ACCOUNTING STANDARDS BOARD

AMAZINGA WOMKHUBA OVAME UKUBONWA WOKUBALWA KWEZIMALI

UKUKHINYABEZEKA KWAMA-ASETHI ANGENZI MALI

(GRAP 21)

Ikhishwe yi-Accounting Standards Board
ngoMashi 2009

Amagama Okubonga

Leli Zinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali (i-GRAP) lisuselwa ngokuyinhloko ku-International Public Sector Accounting Standard (i-IPSAS) emayelana *Nokuqashisa* 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 eziphathelene *Nokwethulwa Kwezitatimende Zezimali* zishicilelwa kuleli Zinga le-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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OKUQUKETHWE

Amazinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Ukukhinyabezeka Kwama-asethi Angenzi Mali

UKUKHINYABEZEKA KWAMA-ASETHI ANGENZI MALI

Lo Mthetho wakhishwa okokuqala yi-Accounting Standards Board (iBhodi) ngo-March 2009. Kusukela lapho, uye walungiswa nge-:

- Imiphumela yokulungiswa ngemva kokubukezwa kwe-GRAP 100 *Discontinued Operations* ngo-2013.
- Ukuthuthukiswa kwamaZinga e-GRAP, eyakhishwa yiBhodi ngo-November 2013.
- Imiphumela yokulungiswa lapho le Mithetho ye-GRAP iqala ukusebenza:
  - GRAP 105 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*
  - GRAP 106 *Ukudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angekho Ngaphansi Kokulawulwa Okufanayo*
  - GRAP 107 *Mergers*

Ikhophi ephawuliwe yokulungiswa kwe-GRAP 21 njengeprojekthi yokuThuthukisa (2013) nemiphumela yokulungiswa yamuve iyatholakala engosini ye-internet.

ISethulo

IMithetho Eqashelwa Kabanzi Yokuphathwa Kwezimali

I-Accounting Standards Board (iBhodi) liyadingeka ngokoMthetho Wezokuphatha Izimali Zomphakathi, uMthetho no. 1 wango-1999, obukeziwe (i-PFMA), ukuze kunqunywe izindlela ezamukelwa kabanzi zokuphathwa kwezimali ezaziwa ngokuthi Amazinga Womkhuba Ovame Ukubonwa Wokuphathwa Kwezimali (i-GRAP)

.IBhodi kufanele linquma i-GRAP yokulandelayo:

(a) iminyango (ehlanganisa izingxenye zikahulumeni kazwelonke nowesifundazwe);

(b) amabhizinisi omphakathi;

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

(d) izinhlangano zomthetho-sisekelo;

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

(f) nephalamende nezishaya-mthetho zesifundazwe.

Konke okungenhla sekukonke kubizwa ngokuthi “amabhizinisi.”

IBhodi ligunyaze ukusetshenziswa kw-Generally Accepted Accounting Practice (i-GAAP), njengoba zihlelwe yi-Accounting Standards Board kwaphinde kwakhishwa yi-South African Institute of Chartered Accountants ngomhla ka--1 Ephreli 2012, ukuze kube yi-GRAP yalokhu:

(a) amabhizinisi wezinkampani zikahulumeni (njengoba echazwe kuyi-PFMA);

(b) noma yiliphi elinye ibhizinisi, ngaphandle kukamasipala, amasheya alo ajwayelekile, amasheya anamandla wokujwayeleka noma isikweletu okungahwebeka ezimakethe ezinkulu zomphakathi; futhi

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

Ibhodi ligunyaze ukusetshenziswa kwe-International Financial Reporting Standards (IFRSs) ekhishwe yi-International Accounting Standards Board ukuze kube yi-GRAP yalawa mabhizinisi lapho esebenzisa khona ama-IFRS.

Izitatimende zezimali kufanele zichazwe njengezivumelana neMithetho ye-GRAP kuphela uma zivumelana nazo zonke izimfuneko zoMthetho ngamunye we-GRAP kanye nanoma iyiphi incazelo engase ikhishwe esikhathi esizayo.

Noma ikuphi ukulinganiselwa kokusebenza iMithetho noma Izincazelo ezithile kucacisiwe kuleyo Mithetho noma izincazelo zeMithetho ye-GRAP.

Imithetho ye-GRAP *Yokukhinyabezeka Kwama-Asethi Angenzi Mali* isezigabeni .01 kuya .ku-.85. Zonke izigaba ezikulo Mthetho zinegunya elilinganayo. Isimo negunya lezithasiselo kutholakala ezethulweni zesithasiselo ngasinye. Lo Mthetho kufanele ufundwe ngokomomgo womgomo wawo, izisekelo zeziphetho zawo uma zisebenza, *Isandulela Samazinga E-GRAP, Isandulela Sezincazelo ZeMithetho ye-GRAP* kanye no-*Hlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

IMithetho ye-GRAP kufanele ifundwe kanye kanye nanoma iziphi iziqondiso ezikhishwa iBhodi maqondana namalungiselelo esikhashana, kanye nanoma imiphi imithetho ekhishwa uNgqongqoshe Wezezimali mayelana nezinsuku zokuqala kokusebenza kwamaZinga e-GRAP, enyatheliswa kuyi-Gazethe Kahulumeni.

Kungase kubhekiselwe lapha eMithethweni ye-GRAP ebingakanyatheliswa ngesikhathi kukhishwa le Mithetho. Lokhu kwenziwa ukuze kubalekelwe ukushintsha iMithetho eseyikhishiwe kakade lapho sekukhishwa iMithetho emisha kamuva. Isigaba .11 seMithetho ye-GRAP nge*Zinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sibeka isisekelo sokukhetha nokusebenzisa imithetho yokuphathwa kwezimali lapho singekho isiqondiso esiqondile.

Inhloso

.01 Umgomo walo Mthetho ukunikeza izinqubo ezisetshenziswa yibhizinisi ekunqumeni ukuthi i-asethi elingenzi mali likhinyabezekile yini nokuqiniseka izindleko zokukhinyabezeka ziyaziwa. Lo Mthetho ubuye ucacise ukuthi kunini lapho ibhizinisi lingahlehlisa khona izindleko zokukhinyabezeka nokunikeza ukudalula.

Imininingwane

.02 Ibhizinisi elungiselela futhi lethule izitatimende zezimali ngaphansi wesisekelo sokuphathwa kwezimali kufanele lisebenzise lo Mthetho lapho libala ukukhinyabezeka kwama-asethi angenzi mali, ngaphandle-:

(a) kwezinhluu zezimpahla (bheka uMthetho we-GRAP ngezinhlu zezimpahla);

(b) kwama-asethi avela ezivumelwaneni zokwakha (bheka Izinga Lezivumelwano Zokwakha);

(c) kwama-asethi ezimli angaphansi kwamaZinga e-GRAP ngamaThuluzi Ezezimali;

(d) kwemali yezakhiwo elondoloziwe ekalekayo ngemali ekahle (bheka uMthetho we-GRAP Wokulondoloza Ngezakhiwo);

(e) kwama-asethi aphilayo ahlobene nezindaba zamafamu akalekayo ngemali ekahle ngaphandle kwezindleko zokuthengisa (bheka uMthetho we-GRAP Wezolimo); kanye

(f) namanye ama-asethi angakhi mali ngokuqondene okunguthi iziphi izimfuneko zokubalwa kwezimali ngokukhinyabezeka zifakiwe komunye uMthetho we-GRAP.

.03 Amabhizinisi anama-asethi akha imali njengoba kuchazwe esigabe .10 kumelwe asebenzise uMthetho we-GRAP ngokuKhinyabezeka Kwama-Asethi Aphehla Imali kulawo ma-asethi. Amabhizinisi anama-asethi angakhi mali kumelwe asebenzise izimfuneko zalo Mthetho kuma-asethi angakhi mali.

.04 Lo Mthetho awusebenzi kuma-inventories nakuma-asethi angakhi mali avela kuzinkontileka zokwakha ngoba iMithetho ye-GRAP esebenza kulama asethi iqukethe izimfuneko zokubona nokukala lawo ma-asethi (bheka uMthetho we-GRAP *Wezinhlu Zezimpahla Nezivumelwano Zokwakha*. Ngaphezu kwalokho, lo Mthetho awusebenzi kuma-asethi aphilayo ahlobene namafamu akalwa ngemali ekahle ngaphandle kwezindleko zokuthengisa. UMthetho we-GRAP odingida ama-asethi anjalo uqukethe izimfuneko zokukala.

.05 Lo Mthetho awusebenzi kuma-asethi email ahlanganisiwe eMthethweni we-GRAP *ngamaThuluzi Ezezimali*. Ukukhinyabezeka kwalama asethi kuyadingidwa kulowo Mthetho.

.06 Lo Mthetho awudingi ukusetshenziswa kokuhlola ukukhinyabezeka emalini yezakhiwo elondoloziwe okwenziwa ngemali ekahle ngokuvumelana noMthetho we-GRAP *Wokulondoloza Ngezakhiwo.* Ngaphansi kwesibonelo semali ekahle eMthethweni we-GRAP nge- *Investment Property,* imali yezakhiwo elondoloziwe iphathwa ngemali ekahle ngosuku ngalunye lokubika, futhi noma yikuphi ukukhinyabezeka kuyocatshangelwa lapho kuhlolwa.

.07 Ukulondoloza:

(a) emabhizinisini alawulwayo, njengoba kuchazwe eMthethweni we-GRAP *Wezitatimende Zezimali Ezihlanganisiwe Nezihlukanisiwe*;

(b) kozakwabo, njengoba kushiwo eZingeni le-GRAP *Lotshalo-zimali Emalungwini*; kanye

(c) nasemabhizinisini ahlanganyelwayo, njengoba kuchazwe Ezingeni le-GRAP *Lenzalo Yokusebenzisana Kokuhlanganyela*;

kungama-asethi emali angafakwanga eMthethweni we-GRAP *Wamathuluzi Ezezimali*. Lapho lokho kulondoloza kungama-asethi angenzi mali, aqondiswa ngokwalo Mthetho. Lapho lama asethi engama-asethi akha imali, aqondiswa ngaphansi koMthetho we-GRAP *Wokukhinyabezeka Kwama-asethi Aphela Imali.*

.08 Lo Mthetho uyasebenza ezakhiweni ezingakhi mali, izihlahla nezimpahla, ama-asethi angaphatheki nama-asethi ayifa aphethwe ngemali ebukeziwe ngokuvumelana noMthetho we-GRAP *Wendawo, Imishini, Namathuluzi, Izimpahla Ezingaphatheki* kanye *Nezimpahla Eziyigugu*. Imali ekahle yalama asethi ayinqunywa osukwini ngalunye lokubika kodwa kuya ngobuningi bokushintsha kwemali ekahle ukusuka kwenye inkathi yokubika kuya kwenye. Ngakho-ke ibhizinisi kudingeka lihlole osukwini ngalunye lokubika ukuthi zikhona yini izimpawu zokuthi inani le-asethi likhinyabezekile kusukela ekuhloleni okudlule.

