



ACCOUNTING STANDARDS BOARD

IZINGA LE-GRAP LEZINQUBOMGOMO ZOKUBALA IMALI, IZINGUQUKO ZEZILINGANISO ZOKUBALA IMALI NAMAPHUTHA (GRAP 3)

Amagama Okubonga

Leli Zinga le-Generally Recognised Accounting Practice (GRAP) lithathwa kakhulukazi kusukela ku-International Public Sector Accounting Standard (IPSAS) kokuthi *Izingubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* elikhishwe yi-International Federation of Accountants' International Public Sector Accounting Standards Board (IPSASB).. I-International Federation of Accountants (IFAC) yasungulwa ngo-1977 ngenhloso yayo yokuthuthukisa nokukhulisa iphrofeshini ngamazinga asebenzisanayo. I-IPSASB ikhiphe indikimba eqondakalayo ye-IPSASs, ezosetshenziselwa ukukhiqiza Amazinga we-GRAP alandelayo. Izindatshana ze-IPSAS *Zezingubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* zikhiqizwe kabusha 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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Ilungelo lokugcinwa kwekhophi yama-IPSAS, iziboniselo ezikhishiwe nezinye izincwadi ze-IPSASB ziphathiswe i-IFAC futhi imigomo nemibandela efakiwe kufanele igcinwe.

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Wonke amalungelo agodliwe. Ayikho ingxenye yale ncwadi engashicilelwa, igcinwe kusistimu yokuthola ulwazi, noma idluliselwe kwabanye, nganoma yiluphi uhlobo noma indlela, ngamakhompuyutha, ngemishini, ngokwenza amakhophi, ngokurekhoda, nanganoma iyiphi enye indlela, ngaphandle kwemvume ekhishwe kusengaphambili ye-Accounting Standards Board.

Umbhalo ogunyaziwe ushicilelwe ngolimi lwesiNgisi.

Imvume yokushicilela izingxenye ezilinganiselwe zale ncwadi ngokuvamile ngeke igodliwe.

Okuphakathi

Izinga Lomkhuba Ovame Ukubonwa Wokubalwa Kwezimali

Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha

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IZINQUBOMGOMO ZOKUBALA IMALI, IZINGUQUKO ZEZILINGANISO ZOKUBALA IMALI NAMAPHUTHA

Leli Zinga lakhishwa ngokoqobo yi-Accounting Standards Board (Ibhodi) ngo-Ephreli 2004. Kusukela ngaleso sikhathi, lashintshwa njengokulandelayo:

- Ukuthuthukiswa Kumazinga we-GRAP, okukhishweyiBhodi ngoFebhruwari 2010.
- Ukushintsha okuyimiphumela uma Izinga le-GRAP elilandelayo liqala ukusebenza:
 - I-GRAP 103 *Izimpahla Eziyigugu*
- Ukuthuthukiswa Kumazinga we-GRAP, okukhishwe yiBhodi ngoMashi 2012.
- Ukuthuthukiswa Kumazinga we-GRAP, okukhishwe yiBhodi ngoNovemba 2013.

Ikhophi elimakiwe lezinguquko ezenziwe ku-GRAP 3 njengengxenye yephrojekthi yokuthuthukisa (2013) iyatholakala kuwebhusayithi.

Isethulo

Amazinga we-Generally Recognised Accounting Practice

I-Accounting Standards Board (Ibhodi) iyadingeka ngokuya nge- Public Finance Management Act, Umthetho 1 wango-1999, njengoba kushintshiwe (i-PFMA), ukucacisa ukubalwa kwemali okuvamile okubhekwa njengamaZinga Womkhuba Ovame Ukubonwa Wokubalwa Kwezimali (GRAP).

Ibhodi kufanele linqume i-GRAP ye-:

- (a) iminyango (okufaka uzwelonke nesifunda nezingxenye zikahulumeni);
- (b) amabhizinisi womphakathi;
- (c) amabhizinisi ahwebayo (njengoba kuchaziwe ku-PFMA);
- (d) izikhungo zezemithetho;
- (e) omasipala namabhodi, amakhomishini, izinkampani, izinhlangano, izikhwama namanye amabhizinisi ngaphansi kobunikazi bokulawula bukamasipala
- (f) Nephalamende nezishayamthetho zesifunda.

Okungenhla kuhlange kubizwa ngokuthi “amabhizinisi”.

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

- (a) amabhizinisi kahulumeni afinyelela imibandela echazwe eSiqondisweni 12 so-*Kukhethwa Kohlaka Olufanele Lokubika Lwamabhizinisi Kahulumeni*; kanye
- (b) namabhizinisi angaphansi kokulawulwa kobunikazi banoma yimaphi amabhizinisi kulawa.

Izitatimende zezimali kufanele zichazwe njengezithobelana Namazinga we-GRAP kuphela uma zithobelana nazo zonke izimfuneko Zezinga ngalinye le-GRAP nokunye ukuhlobana kokuhumushwa Kwamazinga we-GRAP.

Noma yokuphi ukukhawulelwa kokusebenzisa Kwamazinga athile noma ukuhumushwa kuyacaciswa kulawo Mazinga noma ukuhumusha Kwamazinga we-GRAP.



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Izinga le-GRAP lisethwe ezigabeni .01 kuya ku-.58. Zonke izigaba kuleli Zinga le-GRAP zinegunya elilinganayo. Isimo nobuphathimandla bokufakiwe kusetshenzwa ngakho esethulweni sokufakiwe ngakunye. Leli Zinga kufanele lifundwe kokuqukethwe kwempokophelo yakhona, izisekelo zakhona zokuphetha uma zikhona, *Isethulo Kumazinga we-GRAP, Isethulo Ekutolikweni Kwamazinga we-GRAP* kanye *noHlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali*.

Amazinga we-GRAP Nokutolikwa Kwamazinga we-GRAP kufanele nakho kufundwe ngokuhlanganisa nanoma yiziphi iziqondiso ezikhishweyiBhodi elichaza ukunikezwa koshintsho, nanoma yimiphi imithetho ekhishwe uNgqongqoshe Wezezimali ngokuya ngosuku lokuqala ukusebenza Kwamazinga we-GRAP ashicilelwe ku-Government Gazette.

Inkomba ingenziwa lapha Kuzinga le-GRAP elingakhishiwe ngesikhathi sokukhishwa kwaleli Zinga. Lokhu kwenziwa uze kugwenywe ukushintsha Amazinga asevele akhishiwe uma kukhishwa Izinga lakamuva. Isigaba .11 seZinga le-GRAP *Lezinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* sinikeza isisekelo sokukhetha nokusebenzisa izinqubomgomo zokubala imali ngaphandle komhlahlandlela ocacile.

