakhiwa leyo nto.

Ukulinganiswa ekuqashelweni

- .17 *Into eyisakhiwo, umshini noma ithuluzi ekufanelekayo ukuqashelwa njengempahla izolinganiswa ngokwezindleko zayo.*
- .18 *Uma impahla itholwa ngokungashintshaniswa, izindleko zayo ziyolinganiswa ngenani layo elifanele ngosuku lokutholakala kwayo.*
- .19 Into eyisakhiwo, imishini namathuluzi zingase zitholakale ngaphandle kokushintshaniswa. Ngokwesibonelo, umhlaba unganikelwa kumasipala ngumakhi ngaphandle kwenkokhelo noma ngenkokhelo encane, ukuze umasipala akwazi ukwakha amapaki, imigwaqo nemizila yokuhamba. Impahla ingatholakala futhingaphandle kokushintshanisa ngokusebenzisa igunya lokuthatha indawo. Ngaphansi kwalezi zimo izindleko zaleyo nto yinani layo elifanele ngosuku etholakala ngalo. Ekunqumeni inani elifanele lento eyisakhiwo, amathuluzi nemishini etholakala ngaphandle kokushintshanisa, ibhizinisi lisebenzisa izimiso ezisezigabeni .35 kuya ku- .38.
- .20 Ngezinjongo zaleli Zinga, ukulinganiswa kokuqashelwa kwento eyisakhiwo, ithuluzi nomshini, etholakala ngaphandle kokushintshanisa, ngenani layo elifanele elihambisana nezimfuneko ezisesigabeni .18 akukhona ukulinganiswa futhi.

Izici zezindleko

- .21 Izindleko zezakhiwo, imishini namathuluzi zihlanganisa:
- (a) inani ethengwe ngalo, kubandakanye izinhlawulo zokungenisa impahla nezintela zokuthenga ezingenayo imbuyiselo, ngemva kokudonswa kwezaphulelo nezimbuyiselo zohwebo;
 - (b) noma yiziphi izindleko ezidalwe ukuletha impahla endaweni kanye nesimo esidingekayo ukuze ikwazi ukusebenza ngendlela ehloswe abaphathi; kanye
 - (c) nesilinganiso sokuqala sezindleko zokuqala nokususa leyo nto kanye nokuvuselela indawo egcinwe kuyo, isibopho ibhizinisi elisithwalayo uma into itholwa noma ngenxa yokusebenzisa leyo nto isikhathi esithile ngezinjongo okungezona ezokwakha uhla lwezimpahla ezikhona phakathi naleso sikhathi.
- .22 Izibonelo zezindleko ezithwala ngokuqondile yilezi:
- (a) izindleko zezinzuzo zezisebenzi (ezichazwe yiZinga le-GRAP *Lezinzozo Zezisebenzi*) ezivela ngokuqondile ngokwakhiwa noma ngokutholwa kwento eyisakhiwo, amathuluzi nemishini;
 - (b) izindleko zokulungisa indawo;
 - (c) ukudilivwa ekuqaleni nezindleko zokusingatha umsebenzi;
 - (d) izindleko zokufakwa nokuhlanganiswa;
 - (e) izindleko zokuhlola ukuthi ingabe impahla isebenza ngendlela efanele yini, ngemva kokudonsa izimali zonke zokuthengisa noma yiziphi izinto ezikhiqizwe ngesikhathi kulethwa leyo mpahla kuleyo ndawo kanye nesimo sayo (njengamasampula akhiqizwa lapho kuhlolwa imishini); kanye
 - (f) nezindleko zochwepheshe.
- .23 Ibhizinisi lisebenzisa Izinga le-GRAP *Lohlu Lwezimpahla* ezindlekweni zezibopho zokuqala, ukususa nokuvuselela indawo lapho into ikhona ezitholwa ngesikhathi esithile ngenxa yokusebenzisa leyo mpahla ukukhiqiza izinhlu zezimpahla phakathi naleso sikhathi. Izibopho zezindleko ezitholwe ngokuvumelana neZinga le-GRAP *Lezinhlw Zezimpahla* noma ngokwaleli Zinga ziyaqashelwa futhi zilinganiswe ngokuvumelana neZinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Namafa Angaba Khona*.
- .24 Izibonelo zezindleko ezingezona izindleko zesakhiwo, imishini namathuluzi yilezi:
- (a) izindleko zokuvula isikhungo esisha;
 - (b) izindleko zokwethula umkhiqizo noma isevisi entsha (kuhlanganise izindleko zokukhangisa nezokuphromotha umsebenzi);
 - (c) izindleko zokwenza ibhizinisi endaweni entsha noma nohlobo olusha lwamakhasimende (kuhlanganise izindleko zokuqeqesha izisebenzi); kanye
 - (d) nezindleko zokuphatha nezinye ezivamile zokusebenza.

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- .25 Ukuqaphela izindleko enanini lokuphatha isakhiwo, imishini namathuluzi kuyaphela uma leyo nto isifikile endaweni futhi isesimweni esidingekayo ukuze ikwazi ukusebenza ngendlela ehloswe abaphathi. Ngakho-ke, izindleko ezitholwa uma kusetshenziswa noma kushintsha umsebenzi wempahla azifakiwe ezindlekweni zokuphatha leyo nto. Ngokwesibonelo, izindleko ezilandelayo azifakiwe ezindlekweni zokuphathwa kwesakhiwo, imishini namathuluzi yilezi:
- (a) Izindleko ezitholwe ngesikhathi impahla engasebenza ngendlela ehloswe abaphathi ingakaqali ukusebenza noma ingasebenzi ngokuphelele;
 - (b) ukulahlekelwa komsebenzi kwasekuqaleni, njengalokho okudalwa ngesikhathi sokwanda kwesidingo saleyo mpahla; kanye
 - (c) nezindleko zokuthutha nokuhlela ingxenye noma wonke umsebenzi webhizinisi.
- .26 Eminye imisebenzi ivela ngokuphathelene nokwakha noma ukuthuthukiswa kwesakhiwo, imishini namathuluzi, kodwa hhayi ngempela ukuletha leyo mpahla endaweni nasesimweni esidingekayo ukuze ikwazi ukusebenza ngendlela ehloswe abaphathi. Le misebenzi eseceleni ingase yenzeke ngaphambi noma ngesikhathi sokwakha noma sokuthuthukisa. Ngokwesibonelo, inzuzo ingase itholwe ngokusebenzisa indawo yesakhiwo njengendawo yokupaka izimoto kuze kube yilapho ukwakha kuqala. Ngenxa yokuthi imisebenzi eseceleni ukuletha impahla endaweni nasesimweni esidingekayo ukuze ikwazi ukusebenza ngendlela ehloswe abaphathi, inzuzo nezindleko ezihlobene zomsebenzi oseceleni ziqashelwa emalini eyinsalela noma eyeqile futhi zifakwa ezigabeni zazo zenzuzo nezindleko ngokwahlukana.
- .27 Izindleko zempahla yokuzakhela zinqunywa kusetshenziswa izimiso ezifanayo nezempahla etholiwe. Uma ibhizinisi lithengisa izimpahla ezifanayo ngesikhathi esivamile sebhizinisi, izindleko zempahla ngokuvamile ziyefana nezindleko zokwakha impahla ezothengiswa (bheka Izinga le-GRAP *Lezinhlulelo Zezimpahla*). Ngakho-ke, noma iyiphi imali esele ngaphakathi iyakhishwa ukuze kufikwe kulezo zindleko. Ngokufanayo, izindleko zezinto ezivamile ezimoshiwe, umsebenzi nezinye izisetshenziswa ezitholwe ekuzakheleni impahla ethile azifakwa ezindlekweni zaleyo mpahla. Izinga le-GRAP *Izindleko Zokuboleka* linquma imibandela yokuqaphela inzalo njengengxenye yenani lokuphathwa kwento yokuzakhela eyingxenye yesakhiwo, imishini namathuluzi.

Ukulinganiswa kwezindleko

- .28 Izindleko zempahla yesakhiwo, imishini namathuluzi yinani elilingana nentengo kakheshi ngosuku lokuqashelwa kwempahla. Uma inkokhelo idluliselwa ngahezu kwemibandela evamile yesikweletu, umehluko phakathi kwenani elilingana nokheshi kanye nenkokhelo ephelele liqashelwa njengenzalo phakathi nesikhathi sesikweletu ngaphandle uma leyo nzalo iqashelwa njengenani lokuphathwa kwempahla ngokuvumelana nenqubo evunyelwe ehlukile yeZinga le-GRAP *Izindleko Zokuboleka*.

- .29 Kungase kudingeke impahla eyodwa noma ngaphezulu eyisakhiwo, imishini noma amathuluzi uma kushintshaniswa ngempahla noma izimpahla ezingeyona imali, noma inhlanguanisela yezimpahla eziyimpahli nezingeyona imali. Ingxoxo elandelayo imane ibhekisela ekushintshanisweni kwempahla eyodwa engeyona imali nenye, kodwa futhi isebenza kukho konke ukushintshanisa okuchazwe emushweni owandulele. Izindleko zempahla enjalo eyisakhiwo, imishini namathuluzi zilinganiswa ngenani elifanele uma inani elifanele lempahla eyamukelwayo noma impahla ekhishwayo lingalinganiseka ngendlela eqinisekile. Impahla eyamukelwayo ilinganiswa ngale ndlela ngisho noma ibhizinisi lingeke liyikhiphe ngokushesha ekuqashelweni impahla ekhishwayo. Uma impahla etholwayo ingalinganiswa ngenani elifanele, izindleko zilinganiswa ngenani lokuphathwa kwempahla ekhishwayo.
- .30 Inani elifanele lempahla okungekho zinto emakethe ezingaqhathaniswa nalo lilinganiswa ngokufanele uma (a) ukushintshashintsha kwezinga lenani elifanele kungekukhulu kuleyo mpahla noma (b) amathuba ezilinganiso ezihlukahlukene ngaphakathi nezinga engahlaziywa ngokufanele futhi asetshenziswe ekulinganiseni inani elifanele. Uma ibhizinisi lingakwazi ukunquma ngokufanele inani elifanele lempahla etholwayo noma impahla ekhishwayo, khona-ke kusetshenziswa inani elifanele lempahla ekhishwayo ukulinganisa izindleko zempahla etholwayo ngaphandle uma inani elifanele lempahla etholwayo licace kakhudlwana.
- .31 Izindleko zempahla eyisakhiwo, imishini namathuluzi ephethwe oqashile ngaphansi kwesivumelwano semali zinqunya ngokuvumelana neZinga le-GRAP *Lokuqashisa*.