.09 Umthemeli ophethe ama-asethi angenzi mali noma iqembu lama-asethi angenzi mali okumelwe alahlwe ngokuthumelalana kwemisebenzi phakathi kwamabhizinisi angaphansi kokulawula okufanayo (bheka uMthetho we-GRAP *Wokudluliselwa Kwemisebenzi Phakathi Kwamabhizinisi Angaphansi Kokulawulwa Okufanayo*), nangokuhlanganisa amabhizinisi okufanele athunyelwe kwelibunjiwe (bheka uMthetho we-GRAP *Wokuhlanganiswa Kwamabhizinisi*), kumelwe asebenzise izimiso ekuloMthetho kuze kufike usuku lokuthumela noma lokubumbana.

Izincazelo

.10 Lama gama asetshenziswe kulo Mthetho ngezincazelo ezichaziwe:

<u>Ama-asethi aphehla mali</u> kungama-asethi alawulwa ngenjongo yokwenza inzuzo yemali.

<u>Izindleko zokulahla</u> kuyizindleko ezimbi ezivele ngokuqondile ekuhleni ama-asethi, ngaphandle kwezindleko zemali nezindleko zentela.

<u>Imali ekahle ngaphandle kwezindleko zokuthengisa</u> yimali etholwe ngokuthengisa ama-asethi phakathi kwabantu abanolwazi, abazimisele, ngaphandle kwezindleko zokulahla.

<u>Ukukhinyabezeka</u> kuwukulahleka kwezinzuzo zesikhathi esizayo noma imisebenzi ye-asethi, ngaphezu kwendlela ehleliwe yokubona ukulahlela kwezinzuzo zemali ze-asethi nemisebenzi ye-asethi esikhathini esizayo ngokuphelelwa amandla.

<u>Izindleko zokukhinyabezeka kwe-asethi elingenzi mali</u> ziyimali okuthi imali yokuphatha i-asethi idlule imali elethwa umsebenzi walo.

<u>Ama-asethi angenzi mali</u> kungama-asethi ahlukile kulawo enza imali.

<u>Imali yokuvuselela umsebenzi</u> yimali ephezulu ye-asethi elingenzi mali yemali yalo ekahle ngaphandle kwezindleko zokuthengisa kanye nemali yokulisebenzisa.

<u>Imali yokusebenzisa i-asethi elingenzi mali</u> yimali yangaleso sikhathi yemisebenzi esele engase yenziwe yilelo asethi.

Amagama achazwe kweminye iMithetho ye-GRAP asetshenziswe kulo Mthetho anencazelo efanayo ekuleyo Mithetho.

Ama-asethi enza imali nama-asethi angenzi mali

.11 Nakuba amabhizinisi amaningi ngokuvamile ukuyiswa kwezinkonzo kungumgomo wazo, amaphathi bangasebenzisa ukukhalipha lapo befuna ukuthola nokulawula ama-asethi aphehla imali. Amanye ama-asethi angase alawulwe njengangenzi mali kuphela, kuyilapho amanye engase alawulwe njengama-asethi aphehla imali.

.12 Izimpahla eziphehla imali yizimpahla eziphathwa ngenhloso yokufaka imbuyiselo yezentengiso. Impahla ifaka imbuyiselo yezentengiso uma isetshenziswa ngendlela evumelana naleyo eyamukelwe yibhizinisi elifuna inzuzo. Ukuphatha impahla ukuze kufakwe "imbuyiselo yezentengiso" kubonisa ukuthi ibhizinisi lizimisele ukuphehla imali etholakalayo enhle ngempahla (noma ngeyunithi ephehla imali leyo mpahla eyingxenye yayo) futhi ithole imbuyiselo yezentengiso ebonisa ingcuphe ekhona ekuphatheni impahla. Impahla ingaphathwa ngenhloso yokufaka imbuyiselo yezentengiso ngisho noma ingahlangabezane nenhloso ngesikhathi esithile sokubika. Ngakolunye uhlangothi, impahla ingaba yimpahla engafaki imali ngisho noma ibuyisa imali etholwe ngayo noma ifaka imbuyiselo yezentengiso phakathi nesikhathi esithile sokubika. Ngaphandle uma kushiwo okuhlukile, uma kukhulunywa "ngempahla" noma "izimpahla" ezigabeni ezilandelayo zaleli Zinga kusuke kushiwo "ama-asethi aphehla imali".

.13 Kunezimo eziningi amabhizinisi angase alawule amanye ama-asethi ngenhloso yokwenza inzuzo yemali, nakuba ama-asethi amaningi engalulelwa leyo nhloso. Ngokwesibonelo, isibhedlela singase sikhiphe isakhiwo sisetshenziselwe iziguli ezingakhokhi. Ama-asethi ebhizinisi enza imali angase asebenze wodwa ngaphandle kwama-asethi ebhizinisi angenzi mali.

.14 Ezimweni ezithile, i-asethi lingase lenze imali nakuba lilawulelwa ukunikeza izinkonzo kuphela. Ngokwesibonelo, ifemu yokulahla udoti isetshenziselwa ukulahla ngokuphephile udoti wezokwelapha ovela ezibhedlela ezilawulwa uhulumeni, kodwa le femu ithatha nodoti omncane wezokwelapha ovela ezibhedlela ezizimele bese zikhokha. Izindleko zikadoti ovela ezibhedlela ezizimele zihlanganisiwe emisebenzini yefemu, futhi ama-asethi aphehla imali awanakuhlukaniswa kuma-asethi angenzi mali.

.15 Kwezinye izimo, impahla ingase ifake imali etholakalayo futhi iphathwe ngezinjongo ezingezona ezokuphehla imali. Ngokwesibonelo, isibhedlela sikahulumeni sinamawodi ayishumi, ayisishiyagalolunye awo alalisa iziguli ezikhokhayo ngenjongo yokuphehla imali, kanti elilodwa linakekela iziguli ezingakhokhi. Iziguli ezivela kuwo womabili amawodi zisebenzisa izakhiwo zasesibhedlela ngokuhlanganyela (ngokwesibonelo, izikhungo zokuhlinza). Izinga impahla ephathwa ngalo ngenhloso yokuhlinzeka imbuyiselo yezentengiso kufanele licatshangelwe uma kunqunywa ukuthi ingabe ibhizinisi kufanele lihlinzeke imibandela yaleli Zinga noma Izinga le-GRAP *Lokukhinyabezeka Kwama-asethi Ezingafaki Imai*. Uma, ngokwesibonelo, ingxenye engafaki imali iyingxenye ebalulekile yelungiselelo lilonke, ibhizinisi lisebenzisa leli Zinga esikhundleni seZinga le-GRAP *Lokukhinyabezeka Kwama-asethi Angenzi Mali*.

.16 Kwezinye izimo, kungase kungacaci ukuthi injongo yokulawula i-asethi iwukwenza inzuzo yemali yini. Ezimweni ezinjalo, kudingekile ukuba kuhlolwe izinga lemali engenayo. Kungase kube nzima ukunquma ukuthi izinga lemali engeniswa yi-asethi likhulu ngale ndlela yokuthi kumelwe kusetshenziswe lo Mththo kunoMthetho we-GRAP *Wokukhinyabezeka Kwama-asethi Aphehla Imali.* Ukwahlulela kuyadingeka ekunqumeni ukuthi imuphi uMthetho osebenzayo. Ibhizinisi lakha izigaba ukuze lisebenzise loko kwahlulela ngokungaguquguquki ngokuvumelana nencazelo ye-asethi elenza imali ne-asethi elingenzi mali kanye neziqondiso ezihlobe nako ezisezibeni .11 kuya ku-.15. Isigaba .74 sidinga ukuba ibhizinisi lidalule isigaba esisetshenzisiwe ekwenzeni loku kwahlulela. Nokho, ngenxa yenjongo egcwele yamabhizinisi amaningi, isiphetho siba ukuthi ama-asethi awenzi mali futhi, ngaleyo ndlela, kuzosebenza lo Mthetho.

Ukwehla kwenani

.17 Ukwehla kwenani nokukhokhwa kwesikweletu kuyizindlela ezihleliwe zemali enciphayo ye-asethi kuso sonke isikhathi sokusebenza kwalo. Esimweni se-asethi elingaphatheki, igama elithi “ukwehla kwemali eliyifakayo” (amortisation) livame ukusetshenziswa esikhundleni selithi “ukwehla kwenani” (depreciation). Womabili lama gama anencazelo efanayo.

Ukukhinyabezeka

.18 Lo Mthetho uchaza “ukukhinyabezeka” ngokuthi ukulahleka kwezinzuzo zesikhathi esizayo noma imisebenzi ye-asethi, ngaphezu kwendlela ehleliwe yokubona ukulahlela kwezinzuzo zemali ze-asethi nemisebenzi ye-asethi esikhathini esizayo ngokwehla kwenani (ukwehla kwemali eliyifakayo). Ngakho-ke, ukukhinyabezeka kubonisa ukwehla kokuba wusizo kwe-asethi ebhizinisini elililawulayo. Ngokwesibonelo, ibhizinisisi lingase libe nesakhiwo esingasasebenzi esasakhelwe ukugcina izinto zamasosha. Ngaphezu kwalokho, ngenxa yendlela ekhethekile lesi sakhiwo esenziwe ngayo nendawo esikuyo, singase singaqashiswa noma sithengiswe, ngaleyo ndlela ibhizinisi alikwazi ukwenza imali ngokusiqashisa noma ukusilahla. Leli asethi selibhekwa njengelikhinyabezekile ngoma lingasakwazi ukwenzela ibhizinisi umsebenzi othile – alisenamsebenzi walutho ebhizinisini ekufezeni izinjongo zebhizinisi.