Inhloso

- .01 Inhloso yaleli Zinga ukuchaza indlela yokukhetha nokushintsha izinqubomgomo zokubala imali, kanye nokuphathwa kokubala imali nokudalulwa kwezinguquko kuzinqubomgomo zokubala imali, izinguquko zezilinganiso zokubala imali nokulungiswa kwamaphutha. Izinga lihloselwe ukuthuthukisa okuphathelene nokwethembeka kwezitatimende zezimali zebhizinisi, kanye nokuqhathaniseka kwalezo zitatimende zezimali ngokuhamba kwesikhathi kanye nezitatimende zezimali zamanye amabhizinisi. Izimfuneko zokudalula zezinqubomgomo zokubala imali, ngaphandle kwalezo zezinguquko kuzinqubomgomo zokubala imali, zisethwe eZingeni le-GRAP Lokwethulwa Kwezitatimende Zezimali.

Ububanzi

- .02 ***Ibhizinisi elilungisela futhi lethule izitatimende zezimali ngaphansi kwezisekelo zokuthola zokubala lizosebenzisa leli Zinga ekukhetheni nasekusebenziseni izinqubomgomo zokubalwa kwemali, kanye nokubalwa kwemali kuzinguquko kuzinqubomgomo zokubala imali, izinguquko zezilinganiso zokubala imali nezilungiso zamaphutha wangaphambilini.***
- .03 Imithelela yentela yezilungiso zamaphutha wesikhathi sangaphambilini nokulungiswa kwangaphambilini kwenzelwe ukusebenzisa izinguquko zezinqubomgomo zokubala imali, lapho kukhona, kubalwa futhi kudalulwe ngokuya nge-International Accounting Standard kokuthi *Izintela Ezingenayo*.

Izincazelo

- .04 ***Amatemu alandelayo asetshenziswa kuleli Zinga ngokuchaza okucacisiwe:***
- Izinqubomgomo zokubala imali imithetho ethile, izisekelo, izinkambiso, imithetho nemikhuba esetshenziswa yibhizinisi ekulungiseleni nokwethula izitatimende zezimali.***
- Ushintsho esilinganisweni sokubalwa kwemali ukulungiswa kwenani lokuphatha lempahla noma isikweletu, noma inani lokusebenzisa kwesikhathi kwempahla, eliholela kusukela ekuhlolweni kwesimo samanje, nezinzuzo ezilindelekile ezizayo nezibopho eziphathelene, izimpahla nezikweletu. Izinguquko kuzilinganiso zokubala zivela kulwazi olusha noma ukuthuthukiswa okusha futhi, ngokufanele, akuzona izilungiso zamaphutha.***
- Umsuka ogongelelekayo usho isisekelo sokubala ngaphansi kwalapho imisebenzi, ezinye izehlakalo nezimo zibonwa uma zivela (futhi hhayi kuphela uma imali noma okulingana nayo kutholwa noma kukhokhelwa). Ngakho-ke, imisebenzi, ezinye izehlakalo noma izimo zirekhodwa kumarekhodi wezokubala futhi zinakwa ezitatimendeni zezimali zezikhathi lapho zihlobana khona. Izinto ezibonwa ngaphansi kokubala kokuthola izimpahla, izikweletu, izimpahla ezisele, imali engenayo kanye nezindleko.***
- Okungenzeki Ukusebenzisa imfuneko akwenzeki uma ibhizinisi lingakwazi ukukusebenzisa ngemuva kokwenza imizamo ebonakalayo yokwenza kanjalo. Ngesikhathi esithile sangaphambilini, akwazeki ukusebenzisa inguquko***

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kunqubomgomo yokubala imali kwangaphambilini noma ukwenza isitatimende esibuyekeziwe sangaphambilini ukulungisa iphutha uma:

- (a) imithelela yokusebenzisa kwangaphambilini noma isitatimende esibuyekeziwe sangaphambilini singanqumeki;*
- (b) ukusebenzisa kwangaphambilini noma isitatimende esibuyekeziwe sangaphambilini esiphindiwe sidinga ukucabangela mayelana nokuthi inhloso yabaphathi kwakuyini kuleso sikhathi; noma*
- (c) ukusebenzisa kwangaphambilini noma isitatimende esibuyekeziwe sangaphambilini sidinga izilinganiso ezibalulekile zamanani futhi akwenzeki ukuhlukanisa kahle ulwazi mayelana nalezo zilinganiso:*
 - (i) ezinikela ngobufakazi bezimo ezazikhona ngezinsuku kusukela lapho lawo manani okufanele abonwe, alinganiswe noma adalulwe; futhi*
 - (ii) ezazingatholakala uma izitatimende zezimali zaleso sikhathi sangaphambilini zazigunyazelwe ukukhishwa kusukela kolunye ulwazi.*

Okogobo Ukukhishwa noma izitatimende ezingalungile zezinto ziwumsebenzi uma zazingakwazi, ngazinye noma ngokuqoqiwe, ukukhuthaza izinqumo noma ukuhlolwa kwabasebenzisi okwenziwe kuzisekelo zezitatimende zezimali. Okogobo kuncike kumvelo noma usayizi wokukhishwa noma isitatimende esingalungile esibonwa kuzimo ezizungezile. Imvelo noma usayizi wento yolwazi, noma inhlanganisela yokubili, kungaba yinto ecacisayo.

Amaphutha wesikhathi sangaphambilini awukukhishwa kusukela, naezitatimendeni ezingalungile, izitatimende zezimali zebhizinisi zesikhathi esisodwa noma eziningi ezivela kusukela ekuhlulekeni ukusebenzisa, noma ukungasebenzisi kahle, ulwazi oluthembekile olwenza lokhu:

- (a) olwalutholakala uma izitatimende zezimali zalezo zikhathi zazigunyazelwe ukukhishwa; futhi*
- (b) olwalungalindeleka ngokuhle ukuthi litholakale futhi libalwe ekulungiseleni nokwethulwa kwalezo zitatimende zezimali.*

Amaphutha anjalo afaka phakathi imithelela yamaphutha wezibalo, amaphutha ekusebenziseni izinqubomgomo zokubala imali, ukuthathela phansi noma ukunqondani kahle izinto, nokukhwabanisa.