Ukulinganiswa ngemva kokuqashelwa

- .32 *Ibhizinisi lizokhetha imodeli yezindleko esesigabeni* .33 *noma imodeli yokuhlaziya esesigabeni* .34 *njengenqubomgomo yalo yokuphathwa kwezimali futhi lizosebenza leyo nqubomgomo esigabeni sonke sezakhiwo, imishini namathuluzi.***

Imodeli yezindleko

- .33 *Ngemva kokuqashelwa njengempahla, impahla eyisakhiwo, imishini namathuluzi izophathwa ngezindleko zakho kukhishwe ukuncipha kwenani okunqwabelanayo nanoma ikuphi ukulahlekelwa ngenxa yokukhinyabezeka okunqwabelene.***

Imali yokulinganisa kabusha

- .34 *Ngemva kokuqashelwa njengempahla, into eyisakhiwo, imishini namathuluzi enanani elifanele elingalinganiswa ngokufanele izophathwa ngenani elilinganiswe kabusha, okuyinani layo elifanele ngosuku lokulinganiswa kabusha kukhishwe noma ikuphi ukuncipha kwenani***

okulandelayo noma ukulahlekelwa kokukhinyabezeka okunqwabelene. Ukulinganiswa kabusha kuzokwenziwe njalo ngokwanele ukuqinisekisa ukuthi inani lokuphathwa kwempahla alihlukile kakhulu kulelo ebeliyonqunywa kusetshenziswa inani elifanele ngosuku lokubika. Ukuphathwa kwezimali kokulinganiswa kabusha kuchazwe ezigabeni .44 no-.45.

- .35 Inani elifanele lezimpahla zomhlaba nezakhiwo ngokuvamile linqunywa ngobufakazi bokuhlaziya obusekelwe esimweni sezimakethe. Inani elifanele lezimpahla zamathuluzi nemishini ngokuvamile yinani lazo lemakethe elinqunywa ngokulinganisa. Ezimpahleni eziningi, inani elifanele lizonqunywa kalula ngokubheka amanani acashuniwe emakethe esebenzayo neguquguqukayo. Ngokwesibonelo, ngokuvamile angatholakala amanani amanje ezimakethe omhlaba, izakhiwo ezingezona ezikhethekile, ezimoto nezinhlobo eziningi zamathuluzi nemishini. Ukuhlaziya kwenani lempahla kungenziwa yilungu lochwepheshe bokuhlaziya, onesiqu esifanele neziqashelwayo zomsebenzi, noma omunye uchwepheshe onekhono elifanele elifunekayo lokwenza ukuhlaziya okunjalo ngokuvumelana nezimfuneko zamaZinga e-GRAP athintekayo. Ibhezini lingase liqashe umhlaziyi noma omunye uchwepheshe.
- .36 Kwezinye izimpahla, kungase kube nzima ukuthola inani lazo lasemakethe ngenxa yokungatholakali kokwenziwe ezimakethe ngalezi zimpahla. Amabhezini athile angase abe nesibalo esikhudlwana sezimpahla ezinjalo.
- .37 Uma bungekho ubufakazi obutholakalayo bokunquma inani lemakethe lesakhiwo emakethe esebenzayo neguquguqukayo, inani elifanele lempahla lingaqunywa ngokubheka ezinye izimpahla ezinezici ezifanayo, ezimweni nasendaweni efanayo. Ngokwesibonelo, inani elifanele lomhlaba ongenalutho osugcinwe isikhathi eside futhi kwaba nezinto ezenziwayo ezimbalwa kuwo lingalinganiswa ngokubheka inani lemakethe lomhlaba onezici ezifanayo nokwakheka komhlaba endaweni efanayo lapho kutholakala khona ubufakazi. Ezimweni zezakhiwo ezikhethekile nezinye izinto ezakhiwe abantu, ibhezini lingase lidinge ukulinganisela inani elifanele lisebenzisa indlela yokunciphisa izindleko zokuncipha kwamanani. Ezimweni eziningi, ukunciphisa izindleko zokuncipha kwamanani empahla kungatholwa ngokubheka inani lokuthenga lempahla efanayo enamathuba afanayo esevisi asele emakethe esebenzayo neguquguqukayo. Ezimweni ezithile, izindleko zokukhiqiza zempahla ziyoba yinkomba enhle kakhulu yezindleko zokuyishintsha. Ngokwesibonelo, uma kuba khona ukulahlekelwa, isakhiwo sephalamende singavuselelwa esikhundleni sokuthathelwa isikhundla esinye isakhiwo ngenxa yokubaluleka kwaso empakathini.
- .38 Uma bungekho ubufakazi obusekelwe ezimakethe benani elifanele ngenxa yokukhetheka kwempahla engamathuluzi nemishini, ibhezini kungadingeka lilinganisele inani elifanele lisebenzisa, ngokwesibonelo, izindleko zokukhiqiza noma inani lokushintsha kokwehla kwenani. Izindleko zokuncipha kwamanani empahla engamathuluzi noma eyimishini lingase litholwe ngokubheka inani lokuthenga ezimakethe lezingxenywe ezisetshenziselwa ukukhiqiza impahla noma

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inani eligciniwe laleyo mpahla noma impahla efanayo elisekelwe enanini lesikhathi esingaphambilini. Uma kusetshenziswa inqubo yenani elisemlandweni, kudingeka isinqumo sokuthi ubuchwepheshe bokukhiqiza bushintshe kakhulu yini ngokuhamba kwesikhathi, nokuthi ubukhulu bempahla okubhekiselwa kuyo buyefana yini nobempahla elinganiswayo.

- .39 Ukuvama kokuhlaziya kabusha kuncike ezinguqukweni zamanani afanele ezakhiwo, amathuluzi nemishini ehlaziwayo. Uma inani elifanele lempahla ehlaziywa kabusha lihluke kakhulu kunenani lokuphathwa kwayo, kudingeka ukuhlaziywa okuthe xaxa. Ezinye izakhiwo, amathuluzi nemishini ziba nezinguquko ezinkulu nezingasimeme zamanani afanele, okwenza kudingeke ukuhlaziya minyaka yonke. Ukuhlaziya okunjalo ngaso sonke isikhathi akudingeki ezakhiweni, amathuluzi nemishini ngokushintshwa okuncane kakhulu kwenani elifanele. Kunalokho, kungase kudingeke ukuhlaziya inani lempahla njalo ngemva kweminyaka emithathu noma emihlanu.

- .40 Uma impahla eyisakhiwo, imishini namathuluzi ihlaziywa inani, noma ikuphi ukuncipha kwenani okunqwabelanayo ngosuku lokuhlaziywa kusingathwa ngenye yezindlela ezilandelayo:

- (a) libalwe ngokulingalingana noshintsho enanini eliyinqikithi lokuphathwa kwempahla ukuze inani lokuphathwa kwempahla ngemva kokuhlaziywa lilingane nenani elihlaziyiwe. Le ndlela ivame ukusetshenziswa uma impahla ihlaziywa futhi ngokusebenzisa inkomba yenani lokuyishintsha elinciphile; noma
- (b) Likhishwe ngokuqhathaniswa nenani eliyinqikithi lokuphathwa kwempahla kanye nenani eliphelele elishiwo lenani lokuphathwa kwempahla elihlaziyiwe. Le ndlela ivame ukusetshenziselwa izakhiwo.

Leli nani lokulungiswa elivela ekukhishweni kwenani elisha noma ukukhishwa kwenani elinciphile elinqwabelene lakha ingxenye yokwenyuka noma yokwehla kwenani lokuphathwa kwempahla elibalwa ngokuvumelana nezigaba .44 no- .45.

- .41 *Uma impahla eyisakhiwo, imishini namathuluzi ihlaziywa inani, sonke isigaba sesakhiwo, imishini namathuluzi impahla engena ngaphansi kwaso naso sizohlaziywa.***

- .42 Isigaba sezakhiwo, imishini namathuluzi yiqoqo lezipahla zohlobo olufanayo noma umsebenzi ekusebenzeni kwebhizinisi. Okulandelayo kuyizibonelo zezigaba ezihlukene:

- (a) umhlaba;
- (b) amabhilidi omsebenzi;
- (c) imigwaqo;
- (d) imishini;
- (e) amanethiwekhi okudlulisa ugesi;
- (f) imikhumbi;

- (g) izindiza;
 - (h) amathuluzi akhethekile ezempi;
 - (i) izimoto;
 - (j) ifenisha namakhabethe; kanye
 - (k) nezinto zasehhovisi.
- .43 Izinto ezisesigabeni sezakhiwo, imishini namathuluzi zihlaziywa inani kanyekanye ukuze kugwenywe ukucwaswa kwezimpahla okukhethiwe kanye nokubika amanani ezitatimendeni zezimali ayingxube yezindleko namanani ezinsuku ezihlukene. Kodwa-ke, isigaba sezimpahla singase sihlaziyiwe ngezikhathi ezithile kuye ngokuthi ukuhlaziyiwa kwesigaba sezimpahla kuqedwa phakathi nesikhathi esifushane futhi ukuhlaziyiwa kwamanani kugcinwa kuhambisana nezikhathi.
- .44 *Uma inani lokuphathwa kwempahla lenyuswa ngenxa yokuhlaziyiwa kwamanani, ukwenyuswa kwalo kuzofakwa ngokuqondile emalini esalele yokuhlaziyiwa kabusha. Kodwa-ke, ukwenyuswa kuzoqashelwa emalini esalele noma esilele ngokwezinga elilungisa ukuncishiswa kwenani elihlaziyiwe kwempahla efanayo ngaphambili eyayiqashelwa ngaphansi kwemali esalele noma esilele.***
- .45 *Uma inani lokuphathwa kwempahla lincishiswa ngenxa yokuhlaziyiwa kwamanani, ukuncishiswa kwalo kuzoqashelwa emalini esalele yokuhlaziyiwa kabusha. Kodwa-ke, ukwehliswa kuzodonswa ngokuqondile engqikithini yezimpahla ngokwezinga elilinganisa noma iyiphi ibhalansi ekhona emalini esalele yaleyo mpahla. Ukwehliswa okuqashelwe ngokuqondile engqikithini yezimpahla kunciphisa inani elinqwabelene lengqikithi yezimpahla ngaphansi kwesihloko semali esalele ehlaziyiwe.***
- .46 Elinye noma lonke inani elisalele elifakwa engqikithini yezimpahla yezakhiwo, imishini namathuluzi lingase lidluliselwe ngokuqondile emalini esalene enqwabelene noma esilele uma ifa likhishwa ekuqashelweni. Lokhu kungabandakanya ukudlulisa ingxenye noma yonke imali esalele uma izimpahla ezihlobene nemali esalele ziyeka ukusetshenziswa noma zikhishwa. Kodwa-ke, enye yemali esalele ingase idluliswe uma izimpahla zisetshenziswa yibhizinisi. Esimweni esinjalo, inani lemali esalele edlulisiwe liyoba umehluko phakathi kwenani elinciphile ngokusekelwe enanini elihlaziyiwe lokuphathwa kwempahla kanye nokunciphisa kwenani okusekelwe ezindlekweni zokuqala zezimpahla. Ukudluliswa okuvela emalini esalele kuyiswe emalini enqwabelene esalele noma esilele akwenziwa ngemali esalele noma esilele.
- .47 Isiqondiso mayelana nemithelela yezintela enzuzweni, uma ikhona, etholwa ngokuhlaziyiwa kwezakhiwo, imishini namathuluzi iqashelwa futhi dalulwe ngokuvumelana ne-International Accounting Standard *Yezintela Zomholo*.