Ukubona ama-asethi angase akhinyabezeke

.19 I-asethi likhinyabezekile uma imali yokuligcina idlula imali elethwa ukusebenza kwalo. Isigaba .23 siveza izimpawu eziyinhloko izindleko zokukhinyabezeka. Uma kukhona noma yiluphi uphawu, ibhizinisi kudingeka lenze isilinganiso esingokomthetho nemali eliyifakayo. Uma kungekho phawu lwezindleko zokukhinyabezeka, lo Mthetho awudingi ukuba ibhizinisi lenze isilinganiso semali engenayo

.20 ***Ibhizinisi kumelwe lihlole ngosuku ngalunye ukuthi lukhona yini uphawu lokuthi i-asethi kungenzeka likhinyabezekile. Uma kukhona noma yiluphi uphawu olonjalo, ibhizinisi kumelwe lenze isilinganiso semali i-asethi eliyenzayo.***

.21 ***Kungakhathaliseki ukuthi kunophawu lokukhinyabezeka, ibhizinisi kumelwe lihlole ne-asethi elingaphatheki elisebenza unomphela noma i-asethi elingaphatheki elingakatholakaleli ukusetshenziselwa ukukhinyabezeka kwaminyaka yonke ngokuqhathanisa imali yokuligcina nemali eliyingenisayo. Loku kuhlola kungenziwa noma nini phakathi nenkathi yokubika, uma nje kwenziwa ngesikhathi esifanayo. Ama-asethi angaphatheki angafani angahlolwa ukukhinyabezeka ngezikhathi ezingafani. Nokho, uma i-asethi elinjalo elingaphatheki like labonwa okokuqala phakathi nenkathi yamanje yokubika, lelo asethi kumelwe lihlolwe ukukhinyabezeka ngaphambi kokuphela kwenkathi yamanje yokubika.***

.22 Amandla e-asethi elingaphatheki okwenza izinzuzo zemali ezanele esikhathini esizayo noma imisebenzi ukuze kubuye imali yokuligcina avama ukuncika ekungaqinisekini okukhulu ngaphambi kokutholakala kwe-asethi ukulisebenzisa kunalapho lingakatholakali ukusetshenziswa. Ngakho-ke, lo Mthetho udinga ukuba ibhizinisi lihlole ukukhinyabezeka okungenani njalo ngonyaka, imali yokugcina i-asethi elingaphatheki elingatholakaleli ukusetshenziswa.

.23 ***Ekuhloleni ukuthi lukhona yini noma yiluphi uphawu lokuthi i-asethi likhinyabezekile, ibhizinisi kumelwe okungenani libheke lezi zimpawu:***

<u>Imithombo yangaphandle yolwazi</u>

(a) ***Ukunqamuka, noma ukusondela kokunqamuka, kokufunwa noma kwesidingo senkonzo elethwa yilelo asethi.***

(b) ***Izinguquko ezinkulu sesikhathi eside ezinomphumela omubi ebhizinisini ziye zenzeka phakathi nenkathi noma zizokwenzeka***

maduze, ezindaweni zezobuchwepheshe, ezomthetho noma ezinqubweni mgomo zikahulumeni ibhizinisi elisebenza kuzo.

<u>Imithombo yangaphakathi yolwazi</u>

(c) Kunobufakazi bokuba yize noma ukulimala kwe-asethi okubonakalayo.

(d) Izinguquko ezinkulu sesikhathi eside ezinomphumela omubi ebhizinisini ziye zenzeka phakathi nenkathi noma zizokwenzeka maduze, ngezinga noma indlela i-asethi elisetshenziswa ngayo noma okulindeleke ukuba lisetshenziswe ngayo. Lezi zinguquko zihlanganisa ukuma kokusebenza kwe-asethi, izinhlelo zokuyeka ukulisebenzisa noma ukuhlela kabusha imisebenzi i-asethi eliyenzeyo, izinhlelo zokulilahla ngaphambi kosuku olwalulindelwe phambilini nokubukeza isikhathi sokusebenza kwe-asethi sibe esizophela kunokuba kube esingapheli.

(e) Isinqumo sokumisa ukwakhiwa kwe-asethi ngaphambi kokuqedwa noma libe sesimweni sokusebenza.

(f) Kunobufaka obuvela embikweni wangaphakathi obubonisa ukuthi ukusebenza kwe-asethi kulimele noma kuzolimala kakhulu kunalokho obekulindelwe.

.24 Indingeko noma isidingo senkonzo singase sehle senyuka ngohamba kwesikhathi, okuyothinta izinga ama-asethi ayosetshenziswa ngalo ekunikezeni lezo zinkonzo, kodwa ukwehla nokwenyuka kwesidingo okubi akuzona ngempela izimpawu zokukhinyabezeka. Lapho indingeko yenkonzo inqamuka, noma isizonqamuka, ama-asethi asetshenziselwa lezo zinkonzo angase akhinyabezeke. Indingeko ingase ibhekwe “njengecishe” yanqamuka uma yehla kangangokuthi ibhizinisi belingeke licabange ukusabela kuleyo ndingeko, noma belingeke lithole i-asethi manje elicatshangelwa ukuhlolelwa ukukhinyabezeka.

.25 Uhlu olusesigabeni .23 aluphelele. Kungase kube nezinye izimpawu zokuthi i-asethi likhinyabezekile. Ukuba khona kwezinye izimpawu kungaphumela ekutheni ibhizinisi lilinganise imali efakwa yi-asethi. Ngokwesibonelo, noma yikuphi okungezansi kungaba uphawu lokukhinyabezeka:

(a) phakathi nenkathi, inani le-asethi emakethe lehle kakhulu ladlula lokho obekungalindeleka ngenxa yokuhamba kwesikhathi noma ukusetshenziswa okuvamile; noma

(b) ukwehla okukhulu (kodwa hhayi ngempela ukunqamuka nama ukusondela kokuqamuka) kwendingeko noma isidingo sezinkonzo ezilethwa yilelo asethi.

.26 Izenzakalo noma izimo ezingase zibonise ukukhinyabezeka kwe-asethi ziyoba zinkulu futhi ziyobe zibangele izigxoxo zabaphathi. Izinguquko ezinjengokushntsha kwendingeko yenkonzo, izinga noma indlela yokusebenza, ezomthetho noma izinqubo mgomo zikahulumeni zingaze zibonise ukukhinyabezeka uma kuphela izinguquko ezinjalo zazizinkulu futhi zaba noma zazilindeleke ukuba zibe nomphumela omubi wesikhathi eside. Izinguquko kwezobuchwepheshe zingase zibonise ukuti i-asethi seliphelelwe isikhathi futhi lidinga ukuhlolelwa ukukhinyabezeka. Izinguquko ekusetshenzisweni kwe-asethi phakathi nenkathi kungase nako kube uphawu lokukhinyabezeka. Lokhu kungenzeka, ngokwesibonelo, isakhiwo esasiyisikole siyashintsha siba indawo yokugcina izinto. Ekuhloleni ukuthi ukukhinyabezeka kwenzekile yini, ibhizinisi kudingeka lihlole izinguquko ezinkonzweni esikhathini eside esizayo. Lokhu kugcizelela iqiniso lokuthi izinguquko zibhekwa emongweni wokusetshenziswa kwe-asethi isikhathi eside. Nokho, ukulendelekwa kokusetshenza isikhathi eside kungase kushintshe futhi ukuhlola kwebhizinisi ngosuku ngalunye lokubika kuyokubonisa lokho

.27 Ekuhloleni ukuthi ukumisa ukwakha kuzobangela ukuhlola ukukhinyabezeka yini, ibhizinisi liyocabangela ukuthi ukwakha kumane nje kwalibazeseka noma kwahlehliswa, ukuthi kunenhloso yokuqala futh ukwakha maduzane noma ukwakha kusekude ukuphela. Lapho ukwakha kulibazisekile noma kuhlehliselwe osukwini oluthile esikhathi esizayo, umsebenzi ungabhekwa njengomsebenzi oqhubekayo futhi awubhekwa njengomisiwe.

.28 Ubufakazi obuvela ekubikeni kwangaphakathi obubonisa ukuthi i-asethi likhinyabezekile, njengoba kushiwo esigabeni .23(f) ngenhla, kubhekisela emandleni e-asethi okunikeza izimpahla noma izinkonzo kunokuba kube ukwehla kwendingeko yezimpahla noma izinkonzo ezinikezwa yilelo asethi. Lokhu kuhlanganisa ukuba khona:

(a) kwezindleko eziphezulu kakhulu zokusebenza noma zokugcina i-asethi, uma ziqhathaniswa nalezo ezazihlelwe ekuqaleni; kanye

(b) ukwehla okukhulu kwenkonzo noma amazing omkhiqizo i-asethi eliwenzayo uma kuqhathaniswa nalokho okwakulindelekile ekuqaleni ngenxa yokungasebenzi kahle.

Ukwenyuka okukhulu kwezindleko zokusebenza kwe-asethi kungase kubonise ukuthi i-asethi alizuzisi noma alikhiqizi ngendlela okwakulindeleke ngayo ngokwamazinga ayehlelwe umakhi we-asethi, ngokuvumelana nebhajethi yokusebenza kwalo eyayihleliwe. Ngokufanayo, ukwenyuka okukhulu kwezindleko zokulondoloza kungase kubonise ukuthi kuzodingeka izindleko ezinkulu ukuze i-asethi ligcinwe lisebenza ngokwamazinga aboniswe ekuhlolweni kwakamuva kokusebenza kwalo. Kwezinye izimo, ubufakazi obuqondile kwamanani okukhinyabezeka bungase buboniswe ukuwa okukhulu kwesikhathi eside kwezinkonzo ezilindelekile noma amazing omkhiqizo alethwa yi-asethi.

.29 Umqondo wezinto eziphathekayo uyasebenza ekuboneni ukuthi imali elethwa yi-asethi idinga ukulinganiswa yini. Ngokwesibonelo, uma ukuhlola kwangaphambili kubonisa ukuthi imali i-asethi eliyifakayo inkulu kakhulu kunemali yokuligcina, ibhizinisi akudingeki liphinde futhi lilinganise imali eliyifakayo uma kungekho lutho olwenzekile obelungasusa lowo mahluko. Ngokufanayo, ukuhlaziya okudlule kungase kubonise ukuthi imali i-asethi eliyifakayo ayincikile kwezinye zezimpawu elisesigabeni .23.

.30 Uma kunophawu lokuthi i-asethi likhinyabezekile, lokhu kungase kubonise ukuthi isikhathi sokusebenza esilisalele, ukuwa kwenani (ukwehla kwemali eliyifakayo) nenani le-asethi kudinga ukubekezwa bese kulungiswa ngokuvumelana noMthetho we-GRAP osebenza kulelo asethi, ngisho noma kungekho zindleko zokukhinyabezeka kwe-asethi ezibonakalayo.