Ukusebenzisa okuzayo koshintsho kunqubomgomo yokubala imali neyokunaka umthelela woshintsho kuzilinganiso zokubala imali, ngokulandelana, ukuthi:

- (a) ukusebenzisa inqubomgomo yokubala imali entsha kumisebenzi, ezinye izehlakalo nezimo ezivela ngemuva kosuku kusukela lapho inqubomgomo ishintshwe khona; futhi*
- (b) ukubona umthelela woshintsho esilinganisweni sokubala ezikhathini zamanje nezizayo ezithintwe ushintsho.*

Ukusebenzisa kwangaphambilini ukusebenzisa inqubomgomo yokubala imali entsha kumisebenzi, ezinye izehlakalo nezimo njengoba uma leyo nqubomgomo yayihlala isetshenziswa.

Isitatimende esibuyekeziwe sangaphambilini ukulungisa ukubonwa, isilinganiso



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nokudalulwa kwamanani wezinto zezitatimende zezimali kwangathi iphutha langaphambilini alikaze lavela.

Amazinga we-GRAP ahlanganisa Amazinga, Ukutolikwawa Nokuqondiswa okukhishwe yi-Accounting Standards Board.

Amatemu achazwe kwamanye Amazinga we-GRAP asetshenziswa kuleli Zinga ngokuchaza okufanayo kulawo amanye Amazinga.

Izinto zoqobo

- .05 Ukuhlola ukuthi ingabe ukukhishwa noma isitatimende singalungile kungathuthukisa izinqumo zabasebenzisi, futhi zibe zoqobo, kudinga ukunaka kwezinkomba zalabo basebenzisi. Abasebenzisi bacabangelwa ukuthi banolwazi olubonakalayo lomkhakha womphakathi nemisebenzi yezomnotho nokubalwa kwemali kanye nokufuna ukufunda ulwazi ngokuzimisela. Ngakho-ke, ukuhlola kudinga ukunaka ukuthi abasebenzisi abanalawo mandla bangalindeleka kanjani ukuthi bakhuthazwe ekwenzeni nokuhlola izinqumo.

Izinqubomgomo zokubala imali

Ukukhethwa nokusetshenziswa kwezinqubomgomo zokubala imali

- .06 ***Uma Izinga le-GRAP lisebenza ngokuqondile kumsebenzi, esinye isehlakalo noma isimo, inqubomgomo noma izinqubomgomo zokubala ezisetshenziswe kuleyo nto zizocaciswa ngokusebenzisa Izinga nokunaka noma yikuphi Ukutolikwa Nokuqondiswa okukhishwe yi-Accounting Standards Board kuZinga.***
- .07 Amazinga we-GRAP asetha izinqubomgomo zokubala imali lapho i-Accounting Standards Board iqinisekise umphumela ezitatimendeni zezimali eziqukethe ulwazi oluhlobene noluwusizo mayelana nemisebenzi, ezinye izehlakalo nezimo lapho zisebenza khona. Lezo zinqubomgomo azidingi ukusetshenziswa uma umthelela wokuzisebenzia ungewona woqobo. Kodwa, akulungile ukwenza, noma ukushiya kungalungisiwe, ukusukela kokungekhona koqobo kusukela Kumazinga we-GRAP ukufeza ukwethulwa okuthile kwesimo sezimali sebhizinisi, ukusebenza kwezimali noma ukuhamba kwemali.
- .08 ***Ukungabikhona kweZinga le-GRAP elisebenza kahle kumsebenzi, esinye isehlakalo noma isimo, abaphathi bazosebenzisa ukunquma kwabo ekuthuthukiseni nokusebenzisa inqubomgomo yokubala eholela kulwazi:***
- (a) oluphathelele nezidingo zokwenza izinqumo zezomnotho zabasebenzisi; futhi***
 - (b) oluthembekile, lapho izitatimende zezimali:***
 - (i) zimela ngokwethembekile indawo yezezimali, ukusebenza kwezimali nemali esele yebhizinisi;***
 - (ii) zikhombisa ukuqina komnotho kwemisebenzi, ezinye izehlakalo nezimo, futhi hhayi nje indlela yezomthetho;***
 - (iii) zimaphakathi, isb. zikhululekile kusukela ekukhetheni;***
 - (iv) zihlakaniphile; futhi***
 - (c) ziphelele kuzo zonke izinhlangothi zoqobo.***
- .09 Isigaba .07 sidinga ukuthuthukiswa kwezinqubomgomo zokubala ukuqinisekisa ukuthi izitatimende zezimali zinika ulwazi oluhlangabezana nenombolo yezinkomba zobuningi. *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* luqukethe izinkomba zobuningi zokubukwa kwezimali.

- .10** *Ekwenzeni ukunquma okuchazwe esigabeni .08, abaphathi bazobheka futhi banake ukusebenza, kwemithombo elandelayo ngohlelo lokwehla:*
- (a) izimfuneko zamaZinga we-GRAP noma Ukutolikwa okusebenza ngezindaba ezifanayo noma eziphathelele; futhi*
 - (b) izincazelo, inqubo yokunaka nemiqondo yokulinganisa yezimpahla, izikweletu, inzuzo nezikweletu ezisethwe kokuthi Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali.*
- .11** *Ekwenzeni ukunquma okuchazwe esigabeni .08, abaphathi futhi bangabheka izethulo zakamuva kakhulu zezindikimba yokusetha izinga futhi bamukele izinqubo zomkhakha womphakathi nona wangasese esimeni, kodwa kuphela isimo, lapho lezi zingangqubuzani khona nemithombo esesigabeni .10. Ngokwesibonelo ukuphimiswa, ngohlelo lokwehla, kwe-International Public Sector Accounting Standards Board, i-International Accounting Standards Board (kufaka phakathi Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali), i-International Financial Reporting Interpretations Committee noma Ukuma Kwangaphambilini kwe-International Accounting Standards Board, kanye ne-Financial Reporting Standards Council.*

Ukulingana kwezinqubomgomo zokubala

- .12** *Ibhizinisi lizokhetha futhi lisebenzise izinqubomgomo zokubala ezilinganayo zemisebenzi efanayo, ezinye izehlakalo nezimo, ngaphandle kokuthi Izinga le-GRAP lidinga ngokucacile noma livumela ukwenziwa kwezigaba zezinto lapho izinqubomgomo zokubala ezehlukile zingahle ziqondile. Uma Izinga lidinga noma livumela izigaba ezinjalo, inqubomgomo yokubala eqondile izokhethwa futhi isetshenziswe ngokulinganayo kusigaba ngasinye.*