Ukuncipha kwenani

- .48 Ingxenye ngayinye yezinto zezakhiwo, imishini namathuluzi enezindleko eziphezulu kakhulu uma ziqhathaniswa nazo zonke izindleko zaleyo nto izonciphiswa inani ngokuhlukile.**
- .49 Ibhizinisi lifaka inani eliqashelwe ekuqaleni ngokuphathelene nempahla yezakhiwo, imishini namathuluzi ezingxenyeni zayo ezibalulekile futhi incipha inani ngokuhlukile ingxenye ngayinye enjalo. Ngokwesibonelo, ezimweni eziningi, kungadingeka ukuthi kuncishiswe inani ngokuhlukile onqenqemeni lomgwaqo, ukwakheka, amatshe nemisele, izindledlana zezinyawo, amabhuloho nezibali emgwaqweni uwonke. Ngokufanayo, kungafaneleka ukunciphisa ngokuhlukile inani lendiza nezinjini zezindiza, kungakhathaliseki ukuthi zingezebhizinisi noma zinesivumelwano semali-mboleko.
- .50 Ingxenye ebalulekile yempahla yezakhiwo, imishini namathuluzi ingase ibe nesikhathi esiwusizo sokusetshenziswa futhi indlela yokunciphisa inani efana neyesikhathi sokusetshenziswa kwayo kanye nendlela yokunciphisa inani lenye ingxenye ebalulekile yento efanayo. Izingxenye ezinjalo zingaqoqwa ndawonye ekunqumeni inkokhiso yokuncipha kwenani.
- .51 Uma ibhizinisi linciphisa ngokuhlukile izingxenye ezithile zezakhiwo, imishini namathuluzi, kufanele inciphise futhi ngokuhlukile okusele kuleyo mpahla. Ingxenye esele iqukethe izingxenye zempahla ezingabalulekile zizodwa. Uma ibhizinisi lilindele izinto ezinhlobonhlobo ngalezi zingxenye, kungase kudingeke amacebo okulinganisela ukuze kuncishiswe inani lokusele ngendlela ekumelela ngokuthembeka ukusetshenziswa kanye/noma ukuba usizo kwezingxenye zalo.
- .52 Ibhizinisi lingakhetha ukunciphisa inani lezingxenye ngokuhlukile ezingenazindleko enezindleko eziphezulu kakhulu uma ziqhathaniswa nazo zonke izindleko zaleyo nto.
- .53 Inkokhiso yokuncishiswa kwenani lesikhathi ngasinye izoqashelwa emalini eyinsalela noma esilele ngaphandle uma ifakwa enanini lokuphathwa kwenye impahla.**
- .54 Inkokhiso yokuncishiswa kwenani isikhathi esithile izoqashelwa emalini eyinsalela noma esilele. Kodwa-ke, ngezinye izikhathi, izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla ethile kusetshenziselwa ukukhiqiza ezinye izimpahla. Kulesi simo, inkokhiso yokuncishiswa yakha ingxenye yezindleko zenye impahla futhi ifakiwe enanini lokuphathwa kwayo. Ngokwesibonelo, ukuncipha kwenani lokwenza amathuluzi nemishini lifakiwe ezindlekweni zokuguqulwa kwezinhlu zezimpahla (bheka Izinga le-GRAP *Lohlu Lwezimpahla*). Ngokufanayo, ukuncipha kwenani lezakhiwo, imishini namathuluzi asetshenziselwa ezentuthuko kungase kuvakwe ezindlekweni zezimpahla ezingaphatheki eziqashelwa ngokuvumelana neZinga le-GRAP *Leziphahla Ezingaphatheki*.

Inani elinciphayo nesikhathi sokuncipha kwenani

- .55 Inani lokuncishiswa kwempahla lizokwabelwa ngokohlelo phakathi nesikhathi sokusebenziseka kwayo.**
- .56 Ibhizinisi lizohlaziya usuku ngalunye lombiko ukuthi lukhona yini uphawu lokuthi obekulindelwe yibhizinisi mayelana nenani eliyinsalela nesikhathi sokusebenziseka kwempahla kushintshile kusukela osukwini oludlule lombiko. Uma zikhona izimpawu ezinjalo, ibhizinisi lizobuyekeza ukusebenzisela okudingekile kanye/noma inani eliyinsalela ngendlela efanele. Izinguquko zizolandelelwa njengoshintsho esilinganisweni sokuphathwa kwezimali ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.**
- .57 Uma lihlaziya ukuthi lukhona yini uphawu lokuthi isikhathi sokusebenziseka ebesilindelwe ngempahla kushintshile, ibhizinisi licabangela izinkomba ezilandelayo:**
- (a) Ukwakheka kwempahla kushintshile ngesikhathi sombiko, okuwukuthi, izingxenye ezibalulekile zempahla zishintshile.**
 - (b) Ukusetshenziswa kwempahla kushintshile, ngenxa yokulandelayo:**
 - (i) Ibhizinisi lishintshe indlela impahla esetshenziswa ngayo.**
 - (ii) Ibhizinisi lishintsha isilinganiso sokusetshenziswa kwempahla.**
 - (iii) Ibhizinisi lenze isinqumo sokukhipha impahla esikhathini sombiko esilandelayo okwenza lesi sinqumo sishintshe isikhathi ebesilindelwe sokusetshenziswa kwempahla.**
 - (iv) Izinguquko zobuchwepheshe, zemvelo, zezentengiso nezinye ezenzeka ngesikhathi sombiko ezishintshe, noma ezizoshintsha, ukusetshenziswa kwempahla.**
 - (v) Imikhawulo yomthetho noma efana nayo ebekelwe ukusetshenziswa kwempahla ishintshile.**
 - (vi) Impahla ibingenzi lutho noma ibingasasetshenziswa ngesikhathi sombiko.**
 - (c) Impahla isisondele ekupheleni kwesikhathi sokusebenziseka kwayo ebesilindelwe ngokudlule.**
 - (d) Ukulungiswa nokunakekelwa okuhleliwe, noma ukuvuselelwa, kwempahla kanye/noma izingxenye zayo ezibalulekile kuyenziwa noma kubambezelekile.**
 - (e) Izici zemvelo, isib., imvula ethe xaxa noma umswakama, izinguquko ezinkulu emazingeni okushisa noma ukuchayeka kakhudlwana ekungcoleni.**

(f) Kunobufakazi bokuthi isimo sempahla sithuthukise noma sinciphile ngokusekelwe ekuhlaziyweni okwenziwa ngesikhathi sokubika.

(g) Impahla ihlaziye njengekhinyabezekile ngokuvumelana namaZinga e-GRAP Okukhinyabezeka Kwezimpahla Eziphehla Imali kanye noKukhinyabezeka Kwezimpahla Ezingenzi Mali.

.58 Ekuhlaziyeni ukuthi ingabe ikhona yini inkomba yokuthi inani elilindelwe eliyinsalela lefa lishintshile, ibhizinisi lizocabangela ukuthi ingabe kukhona ushintsho yini esikhathini esilindelwe sokukhipha impahla, kanye nezinkomba ezifanelekile ezifakwe esigabeni .57 ngenhla.

.59 Uhlu lwezinkomba ezigabeni .57 no- .58 aluhlanganisi konke. Kungase kube khona ezinye izinkomba zokuthi ubude besikhathi sokusebenziseka esilindelwe noma amanani ayinsalela ezimpahla aseshintshile.

.60 Ukusetshenziswa kwempahla kungenzeka kushintshile, noma kuzoshintsha, ngokusekelwe ezehlakalweni ezihlukahlukene ezenzeke ngesikhathi sombiko. Lezi zehlakalo zibaliwe esigabeni .57(b). Lezi zehlakalo zingabuye zibonise ukuthi kube noshintsho olukhulu enanini eliyinsalela lempahla.

(a) Ibhizinisi lishintshe indlela impahla esetshenziswa ngayo emisebenzini yalo, isib., imoto esetshenziselwa ukudiliva nokwenza imisebenzi ethile yokuphatha manje isetshenziselwa ukwenza ukuhlolwa kwengqalasizinda ezindaweni zasemaphandleni.

(b) Ibhizinisi lishintshe izinga lokusetshenziswa kwempahla, isib., isiteshi esincane sikagesi ngaphambilini esasisebenza ngo-50% wamandla aso kodwa ngenxa yezintuthuko ezintsha endaweni, manje sisebenza ngo-80% wamandla aso.

(c) Ibhizinisi linquma ukukhipha impahla esikhathini sombiko esilandelayo (okuhlanganisa ukuthengiswa kwayo, noma ukudluliselwa kwelinye ibhizinisi) okuthinta isikhathi sokusetshenziswa kwempahla (kanye nenani layo eliyinsalela). Isibonelo, ibhizinisi ngaphambilini lavuma ukushintsha isigaba esithile sezimpahla njalo ngemva kweminyaka eyi-10, kodwa elishintsha inqubomgomo yalo phakathi nonyaka ukuze lishintshe lezi zimpahla njalo ngemva kweminyaka eyi-7.