Ukukala imali eliyifakayo

.31 Lo Mthetho uchaza imali eliyifakayo ngokuthi yimali ephezulu ye-asethi yemali yalo ekahle ngaphandle kwezindleko zokuthengisa kanye nemali yokulisebenzisa. Izigaba .32 kuya ku-48 zibeka isisekeko sokukala imali eliyifakayo.

.32 Akudingekile ngaso sonke isikhathi ukuhlola kokubili imali ekahle ye-asethi ngaphandle kwezindleko zokuthengisa kanye nemali yokusebenza kwalo. Uma zombili lezi zimali zidlula imali yokuligcina, lelo asethi alikhinyabezekile futhi akudingeki ukulinganisa enye imali.

.33 Kungase kwenzeke ukunquma imali ekahle ngaphandle kwezindleko zokuthengisa, ngisho noma i-asethi lithengiswa emakethe esebenzayo. Isigaba.39 sibeka isisekelo zezinye izindlela engaba khona zokulinganisa imali ekahle ngaphandle kwezindleko zokuthengisa lapho ingekho imakethe esebenzayo yalelo asethi. Nokho, ngezinye izikhathi ngeke kwenzeke ukunquma imali ekahle ye-asethi ngaphandle kwezindleko zokuthengisa ngoba singekho isisekelo sokwenza isilinganiso esinokwethenjelwa semali etholakale ekuthengisweni kwe-asethi phakathi kwamaqembu anolwazi nazimisele. Kulesi simo, ibhizinisi lingase lisebenzise imali yokusenza kwe-asethi njengemali eliyifakayo.

.34 Uma kungekho sizathu zokukholelwa ukuthi imali yokusebenza kwe-asethi idlula imali ekahle ngaphandle kwezindleko zokuthengisa, imali ekahle ye-asethi ngaphandle kwezindleko zokuthengisa ingasetshenziswa njengemali eliyifakayo. Lokhu kuyovama nge-asethi eligcinelwe ukulahlwa. Lokhu kungenxa yokuthi imali yokusebenza kwama-asethi agcinelwe ukulahlwa ngokuyinhloko iyoba yimali yezindleko zokulahlwa kwalo. Nokho, ama-asethi ebhizinisi agcinwe ngesisekelo esiqhubekayo sokunikeza izinkonzo ezikhethekile noma izimpahla zomphakathi kubantu, imali yokusebenza cishe iyoba nkulu kunemali yalo ekahle ngaphandle kwezindleko zokuthengisa.

.35 Kwezinye izimo, ukulinganisa, izilinganiso nokusebenzisa ama-computer kungase kunikeze izilingasiwo ezikahle zokusetshenziswa kwe-computer okuboniswe kulo Mthetho ekunqumeni imali ekahle ngaphandle kwezindleko zokuthengisa noma imali yokusebenza.

Ukukala imali efakwa yi-asethi elingaphatheki elisebenza unomphela

.36 Isigaba .21 sidinga ukuba i-asethi elingaphatheki elisebenza unomphela lihlolelwe ukukhinyabezea njalo ngonyaka ngokuqhathanisa imali yokuligcina nemali eliyingenisayo, kungakhathaliseki kunomphawu noma cha lokukhinyabezeka. Nokho, ukubalwa kwakamuva okuningiliziwe kwemali efakwa yilelo asethi okwenziwe enkathini edlule kungase kusetshenziswe ekuhloleni ukukhinyabezeka kwalelo asethi enkathini yamanje, uma nje zonke izinhlu ezingezansi zihlangabeziwe:

(a) ukubalwa kwakamuva nje kwemali eliyifakayo okuphumele emalini eyadlula imali yokuligcina lelo asethi ngomahluko omkhulu kakhulu; kanye

(b) ngokusekelwe ekuhlaziyeni izinzekalo eziye zenzeka nezimo eziye zashintsha kusukela ekubalweni kwakamuva kwemali eliyifakayo, cishe ukuthi amathuba okuba imali eliyifakayo njengamanje iyoba ngaphansi kwemali yokuligcina mancane kakhulu.

Imali ekahle ngaphandle kwezindleko zokuthengisa

.37 Ubufakazi obuhle kakhulu bemali ekahle ye-asethi ngaphandle kwezindleko zokuthengisa yimali esesivumelwaneni esibophayo sokuthengiselana, esilungiselwe izindleko ebeziyobangelwa ngokuqondile ukulahlwa kwe-asethi.

.38 Uma kungekho sivumelwano sokuthengiselana esibophayo kodwa i-asethi lithengiswe emakethe esebenzayo, imali ekahle ngaphandle kwezindleko zokuthengisa iyimali ye-asethi yasemakethe ngaphandle kwezindleko zokulilihla. Imali efanele yasemakethe ivame ukuba yimali yamanje yokuthenga. Lapho amanani amanje okuthenga engatholakali, inani lakamuva linganikeza isisekelo sokulinganisa imali ekahle ngaphandle kwezindleko zokuthengisa, uma nje kungazange kube khona izinguquko ezinkulu ezimweni zomnotho phakathi nosuku lokuthengiselana nosuku lokwenza isilinganiso.

.39 Uma kungekho sivumelwano sokuthengiselana esibophayo noma imakethe esebenzeyo yalelo asethi, imali ekahle ngaphandle kwezindleko zokuthengisa isekelwa ekwazisweni okungcono kakhulu okutholakayo okubonisa imali engatholwa yibhizinisi, ngosuku lokubika, kusukela ekulahlweni kwe-asethi ekuthengiselaneni phakathi kwamaqembu anolwazi, azimisele, ngemva kokukhipha izindleko zokulahla. Ekunqumeni le mali ibhizinisi lingase licabangele imiphumela yakamuva yokuthengiselala ngama-asethi afanayo emkhakheni ofanayo. Imali ekahle ngaphandle kwezindleko zokuthengisa ayibonisi ukuthengisa ngempoqo, ngaphadle uma abaphathi bephoqelekile ukuthengisa ngaso leso sikhathi.

.40 Izindleko zokulahla, ngaphandle kwalezo eziye zaqashelwa njengeziyingozi, ziyakhishwa ekunqumeni imali ekahle ngaphandlwe kwezindleko zokuthengisa. Izibonelo zalezo zindleko yizindleko zezomthetho, izitembu nezintela ezifuze lezo, izindleko zokuthutha i-asethi, nezindleko zokubeka i-asethi esimweni sokuthengiswa kwalo. Nokho, ukunqanyulwa kwezinzuzo (njengoba kuchaziwe eMthethweni we-GRAP *Wezinzuzo Zezisebenzi*) nezindleko ezihambisana nokuncishiswa noma ukuhlela kabusha imisebenzi ngemva kokulahlwa kwe-asethi akuzona izindleko ezimbi zokulahlwa kwe-asethi.

.41 Ngezinye izikhathi, ukulahlwa kwe-asethi kuyodinga ukuba umthengi athathe izingozi futhi yinye kuphela imali ekahle ngaphandle kwezindleko zokuthengisa yakho kokubili i-asethi kanye nezingozi.

Imali yokusebenza

.42 Lo Mthetho uchaza imali yokusebenza kwe-asethi elingenzi nzuzo ngokuthi imali yamanje yenkonzo esalele i-asethi. “Imali yokusebenza” kulo Mthetho ibhekisela “emalini yokusebenza kwe-asethi elingenzi mali” ngaphandle uma kubekwe ngenye indlela. Imali yamanje yenkonzo esalele i-asethi inqunywa ngokusebenzisa noma iyiphi indlela yokubheka esesigabeni .43 kuya ku-.47, njengefanelekayo.

Indlela yokukhokha izindleko zokuwa kwamanani

.43 Ngaphansi kwale ndlela, imali yamanje esalele i-asethi ibhekwa njengemali yokukhokha izindleko zokwehla kwenani le asethi. Izindleko zokukhokhela imali ye-asethi ziyizindleko zokukhokhela imisebenzi emikhulu ye-asethi. Lezi zindleko ziyancishiswa ukuze zibonise i-asethi esimweni salo sokusebenza. I-asethi lingase lithathelwe elinye ngokuphindwaphindwa kwe-asethi elikhona noma ngokulisusa ngokususa imisebenzi yalo emikhulu. Izindlezo ezinciphile zokususa zikalwa njengezindleko zokukhiqiza noma izindleko zokususa i-asethi, noma yikuphi okubiza kancane, okunenani elincane lokwehla kwenani ezindlekweni ezinjalo, ukubonisa imisebenzi eseyidlulile kakade noma esiyiphelelwe yisikhathi yalelo asethi.

.44 Izindleko zokususa nezindleko zokukhiqiza i-asethi zinqunywa ngesisekelo “esilungisiwe”. Isisekelo siwukuthi ibhizinisi belingeke lisuse noma likhiqize i-asethi elifanayo uma i-asethi elisuswayo noma elikhiqizwayo liyi-asethi elenziwe ngobunyininco obedlulele noma lilikhulu ngokwedlulele. I-asethi elinziwe ngobunyonico obedlulele linezici ezingadingeki ezimpahleni noma emisebenzini eyenziwa lelo asethi. Amasethi amakhulu ngokwedlulele ngama-asethi amakhulu kakhulu kunalokho okudingekayo ukuhlangabezana nendingeko yezimpahla noma izinkonzo ezilethwa yilelo asethi. Ukunquma izindleko zokususa noma izindleko zokukhiqiza i-asethi ngesisekelo esilungisiwe ngaleyo ndlela kubonisa imisebenzi efunekayo kulelo asethi.

.45 Kwezinye izimo, indawo yokulinda noma eyengeziwe igcinelwa ukuphepha noma ezinye izizathu. Lokhu kuvela esidingweni sokuqiniseka kunendayo eyanele yemisebenzi ehambisana nezimo zebhizinisi. Ngokwesibonelo, umnyango wabacimi-mlilo udinga ukuba nezimoto zokucima umlilo ezilindile ukuze ziyise -inkonzo ezimweni eziphuthumayo. Leyo ndawo eyengeziwe noma yokulinda iyingxenye yenkonzo efunekayo kulelo asethi.

Indlela yezindleko zokuvuselela

.46 Izindleko zokuvuselela ziyizindleko zokuvuselela imisebenzi ye-asethi ibuyele ezingeni langaphambi kokukhinyabezeka. Ngaphansi kwale ndlela, imali yamanye esalele i-asethi inqunywa ngokususa isilinganiso zokuvuselela i-asethi ezindlekweni zamanje zokubuyisela imisebenzi ngaphambi kokukhinyabezeka. Izindleko zokugcina zivame ukunqunywa njengokwehla komkhiqizo noma izindleko zokulahla i-asethi, noma yikuphi okuphansi kakhulu. Izigaba .43 kuya ku-.45 zihlanganisa iziqondiso ezengeziwe ngokunquma izindleko zokususa noma zokukhiqiza i-asethi.