Izinguquko kuzinqubomgomo zokubala

- .13** *Ibhizinisi lizoguqula inqubomgomo yokubala kuphela uma inguquko:*
- (a) idingwa Izinga le-GRAP; noma*
 - (b) iholela ezitatimendeni zezimali ukuthi zinikele ngolwazi oluwusizo futhi oluhlobene kakhulu mayelana nemithelela yemisebenzi, ezinye izehlakalo noma izimo esimeni sezimali sebhizinisi, ukusebenza kwezimali noma imali esele.*
- .14** *Abasebenzisi bezitatimende zezimali badinga ukwazi ukuqhathanisa izitatimende zezimali zebhizinisi ngokuhamba kwesikhathi ukuze kukhunjwe okuhamba phambili esimeni salo sezimali, ukusebenza kwezezimali nokuhamba kwemali. Ngakho-ke, izinqubomgomo ezifanayo zokubala ziyasetshenziswa esikhathini ngasinye futhi kusukela esikhathini esisodwa ukuya kwesilandelayo ngaphandle kokuthi inguquko kunqubomgomo yokubala imali ihlangabezana nendlela yokunquma esigabeni .13.*
- .15** *Inguquko kusukela kusisekelo esisodwa sokubala imali ukuya kwesinye isisekelo sokubala imali kuyinguquko kunqubomgomo yokubala imali.*
- .16** *Inguquko ekuphathweni kwezokubala imali, ukunakwa noma ukulinganiswa komsebenzi,*

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isehlakalo noma isimo ngaphakathi kwezisekelo zokubala imali kubhekwa njengenguquko kunqubomgomo yokubala imali.

.17 Okulandelayo akuzona izinguquko zezinqubomgomo zokubala imali:

- (a) ukusetshenziswa kwenqubomgomo yokubala imali kuzehlakalo noma imisebenzi, ezinye izehlakalo noma izimo ezihlukayo ngokuma kusukela kulezo ezivele ngaphambilini;**
- (b) ukusetshenziswa kwenqubomgomo yokubala imali entsha yemisebenzi, ezinye izimo noma izimo ezingavelanga ngaphambilini noma okungezona zoqobo; futhi**
- (c) inguquko kumodeli yezindleko uma isilinganiso esethembekayo sevelu elungile ayitholakaleli (noma ngokuphambene) impahla Izinga le-GRAP elingadingelwa noma livume ukuze lilinganiswe ngevelu elungile.**

.18 Uma ngokwesibonelo, ibhizinisi lilinganisa impahla yokubeka ngevelu elungile ngokuya Ngezinga le-GRAP kokuthi *Indawo Yotshalomali* kodwa iba ubufakazi bokuthi, ngaphansi kokuthola kokuqala kwendawo yokubeka, ivelu elilungile lendawo yokubeka alikwazi ukucaciswa ngokwethembekile, Izinga le-GRAP kokuthi *Indawo Yotshalomali* lidinga ukuthi indawo yotshalomali enjalo ukuthi ilinganiswe ngezindleko ngokuya Ngezinga le-GRAP kokuthi *Indawo, Iplanti Nezisetshenziswa*. Inguquko enjalo kumodeli yendleko uma isilinganiso esithembekile sevelu elungile singatholakali akuyona inguquko kunqubomgomo yezokubala ngokuya ngaleli Zinga, futhi kufanele ibalelwe kokwangaphambilini.

.19 Ukusebenzisa kwasekuqaleni kwenqubomgomo kokuhlola kabusha izimpahla ngokuya Ngezinga le-GRAP kokuthi Indawo, Iplanti Nezisetshenziswa noma Izinga le-GRAP kokuthi Izimpahla Ezingafanelekile kuyinguquko kunqubomgomo yokubala okufanele kusetshenzwe ngakho njengokuhlola kabusha ngokuya Ngezinga le-GRAP kokuthi Izimpahla Ezingafanelekile noma Izinga le-GRAP kokuthi Izimpahla Zefa, esikhundleni sokuya ngaleli Zinga.

.20 Izigaba .21 no-.33 azisebenzi enguqukweni yenqubomgomo yokubala echazwe esigabeni .19.

Ukusebenzisa izinguquko zezinqubomgomo zokubala imali

.21 Okungaphansi kwesigaba .25:

- (a) Ibhizinisi lizobala inguquko kunqubomgomo yokubala imali okuholela kusukela ekusebenziseni kokuqala Kwezinga ngokuya ngoshintsho ngokunikezwa koshintsho oluthile, uma lukhona, kulelo Zinga; futhi**
- (b) uma ibhizinisi liguqula inqubomgomo yokubala imali ekuqaleni kokusebenza Kwezinga elingabandakanyi ukunikezwa koshintsho oluthile olusebenza kuleyo nguquko, noma izinguquko kunqubomgomo yokubala imali ngokuzinikela, lizosebenzisa inguquko ngaphambilini.**

.22 Ngenhloso yaleli Zinga le-GRAP, ukusetshenziswa kwangaphambili kwesikhathi Kwezinga akuyona inguquko yokuzinikela kunqubomgomo yokubala imali.

- .23 Ukungabikhona Kwezinga le-GRAP elisebenza kahle kumsebenzi, esinye isehlakalo noma isimo, abaphathi bangahle, ngokwesigaba .11, basebenzise inqubomgomo yokubala kusukela ekuphimseni kwakamuva kakhulu kweminye imizimba yokusetha izinga esebenzisa uhlelo olufanayo ukuthuthukisa amazinga wezokubala imali. Uma, ngokulandela ushintsho lokuphimsa olunjalo, ibhizinisi likhetha ukuguqula inqubomgomo yokubala imali, leyo nguquko iyabalelwa futhi idalulwe njengenguquko yokuzinikela kunqubomgomo yokubala imali.

Ukusebenzisa kwangaphambilini

- .24 *Ngokuphathelele nokushiwo esigabeni .23, uma inguquko kunqubomgomo yokubala imali isetshenziswa ngaphambili ngokwesigaba .21(a) noma (b), ibhizinisi lizolungisa ibhalansi yokuvula yento ngayinye ethintekile yezimpahla eziphelele ngesikhathi sangaphambili esethuliwe namanye amanani wokuqhathanisa adalulwe esikhathini sangaphambilini ngasinye esethulwe njengenqubomgomo entsha yokubala yayivele isetshenziswa.*