(d) Izinguquko ngaphandle nangaphakathi kwebhizinisi zingathinta ubude besikhathi sokusebenziseka kwempahla. Izibonelo zalezi zinguquko zibalwe ngezansi.

(i) Izinguquko zangaphandle: Ubuchwepheshe obusha obutholakalayo emakethe kungenza ingqalasizinda ingabe isasebenza esikhathini sombiko samanje noma sesikhathi esizayo.

(ii) Izinguquko zangaphakathi: Ibhizinisi lisungula inqubomgomo yokwenza ingqalasizinda ivumelane kangcono nemvelo noma isimame, okusho

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ukuthi ingqalasizinda ekhona manje izoshintshwa ngezikhawu ezithile.

- (iii) Izinguquko zangaphakathi: Ngenxa yezindleko eziphakeme zokunakekela ingqalasizinda ethile, ibhizinisi lenza isinqumo sezentengiso sokushintsha le ngqalasizinda ngemva kwesikhathi esithile.
 - (e) Ibhizinisi livame ukusebenza noma liqondisa ukuphathwa kwezimpahla ezingaphansi kwemikhawulo ethile yezomthetho noma eminye, isib., inkontileka yokuqasha, ilayisensi, izinto zokuphepha noma zokunakekelwa kwemvelo. Noma yiziphi izinguquko kule mikhawulo yezomthetho noma eminye zithinta isikhathi sokusetshenziswa kwezimpahla ezihlobene.
 - (f) Uma impahla ingasetshenziswa ngesikhathi sombiko noma ikhishwa ekusebenzeni njalo, khona-ke ifayela eliwusizo kungadingeka licatshangelwe futhi.
- .61 Ibhizinisi kufanele likwazi ukuhlaziya ukuthi ingabe lukhona yini uphawu lokuthi isikhathi sokusebenziseka ebesilindelwe ngempahla sishintshile yini kuye ngokuthi isimo sempahla sithuthukile noma sibe sibi. Lokhu kusekelwe kunoma imuphi umbandela wokuhlaziya owenziwa yibhizinisi ezimpahleni zalo ngesikhathi sokubika. Isigaba .60(f) akufanele sifundwe njengokungathi kulindelwe ukuhlaziya kwesimo ngosuku ngalunye lokubika. Ukuhlaziya kwesimo kuzokwenziwa amabhizinisi ezimpahleni ezikhethiwe noma ezimpahleni ezihlukaniswa njengengxenye eqhubekayo yokuphathwa kwezimpahla. Kunalokho, noma iluphi ulwazi olutholakalayo oluvela ekuhlaziweni kwesimo okwenziwa ngesikhathi sokubika kufanele lusetshenziselwe ukuhlaziya ukuthi ingabe ukusebenziseka kwezimpahla ezithile kufanele kushintshwe yini.
- .62 Lapho kuhlaziya ukuthi isimo sempahla sithuthukile noma sinciphile yini, kufanele kucatshangelwe isigaba sokuphila kwempahla. Njengoba izimpahla ziguga, izinga elithile lokuwohloka lilindelekile. Kulapho kuphela ukuwohloka kungaphezu kwalokho okulindelwe lapho kudingeka khona ukuhlaziya ngokucophelela komthelela wesikhathi sokusebenziseka kwempahla. Kusebenza isimo esifanayo uma impahla isesimweni esingcono kunalokho obakulindelekile.

Isikhathi sokusebenziseka

- .63 Isikhathi sokusebenziseka kwempahla sichazwa ngokuvumelana nokusebenziseka okulindelekile kwempahla ebhizinisini. Inqubomgomo yebhizinisi yokuphathwa kwezimpahla ingabandakanya ukukhipha izimpahla ngemva kwesikhathi esithile noma ngemva kokusetshenziswa kwengxenye ethile yezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana naleyo mpahla. Ngakho-ke, isikhathi sokusebenziseka kwempahla singaba sifushane kunesikhathi sayo sezomnotho.
- .64 Ukulinganiselwa kwesikhathi sokusebenziseka kwempahla kuyindaba yokwahlulela okusekelwe olwazini lwebhizinisi lokusebenzisa izimpahla ezifanayo. Ibhizinisi libheka wonke amaqiniso nezimo lapho lilinganisele ubude besikhathi

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sokusebenziseka kwezimpahla, okuhlanganisa ukucabangela izici zezimali, zobuchwepheshe nezinye.

Inani elinciphisekayo

- .65 Ukuncipha kwenani kuyaqashelwa ngisho noma inani elifanele lempahla lingaphezu kwenani lokuphathwa kwayo, uma nje inani eliyinsalela lempahla lingeqi inani lokuphathwa kwayo. Ukulungiswa nokunakekelwa kwempahla akuphikisani nesidingo sokunciphisa inani layo.
- .66 Inai elinciphisekayo lempahla linqunywa yinani layo eliyinsalela. Empeleni, inani eliyinsalela lempahla ngokuvamile lincane ngakho-ke alibalulekile ekubalweni kwenani elinciphisekayo.
- .67 Inani eliyinsalela lempahla lingenyukela enanini elilingana noma elingaphezu kwenani lokuphathwa kwempahla. Uma kwenzeka, inkokhelo yokuncipha kwenani lempahla iyiqanda ngaphandle futhi kuze kube yilapho inani eliyinsalela ligcina linciphile laba yinani elingaphansi kwenani lokuphathwa kwempahla.

Ukuncipha kwenani

- .68 Ukuncipha kwenani lempahla kuqala uma itholakala ukuthi isetshenziswe, okuwukuthi, uma isendaweni nasesimweni esidingekayo ukuze ikwazi ukusebenza ngendlela ehloswe abaphathi. Ukuncipha kwenani lempahla kuphela ngosuku impahla ekhishwa ngalo ohlwini lokuqashelwa. Ngakho-ke, ukuncipha kwenani akupheli uma impahla ingasasebenziseki noma iyeka ukusebenza futhi igcinwa ukuze ikhishwe ngaphandle uma leyo mpahla isiphelelwe yinani ngokuphelele. Kodwa-ke, ngaphansi kwezindlela zokunciphisa inani inkokhiso yokunciphisa inani ingaba yiqanda uma kungekho mkhiqizo.
- .69 Umhlaba nezakhiwo ziyimpahla ehlukene futhi zibalwa ngokwahlukana, ngisho noma zitholwa kanyekanye. Ngaphandle kwezimo ezithile ezihlukile, njengezinkwali nezindawo ezisetshenziselwa ukulahla udoti, umhlaba unesikhathi sokusebenziseka esingapheli ngakho awunalo inani elinciphayo. Izakhiwo zinesikhathi sokusebenziseka esilinganiselwe ngakho ziyizimpahla ezinenani elinciphayo. Ukwenyuka kwenani lomhlaba lapho isakhiwo sakhawe khona akuthinti isinqumo senani elinciphayo lesakhiwo.
- .70 Uma izindleko zomhlaba zihlanganisa izindleko zokuqqa indawo, ukususwa nokubuyiselwa esimweni esifanele, ingxenye yempahla ewumhlaba incipha inani ngesikhathi sezinzuzo noma amathuba esevisi atholakala ngokuthatha lezo zindleko. Ezimweni ezithile, umhlaba ngokwawo ungase ube nesikhathi sokusebenziseka esilinganiselwe, uma kunjalo uncipha inani ngendlela ebonisa izinzuzo noma amathuba esevisi angatholakala ngalo.

Inqubo yokuncipha kwenani

- .71 Indlela yokunciphisa inani esetshenziswayo izobonisa iphethini okulindelwe kuyo ukuthi izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi aleyo mpahla azosetshenziswa nini yibhizinisi.**
- .72 Inqubo yokunciphisa inani esetshenziswa empahleni izobuyezekwa okungenani ngosuku ngalunye lombiko futhi, uma kunoshintsho olukhulu kuphethini yokusetshenziswa elindelwe yezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla, le ndlela izoshintsha ukuze ibonise ukushintsha kwephethini. Ushintsho olunjalo luolandeletwa njengoshintsho esilinganisweni sokuphathwa kwezimali ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha.**
- .73** Izindlela ezihlukene zokunciphisa inani zingasetshenziswa ukuze kunqunywe inani elinciphisekayo lempahla ngendlela ehlelekile phakathi nesikhathi sokusebenziseka kwayo. Lezi zindlela zihlanganisa indlela eqondile, indlela yokulinganisa ibhalansi enciphayo kanye nendlela yamayunithi omkhqizo. Ukuncishiswa kwenani okuqondile kuholela enkokhisweni engaguquki esikhathini sokusebenziseka uma inani eliyinsalela lempahla lingashintshi. Indlela yokulinganisa ibhalansi enciphayo iholela enkokhisweni enciphayo phakathi nesikhathi sokusebenziseka kwempahla. Indlela yamayunithi omkhqizo iholela enkokhisweni esekelwe ekusetshenzisweni noma emkhqizweni olindelwe. Ibhizinisi likhetha indlela evumelana eduze nephethini elindelwe yokusetshenziswa kwezinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi ahambisana nempahla. Leyo ndlela isetshenziswa njalo ngezikhathi ezithile ngaphandle uma kunoshintsho kuphethini elindelwe yokusetshenziswa kwalezo zinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi.

Ukukhinyabezeka

- .74** Ukunquma ukuthi impahla eyisakhiwo, imishini namathuluzi ikhinyabezekile yini, ibhizinisi lisebenzisa amaZinga e-GRAP *Okukhinyabezeka Kwezimpahla Eziphehla Imali* noma *Ukukhinyabezeka Kwezimpahla Ezingenzi Mali*, uma kufanele. La maZinga achaza ukuthi ibhizinisi lilibuyekeza kanjani inani lokuphatha izimpahla zalo, ukuthi linquma kanjani inani elibuyisekayo noma inani lesevisi elibuyisekayo lempahla nokuthi likuqaphela nini, noma likuhlehlisa nini ukuqashelwa kokulahlekelwa ngenxa yokukhinyabezeka.
- .75** Icebo lokukhipha impahla ngaphambi kosuku obelulindelwe ngaphambilini liyinkomba yokukhinyabezeka, edinga ukubalwa kwenani elibuyisekayo lempahla noma inani lesevisi elibuyisekayo ngenjongo yokunquma ukuthi impahla ikhinyabezekile yini.