Indlela yemisebenzi yamayunithi

.47 Ngaphansi kwale-ndlela, imali yamanje esalele imisebenzi ye-asethi inqunywa ngokwehlisa izindleko zamanje ezisalele i-asethi ngaphambi kokukhinyabezeka, ukuze kuvumelane nenani elincishisiwe lamayunithi alindeleke kuyi-asethi esimweni salo sokukhinyabezeka. Njengasendleni yezindleko zokubuyisela, izindleko zamanje zokususa imisebenzi ye-asethi ngaphambi kokukhinyabezeka ivame ukunqunywa njengokwehlwa komkhiqizo noma izindleko zokususa i-asethi ngaphambi kokukhinyabezeka, noma yikhu okuphansi kakhulu.

Ukusetshenziswa kwezindlela zokusingatha isimo

.48 Ukukhena indlela efaneleka kakhulu ekukaleni imali yokusebenza kuncike ekutholakaleni kolwazi nezizathu zokukhinyabezeka:

(a) ukukhinyabezeka kuvezwe izinguquko ezinkulu zesikhathi eside kwezobuchwepheshe, ezomthetho noma izinqubo mgomo zikahulumeni kuvame ukukalwa ngokusebenzisa indlela yezindleko zokwehla kwenani lokususa noma indlela yamayunithi okusezenza, lapho kufaneleka;

(b) ukukhinyabezeka kuvezwe izinguquko ezinkulu zesikhathi eside ngezinga noma ngendlela, okuhlanganisa nokuvezwe ukunqamuka noma ukunqamuka okuseduze kwendingeko, kuvame ukunqunywa ngokusebenzisa indlela yezindleko zokwehla kwenani lokususa noma indlela yamayunithi okusebenza lapho kufaneleka; kanye

(c) nokukhinyabezeka okuvezwe ukulimala okubonakalayo kuvame ukalwa ngokusebenzisa indlela yezindleko zokuvuselela noma indlela yezindleko zokwehla kwenani lokususa lapho kufaneleka.

Ukubona nokukala izindleko zokukhinyabezeka

.49 Izigaba .50 kuya ku-.56 zibeka izimfuneko zokubona nokukala izindleko zokukhinyabezeka kwe-asethi. Kulo Mthetho “izindleko zokukhinyabezeka” zibhekisela “ezindlekweni nokukhinyabezeka kwe-asethi elingenzi mali” ngaphandle uma kubekwe ngenye indlela.

.50 Uma, futhi uma kuphela, imali efakwa yi-asethi ingaphansi kwemali yokuligcina, imali yokugcina i-asethi kumelwe incishiswe ibe kuleyo engatholakala. Lokho kuncishiswa kuyizindleko zokukhinyabezeka.

.51 Njengoba kuphawuliwe esigabeni .20, lo Mthetho ufuna ukuba ibhizinisi lenze ukulinganisa okusemethethweni kwemali eliyingenisayo kuphela uma kunophawu lwezindleko zokukhinyabezeka. Izigaba .20 kua ku-.30 ziveza izimpawu eziyinhloko zokubona izindleko zokukhinyabezeka.

.52 Izindleko zokukhinyabezeka kumelwe zibonwe ngokushesha emalini eyengeziwe noma eshodayo ngaphandle uma i-asethi ligcinwe ngemali ethile enkulu ngokuvumelana nomunye uMthetho we-GRAP (ngokwesibonelo, ngokuvumelana nendlela nokubukeza eseMthethweni we-GRAP Wendawo, Imishini, Namathuluzi). Noma yiziphi izindleko zokukhinyabezeka kwe-asethi lenani eliphezulu kumele kuthathwe njengokwehla kokubukezwa ngokuvumelana noMthetho we-GRAP.

.53 Izindleko zokukhinyabezeka kwe-asethi elingenanani kubonaka emalini eyengeziwe noma eshodayo. Nokho, izindleko zokukhinyabezeka kwe-asethi elibukeziwe zibonakala ngokuqondile ekuqhathaniseni nanoma yikuphi ukubukezwa kwemali eyengeziwe ye-asethi ngezinga lokuthi izindleko zokukhinyabezeka aziyidluli imali ebukeziwe eyengeziwe yalelo asethi elifanayo.

.54 Lapho imali elinganisiwe yezindleko zokukhinyabezeka iyinkulu kunemali wokugcina i-asethi, ibhizinisi kumelwe libone ingozi uma, futhi uma kuphela, lokho kufunwa omunye uMthetho weGRAP.

.55 Lapho isilinganiso sezindleko zokukhinyabezeka zizinkulu kunemali yokugcina i-asethi, imali yokugcina i-asethi iyancishiswa ibe unothi nemali ehambisana nayo ebonwe emalini eyengeziwe noma eshodayo. Ingozi izobonwa kuphela uma kunomunye uMthetho we-GRAP ufuna. Isibonelo yilapho isakhiwo esasakhelwe izinto zamasosha singasasetshenziswa futhi umthetho ufuna ukuba ibhizinisi lisuse leso sakhiwo uma singasasebenzi. Ibhizinisi kungase kudingeke lenze ilungiselo lezindleko zokubhidliza uma kufuna uMthetho we-GRAP *Wemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba.*

.56 Ngemva kokubona izindleko zokukhinyabezeka, izindleko zokwehla kwamanani (ukwehla kwemali eliyifakayo) e-asethi kumelwe kulungiwe esikhathini esizayo ukuze kufakwe imali ye-asethi yokuhlehlisa, ngaphandle kwemali yalo engashintshi (uma ikhona) esisekelweni sendlela ehleliwe esikhathi salo sokusebenza.

Ukuhlehlisa izindleko zokukhinyabezeka

.57 Izigaba .58 kuya ku.71 zibeka izimfuneko zokuhlehlisa izindleko zokhinyabezeka okubonakale ezinkathini zangaphambili.

.58 Ibhizinisi kumelwe lihlole ngokusuku ngalunye lokubika ukuthi akukho phawu yini lokuthi kunezindleko zokukhinyabezeka ezabonwa ezinkathini ezingaphambili ngoba kungenzeka i-asethi alikho noma seliye lehla. Uma kukhona izimo ezifana nalezi, ibhizinisi kumelwe lilinganise imali efakwa yi-asethi.

.59 Ekuhloleni ukuthi lukhona yini uphawu lokuthi kunezindleko zokukhinyabezeka ezabonwa ezinkathini ezedlule nge-asethi kungenzeka azisekho noma zinciphile, ibhizinisi kumelwe libheke, okungenani lezi zimpawu:

<u>Imithombo yangaphandle yolwazi</u>

(a) Ukuvuseleleka kwendingeko noma isidingo sezinkonzo ezinikwa yilelo asethi.

(b) Izinguquko zesikhathi eside ezinomphumela omuhle ebhizinisini ziye zenzeka phakathi nenkathi, noma zizokwenzeka maduze, ezimweni zobuchwepheshe, umthetho nezinqubo mgomo zikahulumeni ibhizinisi elisebenza kuzo.

Imithombo yangaphakathi yolwazi

(c) ***Izinguquko ezinkulu sesikhathi eside ezinomphumela omuhle ebhizinisini ziye zenzeka phakathi nenkathi noma zizokwenzeka maduze, ngezinga noma indlela i-asethi elisetshenziswa ngayo noma okulindeleke ukuba lisetshenziswe ngayo. Lezi zinguquko zihlanganisa izindleko ezenzeke ngesikhathi sokuthuthukisa noma sokwenza ngcono ukusebenza kwe-asethi, ukuhlela kabusha imisebenzi i-asethi eliyenzeyo noma izinqumo zokulisebenzisa kunokulilahla.***

(d) ***Isinqumo sokuqala kabusha ukwakhiwa kwe-asethi okwakukade kumisiwe ngaphambi kokuqedwa noma libe sesimweni sokusebenza.***

(e) ***Kunobufakazi obuvela ekubikeni kwangaphakathi bokuthi izinga lokusebenza kwe-asethi lingaphezu noma lizoba ngaphezu kokulindelekile.***

.60 Izimpawu zokwehla kwezindleko zokukhinyabezeka esigabeni .59 ngokuyinhloko zibonisa izimpawu zezindleko zokukhinyabezeka esigabeni .23.

.61 Uhlu esigabeni .59 aluphelele. Ibhizinisi lingase lithole ezinye izimphawu zokuhlehliza izindleko zokukhinyabezeka ezizofuna ukuba ibhizinisi libukeze isilinganiso semali eliyifakayo. Ngokwesibonelo, noma yikuphi kulokhu okulandeyo kunga wuphawu lokuthi izindleko zokukhinyabezaka sezihlehlile:

(a) ukukhula okukhulu kwemali ye-asethi emakethe; noma

(b) ukukhula okukhulu kwesikhathi eside kwemfuneko noma isidingo zezinkonzo ezinikwa yilelo asethi.

.62 Isifungo sokunqamula noma ukuhlela kabusha umsebenzi maduzane kuwuphawu lokuhlehla kwezindleko zokukhinyabezeka kwe-asethi elisebenza lapho leso sifungo sisho ushintsho lwesikhathi eside, okunemiphumela emihle ebhizinisini, ngezinga oma ngendlela elisentshenziswa ngayo lelo asethi. Izimo lapho izifungo ezinjalo bezizoba khona ukuhlehla kokukhinyabezeka ngokuvamile zihlobene nezimo lapho ukuhoxisa ukuyeka noma ukuhlela kabusha kwemisebenzi kuzoveza amathuba okuthuthukisa ukusetshenziswa kwe-asethi. Isibonelo ngumshini we-x-ray obusetshenziswa kancane umtholampilo olawulwa yisibhedlela somphakathi futhi, ngenxa yokuhlela kabusha, kulindeleke ukuthi uthuthelwe emnyango wasesibhedlela oyinhloko we-radiologu lapho uzosetshenziswa khona kakhulu. Esimweni esinjalo, isifungo sokuyeka noma sokuhlela kabusha imisebenzi singaba uphawu lokuthi izindleko zokukhinyabezeka ezabonswa ezinkathini ezedlule, ziyahlehla.