Imikhawulo ekusebenziseni kwangaphambilini

- .25 *Uma ukusebenzisa kwangaphambilini kudingeka ngokwesigaba .21(a) noma (b), inguquko yenqubomgomo yokubala imali izosetshenziswa ngokwangaphambilini, ngaphandle kwesimo lapho ingenzeki khona ukucacisa noma imithelela ethile yesikhathi noma umthelela ohlanganisiwe wenguquko.*
- .26 *Uma kungenandlela yokucacisa imithelela ethile yesikhathi yokuguqula inguqubomgomo yokubala imali olwazini lokuqhathanisa ngesikhathi esisodwa noma eziningi ezethuliwe, ibhizinisi lizosebenzisa inqubomgomo yokubala imali entsha kumanani wokuphatha wezimpahla nezikweletu njengasekuqaleni kwesikhathi sangaphambilini lapho ukusebenzisa kwangaphambili kwenzeka, okungaba yisikhathi samanje, futhi lizokwenza ukulungisa okuhambelanayo kubhalansi yokuvula yento ngayinye yezimpahla eziphelele ngaleso sikhathi.*
- .27 *Uma kungakwazeki ukucacisa umthelela ohlangene, ekuqaleni kwesikhathi samanje, sokusebenzisa inqubomgomo yokubala imali entsha kuzo zonke izikhathi zangaphambilini, ibhizinisi lizolungisa ulwazi lokuqhathanisa ukusebenzisa inqubomgomo yokubala imali entsha ngokuzayo kusukela osukwini langaphambi kwesikhathi elenzekayo.*
- .28 Uma ibhizinisi lisebenzisa inqubomgomo yokubala imali entsha ngaphambilini, lisebenzisa inqubomgomo yokubala imali entsha kulwazi lokuqhathanisa ngesikhathi zangaphambilini njengasemuva njengoba kungakhonakala. Ukusebenzisa kwangaphambilini esikhathini sangaphambilini akwenzeki ngaphandle kokuthi kwenzeke ukucacisa umthelela ohlanganisiwe kumanani ezitatimendeni zombili zokuvula nezokuvala zezimo zezimali ngaleso sikhathi. Inani lokulungisa okuwumphumela ohlobene nezikhathi ngaphambi kwalezo ezethuliwe ezitatimendeni zezimali lenziwa ibhalansi yokuvula yento ngayinye ethintekile yezimpahla eziphelele zesikhathi sangaphambilini esethuliwe. Ngokuvamile ukulungisa kwenziwa kokuningi nokuncane okutholiwe. Kodwa, ukulungisa kungahle kwenziwe kwenye into yezimpahla zensalela (ngokwesibonelo, ukuhambisana Nezinga le-GRAP). Olunye

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ulwazi mayelana nezikhathi zangaphambilini, njengezifingqo zomlando zedatha yezezimali, futhi ilungiswa njengokubuyiselwa emuva okungakhonwa ngakho.

- .29 Uma kungakwazeki ukuthi ibhizinisi lisebenzise inqubomgomo yokubala imali entsha yangaphambilini, ngoba lingakwazi ukucacisa umthelela wokuhlanganisa wokusebenzisa inqubomgomo kuzo zonke izikhathi zangaphambilini, ibhizinisi, ngokwesigaba .25 lisebenzisa inqubomgomo entsha ngokuzayo kusuka ekuqaleni kwezikhathi zangaphambi kwesikhathi ezenzekayo. Ngalokho alinaki ingxenye yokulungisa okungeziwe kuzimpahla, izikweletu nezimpahla eziphelele ezivela ngaphambi kwalolo suku. Ukuguqula inqubomgomo yokubala imali kuvunyelwe ngisho noma kungakwazeki ukusebenzisa inqubomgomo ngokuzayo kunoma isiphi isikhathi sangaphambilini. Izigaba .52 - .55 zinikeza umhlahlandlela wokuthi kunini lapho kungenzeki khona ukusebenzisa inqubomgomo yokubala imali entsha esikhathini esisodwa noma ngaphezulu zangaphambilini.

Ukudalulwa

- .30 ***Uma ukusebenzisa kokuqala kweZinga le-GRAP kunomthelela esikhathini samanje noma esinye isikhathi sangaphambilini, kuzoba nomthelela onjalo ngaphandle kokuthi akwenzeki ukucacisa inani lokulungisa, noma kungahle kube nomthelela ezikhathini zangakusasa, ibhizinisi lizodalula:***

- (a) *isihloko seZinga;*
- (b) *uma kukhona, ukuthi inguquko kunqubomgomo yokubala imali yenziwa ngokuya ngokunikeza kwakhona koshintsho;*
- (c) *isimo senguquko kunqubomgomo yokubala imali;*
- (d) *uma kukhona, incazelo yokunikezwa koshintsho;*
- (e) *uma kukhona, ukunikezwa koshintsho okungahle kube nomthelela ezikhathini ezizayo;*
- (f) *ngesikhathi samanje nesikhathi ngasinye sangaphambili ezethuliwe, kuya esimeni esenzekayo, inani lokulungisa entweni ngayinye yolayini wesitatimende sezezimali ethintekile;*
- (g) *inani lokulungisa okuphathelele nezikhathi ngaphambi kokuthi lezo zethulwe, esimeni esenzekayo; futhi*
- (h) *uma ukusebenzisa kwangaphambilini kudingeka ngokwesigaba .21(a) noma (b) akwenzeki ngesikhathi esithile sangaphambilini, noma izikhathi ngaphambi kokwethulwa, izimo eziholele ekubonikhona kwaleso simo kanye nencazelo yokuthi inguquko kunqubomgomo yokubala imali isetshenziswe kanjani futhi kusukela nini.*

Izitatimende zezimali zezikhathi ezingaphansi azidingi ukuphinda lokho kudalulwa.

- .31 ***Uma inguquko ezenzakalelayo kunqubomgomo yokubala imali inomthelela esikhathini samanje noma esinye isikhathi sangaphambilini, kuzoba nomthelela kuleso sikhathi ngaphandle kokuthi akwenzeki ukucacisa inani lokulungisa, noma kungahle kube nomthelela ezikhathini zangakusasa, ibhizinisi lizodalula:***

- (a) *imvelo yenguquko kunqubomgomo yokubala imali;*

- (b) *izizathu zokuthi kungani ukusebenzisa inqubomgomo yokubala imali inikeza ulwazi oluthembekayo futhi oluphathelene kakhulu;*
- (c) *ngesikhathi samanje nesikhathi ngasinye sangaphambilini ezethuliwe, kuya esimeni esenzekayo, inani lokulungisa entweni ngayinye yomugqa wesitatimende sezezimali ethintekile;*
- (d) *inani lokulungisa okuphathelene nezikhathi ngaphambi kokuthi lezo zethulwe, esimeni esenzekayo; futhi*
- (e) *uma ukusebenzisa kwangaphambilini kungenzeki ngesikhathi esithile sangaphambilini, noma izikhathi ngaphambi kokwethulwa, izimo eziholele ekubonikhona kwaleso simo kanye nencazelo yokuthi inguquko kunqubomgomo yokubala imali isetshenziswe kanjani futhi kusukela nini.*

Izitatimende zezimali zezikhathi ezingaphansi azidingi ukuphinda lokho kudalulwa.