Isinxephezelo sokukhinyabezeka

- .76** *Isinxephezelo esivela ezinkampanini zangaphandle ngezinto zezakhiwo, imishini namathuluzi akhinyabezekile, alahlekile noma ayekiwe sizofakwa emalini eyinsalela noma esilele uma isinxephezelo sitholakala.*
- .77** Ukukhinyabezeka noma ukulahlekelwa yizimpahla zezakhiwo, imishini namathuluzi, izicelo ezihlobene noma izinkokhelo zesinxephezelo ezivela ezinkampanini zangaphandle nanoma ikuphi ukuthengwa noma ukwakhiswa kwezimpahla ezithatha indawo yezinye kuyizehlakalo zezomnotho ezihlukile futhi ziyalandelelwa ngokuhlukene ngendlela elandelayo:
- (a) ukukhinyabezeka kwezimpahla eziyizakhiwo, imishini namathuluzi kuqashelwa kumaZinga e-GRAP *Okukhinyabezeka Kwezimpahla Eziphehla Imali* noma *Ukukhinyabezeka Kwezimpahla Ezingenzi Mali*, uma kufanele.
 - (b) ukukhishwa ekuqashelweni kwezimpahla zezakhiwo, imishini namathuluzi ezingasasetshenziswa noma ezikhishiwe kunqunywa ngokuvumelana naleli Zinga;
 - (c) isinxephezelo esivela ezinkampanini zangaphandle ngezinto zezakhiwo, imishini namathuluzi akhinyabezekile, alahlekile noma ayekiwe sifakwa emalini eyinsalela noma esilele uma isinxephezelo sitholakala; futhi
 - (d) izindleko zezimpahla zezakhiwo, imishini namathuluzi ezivuselelwe, ezithengiwe noma ezakhelwe ukuthatha indawo yezinye kunqunywa ngokuvumelana naleli Zinga.

Ukukhishwa ngaphansi kokuqashelwa

- .78** *Inani lokuphatha impahla yesakhiwo, imishini namathuluzi lizokhishwa ngaphansi kokuqashelwa:*
- (a) *uma likhishwa (kubandakanye ukukhishwa ngaphandle kokushintshaniswa); noma*
 - (b) *uma izinzuzo zezomnotho zesikhathi esizayo noma amathuba esevisi elindelekile ngenxa yokusetshenziswa noma ukukhishwa kwayo.*
- .79** *Inzuzo noma ukulahlekelwa okudalwa ukukhishwa ngaphansi kokuqashelwa kwempahla yezakhiwo, imishini namathuluzi izofakwa emalini esalele noma esilele uma leyo nto ikhishwa ekuqashelweni (ngaphandle uma lizinga le-GRAP Lokuqashisa lifuna okuhlukile uma kuthengiswa futhi kuvuselelwa isivumelwano sokuqasha).*
- .80** Kodwa-ke, ibhizinisi elenza imisebenzi yalo evamile lithengisa izimpahla zezakhiwo, imishini namathuluzi eliwaqashisela abanye lizodlulisela lezo zimpahla ezinhlwini zezimpahla ngenani lokuphathwa kwazo uma ziyeka ukuqashwa futhi zitholakala ukuthi zidayiswe. Imali etholakala ngokudayisa izimpahla ezinjalo izoqashelwa ngokuvumelana neZinga le-GRAP *Lenzuzo Evela Kokwenziwe Ngokushintshaniswa*.

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- .81 Ukukhishwa kwempahla eyisakhiwo, amathuluzi nemishini kungenzeka ngezindlela ezihlukene (isib., ngokuthengiswa, ngokufakwa esivumelwaneni semali noma ngaphandle kokushintshanisa). Ekunqumeni usuku lokukhishwa kwempahla, ibhizinisi lisebenzisa imibandela yeZinga le-GRAP *Lenzuzo Evela Kokwenziwe Ngokushintshaniswa*, ukuze liqaphele inzuzo evela ekuthengisweni kwezimpahla. Izinga le-GRAP *Lokuqashisa* lisebenza ekukhishweni kwempahla ngokuthengiswa nokuqashiswa.
- .82 Uma, ngaphansi kwesimiso sokuqashelwa kwempahla esigabeni .07, ibhizinisi liqaphela enanini lokuphathwa kwento eyisakhiwo, imishini namathuluzi izindleko zokubuyisela ingxenye yempahla, khona-ke likhipha ngaphansi kokuqashelwa inani lokuphathwa kwengxenye ebuyiselwe kungakhathaliseki ukuthi ingxenye ebuyiselwe ibincishiswe inani ngokuhlukile. Uma kungenandlela yokuthi ibhizinisi linqume inani lokuphathwa kwengxenye ebuyiselwe, lingasebenzisa izindleko zokubuyiselwa kwayo njengenkomba yokuthi ingxenye ebuyiselwe yayiyimalini ngesikhathi itholwa noma yakhiwa.
- .83 *Inzuzo noma ukulahlekelwa okudalwa ukukhishwa ngaphansi kokuqashelwa kwempahla yezakhiwo, imishini namathuluzi izonqunywa njengomehluko phakathi kwenzuzo yonke yokukhishwa, uma ikhona, kanye nenani lokuphathwa kwempahla.***
- .84 Inzuzo etholakala uma kukhishwa impahla yesakhiwo, imishini namathuluzi iqashelwa ekuqaleni ngenani layo elifanele. Uma inkokhelo yempahla idluliswa, inzuzo etholwayo iqashelwa ekuqaleni ngokwenani elilingana nenani eliwukheshi. Umehluko phakathi kwenani elincane lenzuzo kanye nenani eliwukheshi elilingana nalo liqashelwa njengenzuzo yenzalo ngokuvumelana neZinga le-GRAP *Lenzuzo Evela Kokwenziwe Ngokushintshaniswa* ebonisa inzuzo etholakala ngokutholiwe.

Ukudalula

.85 *Izitatimende zezimali zizodalula, esigabeni ngasinye sezakhiwo, imishini namathuluzi aqashelwa ezitatimendeni zezimali:*

- (a) izilinganiso ezisethenziswe ekunqumeni inani eliphelele lokuphathwa kwempahla;*
- (b) izindlela zokunciphisa inani ezisetshenzisiwe;*
- (c) isikhathi sokusebenziseka noma izilinganiso zokuncipha kwenani ezisetshenzisiwe;*
- (d) inani eliphelele lokuphatha impahla nokwehla kwamanani okunqwabelene (okuhlanganiswe nokulahlekelwa kokukhinyabezeka okunqwabelene) ekuqaleni kanye nasekupheleni kwesikhathi; kanye*
- (e) ukuhlaziywa kwenani lokuphatha impahla ekuqaleni nasekupheleni kwesikhathi okubonisa:*
 - (i) okunezelwe;*
 - (ii) okukhishiwe;*
 - (iii) okutholwe ngokudluliswa kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawulwa okufanayo, ukudluliswa kwemisebenzi phakathi kwamabhizinisi angekho ngaphansi kokulawulwa okufanayo noma ukuhlanganiswa kwamabhizinisi;*
 - (iv) ukwenyuka noma ukuncipha okudalwa ukuhlaziywa kwamanani ngaphansi kwezigaba .34, .44 no- .45 (uma kukhoa);*
 - (v) ukulahlekelwa ngenxa yokukhinyabezeka enanini eliyinsalela noma elisilele ngokuvumelana namaZinga e-GRAP Okukhinyabezeka Kwezimpahla Eziphehla Imali noma Ukukhinyabezeka Kwezimpahla Ezingenzi Mali, uma kufanele (uma kukhona);*
 - (vi) ukulahlekelwa ngenxa yokukhinyabezeka okuhlehliswe enanini eliyinsalela noma elisilele ngokuvumelana namaZinga e-GRAP Okukhinyabezeka Kwezimpahla Eziphehla Imali noma Ukukhinyabezeka Kwezimpahla Ezingenzi Mali, uma kufanele (uma kukhona);*
 - (vii) ukuncipha kwenani;*
 - (viii) Umehluko ophelele wokushintshanisa ovela ngokushintshwa kwezitatimende zezimali zemali esetshenziswayo zibe ngezethulo ezihlukene zezimali, kuhlanganise ukuchazwa komsebenzi wangaphandle ube yisethulo semali yebhizinisi elibikayo; kanye*
 - (ix) nezinye izinguquko.*

.86 *Izitatimende zezimali futhi zizodalula esigabeni ngasinye sezakhiwo, imishini namathuluzi aqashelwa ezitatimendeni zezimali:*

(a) ukuba khona kanye nobuningi bemigoqo yamatayitela nezakhiwo, imishini namathuluzi abekwe njengesibambiso sezikweletu;

inani lezibopho zezinkontileka zokutholakala kwezakhiwo, imishini namathuluzi; kanye

uma kungadalulwanga ngokuhlukile esitatimendeni sokusebenza kwezimali, inani lesinxephezelo esivela ezinkampanini zangaphandle ngezinto zezakhiwo, imishini namathuluzi akhinyabezekile, alahlekile noma ayekiwe afakwe emalini eyinsalela noma esilele.

.87 Ibhizinisi lizodalula okulandelayo kumanothi ezitatimende zezimali ngokuphathelene nezakhiwo, imishini namathuluzi asezokwakhiwa noma athuthukiswe:

(a) Izindleko ezingwabelanayo eziqashelwa ngenani lokuphathwa kwempahla yesakhiwo, imishini namathuluzi. Lezi zindleko zizodalulwa ngokuhlanganiswa ngesigaba ngasinye sezimpahla.

(b) Inani lokuphatha izakhiwo, imishini namathuluzi elithatha isikhathi eside kakhulu ukuqedelwa kunokuba kulindelwe, kanye nezizathu zanoma ikuphi ukubambeleleka.

(c) Inani lokuphathwa kwezakhiwo, imishini namathuluzi lapho ukwakha noma ukuthuthukiswa kubanjiwe esikhathini sokubika samanje noma esidlule. Ibhizinisi lizodalula nezizathu zokumisa ukwakha noma ukuthuthukiswa kwempahla futhi libonise ukuthi ingabe ukulahlekelwa kokukhinyabezeka kuqashelwe yini ngokuvumelana nalezi zimpahla.

Lapho lidalula ku- .87(b) no-(c) ibhizinisi lizonquma ukuthi lizolwethula kanjani ulwazi oludingekayo, okuwukuthi, ngalunye noma ngokuhlanganiswa, ngokwesibonelo ngokwephrojekthi ngayinye, ngesigaba noma ngesinye isisekelo esifanele.