.63 Uma kunophawu lokuthi izindleko zokukhinyabezeka kwe-asethi ezaziboniwe manje azisekho noma sezinciphile, lokhu kungase kusho ukuthi isikhathi sokusebenza esisele ukwehla kwamanani (ukwehla kwemali eliyingenisayo) kungase kudingeke ukuba kubukezwe bese kulungiswa ngokuvumelana noMthetho we-GRAP osebenza kelelo asethi, ngisho noma kungekho zindleko zokukhinyabezeka ezihlehlile.

.64 ***Izindleko zokukhinyabezeka kwe-asethi ezabonwa ezinkathini ezidlule kumelwe zihlehliswe uma, futhi uma kuphela, kube noshintsho ekulinganiseni okusetshenziswe ukunquma imali i-asethi eliyifakayo kusukela ekubonweni kwezindleko zokukhinyabezeka okudlule. Uma kunjalo, imali yokugcina i-asethi kumelwe, ngaphandle uma kunjengoba kuchazwe esigabeni .67, ikhushulwe ilingane nemali eliyifakayo. Lokho kukhushulwa kungukuhlehliswa kwezindleko zokukhinyabezeka.***

.65 Lo Mthetho udinga ukuba ibhizinisi lenze ukulinganisa okusemthethweni wemali eliyifakayo uma kuphela kunophawu lokuhlehla kwezindleko zokukhinyabezeka. Isigaba .59 siveza izimpawu eziyinhloko ezibonisa ukuthi izindleko zokukhinyabezeka ezabonwa ezinkathini ezidlule manje azisekho noma zinciphile.

.66 Ukuhlehliswa kwezindleko zokukhinyabezeka kubonisa ukwenyuka kwemali i-asethi eliyingenisayo, kungaba nokusebenza noma ngokuthengisa, kusukela ngosuku ibhizinisi elabona ngalo izindleko zokukhinyabezeka kwe-asethi. Isigaba 79 sifuna ukuba ibhizinisi lishintshe izilinganiso ezibangela ukwenyuka kwemali eliyifakayo. Izibonelo zoshintsho lwezilinganiso zihlanganisa:

(a) ushintsho esisekelweni semali eliyifakayo (i.e. ukuthi imali eliyingenisayo isekelwe emalini ekahle ngaphambi kwezindleko zokuthengisa noma imali yokusebenza);

(b) uma imali eliyifakayo isekelwe emalini yokusebenza, oshintshweni lwesilinganiso sengxenye yemali yokusebenza; noma

(c) uma imali eliyifakayo yayisekelwe emalini ekahle ngaphandle kwezindleko zokuthengisa, ushintsho esilinganisweni sengxenye yemali ekahle ngaphandle kwezindleko zokuthengisa.

.67 ***Imali ekhuphukile yokugcina i-asethi ngenxa yokuhlehla kwezindleko zokukhinyabezeka kumelwe ingadluli imali yokuligcina ebizonqunywa (ngokwehla kwamananai noma kwemali eliyifakayo) ukube bekungekho zindleko zokukhinyabezeka kwe-asethi esikhathini esidlule.***

.68 Noma yikuphi ukukhuphuka kwemali yokugcina i-asethi ebizonqunywa (ngokwehla kwemali eliyifakayo noma ngokwehla kwamanani kwamanani) ukube akuzange kubonakale izindleko zokukhinyabezeka kwe-asethi eminyakeni edlule kuwukubukezwa. Lapho kubalwa ukubukezwa okunjalo, ibhizinisi lisebenzisa uMthetho we-GRAP osebenza kulelo asethi.

.69 ***Ukuhlehliswa kwezindleko zokukhinyabezeka kwe-asethi kumelwe kubonakale ngokushesha emalini eyengeziwe oma eshodayo ngaphandle uma i-asethi liphethwe ngemali ebukeziwe ngokuvumelana nomunye uMthetho we-GRAP Wndawo, Imishini Namathuluzi). Noma yikuphi ukuhlehliswa kwezindleko zokukhinyabezeka kwe-asethi elibiza kakhulu kumelwe kuthathwe njengokubukezwa kokwenyuka ngokuvumelana nomunye uMthetho we-GRAP.***

.70 Ukuhlehliswa kwezindleko zokukhinyabezeka kwe-asethi elibuziwe kuyaboniswa esitatimendeni sezinguquko kuma-asethi ngale asethi. Nokho, ngokwezinga izindleko zokukhinyabezeka kwe-asethi elibukeziwe okwavela ngalo ekuveleni okudlule emalini eyengeziwe noma eshodayo, ukuhlehla kwezindleko zalelo asethi nako kubonaka emalini eyeziwe noma eshodayo.

.71 Ngemva kokuba ukuhlehliswa kwezindleko zokukhinyabezeka sekuboniwe, ukwehla kwamanani (ukwehla kwemali eliyingenisayo) kwalelo asethi kumelwe kulungiswe esikhathini esizayo ukuze kufakwe imali ebukeziwe yokugcina i-asethi, ngaphandle kwemali yalo ehlala njalo (uma ikhona), ngokusekelwe ohlelweni lwesikhathi sokusebenza esisele.

Ukwabiwa kabusha kwama-asethi

.72 Ukwabiwa kabusha kwama-asethi ukusuka kuma-asethi enza imali kuya kuma-asethi angenzi mali noma ukusuka kuma-asethi angenzi mali kuya kuma-asethi enza imali kwenzeka lapho kunobufakazi obucacile bokuthi lokho kwabiwa kabusha kuyafaneleka. Ukwabiwa kabusha, kona ngokwakho, akubangeli ngempela ukuhlolwa kokukhinyabezeka noma ukuhlehliswa kwezindleko zokukhinyabezeka. Kunalokho, uphawu lokuhlola ukukhinyabezeka noma ukuhlehliswa kwezindleko zokukhinyabezeka, okungenani, zibekiwe esigabeni .23.

.73 Izimo lapho amabhizinisi enganquma khona ukuthi kuyafanaleka yini ukwaba kabusha ama-asethi angenzi mali abe ama-asethi aphehla imali. Ngokwesibonelo, ifemu yokulahla udoti yayakhelwe ngokuyinhloko ukuthatha udoti wasezindlini, okungakhokhelwa. Izindlu ziye zadilizwa futhi isiza sizothuthukiswa kwakhiwe ibhizinisi. Kuhloswe ukuba, esikhathini esizayo, le femu izothatha udoti wamabhizinisi ngemali. Ngenxa yalesi sinqumo, ibhizinisi linquma ukwaba kabusha ifemu ibe yi-asethi elenza imali.

Ukudalula

.74 Ibhizinisi kumelwe lidalule izigaba ezisungulwe yibhizinisi zokuhlukanisa ama-asethi aphehla imali kuma-asethi angenzi mali.

.75 Ibhizinisi kumelwe lidalule okulandelayo ngesigaba ngasinye sama-asethi:

(a) imali yezindleko zokukhinyabezeka ebonwe emalini eyengeziwe noma eshodile phakathi nenkathi nomuqga ngamunye esitatimendeni sesimo sezimali obonisa lezo zindleko zokukhinyabezeka;

(b) imali yokuhlehliswa kwezindleko zokukhinyabezeka ebonwe emalini eyengeziwe noma eshodile phakathi nenkathi nomuqga ngamunye esitatimendeni sesimo sezimali obonisa ukuhlehliswa kwalezo zindleko zokukhinyabezeka;

(c) imali yezindleko zokukhinyabezeka kwama-asethi abukeziwe abonwe ngokuqondile kuma-asethi ewonke phakathi nenkathi; kanye

(d) nemali yokuhlehlisa izindleko zokukhinyabezeka kwama-asethi abukeziwe abonwe ngokuqondile kuma-asethi ewonke phakathi nenkathi.

.76 Isigaba sama-asethi siwukuhlukaniswa kwama-asethi afanayo nasetshenziswa ngokufanayo yibhizinisi aboniswa njengento eyodwa ngenjongo yokudalula ezitatimendeni zezimali.

.77 Ulwazi okufuneka esigabe .75 kungase kwethulwe nokunye ukwaziswa okudaluliwe kwesigaba sama-asethi. Ngokwesibonelo, lokhu kwaziswa kungase kufakwe ekuhlaziyeni imali wokugcina isakhiwo, ifemu nezimpahla, ekuqaleni nasekupheleni kwenkathi, njengoba kufuna uMthetho we-GRAP *Wendawo, Imishini Namathuluzi*.

.78 Ibhizinisi elibika ukwaziswa okuyizikhawu ngokuvumelana noMthetho we-GRAP Wokubika Amasegimenti kumelwe lidalule okulandelayo ngesikhawu ngasinye elisibikayo:

(a) imali yezindleko zokukhinyabezeka ebonwe emalini eyengeziwe noma eshodile futhi ngokuqondile kuma-asethi ewonke phakathi nenkathi; kanye

(b) namali yokuhlehliswa kwezindleko zokukhinyabezeka okubonwe emalini eyengeziwe noma eshodile nangokuqondile kuma-asethi ewonke phakathi nenkathi..

.79 Ibhizinisi kumelwe lidalule okulandelayo ngezindleko ngazinye ezibonwe noma zahlehliswa phakathi nenkathi:

(a) izenzakalo nezimo ezaholela ekubonweni noma ekuhlehlisweni kwezindleko zokukhinyabezeka;

(b) imali yezindleko noma yokuhlehliswa kokukhinyabezeka;

(c) incazelo ye-asethi;

(d) ibhizinisi libika ngezikhawu ulwazi ngokuvumelana noMthetho we-GRAP Wokubika Amasegimenti, umbiko oyizikhawu we-asethi;

(e) ukuthi imali i-asethi eliyifakayo kuyimali yalo ekahle ngaphandle kwemali yokuthingisa noma yokusebenza;

(f) uma imali eliyifakayo iyimali ekahle ngaphandle kwezindleko zokuthengisa, isisekelo sokunquma imali ekahle ngaphandle kwezindleko zokuthengisa (njengokuthi imali ekahle yanqunywa ngokubheka emakethe esebenzayo);

(g) uma imali eliyifakayo kuyimali yokusebenza, indlela nobukhulu bokucabangela okusetshenziswayo, kunganise nezinciphiso ezisetshenziswe esilinganisweni samanje nasesilingasisweni esidlule (uma sikhona) ngemali yokusebenza; kanye

(h) nokuthi imali ezimele yasetshenziswa ukunquma imali eliyifakayo.