.32 *Uma ibhizinisi lingasebenzisanga Izinga le-GRAP elisha elikhishiwe kodwa lingasebenzi okwamanje, ibhizinisi lizodalula:*

- (a) *leli qiniso; futhi*
- (b) *ulwazi olwaziwayo noma elilinganiseka kahle elihlobene ukuhlola umthelela ongenzeka ukusetshenziswa Kwezinga elisha ongaba nalo ezitatimendeni zezimali zebhizinisi esikhathini sokusebenzisa kokuqala.*

.33 Ekuhambisaneni nepharagrafu .32, ibhizinisi linaka ukudalula:

- (a) isihloko seZinga le-GRAP elisha;
- (b) isimo senguquko eseduze noma izinguquko kunqubomgomo yokubala;
- (c) usuku lapho ukusebenzisa Kwezinga le-GRAP kudingeka;
- (d) usuku lapho lihlele khona ukusebenzisa Izinga le-GRAP kokuqala; futhi
- (e) noma:
 - (i) ukuxoxisana komthelela lapho ukusebenzisa kokuqala kweZinga kulindeleke ukuba khona ezitatimendeni zezimali zebhizinisi; noma
 - (ii) uma lowo mthelela ungaziwa noma ungacabangeleki, isitatimende kulowo mthelela.

Izinguquko kuzilinganiso zokubala imali

.34 Njengomphumela wokunye okungenasiqinisekiso okukhona ekulethweni kwezinsiza, ukwenza ukuthengisa noma eminye imisebenzi, izinto eziningi ezitatimendeni zezimali azikwazi ukulinganiselwa ngokuqondile kodwa zingalinganiselwa kuphela. Ukulinganisela kubandakanya ukuhlolwa okususelwe kulwazi olutholakalayo lakamuva, oluthembekile. Ngokwesibonelo, izilinganiso zingadingeka:

- (a) Ngemali engenayo yentela kahulumeni;
- (b) izikweletu ezibi ezivela kusukela kuzintela ezingaqoqiwe;
- (c) uhlu lwezinto olungasasebenzi kahle;

- (d) ivelu efanelekile yezimpahla zezimali nezikweletu zezimali;
 - (e) izimpilo eziwusizo, noma iphethini elindelekile yokusetshenziswa kwezinzuzo zomnotho noma amandla wesevisi afakiwe, izimpahla ezehlayo noma ukuqedwa kwamaphesenti lokwakhiwa komgwao; futhi
 - (f) izibopho zesiqinisekiso.
- .35 Ukusetshenziswa kwezilinganiso ezibonakalayo kuyingxenye ebalulekile yokulungiselwa kwezititativimende zezimali futhi akubhekeli phansi ukwethembeka kwazo.
- .36 Isilinganiso singahle sidinge ukubuyekizwa uma izinguquko zivela ezimeni lapho ukulinganisa kwakususelwe noma njengomphumela wolwazi olusha noma isipiliyoni esiningi. Ngesimo sakhona, isibuyekizo sezilinganiso asihlobani nezikhathi zangaphambilini futhi akukhona ukulungiswa kwephutha.
- .37 Inguquko kuzisekelo zokulinganisa esetshenzisiwe kuwushintsho kunqubomgomo yokubala imali, futhi akuyona inguquko esilinganisweni sokubala imali. Uma kunzima ukuhlukanisa inguquko kunqubomgomo yokubala imali kusukela kunguquko esilinganisweni sokubala imali, inguquko iphathwa njengenguquko esilinganisweni sokubala imali.
- .38 ***Umthelela wenguquko esilinganisweni sokubala imali, ngaphandle kwenguquko lapho ipharagrafu .39 isebenza, uzonakwa ngokuzayo ngokuyifaka kokuningi noma kokuncane:***
- (a) ***esikhathini senguquko, uma inguquko ithinta lesi sikhathi kuphela; noma***
 - (b) ***isikhathi senguquko nezikhathi ezizayo, uma inguquko ithinta kokubili.***
- .39 ***Kufika esimeni lapho inguquko esilinganisweni sokubala imali sinika ukukhula kuzinguquko kuzimpahla nezikweletu, noma sihlolanisa entweni yezimpahla eziphelele, sizonakwa ngokulungisa inani lokuphatha lempahla ephathelene, isikweletu noma into yezimpahla eziphelele esikhathini senguquko.***
- .40 Ukunaka kwangaphambilini komthelela wenguquko esilinganisweni sokubala kusho ukuthi inguquko isetshenziswa kumisebenzi, ezinye izehlakalo nezimo kusukela ngosuku lenguquko esilinganisweni. Inguquko esilinganisweni sokubala ingahle ithinte kuphela okuningi noma okuncane kwesikhathi samanje noma okuningi noma okuncane kokubili kwesikhathi samanje nezikhathi ezizayo. Ngokwesibonelo, inguquko esilinganisweni senani lezikweletu ezibi lithinta kuphela okuningi noma okuncane kwesikhathi samanje futhi ngakho-ke inakwa esikhathini samanje. Kodwa, inguquko empilweni ebalulekile elinganiselwayo noma yephethini elindelekile yokusetshenziswa kwezinzuzo zomnotho noma amandla wesevisi afakwe kuzimpahla ezehlayo kuthinta ukusebenza kokwehla ngesikhathi samanje nesikhathi esizayo phakathi kwempilo ebalulekile esele yempahla. Ezimeni zombili, umthelela wenguquko ephathelene nesikhathi samanje inakwa njengenzuzo noma ukusebenzisa esikhathini samanje. Umthelela, uma ukhona, ezikhathini ezizayo unakwa njengenzuzo noma izindleko kulezo zikhathi ezizayo.