.88 Ibhizinisi lizodalula ngokuhlukile izindleko ezitholiwe zokulungisa nokunakekela izakhiwo, imishini namathuluzi kumanothi ezitatimendeni zezimali.

.89 Njengoba amabhizinisi esebenzisa izisekelo ezihlukene zokunquma izindleko zokulungisa nokunakekela izimpahla, ibhizinisi lizodalula ulwazi mayelana nezindleko ezikhethekile zamanani okulungisa nokunakekela adalulwe kumanothi. Ekunqumeni inani elidalulwe kumanothi ezitatimende zezimali lezindleko ezitholwe ngokulungisa nokunakekela izakhiwo, imishini namathuluzi, ibhizinisi lingafaka amanani akhokhelwe abahlinzeki besevisi, kanye namanani achithwe ezintweni nesikhathi esichithwe yizisebenzi zilungisa futhi zinakekela izimpahla.

.90 Ukukhethwa kwendlela yokunciphisa inani kanye nokulinganiselwa kwesikhathi sokusebenziseka kwezimpahla kuyindaba yokwahlulela. Ngakho-ke, ukudalulwa kwezindlela ezisetshenziswe kanye nesilinganiso sesikhathi sokusebenziseka noma izilinganiso zokuncipha kwamanani kunikeza abasebenzisi bezitatimende zezimali ulwazi olubavumela ukuthi babuyekeze izinqubomgomo ezikhethwe

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abaphathi futhi kusiza ukuthi kwenziwe ukuqhathanisa namanye amabhizinisi. Ngezizathu ezifanayo, kubalulekile ukudalula:

- (a) ukuncishiswa kwenani, kungakhathaliseki ukuthi kuqashelwe emalini esalele noma esilele noma njengengxenywe yezindleko zezinye izimpahla, ngesikhathi esithile; kanye
- (b) nokuncishiswa kwamanani ekupheleni kwaleso sikhathi.

.91 Ngokuvumelana neZinga le-GRAP *Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Zokubalwa Kwezimali Namaphutha* ibhizinisi lidalula uhlobo nomthelela wezinguquko esilinganisweni sokuphathwa kwezimali okunomthelela esikhathini samanje, noma okulindeleke ukuthi sibe nomthelela ezikhathini ezizayo. Ezakhiweni, imishini namathuluzi, ukudalulwa okunjalo kungavezwa yizinguquko ezilinganisweni ngokuphathelene:

- (a) namanani ayinsalela;
- (b) izindleko ezilinganiselwayo zokuqala, ukususa nokubuyisela izimpahla zezakhiwo, imishini namathuluzi;
- (c) isikhathi sokusebenziseka; kanye
- (d) nezindlela zokuncishiswa kwenani

.92 ***Uma izimpahla zezakhiwo, imishini namathuluzi zishiwo ngamanani ahlaziyiwe, okulandelayo kufanele kudalulwe:***

- (a) usuku lokuqala kokuhlaziya;***
- (b) izindlela nokucabangela okubalulekile okusetshenziswe ekulinganiseleni amanani afanele ezimpahla;***
- (c) izinga amanani afanele alezo zinto anqunywe ngalo ngokuqondile ngokubheka amanani atholakalayo emakethe yamanje noma kokwenziwe ezimakethe muva nje ngokwemibandela eseduze noma elilinganiselwe kusetshenziswa ezinye izinqubo zokuhlaziya; kanye***
- (d) nemali enqwabelene yokuhlaziya, ebonisa ushintsho lwesikhathi kanye nanoma imiphi imigoqo yokusabalaliswa kwebhalansi kubanikazi bezimpahla zizonke.***

.93 Ngokuvumelana namaZinga e-GRAP *Okukhinyabezeka Kwezimpahla Eziphehla Imali* noma *Ukukhinyabezeka Kwezimpahla Ezingenzi Mali*, uma kufanele, ibhizinisi lidalula ulwazi lokukhinyabezeka kwezakhiwo, imishini namathuluzi ngaphandle nje kolwazi olufuneka esigabeni .85(e)(iv) kuya ku-(vi).

Imibandela yezinguquko

Ukwamukelwa kokuqala kwamaZinga e-GRAP

- .94** *Imibandela yezinguquko okufanele isetshenziswe amabhizinisi lapho eqala ukwamukela leli Zinga ichazwa eziqondisweni. Imibandela yaleli Zinga kufanele ifundwe kanye nesiqondiso ngasinye esithintekayo.*

Ukuchibiyelwa kwamaZinga e-GRAP

- .95** *Izigaba .05, .19 no- .20 zichibiyelwe kanti isigaba .80 sinezelwe yi-Improvements to GRAP eyakhishwa ngo-1 Ephreli 2011. Ibhizinisi lizosebenzisa lezo zichibiyelo ngokuhlehlela emuva ezikhathini zonyaka kusukela ngomhla ka-11 Ephreli 2011. Uma ibhizinisi likhetha ukusebenzisa lezi zichibiyelo ngaphambi kwalokho, kufanele lidalule lelo qiniso.*
- .96** *Izigaba 44, .45, .78, .81, no- .85, zichibiyelwe ku-Improvements to the Standards of GRAP eyakhishwa ngo-1 Ephreli 2012. Ibhizinisi lizosebenzisa lezi zichibiyelo ngokuhlehlela emuva ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Namaphutha.*
- .97** *Izigaba .06, .08 no- .29 zichibiyelwe yi-Improvements to the Standards of GRAP eyakhishwa ngo-1 Ephreli 2014. Ibhizinisi lizosebenzisa lezi zichibiyelo ngokuhlehlela emuva ngezikhathi zonyaka kusukela ngomhla ka-1 Ephreli 2015 noma ngemva kwalokho. Uma ibhizinisi likhetha ukusebenzisa lezi zichibiyelo ngaphambi kwalokho, kufanele lidalule lelo qiniso.*
- .98** *Izichibiyelo zesigaba .88 no- .89 ezihlobene nokudalulwa kwezindleko ezitholiwe zokulungisa nokunakekela izakhiwo, imishini namathuluzi zizosetshenziswa ngokuhlehlela emuva.*
- .99** *Izichibiyelo zesigaba .86, ezihlobene nokususwa kokudalula okugquqzelwe, kufanele zisetshenziswe ngokuhlehlela emuva.*
- .100** *Izigaba .56, .57 kuya ku- .65, .86, .87 no- .92 zichibiyelwe ku-Amendments to the Standards of GRAP Zokulondoloza Ngezakhiwo Nezakhiwo Imishini Namathuluzi (2014) ezakhishwa ngo-26 Meyi 2015. Ibhizinisi lizosebenzisa lezi zichibiyelo ngokuhlehlela emuva ngokuvumelana neZinga le-GRAP Lezinqubomgomo Zokubalwa Kwezimali, Izinguquko Zezilinganiso Namaphutha.*

Usuku lokuqala

Ukwamukelwa kokuqala kwamaZinga e-GRAP

- .101** *Ibhizinisi lizosebenzisa leli Zinga le-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa izikhathi kusukela noma ngemva kosuku olunqunywe nguNgqongqoshe Wezezimali emthethweni ozoshicilelwa ngokuvumelana nesigaba 91(1)(b) soMthetho Wokuphathwa Kwezimali Zikahulumeni, uMthetho No. 1 ka-1999, ochibiyelwe.*

Amabhizinisi asesebenzisa Amazinga e-GRAP kakade

- .102** *Ibhizinisi lizosebenzisa lezi zichibiyelo zamaZinga e-GRAP ezitatimendeni zezimali zaminyaka yonke ezihlanganisa izikhathi esiqala ngo-1 Ephreli 2016 noma ngemva kwalokho. Ukusetshenziswa kwazo ngaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa leli Zinga isikhathi esiqala ngaphambi kuka-1 Ephreli 2016, kufanele lidalule lelo qiniso.*



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Ukuhoxiswa kweZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* (2004)

.103 Leli Zinga lengamela Izinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* elashicilelwa ngoNovemba 2004.

Ukuqhathaniswa neZinga Lokuphathwa Kwezimali le- International Public Sector mayelana *Nezakhiwo, Amathuluzi Nemishini* (Disemba 2006)

Izinga le-GRAP *Lezakhiwo, Amathuluzi Nemishini* lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard *Yezakhiwo, Imishini Namathuluzi* (i-IPSAS 17). Umehluko oyinhloko phakathi kweZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* kanye ne-International Public Sector Accounting Standard *Yezakhiwo, Imishini Namathuluzi* ungale ndlela elandelayo:

- Izinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* lifake izinguquko ze-International Accounting Standard *Yezakhiwo, Imishini Namathuluzi* (IAS 16) ngaphansi kwephrojekthi yokuthuthukisa ye-International Accounting Standards Board (IASB) kuze kufinyelele ku-Ephreli 2009. Izigaba ezifakiwe zihlobene nokubekelwa eceleni kwezakhiwo zotshalo-mali ezisakhiwa.
- I-IPSAS 17 inikeza isiqondiso ngezakhiwo, imishini namathuluzi esingadingeka uma kushintshaniswa ngezimpahla ezingeyona imali, lapho ukushintshaniswa kungekhona okwezentengiso. Lesi qondiso asifakiwe kuleli Zinga, ngoba isiqondiso sifakiwe eZingeni le-GRAP *Lenzuzo Evela Kokwenziwe Okungashintshanisiwe*.
- Ngaphansi kwe-IPSAS 17, ukwenyuka nokwehla kwamanani ngenxa yokuhlaziywa kungalinganiswa ngesigaba samafa. Ngaphansi kwaleli Zinga, ukwenyuka nokwehla kwamanani ngenxa yokuhlaziywa kungalinganiswa kuphela ngefa ngalinye.
- Leli Zinga libonisa ukuthi ukuhlaziywa kokusebenziseka namanani ayinsalela ezimpahla kuzokwenziwa minyaka yonke, kuye ngokuthi lukhona yini uphawu lokuthi obekulindelwe esikhathini esidlule ngesikhathi sokusebenziseka kwempahla namanani ayinsalela kushintshile kusukela esikhathini sombiko odlule. Izinkomba okufanele zisetshenziswe ekwenzeni lokhu kuhlaziya zichaziwe eZingeni.
- Ngaphezu kokusebenzisa ilungu elizimele lochwepheshe bokuhlaziya ukwenza lokhu kuhlaziya, leli Zinga livumela ukuhlaziywa ukuthi kwenziwe yilungu lokuhlaziya elinguchwepheshe, noma kungenziwa uchwepheshe onekhono elifanele elifunekayo lokwenza ukuhlaziya okunjalo ngokuvumelana nezimfuneko zamaZinga e-GRAP athintekayo. Umhlaziyi noma uchwepheshe angaba ngaphakathi noma ngaphandle kwebhizinisi futhi ayikho imfuneko yokudalula ukuzimela komhlaziyi noma uchwepheshe.
- Leli Zinga lidinga ukudalulwa okuthe xaxa kwezakhiwo, imishini namathuluzi asakwakiwa noma asathuthukiswa. Kudinga ukudalulwa kwenani lokuphatha izakhiwo, imishini namathuluzi elithatha isikhathi eside kakhulu ukuqedelwa kunokuba kulindelwe, kanye nezizathu zanoma ikuphi ukubambezeleka. Ukudalula kuyafuneka futhi enanini lokuphathwa kwezakhiwo, imishini namathuluzi lapho ukwakha noma ukuthuthukiswa kumisiwe esikhathini sokubika samanje noma sangaphambilini, kubandakanye nezizathu zokumiswa kanye nokuthi ingabe ukulahlekelwa kokukhinyabezeka kuqashelwe yini ngokuphathelene nalezi zimpahla.
- Leli Zinga lisuse ukudalulwa okugqugquzelwe okuhlobene nezakhiwo, imishini namathuluzi.