.80 Ibhizinisi kumelwe lidalule loku kwaziswa okulandelayo ukuze libonelelwe ezindlekweni zokukhinyabezeka nezokuhlehliswa kwezindleko zokukhinyabezeka phakathi nenkathi okungekho kwaziswa okudaluliwe ngokuvumelana nesigaba .79:

(a) izigaba eziyinhloko zama-asethi athintwe izindleko zokukhinyabezeka (kanye nezigaba eziyinhloko zama-asethi athintwe ukuhlehliswa kwezindleko zokukhinyabezeka); kanye

(b) nezenzakalo nezimo eziyinhloko ezaholela ekuboneni izindleko zokukhinyabezeka nokuhlehliswa kwezindleko zokukhinyabezeka.

.81 Ibhizinisi kumelwe lidalule kumanothi ulwazi ngemicabango eyinhloko eyasetshenziswa ekunqumeni imali eliyifakayo phakathi nenkathi ebe nengozi enkulu yokubangela ukulungiswa kwemali yokugcinwa kwama-asethi.

Amalungiselelo oshintsho

Ukwamukelwa okokuqala kwamaZinga e-GRAP

.82 Amalungiselelo oshintsho okumelwe asetshenziswe amabhizinisi lapho kwamukelwa lo Mthetho okokuqala achaziwe eziqondisweni. Amalungiselelo alo Mthetho kumelwe afundwe kanye kanye nesiqondiso ngasinye esisebenzayo.

Ukubukezwa kwamaZinga e-GRAP

.83 Izigaba .03, .10, .12, .13, .14, .15, .16, .19, .23, .24, .26, .34, .78 no-79 zibukeziwe kwathi isigaba .11 sanezelwa ngoKuthuthukiswa Kwamazinga e-GRAP ngomhla ka-1 Ephreli 2014. Ibhizinisi kumelwe lisebenzise lokhu kubukezwa ngomdlandla ezinkathini zezimali zaminyaka yonke kusukela noma ngemva kuka-1 Ephreli 2015. Uma ibhizinisi likhetha ukusebenzisa lokhu kubuzwa ngaphambi kwaleso sikhathi, kumelwe likudalule lokho.

Usuku lokuqala

Ukwamukelwa okokuqala kwamaZinga e-GRAP

.84 Ibhizinisi kumelwe lisebenzise lo Mthetho we-GRAP ezitatimendeni zalo zezimali zaminyaka yonke kuhlanganise inkathi eqala ngosuku noma ngemva kosuku oluyonqunywa uNqgonqgoshe Wezezimali emthethweni oyokhishwa ngokuvumelana neNgxenye 91(1)(b) YoMthetho No 1 ka-1999 woKuphathwa Kwezimali Zomphakathi njengoba ubukeziwe.

Amabhizinisi aseyisebenzisa kakade iMithetho ye-GRAP

.85 Ibhizinisi kumelwe lisebenzise lokhu kubukezwa kulo Mthetho we-GRAP ezitatimendeni zalo zezimali zaminyaka yonke kuhlangnise inkathi eqala noma ngemva kuka-1 April 2015. Ukuwusebenzisa ngaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi likhetha ukusebenzisa lokhu kubukezwa ngenkathi eqala ngaphambi kuka- 1 April 2015, kumelwe likudalule lokho.

Isithasiselo

Ishadi lokubona izindleko zokukhinyabezeka kwama-asethi angenzi mali

Isithasiselo – Izibonelo Zokusebenzisa Lo Mthetho

Isithasiselo esokwenza izibonelo kuphela futhi asiyona ingxenye yoMthetho. Injongo yesithasiselo ukwenza izibonelo zokusetshenziswa koMthetho nokusiza ukucacisa incazelo yawo.

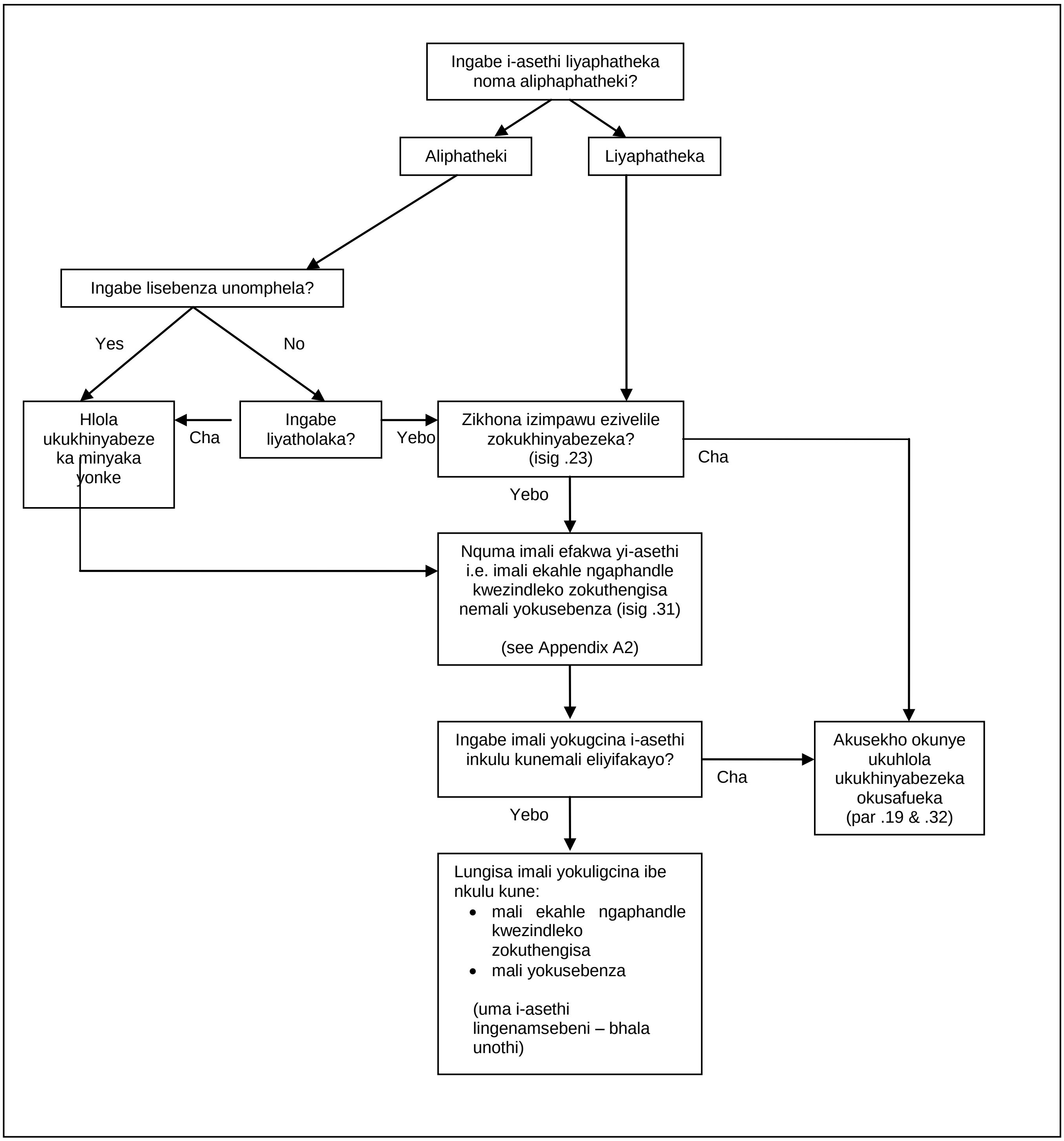
Ishadi lisebenza kuma-asethi angenzi mali lapho nje ukuhlola sekwenziwe kokunquma ukuthi i-asethi liyi-asethi elingenzi mali yini ngemva kokusebenzisa izimiso ezisezigabeni .11 kuya ku-16.

Inhloso yaleli shadi elisekhasini elilandelayo ukubona izinyathelo okumelwe zithathwe yibhizinisi:

- lapho lihlola ukuthi i-asethi elingenzi mali likhinyabezekile yini (Isithasiselo A1); and
- lapho linquma imali eliyifakayo lapho olunye lwezimpawu lokukhinyabezeka luye lwavala (Isithasiselo A2).