Ukudalulwa

- .41** *Ibhizinisi lizodalula isimo nenani lenguquko esilinganisweni sokubala esinomthelela esikhathini samanje noma silindeleke ukuthi sibe nomthelela ezikhathini zangakusasa, ngaphandle kokudalulwa komthelela ezikhathini zangakusasa uma kungenzeki esilinganisweni esithintayo.*
- .42** *Uma inani lomthelela ezikhathini zangakusasa alidalulwa ngoba ukulinganisela kungenzeki, ibhizinisi lizodalula lelo qiniso.*

Amaphutha

- .43** Amaphutha angavela ngokulandela kokunaka, isilinganiso, ukwethulwa noma ukudalulwa kwezinto zezitatimende zezimali izitatimende zezimali azihambelani Namazinga we-GRAP uma ziqukethe noma amaphutha woqobo noma amaphutha okungewona woqobo enziwe ngenhloso yokufeza ukwethulwa okuthile kwesimo sezimali sebhizinisi, ukusebenza kwezimali noma ukusebenza kemali. Amaphutha wesikhathi samanje anamandla atholakele kuleso sikhathi ayalungiswa ngaphambi kokuthi izitatimende zezimali zigunyazelwe ukukhishwa. Kodwa, amaphutha woqobo kwesinye isikhathi awatholakali kuze kube yilapho isikhathi esingezansi, kanye nalawo maphutha wesikhathi sangaphambilini alungiswe kulwazi lokuqhathanisa elwethulwe ezitatimendeni zezimali kuleso sikhathi esingezansi (bona amapharagrafu .44 kuya ku-.49).
- .44** *Ngokukhonjelwe kupharagrafu .45, ibhizinisi lizolungisa amaphutha wesikhathi sangaphambilini woqobo ngokwangaphambilini kusethi yokuqala yezitatimende zezimali ezigunyazelwe ukukhishwa ngemuva kokutholakala kwazo:*
- (a) *ukusho kabusha amanani wokuqhathanisa ngezikhathi zangaphambilini ezethuliwe lapho iphutha livele khona; noma*
- (b) *uma iphutha livele ngaphambi kwesikhathi sangaphambilini sangaphambi kwesikhathi esethuliwe, ukusho kabusha amabhalansi wokuvula wezimpahla, izikweletu nezimpahla ezisele ngesikhathi sangaphambilini esethuliwe.*

Imikhawulo ekufakweni kwangaphambilini

- .45** *Iphutha lesikhathi sangaphambilini lizolungiswa ngesitatimende esibuyekeziwe ngokwangaphambilini ngaphandle kwesimo esingenzeki ukucacisa noma imithelela yesikhathi esithile noma umthelela wokuhlanganisa wephutha.*
- .46** *Uma kungenzeki ukucacisa imithelela yesikhathi esithile sephutha kulwazi lokuqhathanisa lesikhathi esisodwa noma ngaphezulu esethuliwe, ibhizinisi lizosho kabusha amabhalansi wokuvula wezimpahla, izikweletu nezimpahla ezisele zesikhathi sangaphambi kwesikhathi lapho ukwenza kabusha isitatimende kwangaphambilini kwenzeka (okungahle kube isikhathi samanje).*
- .47** *Uma kungakwazeki ukucacisa umthelela ohlangene, ekuqaleni kwesikhathi samanje, sephutha kuzo zonke izikhathi zangaphambilini, ibhizinisi lizosho kabusha ulwazi lokuqhathanisa ukulungisa iphutha langaphambi kusuku osukwini langaphambi kwesikhathi elenzekayo.*

- .48 Ukulungiswa kwephutha lesikhathi sangaphambilini kukhishiwe kusukela kokuningi noma okucane kwesikhathi lapho iphutha litholakala khona. Noma yiluphi ulwazi olethuliwe ngezikhathi zangaphambilini, kufaka phakathi izifingqo zomlando zedatha yezezimali, ishiwo kabusha njengasemuva njengoba kwenzeka.
- .49 Uma kungakwazeki ukucacisa inani lephutha (ngokwesibonelo, iphutha ekusebenziseni inqubomgomo yokubala) kuzo zonke izikhathi zangaphambilini, ibhizinisi, ngokwesigaba .46, lisho kabusha ulwazi lokuqathanisa ngokwangaphambilini kusukela kusuku langaphambi kwesikhathi elenzekayo. Ngelokho alinaki ingxenye yokusho kabusha kwezimpahla, izikweletu nezimpahla ezisele ezivela ngaphambi kwalolo suku. Amapharagrafu .52 kuya ku-.55 anikeza ngomhlahlandlela wokuthi kunini lapho kungenzeki khona ukulungisa iphutha lesikhathini esisodwa noma ngaphezulu zangaphambilini.
- .50 Izilungiso zamaphutha zihlukaniswe kusukela kuzinguquko kuzilinganiso zokubala imali. Izilinganiso zokubala imali ngezimo zazo zingukulinganiselwa okungahle kudinga ukubuyekiswa njengoba ulwazi olungeziwe liqala ukwaziwa. Isibonelo, ukuzuza noma ukulahlekelwa okunakwa kumphumela wokugcina akukhona ukulungiswa kwephutha.

Ukudalulwa kwamaphutha wesikhathi sangaphambilini

- .51 ***Ekusebenziseni ipharagrafu .44, ibhizinisi lizodalula okulandelayo:***
- (a) imvelo yephutha langaphambilini;***
 - (b) ngesikhathi ngasinye sangaphambilini esethuliwe, ngokuya esimeni esenzekayo, inani lokulungisa entweni ngayinye yomugqa wesitatimende sezezimali ethintekile;***
 - (c) inani lesilungiso ekuqaleni kwesikhathi sangaphambilini esethuliwe; futhi***
 - (d) uma isitatimende esibuyekisiwe sangaphambilini singenzeki ngesikhathi esithile sangaphambilini, izimo eziholele ekubeni khona kwaleso simo kanye nencazelo yokuthi iphutha lilungiswe kanjani futhi kusukela nini.***

Izitatimende zezimali zezikhathi ezingaphansi azidingi ukuphinda lokho kuvezwa.

Ukungabi-nakwenzeka ngokuya ngokusebenzisa kwangaphambini nokufaka kwangaphambilini

- .52 Kwezinye izimo, akwazeki ukulungisa ulwazi lokuqathanisa lesikhathi esisodwa sangaphambilini noma eziningi ukuzeza ukuqathanisa nesikhathi samanje. Ngokwesibonelo, idatha ingahle ingaqoqwa ezikhathini zangaphambilini ngendlela evumela noma ukusetshenziswa kwangaphambilini kwenqubomgomo yokubala imali yangaphambilini (okufaka phakathi, ngenhloso yamapharagrafu .53 kuya .55, ukusebenzisa kwakhona kwangaphambilini kuzikhathi zangaphambilini) noma ukwenza kabusha isitatimende sangaphambilini ukulungisa iphutha lesikhathi sangaphambilini, futhi kungahle kungenzeki ukudala kabusha ulwazi.
- .53 Kubaluleke kaningi ukwenza izilinganiso ekusebenziseni inqubomgomo yokubala imali ezintweni zezitatimende zezimali ezinakiwe noma ezidalulwe ngokuya ngemisebenzi, ezinye izehlakalo noma izimo. Ukulinganiselwa kuyacabangelwa, futhi izilinganiso zingathuthukiswa

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ngemuva kosuku lokubika. Ukuthuthukisa izilinganiso kulukhuni kakhulu uma kusetshenziswa ngaphambilini inqubomgomo yokubala imali noma isitatimende esibuyekeziwe sangaphambilini ukulungisa iphutha lesikhathi sangaphambilini, ngenxa yesikhathi eside esingahle sidlulile kusuka emsebenzini othintekile, esinye isehlakalo noma isimo esivelile. Kodwa, impokophelo yezilinganiso eziphathelene nezikhathi zangaphambilini ihlala injalo ngezilinganiso ezenziwe esikhathini samanje, eqanjwe, ukulinganiselwa ukubonisa izimo ezazikhona uma umsebenzi, ezinye isehlakalo noma isimo esivelile.