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- Leli Zinga lidinga ukudalulwa okuhlukile kwezindleko ezitholiwe zokulungisa nokunakekela izakhiwo, imishini namathuluzi kumanothi ezitatimendeni zezimali, kanye nesisekelo esisetshenzisiwe sokunquma izindleko ezinjalo.
- Imibandela yezinguquko ezisebenza kuleli Zinga isingathwa ngokuhlukile kunaku-IPSAS 17.
- Izikhombo ezinokudalula okufanekisiwe zisuliwe kuleli Zinga.

Isisekelo seziphetho

Lesi sisekelo seziphetho sinikeza izizathu ze-Accounting Standards Board (iBhodi) zokwemukela noma zokwenqaba izisombululo ezithile zokubalwa kwezimali zezinto ezitholiwe eziyisibopho. Lesi sisekelo seziphetho sihambisana, kodwa asiyona ingxenyane, yeZinga le-GRAP Lezakhiwo, Imishini Namathuluzi.

Isethulo

BC1. Ibhodi laqedela ukuhlaziya kokuqala ngemva kokusetshenziswa kweZinga le-GRAP Lezakhiwo, Imishini Namathuluzi ngo-2014. Ngokusekelwe ezimpendulweni ezitholwe njengengxenyane yaleso sibuyekezo, kwacelwa ukuthi iBhodi lihlaziye izimfuneko ezithile kuleli Zinga. Yilezi ezilandelayo:

- Ukwethulwa kokuhlaziya okunenkomba yesikhathi sokusebenziseka kwezimpahla.
- Ukucacisa ukuthi ukusetshenziswa komhlaziyi wangaphandle ekunqumeni inani elifanele lezimpahla kuyadingeka yini noma kumane kuyakhuthazwa.
- Ukubuyekeza ukudalulwa okukhuthazwayo ukuze kunqunywe ukuthi kungasulwa, noma-ke kukhona okufanele kwenziwe isibopho.
- Ukusungula okunye ukudalula okuhlobene nomsebenzi oyinhloko osaqhubeka.
- Kudalulwe eceleni ukulungisa nokunakekelwa kumanothi ezitatimende zezimali.

Izichibiyelo eziphawulwe njengengxenyane yesibuyekezo sangemva kokusetshenziswa kweziqondiso

Ukuhlaziya okunenkomba yesikhathi sokusebenziseka kwezimpahla

BC2. Abalungiseleli baqaphela ukuthi ukwenza ukuhlaziya okuningiliziwe kwesikhathi sokusebenziseka kwezimpahla unyaka nonyaka kuwumsebenzi onzima, ikakhulukazi uma kubhekwa uhlobo nobuningi bezimpahla eziphethwe amabhizinisi asemkhakheni kahulumeni. Abalungiseleli baqaphela futhi ukuthi imfuneko yeZinga yaqondakala njengokunathi idinga ukuhlaziya okunemibandela kwazo zonke izimpahla ngosuku ngalunye lombiko. Abalungiseleli bahlangoza ukuthi ukusebenzisa ukuhlaziya okunenkomba, okufana nalokho okusetshenziswa uma impahla ikhinyabezekile, kunganikeza izisombululo esanele sezimfuneko zeZinga, kodwa kube kufinyelela umgomo oyinhloko ohloswe ngale mfuneko.

BC3. Ibhodi lavuma ukuthi indlela yokuba nenkomba iyisisombululo esinengqondo ngoba isazofuna ukuthi amabhizinisi ahlaziye isikhathi sokusebenziseka kwezimpahla zikhathi zonke. Umehluko omkhulu uwukuthi amabhizinisi ngeke kusadingeka abuyekeze isikhathi sokusebenziseka kwezimpahla minyaka yonke, kodwa kuphela uma kunezimo ezithile ezikhethekile noma kube noshintsho kusukela onyakeni owandulele.

BC4. Ibhodi lavela nohlu lwezinkomba, ngokubonisana nabalungiseleli nonjiniyela, ezibonisa lezo zimo noma izehlakalo ezingadinga ukuthi kwenziwe ukuhlaziya okuningilizwe kokusebenziseka kwezimpahla. Lezi zinkomba zenziwe ngokusekelwe

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ezimisweni eziyinhloko zokuphathwa kwezimpahla. Esinye sezimiso eziyinhloko zokuphathwa kwezimpahla ukuthi ukuhlaziywa okunemibandela kwenziwe ezimpahleni ezikhethekile kaningana kunezinye, ngokusekelwe ekuhlaziyeni kwebhizinisi izingcuphe ezimpahleni zazo. Ngenxa yalokho, izimfuneko ezibuyekeziwe zeZinga zikwenza kucace ukuthi uma kwenziwe ukuhlaziywa okunemibandela kuphela, lolu lwazi lusetshenziselwa ukuhlaziywa ukufanele kwesikhathi sokusebenziseka kwezimpahla; akuyona imfuneko ukuthi ukuhlaziywa okunemibandela kufanele kwenziwe kuzo zonke izimpahla minyaka yonke.

Ukusetshenziswa kwabahlaziyi bangaphandle

- BC5. Abalungiseleli abasabela ekubuyekazweni kwangemva kokusetshenziswa kwezigondiso baqaphela ukuthi amaZinga awacaci kahle ukuthi abahlaziyi bangaphandle kufanele basetshenziswe yini ekunqumeni amanani afanele noma lokhu kwakumane nje kukhuthazwa. Abalungiseleli baqaphela futhi ukuthi ochwepheshe bangaphakathi abaqashwe amabhizinisi, njengochwepheshe bokuhlaziya izakhiwo nonjinyela, bavame ukusetshenziswa ngoba banolwazi ngezimpahla zamabhizinisi abo futhi konga imali ukusebenzisa abaqashwa esikhundleni sokuqoka abantu bangaphandle.
- BC6. Ibhodi lavuma ukuthi amagama asetshenziswe manje angacaciswa kangcono mayelana nokukhuthaza ukusetshenziswa kochwepheshe bokuhlaziya bangaphandle ukunquma inani elifanele lezimpahla, futhi abuyekazwe ngokufanele. Ibhodi lavuma futhi ukuthi ochwepheshe bangaphakathi bangasetshenziswa, uma nje benolwazi olufanele olufunekayo ukwenza lokhu kuhlaziya. Ngakho-ke, kunezelwe amagama acacisha lokhu. Ibhodi ladingida ukuthi ingabe kufanele lifune ibhizinisi ukuthi lidalule ukuthi uchwepheshe owangaphakathi noma ngaphandle kwebhizinisi yini, kodwa lavuma ukuthi lokhu kungabhebhethekisa inkinga ekhona eyenza kubonakale sengathi kuqhakanjiswa kakhulu ukusetshenziswa kwabahlaziyi bangaphandle.
- BC7. Ibhodi ladingida ukuthi kuyacaca yini ukuthi kushiwoni ngomunye 'uchwepheshe onolwazi' nokuthi ingabe lokhu kuzophumela ekusetshenzisweni kukachwepheshe ofanele nokuthi ingabe uzoba nawo amakhono afanele nesimilo. Ibhodi lavuma ukuthi iZinga alinakuchaza ukuthi uchwepheshe onolwazi uma kunjani, kodwa lingachaza ukuthi ukuhlaziya kufanele kwenziwe ngokuvumelana nezimiso ezibekiwe zamaZinga e-GRAP afanele.
- BC8. Ngemva kwamazwi atholwa ngesikhathi sokubonisana, abasabela babenomuzwa wokuthi ibhizinisi kufanele lidalule ukuthi kusetshenziswe umhlaziyi noma uchwepheshe 'noma cha' ekuhlaziyeni inani lezimpahla. Kwaba nomuzwa wokuthi le mfuneko izoqinisekisa ukuthi lapho ukuhlaziya kweniwa othile ongeyena umhlaziyi noma uchwepheshe, leli qiniso lidalulwa kubasebenzisi. Ibhodi ladingida ukuthi ingabe le mfuneko iyadingeka yini futhi lavumelana ngokuthi ukudalula ngeke kube usizi olwazini lwabasebenzisi ngoba ukuhlaziywa kufanele kwenziwe ngokwezimiso kumaZinga afanele.
- BC9. Ngenxa yoshintsho olwenziwa embhalweni waleli Zinga, kuye kwenziwa izichibiyelo eziwumphumela ezigabeni ezifanayo kwamanye Amazinga e-GRAP. Izichibiyelo eziwumphumela zenziwe eZingeni le-GRAP *Lokulondoloza Ngezakhiwo, Izimpahla Eziyigugu* kanye *Namafa Angaphatheki*. Ngemva kwamazwana amukelwa

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ngesikhathi sokubonisana, kwenziwa isichibiyelo eZingeni le-GRAP *Lokulondoloza Ngezakhiwo* ngokusula inkulumo ethi 'ozimele' uma kukhulunywa ngomhlaziyi ukuze kugwenywe ukuguquguquka emaZingeni.