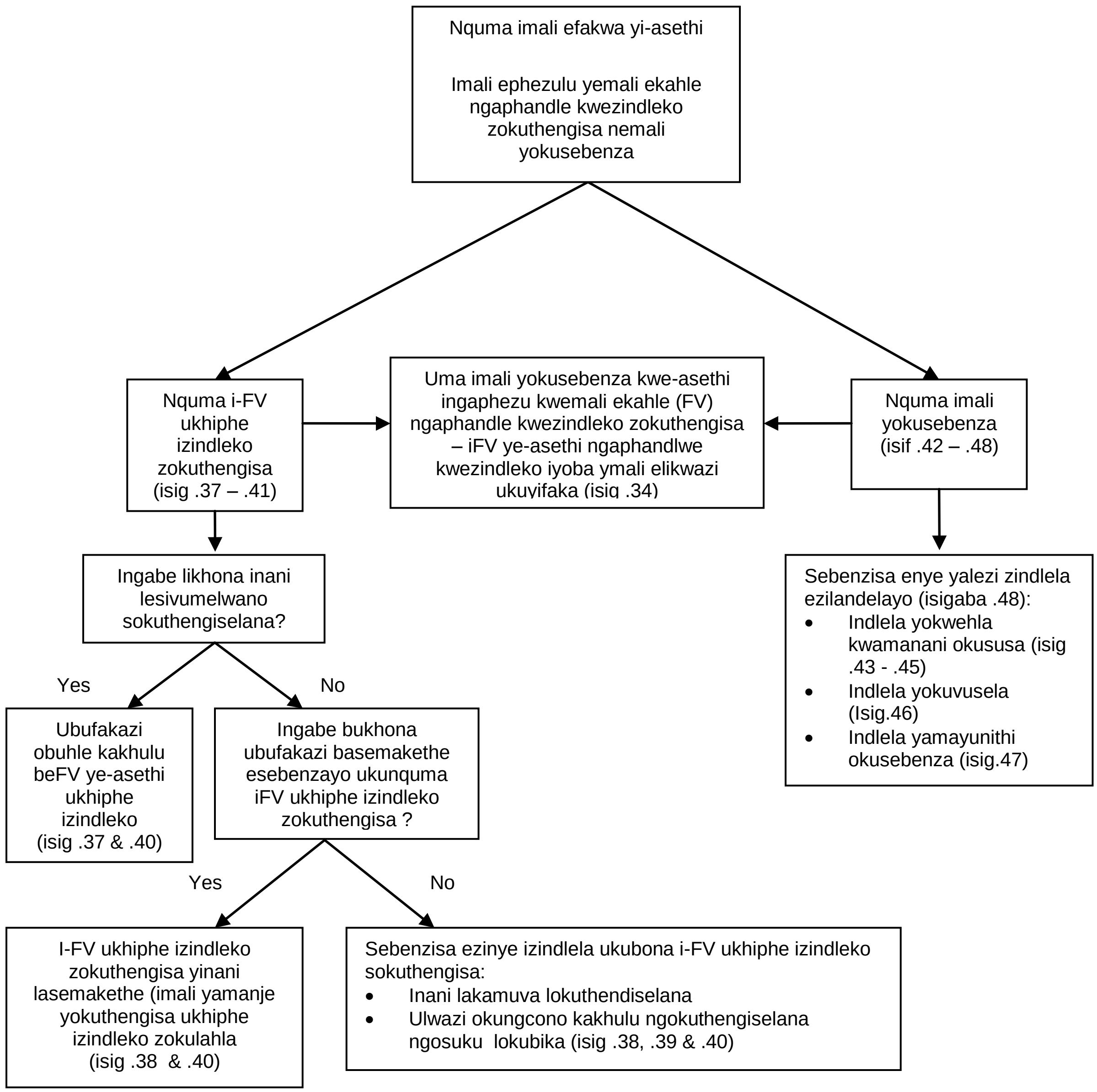
Isithasiselo A1

Ukuhlola ukuthi i-asethi elingenzi mali likhinyabezekile yini



Isithasiselo A2

Ukunquma imali eliyifakayo lapho kunophawu oluvelile lokukhinyabezeka



Izisekelo zeziphetho

Lezi zisekelo zeziphetho zinika i-Accounting Standards Board (iBhodi) izizathu sokwamukela noma ukwenqaba izixazululo ezithile ngokuqondene nokubalwa kwama-asethi angenzi mali akhinyabeekile. Lezi zisekelo zeziphetho zihambisana, kodwa aziyona ingxenye, yeMithetho ye-GRAP ngokuKhinyabezeka Kwama-asethi Angenzi Mali (GRAP 21).

Isethulo

BC1. Lo Mthetho we-GRAP ukhipha izinqubo ezisetshenziswa yibhizinisi ekunqumeni ukuthi i-asethi elingenzi mali likhinyabezekile yini futhi libone indlela yokuqaphela nokukala ukukhinyabezeka. Lo Mthetho uthathwe ngokuyinhloko kuyi-International Public Sector Accounting Standard *ngokuKhinyabezeka Kwama-asethi Angenzi Mali* (IPSAS 21). Lapho kwenziwa lo Mthetho, ibhodi ibheke nezaziso ezikhishwa ezinye izindikimba ezihlela imithetho yokubala ama-asethi akhinyabezekile.

BC2. Lezi zisekelo zeziphetho zifingqa ukusuka okuphawulekayo kuyi- IPSAS 21 nezizathu zalokho kusuka.

Izinga

Ukufakwa kwesakhiwo, ifemu nempahla ephethwe ngemali ebukeziwe

BC3. Isakhiwo, ifemu nezimpahla eziphethwe ngemali ebukeziwe ngokuvumelana nendlela yokubukeza angaphansi kwezinga le-International Accounting Standard *ngokuKhinyabezeka Kwama-asethi* (IAS 36).

BC4. Nokho, izinga le-IPSAS 21, liyazikhipha izakhiwo, amafemu nezimpahla ezingenzi mali eziphethwe ngemali ebukeziwe ngokuvumelana nendlela eku-International Public Sector Accounting Standard *Yendawo, Imishini, Namathuluzi* (IPSAS 17). Lezi zisekelo zeziphetho eziku-IPSAS 21 ziyasho ukuth i-IPSASB inombono wokuthi ama-asethi aphethwe ngezimala ezibukeziwe ngokuvumelana nendlela yokubukeza eku-IPSAS 17 ziyobukezwa ngemithetho eyanele ukuqiniseka ukuthi aphethwe ngemali engahlukile emalini yawo ekahle ngosuku lokubika. Ngakho ukukhinyabezeka kuyobhekwa kulokho kubukeza.

BC5. Izinga elifanayo lokukhishwa kwezakhiwo, amafemu nezimpahla ezingenzi mali eziphethwe ngemali ebukeziwe kwafakwa kuyi-International Public Sector Accounting Standard ngoku-*Khinyabezeka Kwama-Asethi Angenzi Mali* (IPSAS 26). I-IPSASB yaphetha ngokuthi kuyoba yiphutha ukubeka izimfuneko zokuhlola ukukhinyabezeka ngaphezu kwezimfuneko ezikhona kuyi-IPSAS 17 ezifuna ukuba ama-asethi abukezwe ngemithetho eyanele ukuqiniseka ukuthi aphathwa ngemali engahlukile emalini yawo ekahle ngosuku lokubika. Ngakho-ke, ekugcineni, i-IPSASB yaphetha ngokuthi i-IPSAS 26 kufanake ihambisane neziphetho eziku-IPSAS 21.

BC6. Ephuzwini layo lokukhipha izakhiwo, amafemu nezimpahla eziphethwe ngemali ebukeziwe ezingeni le IPSAS21 ne-IPSAS26, i-IPSASB yaphawula kuyi-IAS 36 imali ephakeme yezindleko zokukhinyazeka iyimali yokulahla. Lokhu kubalaleke kakhulu ezimweni lapho imali ekahle wokuthile esakhiweni, efemini ezimpahleni kunani lako lasemakethe. I-IPSASB inombono wokuthi, ezimweni eziningi, lokho ngeke kube izinto eziphathekayo futhi, nangokoqobo, asikho isidingo sokukala imali efakwa yi-asethi nokuqaphela izindleko zokukhinyabezeka ngezindleko zokulahlwa kwaleli asethi.

BC7. Nokho, iBhodi liyavumelana nezinga lokufakwa kwezakhiwo, ifemu nezimpahla eziphethwe ngemali ebukeziwe njengakuyi-IAS 36. IBhodi libona ukuthi ngeke kube umthwalo omkhulu ukuhlola ngosuku ngalunye lokubika ukuthi lukhona yini uphawu lokuthi kune-asethi elikhinyabezekile, noma kunezindleko zokukhinyabezeka ezabonwa ezinkathini ezidlule okungenza i-asethi lingabe lisaba khona.

BC8. IBhodi liphinde libe nombono wokuthi amabhizinisi angase angabukezi ama-asethi awo "ngemithetho eyanele", ngengoba izindleko zokubukeka ama-asethi emikhakha ethile yomphakathi kungase ekuqaleni kubize kakhulu. Izindleko zokulahla ama-asethi athile akhethekile emikhakheni yomphakathi kungase kube okubalulekile. Ngenxa yalokho, izinga lokungafakwa kwezakhiwo ezingenzi mali, amafemu nezimphahla eziphethwe ngemali ebukeziwe alifakiwe kulo Mthetho.

Ukufakwa kwama-asethi angaphatheki aphethwe ngemali ebukeziwe

BC9. Ngezizathu ezifanayo nalezo eziveziwe ngezinga lokungakafaki izakhiwo ezingenzi mali, amafemu nezimphahla eziphethwe ngemali ebukeziwe, i-IPSASB nayo yakhipha ukukhinyabezeka kwama-asethi angaphatheki angenisa imali aphethwe ngemali ebukeziwe. Nokho, i-IAS 36 iyakuhlanganisa ukukhinyabezeka kwama-asethi angaphatheki ezingeni lalo Mthetho.

BC10. IBhodi, ngezizathu ezifanayo nalezo ezivezwe ezingeni lokufaka izakhiwo ezingenzi mali amafemu nezimphahla eziphethwe ngemali ebukeziwe, liyavumelana nezinga lokufaka ukukhinyabezeka kwama-asethi angaphatheki angenzi mali aphethwe ngemali ebukeziwe njengakuyi-IAS 36. Ngakho izinga lokungafaka ukukhinyabezeka kwama-asethi angaphatheki angenzi mali aphethwe ngemali ebukeziwe alifakiwe kulo Mthetho.

Ukuqhathanisa ne-International Public Sector Accounting Standard *ngokuKhinyabezeka Kwama-Asethi Angenzi Mali* (February 2007)

IMithetho yeGRAP *ngokuKhinyabezeka Kwama-Asethi Angenzi Mali* ithathwe ngokuyinhloko kuyi-International Public Sector Accounting Standard *ngokuKhinyabezeka Kwama-Asethi Angenzi Mali* (IPSAS 21). Nangu umehluko oyinhloko phakathi kwalo Mthetho kanye ne-IPSAS 21:

- Lo Mthetho usebenzisa amagama ahlukile, kwezinye izindawo, kuyi-IPSAS 21. Isibonelo ezigqame kakhulu esokusetshenziswa kwegama elithi “ama-asethi agcwele” kulo Mthetho. Igama elifana nalo kuyi-IPSAS 21 lithi “i-asethi/impahla egcwele”.
- Izinga loMthetho we-GRAP liyehluka ngokuthi ama-asethi aphilayo ahlobene nemisebenzi yezolimo akalwa ngemali ekahle ngaphandle kwezindleko zokuthengisa akhishiwe ezingeni lalo Mthetho. I-IPSAS 21 ayinakho ukukhishwa okunjalo.
- Izakhiwo ezingenzi mali, amafamu nezimpahla ezikalwa ngemali ebukeziwe, nama-asethi angatheki akalwa ngemali ebukeziwe awakhishwanga kulo Mthetho. Iziqondiso ezengeziwe zokuphathwa kwezindleko zokukhiyabezeka kwama-asethi akalwa ngemali ebukeziwe, kanye nokukalula okwengeziwe mayelana nalawo ma-asethi, nazo zifakile kulo Mthetho. Ama-asethi akwalwa ngemali ebukeziwe akhishiwe kuyi-IPSAS 21. Ngenxa yalokho, iziqondiso zokuphatha izindleko zokukhiyabezeka okuhlebe nalo ma-asethi nazo azifakwanga kuyi-IPSAS 21.
- Amalungiselelo oshintsho asebenza kulo Mthetho adingidwe ngokuhlukile kunakuyi-IPSAS 21.
- Ishadi lifakelwe kusithathiselo ukusiza amabhizinisi ukuhlola ukuth i-asethi elingenzi mali likhinyabezekile yini nokunquma imali eliyifakayo lapho olunye lwezimpawu zokukhinyabezeka luye lwavela.
- Izithasiselo nezibonelo zazo eziyizithombe ezibonisa izimpawu zokukhinyabezeka nokukala izindleko zokukhinyabezeka zisusiwe kulo Mthetho.