- .54 Ngakho-ke, ukusebenzisa kwangaphambilini inqubomgomo yokubala imali entsha noma ukulungisa iphutha lesikhathi sangaphambilini kudinga ulwazi lokuhlukanisa
- elinikezela ngobufakazi bezimo ezazikhona kuzinsuku kusukela lapho umsebenzi, esinye isehlakalo noma isimo sivele khona; futhi
 - ezazingatholakala uma izitatimende zezimali zaleso sikhathi sangaphambilini zazigunyazelwe ukukhishwa kusukela kolunye ulwazi. Ngezinye izinhlobo zokulinganisela (isb. isilinganiso sevelu elungile engasuselwe kuzintengo ezibonakalayo noma ukufaka okubonakalayo), akwenzeki ukuhlukanisa lezo zinhlobo zolwazi. Uma ukusebenzisa kwangaphambilini noma ukwenza kabusha isitatimende sangaphambilini kuzodinga ukwenza isilinganiso esibalulekile lapho kungenzeki khona ukuhlukanisa lezo zinhlobo ezimbili zolwazi, akwazeki ukusebenzisa inqubomgomo yokubala entsha noma ukulungisa iphutha lesikhathi eseedlule.
- .55 Indawo engabonakali akumele isetshenziswe uma kusetshenziswa inqubomgomo entsha yokubala imali, noma ukulungisa amanani, esikhathini sangaphambilini, noma ukucabangela kwakungaba sesikhathini sangaphambilini noma ulinganisela amanani anakiwe, alinganiselwe noma adalulwe esikhathini sangaphambilini. Ngokwesibonelo, ibhizinisi libona ibhilidi likahulumeni njengendawo yotshalomali. Ibhizinisi alishintshi izisekelo zokuhlela ngezikhathi zokubika zangaphambilini uma abaphathi banquma kamuva ukusebenzisa lelo bhilidi njengebhilidi lehhovisi elisetshenziswayo. Ngokungeziwe, uma ibhizinisi lilungisa iphutha lesikhathi sangaphambilini ekubalise isikweletu salo ngokunikezwa kwezindleko zokuhlana okugcolile okubangelwe imisebenzi kahulumeni ngokweZinga le-GRAP *Lemibandela, Izikweletu Ezingaba Khona Nezimpahla Ezingaba Khona*, akunaki ulwazi mayelana nokugeleza okukhulu kukawoyela kusuka emkhumbini onikezayo phakathi kwesikhathi esilandelayo okutholakalayo ngemuva kwezitatimende zezimali ngesikhathi sangaphambilini zazigunyazelwe ukukhishwa. Iqiniso lokuthi izilinganiso ezibalulekile zidingeka njalo uma kushintshwa ulwazi lokuqhathanisa olwethuliwe ngaphambi kwezikhathi akuvikeli ukulungisa okwethembekayo noma ukulungiswa kolwazi lokuqhathanisa.

Usuku lokuqala ukusebenza

Ukusebenzisa kokuqala kwamazinga we-GRAP

- .56 ***Ibhizinisi lizosebenzisa leli zinga le-GRAP ngezitatimende zezimali zonyaka ezibandakanya izikhathi ekuqaleni noma ngemuva kosuku ukuthi zicaciswe uNgqongqoshe Wezezimali kumthetho ozoshicilelwa ngokuya ngesigaba 91(1)(a) Somthetho Wezokuphathwa Kwezimali Zomphakathi, uMthetho 1 wango-1999 ochibiyelwe.***

Amabhizinisi asevele asebenzisa Amazinga we-GRAP

- .57** *Ibhizinisi lizosebenzisa ukushintshwa kuleli Zinga le-GRAP ezitatimendeni zezimali zangakanye ngonyaka ezifaka izikhathi eziqala ngosuku noma ngemuva kwangomhla ka-1 Ephreli 2015. Ukusebenzisa kwangaphambi kwesikhathi kuyakhuthazwa. Uma ibhizinisi lisebenzisa leli Zinga ngesikhathi kusuka ngomhla ka-1 Ephreli 2015 lizodalula leli qiniso.*

Ukukhishwa Kwezinga le-GRAP kokuthi *Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* (2004)

- .58** *Leli Zinga limiselela Izinga le-GRAP kokuthi *Izinqubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* likhiswe ngo-2004*

Ukuqhathanisa ne-International Public Sector Accounting Standard kokuthi *Izingubomgomo Zokubala, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* (Disemba 2006)

Izinga le-Generally Recognised Accounting Practice kokuthi *Izingubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* (GRAP 3) liyakhishwa njengenhloko kusukela ku-International Public Sector Accounting Standard kokuthi *Izingubomgomo Zokubala Imali, Izinguquko Zezilinganiso Zokubala Imali Namaphutha* (IPSAS 3). Umehluko omkhulu phakathi kwe-GRAP 3 ne-IPSAS 3 ungendlela elandelayo:

- I-IPSAS 3 ichaza okusele kwezimpahla eziphelele ngemuva kokukhipha izikweletu eziphelele njengokuthi "izimpahla/ukulingana okusele" lapho i-GRAP 3 isho "izimpahla ezisele".
- Amapharagrafu afakwe ku-IPSAS 3 adluliselwe kokuthi *Uhlaka Lokulungiselelwa Nokwethulwa Kwezitatimende Zezimali* futhi asusiwe kusukela ku-GRAP 3, isibonelo, amapharagrafu afaka izinzuzo zezomnotho ezizayo noma amandla wesevisi nezimpahla zensalela.
- I-GRAP 3 inikeza ngolwazi olungeziwe lapho izinguquko zezilinganiso, ezisuselwe ekutholakaleni kolwazi, imiphumela enguqukweni yenqubomgomo yokubalwa kwemali. Lo mhlahlandlela awufakiwe ku-IPSAS 3.
- Izithasiselo zinezibonelo ezikhombisayo emaphutheni nokusebenzisa kwangaphambilini kwenqubomgomo yokubala imali uma kusebenziseka ngokwangaphambilini angeke kwenzeke ukuthi kususiwe kusukela kuleli Zinga.