Ukudalula okugqugquzelwayo

BC10. Ngaphandle kokudalulwa kwezimpahla ezinenani elinciphe ngokuphelele ezisasetshenziswa, abasebenzisi nabalungiseleli baqaphela ukulinganiselwa kolwazi kokudalulwa okugqugquzelwayo. Abalungiselelo babuye baphawula ukuthi alukho ulwazi olwanele lokweseka okunye ukudalula, ikakhulukazi, ukudalulwa kwezimpahla ebezingasetshenziswa ngesikhathi sokubika.

BC11. Njengoba abasebenzisi bengazuzi ngempela kulokhu kudalula, iBhodi lavuma ukusula ukudalula okulandelayo okugqugquzelwayo:

- Ukudalulwa kwamanani afanele ezimpahla lapho kusetshenziswe khona imodeli yezindleko.
- Ulwazi lwezimpahla ezingasetshenziswanga ngesikhathi sombiko.
- Izimpahla ezingasetshenziswa njalo kodwa ezingafakwanga njengomsebenzi ongasaqhubeki.

Kwenziwa izichibiyelo eziwumphumela eZingeni le-GRAP *Lokulondoloza Ngezakhiwo* ngokuphathelene nokudalulwa kwamanani afanele ezakhiwo zotshalo-mali lapho kusetshenziswe khona imodeli yezindleko.

BC12. Abasebenzisi nabalungiseleli baveza imibono engqubuzanayo mayelana nokukhuthaza ukudalulwa kolwazi kwezimpahla ezinciphe inani ngokuphelele ezisasetshenziswa. Abanye baveza ukuthi uma izimfuneko zeZinga zisethenziswa ngendlela efanele, khona-ke lesi simo akufanele sibe khona, noma besingeke sibe nomthelela. Abanye baveza ukuthi lokhu kudalula kuwusizo ngoba kunikeza ulwazi mayelana nokuthi ingabe amabhizinisi ayakwenza yini ukuhlaziya njalo kokusebenziseka kwezimpahla. IBhodi lavuma ukukususa lokhu kudalula ngoba ukunikeza lolu lwazi ngamanothi ezitatimendeni zezimali kungqubuzana nesimiso seZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* esifuna ukuhlaziywa njalo kokusebenziseka kwezimpahla. Isichibiyelo esifanayo esiwumphumela senziwe eZingeni le-GRAP *Lokulondoloza Ngezakhiwo, Izimpahla Eziyigugu* kanye *Namafa Angaphatheki*.

BC13. IBhodi laqaphela ukuthi ukususa ukudalula okugqugquzelwe kuwusizo kakhulu ekwenzeni lula nasekuqondiseni izimfuneko zamaZinga, ngoba afuna ukuthi amabhizinisi asebenzise ukwahlulela okuncane ekunqumeni ukuthi akuhlinzeke yini lokhu kudalula noma cha.

Umsebenzi oyinhloko osaqhubeka

BC14. Uma kubhekwa ubuningi bezimali ezisethenziswa minyaka yonke ezimpahleni, ukuthi kufanele kwakhiwe noma kuthuthukiswe izimpahla ezintsha, noma kuvuselelwe futhi kulungiswe ezikhona, abasebenzisi baveza isidingo esikhulu sokudalula okuthe xaxa mayelana nomsebenzi oyinhloko osaqhubeka kanye nezindleko zokunakekela nokulungisa.

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BC15. Emsebenzini oyinhloko osaqhubeka, abasebenzisi babonisa ukuthi badinga ulwazi oluthe xaxa mayelana nezinhlobo zezimpahla ezakhiwayo noma ezithuthukiswayo. Ngakho-ke, iBhodi lifune ukuthi amabhizinisi adalule izindleko ezitholwe ngomsebenzi oyinhloko osaqhubeka esigabeni ngasinye sezimpahla. Abasebenzisi baphawula nokuthi umsebenzi oyinhloko osaqhubeka ngokuvamile ufaka amanani asetshenziswe kumaprojekthi athatha isikhathi eside kakhulu ukuwaqeda, noma amisiwe. Ngakho, bacela ulwazi mayelana nobudala bamaprojekthi afakwe afakiwe emsebenzini oyinhloko osaqhubeka. Ngenxa yalokho, iBhodi lifake imfuneko yokuthi amabhizinisi kufanele adalule ulwazi lwamanani elifakiwe emsebenzini osaqhubeka oyinhloko anesikhathi eside esilele noma ahlobene namaprojekthi amisiwe, nokuthi kukhona yini ukukhinyabezeka. Ibhodi lavuma ukuthi lokhu kudalula kungase kungawathinti wonke amabhizinisi ngoba kufanele kubhekwe okuqukethwe uma kwenziwa ukuhlaziya.

BC16. Abaphendula bacela ukucaciselwa ukuthi ulwazi oluhlobene nomsebenzi osaqhubeka oyinhloko onesikhathi eside, noma ohlobene namaprojekthi asemisiwe, kufanele lwethulwe kanjani. Ngenxa yokuthi ulwazi olutholakala emabhizinisini lungahluka, iBhodi lavuma ukuthi ibhizinisi ngalinye kufanele linqume ukuthi lifuna ukuludalula kanjani lolu lwazi, ngamanye amagama, ulwazi ngalunye noma oluhlanganisiwe, ngokwesibonelo ngokweprojekthi, isigaba noma esinye isisekelo esifanele. Kunezelwe imfuneko efanayo eZingeni le-GRAP *Lokulondoloza Ngezakhiwo, Amafa Angaphatheki kanye Nezimpahla Eziyigugu*.

BC17. Abaphendula baveza ukukhathazeka ngokuthi inkulumo ethi 'olukhulu' yayingasetshenziswa ngaso sonke isikhathi ngokuphathelene nesikhathi okulindeleke ukuthi umsebenzi uqedwe ngaso. Ngenxa yalokho, kwenziwe izinguquko zobuhleli ukuze kulungiswe amagama kumaZinga e-GRAP *Okulondoloza Ngezakhiwo, Izakhiwo, Imishini Namathuluzi, Izimpahla Ezingaphatheki kanye Nezimpahla Eziyigugu* ukuqinisekisa ukuthi inkulumo 'olukhulu' isetshenziswa ngokungaguquguquki. Ngaphezu kwalokho, ukusetshenziswa kwenkulumo ethi 'into' kwasulwa kuZinga le-GRAP *Lezakhiwo, Imishini Namathuluzi* ngokuphathelene nokudalula umsebenzi oyinhloko osaqhubeka ukuqinisekisa ukuthi akushintshashintshi endleleni okuyalelwa ngayo imibiko esigatsheni.

Izindleko ezitholwe ngokulungisa nokunakekela izimpahla

BC18. Abasebenzisi balinganisa ukufaneleka kokulungiswa nokunakekelwa ngokuqathanisa lezi zindleko nenani lezimpahla eziqashelwe esitatimendeni sesimo sezimali. Kodwa-ke, ayikho imfuneko yokwethula lolu lwazi ngokuhlukile ezitatimendeni zezimali. Uma kubhekwa ukubaluleka kwalolu lwazi, imfuneko yokudalula lolu lwazi kumanothi ezitatimende zezimali inezelwe eZingeni le-GRAP *Lokwethulwa Kwezitatimende Zezimali*. Izichibiyelo eziwumphumela zenziwe eZingeni le-GRAP *Lokulondoloza Ngezakhiwo kanye Nezimpahla Eziyigugu*. Ibhodi lavuma ukuthi lokhu kudalula kungase kungawathinti wonke amabhizinisi ngoba kufanele kubhekwe okuqukethwe uma kwenziwa ukuhlaziya.

BC19. Ngesikhathi sokubonisa, abasebenzisi nabalungiseleli ababesekela ukudalulwa kokunakekelwa nokulungiswa kwezimpahla baphawula ukuthi kudingeka ulwazi oluthe xaxa olusekela ukudalula ukuze abasebenzisi balinganise ukufaneleka

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kokulungisa nokunakekela okuthinta inani lokuphatha izimpahla. Kwakunemibono ehlukeneyo eyamukelwa ngokuthi iluphi ulwazi okufanele lwethulwe, ngokwesibonelo ukulungiswa nokunakekelwa ngokwesigaba ngasinye sezimpahla, izindleko ezingahleliwe noma ezeqisayo zokulungiswa nokunakekelwa kanye nezindleko zezisebenzi ezihlobene nokulungisa nokunakekelwa. Ibhodi ladingida ukuthi ingabe kufanele lifune ukuthi amabhizinisi adalule noma iluphi olunye ulwazi oluthinta abasebenzisi, nokuthi kufanele kusetshenziswe ukuhluzeka uma kuqunywa ukuthi iluphi ulwazi olufanele. Ibhodi ladingida ukuthi ingabe kufanele lifune amabhizinisi ukuthi adalule noma iluphi olunye ulwazi olufanele kubasebenzisi, futhi kufanele kusetshenziswe ukuhluzeka uma kunqunywa ukuthi iluphi ulwazi olufanele. Ibhodi lavuma ukuthi ngenxa yokuthi ukusetshenziswa kokuhluzeka ekunqumeni ukuthi yini okufanele idalulwe kuyinto ekuyo yonke indawo, akufanele kufakwe kulo mongo. Kwabuye kwaqashelwa ukuthi kunemfuneko ekhona ku-GRAP 1 *Yokwethulwa Kwezitatimende Zezimali* yokuthi amabhizinisi adalule, kumanothi ezitatimende zezimali, noma iluphi olunye ulwazi oluthinta abasebenzisi, olungase lungabikwa kwenye indawo ezitatimendeni zezimali.

- BC20. Ibhodi ladingida ukuqhathaniswa kwezindleko zokulungisa nokunakekela ezidalulwe kumanothi uma, ngokwesibonelo, amabhizinisi athile efake ingxenye yezindleko zezisebenzi ezidalwe ukulungiswa nokunakekelwa kwezimpahla kuyilapho amanye amabhizinisi engayifakanga. Ukuze izindleko zokulungiswa nokunakekelwa kwezimpahla zibikwe ngendlela efanayo, kunezelwe imfuneko ku-GRAP 17 no-GRAP 103, ethi amabhizinisi kufanele adalule ulwazi mayelana nezindleko ezikhethekile ezifakwe enanini lokulungisa nokunakekelwa elidalulwe kumanothi.

